

**FY2014 FINANCIAL SUMMARY BY FUND**

	General Fund *	Water & Sewer Enterprise Fund	Golf Enterprise Fund	Recreation Revolving Fund	Parking Meter Fund	Cemetery Trust	State Library Aid	TOTAL	% of Total
<b>REVENUES</b>									
Property Taxes	175,604,001							175,604,001	68.2%
Local Receipts	21,997,366							21,997,366	8.5%
State Aid	16,875,381							16,875,381	6.6%
Parking Meter Receipts					4,100,000			4,100,000	1.6%
Walnut Hill Cemetery Fund						75,000		75,000	0.0%
State Aid for Libraries							41,555	41,555	0.0%
Golf Receipts			1,210,000					1,210,000	0.5%
Recreation Program Revenue				2,624,069				2,624,069	1.0%
Water and Sewer Receipts		27,214,322						27,214,322	10.6%
Free Cash	7,655,155							7,655,155	3.0%
<b>TOTAL FINANCIAL PLAN REVENUE</b>	<b>222,131,902</b>	<b>27,214,322</b>	<b>1,210,000</b>	<b>2,624,069</b>	<b>4,100,000</b>	<b>75,000</b>	<b>41,555</b>	<b>257,396,848</b>	
<b>EXPENDITURES **</b>									
General Government	7,690,161							7,690,161	3.0%
Public Safety	33,236,378				2,050,000			35,286,378	13.7%
Public Works	11,687,488	22,758,251			2,050,000	75,000		36,570,739	14.2%
Library	3,595,330						41,555	3,636,885	1.4%
Health & Human Services	2,358,115							2,358,115	0.9%
Recreation	1,028,713		880,210	2,270,352				4,179,275	1.6%
Schools	82,547,188							82,547,188	32.1%
Personal Services Reserve	715,000							715,000	0.3%
Collective Bargaining (Town)	1,900,000							1,900,000	0.7%
Personnel Benefits **	47,709,108	2,125,747	87,398	350,618				50,272,871	19.5%
Non-Departmental **	3,441,551		63,018	3,099				3,507,668	1.4%
Debt Service **	9,583,111	2,330,325	179,374					12,092,809	4.7%
Revenue-Financed CIP (Special Appropriations)	8,581,000							8,581,000	3.3%
Non-Appropriated	8,058,759							8,058,759	3.1%
<b>TOTAL FINANCIAL PLAN EXPENDITURES</b>	<b>222,131,902</b>	<b>27,214,322</b>	<b>1,210,000</b>	<b>2,624,069</b>	<b>4,100,000</b>	<b>75,000</b>	<b>41,555</b>	<b>257,396,848</b>	
<b>% OF TOTAL FINANCIAL PLAN</b>	<b>86.3%</b>	<b>10.6%</b>	<b>0.5%</b>	<b>1.0%</b>	<b>1.6%</b>	<b>0.0%</b>	<b>0.0%</b>		

\* Includes revenue from Property Taxes, Local Receipts, State Aid, and Free Cash. Instead of being shown in the General Fund, revenue from the "Other Available Funds" category is shown in the fund from which they are transferred to the General Fund.

\*\* For purposes of this analysis, the reimbursements from the enterprise funds and revolving fund are deducted from the General Fund and re-allocated within that particular fund. Accounts with an \*\* had amounts deducted from them in the General Fund.

