

**TOWN OF BROOKLINE
FY2008 PROGRAM BUDGET**

BUDGET SUMMARIES: Total Financial Plan

FY2008 FINANCIAL SUMMARY BY FUND

REVENUES	General Fund *	Water & Sewer Enterprise Fund	Golf Enterprise Fund	Recreation Revolving Fund	Parking Meter Fund	Cemetery Trust	State Library Aid	Tax Abatement Reserve Surplus	TOTAL
Property Taxes	134,994,153								134,994,153
Local Receipts	21,187,100								21,187,100
State Aid	18,326,854								18,326,854
Parking Meter Receipts					2,000,000				2,000,000
Walnut Hill Cemetery Fund						100,000			100,000
State Aid for Libraries							41,555		41,555
Golf Receipts			1,253,168						1,253,168
Recreation Program Revenue				1,489,440					1,489,440
Water and Sewer Receipts		23,935,597							23,935,597
Tax Abatement Reserve Surplus								850,000	850,000
Capital Project Surplus	169,155								169,155
Free Cash	3,814,792								3,814,792
TOTAL FINANCIAL PLAN REVENUE	178,492,054	23,935,597	1,253,168	1,489,440	2,000,000	100,000	41,555	850,000	208,161,814
EXPENDITURES **									
General Government	7,161,566								7,161,566
Public Safety	30,176,210				1,000,000				31,176,210
Public Works	11,311,084	19,421,937			1,000,000	100,000			31,833,021
Library	3,285,890						41,555		3,327,445
Health & Human Services	2,101,714								2,101,714
Recreation	914,656		880,167	1,303,085					3,097,908
Schools	61,329,714								61,329,714
Personal Services Reserve	750,000								750,000
Collective Bargaining (Town)	1,600,000								1,600,000
Personnel Benefits **	34,142,373	1,891,384	65,273	186,355					36,285,385
Non-Departmental **	2,280,957		113,198						2,394,155
Debt Service **	11,236,105	2,622,276	194,530						14,052,910
Special Appropriations (Revenue-Financed CIP)	5,078,000							850,000	5,928,000
Non-Appropriated	7,123,786								7,123,786
TOTAL FINANCIAL PLAN EXPENDITURES	178,492,054	23,935,597	1,253,168	1,489,440	2,000,000	100,000	41,555	850,000	208,161,814

* Includes revenue from property taxes, local receipts, state aid, Free Cash, and Capital Project Surplus.

** 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.

FY2008 FINANCIAL PLAN BY CATEGORY OF EXPENDITURE *

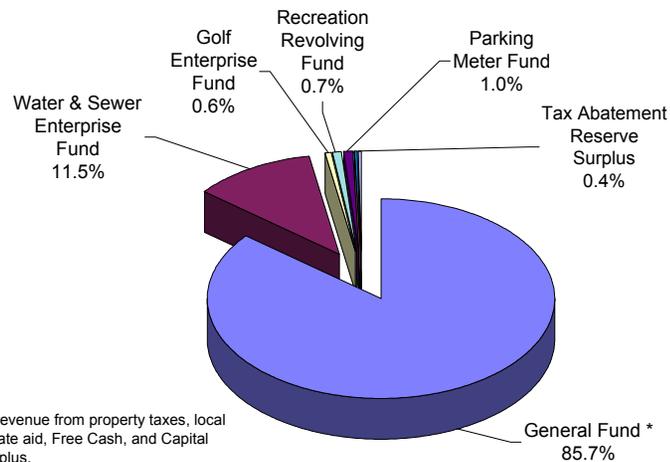
	General Fund **	Water & Sewer Enterprise Fund	Golf Course Enterprise Fund	Recreation Revolving Fund	Tax Abatement Reserve Surplus	TOTAL	% OF TOTAL
Personnel	95,458,811	2,200,116	415,985	941,017		99,015,928	47.6%
Services	19,658,937	360,560	183,436	185,401		20,388,334	9.8%
Supplies	3,722,381	158,989	151,816	140,897		4,174,083	2.0%
Other ***	384,383	1,230	116,549	32,100		534,262	0.3%
Capital Outlay	1,864,092	324,800	85,580	3,670		2,278,142	1.1%
Benefits ***	34,142,373	1,891,384	65,273	186,355		36,285,385	17.4%
Reserves	1,944,742	239,356	40,000			2,224,098	1.1%
Debt Service ***	11,236,104	2,622,276	194,530			14,052,910	6.8%
Rev.-Fin. CIP	5,078,000				850,000	5,928,000	2.8%
Non-Appropriated	7,123,786					7,123,786	3.4%
Inter-Gov't'al	20,000	16,136,886				16,156,886	7.8%
TOTAL FINANCIAL PLAN	180,633,609	23,935,597	1,253,168	1,489,440	850,000	208,161,814	

* 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.

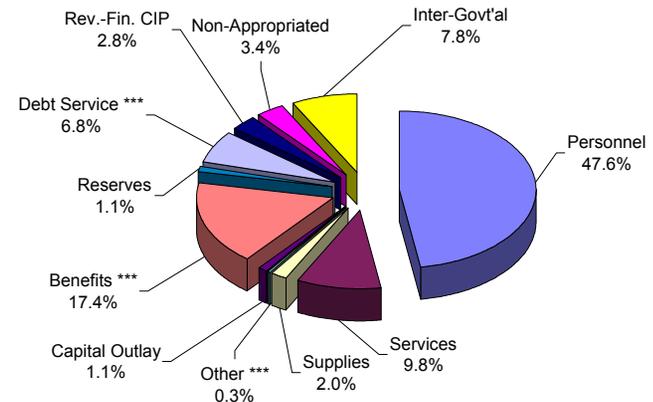
FY2008 FINANCIAL PLAN BY FUND



* Includes revenue from property taxes, local receipts, state aid, Free Cash, and Capital Project Surplus.

FY2008 FINANCIAL PLAN BY CATEGORY

* 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
FY2008 PROGRAM BUDGET**

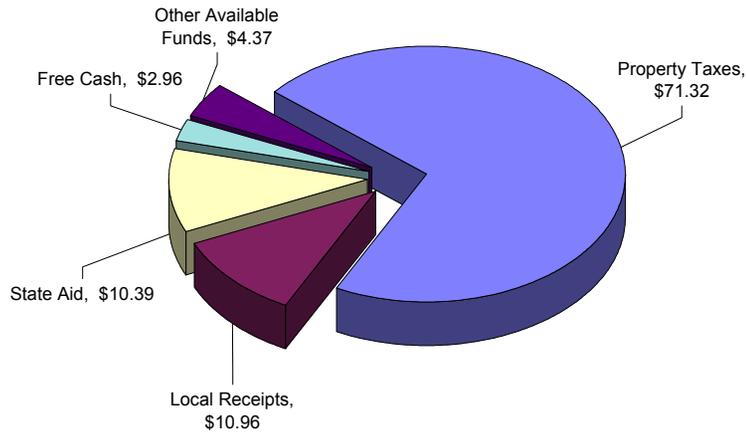
BUDGET SUMMARIES: General Fund Budget

FY2008 RECOMMENDED GENERAL FUND BUDGET SUMMARY

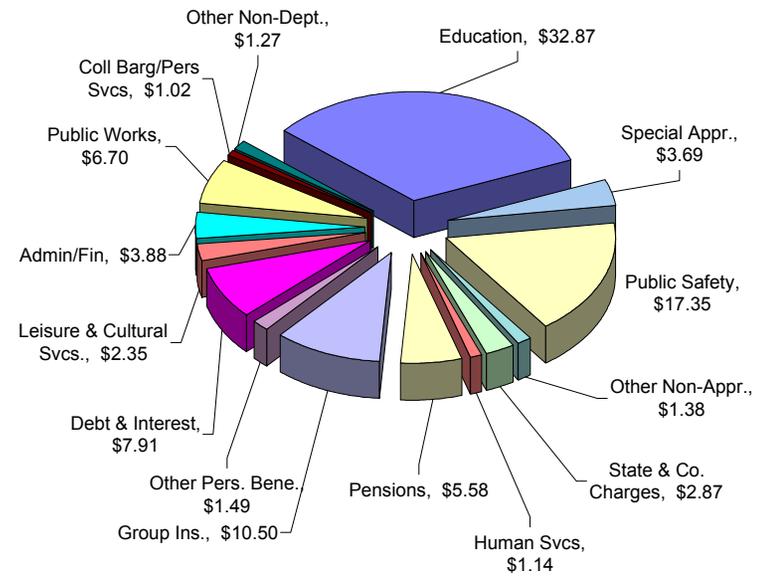
	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ACTUAL	FY2007 BUDGET	FY2008 BUDGET	INCREASE/DECREASE	
						\$	%
REVENUE							
Property Tax	0	0	0	0	0	0	#DIV/0!
Local Receipts	0	0	0	0	0	0	#DIV/0!
State Aid	0	0	0	0	0	0	#DIV/0!
Free Cash	0	0	0	0	0	0	#DIV/0!
Other Available Funds	0	0	0	0	0	0	#DIV/0!
TOTAL REVENUE	0	0	0	0	0	0	#DIV/0!
(LESS) NON-APPROPRIATED EXPENSES							
State & County Charges	0	0	0	0	0	0	#DIV/0!
Tax Abatement Overlay	0	0	0	0	0	0	#DIV/0!
Deficits & Judgments	0	0	0	0	0	0	#DIV/0!
Cherry Sheet Offsets	0	0	0	0	0	0	#DIV/0!
TOTAL NON-APPROPRIATED EXPENSES	0	0	0	0	0	0	#DIV/0!
AMOUNT AVAILABLE FOR APPROPRIATION				(1)	1	2	-200.0%
APPROPRIATIONS							
Town Departments	0	0	0	0	0	0	#DIV/0!
School Department	0	0	0	0	0	0	#DIV/0!
Non-Departmental Total	0	0	0	0	0	0	#DIV/0!
General Fund Non-Departmental	0	0	0	0	0	0	#DIV/0!
Water and Sewer Enterprise Fund Overhead *	0	0	0	0	0	0	#DIV/0!
Golf Enterprise Fund Overhead *	0	0	0	0	0	0	#DIV/0!
Recreation Revolving Fund Overhead *	0	0	0	0	0	0	#DIV/0!
OPERATING BUDGET SUBTOTAL	0	0	0	0	0	0	#DIV/0!
Revenue-Financed Special Appropriations	0	0	0	0	0	0	#DIV/0!
TOTAL APPROPRIATIONS	0	0	0	0	0	0	#DIV/0!
BALANCE				1	1	3	

* 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.

