

**TOWN OF BROOKLINE
FY2010 PROGRAM BUDGET**

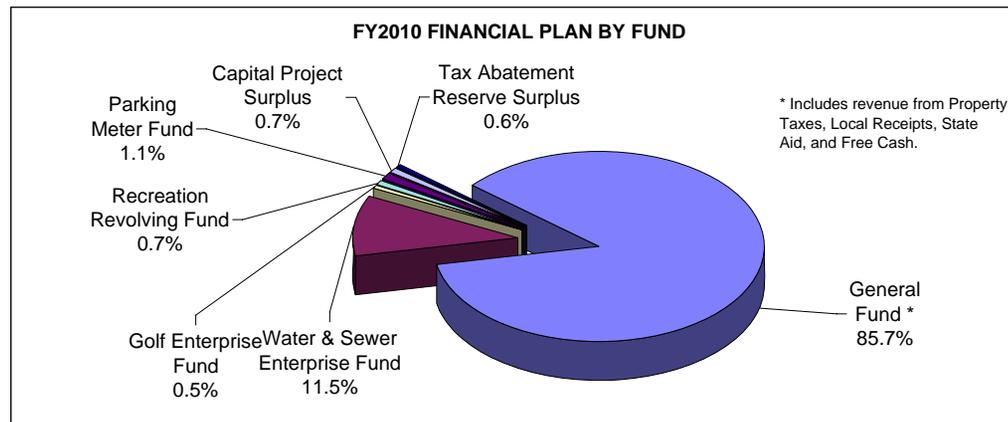
BUDGET SUMMARIES: Total Financial Plan

FY2010 FINANCIAL SUMMARY BY FUND

	General Fund *	Water & Sewer Enterprise Fund	Golf Enterprise Fund	Recreation Revolving Fund	Parking Meter Fund	Cemetery Trust	State Library Aid	Capital Project Surplus	Tax Abatement Reserve Surplus	TOTAL	% of Total
REVENUES											
Property Taxes	152,552,834									152,552,834	66.4%
Local Receipts	20,217,125									20,217,125	8.8%
State Aid	17,157,180									17,157,180	7.5%
Parking Meter Receipts					2,550,000					2,550,000	1.1%
Walnut Hill Cemetery Fund						50,000				50,000	0.0%
State Aid for Libraries							41,555			41,555	0.0%
Golf Receipts			1,266,200							1,266,200	0.6%
Recreation Program Revenue				1,706,933						1,706,933	0.7%
Water and Sewer Receipts		24,049,944								24,049,944	10.5%
Tax Abatement Reserve Surplus									1,505,000	1,505,000	0.7%
Capital Project Surplus								1,680,000		1,680,000	0.7%
Free Cash	7,053,295									7,053,295	3.1%
TOTAL FINANCIAL PLAN REVENUE	196,980,434	24,049,944	1,266,200	1,706,933	2,550,000	50,000	41,555	1,680,000	1,505,000	229,830,066	
EXPENDITURES **											
General Government	7,458,456									7,458,456	3.2%
Public Safety	32,294,611				1,275,000					33,569,611	14.6%
Public Works	11,554,990	19,567,178			1,275,000	50,000				32,447,168	14.1%
Library	3,424,382						41,555			3,465,937	1.5%
Health & Human Services	2,205,625									2,205,625	1.0%
Recreation	972,808		893,499	1,496,063						3,362,369	1.5%
Schools	68,974,271									68,974,271	30.0%
Personal Services Reserve	750,000									750,000	0.3%
Collective Bargaining (Town)	960,000									960,000	0.4%
Personnel Benefits **	37,904,417	2,069,326	90,285	206,901						40,270,929	17.5%
Non-Departmental **	3,652,552		96,067	3,969						3,752,588	1.6%
Debt Service **	12,572,215	2,413,440	186,349							15,172,004	6.6%
Special Appropriations (Revenue-Financed CIP)	6,925,572							1,680,000	1,505,000	10,110,572	4.4%
Non-Appropriated	7,330,535									7,330,535	3.2%
TOTAL FINANCIAL PLAN EXPENDITURES	196,980,433	24,049,944	1,266,200	1,706,933	2,550,000	50,000	41,555	1,680,000	1,505,000	229,830,066	
% OF TOTAL FINANCIAL PLAN	85.7%	10.5%	0.6%	0.7%	1.1%	0.0%	0.0%	0.7%	0.7%		

* 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.



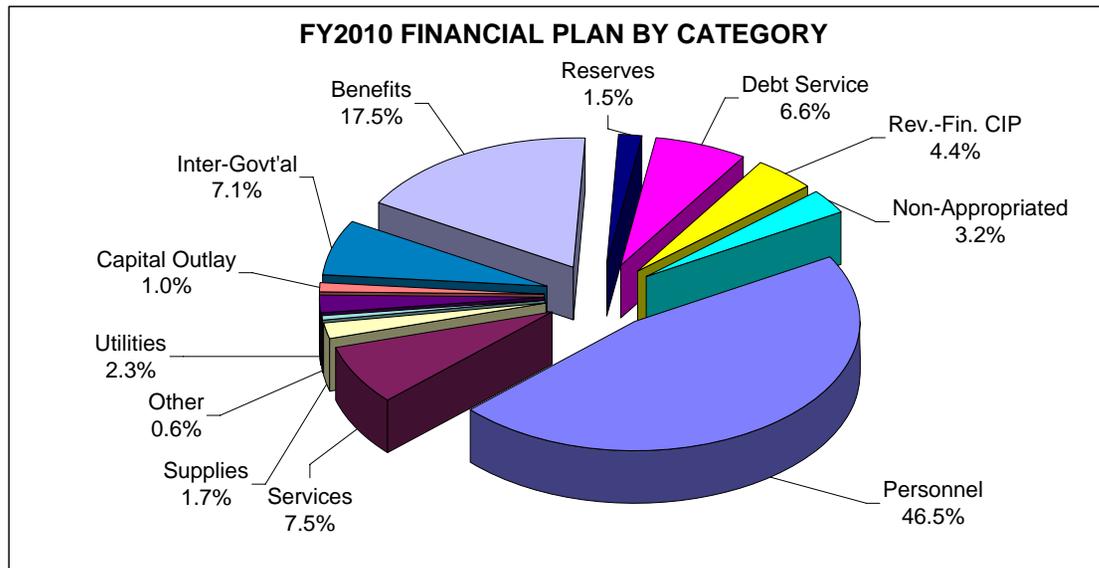
FY2010 FINANCIAL PLAN BY CATEGORY OF EXPENDITURE *

	General Fund **	Water & Sewer Enterprise Fund	Golf Course Enterprise Fund	Recreation Revolving Fund	Capital Project Surplus	Tax Abatement Reserve Surplus	TOTAL	% OF TOTAL
Personnel	103,045,854	2,255,956	435,107	1,116,822			106,853,740	46.5%
Services	16,677,621	289,294	177,242	169,482			17,313,639	7.5%
Supplies	3,574,093	118,815	129,976	128,397			3,951,281	1.7%
Other ***	1,252,716	6,400	98,297	42,604			1,400,017	0.6%
Utilities	5,179,952	136,297	48,364	34,057			5,398,670	2.3%
Capital Outlay	1,846,429	279,700	85,580	8,670			2,220,379	1.0%
Inter-Governmental	20,000	16,242,610					16,262,610	7.1%
Benefits ***	37,904,417	2,069,326	90,285	206,901			40,270,929	17.5%
Reserves	3,292,583	238,105	15,000				3,545,689	1.5%
Debt Service	12,572,215	2,413,440	186,349				15,172,004	6.6%
Rev.-Fin. CIP	6,925,572				1,680,000	1,505,000	10,110,572	4.4%
Non-Appropriated	7,330,535						7,330,535	3.2%
TOTAL FINANCIAL PLAN	199,621,987	24,049,943	1,266,200	1,706,934	1,680,000	1,505,000	229,830,066	

* 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.



