

**TOWN OF BROOKLINE
FY2012 PROGRAM BUDGET**

BUDGET SUMMARIES: Total Financial Plan

FY2012 FINANCIAL SUMMARY BY FUND

	General Fund *	Water & Sewer Enterprise Fund	Golf Enterprise Fund	Recreation Revolving Fund	Parking Meter Fund	Cemetery Trust	State Library Aid	TOTAL	% of Total
REVENUES									
Property Taxes	163,159,995							163,159,995	69.7%
Local Receipts	20,525,792							20,525,792	8.8%
State Aid	13,302,525							13,302,525	5.7%
Parking Meter Receipts					3,800,000			3,800,000	1.6%
Walnut Hill Cemetery Fund						50,000		50,000	0.0%
State Aid for Libraries							41,555	41,555	0.0%
Golf Receipts			1,204,000					1,204,000	0.5%
Recreation Program Revenue				2,054,280				2,054,280	0.9%
Water and Sewer Receipts		24,687,606						24,687,606	10.5%
Free Cash	5,380,264							5,380,264	2.3%
TOTAL FINANCIAL PLAN REVENUE	202,368,576	24,687,606	1,204,000	2,054,280	3,800,000	50,000	41,555	234,206,016	
EXPENDITURES **									
General Government	7,530,240							7,530,240	3.2%
Public Safety	32,041,400				1,875,000			33,916,400	14.5%
Public Works	11,122,912	20,484,255			1,875,000	50,000		33,532,167	14.3%
Library	3,501,308						41,555	3,542,863	1.5%
Health & Human Services	2,283,803							2,283,803	1.0%
Recreation	992,259		854,469	1,758,368				3,605,096	1.5%
Schools	74,740,587							74,740,587	31.9%
Personal Services Reserve	715,000							715,000	0.3%
Collective Bargaining (Town)	1,175,000							1,175,000	0.5%
Personnel Benefits **	40,641,073	1,867,647	93,806	291,742				42,894,268	18.3%
Non-Departmental **	2,755,577		70,046	4,170				2,829,793	1.2%
Debt Service **	10,404,421	2,335,704	185,679					12,925,804	5.5%
Special Appropriations (Revenue-Financed CIP)	6,929,000				50,000			6,979,000	3.0%
Non-Appropriated	7,535,997							7,535,997	3.2%
TOTAL FINANCIAL PLAN EXPENDITURES	202,368,576	24,687,606	1,204,000	2,054,280	3,800,000	50,000	41,555	234,206,016	
% OF TOTAL FINANCIAL PLAN	86.4%	10.5%	0.5%	0.9%	1.6%	0.0%	0.0%		

* Includes revenue from Property Taxes, Local Receipts, State Aid, and Free Cash.

** 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.

FY2012 FINANCIAL PLAN BY CATEGORY OF EXPENDITURE *

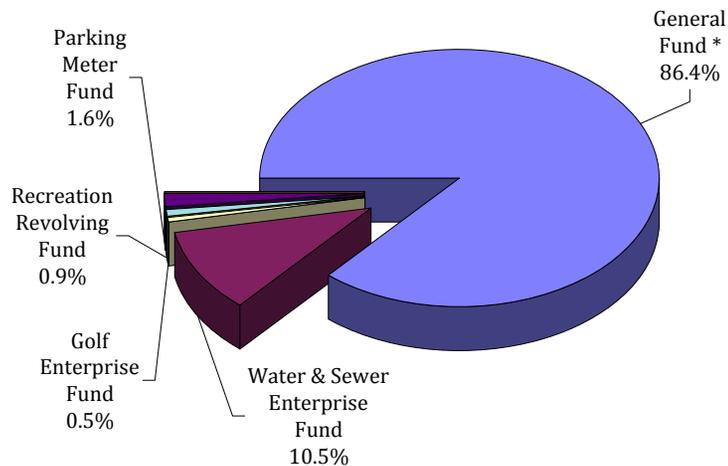
	General Fund **	Water & Sewer Enterprise Fund	Golf Course Enterprise Fund	Recreation Revolving Fund	TOTAL	% OF TOTAL
Personnel	107,788,199	2,266,701	425,885	1,291,160	111,771,945	47.7%
Services	18,421,110	319,089	116,566	192,108	19,048,874	8.1%
Supplies	3,657,211	122,415	118,200	108,073	4,005,898	1.7%
Other ***	1,350,473	6,400	74,146	44,508	1,475,527	0.6%
Utilities	5,125,928	160,625	89,817	120,321	5,496,691	2.3%
Capital Outlay	1,947,346	254,650	83,900	6,369	2,292,265	1.0%
Inter-Governmental	20,000	17,109,942			17,129,942	7.3%
Benefits ***	40,641,073	1,867,647	93,806	291,742	42,894,268	18.3%
Reserves	2,389,375	244,432	16,000		2,649,806	1.1%
Debt Service	10,404,421	2,335,704	185,679		12,925,804	5.5%
Rev.-Fin. CIP	6,979,000				6,979,000	3.0%
Non-Appropriated	7,535,997				7,535,997	3.2%
TOTAL FINANCIAL PLAN	206,260,133	24,687,605	1,204,000	2,054,280	234,206,016	

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

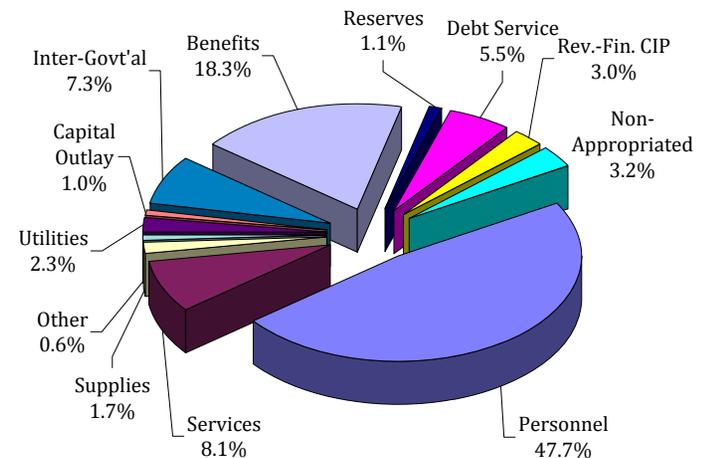
** For purposes of this analysis, the General Fund includes the funds transferred from the Parking Meter Fund, Cemetery Trust, and State Library Aid Fund.