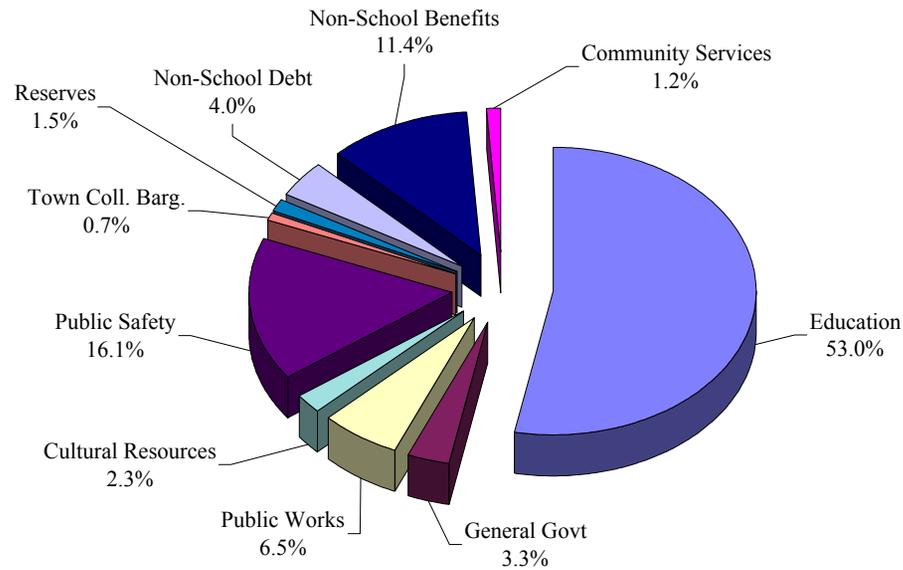
How Each \$100 Will Be Received



How Each \$100 Will Be Appropriated



FULLY ALLOCATED FY2008 GENERAL FUND OPERATING BUDGET



**TOWN OF BROOKLINE
FY2008 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2008 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ACTUAL	FY2007 BUDGET	FY2008 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
ADMINISTRATION AND FINANCE							
<u>Selectmen</u>	<u>557,303</u>	<u>568,262</u>	<u>568,510</u>	<u>584,508</u>	<u>591,303</u>	<u>6,795</u>	<u>1.2%</u>
Personnel	534,813	544,858	546,618	560,385	565,140	4,755	0.8%
Services	9,883	7,757	9,328	9,553	9,553	0	0.0%
Supplies	5,580	5,979	4,780	6,750	5,750	(1,000)	-14.8%
Other	1,086	2,209	2,323	2,600	5,640	3,040	116.9%
Capital	5,941	7,459	5,461	5,220	5,220	0	0.0%
<u>Human Resources Department</u>	<u>372,256</u>	<u>383,978</u>	<u>409,488</u>	<u>463,435</u>	<u>474,134</u>	<u>10,699</u>	<u>2.3%</u>
Personnel	145,858	194,825	161,498	222,736	231,984	9,248	4.2%
Services	213,525	179,373	241,579	228,856	230,307	1,451	0.6%
Supplies	7,413	6,609	3,354	8,500	8,500	0	0.0%
Other	385	215	315	500	500	0	0.0%
Capital	5,075	2,956	2,743	2,843	2,843	0	0.0%
<u>Information Technology Department</u>	<u>1,484,414</u>	<u>1,544,656</u>	<u>1,358,697</u>	<u>1,390,498</u>	<u>1,370,141</u>	<u>(20,357)</u>	<u>-1.5%</u>
Personnel	722,427	760,546	775,319	804,100	804,743	643	0.1%
Services	679,025	693,176	517,536	509,433	488,433	(21,000)	-4.1%
Supplies	29,957	41,948	25,300	34,127	34,127	0	0.0%
Other	2,449	2,116	2,432	2,450	2,450	0	0.0%
Capital	50,556	46,870	38,110	40,388	40,388	0	0.0%
<u>Finance Department</u>	<u>2,544,685</u>	<u>2,586,279</u>	<u>2,916,030</u>	<u>2,884,403</u>	<u>2,913,822</u>	<u>29,419</u>	<u>1.0%</u>
Personnel	1,692,563	1,741,581	1,802,262	1,781,801	1,796,794	14,993	0.8%
Services	780,628	788,525	1,035,563	1,025,464	1,038,895	13,431	1.3%
Supplies	28,630	25,087	42,868	44,888	42,018	(2,870)	-6.4%
Other	14,556	12,959	15,877	13,184	14,349	1,165	8.8%
Capital	28,308	18,127	19,461	19,066	21,766	2,700	14.2%
<u>Legal Services</u>	<u>625,823</u>	<u>649,988</u>	<u>753,767</u>	<u>611,929</u>	<u>635,877</u>	<u>23,948</u>	<u>3.9%</u>
Personnel	415,778	434,791	470,593	452,197	466,194	13,997	3.1%
Services	145,502	140,216	190,167	79,240	89,191	9,951	12.6%
Supplies	1,227	562	1,235	1,950	1,950	0	0.0%
Other	59,701	70,559	87,884	74,400	74,400	0	0.0%
Capital	3,615	3,860	3,889	4,142	4,142	0	0.0%
<u>Advisory Committee</u>	<u>15,187</u>	<u>20,317</u>	<u>21,790</u>	<u>22,690</u>	<u>23,311</u>	<u>620</u>	<u>2.7%</u>
Personnel	14,296	19,232	20,210	20,823	20,943	120	0.6%
Services	100	91	36	266	266	0	0.0%
Supplies	100	245	753	775	1,275	500	64.5%
Other	285	295	300	340	340	0	0.0%
Capital	406	454	491	487	487	0	0.0%
<u>Town Clerk</u>	<u>453,174</u>	<u>526,266</u>	<u>445,207</u>	<u>547,500</u>	<u>506,960</u>	<u>(40,540)</u>	<u>-7.4%</u>
Personnel	398,826	461,018	384,804	471,969	426,425	(45,544)	-9.6%
Services	44,328	51,165	47,249	56,850	61,854	5,004	8.8%
Supplies	6,705	9,976	8,476	13,401	11,401	(2,000)	-14.9%
Other	732	1,200	1,200	1,800	1,800	0	0.0%
Capital	2,583	2,907	3,477	3,480	5,480	2,000	57.5%
<u>Dept. of Planning and Cmty Development</u>	<u>383,595</u>	<u>387,998</u>	<u>409,024</u>	<u>450,267</u>	<u>465,303</u>	<u>15,036</u>	<u>3.3%</u>
Personnel	367,290	365,662	371,372	421,533	435,069	13,536	3.2%
Services	8,840	10,242	23,080	12,143	12,143	0	0.0%
Supplies	3,021	3,605	5,033	5,922	5,922	0	0.0%
Other	1,285	1,357	3,700	3,700	3,700	0	0.0%
Capital	3,159	7,132	5,838	6,969	8,469	1,500	21.5%