**FY2014 FINANCIAL PLAN BY CATEGORY OF EXPENDITURE \***

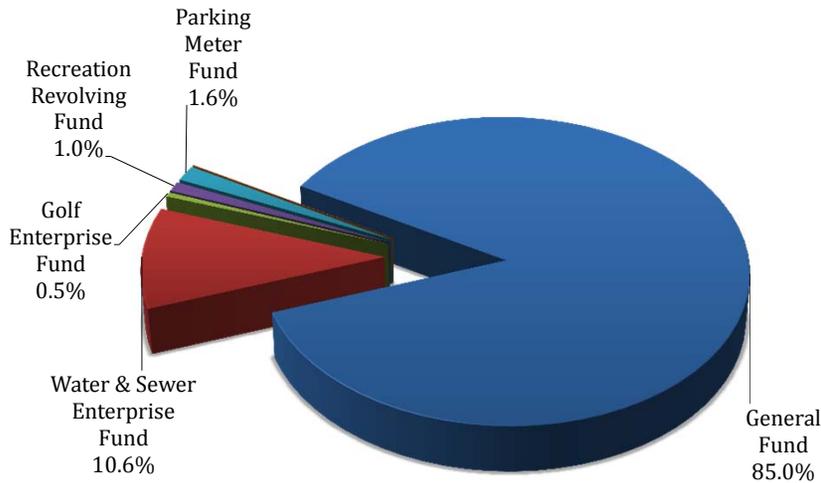
	General Fund **	Water & Sewer Enterprise Fund	Golf Course Enterprise Fund	Recreation Revolving Fund	TOTAL	% OF TOTAL
Personnel	117,720,027	2,421,523	393,170	1,619,300	122,154,020	47.5%
Services	18,672,128	311,089	129,978	308,245	19,421,440	7.5%
Supplies	3,868,135	123,020	148,200	162,235	4,301,590	1.7%
Other ***	1,219,556	8,900	67,118	34,927	1,330,501	0.5%
Utilities	5,432,006	159,123	98,462	144,044	5,833,635	2.3%
Capital Outlay	2,281,645	281,800	81,300	4,700	2,649,445	1.0%
Inter-Governmental	20,000	18,883,348	0	0	18,903,348	7.3%
Benefits ***	47,709,108	2,125,747	87,398	350,618	50,272,871	19.5%
Reserves	3,202,982	269,449	25,000	0	3,497,431	1.4%
Debt Service	9,583,111	2,330,325	179,374	0	12,092,809	4.7%
Rev.-Financed CIP (Special Approp.)	8,581,000	300,000	0	0	8,881,000	3.5%
Non-Appropriated	8,058,759	0	0	0	8,058,759	3.1%
<b>TOTAL FINANCIAL PLAN</b>	<b>226,348,457</b>	<b>27,214,322</b>	<b>1,210,000</b>	<b>2,624,069</b>	<b>257,396,848</b>	

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

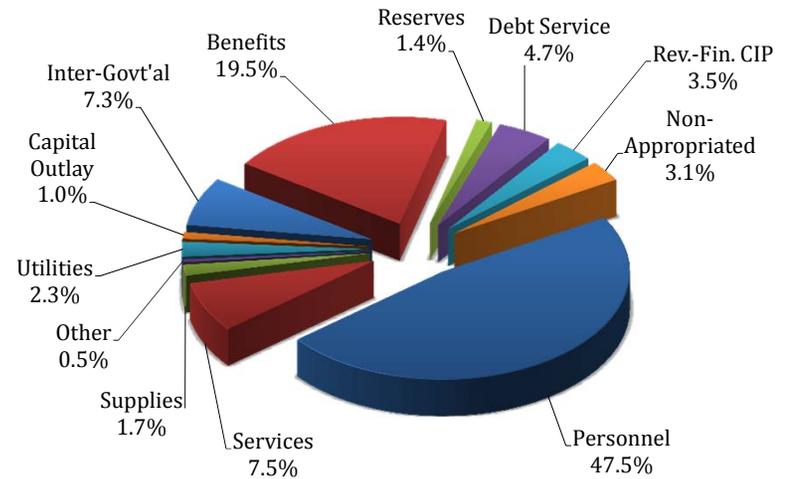
\*\* For purposes of this analysis, the General Fund includes the funds transferred from the Parking Meter Fund, Cemetery Trust, and State Library Aid Fund.

\*\*\* 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.