*** 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.

FY2012 FINANCIAL PLAN BY FUND



FY2012 FINANCIAL PLAN BY CATEGORY



**TOWN OF BROOKLINE
FY2012 PROGRAM BUDGET**

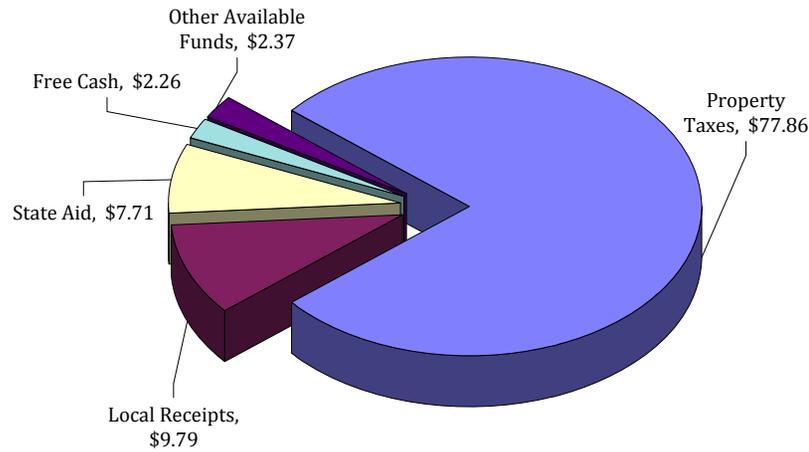
BUDGET SUMMARIES: General Fund Budget

FY2012 RECOMMENDED GENERAL FUND BUDGET SUMMARY

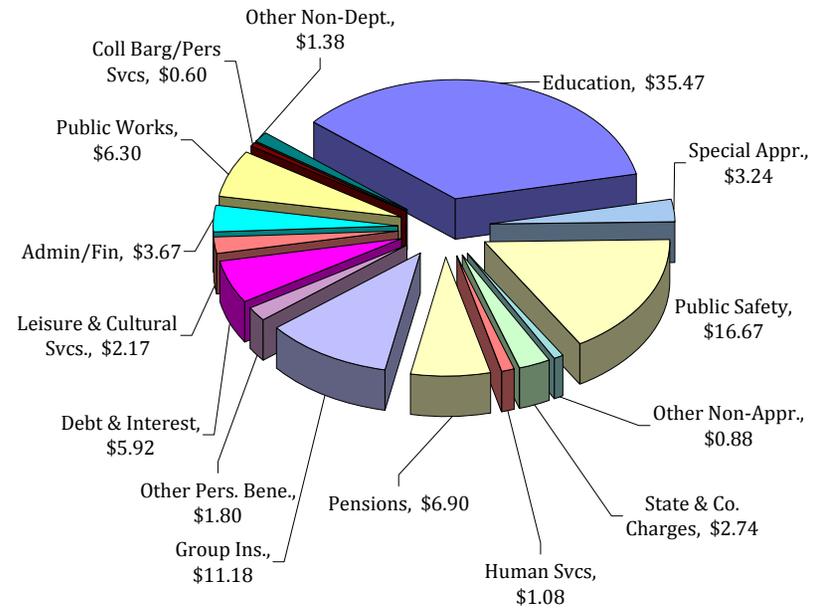
	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL	FY2011 BUDGET	FY2012 BUDGET	INCREASE/DECREASE	
						\$	%
REVENUE							
Property Tax	133,849,950	146,542,184	152,586,904	157,878,286	163,159,994	5,281,708	3.3%
Local Receipts	24,524,074	22,455,149	21,038,710	19,718,475	20,525,792	807,317	4.1%
State Aid	18,946,277	17,962,793	16,542,765	13,796,542	13,302,525	(494,017)	-3.6%
Free Cash	3,814,792	5,954,963	7,053,295	4,590,079	5,380,264	790,185	17.2%
Other Available Funds	8,603,612	5,986,333	7,420,038	5,059,259	6,218,966	1,159,708	22.9%
TOTAL REVENUE	189,738,706	198,901,422	204,641,711	201,042,641	208,587,542	7,544,901	3.8%
(LESS) NON-APPROPRIATED EXPENSES							
State & County Charges	5,410,405	5,493,891	5,559,230	5,556,335	5,704,158	147,823	2.7%
Tax Abatement Overlay	1,858,148	1,535,026	1,619,163	1,795,169	1,700,000	(95,169)	-5.3%
Deficits & Judgments	0	0	0	25,000	25,000	0	0.0%
Cherry Sheet Offsets	120,749	122,866	103,079	102,036	106,839	4,803	4.7%
TOTAL NON-APPROPRIATED EXPENSES	7,389,302	7,151,783	7,281,472	7,478,540	7,535,997	57,457	0.8%
AMOUNT AVAILABLE FOR APPROPRIATION				193,564,101	201,051,545	7,487,444	3.9%
APPROPRIATIONS							
Town Departments	59,355,217	62,287,183	60,121,307	61,886,857	63,203,477	1,316,620	2.1%
School Department	62,924,864	67,973,569	69,323,844	72,043,133	74,740,587	2,697,454	3.7%
Non-Departmental Total	49,058,075	49,100,298	54,146,512	52,532,109	56,128,482	3,596,372	6.8%
General Fund Non-Departmental	43,985,056	46,845,520	51,703,029	50,214,405	53,801,071	3,586,665	7.1%
Water and Sewer Enterprise Fund Overhead *	4,513,660	1,877,687	2,046,264	1,869,338	1,867,647	(1,691)	-0.1%
Golf Enterprise Fund Overhead *	373,004	179,064	186,349	191,161	163,852	(27,309)	-14.3%
Recreation Revolving Fund Overhead *	186,355	198,027	210,870	257,205	295,912	38,707	15.0%
OPERATING BUDGET SUBTOTAL	171,338,156	179,361,050	183,591,663	186,462,101	194,072,545	7,610,444	4.1%
Revenue-Financed Special Appropriations	5,928,000	8,575,748	9,260,572	7,102,000	6,979,000	(123,000)	-1.7%
TOTAL APPROPRIATIONS	177,266,156	187,936,798	192,852,235	193,564,101	201,051,545	7,487,443	3.9%
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.

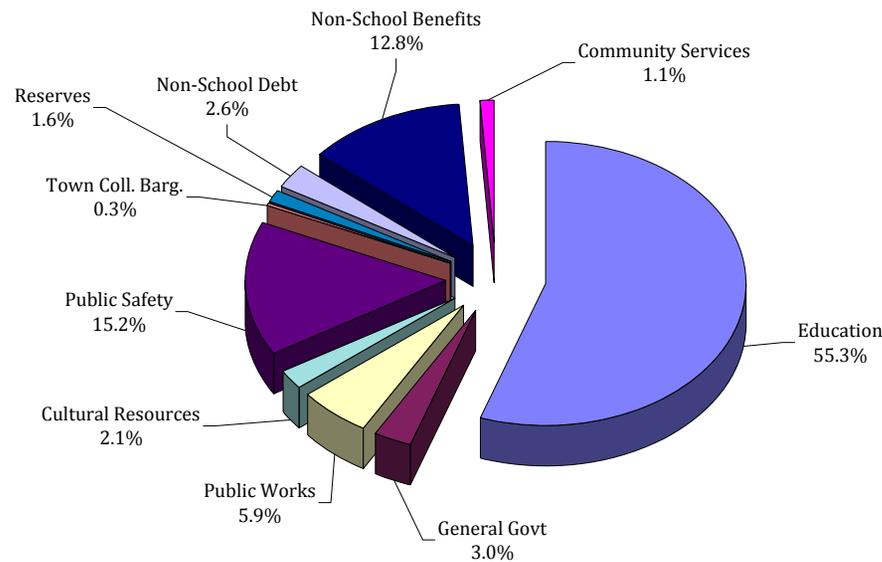
How Each \$100 Will Be Received



How Each \$100 Will Be Appropriated



FULLY ALLOCATED FY2012 GENERAL FUND OPERATING BUDGET



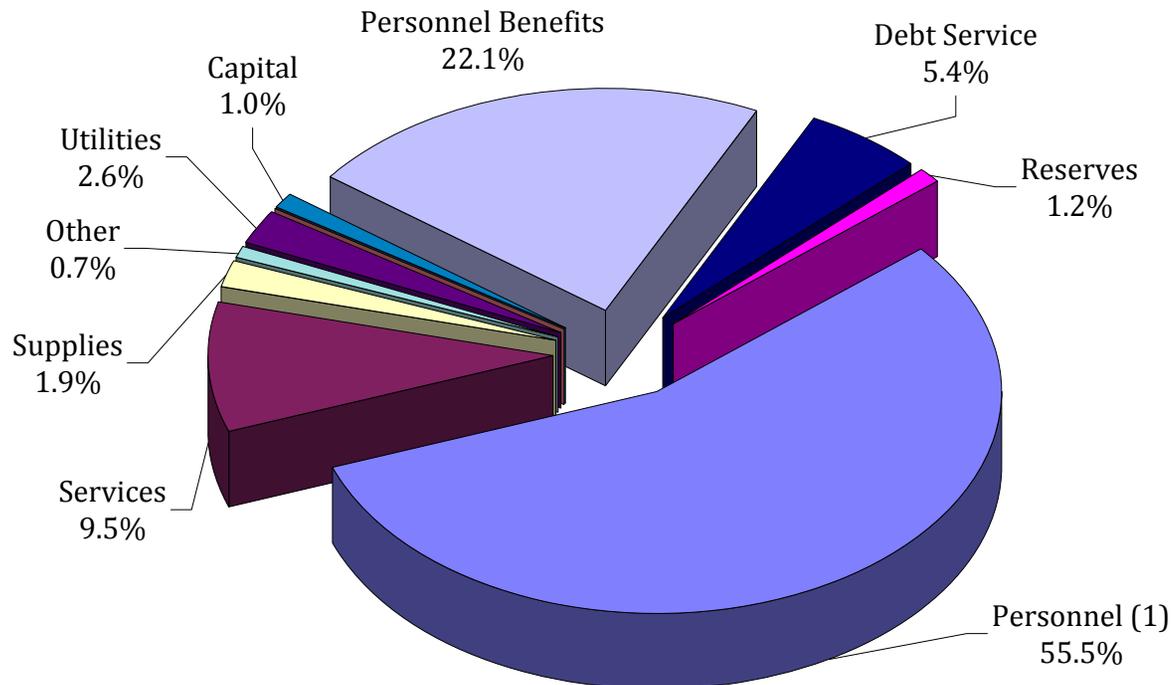
FY2012 RECOMMENDED OPERATING BUDGET SUMMARY - TOTALS BY EXPENDITURE CLASSIFICATION

<u>CLASS OF EXPENDITURE</u>	<u>FY2008 ACTUAL</u>	<u>FY2009 ACTUAL</u>	<u>FY2010 ACTUAL</u>	<u>FY2011 BUDGET</u>	<u>FY2012 BUDGET</u>	<u>INCREASE/ DECREASE</u>	<u>% INCREASE/ DECREASE</u>
Personnel (1)	97,973,033	104,341,898	103,396,142	104,656,526	107,788,199	3,131,672	3.0%
Services	13,751,723	14,417,283	15,496,843	17,719,654	18,431,110	711,456	4.0%
Supplies	3,704,787	4,162,944	3,682,258	3,606,868	3,647,211	40,344	1.1%
Other	527,604	443,214	647,460	1,397,985	1,424,688	26,703	1.9%
Utilities	4,756,101	4,983,079	4,706,602	5,071,465	5,125,928	54,464	1.1%
Intergovernmental	20,000	20,000	20,000	20,000	20,000	0	0.0%
Capital Outlay	1,949,838	2,287,987	1,946,151	1,921,595	1,947,346	25,751	1.3%
Personnel Benefits	34,564,193	36,103,405	40,355,929	40,073,902	42,894,268	2,820,366	7.0%
Debt Service	13,824,443	12,289,860	11,886,156	9,594,781	10,404,421	809,640	8.4%
Reserves	266,435	311,381	1,454,122	2,399,324	2,389,375	(9,949)	-0.4%
TOTAL OPERATING BUDGET	171,338,156	179,361,050	183,591,663	186,462,101	194,072,545	7,610,444	4.1%

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

Note: The FY11 and FY12 allocations are estimates, as the School budget is voted as a single appropriation by Town Meeting.