**TOWN OF BROOKLINE
FY2010 PROGRAM BUDGET**

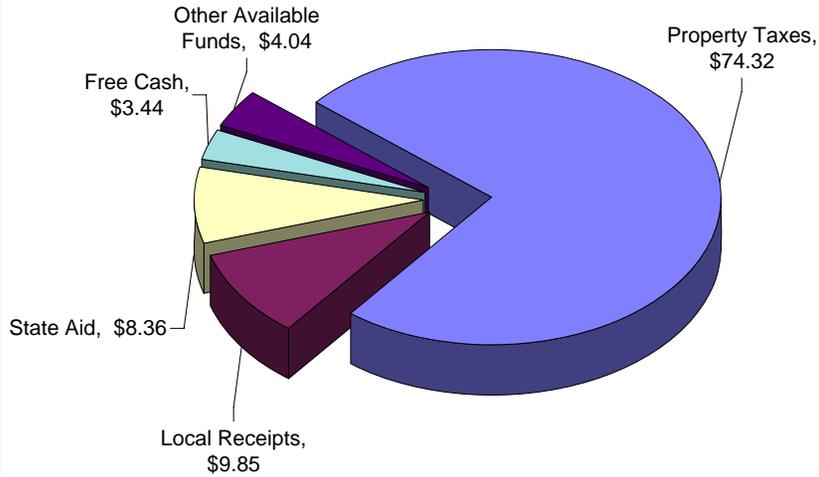
BUDGET SUMMARIES: General Fund Budget

FY2010 RECOMMENDED GENERAL FUND BUDGET SUMMARY

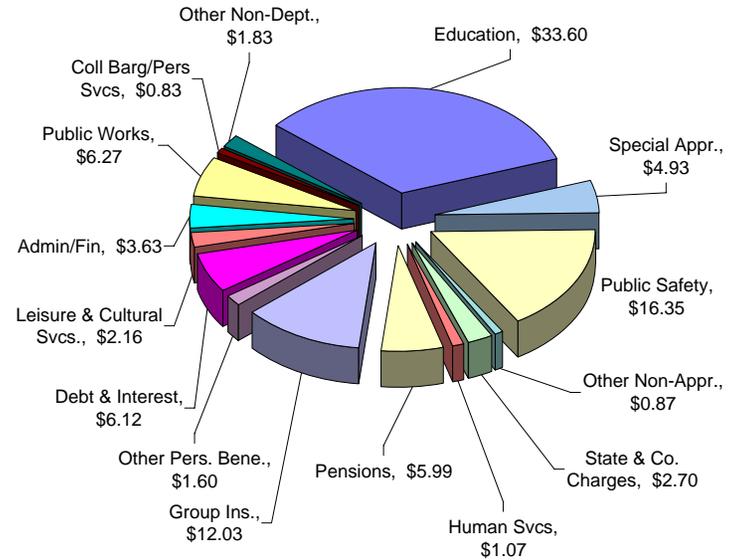
	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 BUDGET	FY2010 BUDGET	INCREASE/DECREASE	
						\$	%
REVENUE							
Property Tax	121,812,454	128,871,387	133,849,950	147,273,069	152,552,834	5,279,765	3.6%
Local Receipts	22,986,108	23,281,093	24,524,074	20,475,664	20,217,125	(258,539)	-1.3%
State Aid	17,951,657	18,023,846	18,946,277	19,623,691	17,157,180	(2,466,511)	-12.6%
Free Cash	4,606,534	5,387,435	3,814,792	5,954,963	7,053,295	1,098,332	18.4%
Other Available Funds	7,691,658	8,948,053	8,603,612	5,986,332	8,293,101	2,306,768	38.5%
TOTAL REVENUE	175,048,412	184,511,814	189,738,706	199,313,719	205,273,534	5,959,815	3.0%
(LESS) NON-APPROPRIATED EXPENSES							
State & County Charges	5,084,477	5,375,086	5,410,405	5,424,518	5,543,424	118,906	2.2%
Tax Abatement Overlay	1,490,442	1,451,262	1,858,148	1,535,026	1,650,000	114,974	7.5%
Deficits & Judgments	0	0	0	25,000	25,000	0	0.0%
Cherry Sheet Offsets	1,280,287	117,738	120,749	122,866	112,111	(10,755)	-8.8%
TOTAL NON-APPROPRIATED EXPENSES	7,855,206	6,944,086	7,389,302	7,107,410	7,330,535	223,125	3.1%
AMOUNT AVAILABLE FOR APPROPRIATION				192,206,310	197,942,999	5,736,689	3.0%
APPROPRIATIONS							
Town Departments	56,348,332	57,545,709	59,352,831	62,415,647	62,262,425	(153,222)	-0.2%
School Department	58,236,785	60,671,696	62,924,864	68,021,240	68,974,271	953,031	1.4%
Non-Departmental Total	43,682,516	47,431,058	49,058,075	53,193,676	56,595,732	3,402,057	6.4%
General Fund Non-Departmental	38,628,700	42,077,599	43,985,056	50,938,898	54,129,187	3,190,289	6.3%
Water and Sewer Enterprise Fund Overhead *	4,554,526	4,836,456	4,513,660	1,877,687	2,069,326	191,639	10.2%
Golf Enterprise Fund Overhead *	379,553	371,402	373,004	179,064	186,349	7,286	4.1%
Recreation Revolving Fund Overhead *	119,737	145,601	186,355	198,027	210,870	12,843	6.5%
OPERATING BUDGET SUBTOTAL	158,267,633	165,648,463	171,335,770	183,630,562	187,832,427	4,201,865	2.3%
Revenue-Financed Special Appropriations	6,060,803	7,874,562	5,928,000	8,575,748	10,110,572	1,534,824	17.9%
TOTAL APPROPRIATIONS	164,328,436	173,523,025	177,263,770	192,206,310	197,942,999	5,736,689	3.0%
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.

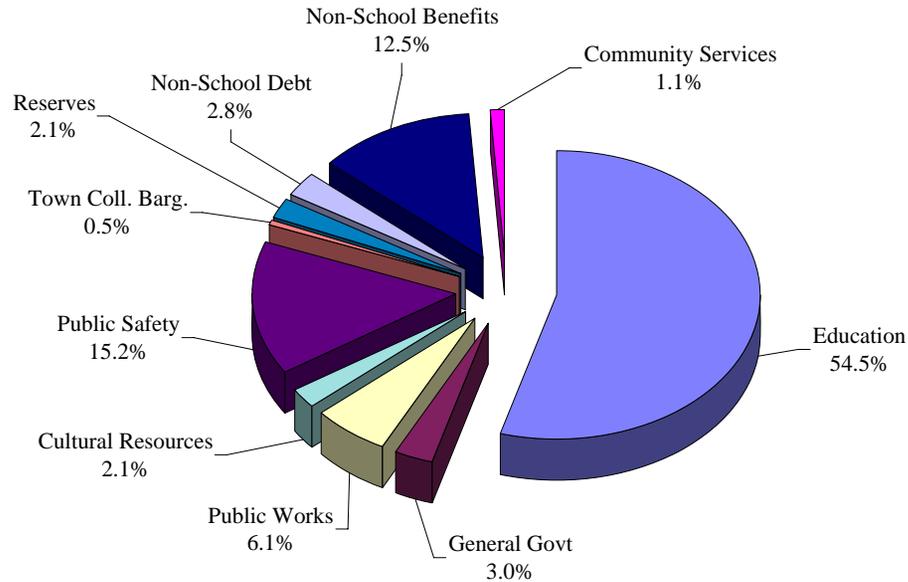
How Each \$100 Will Be Received



How Each \$100 Will Be Appropriated



FULLY ALLOCATED FY2010 GENERAL FUND OPERATING BUDGET



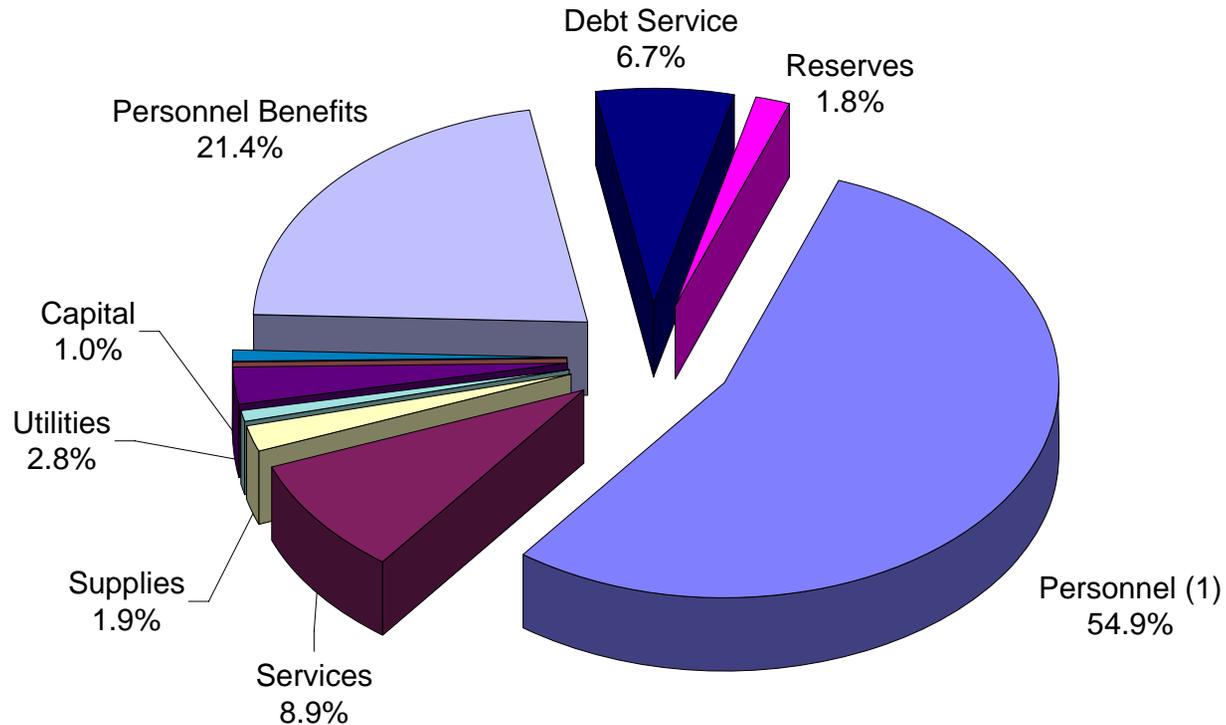
FY2010 RECOMMENDED OPERATING BUDGET SUMMARY - TOTALS BY EXPENDITURE CLASSIFICATION

<u>CLASS OF EXPENDITURE</u>	<u>FY2006 ACTUAL</u>	<u>FY2007 ACTUAL</u>	<u>FY2008 ACTUAL</u>	<u>FY2009 BUDGET</u>	<u>FY2010 BUDGET</u>	<u>INCREASE/ DECREASE</u>	<u>% INCREASE/ DECREASE</u>
Personnel (1)	91,707,199	94,283,183	97,973,033	102,534,351	103,045,855	511,504	0.5%
Services	14,037,710	14,328,969	13,751,723	16,502,726	16,677,621	174,894	1.1%
Supplies	3,220,631	3,166,681	3,704,787	3,514,876	3,574,093	59,217	1.7%
Other	331,917	482,625	527,604	1,134,617	1,352,752	218,135	19.2%
Utilities	3,958,631	4,547,667	4,756,101	5,263,967	5,179,952	(84,015)	-1.6%
Intergovernmental	0	0	20,000	20,000	20,000	0	0.0%
Capital Outlay	1,744,379	1,910,869	1,949,838	1,919,359	1,846,429	(72,930)	-3.8%
Personnel Benefits	28,973,851	32,289,078	34,564,193	38,307,598	40,270,929	1,963,331	5.1%
Debt Service	13,831,466	14,376,306	13,824,443	12,374,047	12,572,215	198,168	1.6%
Reserves	461,853	263,083	266,435	2,059,022	3,292,583	1,233,562	59.9%
TOTAL EXPENDITURE	158,267,633	165,648,462	171,338,158	183,630,561	187,832,429	4,201,868	2.3%

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

(2) The FY09 and FY10 allocations are estimates, as the School budget is voted as a single number by Town Meeting.