**TOWN OF BROOKLINE
FY2008 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2008 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ACTUAL	FY2007 BUDGET	FY2008 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
<u>ADMINISTRATION AND FINANCE (con't.)</u>							
<u>Economic Development</u>	<u>163,449</u>	<u>126,958</u>	<u>180,797</u>	<u>190,702</u>	<u>180,716</u>	<u>(9,986)</u>	<u>-5.2%</u>
Personnel	140,639	101,319	154,435	163,134	153,148	(9,986)	-6.1%
Services	14,114	17,682	17,621	18,308	18,308	0	0.0%
Supplies	8,064	7,007	8,068	7,785	7,785	0	0.0%
Other	230	240	0	250	250	0	-
Capital	402	710	673	1,225	1,225	0	0.0%
<u>ADMINISTRATION AND FINANCE TOTAL</u>	<u>6,599,886</u>	<u>6,794,702</u>	<u>7,063,310</u>	<u>7,145,932</u>	<u>7,161,567</u>	<u>15,635</u>	<u>0.2%</u>
Personnel	4,432,490	4,623,832	4,687,110	4,898,677	4,900,440	1,763	0.0%
Services	1,895,945	1,888,227	2,082,160	1,940,113	1,948,949	8,837	0.5%
Supplies	90,697	101,018	99,869	124,098	118,728	(5,370)	-4.3%
Other	80,709	91,150	114,030	99,224	103,429	4,205	4.2%
Capital	100,045	90,475	80,142	83,820	90,020	6,200	7.4%
PUBLIC SAFETY							
<u>Police Department</u>	<u>12,518,772</u>	<u>13,032,915</u>	<u>13,492,219</u>	<u>13,757,597</u>	<u>13,602,024</u>	<u>(155,573)</u>	<u>-1.1%</u>
Personnel	11,358,122	11,796,521	12,198,606	12,449,408	12,313,899	(135,509)	-1.1%
Services	527,606	538,214	585,940	550,153	567,256	17,103	3.1%
Supplies	226,181	261,229	329,339	292,511	296,099	3,588	1.2%
Other	5,980	4,360	4,525	4,500	5,500	1,000	22.2%
Capital	400,883	432,591	373,808	461,025	419,270	(41,755)	-9.1%
<u>Fire Department</u>	<u>10,800,522</u>	<u>10,850,818</u>	<u>11,675,645</u>	<u>11,599,448</u>	<u>11,543,093</u>	<u>(56,355)</u>	<u>-0.5%</u>
Personnel	10,049,609	10,236,434	11,039,145	11,089,842	11,034,750	(55,091)	-0.5%
Services	568,610	416,347	429,134	281,492	300,807	19,315	6.9%
Supplies	109,199	150,174	142,380	139,379	130,580	(8,799)	-6.3%
Other	3,575	5,093	4,415	5,850	4,850	(1,000)	-17.1%
Capital	69,529	42,770	60,572	82,885	72,105	(10,780)	-13.0%
<u>Building Department</u>	<u>4,857,475</u>	<u>5,027,617</u>	<u>5,619,611</u>	<u>6,154,527</u>	<u>6,031,093</u>	<u>(123,434)</u>	<u>-2.0%</u>
Personnel	1,652,215	1,724,095	1,697,489	1,768,441	1,795,742	27,301	1.5%
Services	2,961,543	3,044,472	3,648,345	4,138,397	4,030,234	(108,163)	-2.6%
Supplies	189,961	203,435	216,818	141,194	146,530	5,336	3.8%
Other	490	1,369	1,011	1,900	1,900	0	0.0%
Capital	53,266	54,246	55,949	104,594	56,687	(47,907)	-45.8%
<u>PUBLIC SAFETY TOTAL</u>	<u>28,176,769</u>	<u>28,911,350</u>	<u>30,787,474</u>	<u>31,511,572</u>	<u>31,176,211</u>	<u>(335,361)</u>	<u>-1.1%</u>
Personnel	23,059,946	23,757,050	24,935,239	25,307,691	25,144,391	(163,300)	-0.6%
Services	4,057,759	3,999,033	4,663,418	4,970,042	4,898,297	(71,745)	-1.4%
Supplies	525,341	614,838	688,537	573,084	573,209	125	0.0%
Other	10,045	10,822	9,951	12,250	12,250	0	0.0%
Capital	523,678	529,607	490,329	648,505	548,063	(100,442)	-15.5%

**TOWN OF BROOKLINE
FY2008 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2008 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ACTUAL	FY2007 BUDGET	FY2008 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
<u>PUBLIC FACILITIES</u>							
<u>Department of Public Works</u>	<u>11,429,023</u>	<u>12,328,195</u>	<u>12,031,682</u>	<u>12,365,067</u>	<u>12,411,085</u>	<u>46,018</u>	<u>0.4%</u>
Personnel	6,716,628	7,198,672	7,207,407	7,280,231	7,204,931	(75,300)	-1.0%
Services	2,991,025	3,397,031	2,998,701	3,345,346	3,424,426	79,080	2.4%
Supplies	1,025,773	1,045,653	1,125,059	1,029,851	1,052,088	22,237	2.2%
Other	8,074	9,002	7,107	9,639	9,639	0	0.0%
Intergovernmental	0	0	0	0	20,000	20,000	-
Capital	687,524	677,837	693,407	700,000	700,000	0	0.0%
<u>CULTURAL SERVICES</u>							
<u>Library</u>	<u>2,947,165</u>	<u>2,983,438</u>	<u>3,145,823</u>	<u>3,326,370</u>	<u>3,327,445</u>	<u>1,075</u>	<u>0.0%</u>
Personnel	2,155,883	2,177,373	2,305,938	2,353,904	2,352,125	(1,780)	-0.1%
Services	299,845	319,405	345,621	436,687	424,366	(12,321)	-2.8%
Supplies	476,120	478,409	485,212	477,015	492,851	15,836	3.3%
Other	1,738	1,310	1,194	1,502	1,502	0	0.0%
Capital	13,579	6,941	7,858	57,261	56,601	(660)	-1.2%
<u>HUMAN SERVICES</u>							
<u>Health Department</u>	<u>967,711</u>	<u>867,815</u>	<u>1,011,289</u>	<u>1,023,220</u>	<u>1,003,592</u>	<u>(19,629)</u>	<u>-1.9%</u>
Personnel	664,304	579,478	707,751	689,751	698,052	8,301	1.2%
Services	263,887	264,736	278,861	283,321	278,681	(4,640)	-1.6%
Supplies	10,570	14,564	13,446	16,541	16,825	284	1.7%
Other	3,620	3,576	3,301	3,620	3,620	0	0.0%
Capital	25,330	5,461	7,931	29,988	6,414	(23,574)	-78.6%
<u>Veterans Services</u>	<u>165,077</u>	<u>164,220</u>	<u>195,490</u>	<u>203,688</u>	<u>204,240</u>	<u>552</u>	<u>0.3%</u>
Personnel	80,606	79,224	107,341	111,991	112,543	552	0.5%
Services	1,861	1,923	1,909	2,007	2,007	0	0.0%
Supplies	517	556	445	650	650	0	0.0%
Other	81,270	81,688	84,947	88,200	88,200	0	0.0%
Capital	823	829	849	840	840	0	0.0%
<u>Council on Aging</u>	<u>631,313</u>	<u>658,381</u>	<u>698,791</u>	<u>732,860</u>	<u>752,912</u>	<u>20,051</u>	<u>2.7%</u>
Personnel	500,940	521,534	539,050	559,892	568,328	8,436	1.5%
Services	118,131	118,161	137,517	139,938	151,553	11,615	8.3%
Supplies	10,213	15,714	15,184	18,850	18,850	0	0.0%
Other	2,029	2,154	2,091	2,900	2,900	0	0.0%
Capital	0	818	4,949	11,281	11,281	0	0.0%
<u>Human Relations-Youth Resources</u>	<u>127,555</u>	<u>131,769</u>	<u>134,352</u>	<u>140,334</u>	<u>140,971</u>	<u>638</u>	<u>0.5%</u>
Personnel	122,158	125,751	130,494	130,373	131,010	638	0.5%
Services	2,067	1,898	466	4,307	4,307	0	0.0%
Supplies	2,647	2,924	2,242	4,100	4,100	0	0.0%
Other	197	282	311	600	600	0	0.0%
Capital	486	914	839	954	954	0	0.0%

**TOWN OF BROOKLINE
FY2008 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2008 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ACTUAL	FY2007 BUDGET	FY2008 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
<u>HUMAN SERVICES TOTAL</u>	<u>1,891,656</u>	<u>1,822,185</u>	<u>2,039,922</u>	<u>2,100,102</u>	<u>2,101,715</u>	<u>1,612</u>	<u>0.1%</u>
Personnel	1,368,008	1,305,987	1,484,635	1,492,006	1,509,934	17,928	1.2%
Services	385,946	386,718	418,753	429,573	436,548	6,975	1.6%
Supplies	23,947	33,758	31,317	40,141	40,425	284	0.7%
Other	87,116	87,700	90,650	95,320	95,320	0	0.0%
Capital	26,639	8,022	14,568	43,063	19,489	(23,574)	-54.7%
<u>LEISURE SERVICES</u>							
<u>Recreation Department</u>	<u>1,291,953</u>	<u>1,244,786</u>	<u>1,274,620</u>	<u>1,021,246</u>	<u>914,657</u>	<u>(106,589)</u>	<u>-10.4%</u>
Personnel	1,063,938	1,020,825	1,032,969	746,455	656,044	(90,411)	-12.1%
Services	184,587	174,623	192,404	217,167	199,961	(17,206)	-7.9%
Supplies	39,386	40,874	40,947	48,844	49,872	1,028	2.1%
Other	2,200	2,265	2,377	2,400	2,400	0	0.0%
Capital	1,842	6,199	5,923	6,380	6,380	0	0.0%
Energy Reserve ¹	0	0	0	370,000	0	(370,000)	-100.0%
Personal Services Reserve ¹	0	0	0	1,415,017	750,000	(665,017)	-47.0%
Collective Bargaining Reserve ^{1,2}	0	0	0	0	1,600,000	1,600,000	
DEPARTMENTAL SUB-TOTAL	52,336,451	54,084,656	56,342,832	59,255,306	59,442,679	187,373	0.3%
<u>SCHOOLS</u> ³							
	<u>53,774,922</u>	<u>56,220,591</u>	<u>58,236,784</u>	<u>60,096,385</u>	<u>61,329,714</u>	<u>1,233,329</u>	<u>2.1%</u>
Personnel	45,663,880	47,795,129	50,048,396	50,051,038	51,078,211	1,027,173	2.1%
Services	6,217,480	6,717,360	6,437,830	7,906,655	8,068,919	162,264	2.1%
Supplies	1,195,942	1,222,323	1,203,736	1,311,338	1,338,250	26,912	2.1%
Other	105,967	92,953	94,671	421,093	429,735	8,642	2.1%
Capital	591,654	392,825	452,151	406,261	414,598	8,337	2.1%
<u>NON-DEPARTMENTAL</u>							
<u>Personnel Benefits</u>	<u>26,386,986</u>	<u>27,288,661</u>	<u>28,973,851</u>	<u>32,158,118</u>	<u>36,285,386</u>	<u>4,127,268</u>	<u>12.8%</u>
Pensions	9,239,869	9,514,422	10,065,393	10,165,009	11,277,159	1,112,150	10.9%
Group Health	14,372,500	15,136,196	16,562,370	18,936,109	21,655,227	2,719,118	14.4%
Retiree Group Health Trust Fund	626,133	0	0	0	0	0	-
Employee Assistance Program (EAP)	25,000	24,568	24,568	25,000	25,000	0	0.0%
Group Life	114,946	130,023	147,675	157,000	161,000	4,000	2.5%
Disability Insurance	0	0	0	0	16,000	16,000	-
Workers Comp	895,000	1,248,704	945,000	1,450,000	1,550,000	100,000	6.9%
Public Safety IOD Medical Expenses	0	0	0	155,000	200,000	45,000	29.0%
Unemployment Comp	228,203	237,770	167,212	125,000	166,000	41,000	32.8%
Medical Disabilities	14,061	29,936	14,290	30,000	30,000	0	0.0%
Medicare	871,274	967,042	1,047,343	1,115,000	1,205,000	90,000	8.1%
<u>Debt Service</u>	<u>13,251,400</u>	<u>13,247,416</u>	<u>13,831,466</u>	<u>14,396,621</u>	<u>14,052,910</u>	<u>(343,711)</u>	<u>-2.4%</u>
Principal	8,307,613	8,616,659	9,218,951	9,613,087	9,430,187	(182,900)	-1.9%
Interest	4,562,078	4,264,255	4,299,950	4,613,134	4,462,723	(150,411)	-3.3%
Bond Anticipation Notes (BANs)	362,167	330,000	197,024	110,400	100,000	(10,400)	-9.4%
Abatement Interest and Income	19,542	36,502	115,541	60,000	60,000	0	0.0%

¹ The amounts shown for FY04 - FY06 (FY04 - FY07 for Collective Bargaining Reserve) are \$0 because these funds are transferred to departments during the fiscal year.