FY12 OPERATING BUDGET BY CLASS OF EXPENDITURE



**TOWN OF BROOKLINE
FY2012 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2012 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL	FY2011 BUDGET	FY2012 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
ADMINISTRATION AND FINANCE							
Selectmen	622,009	635,977	619,934	613,806	611,303	(2,503)	-0.4%
Personnel	598,832	619,398	603,499	592,143	590,800	(1,343)	-0.2%
Services	5,892	4,791	5,447	7,463	7,203	(260)	-3.5%
Supplies	3,013	5,678	4,475	4,500	4,000	(500)	-11.1%
Other	10,017	3,217	3,620	6,400	6,400	0	0.0%
Capital	4,256	2,894	2,894	3,300	2,900	(400)	-12.1%
Human Resources Department	478,335	457,626	513,823	503,411	527,139	23,728	4.7%
Personnel	249,428	253,250	261,051	263,409	267,310	3,901	1.5%
Services	216,153	193,747	241,543	213,227	218,329	5,102	2.4%
Supplies	9,500	7,389	6,471	8,500	8,500	0	0.0%
Other	934	866	2,683	15,900	30,900	15,000	94.3%
Capital	2,320	2,374	2,075	2,375	2,100	(275)	-11.6%
Information Technology Department	1,362,103	1,386,089	1,354,537	1,408,494	1,419,821	11,328	0.8%
Personnel	812,963	806,142	820,602	888,555	902,376	13,821	1.6%
Services	495,500	506,964	473,405	454,284	451,791	(2,493)	-0.5%
Supplies	12,810	33,271	21,715	22,336	22,336	0	0.0%
Other	2,441	2,239	26,614	27,550	27,550	0	0.0%
Capital	38,389	37,474	12,201	15,769	15,769	0	0.0%
Finance Department	2,934,091	3,368,994	2,982,499	2,949,759	2,951,163	1,404	0.0%
Personnel	1,832,046	1,915,126	1,931,792	1,928,545	1,901,904	(26,641)	-1.4%
Services	1,030,786	1,086,850	985,148	947,381	978,055	30,674	3.2%
Supplies	38,106	36,384	37,044	38,752	38,752	0	0.0%
Other	12,334	13,345	16,228	17,783	17,783	0	0.0%
Utilities	1,633	2,394	1,611	1,571	2,419	848	54.0%
Capital	19,185	314,895	10,675	15,727	12,250	(3,477)	-22.1%
Legal Services	772,840	749,476	754,535	762,961	773,090	10,129	1.3%
Personnel	488,300	524,893	531,687	526,229	535,173	8,944	1.7%
Services	135,484	98,787	121,221	126,067	128,017	1,951	1.5%
Supplies	1,976	2,602	2,261	2,200	2,200	0	0.0%
Other	143,229	120,133	96,659	104,700	104,700	0	0.0%
Capital	3,851	3,061	2,706	3,765	3,000	(765)	-20.3%
Advisory Committee	21,940	17,938	15,675	19,524	19,509	(15)	-0.1%
Personnel	20,604	15,830	14,300	17,156	17,333	177	1.0%
Services	91	36	0	36	36	0	0.0%
Supplies	443	1,260	1,050	1,275	1,275	0	0.0%
Other	318	326	326	570	570	0	0.0%
Capital	484	487	0	487	295	(192)	-39.4%
Town Clerk	526,641	604,410	493,094	603,990	564,494	(39,495)	-6.5%
Personnel	452,270	525,877	416,643	510,667	470,972	(39,695)	-7.8%
Services	59,053	60,426	63,982	74,173	77,273	3,100	4.2%
Supplies	9,499	15,047	9,091	13,750	12,350	(1,400)	-10.2%
Other	1,383	987	1,145	1,400	1,400	0	0.0%
Capital	4,436	2,073	2,232	4,000	2,500	(1,500)	-37.5%
Dept. of Planning and Cmty. Development	644,375	593,156	590,488	661,127	663,720	2,593	0.4%
Personnel	597,641	548,458	562,387	622,840	627,958	5,118	0.8%
Services	18,771	22,281	10,119	16,817	16,817	0	0.0%
Supplies	16,327	12,959	8,857	9,432	9,432	0	0.0%
Other	3,468	2,583	4,311	4,513	4,513	0	0.0%
Capital	8,168	6,875	4,813	7,525	5,000	(2,525)	-33.6%

**TOWN OF BROOKLINE
FY2012 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2012 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL	FY2011 BUDGET	FY2012 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
ADMINISTRATION AND FINANCE TOTAL	<u>7,362,333</u>	<u>7,813,667</u>	<u>7,324,583</u>	<u>7,523,071</u>	<u>7,530,240</u>	<u>7,169</u>	<u>0.1%</u>
Personnel	5,052,085	5,208,974	5,141,961	5,349,544	5,313,825	(35,719)	-0.7%
Services	1,961,729	1,973,882	1,900,865	1,839,448	1,877,521	38,073	2.1%
Supplies	91,674	114,589	90,964	100,745	98,845	(1,900)	-1.9%
Other	174,124	143,695	151,586	178,816	193,816	15,000	8.4%
Utilities	1,633	2,394	1,611	1,571	2,419	848	54.0%
Capital	81,088	370,133	37,596	52,947	43,814	(9,134)	-17.3%
PUBLIC SAFETY							
Police Department	13,636,808	14,680,249	14,307,709	14,690,999	14,730,072	39,073	0.3%
Personnel	12,279,904	13,188,097	13,068,656	13,260,566	13,317,089	56,523	0.4%
Services	392,940	393,767	325,481	342,895	361,585	18,690	5.5%
Supplies	230,460	192,598	188,034	210,060	201,300	(8,760)	-4.2%
Other	14,491	5,453	62,695	59,500	59,500	0	0.0%
Utilities	321,589	453,912	309,428	365,700	389,035	23,335	6.4%
Capital	397,423	446,423	353,414	452,278	401,563	(50,715)	-11.2%
Fire Department	12,125,596	12,280,892	11,949,902	12,219,790	12,343,063	123,273	1.0%
Personnel	11,614,097	11,664,784	11,340,104	11,565,025	11,667,043	102,017	0.9%
Services	105,652	131,739	89,697	121,925	129,589	7,664	6.3%
Supplies	103,233	121,407	150,048	132,500	134,200	1,700	1.3%
Other	5,529	5,732	22,951	25,125	25,125	0	0.0%
Utilities	227,709	268,925	227,982	241,048	252,029	10,981	4.6%
Capital	69,378	88,305	119,120	134,167	135,078	911	0.7%
Building Department	6,542,701	6,965,035	6,630,751	6,857,721	6,843,265	(14,456)	-0.2%
Personnel	1,874,770	1,959,974	1,934,335	1,929,935	1,941,059	11,124	0.6%
Services	1,824,289	2,053,754	1,836,335	1,863,993	1,886,672	22,679	1.2%
Supplies	249,392	351,542	181,657	123,770	123,770	0	0.0%
Other	1,515	1,255	3,639	5,800	5,800	0	0.0%
Utilities	2,537,134	2,545,873	2,648,220	2,878,735	2,742,497	(136,238)	-4.7%
Capital	55,601	52,637	26,565	55,487	143,467	87,980	158.6%
PUBLIC SAFETY TOTAL	<u>32,305,105</u>	<u>33,926,177</u>	<u>32,888,362</u>	<u>33,768,511</u>	<u>33,916,401</u>	<u>147,890</u>	<u>0.4%</u>
Personnel	25,768,771	26,812,854	26,343,095	26,755,527	26,925,191	169,664	0.6%
Services	2,322,880	2,579,260	2,251,514	2,328,813	2,377,846	49,033	2.1%
Supplies	583,085	665,548	519,739	466,330	459,270	(7,060)	-1.5%
Other	21,535	12,440	89,285	90,425	90,425	0	0.0%
Utilities	3,086,432	3,268,711	3,185,631	3,485,483	3,383,560	(101,923)	-2.9%
Capital	522,401	587,364	499,099	641,932	680,108	38,176	5.9%
PUBLIC WORKS							
Department of Public Works	13,178,800	13,896,651	13,309,224	12,762,192	13,047,912	285,720	2.2%
Personnel	7,403,562	7,668,288	7,342,673	7,025,900	6,975,638	(50,262)	-0.7%
Services	2,706,261	2,995,498	2,993,629	3,089,351	3,255,440	166,089	5.4%
Supplies	1,066,633	1,320,597	1,040,933	849,640	880,890	31,250	3.7%
Other	53,878	25,923	22,729	37,150	38,550	1,400	3.8%
Utilities	1,156,681	1,174,028	1,002,202	1,040,151	1,177,394	137,244	13.2%
Intergovernmental	20,000	20,000	20,000	20,000	20,000	0	0.0%
Capital	771,785	692,316	887,058	700,000	700,000	(0)	0.0%

**TOWN OF BROOKLINE
FY2012 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2012 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL	FY2011 BUDGET	FY2012 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
CULTURAL SERVICES							
Library	3,398,242	3,489,100	3,521,560	3,442,863	3,542,863	100,000	2.9%
Personnel	2,443,111	2,497,814	2,569,128	2,425,877	2,477,520	51,643	2.1%
Services	133,053	138,853	122,700	141,702	173,696	31,994	22.6%
Supplies	514,656	533,278	501,068	514,992	526,819	11,827	2.3%
Other	1,819	1,307	2,950	4,502	4,502	0	0.0%
Utilities	278,836	287,592	293,207	303,688	308,224	4,536	1.5%
Capital	26,766	30,256	32,507	52,101	52,101	0	0.0%
HUMAN SERVICES							
Health Department	1,023,908	1,088,050	1,097,022	1,093,765	1,128,426	34,661	3.2%
Personnel	715,451	742,345	755,879	763,541	853,932	90,391	11.8%
Services	243,465	254,655	255,482	262,408	187,086	(75,321)	-28.7%
Supplies	14,419	14,598	14,476	15,500	17,100	1,600	10.3%
Other	3,362	3,422	3,162	4,120	4,120	0	0.0%
Utilities	40,906	45,720	40,274	43,197	38,133	(5,064)	-11.7%
Capital	6,306	27,311	27,749	5,000	28,055	23,055	461.1%
Veterans Services	203,829	241,303	242,235	243,681	245,409	1,727	0.7%
Personnel	118,208	122,697	122,059	123,388	124,948	1,559	1.3%
Services	1,945	2,526	2,673	2,718	3,086	368	13.5%
Supplies	1,353	641	650	650	650	0	0.0%
Other	81,554	114,730	116,145	116,200	116,200	0	0.0%
Capital	768	709	709	725	525	(200)	-27.6%
Council on Aging	746,900	767,625	729,713	775,359	806,952	31,593	4.1%
Personnel	595,532	620,255	576,300	614,303	615,748	1,445	0.2%
Services	56,946	48,023	51,650	57,632	57,777	145	0.3%
Supplies	16,132	16,298	17,609	18,825	18,825	0	0.0%
Other	2,645	2,544	2,180	2,900	2,900	0	0.0%
Utilities	67,313	71,877	74,953	72,799	103,703	30,904	42.5%
Capital	8,332	8,627	7,021	8,900	8,000	(900)	-10.1%
Human Relations-Youth Resources	143,237	151,702	103,587	103,059	103,016	(43)	0.0%
Personnel	139,999	147,249	100,583	97,206	97,445	239	0.2%
Services	450	541	525	1,807	1,771	(36)	-2.0%
Supplies	1,898	3,017	1,790	2,800	2,800	0	0.0%
Other	192	281	141	450	450	0	0.0%
Capital	697	614	548	796	550	(246)	-30.9%
HUMAN SERVICES TOTAL	2,117,873	2,248,680	2,172,558	2,215,865	2,283,803	67,938	3.1%
Personnel	1,569,190	1,632,546	1,554,822	1,598,438	1,692,072	93,634	5.9%
Services	302,807	305,745	310,330	324,565	249,720	(74,845)	-23.1%
Supplies	33,802	34,554	34,525	37,775	39,375	1,600	4.2%
Other	87,753	120,977	121,627	123,670	123,670	0	0.0%
Utilities	108,218	117,597	115,227	115,996	141,836	25,840	22.3%
Capital	16,103	37,261	36,027	15,421	37,130	21,709	140.8%

