

FY2011 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	157,961,458							157,961,458	69.2%
Local Receipts	19,868,475							19,868,475	8.7%
State Aid	15,644,111							15,644,111	6.9%
Parking Meter Receipts					2,650,000			2,650,000	1.2%
Walnut Hill Cemetery Fund						50,000		50,000	0.0%
State Aid for Libraries							41,555	41,555	0.0%
Golf Receipts			1,251,200					1,251,200	0.5%
Recreation Program Revenue				1,797,000				1,797,000	0.8%
Water and Sewer Receipts		24,498,222						24,498,222	10.7%
Tax Abatement Reserve Surplus								0	0.0%
Capital Project Surplus								0	0.0%
Free Cash	4,590,079							4,590,079	2.0%
TOTAL FINANCIAL PLAN REVENUE	198,064,123	24,498,222	1,251,200	1,797,000	2,650,000	50,000	41,555	228,352,100	
EXPENDITURES **									
General Government	7,454,927							7,454,927	3.3%
Public Safety	32,485,858				1,325,000			33,810,858	14.8%
Public Works	11,397,571	20,279,449			1,325,000	50,000		33,052,020	14.5%
Library	3,427,672						41,555	3,469,227	1.5%
Health & Human Services	2,192,241							2,192,241	1.0%
Recreation	938,533		885,843	1,596,216				3,420,592	1.5%
Schools	71,947,765							71,947,765	31.5%
Personal Services Reserve	750,000							750,000	0.3%
Collective Bargaining (Town)	475,000							475,000	0.2%
Personnel Benefits **	38,379,134	1,680,462	92,354	196,716				40,348,666	17.7%
Non-Departmental **	2,698,621		88,869	4,068				2,791,559	1.2%
Debt Service **	12,012,861	2,538,312	184,134					14,735,306	6.5%
Special Appropriations (Revenue-Financed CIP)	6,572,000							6,572,000	2.9%
Non-Appropriated	7,331,939							7,331,939	3.2%
TOTAL FINANCIAL PLAN EXPENDITURES	198,064,123	24,498,222	1,251,200	1,797,000	2,650,000	50,000	41,555	228,352,100	
% OF TOTAL FINANCIAL PLAN	86.7%	10.7%	0.5%	0.8%	1.2%	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.

FY2011 FINANCIAL PLAN BY CATEGORY OF EXPENDITURE *

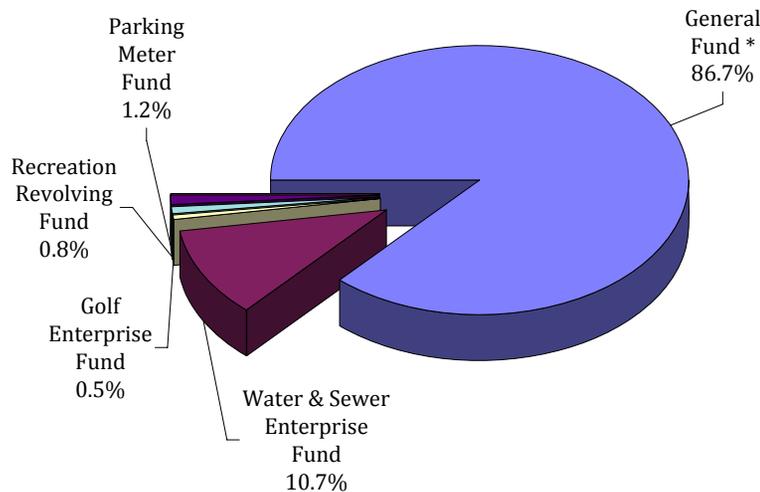
	General Fund **	Water & Sewer Enterprise Fund	Golf Course Enterprise Fund	Recreation Revolving Fund	TOTAL	% OF TOTAL
Personnel	104,668,620	2,245,488	431,548	1,179,146	108,524,803	47.5%
Services	16,673,239	309,381	167,242	188,206	17,338,068	7.6%
Supplies	3,787,891	118,815	132,975	135,169	4,174,850	1.8%
Other ***	1,991,537	6,400	92,969	45,203	2,136,110	0.9%
Utilities	5,081,941	162,998	49,398	28,689	5,323,027	2.3%
Capital Outlay	1,959,058	140,300	85,580	23,870	2,208,808	1.0%
Inter-Governmental	20,000	17,053,510			17,073,510	7.5%
Benefits ***	38,379,134	1,680,462	92,354	196,716	40,348,666	17.7%
Reserves	2,327,456	242,557	15,000		2,585,013	1.1%
Debt Service	12,012,861	2,538,312	184,134		14,735,306	6.5%
Rev.-Fin. CIP	6,572,000				6,572,000	2.9%
Non-Appropriated	7,331,939				7,331,939	3.2%
TOTAL FINANCIAL PLAN	200,805,676	24,498,222	1,251,200	1,797,000	228,352,100	

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

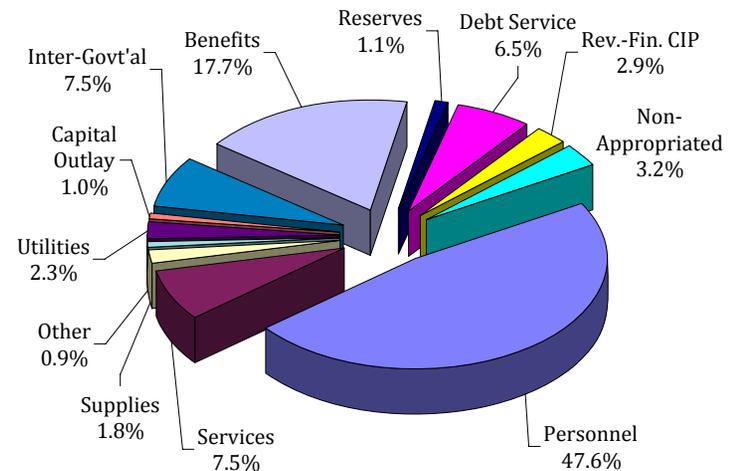
** For purposes of this analysis, the General Fund includes the funds transferred from the Parking Meter Fund, Cemetery Trust, and State Library Aid Fund.