² The \$1.6 million Collective Bargaining Reserve includes a carry-forward of \$600,000 from unsettled FY07 Police and Fire contracts.

³ The allocations are estimates, as the School budget is voted as one number by Town Meeting.

**TOWN OF BROOKLINE
FY2008 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2008 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ACTUAL	FY2007 BUDGET	FY2008 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
<i>NON-DEPARTMENTAL (con't.)</i>							
Unclassified	823,355	1,218,376	877,199	2,305,636	2,394,155	88,518	3.8%
Reserve Fund *	0	0	0	1,593,755	1,675,113	81,358	5.1%
Liability/Catastrophe Fund	100,000	172,896	406,616	225,039	254,629	29,590	13.1%
Affordable Housing	316,455	348,312	0	0	0	0	-
Stabilization Fund	0	246,892	39,004	22,248	0	(22,248)	-100.0%
General Insurance	230,000	284,960	250,820	276,175	276,175	0	0.0%
Audit & Professional Services	137,036	122,194	136,582	138,987	138,987	0	0.0%
Contingency	12,102	15,663	16,233	15,000	15,000	0	0.0%
Out of State Travel	16,378	0	1,192	3,000	3,000	0	0.0%
Printing of Reports	851	16,690	16,008	20,000	20,000	0	0.0%
MMA Dues	10,533	10,769	10,744	11,433	11,251	(182)	-1.6%
NON-DEPARTMENTAL TOTAL	40,461,741	41,754,453	43,682,516	48,860,375	52,732,451	3,872,076	7.9%
TOTAL OPERATING BUDGET	146,573,115	152,059,700	158,262,132	168,212,064	173,504,844	5,292,780	3.1%

* The amount shown for FY04 -FY06 is \$0 because these funds are transferred to departments during the fiscal year.

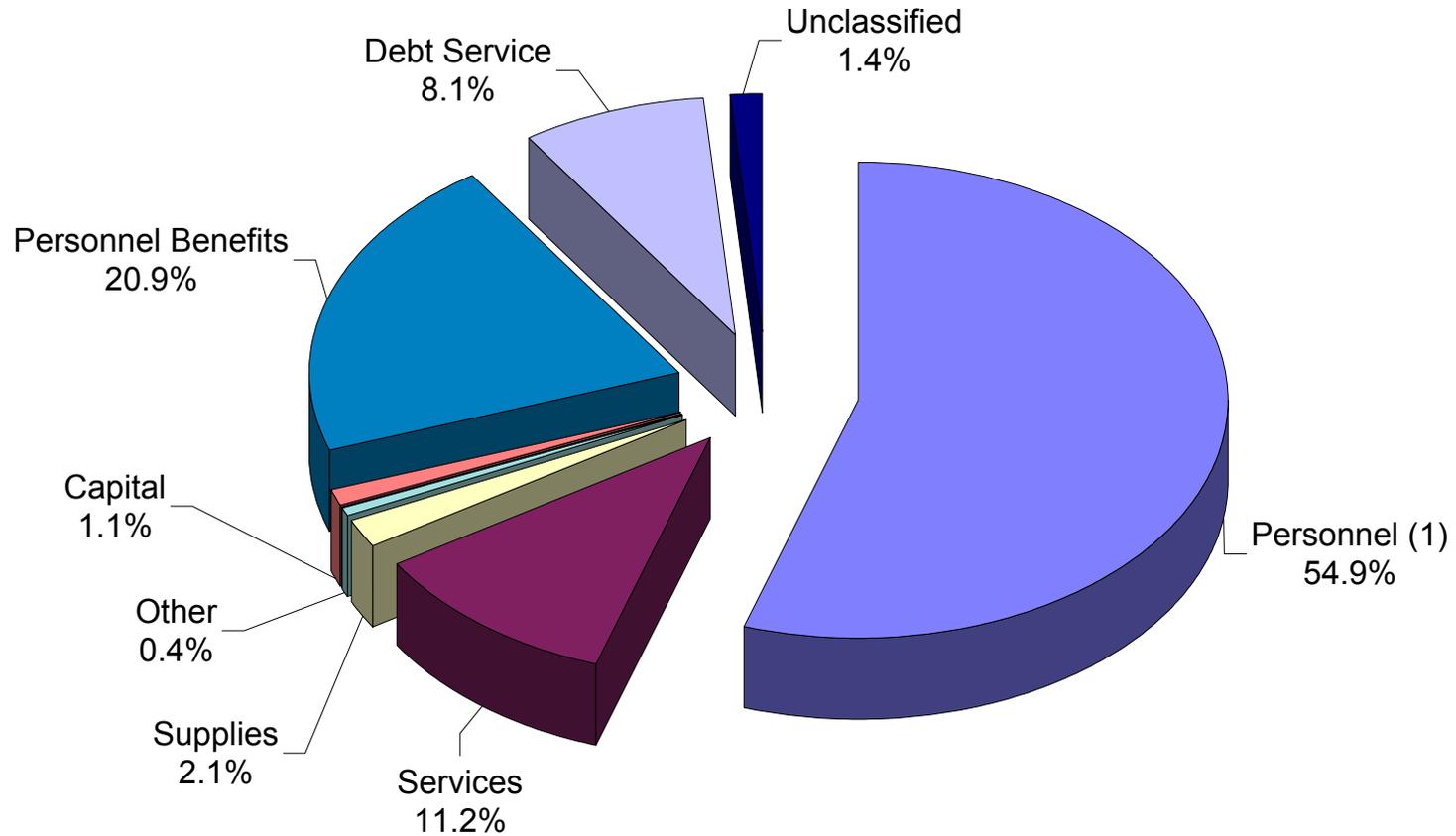
FY2008 RECOMMENDED OPERATING BUDGET SUMMARY - TOTALS BY EXPENDITURE CLASSIFICATION

CLASS OF EXPENDITURE	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ACTUAL	FY2007 BUDGET	FY2008 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
Personnel (1)	84,460,773	87,878,868	91,701,694	93,545,019	95,196,076	1,651,057	1.8%
Services (2)	16,032,587	16,882,397	17,138,887	19,615,582	19,401,467	(214,115)	-1.1%
Supplies	3,377,205	3,536,873	3,674,675	3,604,371	3,665,423	61,052	1.7%
Other	295,848	295,202	319,981	641,428	654,275	12,847	2.0%
Intergovernmental	0	0	0	0	20,000	20,000	-
Capital	1,944,961	1,711,906	1,744,379	1,945,290	1,835,151	(110,138)	-5.7%
Personnel Benefits	26,386,986	27,288,661	28,973,851	32,158,118	36,285,386	4,127,268	12.8%
Debt Service	13,251,400	13,247,416	13,831,466	14,396,621	14,052,910	(343,711)	-2.4%
Unclassified	823,355	1,218,376	877,199	2,305,636	2,394,155	88,518	3.8%
TOTAL	146,573,115	152,059,699	158,262,133	168,212,064	173,504,844	5,292,780	3.1%

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

(2) Includes the Energy Reserve (FY07)

FY08 OPERATING BUDGET BY CLASS OF EXPENDITURE

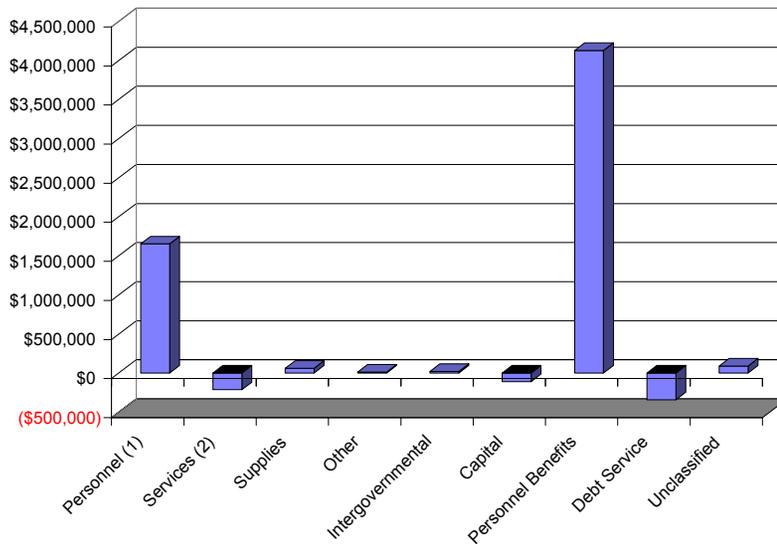


(1) Includes the Personnel Services Reserve and the Collective Bargaining Reserve