**TOWN OF BROOKLINE
FY2012 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2012 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL	FY2011 BUDGET	FY2012 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
LEISURE SERVICES							
Recreation Department	992,864	912,909	905,021	943,849	992,259	48,410	5.1%
Personnel	737,357	649,643	636,885	659,503	670,746	11,243	1.7%
Services	86,775	88,818	88,934	85,287	144,908	59,621	69.9%
Supplies	36,714	35,246	38,356	40,703	45,330	4,627	11.4%
Other	1,882	2,375	1,630	2,400	12,400	10,000	416.7%
Utilities	124,300	132,758	108,724	124,576	112,495	(12,081)	-9.7%
Capital	5,836	4,069	30,491	31,380	6,380	(25,000)	-79.7%
Personnel Services Reserve ¹	0	0	0	755,507	715,000	(40,507)	-5.4%
FY11 Collective Bargaining Reserve / Unfunded Liabilities Reserve ²				475,000	475,000	0	
FY12 Collective Bargaining Reserve / Unfunded Liabilities Reserve					700,000	700,000	
DEPARTMENTAL SUB-TOTAL	59,355,217	62,287,183	60,121,307	61,886,857	63,203,477	1,316,620	2.1%
SCHOOLS ³							
SCHOOLS ³	62,924,864	67,973,569	69,323,844	72,043,133	74,740,587	2,697,454	3.7%
Personnel	54,998,957	59,871,778	59,807,578	59,611,229	61,843,205	2,231,976	3.7%
Services	5,848,152	5,951,829	7,390,178	9,461,502	9,926,980	465,478	4.9%
Supplies	1,378,224	1,459,131	1,456,673	1,596,682	1,596,682	0	0.0%
Other	173,674	124,243	246,041	945,906	945,906	0	0.0%
Capital	525,858	566,588	423,374	427,814	427,814	0	0.0%
NON-DEPARTMENTAL							
Personnel Benefits	34,564,193	36,103,405	40,355,929	40,073,902	42,894,268	2,820,366	7.0%
Pensions	11,256,221	11,686,639	13,253,562	13,999,954	14,612,334	612,380	4.4%
Group Health	19,855,771	20,860,382	22,983,067	20,227,416	22,719,498	2,492,082	12.3%
Health Reimbursement Account (HRA)	0	0	0	0	250,000	250,000	-
Retiree Group Health Trust Fund (OPEB's)	0	0	650,000	2,012,531	1,548,435	(464,096)	-23.1%
Employee Assistance Program (EAP)	24,968	25,282	25,282	28,000	28,000	0	0.0%
Group Life	151,643	150,971	128,109	130,000	130,000	0	0.0%
Disability Insurance	12,813	13,460	13,536	16,000	16,000	0	0.0%
Workers Comp	1,600,000	1,550,000	1,350,000	1,350,000	1,250,000	(100,000)	-7.4%
Public Safety IOD Medical Expenses	250,000	300,000	300,000	325,000	300,000	(25,000)	-7.7%
Unemployment Comp	166,000	166,000	266,000	400,000	350,000	(50,000)	-12.5%
Medical Disabilities	15,718	9,963	15,507	30,000	30,000	0	0.0%
Medicare	1,231,059	1,340,708	1,370,866	1,555,000	1,660,000	105,000	6.8%
Debt Service	13,824,443	12,289,860	11,886,156	9,594,781	10,404,421	809,640	8.4%
Principal	9,432,797	8,247,516	7,796,867	7,264,649	7,975,489	710,840	9.8%
Interest	4,354,324	3,884,000	4,077,092	2,176,113	2,268,932	92,818	4.3%
Bond Anticipation Notes (BANs)	0	116,533	0	94,019	100,000	5,981	6.4%
Abatement Interest and Income	37,322	41,811	12,197	60,000	60,000	0	0.0%

¹ The amounts shown for FY08 - FY10 are \$0 because these funds were transferred to departments during the fiscal year.

² Contracts for all unions except Police and Dispatchers are unsettled for FY11.

³ The FY11 and FY12 allocations are estimates, as the School budget is voted as a single appropriation by Town Meeting.

**TOWN OF BROOKLINE
FY2012 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2012 RECOMMENDED OPERATING BUDGET SUMMARY

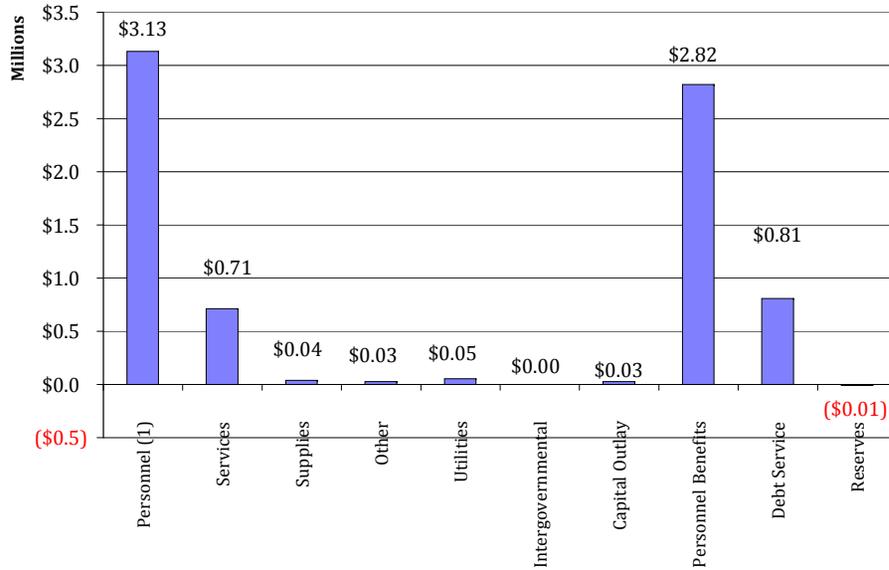
SERVICE PROGRAMS	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL	FY2011 BUDGET	FY2012 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
<i>NON-DEPARTMENTAL (con't.)</i>							
Unclassified	669,439	707,033	1,904,427	2,863,427	2,829,793	(33,633)	-1.2%
Reserve Fund ⁴	774,834	1,297,947	1,392,000	1,856,956	1,877,151	20,195	1.1%
Liability/Catastrophe Fund	254,629	297,476	1,443,397	455,500	141,959	(313,540)	-68.8%
Stabilization Fund	0	0	0	71,868	0	(71,868)	-100.0%
Affordable Housing Trust Fund	0	0	0	0	355,264	355,264	-
General Insurance	276,146	279,490	286,128	290,000	275,000	(15,000)	-5.2%
Audit & Professional Services	99,433	86,765	135,900	138,987	130,000	(8,987)	-6.5%
Contingency	11,806	13,905	10,725	15,000	15,000	0	0.0%
Out of State Travel	1,979	1,076	434	3,000	3,000	0	0.0%
Printing of Reports	14,487	17,143	16,665	20,000	20,000	0	0.0%
MMA Dues	10,959	11,178	11,178	12,116	12,419	303	2.5%
<i>NON-DEPARTMENTAL TOTAL</i>	49,058,075	49,100,298	54,146,512	52,532,109	56,128,482	3,596,372	6.8%
TOTAL OPERATING BUDGET	171,338,156	179,361,050	183,591,663	186,462,101	194,072,545	7,610,444	4.1%

⁴ The amounts shown for FY08 -FY10 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
FY2012 PROGRAM BUDGET**