FY10 OPERATING BUDGET BY CLASS OF EXPENDITURE



**TOWN OF BROOKLINE
FY2010 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2010 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 BUDGET	FY2010 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
ADMINISTRATION AND FINANCE							
Selectmen	568,510	583,148	622,009	615,989	600,160	(15,828)	-2.6%
Personnel	546,618	564,293	598,832	593,658	578,497	(15,160)	-2.6%
Services	9,328	5,259	5,892	6,441	7,463	1,022	15.9%
Supplies	4,780	4,490	3,013	5,750	4,500	(1,250)	-21.7%
Other	2,323	2,595	10,017	5,500	6,400	900	16.4%
Capital	5,461	6,511	4,256	4,640	3,300	(1,340)	-28.9%
Human Resources Department	409,488	400,705	478,335	485,892	512,008	26,115	5.4%
Personnel	161,498	218,663	249,428	251,936	256,646	4,710	1.9%
Services	241,579	170,861	216,153	222,332	228,587	6,255	2.8%
Supplies	3,354	8,177	9,500	8,500	8,500	0	0.0%
Other	315	486	934	750	15,900	15,150	2020.0%
Capital	2,743	2,518	2,320	2,375	2,375	0	0.0%
Information Technology Department	1,358,697	1,411,216	1,362,103	1,416,878	1,421,058	4,180	0.3%
Personnel	775,319	838,259	812,963	851,464	864,971	13,507	1.6%
Services	517,536	504,169	495,500	488,433	490,432	1,999	0.4%
Supplies	25,300	32,248	12,810	34,127	22,336	(11,791)	-34.6%
Other	2,432	2,543	2,441	2,450	27,550	25,100	1024.5%
Capital	38,110	33,997	38,389	40,404	15,769	(24,635)	-61.0%
Finance Department	2,916,030	2,923,699	2,934,091	2,997,394	3,049,791	52,397	1.7%
Personnel	1,802,262	1,844,509	1,832,046	1,862,921	1,886,930	24,009	1.3%
Services	1,035,563	1,009,008	1,030,786	1,061,591	1,088,839	27,248	2.6%
Supplies	42,316	39,430	38,106	40,902	39,502	(1,400)	-3.4%
Other	15,877	11,948	12,334	14,349	17,783	3,434	23.9%
Utilities	552	1,681	1,633	1,387	1,011	(376)	-27.1%
Capital	19,461	17,123	19,185	16,245	15,727	(518)	-3.2%
Legal Services	753,767	690,527	772,840	688,792	748,648	59,857	8.7%
Personnel	470,593	468,382	488,300	505,235	511,541	6,307	1.2%
Services	190,167	109,501	135,484	103,442	126,442	23,000	22.2%
Supplies	1,235	1,323	1,976	1,950	2,200	250	12.8%
Other	87,884	107,923	143,229	74,400	104,700	30,300	40.7%
Capital	3,889	3,398	3,851	3,765	3,765	0	0.0%
Advisory Committee	21,790	18,507	21,940	19,439	19,615	176	0.9%
Personnel	20,210	17,383	20,604	17,071	17,247	176	1.0%
Services	36	72	91	266	36	(230)	-86.5%
Supplies	753	284	443	1,275	1,275	0	0.0%
Other	300	310	318	340	570	230	67.6%
Capital	491	458	484	487	487	0	0.0%
Town Clerk	445,207	551,363	526,641	577,007	480,094	(96,913)	-16.8%
Personnel	384,804	481,977	452,270	491,602	398,974	(92,628)	-18.8%
Services	47,249	53,627	59,053	66,954	67,270	316	0.5%
Supplies	8,476	11,062	9,499	13,401	9,000	(4,401)	-32.8%
Other	1,200	1,547	1,383	1,800	1,600	(200)	-11.1%
Capital	3,477	3,151	4,436	3,251	3,251	0	0.0%
Dept. of Planning and Cmtv. Development	595,323	663,107	644,375	715,850	627,081	(88,769)	-12.4%
Personnel	531,309	627,473	597,641	663,032	572,282	(90,750)	-13.7%
Services	40,701	15,249	18,771	27,636	25,617	(2,019)	-7.3%
Supplies	13,101	10,096	16,327	13,207	16,707	3,500	26.5%
Other	3,700	3,950	3,468	4,450	4,950	500	11.2%
Capital	6,511	6,339	8,168	7,525	7,525	0	0.0%

**TOWN OF BROOKLINE
FY2010 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2010 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 BUDGET	FY2010 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
ADMINISTRATION AND FINANCE TOTAL	<u>7,068,812</u>	<u>7,242,273</u>	<u>7,362,333</u>	<u>7,517,241</u>	<u>7,458,456</u>	<u>(58,786)</u>	<u>-0.8%</u>
Personnel	4,692,613	5,060,939	5,052,085	5,236,917	5,087,088	(149,829)	-2.9%
Services	2,082,159	1,867,746	1,961,729	1,977,094	2,034,685	57,591	2.9%
Supplies	99,315	107,110	91,674	119,112	104,020	(15,092)	-12.7%
Other	114,031	131,302	174,124	104,039	179,453	75,414	72.5%
Utilities	552	1,681	1,633	1,387	1,011	(376)	-27.1%
Capital	80,143	73,496	81,088	78,692	52,198	(26,493)	-33.7%
PUBLIC SAFETY							
Police Department	13,492,218	13,708,009	13,636,808	14,724,421	14,381,212	(343,209)	-2.3%
Personnel	12,198,606	12,363,389	12,279,904	13,267,134	13,083,437	(183,697)	-1.4%
Services	436,960	316,806	392,940	372,710	334,845	(37,865)	-10.2%
Supplies	190,130	205,659	230,460	224,047	224,103	56	0.0%
Other	4,525	7,254	14,491	5,500	53,000	47,500	863.6%
Utilities	288,189	355,608	321,589	405,413	324,357	(81,056)	-20.0%
Capital	373,808	459,292	397,423	449,617	361,470	(88,147)	-19.6%
Fire Department	11,675,645	11,719,128	12,125,596	12,513,780	12,206,045	(307,735)	-2.5%
Personnel	11,039,145	11,221,537	11,614,097	11,990,129	11,609,007	(381,122)	-3.2%
Services	293,212	100,764	105,652	101,418	95,284	(6,134)	-6.0%
Supplies	97,366	86,544	103,233	90,350	119,500	29,150	32.3%
Other	4,415	5,579	5,529	4,850	25,125	20,275	418.0%
Utilities	180,936	227,977	227,709	236,793	230,486	(6,307)	-2.7%
Capital	60,572	76,727	69,378	90,240	126,643	36,403	40.3%
Building Department	5,619,611	6,059,407	6,542,701	6,826,827	6,982,354	155,527	2.3%
Personnel	1,697,489	1,787,456	1,874,770	1,910,165	1,911,243	1,078	0.1%
Services	1,402,407	1,466,428	1,824,289	1,801,547	1,851,968	50,421	2.8%
Supplies	200,066	241,302	249,392	127,770	127,770	0	0.0%
Other	1,011	1,073	1,515	1,900	5,800	3,900	205.3%
Utilities	2,262,690	2,459,030	2,537,134	2,932,807	3,056,685	123,878	4.2%
Capital	55,949	104,118	55,601	52,637	28,887	(23,750)	-45.1%
PUBLIC SAFETY TOTAL	<u>30,787,474</u>	<u>31,486,543</u>	<u>32,305,105</u>	<u>34,065,028</u>	<u>33,569,611</u>	<u>(495,417)</u>	<u>-1.5%</u>
Personnel	24,935,240	25,372,382	25,768,771	27,167,428	26,603,687	(563,741)	-2.1%
Services	2,132,579	1,883,997	2,322,880	2,275,675	2,282,097	6,422	0.3%
Supplies	487,562	533,505	583,085	442,167	471,373	29,206	6.6%
Other	9,951	13,906	21,535	12,250	83,925	71,675	585.1%
Utilities	2,731,815	3,042,615	3,086,432	3,575,013	3,611,528	36,515	1.0%
Capital	490,329	640,137	522,401	592,495	517,000	(75,495)	-12.7%
PUBLIC WORKS							
Department of Public Works	12,031,682	12,309,176	13,178,800	12,913,639	12,879,991	(33,649)	-0.3%
Personnel	7,207,407	7,277,612	7,403,562	7,240,423	7,267,981	27,558	0.4%
Services	2,424,890	2,484,380	2,706,261	3,029,477	3,026,900	(2,577)	-0.1%
Supplies	884,494	858,466	1,066,633	751,386	784,240	32,854	4.4%
Other	7,107	18,062	53,878	9,639	37,150	27,511	285.4%
Utilities	814,376	968,937	1,156,681	1,162,714	1,043,719	(118,995)	-10.2%
Intergovernmental	0	0	20,000	20,000	20,000	0	0.0%
Capital	693,407	701,720	771,785	700,000	700,000	0	0.0%