**FY2014 FINANCIAL PLAN BY FUND**



**FY2014 FINANCIAL PLAN BY CATEGORY**



**TOWN OF BROOKLINE  
FY2014 PROGRAM BUDGET**

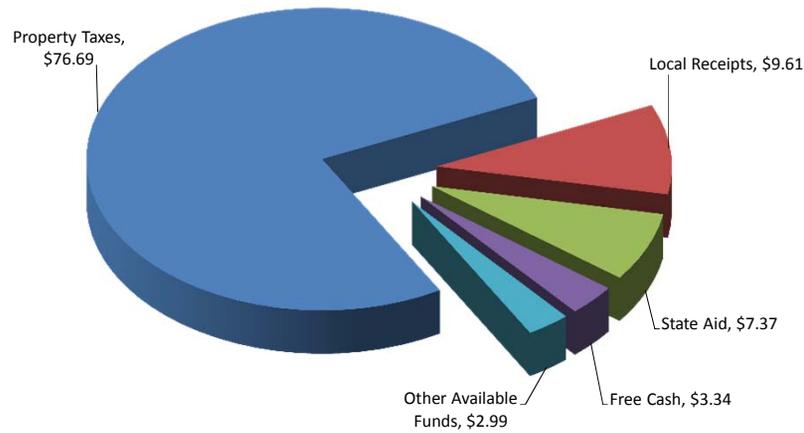
**BUDGET SUMMARIES: General Fund Budget**