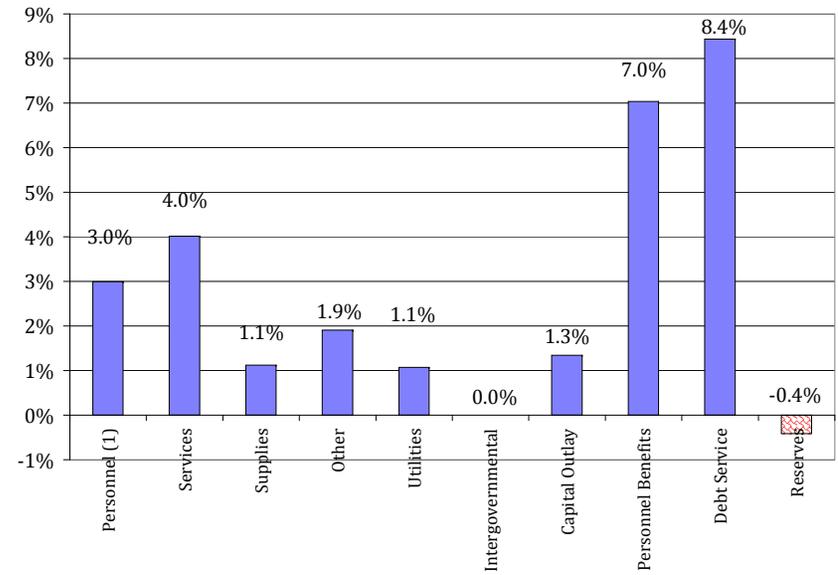
BUDGET SUMMARIES: Operating Budget

FY12 OPERATING BUDGET - \$\$ CHANGES



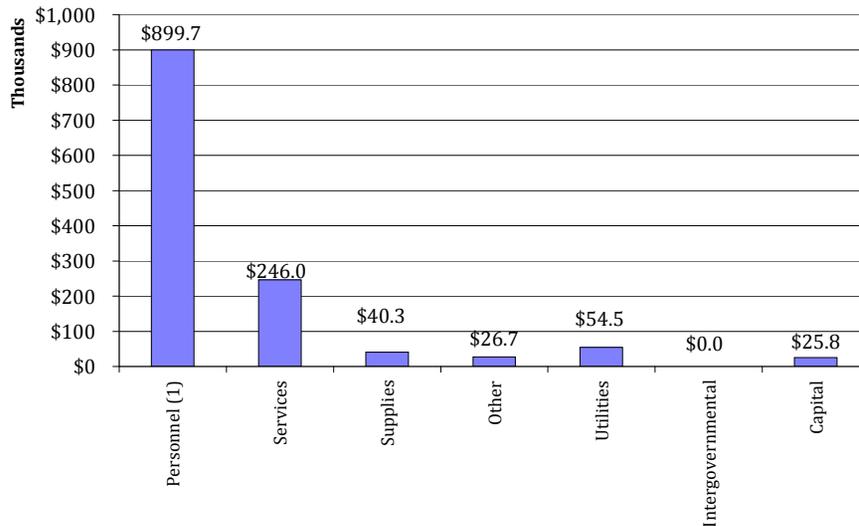
(1) Includes the Personnel Services Reserve and the Collective Bargaining Reserve

FY12 OPERATING BUDGET - % CHANGES



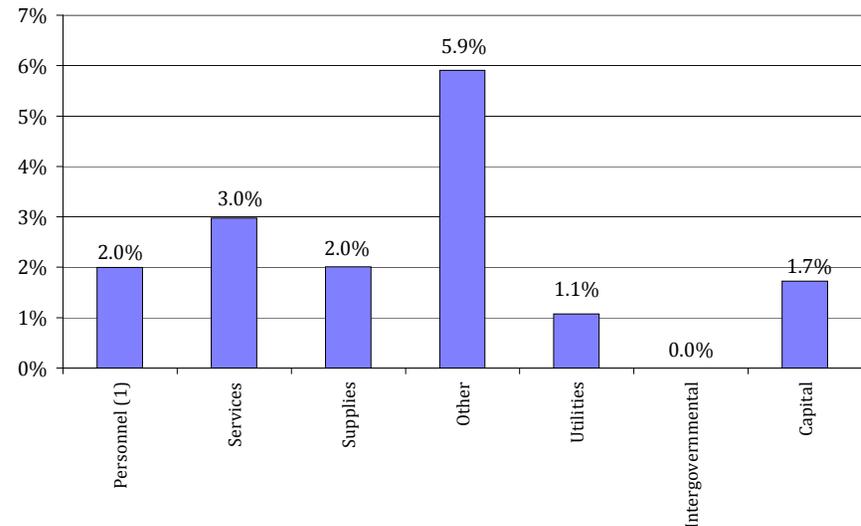
(1) Includes the Personnel Services Reserve and the Collective Bargaining Reserve

FY12 TOWN DEPARTMENTAL BUDGETS - \$\$ CHANGES



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

FY12 TOWN DEPARTMENTAL BUDGETS - % CHANGES



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

SUMMARY OF FY2012 OPERATING BUDGET INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Selectmen	(2,503) -0.4%	
	5,998	Personnel Fixed Costs
	(24,924)	Elimination of Part-Time Head Clerk (C-9)
	17,583	Addition of Part-Time Senior Clerk Typist (C-4)
	28	Office Equipment Repair/Maintenance
	12	Copy Equipment Lease
	(1,800)	Copier Service
	1,500	Wireless Communication
	(500)	Office Supplies
	(400)	Capital
Human Resources Department	23,728 4.7%	
	3,901	Personnel Fixed Costs
	602	Copier Lease
	9,500	Legal Services
	(5,000)	Advertising Services
	15,000	Education/Training
	(275)	Capital
Information Technology Department	11,328 0.8%	
	13,821	Personnel Fixed Costs
	(7,445)	Data Processing Equipment Repair/Maintenance
	10,015	Data Processing Software Maintenance
	(5,164)	Equipment Service Contract
	511	Copier Lease
	(310)	Telephone and Telegraph
	(100)	Wireless Communications
Finance Department	1,404 0.0%	
<i>Comptroller</i>	(26,372) -5.0%	
	2,257	Personnel Fixed Costs
	(37,220)	Elimination of Senior Account/Audit Clerk (C-4)
	540	Data Processing Equipment Repair/Maintenance
	9,651	Computer Software Repair and Maintenance (MUNIS)
	420	Professional Services
	(2,020)	Capital

SUMMARY OF FY2012 OPERATING BUDGET INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
<i>Purchasing</i>	(10,359) -1.2%	2,028 Personnel Fixed Costs 711 Copier Lease (13,646) Telephone and Telegraph 848 Gasoline (300) Capital
<i>Assessors</i>	5,294 0.9%	5,396 Personnel Fixed Costs 498 Copier Lease (150) Wireless Communications (500) Deed and ATB Transfer Fees 650 Subscriptions (600) Capital
<i>Treasurer</i>	32,842 3.5%	3,826 Personnel Fixed Costs (5,427) Reduction in Scanner hours 2,500 Overtime 17,500 Professional/Technical Services 15,000 Banking Services (557) Capital
Legal Services	10,129 1.3%	8,943 Personnel Fixed Costs 210 Copier Lease 2,081 Data Processing Software Maintenance (1,340) Wireless Communications 1,000 Subscriptions (765) Capital
Advisory Committee	(15) -0.1%	177 Personnel Fixed Costs (192) Capital

SUMMARY OF FY2012 OPERATING BUDGET INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Town Clerk	(39,495)	
	-6.5%	
	(47,000)	Election Workers (Temp F.T.) - 3 Elections in FY11, 2 in FY12
	42,871	Addition of an Administrative Assistant (C-8)
	(38,386)	Elimination of a Clerk Typist (C4)
	2,820	Personnel Fixed Costs
	(1,000)	Office Equipment Repair/Maintenance
	600	Office Equipment Rental/Lease
	200	Motor Vehicle/Equipment Rental
	(2,300)	Professional/Technical Services
	1,200	Legal Services
	(300)	Wireless Communications
	3,200	Postage
	200	Advertising Services
	300	Credit Card Service Charges
	1,000	Subscriptions
	600	Office Supplies
(2,000)	Meals and Receptions	
(1,500)	Capital	
Dept. of Planning & Cmty. Development	2,593	
	0.4%	
	5,118	Personnel Fixed Costs
(2,525)	Capital	
Police Department	39,073	
	0.3%	
	56,523	Personnel Fixed Costs
	(944)	Office Equipment Repair and Maintenance
	2,500	Data Processing Equipment Repair and Maintenance
	(7,000)	Computer Software Repair and Maintenance
	160	Copy Equipment Lease
	(175)	Copier Service
	6,500	Telephone and Telegraph
	17,649	Wireless Communications
	(5,300)	Data Processing Supplies
	(3,460)	Public Safety Supplies
	(2,648)	Electricity
	(5,779)	Natural Gas
	25,383	Gasoline
45	Diesel Fuel	
6,334	Water & Sewer	
(50,715)	Capital	
Fire Department	123,273	
	1.0%	
102,017	Personnel Fixed Costs	

SUMMARY OF FY2012 OPERATING BUDGET INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Fire Department (con't.)	7,000	Data Processing Software Maintenance
	322	Data Processing Equipment Repair and Maintenance
	342	Copier Service
	1,700	Data Processing Supplies
	(5,410)	Electricity
	(11,538)	Natural Gas
	1,209	Gasoline
	7,002	Diesel Fuel
	19,717	Water & Sewer
	911	Capital
	Building Department	(14,456) -0.2%
	11,124	Personnel Fixed Costs
	(11,406)	Building Repair and Maintenance - Town
	27,082	Building Repair and Maintenance - School
	6,127	Wireless Communications
	876	Copier Lease
	(8,176)	Electricity-Town
	(173,562)	Electricity-Schools
	614	Natural Gas-Town
	(153,806)	Natural Gas-Schools
	2,967	Gasoline
	18,522	Water & Sewer-Town
	177,203	Water & Sewer-Schools
	87,980	Capital
Department of Public Works	285,720 2.2%	
	20,150	Personnel Fixed Costs
	21,436	Park Ranger LN-6 (43%) -- balance charged to Recreation Revolving Fund
	(41,997)	Rink Personnel charged-off to Recreation Revolving Fund
	(49,850)	Elimination Motor Equipment Repairperson (LN-6)
	(1,000)	Bottled Water Service
	(1,182)	Office Equipment Repair/Maintenance
	2,580	Data Processing Equipment Repair/Maintenance
	13,000	Data Processing Software Maintenance
	(8,500)	Skating Rink Repair/Maintenance (moved to Recreation Revolving Fund)
	(7,250)	Other Equipment Repair/Maintenance
	1,542	Copier Lease
	(1,284)	Photocopy Service Contract
	(3,150)	Other Rentals and Leases
	(4,500)	Data Storage Services (Parking Meters)
	19,223	Landscaping Services
	1,060	Financial Services
	40,000	Professional/Technical Services
	12,050	Wireless Communications
	10,000	Postage