*** 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.

FY2011 FINANCIAL PLAN BY FUND



FY2011 FINANCIAL PLAN BY CATEGORY



**TOWN OF BROOKLINE
FY2011 PROGRAM BUDGET**

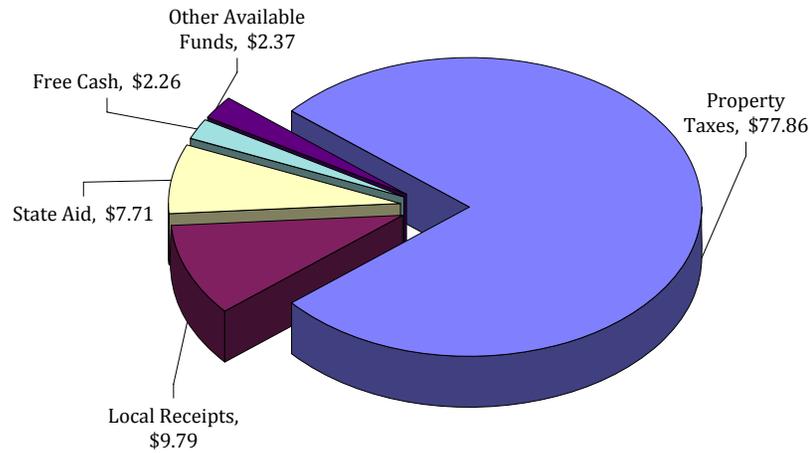
BUDGET SUMMARIES: General Fund Budget

FY2011 RECOMMENDED GENERAL FUND BUDGET SUMMARY

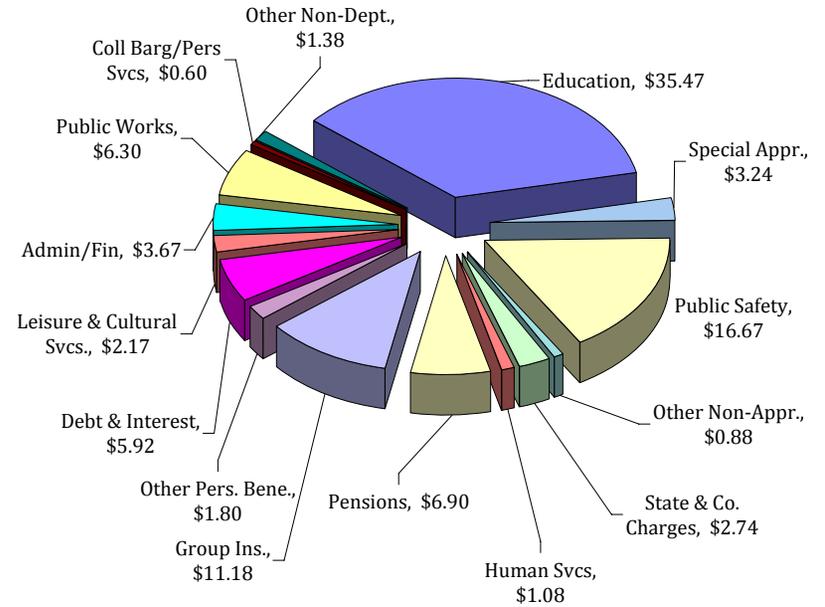
	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET	INCREASE/DECREASE	
						\$	%
REVENUE							
Property Tax	128,871,387	133,849,950	146,542,184	152,681,998	157,961,458	5,279,460	3.5%
Local Receipts	23,281,093	24,524,074	22,455,149	20,357,125	19,868,475	(488,650)	-2.4%
State Aid	18,023,846	18,946,277	17,962,793	16,536,492	15,644,111	(892,381)	-5.4%
Free Cash	5,387,435	3,814,792	5,954,963	7,053,295	4,590,079	(2,463,216)	-34.9%
Other Available Funds	8,948,053	8,603,612	5,986,333	7,420,040	4,804,023	(2,616,017)	-35.3%
TOTAL REVENUE	184,511,814	189,738,706	198,901,422	204,048,949	202,868,146	(1,180,804)	-0.6%
(LESS) NON-APPROPRIATED EXPENSES							
State & County Charges	5,375,086	5,410,405	5,493,891	5,550,741	5,554,903	4,162	0.1%
Tax Abatement Overlay	1,451,262	1,858,148	1,535,026	1,619,162	1,650,000	30,838	1.9%
Deficits & Judgments	0	0	0	25,000	25,000	0	0.0%
Cherry Sheet Offsets	117,738	120,749	122,866	103,079	102,036	(1,043)	-1.0%
TOTAL NON-APPROPRIATED EXPENSES	6,944,086	7,389,302	7,151,783	7,297,982	7,331,939	33,957	0.5%
AMOUNT AVAILABLE FOR APPROPRIATION				196,750,968	195,536,206	(1,214,763)	-0.6%
APPROPRIATIONS							
Town Departments	57,545,709	59,352,831	62,287,183	61,277,427	61,863,357	585,930	1.0%
School Department	60,671,696	62,924,864	68,000,450	68,823,845	71,947,765	3,123,920	4.5%
Non-Departmental Total	47,431,058	49,058,075	49,100,298	57,389,123	55,153,085	(2,236,038)	-3.9%
General Fund Non-Departmental	42,077,599	43,985,056	46,845,520	54,945,639	53,090,618	(1,855,022)	-3.4%
Water and Sewer Enterprise Fund Overhead *	4,836,456	4,513,660	1,877,687	2,046,265	1,680,462	(365,803)	-17.9%
Golf Enterprise Fund Overhead *	371,402	373,004	179,064	186,349	181,222	(5,128)	-2.8%
Recreation Revolving Fund Overhead *	145,601	186,355	198,027	210,870	200,784	(10,086)	-4.8%
OPERATING BUDGET SUBTOTAL	165,648,463	171,335,770	179,387,931	187,490,396	188,964,206	1,473,811	0.8%
Revenue-Financed Special Appropriations	7,874,562	5,928,000	8,575,748	9,260,572	6,572,000	(2,688,572)	-29.0%
TOTAL APPROPRIATIONS	173,523,025	177,263,770	187,963,679	196,750,968	195,536,206	(1,214,762)	-0.6%
BALANCE				0	0	0	

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

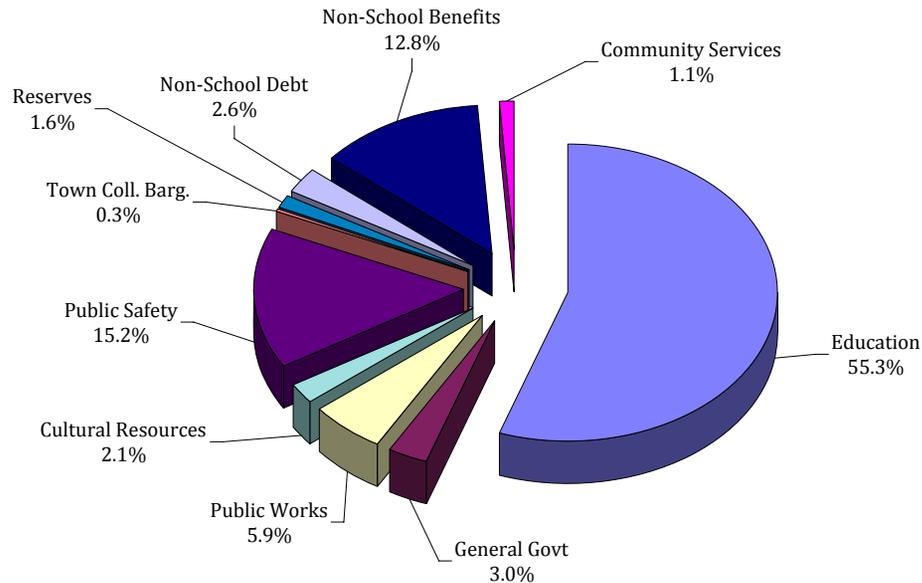
How Each \$100 Will Be Received



How Each \$100 Will Be Appropriated



FULLY ALLOCATED FY2011 GENERAL FUND OPERATING BUDGET



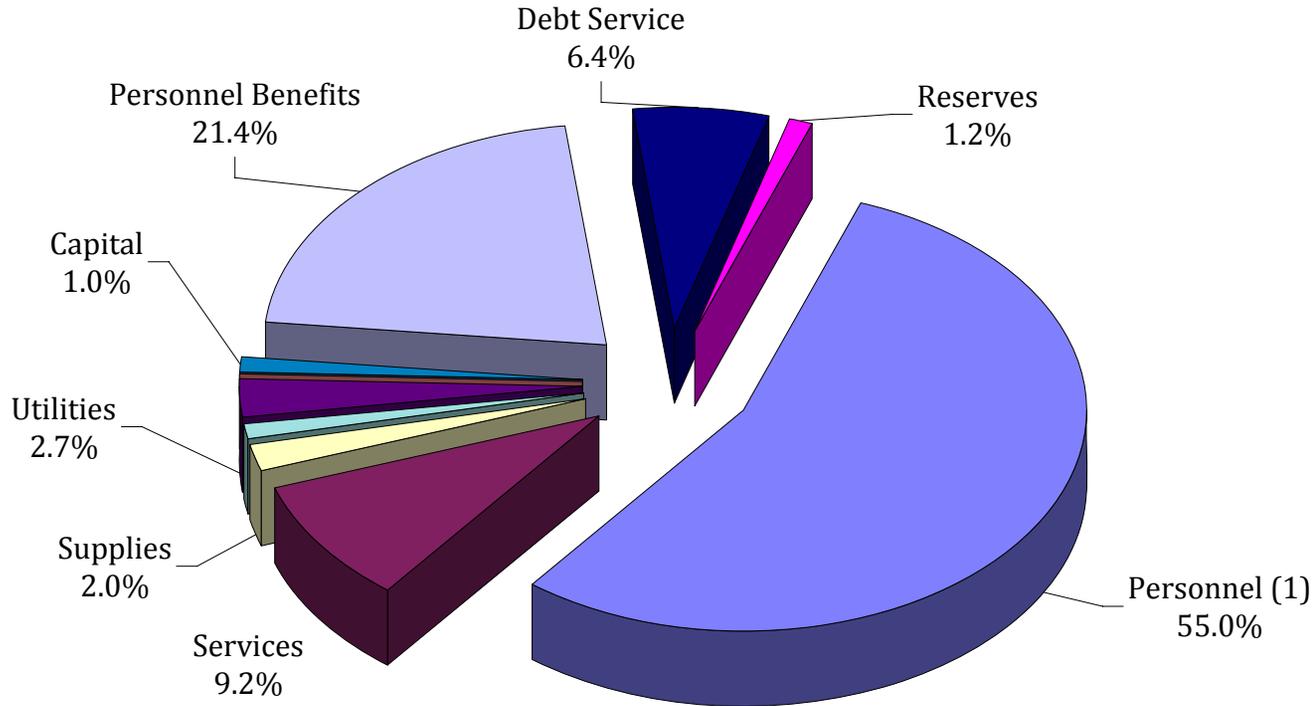
FY2011 RECOMMENDED OPERATING BUDGET SUMMARY - TOTALS BY EXPENDITURE CLASSIFICATION

<u>CLASS OF EXPENDITURE</u>	<u>FY2007 ACTUAL</u>	<u>FY2008 ACTUAL</u>	<u>FY2009 ACTUAL</u>	<u>FY2010 BUDGET</u>	<u>FY2011 BUDGET</u>	<u>INCREASE/ DECREASE</u>	<u>% INCREASE/ DECREASE</u>
Personnel (1)	94,283,183	97,973,033	104,341,897	101,752,954	103,935,454	2,182,500	2.1%
Services	14,328,969	13,751,723	14,558,283	16,151,977	17,440,468	1,288,491	8.0%
Supplies	3,166,681	3,704,787	4,186,882	3,602,555	3,755,145	152,590	4.2%
Other	482,625	527,604	444,443	2,020,641	2,096,225	75,584	3.7%
Utilities	4,547,667	4,756,101	4,983,080	5,179,952	5,071,465	(108,488)	-2.1%
Intergovernmental	0	20,000	20,000	20,000	20,000	0	0.0%
Capital Outlay	1,910,869	1,949,838	2,148,701	1,833,199	1,956,469	123,270	6.7%
Personnel Benefits	32,289,078	34,564,193	36,103,405	41,064,320	40,348,666	(715,654)	-1.7%
Debt Service	14,376,306	13,824,443	12,289,860	12,572,215	12,012,861	(559,354)	-4.4%
Reserves	263,083	266,435	311,381	3,292,583	2,327,456	(965,128)	-29.3%
TOTAL OPERATING BUDGET	165,648,463	171,335,770	179,387,931	187,490,396	188,964,206	1,473,811	0.8%

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

Note: The FY10 and FY11 allocations are estimates, as the School budget is voted as a single appropriation by Town Meeting.