**TOWN OF BROOKLINE
FY2008 PROGRAM BUDGET**

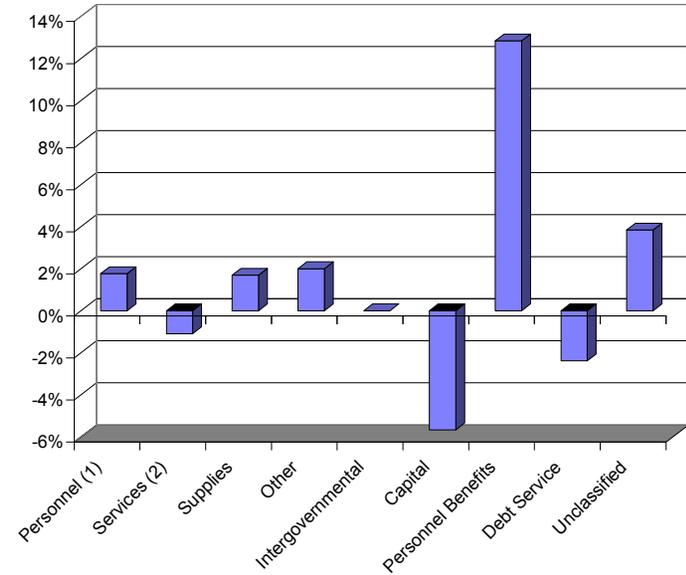
BUDGET SUMMARIES: Operating Budget

FY08 OPERATING BUDGET vs FY07 OPERATING BUDGET - DOLLAR CHANGES



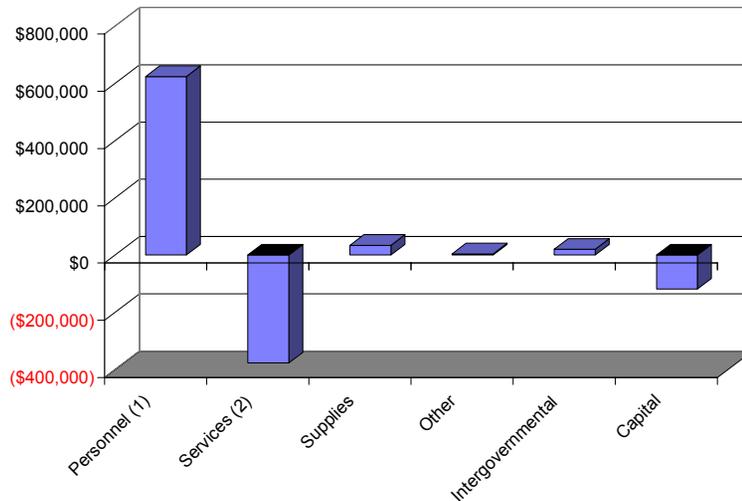
(1) Includes the Personnel Services Reserve and the Collective Bargaining Reserve
(2) Includes the Energy Reserve (FY07)

FY08 OPERATING BUDGET vs FY07 OPERATING BUDGET - % CHANGES



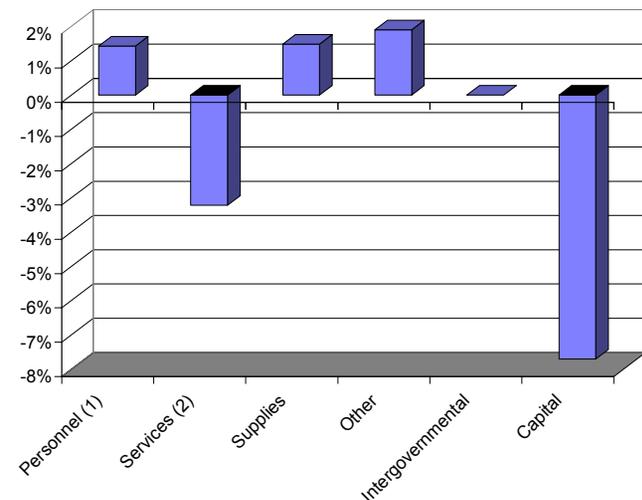
(1) Includes the Personnel Services Reserve and the Collective Bargaining Reserve
(2) Includes the Energy Reserve (FY07)

FY08 TOWN DEPT'L BUDGETS vs FY07 TOWN DEPT'L BUDGETS - DOLLAR CHANGES



(1) Includes the Personnel Services Reserve and the Collective Bargaining Reserve
(2) Includes the Energy Reserve (FY07)

FY08 TOWN DEPT'L BUDGETS vs FY07 TOWN DEPT'L BUDGETS - % CHANGES



(1) Includes the Personnel Services Reserve and the Collective Bargaining Reserve
(2) Includes the Energy Reserve (FY07)

SUMMARY OF FY2008 OPERATING BUDGET INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Selectmen	6,795 1.2%	
	4,755	Personnel Fixed Costs
	(1,000)	Office Supplies
	(200)	In-State Travel Expenses
	3,240	Professional Dues and Membership
Human Resources Department	10,699 2.3%	
	5,238	Personnel Fixed Costs
	4,010	HR Coordinator Upgrade
	1,500	Professional/Technical Services
	(49)	Copier Lease
	10,000	Pre-Placement Medical Testing
	(10,000)	Legal Services
Information Technology Department	(20,357) -1.5%	
	9,055	Personnel Fixed Costs
	(8,411)	Re-organization
	(3,000)	Communications Equipment Repair/Maintenance
	(5,000)	Educational/Training Services
	(20,000)	General Consulting
	7,000	E-Commerce Services
Finance Department	29,419 1.0%	
<i>Comptroller</i>	20,789 0.0%	
	6,024	Personnel Fixed Costs
	12,000	Computer Software Repair and Maintenance (MUNIS)
	65	Professional Dues and Membership
	2,700	Capital
<i>Purchasing</i>	(11,572) -1.1%	
	6,452	Personnel Fixed Costs
	2,297	Department Head Pay Plan Change
	(21,309)	Telephone Operator (C-4) - Position Elimination as of 12/1/07
	(510)	Copier Lease
	(4,500)	Copier Service
	7,588	Postage
	(2,000)	Office Supplies
	410	Gasoline

SUMMARY OF FY2008 OPERATING BUDGET INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
<i>Assessors</i>	12,498 2.0%	13,625 Personnel Fixed Costs
		536 Copier Lease
		(333) Wireless Communications
		(750) Microfilming Services
		(600) Deed and Appellate Tax Board (ATB) Transfer Fees
		(530) Office Supplies
		(750) Data Processing Supplies
		700 In-State Travel Expenses
		600 Conferences
<i>Treasurer</i>	7,704 1.0%	7,904 Personnel Fixed Costs
		(200) Professional Dues and Membership
Legal Services	23,948 3.9%	9,195 Personnel Fixed Costs
		4,802 Department Head Pay Plan Change
		(1,549) Copy Equipment Lease
		5,500 General Consulting- Outside Counsel
		4,000 Litigation Costs
		2,000 Subscriptions
Advisory Committee	620 2.7%	120 Personnel Fixed Costs
		500 Meals and Receptions
Town Clerk	(40,540) -7.4%	3,456 Personnel Fixed Costs
		(47,000) Election Workers - 1 less election in FY08
		(2,000) Zoning Board of Appeals (ZBA) Stenographer (re-allocation to Services from Personnel)
		4 Copier Lease
		5,000 Professional Technical Services (\$2,000 from Personnel plus \$3,000 for ZBA Stenographer svcs)
		(2,000) Meals and Receptions - 1 less election in FY08
		2,000 Capital

SUMMARY OF FY2008 OPERATING BUDGET INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Dept. of Planning & Cmty. Development	15,036	
	3.3%	
	13,536	Personnel Fixed Costs
	1,500	Capital
Economic Development	(9,986)	
	-5.2%	
	2,014	Personnel Fixed Costs
	(12,000)	Intern - Elimination
Police Department	(155,573)	
	-1.1%	
	4,092	Personnel Fixed Costs
	(113,446)	Reduction of 2 Police Officers from Vacancies
	(26,155)	Temporary Part-Time Clerical Workers - Elimination
	22,103	Electricity
	(3,649)	Natural Gas
	(2,851)	Heating Oil
	1,500	Public Safety Equipment Repair and Maintenance
	(6,200)	Data Processing Supplies
	3,588	Gasoline
	6,200	Public Safety Supplies
	1,000	Dues/Memberships
	(41,755)	Capital
Fire Department	(56,355)	
	-0.5%	
	8,954	Personnel Fixed Costs
	(101,410)	Reduction of 2 Firefighters from Vacancies
	45,000	Technical Support Specialist
	(50,705)	One Firefighter elimination (trade-off for Technical Support Specialist)
	15,600	Specialty Pay for IT Support
	27,469	EMT Pay
	14,040	Electricity
	1,825	Natural Gas
	(750)	Bottled Water
	2,500	Data Processing Equipment Repair and Maintenance
	1,000	Data Processing Software Maintenance
	1,000	Public Safety Equipment Repair and Maintenance
	700	Other Equipment Rental/Lease
	(2,475)	Other Rentals/ Leases
	1,475	Educational/Training Services
	861	Gasoline
	590	Diesel Fuel
	750	Public Safety Supplies
	(11,000)	Uniforms and Protective Clothing
	(1,000)	Professional Dues and Membership
	(10,780)	Capital