SUMMARY OF FY2012 OPERATING BUDGET INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Department of Public Works (con't.)	97,000	Banking Services
	(3,500)	Pest Control/Trees
	83,600	Recycling Supplies
	2,600	Custodial Supplies
	(20,000)	Agricultural Supplies
	50	Meals & Receptions
	(35,000)	Construction Supplies
	(600)	Education/Training/Conferences
	2,000	Professional Dues and Membership
	(58,252)	Electricity
	(10,782)	Natural Gas
	25,411	Gasoline
	23,319	Diesel Fuel
	157,549	Water & Sewer
Library	100,000 2.9%	
	16,643	Personnel Fixed Costs
	35,000	A-Day Buyouts (re-allocated from Personnel Services Reserve)
	348	Copier Service
	28,000	Building Repair and Maintenance (re-allocated from Building Department budget)
	3,646	Telephone and Telegraph
	11,827	Library Materials
	(3,988)	Electricity
	(4,223)	Natural Gas
	12,747	Water & Sewer
	Health Department	34,661 3.2%
4,260		Personnel Fixed Costs
86,130		Public Health Nurse (grade TBD)
(77,452)		Elimination of VNS contract (public health nurse services)
2,346		Mental Health contract
684		Copier Lease
(900)		Copier Service
1,600		Medical Supplies
(4,576)		Electricity
(1,479)		Natural Gas
(373)		Gasoline
1,363	Water & Sewer	
23,055	Capital	
Veterans Services	1,727 0.7%	
	1,559	Personnel Fixed Costs
	463	Copier Lease
	(95)	Copier Service
	(200)	Capital

SUMMARY OF FY2012 OPERATING BUDGET INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Council on Aging	31,593	
	4.1%	
	4,344	Personnel Fixed Costs
	15,833	Clinical Social Worker III (T-4) - from 30 hrs/wk to 37.5 wk
	(18,732)	Elimination of Outreach Worker
	(175)	Data Processing Equipment Repair/Maintenance
	320	Copier Lease
	4,717	Electricity
	(2,758)	Natural Gas
	28,945	Water & Sewer
(900)	Capital	
Human Relations - Youth Resources	(43)	
	0.0%	
	239	Personnel Fixed Costs
(36)	Data Processing Equipment Repair/Maintenance	
(246)	Capital	
Recreation Department	48,410	
	5.1%	
	3,065	Personnel Fixed Costs
	49,657	Therapeutic Recreation Specialist (T-4)
	(41,479)	Elimination of Assistant Recreation Leader/Aquatics (GN-5)
	(1,293)	Copier Service
	123	Data Processing Equipment Repair/Maintenance
	10,000	Software Service Contract
	(214)	Other Rentals and Leases
	3,500	Building Cleaning
	8,000	General Consulting Services
	760	Wireless Communications
	32,645	Printing Services
	6,371	Advertising
	(271)	Entertainers-Lecturers
	6,980	Office Supplies
	15,350	Custodial Supplies
	6,000	Special Program Supplies
	(20,000)	Recreation Supplies
	(3,703)	Public Safety Supplies
	6,700	Education/Training/Conferences
	1,500	Airfare
	1,000	Hotel
800	Professional Dues and Membership	
(7,922)	Electricity	
(4,320)	Natural Gas	
378	Gasoline	
(216)	Diesel	
(25,000)	Capital	

SUMMARY OF FY2012 OPERATING BUDGET INCREASES/DECREASES

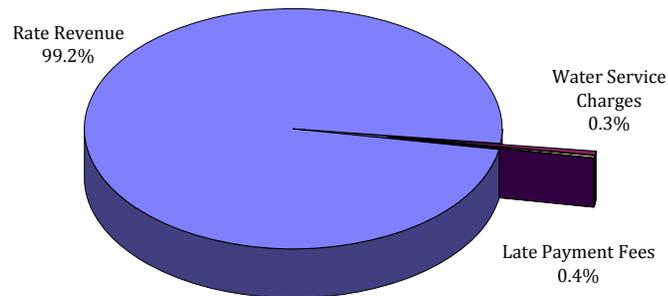
<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Schools	2,697,454 3.7%	
	2,697,454	School Budget
Personnel Benefits	2,820,366 7.0%	
	612,380	Pensions
	2,492,082	Group Health Insurance
	250,000	Health Reimbursement Account (HRA)
	(464,096)	Retiree Group Health Trust Fund (OPEB's)
	(100,000)	Workers Compensation
	(25,000)	Public Safety IOD Medical Expenses
	(50,000)	Unemployment Compensation
	105,000	Medicare Payroll Tax
Debt and Interest	809,640 8.4%	
	710,840	Funded Debt - Principal
	92,818	Funded Debt - Interest
	5,981	Bond Anticipation Notes (BANs)
Unclassified	(33,633) -1.2%	
	20,195	Reserve Fund
	(313,540)	Liability/Catastrophe Fund
	355,264	Affordable Housing
	(71,868)	Stabilization Fund
	(15,000)	General Insurance
	(8,987)	Audit and Professional Services
	303	Out of State Travel
Personnel Reserves	659,493	
	(40,507)	Personnel Services Reserve
	700,000	Collective Bargaining / Unfunded Liabilities Reserve (FY12)
OPERATING BUDGET GRAND TOTAL	7,610,444 4.1%	

FY2012 RECOMMENDED WATER & SEWER ENTERPRISE FUND SUMMARY

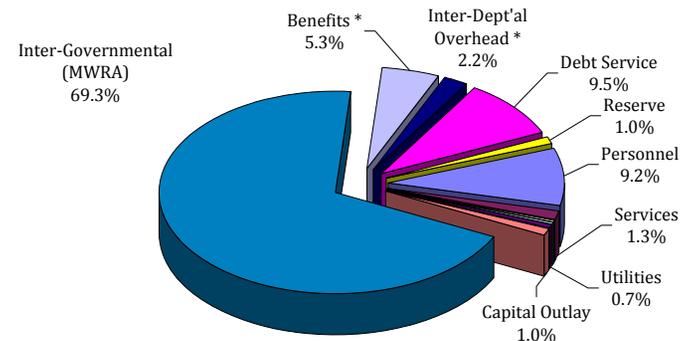
	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL	FY2011 BUDGET	FY2012 BUDGET	INCREASE/DECREASE	
						\$	%
REVENUE							
Rate Revenue	22,235,871	22,707,448	22,763,502	23,990,300	24,485,606	495,306	2.1%
Late Payment Fees	103,714	112,630	86,450	110,000	110,000	0	0.0%
Water Service Charges	119,336	102,217	122,766	82,000	82,000	0	0.0%
Rate Relief (State Aid)	49,798	0	0	0	0	0	0.0%
Misc.	29,066	36,191	20,088	10,000	10,000	0	0.0%
TOTAL REVENUE	22,537,785	22,958,486	22,992,806	24,192,300	24,687,605	495,305	2.0%
EXPENDITURES							
Personnel	2,134,642	2,087,083	2,088,818	2,238,681	2,266,701	28,020	1.3%
Services	186,760	213,807	236,051	309,381	319,089	9,708	3.1%
Supplies	96,612	101,836	101,858	118,815	122,415	3,600	3.0%
Other	3,435	785	4,890	6,400	6,400	0	0.0%
Utilities	130,608	165,457	99,878	162,998	160,625	(2,373)	-1.5%
Capital Outlay	265,405	404,299	232,592	140,300	254,650	114,350	81.5%
Inter-Governmental (MWRA)	14,873,170	15,515,004	16,073,259	16,611,594	17,109,942	498,348	3.0%
Benefits *	1,260,586	1,237,503	1,394,604	1,324,326	1,304,915	(19,411)	-1.5%
Inter-Departmental Overhead *	630,798	640,184	651,661	545,013	562,732	17,719	3.3%
Debt Service	2,622,276	2,511,192	2,404,631	2,495,199	2,335,704	(159,494)	-6.4%
Reserve	0	0	0	239,595	244,432	4,837	2.0%
TOTAL EXPENDITURE	22,204,292	22,877,148	23,288,242	24,192,300	24,687,605	495,305	2.0%
BALANCE				0	0	0	

* For FY08-FY10, 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. (Until FY09, Debt Service was part of the reimbursement. Starting in FY09, it was budgeted for directly in the Enterprise Fund, so it is no longer part of the reimbursement to the General Fund.)

FY2012 WATER & SEWER ENTERPRISE FUND - REVENUES



FY2012 WATER & SEWER ENTERPRISE FUND - EXPENDITURES



* 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.

SUMMARY OF FY2012 WATER & SEWER ENTERPRISE FUND INCREASES/DECREASES

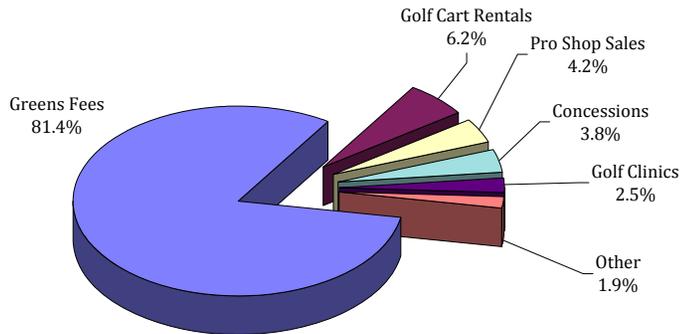
<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Water and Sewer Enterprise Fund	495,305 2.0%	
	6,157	Personnel Fixed Costs
	21,865	Collective Bargaining
	3,000	Motor Vehicle/Equipment Repair
	(9,000)	Non-Equipment Maintenance/Repair
	3,600	Other Equipment Repair/Maintenance
	13,000	Public Building Repair/Maintenance
	2,080	Financial Services
	(4,878)	Wireless Communications
	1,906	Postage
	1,100	Oil and Lubricants
	2,500	Tires
	(1,659)	Electricity
	(1,948)	Natural Gas
	(1,205)	Heating Oil
	(10,292)	Gasoline
	9,654	Diesel Fuel
	3,076	Water & Sewer
	159,326	MWRA Water
	338,284	MWRA Sewer
	738	DEP Assessment
	(1,691)	Reimbursement to General Fund
	(159,494)	Debt Service
	4,837	Reserve
	114,350	Capital
WATER & SEWER ENTERPRISE FUND TOTAL	495,305 2.0%	