FY11 OPERATING BUDGET BY CLASS OF EXPENDITURE



**TOWN OF BROOKLINE
FY2011 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2011 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
ADMINISTRATION AND FINANCE							
Selectmen	583,148	622,009	635,977	600,160	603,603	3,442	0.6%
Personnel	564,293	598,832	619,398	578,497	581,940	3,442	0.6%
Services	5,259	5,892	4,791	7,463	7,463	0	0.0%
Supplies	4,490	3,013	5,678	4,500	4,500	0	0.0%
Other	2,595	10,017	3,217	6,400	6,400	0	0.0%
Capital	6,511	4,256	2,894	3,300	3,300	0	0.0%
Human Resources Department	400,705	478,335	457,626	512,008	500,174	(11,834)	-2.3%
Personnel	218,663	249,428	253,250	256,646	260,172	3,526	1.4%
Services	170,861	216,153	193,747	228,587	213,227	(15,360)	-6.7%
Supplies	8,177	9,500	7,389	8,500	8,500	0	0.0%
Other	486	934	866	15,900	15,900	0	0.0%
Capital	2,518	2,320	2,374	2,375	2,375	0	0.0%
Information Technology Department	1,411,216	1,362,103	1,386,089	1,412,632	1,392,304	(20,328)	-1.4%
Personnel	838,259	812,963	806,142	856,546	872,366	15,820	1.8%
Services	504,169	495,500	506,964	490,432	454,284	(36,148)	-7.4%
Supplies	32,248	12,810	33,271	22,336	22,336	0	0.0%
Other	2,543	2,441	2,239	27,550	27,550	0	0.0%
Capital	33,997	38,389	37,474	15,769	15,769	0	0.0%
Finance Department	2,923,699	2,934,091	3,368,994	2,957,457	2,929,901	(27,556)	-0.9%
Personnel	1,844,509	1,832,046	1,915,126	1,894,595	1,908,687	14,091	0.7%
Services	1,009,008	1,030,786	1,086,850	988,839	947,381	(41,458)	-4.2%
Supplies	39,430	38,106	36,384	39,502	38,752	(750)	-1.9%
Other	11,948	12,334	13,345	17,783	17,783	0	0.0%
Utilities	1,681	1,633	2,394	1,011	1,571	560	55.4%
Capital	17,123	19,185	314,895	15,727	15,727	0	0.0%
Legal Services	690,527	772,840	749,476	748,648	756,296	7,648	1.0%
Personnel	468,382	488,300	524,893	511,541	519,564	8,023	1.6%
Services	109,501	135,484	98,787	126,442	126,067	(375)	-0.3%
Supplies	1,323	1,976	2,602	2,200	2,200	0	0.0%
Other	107,923	143,229	120,133	104,700	104,700	0	0.0%
Capital	3,398	3,851	3,061	3,765	3,765	0	0.0%
Advisory Committee	18,507	21,940	17,938	19,615	19,783	168	0.9%
Personnel	17,383	20,604	15,830	17,247	17,415	168	1.0%
Services	72	91	36	36	36	0	0.0%
Supplies	284	443	1,260	1,275	1,275	0	0.0%
Other	310	318	326	570	570	0	0.0%
Capital	458	484	487	487	487	0	0.0%
Town Clerk	551,363	526,641	604,410	481,257	600,183	118,926	24.7%
Personnel	481,977	452,270	525,877	400,137	506,861	106,724	26.7%
Services	53,627	59,053	60,426	67,270	74,173	6,903	10.3%
Supplies	11,062	9,499	15,047	9,000	13,750	4,750	52.8%
Other	1,547	1,383	987	1,600	1,400	(200)	-12.5%
Capital	3,151	4,436	2,073	3,251	4,000	749	23.0%
Dept. of Planning and Cmtv. Development	663,107	644,375	593,156	628,455	652,683	24,229	3.9%
Personnel	627,473	597,641	548,458	590,168	614,396	24,229	4.1%
Services	15,249	18,771	22,281	16,817	16,817	0	0.0%
Supplies	10,096	16,327	12,959	9,432	9,432	0	0.0%
Other	3,950	3,468	2,583	4,513	4,513	0	0.0%
Capital	6,339	8,168	6,875	7,525	7,525	0	0.0%

**TOWN OF BROOKLINE
FY2011 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2011 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
<u>ADMINISTRATION AND FINANCE TOTAL</u>	<u>7,242,273</u>	<u>7,362,333</u>	<u>7,813,667</u>	<u>7,360,233</u>	<u>7,454,927</u>	<u>94,694</u>	<u>1.3%</u>
Personnel	5,060,939	5,052,085	5,208,974	5,105,377	5,281,400	176,023	3.4%
Services	1,867,746	1,961,729	1,973,882	1,925,885	1,839,448	(86,438)	-4.5%
Supplies	107,110	91,674	114,589	96,745	100,745	4,000	4.1%
Other	131,302	174,124	143,695	179,016	178,816	(200)	-0.1%
Utilities	1,681	1,633	2,394	1,011	1,571	560	55.4%
Capital	73,496	81,088	370,133	52,198	52,947	749	1.4%
<u>PUBLIC SAFETY</u>							
<u>Police Department</u>	<u>13,708,009</u>	<u>13,636,808</u>	<u>14,680,249</u>	<u>14,397,219</u>	<u>14,695,688</u>	<u>298,469</u>	<u>2.1%</u>
Personnel	12,363,389	12,279,904	13,188,097	13,099,444	13,265,255	165,811	1.3%
Services	316,806	392,940	393,767	334,845	342,895	8,050	2.4%
Supplies	205,659	230,460	192,598	224,103	210,060	(14,043)	-6.3%
Other	7,254	14,491	5,453	53,000	59,500	6,500	12.3%
Utilities	355,608	321,589	453,912	324,357	365,700	41,343	12.7%
Capital	459,292	397,423	446,423	361,470	452,278	90,808	25.1%
<u>Fire Department</u>	<u>11,719,128</u>	<u>12,125,596</u>	<u>12,280,892</u>	<u>12,129,414</u>	<u>12,265,426</u>	<u>136,013</u>	<u>1.1%</u>
Personnel	11,221,537	11,614,097	11,664,784	11,532,376	11,610,661	78,286	0.7%
Services	100,764	105,652	131,739	95,284	121,925	26,641	28.0%
Supplies	86,544	103,233	121,407	119,500	132,500	13,000	10.9%
Other	5,579	5,529	5,732	25,125	25,125	0	0.0%
Utilities	227,977	227,709	268,925	230,486	241,048	10,562	4.6%
Capital	76,727	69,378	88,305	126,643	134,167	7,524	5.9%
<u>Building Department</u>	<u>6,059,407</u>	<u>6,542,701</u>	<u>6,965,035</u>	<u>6,986,849</u>	<u>6,849,744</u>	<u>(137,105)</u>	<u>-2.0%</u>
Personnel	1,787,456	1,874,770	1,959,974	1,915,738	1,921,958	6,220	0.3%
Services	1,466,428	1,824,289	2,053,754	1,851,968	1,863,993	12,025	0.6%
Supplies	241,302	249,392	351,542	127,770	123,770	(4,000)	-3.1%
Other	1,073	1,515	1,255	5,800	5,800	0	0.0%
Utilities	2,459,030	2,537,134	2,545,873	3,056,685	2,878,735	(177,950)	-5.8%
Capital	104,118	55,601	52,637	28,887	55,487	26,600	92.1%
<u>PUBLIC SAFETY TOTAL</u>	<u>31,486,543</u>	<u>32,305,105</u>	<u>33,926,177</u>	<u>33,513,482</u>	<u>33,810,858</u>	<u>297,376</u>	<u>0.9%</u>
Personnel	25,372,382	25,768,771	26,812,854	26,547,558	26,797,875	250,317	0.9%
Services	1,883,997	2,322,880	2,579,260	2,282,097	2,328,813	46,716	2.0%
Supplies	533,505	583,085	665,548	471,373	466,330	(5,043)	-1.1%
Other	13,906	21,535	12,440	83,925	90,425	6,500	7.7%
Utilities	3,042,615	3,086,432	3,268,711	3,611,528	3,485,483	(126,045)	-3.5%
Capital	640,137	522,401	587,364	517,000	641,932	124,932	24.2%
<u>PUBLIC WORKS</u>							
<u>Department of Public Works</u>	<u>12,309,176</u>	<u>13,178,800</u>	<u>13,896,651</u>	<u>12,859,891</u>	<u>12,772,571</u>	<u>(87,319)</u>	<u>-0.7%</u>
Personnel	7,277,612	7,403,562	7,668,288	7,247,882	7,036,280	(211,602)	-2.9%
Services	2,484,380	2,706,261	2,995,498	3,026,900	3,089,351	62,451	2.1%
Supplies	858,466	1,066,633	1,320,597	784,240	849,640	65,400	8.3%
Other	18,062	53,878	25,923	37,150	37,150	0	0.0%
Utilities	968,937	1,156,681	1,174,028	1,043,719	1,040,151	(3,568)	-0.3%
Intergovernmental	0	20,000	20,000	20,000	20,000	0	0.0%
Capital	701,720	771,785	692,316	700,000	700,000	(0)	0.0%