**TOWN OF BROOKLINE
FY2010 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2010 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 BUDGET	FY2010 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
CULTURAL SERVICES							
Library	3,145,823	3,366,890	3,398,242	3,473,208	3,465,937	(7,271)	-0.2%
Personnel	2,305,938	2,405,567	2,443,111	2,467,417	2,482,871	15,455	0.6%
Services	128,464	125,008	133,053	149,492	141,702	(7,790)	-5.2%
Supplies	485,212	508,204	514,656	514,207	503,454	(10,753)	-2.1%
Other	1,194	1,283	1,819	1,502	4,502	3,000	199.7%
Utilities	217,157	280,477	278,836	288,489	281,307	(7,182)	-2.5%
Capital	7,858	46,351	26,766	52,101	52,101	0	0.0%
HUMAN SERVICES							
Health Department	1,011,289	1,055,741	1,023,908	1,081,115	1,099,574	18,459	1.7%
Personnel	707,751	719,096	715,451	742,491	756,548	14,057	1.9%
Services	253,990	262,045	243,465	255,096	255,518	423	0.2%
Supplies	11,440	14,412	14,419	14,570	14,570	0	0.0%
Other	3,301	3,180	3,362	3,620	4,120	500	13.8%
Utilities	26,877	28,950	40,906	35,997	40,817	4,820	13.4%
Capital	7,931	28,058	6,306	29,340	28,000	(1,340)	-4.6%
Veterans Services	195,490	203,128	203,829	214,521	241,409	26,888	12.5%
Personnel	107,341	111,670	118,208	119,228	121,116	1,888	1.6%
Services	1,909	1,978	1,945	2,718	2,718	0	0.0%
Supplies	445	630	1,353	650	650	0	0.0%
Other	84,947	88,200	81,554	91,200	116,200	25,000	27.4%
Capital	849	650	768	725	725	0	0.0%
Council on Aging	698,791	718,469	746,900	778,480	762,772	(15,708)	-2.0%
Personnel	539,050	551,323	595,532	620,176	601,207	(18,969)	-3.1%
Services	70,184	50,382	56,946	54,464	58,282	3,818	7.0%
Supplies	15,184	15,193	16,132	18,850	18,825	(25)	-0.1%
Other	2,091	2,885	2,645	2,900	5,300	2,400	82.8%
Utilities	67,333	89,489	67,313	72,790	70,258	(2,532)	-3.5%
Capital	4,949	9,197	8,332	9,300	8,900	(400)	-4.3%
Human Relations-Youth Resources	134,352	139,109	143,237	146,939	101,870	(45,069)	-30.7%
Personnel	130,494	134,210	139,999	137,136	96,017	(41,119)	-30.0%
Services	466	1,411	450	4,307	1,807	(2,500)	-58.0%
Supplies	2,242	2,580	1,898	4,100	2,800	(1,300)	-31.7%
Other	311	241	192	600	450	(150)	-25.0%
Capital	839	667	697	796	796	0	0.0%
HUMAN SERVICES TOTAL	2,039,922	2,116,446	2,117,873	2,221,054	2,205,625	(15,430)	-0.7%
Personnel	1,484,636	1,516,299	1,569,190	1,619,031	1,574,888	(44,143)	-2.7%
Services	326,549	315,816	302,807	316,585	318,325	1,741	0.5%
Supplies	29,311	32,815	33,802	38,170	36,845	(1,325)	-3.5%
Other	90,650	94,506	87,753	98,320	126,070	27,750	28.2%
Utilities	94,210	118,439	108,218	108,787	111,075	2,288	2.1%
Capital	14,568	38,572	16,103	40,161	38,421	(1,740)	-4.3%

**TOWN OF BROOKLINE
FY2010 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2010 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 BUDGET	FY2010 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
LEISURE SERVICES							
Recreation Department	1,274,620	1,024,380	992,864	943,196	972,808	29,611	3.1%
Personnel	1,032,969	736,224	737,357	676,285	678,334	2,048	0.3%
Services	101,829	118,226	86,775	91,608	89,179	(2,429)	-2.7%
Supplies	31,001	27,485	36,714	38,946	40,703	1,757	4.5%
Other	2,377	1,592	1,882	2,400	2,400	0	0.0%
Utilities	100,521	135,518	124,300	127,577	131,312	3,735	2.9%
Capital	5,923	5,335	5,836	6,380	30,880	24,500	384.0%
Personnel Services Reserve ¹	0	0	0	1,282,281	750,000	(532,281)	-41.5%
FY10 Collective Bargaining Reserve / Unfunded Liabilities Reserve					960,000	960,000	
DEPARTMENTAL SUB-TOTAL	56,348,333	57,545,709	59,355,217	62,415,648	62,262,426	(153,222)	-0.2%
SCHOOLS ²							
Personnel	58,236,784	60,671,694	62,924,864	68,021,240	68,974,271	953,031	1.4%
Personnel	50,048,396	51,914,160	54,998,957	56,844,569	57,641,006	796,437	1.4%
Services	6,437,830	7,044,854	5,848,152	8,224,318	8,339,547	115,229	1.4%
Supplies	1,203,736	1,099,096	1,378,224	1,610,888	1,633,458	22,570	1.4%
Other	94,671	208,326	173,674	891,935	904,432	12,497	1.4%
Capital	452,151	405,258	525,858	449,530	455,828	6,298	1.4%
NON-DEPARTMENTAL							
Personnel Benefits	28,973,851	32,289,078	34,564,193	38,307,598	40,270,929	1,963,331	5.1%
Pensions	10,065,393	10,129,853	11,256,221	11,651,618	12,293,565	641,947	5.5%
Group Health	16,562,370	19,011,273	19,855,771	23,084,980	24,245,364	1,160,384	5.0%
Retiree Group Health Trust Fund	0	0	0	0	250,000	250,000	-
Employee Assistance Program (EAP)	24,568	24,568	24,968	28,000	28,000	0	0.0%
Group Life	147,674	152,721	151,643	161,000	162,000	1,000	0.6%
Disability Insurance	0	0	12,813	16,000	16,000	0	0.0%
Workers Comp	945,000	1,450,000	1,600,000	1,550,000	1,350,000	(200,000)	-12.9%
Public Safety IOD Medical Expenses	0	245,000	250,000	300,000	300,000	0	0.0%
Unemployment Comp	167,212	125,000	166,000	166,000	166,000	0	0.0%
Medical Disabilities	14,290	16,643	15,718	30,000	30,000	0	0.0%
Medicare	1,047,343	1,134,020	1,231,059	1,320,000	1,430,000	110,000	8.3%
Debt Service	13,831,466	14,376,306	13,824,443	12,374,047	12,572,215	198,168	1.6%
Principal	9,218,951	9,696,587	9,432,797	8,218,816	8,525,243	306,427	3.7%
Interest	4,299,950	4,582,344	4,354,324	3,978,698	3,886,972	(91,726)	-2.3%
Bond Anticipation Notes (BANs)	197,024	55,593	0	116,533	100,000	(16,533)	-14.2%
Abatement Interest and Income	115,541	41,782	37,322	60,000	60,000	0	0.0%

¹ The amounts shown for FY06 - FY08 are \$0 because these funds are transferred to departments during the fiscal year.

² The FY09 and FY10 allocations are estimates, as the School budget is voted as a single number by Town Meeting.

**TOWN OF BROOKLINE
FY2010 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2010 RECOMMENDED OPERATING BUDGET SUMMARY

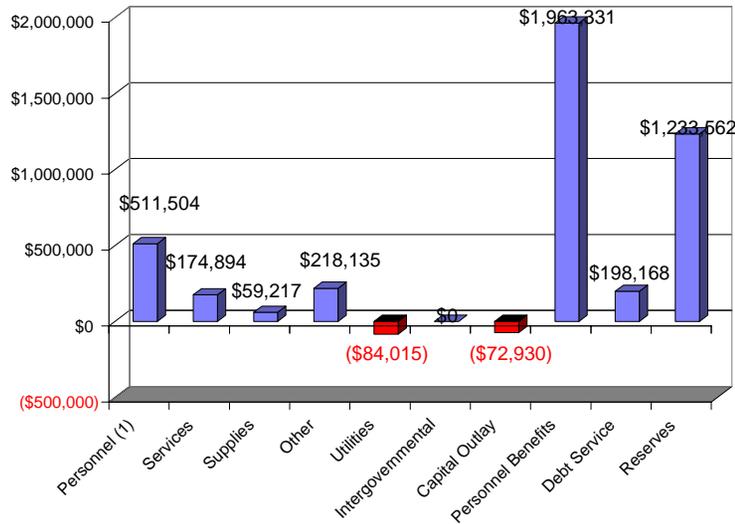
SERVICE PROGRAMS	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 BUDGET	FY2010 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
<i>NON-DEPARTMENTAL (con't.)</i>							
Unclassified	877,199	765,674	669,439	2,512,031	3,752,588	1,240,557	49.4%
Reserve Fund ³	843,474	603,861	774,834	1,746,546	1,834,186	87,640	5.0%
Liability/Catastrophe Fund	406,616	225,039	254,629	297,476	1,443,397	1,145,921	385.2%
Affordable Housing	0	0	0	0	0	0	-
Stabilization Fund	39,004	22,248	0	0	0	0	-
General Insurance	250,820	275,989	276,146	279,490	286,198	6,708	2.4%
Audit & Professional Services	136,582	196,148	99,433	138,987	138,987	0	0.0%
Contingency	16,233	15,796	11,806	15,000	15,000	0	0.0%
Out of State Travel	1,192	2,260	1,979	3,000	3,000	0	0.0%
Printing of Reports	16,008	16,805	14,487	20,000	20,000	0	0.0%
MMA Dues	10,744	11,389	10,959	11,532	11,820	288	2.5%
<i>NON-DEPARTMENTAL TOTAL</i>	43,682,516	47,431,058	49,058,075	53,193,676	56,595,732	3,402,057	6.4%
TOTAL OPERATING BUDGET	158,267,633	165,648,462	171,338,137	183,630,564	187,832,427	4,201,863	2.3%

³ The amounts shown for FY06 -FY08 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
FY2010 PROGRAM BUDGET**