FY2012 RECOMMENDED GOLF COURSE ENTERPRISE FUND SUMMARY

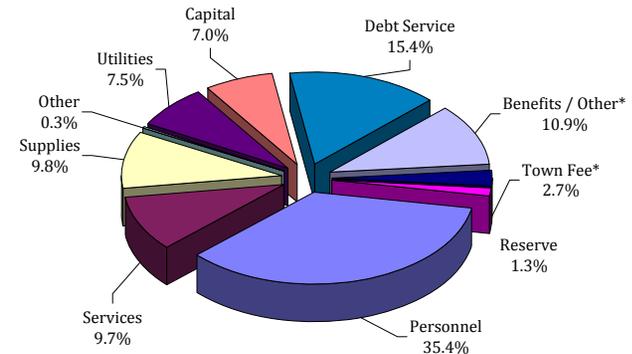
	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL	FY2011 BUDGET	FY2012 BUDGET	INCREASE/DECREASE	
						\$	%
REVENUE							
Greens Fees	1,031,274	964,740	933,544	1,045,000	980,000	(65,000)	-6.2%
Golf Cart Rentals	95,167	82,213	75,375	82,000	75,000	(7,000)	-8.5%
Pro Shop Sales	92,243	66,408	53,258	75,000	50,000	(25,000)	-33.3%
Concessions	19,327	30,017	25,857	30,000	46,000	16,000	53.3%
Golf Clinics	0	18,415	22,408	17,500	30,000	12,500	71.4%
Other	15,055	23,067	22,534	16,700	23,000	6,300	37.7%
TOTAL REVENUE	1,253,066	1,184,860	1,132,976	1,266,200	1,204,000	(62,200)	-4.9%
EXPENDITURES							
Personnel	385,032	418,997	422,673	431,548	425,885	(5,663)	-1.3%
Services	148,601	138,386	111,393	125,242	116,566	(8,676)	-6.9%
Supplies	113,482	110,406	107,105	132,975	118,200	(14,775)	-11.1%
Other	4,124	5,470	9,432	4,100	4,100	0	0.0%
Utilities	42,246	55,859	55,999	91,398	89,817	(1,581)	-1.7%
Capital Outlay	87,981	85,614	83,394	85,580	83,900	(1,680)	-2.0%
Debt Service	194,530	190,037	184,484	189,130	185,679	(3,452)	-1.8%
Benefits / Other*	101,425	103,506	125,975	138,164	131,152	(7,012)	-5.1%
Town Fee (Transfer to Town for general use) *	77,049	75,558	60,374	52,997	32,700	(20,297)	-38.3%
Reserve	0	0	0	15,065	16,000	935	6.2%
TOTAL EXPENDITURE	1,154,470	1,183,833	1,160,829	1,266,200	1,204,000	(62,200)	-4.9%
BALANCE				0	0	0	

* For FY08-FY10, 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. (Until FY09, Debt Service was part of the reimbursement. Starting in FY09, it was budgeted for directly in the Enterprise Fund, so it is no longer part of the reimbursement to the General Fund.)

FY2012 GOLF COURSE ENTERPRISE FUND - REVENUES



FY2012 GOLF COURSE ENTERPRISE FUND - EXPENDITURES



* 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.

SUMMARY OF FY2012 GOLF COURSE ENTERPRISE FUND INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Golf Enterprise Fund	(62,200) -4.9%	
	(9,862)	Personnel Fixed Costs
	4,200	Collective Bargaining
	(1,246)	Data Processing Repair/Maintenance
	8,500	Building Repair/Maintenance
	420	Computer Hardware Rental
	500	Software Service Contract
	(3,000)	Other Equipment Rental/Lease
	(1,000)	Other Rentals and Leases
	(1,000)	Building Cleaning Service
	(5,000)	Technical Services
	650	Data Communication Lines
	(2,500)	Advertising Services
	(5,000)	Banking Services
	(10,000)	Pro Shop Supplies
	(5,000)	Equipment Maintenance Supplies
	(1,975)	Custodial Supplies
	4,200	Agricultural Supplies
	(2,000)	Recreation Supplies
	(873)	Electricity
	(1,097)	Natural Gas
	(2,958)	Heating Oil
	1,563	Gasoline
	1,785	Water & Sewer
	(27,309)	Reimbursement to General Fund
	(3,452)	Debt Service
	935	Reserve
	(1,680)	Capital
GOLF COURSE ENTERPRISE FUND TOTAL	(62,200) -4.9%	

**TOWN OF BROOKLINE
FY2012 PROGRAM BUDGET**

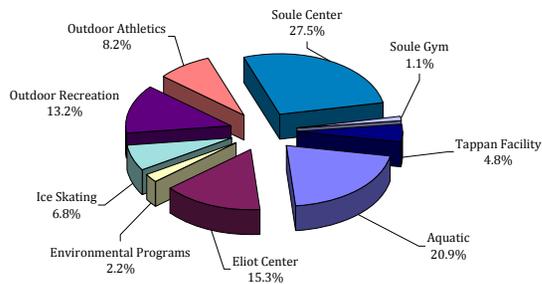
BUDGET SUMMARIES: Recreation Revolving Fund

FY2012 RECOMMENDED RECREATION REVOLVING FUND SUMMARY

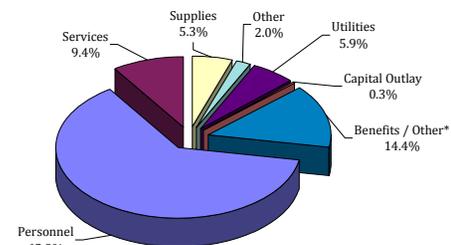
	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL	FY2011 BUDGET	FY2012 BUDGET	INCREASE/DECREASE	
						\$	%
REVENUE							
Adult Programs	0	22,496	16,671	41,200	0	(41,200)	-100.0%
Aquatic	264,114	408,731	445,541	432,600	430,000	(2,600)	-0.6%
Community Programs	0	9,364	13,389	16,931	0	(16,931)	-100.0%
Eliot Center	0	0	0	0	313,281	313,281	-
Environmental Programs	27,584	38,171	36,743	30,900	45,000	14,100	45.6%
Facility Program	98,109	0	0	0	0	0	-
Ice Skating	109,717	137,541	145,632	135,000	140,000	5,000	3.7%
Outdoor Recreation	0	0	0	0	271,309	271,309	-
Outdoor Athletics	0	0	0	0	168,211	168,211	-
Permits	0	71,807	88,182	72,100	0	(72,100)	-100.0%
School-Based Programs	431,432	459,963	537,654	552,670	0	(552,670)	-100.0%
Soule Center	0	0	0	0	565,000	565,000	-
Soule Gym	0	0	0	0	22,325	22,325	-
Summer Camp	226,550	258,236	245,415	281,190	0	(281,190)	-100.0%
Tappan Facility	0	0	0	0	99,154	99,154	-
Teen Programs	59,082	53,178	53,867	51,500	0	(51,500)	-100.0%
Tennis/Open Basketball Programs	0	11,781	5,978	21,400	0	(21,400)	-100.0%
Youth Programs	233,795	208,162	204,669	219,550	0	(219,550)	-100.0%
Misc Revenue	35,730	41,051	34,997	0	0	0	-
TOTAL REVENUE	1,486,113	1,720,481	1,828,738	1,855,041	2,054,280	199,239	10.7%
EXPENDITURES							
Personnel	968,859	1,141,829	1,140,786	1,180,767	1,291,160	110,393	9.3%
Services	163,542	183,754	183,528	188,206	192,108	3,902	2.1%
Supplies	132,836	107,861	135,120	135,169	108,073	(27,097)	-20.0%
Other	12,384	18,382	19,372	41,135	40,338	(797)	-1.9%
Utilities	4,689	19,180	32,740	28,689	120,321	91,631	319.4%
Capital Outlay	2,547	3,562	8,595	23,870	6,369	(17,501)	-73.3%
Benefits / Other*	186,355	198,027	210,870	257,205	295,912	38,707	15.0%
TOTAL EXPENDITURE	1,471,210	1,672,595	1,731,011	1,855,041	2,054,280	199,239	10.7%
BALANCE				0	0	0	

* This comprises 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.

FY2012 RECREATION REVOLVING FUND - REVENUES



FY2012 RECREATION REVOLVING FUND - EXPENDITURES



* This comprises 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.

SUMMARY OF FY2012 RECREATION REVOLVING FUND INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Recreation Revolving Fund	199,239 10.7%	
	(2,332)	Personnel Fixed Costs
	(7,632)	Part-time salaries
	41,997	Skating Rink Personnel chargeback from DPW
	28,415	Park Ranger LN-6 (57%) -- balance charged to DPW budget
	37,211	Lead Teacher (GN-4)
	12,734	Collective Bargaining
	108	Data Processing Repair/Maintenance
	8,500	Skating Rink Repair/Maintenance (re-allocated from DPW)
	600	Computer Hardware Rental
	(6,000)	Software Service Contract
	12,595	Transportation Rentals/Leases
	700	Other Equipment Rental/Leases
	(2,600)	Other Rentals/Leases
	700	Building Cleaning Service
	(2,000)	General Consulting Services
	(860)	Professional/Technical Service
	17,801	Field Trips
	(760)	Wireless Communications
	(28,381)	Printing
	(11,200)	Advertising
	(9,000)	Recreation Services
	15,900	Entertainers/Lecturers
	1,000	E-Commerce Services
	5,000	Banking Services
	800	Licenses
	1,000	Subscriptions
	(8,000)	Office Supplies
	(16,500)	Maintenance Supplies
	13,300	Meals and Receptions
	(5,700)	Food Service Supplies
	(7,972)	Food Non-Reimbursable
	1,500	Construction Supplies (re-allocated from DPW for Skating Rink)
	1,500	Medical Supplies
	(5,225)	Recreation Supplies
	(1,795)	Education/Training/Conferences
	500	Out of State Hotel
	(8,500)	Other Travel
	8,998	Professional Dues and Membership
	54,741	Electricity
	21,432	Natural Gas
	15,459	Water & Sewer
	(17,501)	Capital
	38,707	Reimbursement to General Fund
RECREATION REVOLVING FUND TOTAL	199,239 10.7%	