TOWN OF BROOKLINE
FY2011 PROGRAM BUDGET

BUDGET SUMMARIES: Operating Budget

FY2011 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
CULTURAL SERVICES							
Library	3,366,890	3,398,242	3,489,100	3,461,307	3,469,227	7,921	0.2%
Personnel	2,405,567	2,443,111	2,497,814	2,478,241	2,452,242	(25,999)	-1.0%
Services	125,008	133,053	138,853	141,702	141,702	0	0.0%
Supplies	508,204	514,656	533,278	503,454	514,992	11,538	2.3%
Other	1,283	1,819	1,307	4,502	4,502	0	0.0%
Utilities	280,477	278,836	287,592	281,307	303,688	22,381	8.0%
Capital	46,351	26,766	30,256	52,101	52,101	0	0.0%
HUMAN SERVICES							
Health Department	1,055,741	1,023,908	1,088,050	1,099,574	1,085,950	(13,623)	-1.2%
Personnel	719,096	715,451	742,345	756,548	755,726	(822)	-0.1%
Services	262,045	243,465	254,655	255,518	262,408	6,889	2.7%
Supplies	14,412	14,419	14,598	14,570	15,500	930	6.4%
Other	3,180	3,362	3,422	4,120	4,120	0	0.0%
Utilities	28,950	40,906	45,720	40,817	43,197	2,380	5.8%
Capital	28,058	6,306	27,311	28,000	5,000	(23,000)	-82.1%
Veterans Services	203,128	203,829	241,303	241,409	242,733	1,324	0.5%
Personnel	111,670	118,208	122,697	121,116	122,440	1,324	1.1%
Services	1,978	1,945	2,526	2,718	2,718	0	0.0%
Supplies	630	1,353	641	650	650	0	0.0%
Other	88,200	81,554	114,730	116,200	116,200	0	0.0%
Capital	650	768	709	725	725	0	0.0%
Council on Aging	718,469	746,900	767,625	759,236	761,687	2,452	0.3%
Personnel	551,323	595,532	620,255	597,671	600,631	2,961	0.5%
Services	50,382	56,946	48,023	58,282	57,632	(650)	-1.1%
Supplies	15,193	16,132	16,298	18,825	18,825	0	0.0%
Other	2,885	2,645	2,544	5,300	2,900	(2,400)	-45.3%
Utilities	89,489	67,313	71,877	70,258	72,799	2,541	3.6%
Capital	9,197	8,332	8,627	8,900	8,900	0	0.0%
Human Relations-Youth Resources	139,109	143,237	151,702	101,870	101,870	0	0.0%
Personnel	134,210	139,999	147,249	96,017	96,017	0	0.0%
Services	1,411	450	541	1,807	1,807	0	0.0%
Supplies	2,580	1,898	3,017	2,800	2,800	0	0.0%
Other	241	192	281	450	450	0	0.0%
Capital	667	697	614	796	796	0	0.0%
HUMAN SERVICES TOTAL	2,116,446	2,117,873	2,248,680	2,202,088	2,192,241	(9,847)	-0.4%
Personnel	1,516,299	1,569,190	1,632,545	1,571,352	1,574,814	3,462	0.2%
Services	315,816	302,807	305,745	318,325	324,565	6,239	2.0%
Supplies	32,815	33,802	34,554	36,845	37,775	930	2.5%
Other	94,506	87,753	120,978	126,070	123,670	(2,400)	-1.9%
Utilities	118,439	108,218	117,597	111,075	115,996	4,921	4.4%
Capital	38,572	16,103	37,261	38,421	15,421	(23,000)	-59.9%

**TOWN OF BROOKLINE
FY2011 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2011 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
LEISURE SERVICES							
Recreation Department	1,024,380	992,864	912,909	970,754	938,533	(32,221)	-3.3%
Personnel	736,224	737,357	649,643	676,280	654,186	(22,094)	-3.3%
Services	118,226	86,775	88,818	89,179	85,287	(3,892)	-4.4%
Supplies	27,485	36,714	35,246	40,703	40,703	0	0.0%
Other	1,592	1,882	2,375	2,400	2,400	0	0.0%
Utilities	135,518	124,300	132,758	131,312	124,576	(6,736)	-5.1%
Capital	5,335	5,836	4,069	30,880	31,380	500	1.6%
Personnel Services Reserve ¹	0	0	0	909,674	750,000	(159,674)	-17.6%
FY11 Collective Bargaining Reserve / Unfunded Liabilities Reserve					475,000	475,000	
DEPARTMENTAL SUB-TOTAL	57,545,709	59,355,217	62,287,184	61,277,428	61,863,357	585,929	1.0%
SCHOOLS ²							
	60,671,694	62,924,865	68,000,450	68,823,845	71,947,765	3,123,920	4.5%
Personnel	51,914,160	54,998,957	59,871,778	57,216,591	58,913,657	1,697,066	3.0%
Services	7,044,854	5,848,152	6,092,830	7,922,704	9,182,316	1,259,612	15.9%
Supplies	1,099,096	1,378,224	1,483,069	1,669,195	1,744,960	75,765	4.5%
Other	208,326	173,674	125,471	1,572,758	1,644,146	71,388	4.5%
Capital	405,258	525,858	427,302	442,598	462,688	20,090	4.5%
NON-DEPARTMENTAL							
Personnel Benefits	32,289,078	34,564,193	36,103,405	41,064,320	40,348,666	(715,654)	-1.7%
Pensions	10,129,853	11,256,221	11,686,639	13,258,716	13,999,954	741,238	5.6%
Group Health	19,011,273	19,855,771	20,860,382	24,073,604	21,227,416	(2,846,188)	-11.8%
Group Health Enrollment Allocation Reserve	0	0	0	0	400,000	400,000	-
Retiree Group Health Trust Fund (OPEB's)	0	0	0	250,000	887,295	637,295	254.9%
Employee Assistance Program (EAP)	24,568	24,968	25,282	28,000	28,000	0	0.0%
Group Life	152,721	151,643	150,971	162,000	130,000	(32,000)	-19.8%
Disability Insurance	0	12,813	13,460	16,000	16,000	0	0.0%
Workers Comp	1,450,000	1,600,000	1,550,000	1,350,000	1,350,000	0	0.0%
Public Safety IOD Medical Expenses	245,000	250,000	300,000	300,000	325,000	25,000	8.3%
Unemployment Comp	125,000	166,000	166,000	166,000	400,000	234,000	141.0%
Medical Disabilities	16,643	15,718	9,963	30,000	30,000	0	0.0%
Medicare	1,134,020	1,231,059	1,340,708	1,430,000	1,555,000	125,000	8.7%
Debt Service	14,376,306	13,824,443	12,289,860	12,572,215	12,012,861	(559,354)	-4.4%
Principal	9,696,587	9,432,797	8,247,516	8,536,243	8,474,249	(61,994)	-0.7%
Interest	4,582,344	4,354,324	3,884,000	3,686,572	3,378,612	(307,960)	-8.4%
Bond Anticipation Notes (BANs)	55,593	0	116,533	289,400	100,000	(189,400)	-65.4%
Abatement Interest and Income	41,782	37,322	41,811	60,000	60,000	0	0.0%

¹ The amounts shown for FY07 - FY09 are \$0 because these funds were transferred to departments during the fiscal year. The FY10 amount was eliminated for budget balancing purposes.

² The FY10 and FY11 allocations are estimates, as the School budget is voted as a single appropriation by Town Meeting.

**TOWN OF BROOKLINE
FY2011 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2011 RECOMMENDED OPERATING BUDGET SUMMARY

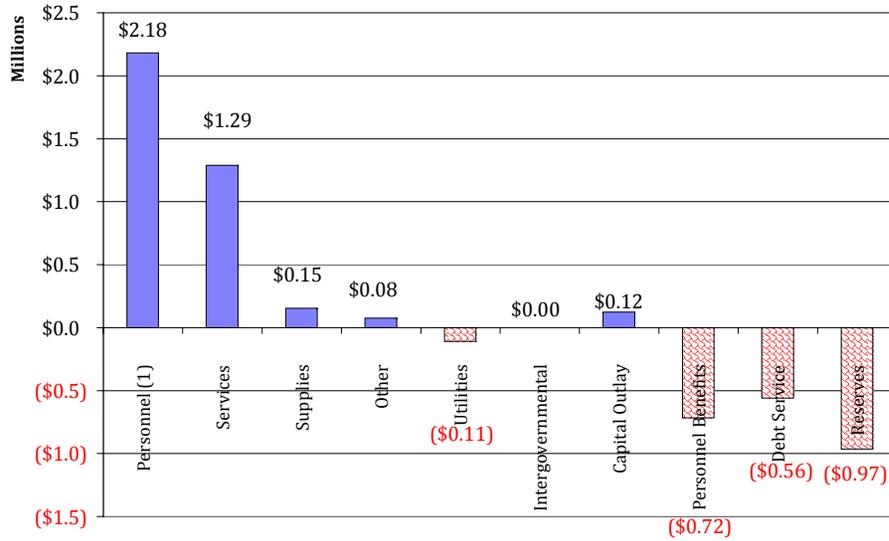
SERVICE PROGRAMS	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
<i>NON-DEPARTMENTAL (con't.)</i>							
Unclassified	765,674	669,439	707,033	3,752,588	2,791,559	(961,030)	-25.6%
Reserve Fund ³	603,861	774,834	1,297,647	1,834,186	1,856,956	22,769	1.2%
Liability/Catastrophe Fund	225,039	254,629	297,476	1,443,397	455,500	(987,897)	-68.4%
Stabilization Fund	22,248	0	0	0	0	0	-
General Insurance	275,989	276,146	279,490	286,198	290,000	3,802	1.3%
Audit & Professional Services	196,148	99,433	86,765	138,987	138,987	0	0.0%
Contingency	15,796	11,806	13,905	15,000	15,000	0	0.0%
Out of State Travel	2,260	1,979	1,076	3,000	3,000	0	0.0%
Printing of Reports	16,805	14,487	17,143	20,000	20,000	0	0.0%
MMA Dues	11,389	10,959	11,178	11,820	12,116	296	2.5%
<i>NON-DEPARTMENTAL TOTAL</i>	47,431,058	49,058,075	49,100,298	57,389,123	55,153,085	(2,236,038)	-3.9%
TOTAL OPERATING BUDGET	165,648,463	171,335,770	179,387,931	187,490,396	188,964,206	1,473,813	0.8%