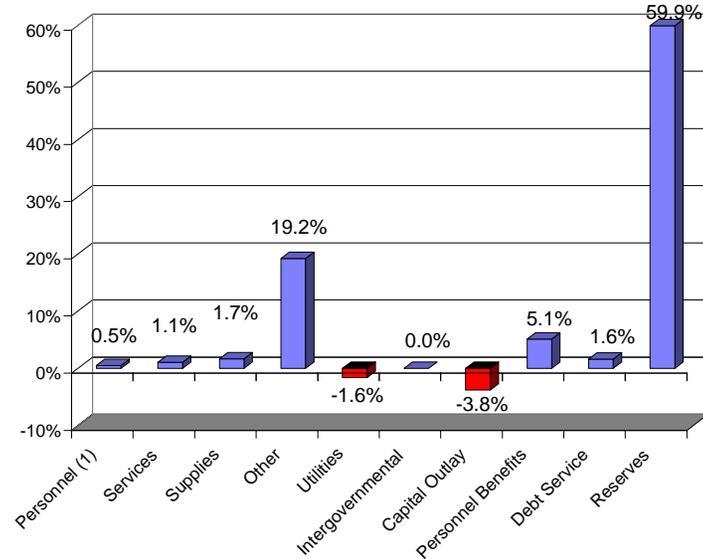
BUDGET SUMMARIES: Operating Budget

FY10 OPERATING BUDGET vs FY09 OPERATING BUDGET - \$\$ CHANGES



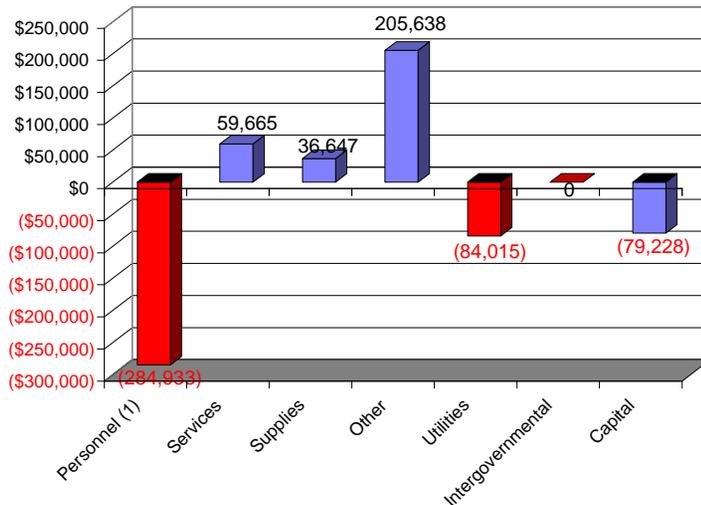
- (1) Includes the Personnel Services Reserve and the Collective Bargaining Reserve
- (2) The large increase in "Other" is due to a reclassification of Training and Education expenses in FY10.

FY10 OPERATING BUDGET vs FY09 OPERATING BUDGET - % CHANGES



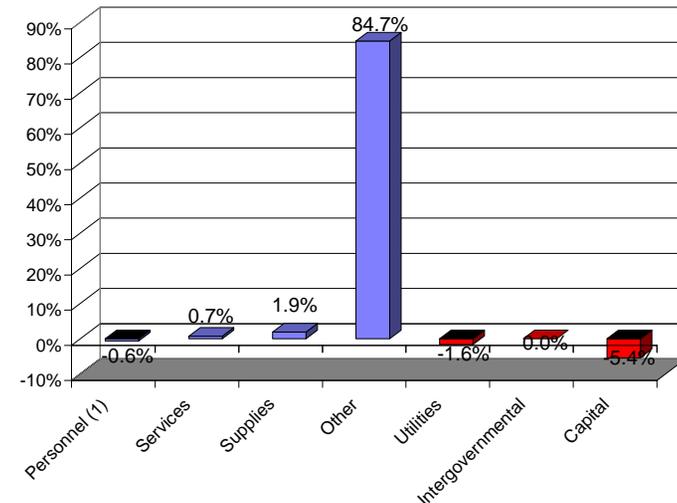
- (1) Includes the Personnel Services Reserve and the Collective Bargaining Reserve
- (2) The large increase in "Other" is due to a reclassification of Training and Education expenses in FY10.

FY10 TOWN DEPARTMENTAL BUDGETS vs FY09 TOWN DEPT'AL BUDGETS - \$\$ CHANGES



- (1) Includes the Personnel Services Reserve and the Collective Bargaining Reserve
- (2) The large increase in "Other" is due to a reclassification of Training and Education expenses in FY10.

FY10 TOWN DEPARTMENTAL BUDGETS vs FY09 TOWN DEPT'AL BUDGETS - % CHANGES



- (1) Includes the Personnel Services Reserve and the Collective Bargaining Reserve
- (2) The large increase in "Other" is due to a reclassification of Training and Education expenses in FY10.

SUMMARY OF FY2010 OPERATING BUDGET INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Selectmen	(15,828) -2.6%	
	6,112	Personnel Fixed Costs
	(21,272)	Reduction in hours of Head Clerk (C-9) from full-time to 20 hours / wk
	22	Office Equipment Repair and Maintenance
	485	Copy Equipment Lease
	1,800	Copier Service
	50	Delivery Services
	(435)	Advertising Services
	(50)	Subscriptions
	(350)	Wireless Communications
	(1,250)	Office Supplies
	400	Professional Dues and Membership
	(1,340)	Capital Outlay
Human Resources Department	26,115 5.4%	
	4,710	Personnel Fixed Costs
	(50)	Bottled Water
	(15)	Copier Service
	(2,000)	General Consulting
	18,000	Legal Services
	5,000	Professional/Technical Services
	(500)	CDL Drug Testing
	10,000	Pre-Placement Medical Testing
	900	Wireless Communications
	520	Delivery Services
	(11,000)	Advertising Services
	400	Subscriptions
	(100)	Professional Dues and Membership
	250	Conferences
Information Technology Department	4,180 0.3%	
	13,507	Personnel Fixed Costs
	16,345	Data Processing Equipment Repair and Maintenance
	10,001	Data Processing Software Maintenance
	4,153	Equipment Service Contract
	(5,000)	General Consulting
	1,600	Wireless Communications
	(9,291)	Data Processing Supplies
	(2,500)	Data Processing Software
	(24,635)	Capital Outlay

SUMMARY OF FY2010 OPERATING BUDGET INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Finance Department	52,397 1.7%	
<i>Comptroller</i>	14,567 2.8%	
	4,890	Personnel Fixed Costs
	(16,926)	Clerical Assistant (moved to Payroll Division of Treasurer as part of Payroll consolidation)
	(1,150)	Office Equipment Repair and Maintenance
	215	Copier Lease
	27,538	Computer Software Repair and Maintenance (MUNIS)
<i>Purchasing</i>	(1,453) -0.1%	
	4,395	Personnel Fixed Costs
	(105)	Bottled Water
	(230)	Office Equipment Repair and Maintenance
	120	Copier Service
	(474)	Advertising Services
	(366)	Educational/Training Services
	200	In-State Travel Expenses
	166	Professional Dues and Membership
	(4,783)	Postage
	(376)	Gasoline
<i>Assessors</i>	(58,811) -9.0%	
	3,479	Personnel Fixed Costs
	(40,490)	Elimination of Senior Clerk Typist (C-5)
	(11,000)	Overtime (Revaluation complete)
	(9,032)	Commercial Valuation Director reclassification from T-11 to T-10
	(100)	Bottled Water
	350	Wireless Communications
	(500)	Subscriptions
	(2,000)	Office Supplies
	1,000	Data Processing Supplies
	(518)	Capital Outlay
<i>Treasurer</i>	98,094 11.9%	
	5,424	Personnel Fixed Costs
	7,819	Payroll Director reclassification T-10 to T-14
	52,835	Payroll Coordinator (T-5) (transfer from School budget as part of Payroll consolidation)
	5,615	Payroll Coordinator reclassification from T-2 to T-5
	17,001	Clerical Assistant (moved from the Comptroller's Office as part of Payroll consolidation)
	(200)	Bottled Water
	10,000	Banking Services
	(800)	Software Repair and Maintenance
	1,000	Subscriptions

SUMMARY OF FY2010 OPERATING BUDGET INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
<i>Treasurer (con't.)</i>		
	(100)	Office Supplies
	(100)	Data Processing Supplies
	(200)	Books & Periodicals
	(200)	Professional Dues and Membership
Legal Services	59,857 8.7%	
	10,342	Personnel Fixed Costs
	(4,035)	Reduction in hours Senior Clerk Typist (C-4) from 24 hours / wk to 20 hours / wk
	20,000	General Consulting- Outside Counsel
	3,000	Subscriptions
	250	Office Supplies
	300	Professional Dues and Membership
	30,000	Claims and Settlements
Advisory Committee	176 0.9%	
	176	Personnel Fixed Costs
Town Clerk	(96,913) -16.8%	
	2,372	Personnel Fixed Costs
	(97,000)	Election Workers - 3 Elections in FY09, 1 in FY10
	2,000	Moved Town Clerk's ZBA Stipend from Building Department budget
	(100)	Bottled Water
	366	Copier lease
	(500)	Wireless Communications
	550	Subscriptions
	649	Office Supplies
	(250)	Copy Machine Supplies
	(800)	Equipment Maintenance Supplies
	(4,000)	Meals and Receptions- 3 Elections in FY09, 1 in FY10
	(460)	Other Travel
	260	Professional Dues/Memberships
Dept. of Planning & Cmty. Development	(88,769) -12.4%	
	12,735	Personnel Fixed Costs
	(78,046)	Elimination of Zoning Administrator (T-10)
	(32,336)	Reduction in hours Commercial Areas Coordinator from full-time to 20 hours / wk
	6,897	Decrease in CDBG Charge-Off
	(100)	Bottled Water Service
	1,959	Leased Copier
	(115)	Copier Service
	(263)	Wireless Communication
	(3,500)	Printing Services
	3,500	Office Supplies

SUMMARY OF FY2010 OPERATING BUDGET INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Dept. of Planning & Cmty. Development (con't.)	1,000 (500)	Dues & Memberships Conferences
Police Department	(343,209) -2.3%	
	(1,285)	Personnel Fixed Costs
	(292,412)	Reduction of 4 Police Officers
	90,000	Civilian Meter Collectors (2)
	20,000	Additional Part-Time Parking Control Officers
	235	Copier Service
	500	Printing Services
	2,200	Laundry Services
	(1,000)	Veterinary Services
	1,200	Subscriptions
	2,056	Books & Periodicals
	(2,000)	Photographic Supplies
	4,000	In-State Travel Expenses
	2,500	Dues/Memberships
	(11,002)	Electricity
	(3,411)	Natural Gas
	(66,540)	Gasoline
	(103)	Diesel
	(88,147)	Capital (includes two fewer vehicle replacements)
Fire Department	(307,735) -2.5%	
	45,852	Personnel Fixed Costs
	(220,316)	Reduction of 4 vacant Firefighters (Suppression Division)
	(128,452)	Reduction of 2 vacant Firefighters (Prevention Division staffing to be reduced)
	50,000	Civilian Clerk for Prevention Division
	(128,206)	Transfer of Fire Alarm personnel to DPW
	(7,300)	Communications Equipment Repair
	1,000	Public Safety Equipment Repair and Maintenance
	19,064	Motor Vehicle/Equipment Repair
	(181)	Copy Equipment Rentals and Leases
	758	Photocopy Service Contract
	800	Data Processing Supplies
	(1,100)	General Supplies
	(1,500)	Construction supplies
	2,000	Custodial Supplies
	500	Oil and Lubricants
	500	Tires
	25,000	Motor Vehicle Supplies
	(1,300)	Books and Periodicals
	4,250	Public Safety Supplies
	800	Professional Dues and Membership
	(193)	Electricity
	5,428	Natural Gas