**FY2014 RECOMMENDED GENERAL FUND BUDGET SUMMARY**

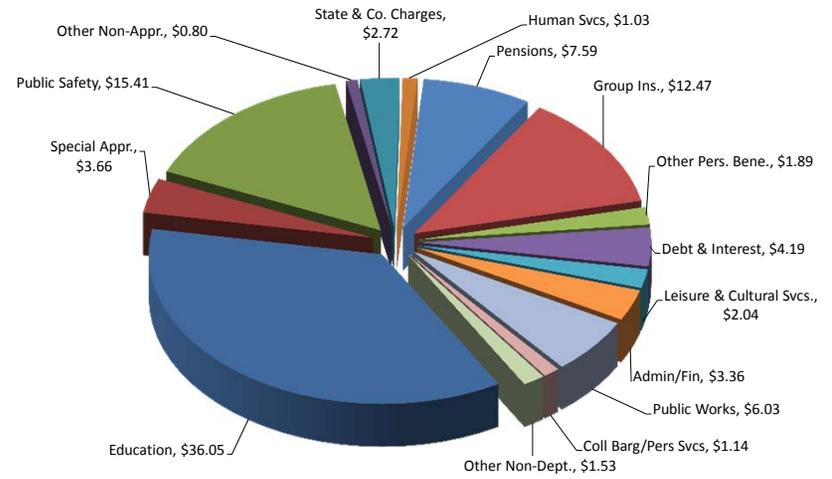
	FY2010 ACTUAL	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGET	FY2014 BUDGET	INCREASE/DECREASE	
						\$	%
<b>REVENUE</b>							
Property Tax	152,586,904	155,898,463	162,674,174	170,137,611	175,604,001	5,466,389	3.2%
Local Receipts	21,038,710	22,611,569	23,849,795	21,084,438	21,997,366	912,928	4.3%
State Aid	16,542,765	13,808,845	13,796,975	15,131,276	16,875,381	1,744,105	11.5%
Free Cash	7,053,295	4,590,079	5,380,264	5,336,413	7,655,155	2,318,741	43.5%
Other Available Funds	7,420,038	5,080,435	6,618,966	11,894,344	6,846,435	(5,047,909)	-42.4%
<b>TOTAL REVENUE</b>	<b>204,641,711</b>	<b>201,989,391</b>	<b>212,320,174</b>	<b>223,584,082</b>	<b>228,978,337</b>	<b>5,394,255</b>	<b>2.4%</b>
<b>(LESS) NON-APPROPRIATED EXPENSES</b>							
State & County Charges	5,559,230	5,576,032	5,671,508	6,087,819	6,222,733	134,914	2.2%
Tax Abatement Overlay	1,619,163	1,795,169	1,910,493	1,958,780	1,700,000	(258,780)	-13.2%
Deficits & Judgments	9,428	8,615	7,374	25,000	25,000	0	0.0%
Cherry Sheet Offsets	103,079	102,036	106,839	109,160	111,026	1,866	1.7%
<b>TOTAL NON-APPROPRIATED EXPENSES</b>	<b>7,290,900</b>	<b>7,481,852</b>	<b>7,696,214</b>	<b>8,180,759</b>	<b>8,058,759</b>	<b>(122,000)</b>	<b>-1.5%</b>
<b>AMOUNT AVAILABLE FOR APPROPRIATION</b>				<b>215,403,322</b>	<b>220,919,578</b>	<b>5,516,256</b>	<b>2.6%</b>
<b>APPROPRIATIONS</b>							
Town Departments	60,121,307	62,463,090	62,444,693	64,888,411	66,427,740	1,539,329	2.4%
School Department	69,323,844	72,043,133	75,387,189	79,079,823	82,547,188	3,467,365	4.4%
Non-Departmental Total	54,146,512	50,059,905	52,808,923	58,501,589	63,363,650	4,862,062	8.3%
General Fund Non-Departmental	51,703,029	47,742,201	50,481,512	56,208,800	60,733,770	4,524,970	8.1%
Water and Sewer Enterprise Fund Overhead *	2,046,264	1,869,338	1,867,647	1,855,987	2,125,747	269,759	14.5%
Golf Enterprise Fund Overhead *	186,349	191,161	163,852	155,037	150,416	(4,621)	-3.0%
Recreation Revolving Fund Overhead *	210,870	257,205	295,912	281,764	353,717	71,953	25.5%
<b>OPERATING BUDGET SUBTOTAL</b>	<b>183,591,663</b>	<b>184,566,128</b>	<b>190,640,805</b>	<b>202,469,822</b>	<b>212,338,579</b>	<b>9,868,757</b>	<b>4.9%</b>
Revenue-Financed CIP (Special Appropriations)	9,260,572	7,102,000	7,379,001	12,933,500	8,581,000	(4,352,500)	-33.7%
<b>TOTAL APPROPRIATIONS</b>	<b>192,852,235</b>	<b>191,668,128</b>	<b>198,019,806</b>	<b>215,403,322</b>	<b>220,919,578</b>	<b>5,516,256</b>	<b>2.6%</b>
<b>BALANCE</b>				<b>0</b>	<b>0</b>	<b>0</b>	