SUMMARY OF FY2008 OPERATING BUDGET INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Building Department	(123,434) -2.0%	
	28,300	Personnel Fixed Costs
	1,000	Town Clerk Stipend - Zoning Board of Appeals (ZBA)
	(1,400)	Board of Appeals Stipend
	(600)	Board of Examiners Stipend
	(146,821)	Electricity-Town
	108,982	Electricity-Schools
	48	Natural Gas-Town
	35,404	Natural Gas-Schools
	(5,262)	Heating Oil-Town
	(96,465)	Heating Oil-Schools
	(5,000)	Equipment Repair and Maintenance - Schools
	5,000	Building Repair and Maintenance - Schools
	(49)	Copier Lease
	(2,500)	Printing Services-Town
	(1,500)	Printing Services-Schools
	2,500	Office Supplies-Town
	1,500	Office Supplies-Schools
	(22,500)	Equipment Maintenance Supplies - Schools
	22,500	Craftsmen Supplies-Schools
	769	Gasoline for Vehicles-Town
	567	Gasoline for Vehicles-Schools
	(2,600)	Public Safety Supplies-Schools
	1,300	Uniforms-Town
	1,300	Uniforms-Schools
	(47,907)	Capital Equipment
Department of Public Works	46,018 0.4%	
	83,030	Personnel Fixed Costs
	2,401	Department Head Pay Plan Change
	3,264	Tree Climber (LN-4) Upgrade to Forestry Zone Manager (LN-6)
	1,408	Athletic Field Director Upgrade from GN-8 to GN-9
	(37,885)	Laborer (LN-1) - Position Elimination
	(41,779)	Park Maintenance Craftsman (LN-3) - Position Elimination
	(58,192)	Civil Engineer III (EN-3) - Position Elimination
	(16,546)	Park Seasonals - Reduction from 11.36 FTE's to 10.
	(11,000)	Engineering Coop Student Intern - Elimination
	72,075	Electricity
	2,076	Natural Gas
	(19)	Heating Oil
	689	Data Processing Software Maintenance
	259	Copier Lease
	(350)	Other Rentals and Leases
	350	Equipment Cleaning/Repair
	(200)	Printing Services
	200	Advertising Services
	(5,000)	Pest Control Services
	9,000	Postage

SUMMARY OF FY2008 OPERATING BUDGET INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Department of Public Works (Con't.)	30,954	Gasoline
	(8,717)	Diesel Fuel
	100	In-State Travel Expenses
	(100)	Professional Dues and Membership
Library	20,000	Intergovernmental (Muddy River Restoration MMOC)
	1,075	
	0.0%	
	23,571	Personnel Fixed Costs
	994	Upgrade of Library Assistant IV to Circulation Supervisor
	10,000	Temporary Part-Time Library Assistant
	(36,346)	Library Assistant II (K-2) - Elimination
	(4,090)	Electricity
	(1,605)	Natural Gas
	(4,186)	Heating Oil
	500	Bottled Water
	(5,440)	Data Processing Equipment Repair and Maintenance
	500	Building Cleaning
	500	Telephone and Telegraph
	1,500	Delivery Services
	2,440	Office Supplies
	13,396	Library Materials
(660)	Capital	
Health Department	(19,629)	
	-1.9%	
	9,787	Personnel Fixed Costs
	1,515	Upgrade of Chief Sanitarian from T-10 to T-11
	(3,000)	Interns - move to non-Town funding source
	8,210	Electricity
	(27)	Natural Gas
	(369)	Heating Oil
	(1,000)	Other Rentals/Leases
	(4,600)	Technical Services-Mosquito / Animal Control
	(1,200)	Printing Services-Rabies
	(200)	Rabies Education
	1,372	General Consulting (Visiting Nurses Services)
	(6,826)	Mental Health Program
	284	Gasoline
	(23,574)	Capital
	Veterans Services	552
0.3%		
Council on Aging	552	Personnel Fixed Costs
	20,051	
	2.7%	
	8,436	Personnel Fixed Costs
	6,021	Electricity
5,362	Natural Gas	
232	Copier Lease	

SUMMARY OF FY2008 OPERATING BUDGET INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Human Relations - Youth Resources	638 0.5%	
	638	Personnel Fixed Costs
Recreation Department	(106,589) -10.4%	
	8,300	Personnel Fixed Costs
	(37,269)	Transfer of Locker Attendant to Recreation Revolving Fund
	(61,441)	Recreation Supervisor - Position Elimination
	(169)	Electricity
	(6,996)	Natural Gas
	(2,322)	Heating Oil
	1,500	Copier Equipment Rental/Lease
	(4,000)	Transportation Rentals and Leases
	(2,720)	Building Cleaning
	(2,500)	Education/Training Services
	3,000	Custodial Supplies
	584	Gasoline
	445	Diesel
	(5,000)	Recreation Supplies
	2,000	Public Safety Supplies
Schools	1,233,329 2.1%	
	1,233,329	School Budget
Personnel Benefits	4,127,268 12.8%	
	1,112,150	Pensions
	2,719,118	Group Health
	4,000	Group Life
	16,000	Disability Insurance
	100,000	Workers Comp
	45,000	Public Safety Injured on Duty (IOD) Medical Expenses
	41,000	Unemployment
	90,000	Medicare
Debt and Interest	(343,711) -2.4%	
	(182,900)	Funded Debt - Principal
	(150,411)	Funded Debt - Interest
	(10,400)	Bond Anticipation Notes (BANs)

SUMMARY OF FY2008 OPERATING BUDGET INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Unclassified	(281,482) 3.8%	
	81,358	Reserve Fund
	29,590	Liability/Catastrophe Fund
	(22,248)	Stabilization Fund
	(182)	MMA Dues
	(370,000)	Energy Reserve
Personnel Reserves	934,983	
	(665,017) 1,600,000	Personnel Services Reserve Collective Bargaining Reserve
OPERATING BUDGET GRAND TOTAL	5,292,780 3.1%	

**TOWN OF BROOKLINE
FY2008 PROGRAM BUDGET**

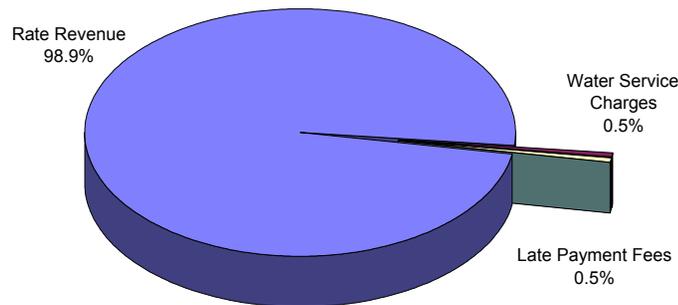
BUDGET SUMMARIES: Water & Sewer Enterprise Fund

FY2008 RECOMMENDED WATER & SEWER ENTERPRISE FUND SUMMARY

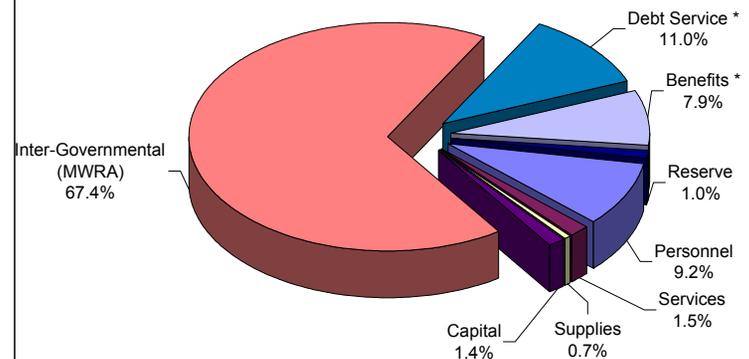
	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ACTUAL	FY2007 BUDGET	FY2008 BUDGET	INCREASE/DECREASE	
						\$	%
REVENUE							
Rate Revenue	19,307,653	20,227,052	20,267,005	22,750,286	23,674,463	924,177	4.1%
Late Payment Fees	105,165	114,604	76,347	120,000	120,000	0	0.0%
Water Service Charges	125,070	105,009	67,841	120,000	120,000	0	0.0%
Rate Relief (State Aid)	0	0	21,134	21,134	21,134	0	0.0%
Insurance / Damage Recovery	2,563	1,639	3,009	0	0	0	-
Transfers In	341,779	38,191	0	0	0	0	-
TOTAL REVENUE	19,882,230	20,486,495	20,435,336	23,011,420	23,935,597	924,177	4.0%
EXPENDITURES							
Personnel	1,841,126	1,909,084	2,003,575	2,143,518	2,200,116	56,597	2.6%
Services	113,977	135,519	332,363	320,019	360,560	40,541	12.7%
Supplies	125,604	185,263	160,644	178,612	158,989	(19,623)	-11.0%
Other	3,100	2,549	3,000	3,600	3,600	0	0.0%
Capital	166,102	226,848	309,683	302,100	324,800	22,700	7.5%
Inter-Governmental (MWRA)	12,599,219	12,771,580	13,659,215	14,370,439	16,136,886	1,766,447	12.3%
Debt Service *	2,422,855	2,629,240	2,360,636	2,732,455	2,622,276	(110,179)	-4.0%
Benefits *	2,426,617	2,121,331	2,193,890	2,104,001	1,891,384	(212,617)	-10.1%
Reserve	0	0	0	0	236,986	236,986	-
Year-End Negative Fund Balance (need to cover)	0	0	0	856,676	0	(856,676)	-100.0%
TOTAL EXPENDITURE	19,698,601	19,981,414	21,023,006	23,011,420	23,935,597	924,177	4.0%
BALANCE				0	0	0	