SUMMARY OF FY2010 OPERATING BUDGET INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Fire Department (con't.)	(11,522)	Gasoline
	(20)	Diesel Fuel
	36,403	Capital
Building Department	155,527	
	2.3%	
	17,805	Personnel Fixed Costs
	(14,727)	Eliminate Part-Time Data Entry Clerk (C-4)
	(2,000)	Moved Town Clerk's ZBA Stipend to Town Clerk budget
	17	Copier Service
	(100)	Bottled Water
	19,500	Building Repair and Maintenance - Town
	32,700	Building Repair and Maintenance - Schools
	2,204	Building Cleaning Services
	103,862	Electricity - Town
	(65,792)	Electricity - Schools
	40,853	Natural Gas - Town
	1,082,828	Natural Gas - Schools
	(62,750)	Oil - Town
	(965,283)	Oil - Schools
	(5,715)	Gasoline -Town
	(4,125)	Gasoline - Schools
	(23,750)	Capital
	Department of Public Works	(33,649)
-0.3%		
61,039		Personnel Fixed Costs
(51,637)		Eliminate Traffic System Technician (LN-7)
(43,901)		Eliminate MEO II (LN-3)
(68,649)		Eliminate Town Arborist (GN-13)
2,500		Increase Arborist Stipend (for Conservation Administrator)
128,206		Transfer of Fire Alarm personnel to DPW
2,277		Data Processing Equipment Repair and Maintenance
(7,713)		Data Processing Software Maintenance
6,964		Communications Equipment Repair
(4,333)		Other Equipment Repair and Maintenance
1,500		Public Building Repair and Maintenance
(1,000)		Skating Rink Repair and Maintenance
980		Photocopy Service Contract
(3,150)		Other Rentals and Leases
3,600		Storage Services
5,600		Building Cleaning Services
34,977		Solid Waste Disposal Contract
2,150		Equipment Cleaning/Repair
(1,500)	Landscaping Services	
(17,000)	Professional/Technical Services	
1,666	Wireless Communications	
4,000	Printing Services	
2,000	Banking Services (ParkCard)	

SUMMARY OF FY2010 OPERATING BUDGET INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Department of Public Works (con't.)	(2,895)	Licenses
	2,000	Uniform Cleaning Service
	(2,000)	Pest Control/Trees
	800	Subscriptions
	4,147	Office Supplies
	(2,000)	Data Processing Software
	(1,800)	Copy Machine Supplies
	4,500	Parking Meter Parts/Supplies
	10,000	Recycling Supplies
	(1,715)	Construction Supplies
	12,000	Oil and Lubricants
	10,000	Tires
	600	Books/Periodicals
	(1,000)	Safety Supplies
	(1,878)	Uniforms and Protective Clothing
	400	Other Travel
	(4,389)	Motor Vehicle Insurance
	32,121	Electricity
	(8,767)	Natural Gas
	(33)	Heating Oil
	(80,072)	Gasoline
	(62,244)	Diesel Fuel
Library	(7,271)	
	-0.2%	
	15,453	Personnel Fixed Costs
	(2,500)	Office Equipment Repair and Maintenance
	(1,000)	Audio-visual Repairs
	500	Data Processing Equipment Repair and Maintenance
	(1,320)	Data Processing Software Maintenance
	980	Building Cleaning
	(532)	Telephone and Telegraph
	(418)	Wireless Communications
	(1,000)	Postage
	1,500	Printing Services
	(1,000)	Binding Services
	(10,753)	Library Materials
	(12,821)	Electricity
5,640	Natural Gas	
Health Department	18,459	
	1.7%	
	10,853	Personnel Fixed Costs
	41,589	Transfer of Senior Clerk Stenographer from Human Relations (Human Services clerical pool)
	(38,386)	Elimination of Senior Clerk Typist
	900	Photocopy Service Contract
(1,539)	Other Rentals and Leases	
1,482	General Consulting (VNS)	

SUMMARY OF FY2010 OPERATING BUDGET INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Health Department (con't.)	80	Wireless Communications
	(199)	Electricity
	6,668	Natural Gas
	(1,649)	Gasoline
	(1,340)	Capital
Veterans Services	26,888 12.5%	
	1,888	Personnel Fixed Costs
	25,000	Veterans' Benefits
Council on Aging	(15,708) -2.0%	
	6,436	Personnel Fixed Costs
	(6,552)	Reduction in Hours for Group Leader (GN-2) from 30 / wk to 22 / wk
	(18,853)	Eliminate vacant Outreach Worker
	(426)	Office Equipment Repair and Maintenance
	(72)	Data Processing Equipment Repair and Maintenance
	500	Photocopy Service
	1,976	Motor Vehicle/Equipment Rentals and Leases
	4,240	Building Cleaning
	225	Office Supplies
	(250)	Copy Machine Supplies
	(2,532)	Electricity
	(400)	Leased Equipment (Computers)
Human Relations - Youth Resources	(45,069) -30.7%	
	470	Personnel Fixed Costs
	(41,589)	Transfer of Senior Clerk Stenographer to Health Department (Human Services clerical pool)
	(500)	Educational/Training Services
	(2,000)	Advertising Services
	(500)	Office Supplies
	(500)	Special Program Supplies
	(300)	Books and Periodicals
	(150)	Dues/Memberships
Recreation Department	29,611 3.1%	
	2,048	Personnel Fixed Costs
	726	Copier Equipment Rental/Lease
	(1,200)	Other Rentals and Leases
	(1,500)	Telephone and Telegraph
	(455)	Wireless Communications
	3,125	Office Supplies
	2,475	Custodial Supplies
	(1,200)	Food Service Supplies

SUMMARY OF FY2010 OPERATING BUDGET INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Recreation Department (con't.)	(2,643)	Recreation Supplies
	8,589	Natural Gas
	(2,556)	Gasoline
	(2,298)	Diesel
	24,500	Capital
Schools	953,031 1.4%	
	953,031	School Budget
Personnel Benefits	1,963,331 5.1%	
	641,947	Pensions
	1,160,384	Group Health Insurance (OPEB's)
	250,000	Retiree Group Health Trust Fund
	1,000	Group Life
	(200,000)	Worker's Compensation
	110,000	Medicare
Debt and Interest	198,168 1.6%	
	306,427	Funded Debt - Principal
	(91,726)	Funded Debt - Interest
	(16,533)	Bond Anticipation Notes (BANs)
Unclassified	1,240,557 49.4%	
	87,640	Reserve Fund
	1,145,921	Liability/Catastrophe Fund
	6,708	General Insurance
	288	MMA Dues
Personnel Reserves	427,719	
	(532,281)	Personnel Services Reserve
	960,000	Collective Bargaining Reserve
OPERATING BUDGET GRAND TOTAL	4,201,865 2.3%	

**TOWN OF BROOKLINE
FY2010 PROGRAM BUDGET**

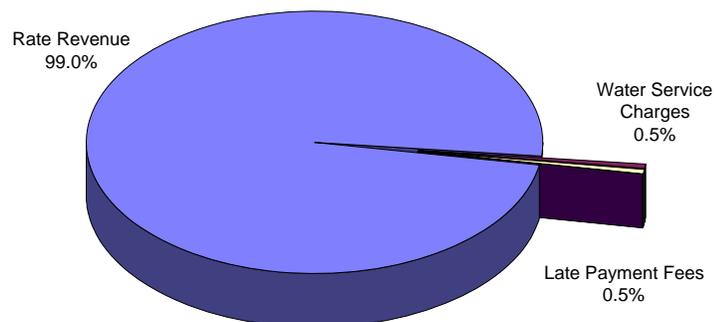
BUDGET SUMMARIES: Water & Sewer Enterprise Fund

FY2010 RECOMMENDED WATER & SEWER ENTERPRISE FUND SUMMARY

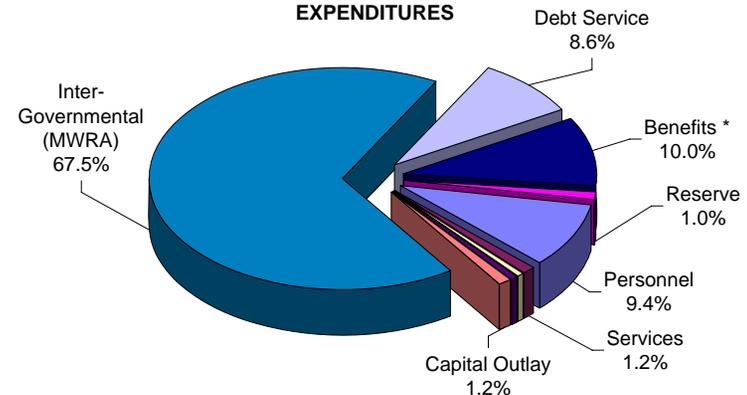
	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 BUDGET	FY2010 BUDGET	INCREASE/DECREASE	
						\$	%
REVENUE							
Rate Revenue	20,267,005	22,270,193	22,235,871	23,149,017	23,800,644	651,627	2.8%
Late Payment Fees	76,347	100,918	103,714	120,000	120,000	0	0.0%
Water Service Charges	67,841	108,839	119,336	120,000	120,000	0	0.0%
Rate Relief (State Aid)	21,134	57,486	49,798	21,134	0	(21,134)	-100.0%
Misc.	3,009	11,304	29,066	9,300	9,300	0	0.0%
TOTAL REVENUE	20,435,336	22,548,740	22,537,785	23,419,451	24,049,944	630,493	2.7%
EXPENDITURES							
Personnel	2,003,575	2,014,019	2,134,642	2,202,576	2,255,956	53,380	2.4%
Services	286,187	176,458	186,760	284,863	289,294	4,431	1.6%
Supplies	115,209	98,142	96,612	108,815	118,815	10,000	9.2%
Other	3,000	4,108	3,435	2,500	6,400	3,900	156.0%
Utilities	91,611	110,799	130,608	148,043	136,297	(11,746)	-7.9%
Capital Outlay	309,683	285,174	265,405	358,300	279,700	(78,600)	-21.9%
Inter-Governmental (MWRA)	13,659,215	14,365,303	14,873,170	15,694,610	16,242,610	548,000	3.5%
Debt Service *	2,360,636	2,732,455	4,513,660	1,877,687	2,069,326	191,639	10.2%
Benefits *	2,193,890	2,104,001	0	2,511,192	2,413,440	(97,752)	-3.9%
Reserve	0	0	0	230,866	238,105	7,239	3.1%
TOTAL EXPENDITURE	21,023,006	21,890,459	22,204,291	23,419,451	24,049,944	630,493	2.7%
BALANCE				0	0	0	

* For FY06-FY08, 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.