³ The amounts shown for FY07 -FY09 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
FY2011 PROGRAM BUDGET**

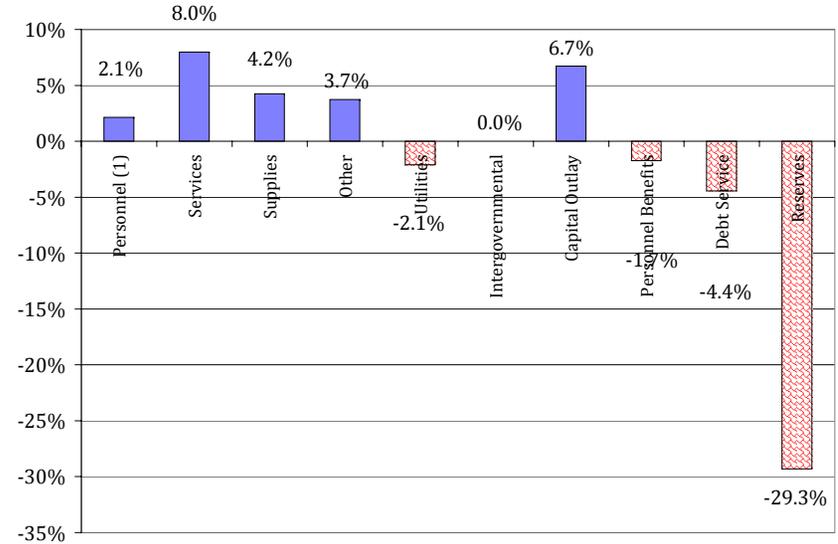
BUDGET SUMMARIES: Operating Budget

FY11 OPERATING BUDGET vs FY10 OPERATING BUDGET - \$\$ CHANGES



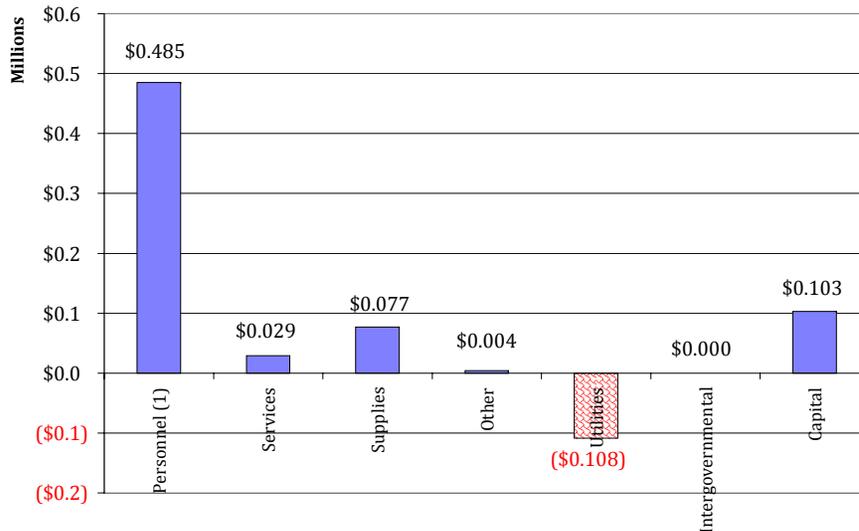
(1) Includes the Personnel Services Reserve and the Collective Bargaining Reserve

FY11 OPERATING BUDGET vs FY10 OPERATING BUDGET - % CHANGES



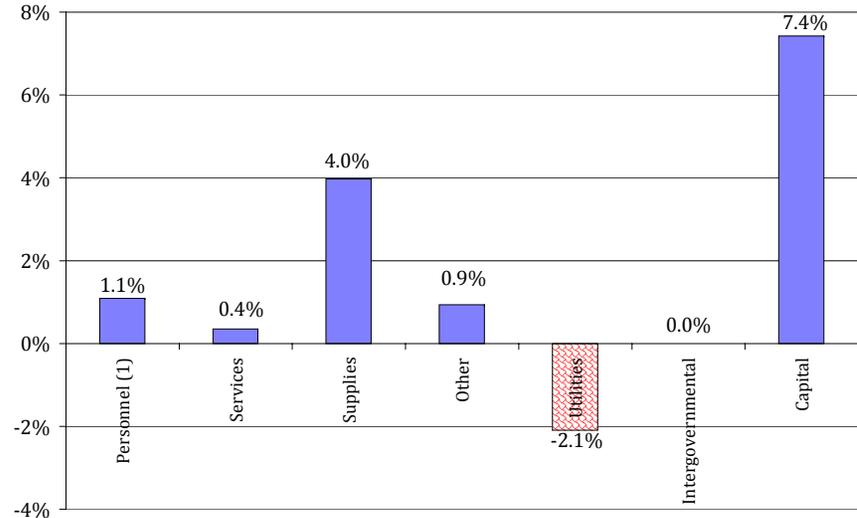
(1) Includes the Personnel Services Reserve and the Collective Bargaining Reserve

FY11 TOWN DEPARTMENTAL BUDGETS vs FY10 TOWN DEPARTMENTAL BUDGETS - \$\$ CHANGES



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

FY11 TOWN DEPARTMENTAL BUDGETS vs FY10 TOWN DEPARTMENTAL BUDGETS - % CHANGES



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

SUMMARY OF FY2011 OPERATING BUDGET INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Selectmen	3,442 0.6%	
	3,442	Personnel Fixed Costs
Human Resources Department	(11,834) -2.3%	
	3,526	Personnel Fixed Costs
	(360)	Copier Service
	5,000	Pre-Placement Medical Testing
	(20,000)	Advertising Services
Information Technology Department	(20,328) -1.4%	
	11,731	Personnel Fixed Costs
	69,321	Add Senior Information Systems Analyst (grade TBD)
	(65,232)	Eliminate Senior Programmer Analyst (T-8)
	(36,148)	E-Commerce Services
Finance Department	(27,557) -0.9%	
<i>Comptroller</i>	(2,507) -0.5%	
	2,399	Personnel Fixed Costs
	(576)	Data Processing Equipment Repair and Maintenance
	500	Data Communication Lines
	(4,830)	Computer Software Repair and Maintenance (MUNIS)
<i>Purchasing</i>	(33,141) -3.7%	
	1,419	Personnel Fixed Costs
	(120)	Copier Service
	(35,000)	Postage
	560	Gasoline
<i>Assessors</i>	3,233 0.5%	
	3,664	Personnel Fixed Costs
	539	Data Processing Equipment Repair and Maintenance
	(240)	Copier Service
	(430)	Software Service Contract
	800	Wireless Communications
	(350)	Deed and ATB Transfer Fees
	(750)	Data Processing Supplies

SUMMARY OF FY2011 OPERATING BUDGET INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
<i>Treasurer</i>	4,858 0.5%	
	5,361	Personnel Fixed Costs
	1,248	Overtime
	(19,564)	Financial Services
	17,813	Banking Services
Legal Services	7,648 1.0%	
	8,023	Personnel Fixed Costs
	(375)	Copier Service
Advisory Committee	168 0.9%	
	168	Personnel Fixed Costs
Town Clerk	118,926 24.7%	
	94,000	Election Workers - 2 additional elections in FY11 (3 in FY11, 1 in FY10)
	1,324	Personnel Fixed Costs
	11,400	Moved Board of Appeals Stipends from Building Department
	(5,190)	Office Equipment Repair and Maintenance
	3,000	Motor Vehicle/Equipment Rental
	3,800	Professional/Technical Services
	643	Wireless Communication
	3,750	Printing Services
	100	Delivery Services
	800	Advertising Services
	750	Office Supplies
	4,000	Meals and Receptions
	(200)	Professional dues/Memberships
	749	Capital
Dept. of Planning & Cmty. Development	24,229 3.9%	
	8,405	Personnel Fixed Costs
	15,824	Restoration in hours Commercial Areas Coordinator from 20 hours / wk to full-time
Police Department	298,469 2.1%	
	123,418	Personnel Fixed Costs
	80,778	2 Parking Control Officers (ST-01)
	(38,386)	Elimination of Senior Clerk Typist (C-4)
	9,000	Education/Training
	(5,050)	Data Processing Equipment Repair and Maintenance
	(1,500)	Communications Equipment Repair
	(1,400)	Postage
	16,000	Printing Services