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

FY2008 WATER & SEWER ENTERPRISE FUND - REVENUES



FY2008 WATER & SEWER 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 FY2008 WATER & SEWER ENTERPRISE FUND INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Water and Sewer Enterprise Fund	924,177 4.0%	
	14,963	Personnel Fixed Costs
	41,636	Collective Bargaining
	(838)	Electricity
	(2,965)	Natural Gas
	49	Heating Oil
	295	Data Processing Software Maintenance
	21,500	Financial Services
	22,500	Postage
	(8,191)	Gasoline
	(11,432)	Diesel Fuel
	22,700	Capital
	760,883	MWRA Water Assessment
	1,003,954	MWRA Sewer Assessment
	1,610	DEP Assessment
	(322,796)	Reimbursement to General Fund (Overhead Charges)
	236,985	Reserve
	(856,676)	Year-End Negative Fund Balance (raised in FY07)
WATER & SEWER ENTERPRISE FUND TOTAL	924,177 4.0%	

**TOWN OF BROOKLINE
FY2008 PROGRAM BUDGET**

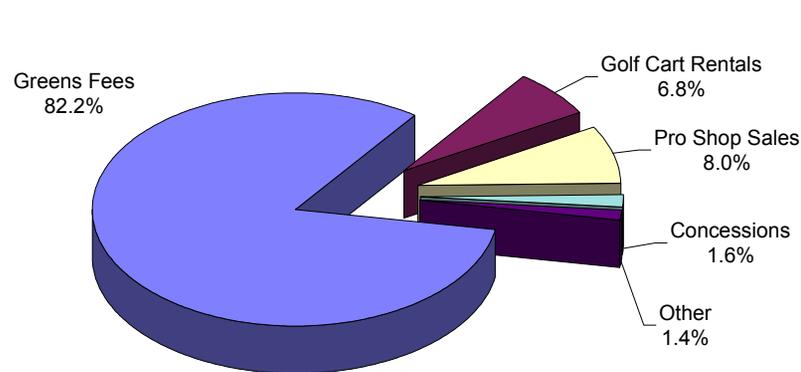
BUDGET SUMMARIES: Golf Course Enterprise Fund

FY2008 RECOMMENDED GOLF COURSE ENTERPRISE FUND SUMMARY

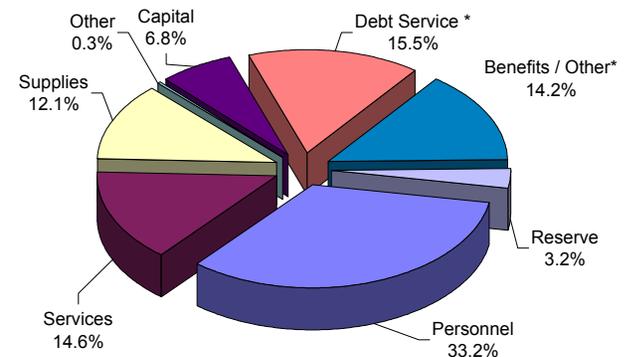
	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ACTUAL	FY2007 BUDGET	FY2008 BUDGET	INCREASE/DECREASE	
						\$	%
REVENUE							
Greens Fees	964,554	984,684	1,005,503	986,000	1,030,168	44,168	4.5%
Golf Cart Rentals	110,126	86,923	72,795	110,000	85,000	(25,000)	-22.7%
Pro Shop Sales	92,742	90,387	87,406	95,000	100,000	5,000	5.3%
Concessions	0	0	15,672	15,000	20,000	5,000	33.3%
Other	1,555	15,965	15,155	16,128	18,000	1,872	11.6%
TOTAL REVENUE	1,168,977	1,177,959	1,196,531	1,222,128	1,253,168	31,040	2.5%
EXPENDITURES							
Personnel	169,680	216,770	365,210	403,320	415,984	12,664	3.1%
Services	607,863	518,846	165,041	176,949	183,435	6,486	3.7%
Supplies	54,397	88,946	127,205	140,777	151,815	11,038	7.8%
Other	2,147	599	2,167	4,100	3,350	(750)	-18.3%
Capital	0	0	85,089	85,580	85,580	0	0.0%
Debt Service *	214,848	208,744	209,219	202,566	194,530	(8,036)	-4.0%
Benefits / Other*	161,733	134,164	170,334	168,836	178,474	9,638	5.7%
Reserve	0	0	0	40,000	40,000	0	0.0%
TOTAL EXPENDITURE	1,210,668	1,168,069	1,124,265	1,222,128	1,253,168	31,040	2.5%
BALANCE				0	0	0	

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

FY2008 GOLF COURSE ENTERPRISE FUND - REVENUES



FY2008 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 FY2008 GOLF COURSE ENTERPRISE FUND INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Golf Enterprise Fund	31,040 2.5%	
	4,521	Personnel Fixed Costs
	8,142	Collective Bargaining
	2,692	Electricity
	(4,120)	Heating Oil
	2,250	Water
	(36)	Data Processing Repair and Maintenance
	100	Photocopy Service Contract
	2,000	Building Repair & Maintenance
	5,000	Other Equipment Rental/Lease
	2,500	Other Rentals and Leases
	2,100	Equipment Cleaning/Repair
	(8,000)	Technical Services
	1,000	Printing Services
	2,000	Entertainers- Lecturers
	(1,000)	Banking Services
	275	Office Supplies
	700	Equipment Maintenance Supplies
	5,000	Agricultural Supplies
	(562)	Gasoline
	(475)	Diesel Fuel
	5,850	Recreation Supplies
	250	Public Safety Supplies
	(750)	Conferences
	1,602	Reimbursement to General Fund (Overhead Charges)
GOLF COURSE ENTERPRISE FUND TOTAL	31,040 2.5%	

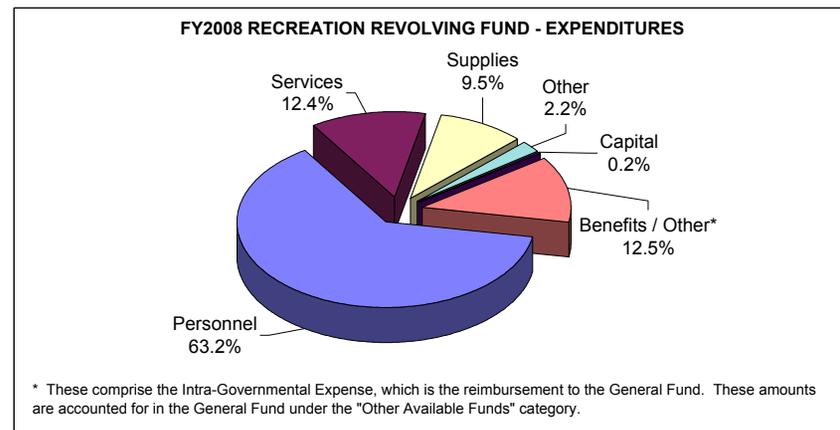
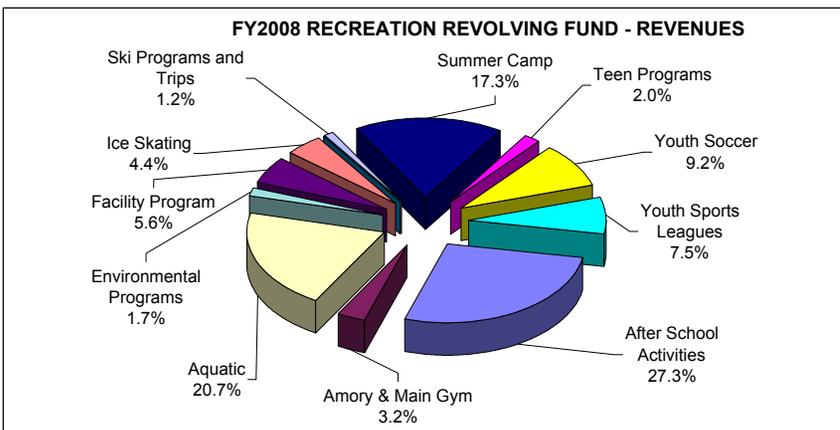
**TOWN OF BROOKLINE
FY2008 PROGRAM BUDGET**

BUDGET SUMMARIES: Recreation Revolving Fund

FY2008 RECOMMENDED RECREATION REVOLVING FUND SUMMARY

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ACTUAL	FY2007 BUDGET	FY2008 BUDGET	INCREASE/DECREASE	
						\$	%
REVENUE							
After School Activities	212,854	316,971	382,055	420,154	406,054	(14,100)	-3.4%
Amory & Main Gym	9,668	0	7,250	37,000	47,031	10,031	27.1%
Aquatic	194,338	218,828	204,211	63,040	307,612	244,572	388.0%
Environmental Programs	0	0	24,778	30,000	25,378	(4,622)	-15.4%
Facility Program	34,549	47,247	27,191	103,336	83,795	(19,541)	-18.9%
Ice Skating	40,857	34,492	27,221	84,422	65,288	(19,134)	-22.7%
Retained Earnings	0	0	0	25,500	0	(25,500)	-100.0%
Ski Programs and Trips	11,405	14,898	13,580	24,895	17,350	(7,545)	-30.3%
Summer Camp	8,910	11,960	0	325,145	258,000	(67,145)	-20.7%
Teen Programs	17,962	15,140	28,825	38,907	30,000	(8,907)	-22.9%
Youth Soccer	118,383	117,060	116,460	171,100	136,840	(34,260)	-20.0%
Youth Sports Leagues	71,397	87,194	107,201	93,703	112,092	18,389	19.6%
Misc.	273	1,041	0	0	0	0	-
TOTAL REVENUE	720,596	864,831	938,772	1,417,202	1,489,440	72,238	5.1%
EXPENDITURES							
Personnel	439,598	506,662	586,544	879,933	941,017	61,084	6.9%
Services	55,207	83,540	100,475	181,350	185,401	4,051	2.2%
Supplies	105,897	116,218	91,025	143,397	140,897	(2,500)	-1.7%
Other	7,283	8,285	8,308	30,100	32,100	2,000	6.6%
Capital	1,620	111	7,144	36,820	3,670	(33,150)	-90.0%
Benefits / Other*	82,886	112,781	119,737	145,602	186,355	40,753	28.0%
TOTAL EXPENDITURE	692,491	827,597	913,234	1,417,202	1,489,440	72,238	5.1%
BALANCE				0	0	0	