FY2010 WATER & SEWER ENTERPRISE FUND - REVENUES



FY2010 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 FY2010 WATER & SEWER ENTERPRISE FUND INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Water and Sewer Enterprise Fund	630,493 2.7%	
	10,279	Personnel Fixed Costs
	43,101	Collective Bargaining
	10,000	Building Repair and Maintenance
	281	Copy Equipment Rentals/Leases
	50	Photocopy Service Contract
	(2,000)	E-Commerce Services
	10,000	Construction Supplies
	108,000	MWRA Water Assessment
	440,000	MWRA Sewer Assessment
	191,639	Reimbursement to General Fund (Overhead Charges)
	(97,752)	Debt Service
	(2,700)	Electricity
	4,843	Natural Gas
	(435)	Heating Oil
	(13,071)	Gasoline
	(383)	Diesel Fuel
	7,239	Reserve
	(78,600)	Capital
WATER & SEWER ENTERPRISE FUND TOTAL	630,493 2.7%	

**TOWN OF BROOKLINE
FY2010 PROGRAM BUDGET**

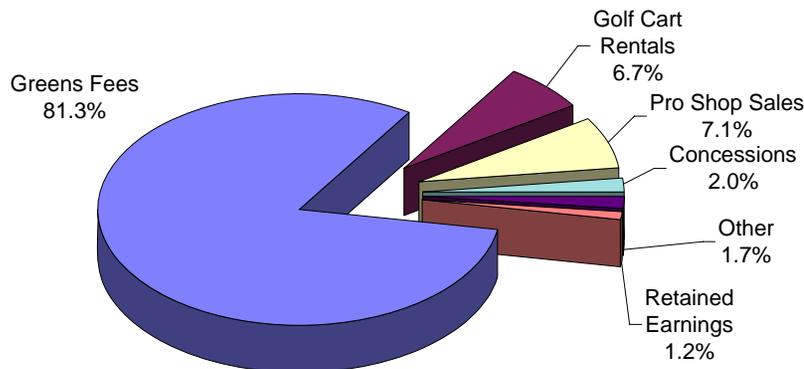
BUDGET SUMMARIES: Golf Course Enterprise Fund

FY2010 RECOMMENDED GOLF COURSE ENTERPRISE FUND SUMMARY

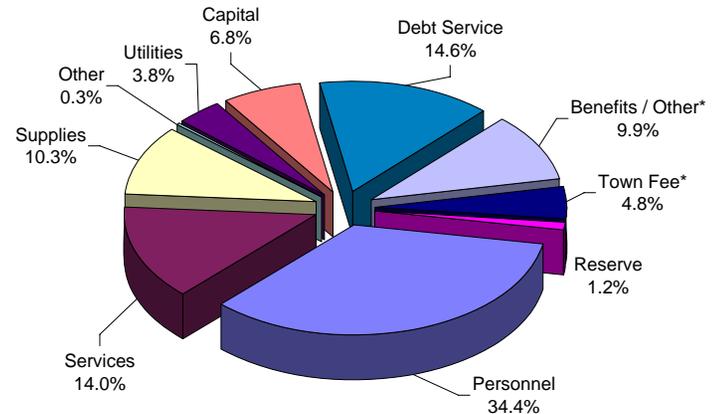
	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 BUDGET	FY2010 BUDGET	INCREASE/DECREASE	
						\$	%
REVENUE							
Greens Fees	1,005,503	999,729	1,031,274	1,030,000	1,030,000	0	0.0%
Golf Cart Rentals	72,795	81,974	95,167	85,000	85,000	0	0.0%
Pro Shop Sales	87,406	78,476	92,243	90,000	90,000	0	0.0%
Concessions	15,672	13,569	19,327	20,000	25,000	5,000	25.0%
Other	15,155	16,230	15,055	21,200	21,200	0	0.0%
Retained Earnings	0	0	0	0	15,000	15,000	-
TOTAL REVENUE	1,196,531	1,189,978	1,253,066	1,246,200	1,266,200	20,000	1.6%
EXPENDITURES							
Personnel	365,210	389,536	385,032	429,411	435,105	5,694	1.3%
Services	142,590	131,486	148,601	161,815	177,242	15,427	9.5%
Supplies	115,921	118,854	113,482	137,575	129,975	(7,600)	-5.5%
Other	2,167	2,812	4,124	4,100	4,100	0	0.0%
Utilities	33,735	45,165	42,246	42,512	48,364	5,852	13.8%
Capital Outlay	85,089	86,015	87,981	85,580	85,580	0	0.0%
Debt Service *	209,219	202,566	194,530	191,143	184,484	(6,659)	-3.5%
Benefits / Other*	77,996	88,111	101,425	103,506	125,975	22,470	21.7%
Town Fee (Transfer to Town for general use) *	92,338	80,725	77,049	75,558	60,374	(15,184)	-20.1%
Reserve	0	0	0	15,000	15,000	0	0.0%
TOTAL EXPENDITURE	1,124,265	1,145,270	1,154,470	1,246,200	1,266,200	20,000	1.6%
BALANCE				0	0	0	

* For FY06-FY08, 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.

FY2010 GOLF COURSE ENTERPRISE FUND - REVENUES



FY2010 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 FY2010 GOLF COURSE ENTERPRISE FUND INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Golf Enterprise Fund	20,000 1.6%	
	(2,821)	Personnel Fixed Costs
	8,515	Collective Bargaining
	4,000	Water
	60	Cable TV
	(2,000)	Office Equipment Repair and Maintenance
	1,500	Data Processing Repair and Maintenance
	(1,500)	Building Repair and Maintenance
	2,500	Computer Hardware Rental
	532	Copier Lease
	(165)	Photocopy Service Contract
	(1,500)	General Consulting Services
	15,000	Technical Services
	(4,000)	Custodial Supplies
	(5,000)	Advertising Services
	6,000	Banking Services
	(400)	Office Supplies
	3,300	Equipment Maintenance Supplies
	(2,000)	Agricultural Supplies
	(8,000)	Recreation Supplies
	(500)	Public Safety Supplies
	(112)	Electricity
	6,506	Natural Gas
	4,050	Heating Oil
	(3,836)	Gasoline
	(756)	Diesel Fuel
	(6,659)	Debt Service
	7,286	Reimbursement to General Fund
GOLF COURSE ENTERPRISE FUND TOTAL	20,000 1.6%	

**TOWN OF BROOKLINE
FY2010 PROGRAM BUDGET**

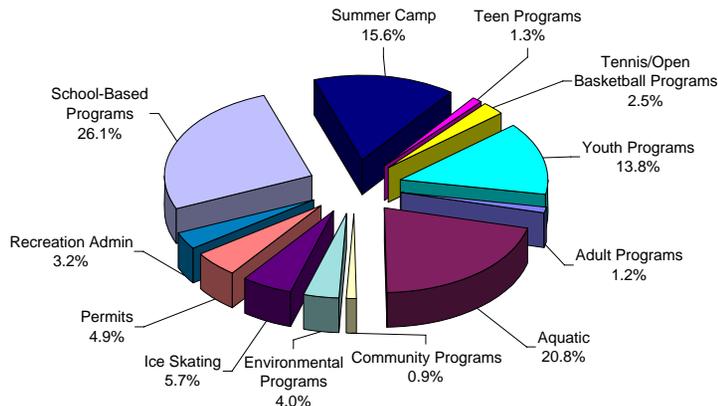
BUDGET SUMMARIES: Recreation Revolving Fund