SUMMARY OF FY2011 OPERATING BUDGET INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Police (con't.)	(2,100)	Office Supplies
	1,000	Food for Prisoners
	(12,943)	Uniforms and Protective Clothing
	(2,500)	In-State Travel Expenses
	3,670	Electricity
	(580)	Natural Gas
	38,189	Gasoline
	64	Diesel Fuel
	90,808	Capital
	Fire Department	136,013 1.1%
	62,309	Personnel Fixed Costs
	66,655	Add Director of Technology (grade TBD)
	(50,678)	Eliminate IT Support Specialist (T-4)
	7,000	Communications Equipment Repair
	15,000	Motor Vehicle/Equipment Repair
	(94)	Photocopy Service Contract
	4,735	Professional/Technical Services
	10,500	Public Safety Supplies
	2,500	Uniforms and Protective Clothing
	980	Electricity
	1,354	Natural Gas
	4,351	Gasoline
	3,877	Diesel Fuel
	7,524	Capital
Building Department	(137,105) -2.0%	
	6,096	Personnel Fixed Costs
	(11,400)	Moved Board of Appeals Stipends to Town Clerk
	66,655	Project Manager - Public Buildings (T-9)
	(33,397)	Eliminate Full-Time Houseworker (MN-1)
	(21,732)	Eliminate Part-Time Houseworkers (MN-1)
	59,000	Building Cleaning Services
	(437)	Copier Service
	(1,360)	Data Processing Equipment Repair and Maintenance
	(4,000)	Custodial Supplies Town
	(5,758)	Building Repair and Maintenance - Town
	(39,420)	Building Repair and Maintenance - Schools
	(169,782)	Electricity - Town
	(12,718)	Electricity - Schools
	2,517	Gasoline -Town
	2,032	Gasoline - Schools
	26,600	Capital

SUMMARY OF FY2011 OPERATING BUDGET INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Department of Public Works	(87,319)	
	-0.7%	
	20,509	Personnel Fixed Costs
	(120,675)	Eliminate Deputy Commissioner (D-7)
	(69,727)	Eliminate Systems Administrator (T-7)
	(41,709)	Eliminate Building Custodian (MN-2)
	(60,000)	Street Lighting Repair and Maintenance
	(1,500)	Skating Rink Repair and Maintenance
	(3,852)	Copier Lease
	(97)	Copier Service
	30,000	Building Services
	54,900	Data Storage Services
	(5,000)	Landscaping Services
	5,000	Professional/Technical Services
	(7,000)	Communications Equipment Repair
	7,000	Printing Services
	50,000	Traffic Control Painting
	11,400	Recycling Supplies
	(7,000)	Postage
	20,000	Agricultural Supplies
	2,000	Parking Meter Parts/Supplies
	32,000	Construction Supplies
	(22,096)	Electricity
(5,232)	Natural Gas	
(76)	Heating Oil	
17,503	Gasoline	
6,332	Diesel Fuel	
Library	7,921	
	0.2%	
	12,194	Personnel Fixed Costs
	(38,193)	Eliminate Library Assistant II (K-2)
	11,538	Library Materials
21,512	Electricity	
869	Natural Gas	
Health Department	(13,623)	
	-1.2%	
	4,178	Personnel Fixed Costs
	(5,000)	Day Care Inspector (reduction in hours)
	1,889	General Consulting (Visiting Nurse Services)
	5,000	Technical Services - Mosquito / Animal Control
	(570)	Office Supplies
	1,500	Special Program Supplies
	650	Electricity
	950	Natural Gas
	780	Gasoline
(23,000)	Capital	

SUMMARY OF FY2011 OPERATING BUDGET INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Veterans Services	1,324 0.5%	
	1,324	Personnel Fixed Costs
Council on Aging	2,452 0.3%	
	2,961	Personnel Fixed Costs
	(650)	Photocopy Service
	(2,400)	Education/Training/Conferences
	9,606	Electricity
	(7,065)	Natural Gas
Human Relations - Youth Resources	0 0.0%	
Recreation Department	(32,221) -3.3%	
	2,431	Personnel Fixed Costs
	(24,525)	Position Swaps with Revolving Fund
	5,000	Software Service Contract
	(8,892)	Transportation Rentals and Leases
	(4,197)	Electricity
	30	Natural Gas
	(517)	Gasoline
	(2,052)	Diesel
	500	Capital
Schools	3,123,920 4.5%	
	3,123,920	School Budget
Personnel Benefits	(715,654) -1.7%	
	741,238	Pensions
	(2,846,188)	Group Health Insurance
	400,000	Group Health Enrollment Allocation Reserve
	637,295	Retiree Group Health Trust Fund (OPEB's)
	(32,000)	Group Life
	25,000	Public Safety IOD Medical Expenses
	234,000	Unemployment Comp
	125,000	Medicare
Debt and Interest	(559,354) -4.4%	
	(61,994)	Funded Debt - Principal
	(307,960)	Funded Debt - Interest
	(189,400)	Bond Anticipation Notes (BANs)

SUMMARY OF FY2011 OPERATING BUDGET INCREASES/DECREASES

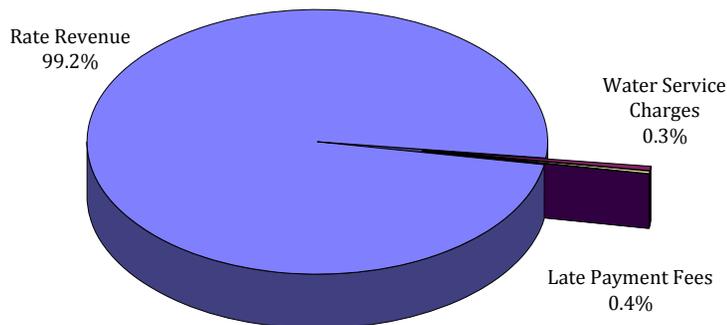
<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Unclassified	(961,030) -25.6%	
	22,769	Reserve Fund
	(987,897)	Liability/Catastrophe Fund
	3,802	General Insurance
	296	MMA Dues
Personnel Reserves	315,326	
	(159,674)	Personnel Services Reserve
	475,000	Collective Bargaining / Unfunded Liabilities Reserve
OPERATING BUDGET GRAND TOTAL	1,473,813 0.8%	

FY2011 RECOMMENDED WATER & SEWER ENTERPRISE FUND SUMMARY

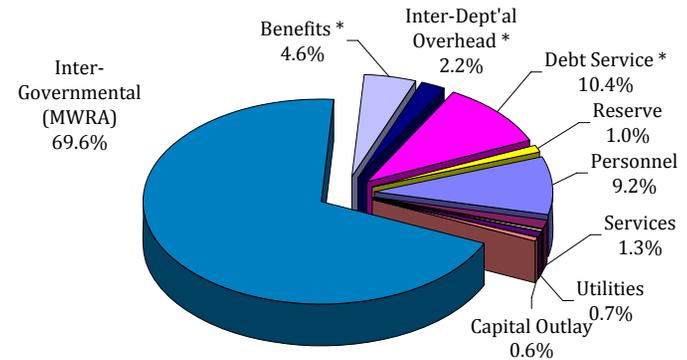
	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET	INCREASE/DECREASE	
						\$	%
REVENUE							
Rate Revenue	22,270,193	22,235,871	22,707,448	23,704,072	24,296,222	592,150	2.5%
Late Payment Fees	100,918	103,714	112,630	120,000	110,000	(10,000)	-8.3%
Water Service Charges	108,839	119,336	102,217	120,000	82,000	(38,000)	-31.7%
Rate Relief (State Aid)	57,486	49,798	0	0	0	0	-
Misc.	11,304	29,066	36,191	9,300	10,000	700	7.5%
TOTAL REVENUE	22,548,740	22,537,785	22,958,486	23,953,371	24,498,222	544,851	2.3%
EXPENDITURES							
Personnel	2,014,019	2,134,642	2,087,083	2,125,053	2,245,488	120,435	5.7%
Services	176,458	186,760	213,807	289,294	309,381	20,087	6.9%
Supplies	98,142	96,612	101,836	118,815	118,815	0	0.0%
Other	4,108	3,435	785	6,400	6,400	0	0.0%
Utilities	110,799	130,608	165,457	136,297	162,998	26,701	19.6%
Capital Outlay	285,174	265,405	404,299	279,700	140,300	(139,400)	-49.8%
Inter-Governmental (MWRA)	14,365,303	14,873,170	15,515,004	16,242,610	17,053,510	810,900	5.0%
Benefits *	1,357,063	1,260,586	1,237,503	1,394,604	1,135,449	(259,155)	-18.6%
Inter-Departmental Overhead *	746,938	630,798	640,184	651,661	545,013	(106,648)	-16.4%
Debt Service *	2,732,455	2,622,276	2,511,192	2,472,352	2,538,312	65,960	2.7%
Reserve	0	0	0	236,585	242,557	5,972	2.5%
TOTAL EXPENDITURE	21,890,459	22,204,291	22,877,148	23,953,371	24,498,222	544,851	2.3%
BALANCE				0	0	0	

* For FY07-FY09, 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. Beginning in FY09, Debt Service was budgeted for directly in the Enterprise Fund, so it is no longer part of the reimbursement to the General Fund.