**TOWN OF BROOKLINE
FY2012 PROGRAM BUDGET**

CAPITAL OUTLAY SUMMARY

PROGRAM	ITEM REQUESTED	AMOUNT
<i>Selectmen</i>	8 Leased PC's	2,900
	Selectmen Total	2,900
<i>Human Resources Department</i>	6 Leased PC's	2,100
	Human Resources Department Total	2,100
<i>Information Technology Department</i>	18 Leased PC's / Laptops	10,896
	2 Leased Servers	4,873
	Information Technology Department Total	15,768
<i>Finance Department</i>		
	Comptroller 10 Leased PC's	3,000
	Purchasing 5 Leased PC's / Laptops	2,400
	Assessors 10 Leased PC's	3,300
	Treasurer 10 Leased PC's	3,550
	Finance Department Total	12,250
<i>Legal Services</i>	8 Leased PC's / Laptops	3,000
	Legal Services Total	3,000
<i>Advisory Committee</i>	1 Leased PC	295
	Advisory Committee Total	295
<i>Town Clerk</i>	6 Leased PC's	2,500
	Town Clerk Total	2,500
<i>Planning and Community Development</i>	16 Leased PC's	5,000
	Planning & Community Development Dept. Total	5,000
<i>Police Department</i>		
	Vehicles (11)	330,528
	Portable Radios (10)	16,500
	Portable Radio Batteries (100)	1,000
	26 Leased Rugged In-Car Laptops	35,017
	40 Leased PC's	18,518
Police Department Total	401,563	

**TOWN OF BROOKLINE
FY2012 PROGRAM BUDGET**

CAPITAL OUTLAY SUMMARY

PROGRAM	ITEM REQUESTED	AMOUNT	
<i>Fire Department</i>	23 Leased PC's	12,175	
	10 Leased Laptops for Fire Trucks	19,947	
	Toyota Prius	22,500	
	Public Safety Equipment	39,535	
	Replacement Programs	15,371	
	Turnout Gear	19,800	
	Printers (6)	5,750	
	Fire Department Total	135,078	
<i>Building Department</i>	16 Leased PC's	5,887	
	Chevrolet E350 Van	19,000	
	Chevrolet Volt	41,000	
	Ford Fusion Hybrid	27,000	
	Toyota Prius	25,000	
	Blueprint scanner	16,500	
	GPS for 20 vehicles	9,080	
	Building Department Total	143,467	
<i>Department of Public Works</i>			
	Administration	7 Leased PC's	2,205
		Sub-Total Administration	2,205
	Engineering/Transportation	17 Leased PC's	5,355
		Sub-Total Engineering	5,355
	Sanitation	3 Leased PC's	945
		31 CY Rubbish Packer (Second year of a three-year lease)	71,700
		Cab Over Diesel Cab and Chassis (Second year of a three-year lease)	26,300
		Sub-Total Sanitation	98,945
	Highway	8 Leased PC's	2,520
		Rubber Tire Excavator (Third year of a three-year lease)	85,050
		Street Sweeper (Second year of a three-year lease)	45,500
		Pavement Maintenance Hot Box (Third year of a three-year lease)	28,000
		Sidewalk Tractor (Second year of a three-year lease)	44,167
		10 Wheel Hook Loader (First year of a three-year lease)	90,133
		4 Wheel Drive Utility Truck	41,177
		4 Wheel Drive 1 Ton Dump Truck	48,900
		4.5 CY Loader (First year of a three-year lease)	58,933
Hook Loader Conversion (First year of a three-year lease)		19,100	
Misc. Small Equipment		10,000	
Sub-Total Highway		473,480	

**TOWN OF BROOKLINE
FY2012 PROGRAM BUDGET**

CAPITAL OUTLAY SUMMARY

PROGRAM	ITEM REQUESTED	AMOUNT
Parks and Open Space	9 Leased PC's/Laptops	2,835
	4 WD Crew Cab Dump Truck (First year of a three-year lease)	17,680
	4 Wheel Drive Compact Pick Up	25,500
	4 Wheel Drive Pick Up	31,000
	Kubota Lawn Mower (3)	33,000
	Misc. Small Equipment	10,000
	Sub-Total Parks and Open Space	120,015
Department of Public Works Total		700,000
Library	5 Leased PC's	2,901
	30 Leased PC's for Branch Libraries	17,400
	70 Leased PC's for Main Library	31,800
	Library Total	52,101
Health Department	15 Leased PC's	5,055
	Toyota Prius	23,000
	Health Department Total	28,055
Veterans Services	2 Leased PC's	525
	Veterans Services Total	525
Council on Aging	23 Leased PC's	8,000
	Council on Aging Total	8,000
Human Relations-Youth Resources	2 Leased PC's	550
	Human Relations-Youth Resources Total	550
Recreation Department	11 Leased PC's / Laptops	6,380
	Recreation Department Total	6,380
TOTAL GENERAL FUND		1,519,533

**TOWN OF BROOKLINE
FY2012 PROGRAM BUDGET**

CAPITAL OUTLAY SUMMARY

PROGRAM	ITEM REQUESTED	AMOUNT
	ENTERPRISE FUNDS	
<i>Water</i>	10 Leased PC's	3,150
	Construction Materials and Equipment	50,000
	Maintenance Equipment	10,000
	4WD Pickup Truck w/ Plow	26,000
	Compact Service Van	23,000
	Sub-Total Water Enterprise	112,150
<i>Sewer</i>	Construction Materials and Equipment	25,000
	18,000 GVW Cab & Chassis w/Service Body and PTO Compressor	79,500
	Refurbishment of Catch Basin Truck	38,000
	Sub-Total Sewer Enterprise	142,500
	Water and Sewer Enterprise Fund Total	254,650
<i>Golf Course</i>	1 Leased PC	1,400
	Landscaping Equipment (leased)	82,500
	Golf Course Enterprise Fund Total	83,900
	TOTAL ENTERPRISE FUNDS	338,550
	RECREATION REVOLVING FUND	
<i>Recreation Revolving Fund</i>	22 Leased PC's / Laptops	6,369
	Recreation Revolving Fund Total	6,369
	TOTAL REVOLVING FUNDS	6,369

TOWN OF BROOKLINE FY2012 PROGRAM BUDGET		FULL-TIME EQUIVALENT (FTE) POSITIONS FUNDED				
<u>GENERAL FUND</u>	<u>FY07</u>	<u>FY08</u>	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>
Selectmen	7.00	7.00	7.00	6.53	6.53	6.48
Human Resources	5.00	5.00	5.00	5.00	5.00	5.00
Information Technology	11.40	11.40	11.40	11.40	11.40	11.40
Finance	31.43	31.01	30.43	30.43	30.43	29.22
<i>Comptroller</i>	6.70	6.70	6.70	6.00	6.00	5.00
<i>Purchasing</i>	6.93	6.51	5.93	5.93	5.93	5.93
<i>Assessor</i>	8.80	8.80	8.80	7.80	7.80	7.80
<i>Treasurer/ Collector</i>	9.00	9.00	9.00	10.70	10.70	10.49
Legal Services	6.64	6.64	6.64	6.53	6.53	6.53
Advisory Committee	0.35	0.35	0.35	0.35	0.35	0.35
Town Clerk	6.00	6.00	6.00	6.00	6.00	6.00
Planning and Community Development	13.33	13.33	13.33	12.10	12.33	12.33
Police	178.79	177.78	178.78	177.30	178.30	178.30
Fire	168.00	168.00	168.00	161.00	161.00	161.00
Building	33.17	33.17	33.41	33.01	31.93	31.93
Public Works	146.01	139.86	135.86	134.86	131.86	131.29
<i>Administration</i>	10.00	10.00	10.00	10.00	8.00	8.00
<i>Engineering/Transportation</i>	14.50	13.00	13.00	13.00	13.00	13.00
<i>Highway</i>	56.00	55.00	55.00	55.00	54.00	53.00
<i>Sanitation</i>	21.07	21.07	17.07	17.07	17.07	17.07
<i>Parks and Open Space</i>	44.44	40.79	40.79	39.79	39.79	40.22
Library	53.75	52.75	52.75	52.75	51.75	51.75
Health	12.03	11.83	11.83	11.83	11.83	12.83
Veterans Services	2.00	2.00	2.00	2.00	2.00	2.00
Council on Aging	11.83	11.95	12.62	11.88	12.36	12.16
Human Relations / Youth Resources	2.00	2.00	2.00	1.00	1.00	1.00
Recreation	14.00	12.00	12.00	12.00	12.00	12.00
GENERAL FUND TOTAL	702.73	692.07	689.40	675.97	672.60	671.57

**TOWN OF BROOKLINE
FY2012 PROGRAM BUDGET**

FULL-TIME EQUIVALENT (FTE) POSITIONS FUNDED

<u>NON-GENERAL FUND</u>	<u>FY07</u>	<u>FY08</u>	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>
Water & Sewer Enterprise Fund	43.50	43.50	42.50	40.50	41.50	41.50
<i>Water</i>	38.50	38.50	37.50	35.50	36.50	36.50
<i>Sewer</i>	5.00	5.00	5.00	5.00	5.00	5.00
Recreation Revolving Fund	12.41	13.56	13.56	13.56	13.56	15.13
Golf Enterprise Fund	9.93	9.93	9.93	9.93	9.93	9.93
Community Development Block Grant	3.01	3.01	3.01	2.90	3.20	3.20
Handicapped Parking Fines Fund	0.32	0.32	0.32	0.32	0.32	0.32
Grants / Gifts	7.57	9.07	9.48	9.48	9.48	9.48
<i>Police</i>	1.00	1.00	1.00	1.00	1.00	1.00
<i>Health Department</i>	3.39	4.89	5.30	5.30	5.30	5.30
<i>Council on Aging</i>	3.18	3.18	3.18	3.18	3.18	3.18
NON-GENERAL FUND TOTAL	76.74	79.39	78.80	76.69	77.99	79.56
ALL FUNDS TOTAL	779.47	771.46	768.20	752.66	750.59	751.13