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SUMMARY OF FY2008 RECREATION REVOLVING FUND INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Recreation Revolving Fund	72,238 5.1%	
	13,491	Personnel Fixed Costs
	18,335	Collective Bargaining
	37,269	Transfer of Locker Attendant from General Fund
	(20,818)	Assistant Recreation Leader II - Children's Programs (0.75 FTE)
	(26,523)	Preschool Specialist (1 FTE)
	14,637	After School Director (0.6 FTE)
	9,280	Other Permanent Part-Time Salaries
	15,414	Other Temporary Part-Time Salaries
	5,970	Building Maintenance
	5,800	Transportation Rentals/Leases
	(15,000)	Other Rentals / Leases
	3,000	Building Cleaning Service
	2,500	Education / Training
	(219)	Printing Services
	2,000	Banking Services
	(2,500)	Recreation Supplies
	2,000	Professional Dues / Memberships
	(33,150)	Capital
	40,753	Reimbursement to General Fund (Overhead Charges)
RECREATION REVOLVING FUND TOTAL	72,238 5.1%	

**TOWN OF BROOKLINE
FY2008 PROGRAM BUDGET**

CAPITAL OUTLAY SUMMARY

PROGRAM	ITEM REQUESTED	AMOUNT
<i>Selectmen</i>	9 Leased PC's	5,220
	Selectmen Total	5,220
<i>Human Resources Dept.</i>	6 Leased PC's	2,843
	Human Resources Department Total	2,843
<i>Information Technology Dept.</i>	18 Leased PC's	11,955
	13 Leased Servers	28,433
	Information Technology Department Total	40,388
<i>Finance Department</i>		
	10 Leased PC's	4,940
	3 Scanners	2,700
	Sub-Total Comptroller	7,640
<i>Purchasing</i>	6 Leased PC's	3,261
<i>Assessors</i>	10 Leased PC's	3,873
	1 Leased Server	2,172
	Sub-Total Assessors	6,045
<i>Treasurer</i>	10 Leased PC's	4,820
	Finance Department Total	21,766
<i>Legal Services</i>	8 Leased PC's	4,142
	Legal Services Total	4,142
<i>Advisory Committee</i>	1 Leased PC	487
	Advisory Committee Total	487
<i>Town Clerk</i>		
	6 Leased PC's	3,480
	2 Scanners	2,000
	Town Clerk Total	5,480
<i>Planning/Community Development</i>		
	14 Leased PC's	6,969
	1 Printer	1,500
	Planning & Community Development Dept. Total	8,469
<i>Economic Development</i>		
	3 Leased PC's	1,225
	Economic Development Dept. Total	1,225

**TOWN OF BROOKLINE
FY2008 PROGRAM BUDGET**

CAPITAL OUTLAY SUMMARY

PROGRAM	ITEM REQUESTED	AMOUNT
<i>Police Department</i>	10 Vehicles	306,243
	Prisoner Transport Vehicle	49,750
	Communication Equipment	6,000
	Krimesite Imaging System	15,000
	Stealth Traffic System Computer	3,200
	26 Leased Rugged In-Car Laptops	35,017
	7 Leased PC's	4,060
	Police Department Total	419,270
<i>Fire Department</i>	16 Leased PC's	9,280
	6 Leased Printers	2,105
	Utility Maintenance Truck	42,000
	Public Safety Equipment	8,500
	Communication Equipment	10,220
	Fire Department Total	72,105
<i>Building Department</i>	16 Leased PC's	5,887
	2 Vans	50,000
	2 Digital Cameras	800
	Building Department Total	56,687
<i>Department of Public Works</i>		
Administration	7 Leased PC's	4,060
Engineering/Transportation	16 Leased PC's	9,280
	1 Hybrid Vehicle	24,500
	Digital Scanner/Printer	10,000
	Sub-Total Engineering	43,780
Sanitation	4 Leased PC's	2,320
	1 Madvac	45,000
	6 CY Rubbish Packer	24,500
	Sub-Total Sanitation	71,820
Highway	9 Leased PC's	5,220
	2 Combination Dump/Sander Trucks (Third year of three-year lease)	98,136
	Pelican Street Sweeper (Third year of three-year lease)	32,933
	Pelican Street Sweeper (Second year of three-year lease)	42,294
	2 44,000 GVW Dump Trucks (Second year of a three-year lease)	97,068
	Bobcat Loader with Snowplow	25,000
	Dump Truck with Liftgate	61,750
	4-Wheel Drive Pickup Truck with Snowplow	29,000
	Pressure Washer	8,029
	Refurbish 3 Dump Trucks	60,000
	Sub-Total Highway	459,430

**TOWN OF BROOKLINE
FY2008 PROGRAM BUDGET**

CAPITAL OUTLAY SUMMARY

PROGRAM	ITEM REQUESTED	AMOUNT
Parks and Open Space	12 Leased PC's/Laptops	6,960
	6 CY Rubbish Packer (Second year of three-year lease)	20,800
	Dump Truck with Snowplow	24,150
	Tree Sprayer	25,000
	Bobcat Loader with Snowplow	25,000
	Refurbish 1995 Dump Truck	9,000
	Replacement of Small Power Equipment	10,000
	Sub-Total Parks and Open Space	120,910
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
	1 Server	4,500
	Library Total	56,601
Health Department	15 Leased PC's	6,414
	Health Department Total	6,414
Veterans Services	2 Leased PC's	840
	Veterans Services Total	840
Council on Aging	21 Leased PC's	11,281
	Council on Aging Total	11,281
Human Relations-Youth Resources	2 Leased PC's	954
	Human Relations-Youth Resources Total	954
Recreation Department	11 Leased PC's	6,380
	Recreation Department Total	6,380
TOTAL GENERAL FUND		1,420,552

**TOWN OF BROOKLINE
FY2008 PROGRAM BUDGET**

CAPITAL OUTLAY SUMMARY

PROGRAM	ITEM REQUESTED	AMOUNT
	ENTERPRISE FUNDS	
<i>Water</i>	10 Leased PC's	5,800
	Construction Materials and Equipment	35,000
	Maintenance Equipment	10,000
	15,000 GVW Cab and Chassis with Dump Body and Snowplow	48,000
	Backhoe Loader	91,000
	Sub-Total Water Enterprise	189,800
<i>Sewer</i>	Construction Materials and Equipment	25,000
	Refurbishment of Vactor Sewer Jet	70,000
	Aerial Color Orthophotography	30,000
	Utility Geo-Database Upgrade	10,000
	Sub-Total Sewer Enterprise	135,000
	Water and Sewer Enterprise Fund Total	324,800
<i>Golf Course</i>	1 Leased PC	580
	Landscaping Equipment (leased)	85,000
	Golf Course Enterprise Fund Total	85,580
	TOTAL ENTERPRISE FUNDS	410,380
	RECREATION REVOLVING FUND	
<i>Recreation Revolving Fund</i>	7 Leased PC's	3,670
	Recreation Revolving Fund Total	3,670
	TOTAL REVOLVING FUNDS	3,670

**TOWN OF BROOKLINE
FY2008 PROGRAM BUDGET**

FULL-TIME EQUIVALENT (FTE) POSITIONS FUNDED

<u>GENERAL FUND</u>	<u>FY06</u>	<u>FY07</u>	<u>FY08</u>
Selectmen	7.53	7.00	7.00
Human Resources	5.00	5.00	5.00
Information Technology	11.50	11.50	11.50
Finance	32.30	31.63	31.21
<i>Comptroller</i>	6.70	6.70	6.70
<i>Purchasing</i>	6.93	6.93	6.51
<i>Assessor</i>	9.67	9.00	9.00
<i>Treasurer/ Collector</i>	9.00	9.00	9.00
Legal Services	6.41	6.64	6.64
Advisory Committee	1.00	1.00	1.00
Town Clerk	6.50	6.00	6.00
Planning and Community Development	10.33	11.33	11.33
Economic Development	1.96	2.00	2.00
Police	173.00	173.00	171.00
Fire	168.00	168.00	166.00
Building	34.55	33.17	33.17
Public Works	138.50	138.50	135.00
<i>Administration</i>	10.00	10.00	10.00
<i>Engineering/Transportation</i>	14.50	14.50	13.00
<i>Highway</i>	55.00	55.00	54.00
<i>Sanitation</i>	20.00	20.00	20.00
<i>Parks and Open Space</i>	39.00	39.00	38.00
Library	43.74	44.16	43.16
Health	11.93	11.93	11.93
Veterans Services	2.00	2.00	2.00
Council on Aging	11.83	11.83	11.83
Human Relations / Youth Resources	2.00	2.00	2.00
Recreation	14.00	14.00	12.00
GENERAL FUND TOTAL	682.08	680.69	669.77

**TOWN OF BROOKLINE
FY2008 PROGRAM BUDGET**

FULL-TIME EQUIVALENT (FTE) POSITIONS FUNDED

<u>NON-GENERAL FUND</u>	<u>FY06</u>	<u>FY07</u>	<u>FY08</u>
Water & Sewer Enterprise Fund	44.00	43.00	43.00
<i>Water</i>	39.00	38.00	38.00
<i>Sewer</i>	5.00	5.00	5.00
Recreation Revolving Fund	12.61	12.41	12.51
Golf Enterprise Fund	3.67	3.67	3.67
Community Development Block Grant (CDBG)	2.50	3.01	3.01
NON-GENERAL FUND TOTAL	62.78	62.09	62.19
ALL FUNDS TOTAL	744.86	742.78	731.96