FY2011 WATER & SEWER ENTERPRISE FUND - REVENUES



FY2011 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 FY2011 WATER & SEWER ENTERPRISE FUND INCREASES/DECREASES

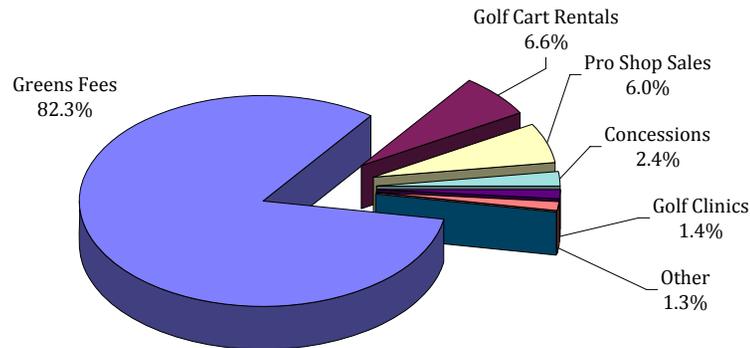
<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Water and Sewer Enterprise Fund	544,851 2.3%	
	3,922	Personnel Fixed Costs
	94,856	Director of Water and Sewer (D-6)
	21,657	Collective Bargaining
	15,000	Data Processing Equipment Repair and Maintenance
	45,000	Data Processing Software Maintenance
	(10,000)	Public Building Repair and Maintenance
	87	Photocopy Service Contract
	(30,000)	Catch Basin Sediment Disposal
	260,900	MWRA Water Assessment
	550,000	MWRA Sewer Assessment
	(365,803)	Reimbursement to General Fund (Overhead Charges)
	65,960	Debt Service
	(96)	Electricity
	21	Natural Gas
	284	Heating Oil
	24,176	Gasoline
	2,316	Diesel Fuel
	5,972	Reserve
	(139,400)	Capital
WATER & SEWER ENTERPRISE FUND TOTAL	544,851 2.3%	

FY2011 RECOMMENDED GOLF COURSE ENTERPRISE FUND SUMMARY

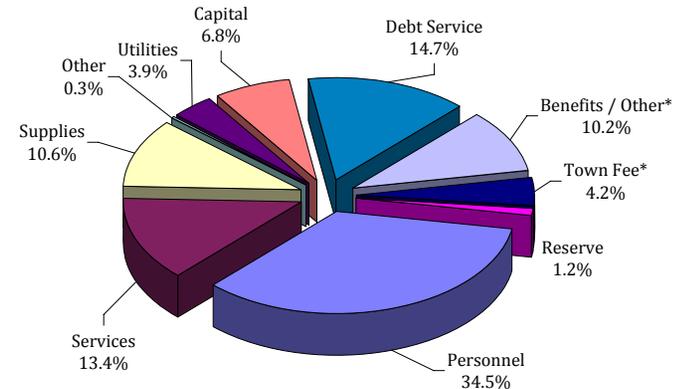
	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET	INCREASE/DECREASE	
						\$	%
REVENUE							
Greens Fees	999,729	1,031,274	964,740	1,030,000	1,030,000	0	0.0%
Golf Cart Rentals	81,974	95,167	82,213	82,000	82,000	0	0.0%
Pro Shop Sales	78,476	92,243	63,358	75,000	75,000	0	0.0%
Concessions	13,569	19,327	30,017	30,000	30,000	0	0.0%
Golf Clinics	0	0	18,415	17,500	17,500	0	0.0%
Other	16,230	15,055	26,117	16,700	16,700	0	0.0%
Retained Earnings	0	0	0	15,000	0	(15,000)	-100.0%
TOTAL REVENUE	1,189,978	1,253,066	1,184,860	1,266,200	1,251,200	(15,000)	-1.2%
EXPENDITURES							
Personnel	389,535	385,032	418,997	426,591	431,548	4,957	1.2%
Services	131,486	148,601	138,386	177,242	167,242	(10,000)	-5.6%
Supplies	118,854	113,482	110,406	129,975	132,975	3,000	2.3%
Other	2,812	4,124	5,470	4,100	4,100	0	0.0%
Utilities	45,165	42,246	55,859	48,364	49,398	1,035	2.1%
Capital Outlay	86,015	87,981	85,614	85,580	85,580	0	0.0%
Debt Service *	202,566	194,530	190,037	184,484	184,134	(350)	-0.2%
Benefits / Other*	88,111	101,425	103,506	125,975	128,225	2,249	1.8%
Town Fee (Transfer to Town for general use) *	80,725	77,049	75,558	60,374	52,997	(7,377)	-12.2%
Reserve	0	0	0	23,515	15,000	(8,515)	-36.2%
TOTAL EXPENDITURE	1,145,270	1,154,470	1,183,833	1,266,200	1,251,200	(15,000)	-1.2%
BALANCE				0	0	0	

* For FY07-FY09, 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. Beginning in FY09, Debt Service was budgeted for directly in the Enterprise Fund, so it is no longer part of the reimbursement to the General Fund.

FY2011 GOLF COURSE ENTERPRISE FUND - REVENUES



FY2011 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 FY2011 GOLF COURSE ENTERPRISE FUND INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Golf Enterprise Fund	(15,000) -1.2%	
	700	Personnel Fixed Costs
	4,257	Collective Bargaining
	2,000	Water
	1,540	Data Processing Repair and Maintenance
	(2,500)	Office Equipment Rentals/Leases
	960	Computer Hardware Rental
	1,500	Software Service Contract
	1,000	Building Cleaning Service
	(15,000)	General Consulting Services
	(2,000)	Technical Services
	(500)	Printing Services
	3,000	Contracted Services
	40,000	Pro Shop Supplies
	(37,000)	Recreation Supplies
	(267)	Electricity
	516	Natural Gas
	(2,707)	Heating Oil
	2,253	Gasoline
	1,240	Diesel Fuel
	(5,128)	Reimbursement to General Fund
	(351)	Principal
	2	Interest
	(8,515)	Reserve
GOLF COURSE ENTERPRISE FUND TOTAL	(15,000) -1.2%	

**TOWN OF BROOKLINE
FY2011 PROGRAM BUDGET**

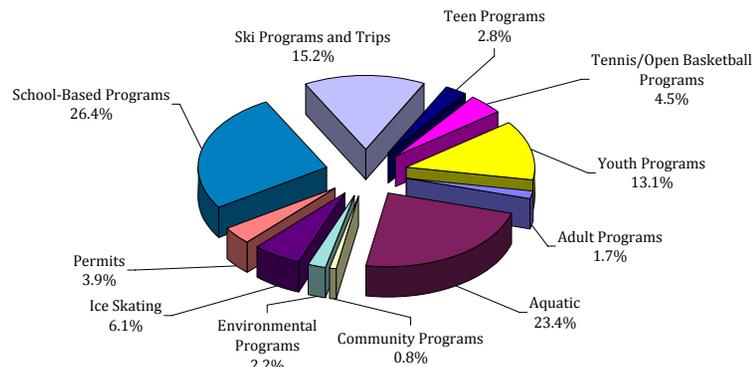
BUDGET SUMMARIES: Recreation Revolving Fund

FY2011 RECOMMENDED RECREATION REVOLVING FUND SUMMARY

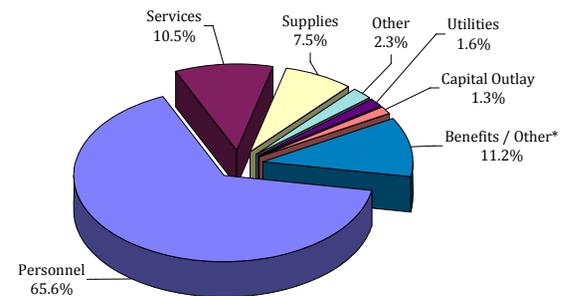
	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET	INCREASE/DECREASE	
						\$	%
REVENUE							
Adult Programs	0	0	22,496	15,000	30,000	15,000	100.0%
Amory & Main Gym	51,394	35,730	0	0	0	0	-
Aquatic	79,672	264,114	408,731	390,000	420,000	30,000	7.7%
Community Programs	0	0	9,364	12,000	14,000	2,000	16.7%
Environmental Programs	22,206	27,584	38,171	35,000	40,000	5,000	14.3%
Facility Program	86,905	98,109	0	0	0	0	-
Ice Skating	97,018	109,717	137,541	110,000	110,000	0	0.0%
Permits	0	0	71,807	70,000	70,000	0	0.0%
School-Based Programs	368,463	431,432	459,963	475,000	475,000	0	0.0%
Ski Programs and Trips	17,410	17,524	0	0	0	0	-
Summer Camp	166,582	226,550	258,236	259,796	273,000	13,204	5.1%
Teen Programs	28,312	41,558	53,178	50,000	50,000	0	0.0%
Tennis/Open Basketball Programs	0	0	11,781	10,000	80,000	70,000	700.0%
Youth Programs	102,650	111,055	208,162	235,000	235,000	0	0.0%
Youth Soccer	117,540	122,740	0	0	0	0	-
Misc Revenue	0	0	41,051	0	0	0	-
TOTAL REVENUE	1,138,152	1,486,113	1,720,481	1,661,796	1,797,000	135,204	8.1%
EXPENDITURES							
Personnel	695,410	968,859	1,141,829	1,071,684	1,179,146	107,463	10.0%
Services	125,196	163,542	183,754	169,482	188,206	18,724	11.0%
Supplies	104,179	132,836	107,861	128,397	135,169	6,772	5.3%
Other	18,823	12,384	18,382	38,635	41,135	2,500	6.5%
Utilities	820	4,689	19,180	34,057	28,689	(5,368)	-15.8%
Capital Outlay	35,894	2,547	3,562	8,670	23,870	15,200	175.3%
Benefits / Other*	145,601	186,355	198,027	210,870	200,784	(10,086)	-4.8%
TOTAL EXPENDITURE	1,125,923	1,471,210	1,672,595	1,661,796	1,797,000	135,204	8.1%
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.