FY2010 RECOMMENDED RECREATION REVOLVING FUND SUMMARY

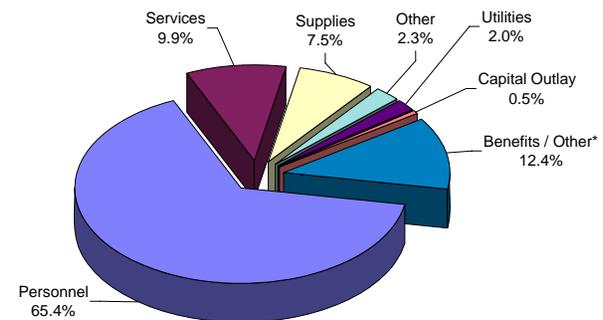
	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 BUDGET	FY2010 BUDGET	INCREASE/DECREASE	
						\$	%
REVENUE							
Adult Programs	0	0	0	17,000	20,000	3,000	17.6%
Amory & Main Gym	7,250	51,394	35,730	0	0	0	-
Aquatic	204,211	79,672	264,114	350,163	355,163	5,000	1.4%
Community Programs	0	0	0	16,160	16,160	0	0.0%
Environmental Programs	24,778	22,206	27,584	65,378	68,647	3,269	5.0%
Facility Program	27,191	86,905	98,109	0	0	0	-
Ice Skating	27,221	97,018	109,717	97,018	97,018	0	0.0%
Permits	0	0	0	80,050	84,060	4,010	5.0%
Recreation Admin	0	0	0	53,800	53,800	0	0.0%
School-Based Programs	382,055	368,463	431,432	414,054	445,605	31,551	7.6%
Ski Programs and Trips	13,580	17,410	17,524	0	0	0	-
Summer Camp	0	166,582	226,550	263,000	265,740	2,740	1.0%
Teen Programs	28,825	28,312	41,558	23,000	23,000	0	0.0%
Tennis/Open Basketball Programs	0	0	0	42,700	42,700	0	0.0%
Youth Programs	223,661	220,190	233,795	235,040	235,040	0	0.0%
TOTAL REVENUE	938,772	1,138,152	1,486,113	1,657,363	1,706,933	49,570	3.0%
EXPENDITURES							
Personnel	586,544	695,410	968,859	1,091,973	1,116,822	24,849	2.3%
Services	99,894	125,196	163,542	169,547	169,482	(65)	0.0%
Supplies	91,025	104,179	132,836	147,897	128,397	(19,500)	-13.2%
Other	8,308	18,823	12,384	18,400	38,635	20,235	110.0%
Utilities	581	820	4,689	27,848	34,057	6,209	22.3%
Capital Outlay	7,144	35,894	2,547	3,670	8,670	5,000	136.2%
Benefits / Other*	119,737	145,601	186,355	198,027	210,870	12,843	6.5%
TOTAL EXPENDITURE	913,233	1,125,922	1,471,211	1,657,363	1,706,933	49,570	3.0%
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.

FY2010 RECREATION REVOLVING FUND - REVENUES



FY2010 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 FY2010 RECREATION REVOLVING FUND INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Recreation Revolving Fund	49,570 4.9%	
	3,021	Personnel Fixed Costs
	21,828	Collective Bargaining
	(1,000)	Other Rentals / Leases
	4,710	Building Cleaning Service
	5,000	General Consulting Services
	860	Professional / Technical Service
	1,000	Printing
	7,000	Athletic Event Officials
	(8,000)	E-Commerce Services
	(50)	Laundry Services
	450	Subscriptions
	(2,500)	Office Supplies
	(17,000)	Recreation Supplies
	1,200	Education/Training/Conferences (new acct grouping)
	9,000	Other Travel
	(445)	Electricity
	5,854	Natural Gas
	800	Propane
	5,000	Capital
	12,843	Reimbursement to General Fund
RECREATION REVOLVING FUND TOTAL	49,570 3.0%	

**TOWN OF BROOKLINE
FY2010 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>	6 Leased PC's	3,251
	Town Clerk Total	3,251
<i>Planning and Community Development</i>	16 Leased PC's	7,525
	Planning & Community Development Dept. Total	7,525
<i>Police Department</i>	9 Vehicles	298,135
	Communications Equipment	9,800
	26 Leased Rugged In-Car Laptops	35,017
	40 Leased PC's	18,518
	Police Department Total	361,470

**TOWN OF BROOKLINE
FY2010 PROGRAM BUDGET**

CAPITAL OUTLAY SUMMARY

PROGRAM	ITEM REQUESTED	AMOUNT
<i>Fire Department</i>	16 Leased PC's	9,280
	6 Leased Printers	2,105
	Ford Taurus	30,000
	Chevrolet Tahoe	40,000
	Public Safety Equipment	8,925
	Furnishings	10,000
	Pressure Washer	3,500
	SPX Vehicle Diagnostic Test Eqpt.	5,500
	Turnout Gear	17,333
	Fire Department Total	126,643
<i>Building Department</i>	16 Leased PC's	5,887
	1 Hybrid	23,000
	Building Department Total	28,887
<i>Department of Public Works</i>		
	<i>Administration</i>	
	7 Leased PC's	4,060
<i>Engineering/Transportation</i>	16 Leased PC's	9,280
	1 Hybrid Sedan	24,500
	1 Compact Pickup	17,000
	Sub-Total Engineering	50,780
<i>Sanitation</i>	4 Leased PC's	2,320
	6 CY Rubbish Packer (Third year of a three-year lease)	24,500
	33 CY Rubbish Packer (First year of a three-year lease)	60,375
	Sub-Total Sanitation	87,195
<i>Highway</i>	9 Leased PC's	5,220
	44,000 GVW Dump Truck (Second year of three-year lease)	60,000
	Pelican Street Sweeper (Second year of three-year lease)	36,000
	Rubber Tire Excavator (First year of a three-year lease)	85,050
	4 Wheel Drive Pickup Truck	27,000
	4 Wheel Drive Rack Body Pickup	44,575
	Sub-Total Highway	257,845

**TOWN OF BROOKLINE
FY2010 PROGRAM BUDGET**

CAPITAL OUTLAY SUMMARY

PROGRAM	ITEM REQUESTED	AMOUNT
Parks and Open Space	12 Leased PC's/Laptops	6,960
	Dump Truck with Snowplow (Third year of three-year lease)	24,150
	Hybrid Sedan	24,200
	4Wheel Drive Pick Up	34,000
	4Wheel 1 Ton Dump Truck Pick Up	50,000
	Lawn Maintenance Tractor	72,000
	Fuel Management System	20,000
	Refurbish Dump Bodies (vehicles 402 and 404)	18,000
	Small Motor Equipment	10,000
	Aerator	21,000
	4 Wheel Utility Wagon	9,000
	Landscape Trailer	5,000
	Backhoe Attachment	5,810
	Sub-Total Parks and Open Space	300,120
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
	1 Toyota Prius	23,000
	Health Department Total	28,000
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
	1 Hybrid Sedan	24,500
	Recreation Department Total	30,880
TOTAL GENERAL FUND		1,390,600

**TOWN OF BROOKLINE
FY2010 PROGRAM BUDGET**

CAPITAL OUTLAY SUMMARY

PROGRAM	ITEM REQUESTED	AMOUNT
	ENTERPRISE FUNDS	
<i>Water</i>	10 Leased PC's	5,800
	Construction Materials and Equipment	50,000
	Maintenance Equipment	10,000
	18,000 GVW Cab and Chassis w/Service Body and PTO Compressor	75,600
	Sub-Total Water Enterprise	141,400
<i>Sewer</i>	Construction Materials and Equipment	25,000
	Compact Service Van	23,300
	Pipeline Inspection Equipment	90,000
	Sub-Total Sewer Enterprise	138,300
	Water and Sewer Enterprise Fund Total	279,700
<i>Golf Course</i>	1 Leased PC	580
	Landscaping Equipment (leased)	85,000
	Golf Course Enterprise Fund Total	85,580
	TOTAL ENTERPRISE FUNDS	365,280
	RECREATION REVOLVING FUND	
<i>Recreation Revolving Fund</i>	7 Leased PC's / Laptops	3,670
	Furniture	5,000
	Recreation Revolving Fund Total	8,670
	TOTAL REVOLVING FUNDS	8,670

**TOWN OF BROOKLINE
FY2010 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>
Selectmen	7.53	7.00	7.00	7.00	6.53
Human Resources	5.00	5.00	5.00	5.00	5.00
Information Technology	11.40	11.40	11.40	11.40	11.40
Finance	32.10	31.43	31.01	30.43	30.43
<i>Comptroller</i>	6.70	6.70	6.70	6.70	6.00
<i>Purchasing</i>	6.93	6.93	6.51	5.93	5.93
<i>Assessor</i>	9.47	8.80	8.80	8.80	7.80
<i>Treasurer/ Collector</i>	9.00	9.00	9.00	9.00	10.70
Legal Services	6.41	6.64	6.64	6.64	6.53
Advisory Committee	0.35	0.35	0.35	0.35	0.35
Town Clerk	6.50	6.00	6.00	6.00	6.00
Planning and Community Development	12.29	13.33	13.33	13.33	11.86
Police	178.79	178.79	177.78	178.78	177.30
Fire	168.00	168.00	168.00	168.00	161.00
Building	34.55	33.17	33.17	33.41	33.01
Public Works	146.01	146.01	139.86	135.86	134.86
<i>Administration</i>	10.00	10.00	10.00	10.00	10.00
<i>Engineering/Transportation</i>	14.50	14.50	13.00	13.00	13.00
<i>Highway</i>	56.00	56.00	55.00	55.00	55.00
<i>Sanitation</i>	21.07	21.07	21.07	17.07	17.07
<i>Parks and Open Space</i>	44.44	44.44	40.79	40.79	39.79
Library	53.33	53.75	52.75	52.75	52.75
Health	13.43	12.03	11.83	11.83	11.83
Veterans Services	2.00	2.00	2.00	2.00	2.00
Council on Aging	11.83	11.83	11.95	12.59	11.85
Human Relations / Youth Resources	2.00	2.00	2.00	2.00	1.00
Recreation	14.00	14.00	12.00	12.00	12.00

GENERAL FUND TOTAL

705.52

702.73

692.07

689.37

675.70

**TOWN OF BROOKLINE
FY2010 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>
Water & Sewer Enterprise Fund	44.50	43.50	43.50	42.50	42.50
<i>Water</i>	39.50	38.50	38.50	37.50	37.50
<i>Sewer</i>	5.00	5.00	5.00	5.00	5.00
Recreation Revolving Fund	12.61	12.41	13.51	14.51	14.51
Golf Enterprise Fund	9.93	9.93	9.93	9.93	9.93
Community Development Block Grant (CDBG)	2.50	3.01	3.01	3.01	2.90
Handicapped Parking Fines Fund	0.32	0.32	0.32	0.32	0.32
Grants / Gifts	7.18	7.57	9.07	9.48	9.48
<i>Police</i>	1.00	1.00	1.00	1.00	1.00
<i>Health Department</i>	3.00	3.39	4.89	5.30	5.30
<i>Council on Aging</i>	3.18	3.18	3.18	3.18	3.18
NON-GENERAL FUND TOTAL	77.04	76.74	79.34	79.75	79.64
ALL FUNDS TOTAL	782.56	779.47	771.41	769.12	755.34