FY2011 RECREATION REVOLVING FUND - REVENUES



FY2011 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 FY2011 RECREATION REVOLVING FUND INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Recreation Revolving Fund	135,204 8.1%	
	7,829	Personnel Fixed Costs
	80,000	Part time salaries
	17,135	Position swaps with General
	8,817	Daycare reclassifications
	(22,472)	School Chargeback for 40% of Bus Driver salary
	4,519	Overtime
	11,636	Collective Bargaining
	2,724	Building Maintenance
	6,000	Software Service Contract
	10,000	Recreation Services
	(7,700)	Recreation Supplies
	(2,500)	Meals and Receptions
	16,972	Food Non-Reimbursable
	1,500	Out of State Airfare
	1,000	Out of State Hotel
	2,960	Electricity
	(8,628)	Natural Gas
	300	Propane
	15,200	Capital
	(10,086)	Reimbursement to General Fund
RECREATION REVOLVING FUND TOTAL	135,204 8.1%	

**TOWN OF BROOKLINE
FY2011 PROGRAM BUDGET**

CAPITAL OUTLAY SUMMARY

PROGRAM	ITEM REQUESTED	AMOUNT
<i>Selectmen</i>	8 Leased PC's	3,300
	Selectmen Total	3,300
<i>Human Resources Department</i>	6 Leased PC's	2,375
	Human Resources Department Total	2,375
<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	5,020
	Purchasing 5 Leased PC's / Laptops	2,700
	Assessors 10 Leased PC's	3,900
	Treasurer 10 Leased PC's	4,107
	Finance Department Total	15,727
<i>Legal Services</i>	8 Leased PC's / Laptops	3,765
	Legal Services Total	3,765
<i>Advisory Committee</i>	1 Leased PC	487
	Advisory Committee Total	487
<i>Town Clerk</i>		
	1 High Speed Auto Folder	1,000
	6 Leased PC's	3,000
	Town Clerk Total	4,000
<i>Planning and Community Development</i>		
	16 Leased PC's	7,525
	Planning & Community Development Dept. Total	7,525
<i>Police Department</i>		
	11 Vehicles	370,243
	Communications Equipment	16,500
	Mobile Technology	12,000
	26 Leased Rugged In-Car Laptops	35,017
	40 Leased PC's	18,518
Police Department Total	452,278	

**TOWN OF BROOKLINE
FY2011 PROGRAM BUDGET**

CAPITAL OUTLAY SUMMARY

PROGRAM	ITEM REQUESTED	AMOUNT
<i>Fire Department</i>	17 Leased PC's	10,145
	10 Leased Laptops for Fire Trucks	19,947
	Toyota Prius	23,000
	Portable Hand-held Radios (15)	24,750
	Thermal Imaging Cameras (3)	30,000
	Hydraulic Rescue Device Cutters (2)	16,000
	Public Safety Equipment	10,325
	Fire Department Total	134,167
<i>Building Department</i>	16 Leased PC's	5,887
	Ford Fusion Hybrid	26,800
	Toyota Prius	22,800
	Building Department Total	55,487
<i>Department of Public Works</i>		
Administration	7 Leased PC's	2,205
	GPS Vehicle Management System	13,980
		16,185
Engineering/Transportation	17 Leased PC's	5,355
	1 Ford Fusion Hybrid	22,500
	Sub-Total Engineering	27,855
Sanitation	3 Leased PC's	945
	31 CY Rubbish Packer (First year of a three-year lease)	71,700
	Cab Over Diesel Cab and Chassis (First year of a three-year lease)	26,300
	Sub-Total Sanitation	98,945
Highway	8 Leased PC's	2,520
	44,000 GVW Dump Truck (Third year of a three-year lease)	60,000
	Pelican Street Sweeper (Third year of a three-year lease)	36,000
	Rubber Tire Excavator (Second year of a three-year lease)	85,050
	Pavement Maintenance Hot Box (Second year of a three-year lease)	28,000
	4WD Pickup Truck	33,000
	Sidewalk Tractor	44,167
	Sidewalk Sweeper	60,000
	Street Sweeper	45,500
	Misc. Small Equipment	10,000
	Sub-Total Highway	404,237

**TOWN OF BROOKLINE
FY2011 PROGRAM BUDGET**

CAPITAL OUTLAY SUMMARY

PROGRAM	ITEM REQUESTED	AMOUNT
Parks and Open Space	9 Leased PC's/Laptops	2,835
	4WD Pickup Truck	32,943
	4WD Pickup Truck	33,000
	60" Turf Tractor	18,000
	Equipment Tractor	34,000
	48" Lawn Tractor	15,000
	36" Walk Behind Mower	3,500
	36" Walk Behind Mower	3,500
	Misc. Small Equipment	10,000
	Sub-Total Parks and Open Space	152,778
	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	5,000
	Health Department Total	5,000
Veterans Services	2 Leased PC's	725
	Veterans Services Total	725
Council on Aging	23 Leased PC's	8,900
	Council on Aging Total	8,900
Human Relations-Youth Resources	2 Leased PC's	796
	Human Relations-Youth Resources Total	796
Recreation Department	11 Leased PC's / Laptops	6,380
	Chevy E350 12 Passenger Van	25,000
	Recreation Department Total	31,380
TOTAL GENERAL FUND		1,493,782

**TOWN OF BROOKLINE
FY2011 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
	GPS Vehicle Management System (Phase 1)	2,650
	Administrative Sedan	22,500
<i>Sewer</i>	Sub-Total Water Enterprise	88,300
	Construction Materials and Equipment	25,000
	Compact Service Van	23,400
	Carbon Monoxide Air Scrubber	3,600
	Sub-Total Sewer Enterprise	52,000
	Water and Sewer Enterprise Fund Total	140,300
<i>Golf Course</i>	1 Leased PC	580
	Landscaping Equipment (leased)	85,000
	Golf Course Enterprise Fund Total	85,580
	TOTAL ENTERPRISE FUNDS	225,880
	RECREATION REVOLVING FUND	
<i>Recreation Revolving Fund</i>	17 Leased PC's / Laptops	5,870
	Furniture	18,000
	Recreation Revolving Fund Total	23,870
	TOTAL REVOLVING FUNDS	23,870

TOWN OF BROOKLINE FY2011 PROGRAM BUDGET			FULL-TIME EQUIVALENT (FTE) POSITIONS FUNDED			
<u>GENERAL FUND</u>	<u>FY06</u>	<u>FY07</u>	<u>FY08</u>	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>
Selectmen	7.53	7.00	7.00	7.00	6.53	6.53
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	32.10	31.43	31.01	30.43	30.43	30.43
<i>Comptroller</i>	6.70	6.70	6.70	6.70	6.00	6.00
<i>Purchasing</i>	6.93	6.93	6.51	5.93	5.93	5.93
<i>Assessor</i>	9.47	8.80	8.80	8.80	7.80	7.80
<i>Treasurer/ Collector</i>	9.00	9.00	9.00	9.00	10.70	10.70
Legal Services	6.41	6.64	6.64	6.64	6.53	6.53
Advisory Committee	0.35	0.35	0.35	0.35	0.35	0.35
Town Clerk	6.50	6.00	6.00	6.00	6.00	6.00
Planning and Community Development	12.29	13.33	13.33	13.33	12.10	12.33
Police	178.79	178.79	177.78	178.78	177.30	178.30
Fire	168.00	168.00	168.00	168.00	161.00	161.00
Building	34.55	33.17	33.17	33.41	33.01	31.93
Public Works	146.01	146.01	139.86	135.86	134.86	131.86
<i>Administration</i>	10.00	10.00	10.00	10.00	10.00	8.00
<i>Engineering/Transportation</i>	14.50	14.50	13.00	13.00	13.00	13.00
<i>Highway</i>	56.00	56.00	55.00	55.00	55.00	54.00
<i>Sanitation</i>	21.07	21.07	21.07	17.07	17.07	17.07
<i>Parks and Open Space</i>	44.44	44.44	40.79	40.79	39.79	39.79
Library	53.33	53.75	52.75	52.75	52.75	51.75
Health	13.43	12.03	11.83	11.83	11.83	11.83
Veterans Services	2.00	2.00	2.00	2.00	2.00	2.00
Council on Aging	11.83	11.83	11.95	12.59	11.85	11.85
Human Relations / Youth Resources	2.00	2.00	2.00	2.00	1.00	1.00
Recreation	14.00	14.00	12.00	12.00	12.00	12.00
GENERAL FUND TOTAL	705.52	702.73	692.07	689.37	675.94	672.09

**TOWN OF BROOKLINE
FY2011 PROGRAM BUDGET**

FULL-TIME EQUIVALENT (FTE) POSITIONS FUNDED

<u>NON-GENERAL FUND</u>	<u>FY06</u>	<u>FY07</u>	<u>FY08</u>	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>
Water & Sewer Enterprise Fund	44.50	43.50	43.50	42.50	40.50	41.50
<i>Water</i>	39.50	38.50	38.50	37.50	35.50	36.50
<i>Sewer</i>	5.00	5.00	5.00	5.00	5.00	5.00
Recreation Revolving Fund	12.61	12.41	13.56	13.56	13.56	13.56
Golf Enterprise Fund	9.93	9.93	9.93	9.93	9.93	9.93
Community Development Block Grant	2.50	3.01	3.01	3.01	3.13	2.90
Handicapped Parking Fines Fund	0.32	0.32	0.32	0.32	0.32	0.32
Grants / Gifts	7.18	7.57	9.07	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>	3.00	3.39	4.89	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	77.04	76.74	79.39	78.80	76.92	77.69
ALL FUNDS TOTAL	782.56	779.47	771.46	768.17	752.86	749.78