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

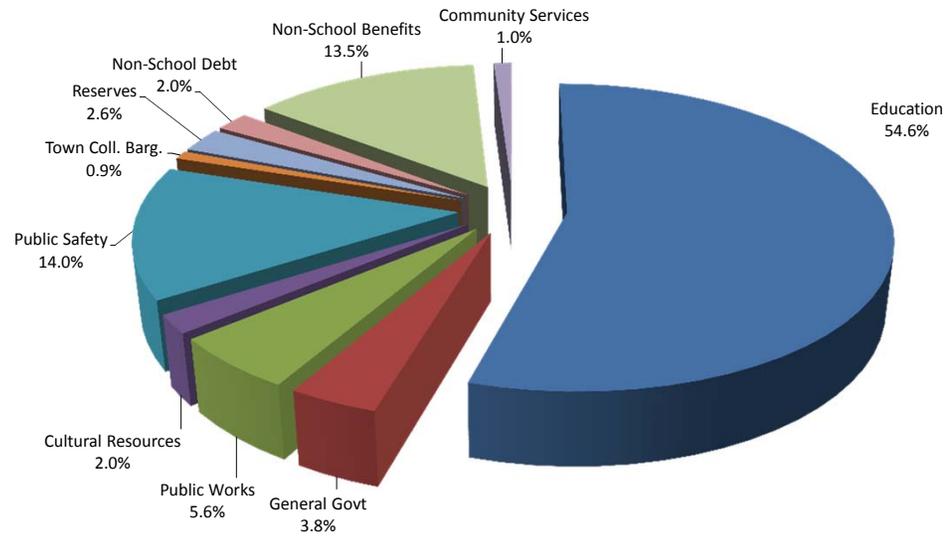
**How Each \$100 Will Be Received**



**How Each \$100 Will Be Spent**



**FULLY ALLOCATED FY2014 GENERAL FUND OPERATING BUDGET**



**FY2014 RECOMMENDED OPERATING BUDGET SUMMARY - TOTALS BY EXPENDITURE CLASSIFICATION**

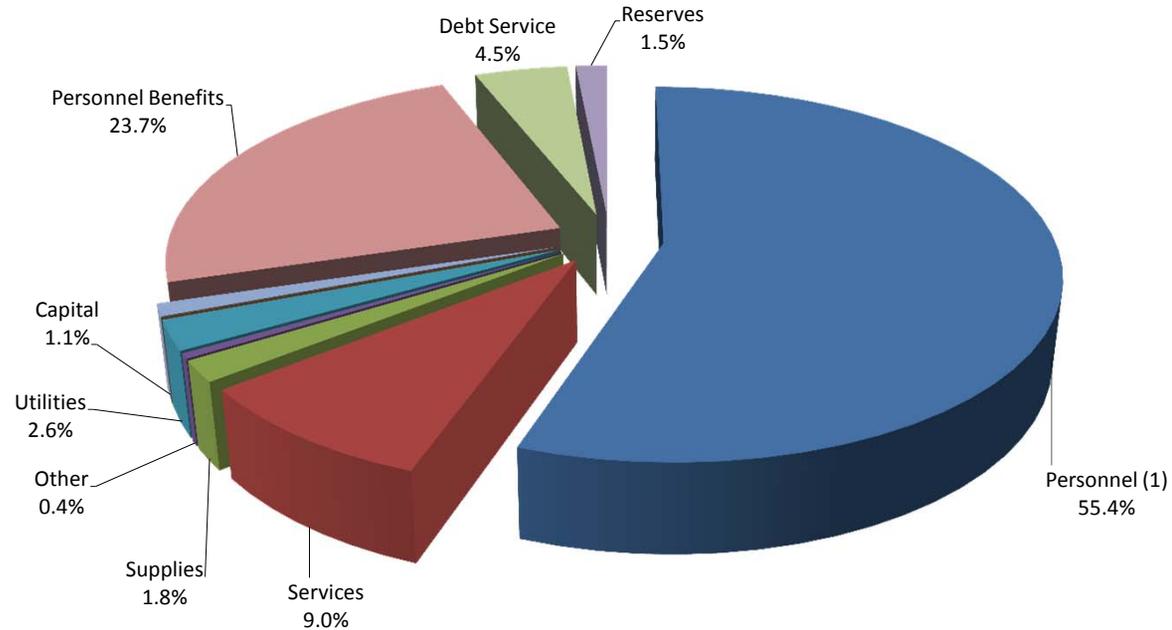
<u>CLASS OF EXPENDITURE</u>	<u>FY2010 ACTUAL</u>	<u>FY2011 ACTUAL</u>	<u>FY2012 ACTUAL</u>	<u>FY2013 BUDGET</u>	<u>FY2014 BUDGET</u>	<u>INCREASE/ DECREASE</u>	<u>% INCREASE/ DECREASE</u>
Personnel (1)	103,396,141	106,005,128	110,023,969	113,610,368	117,720,027	<b>4,109,659</b>	<b>3.6%</b>
Services	15,496,842	17,296,084	16,524,652	18,309,974	19,019,628	<b>709,653</b>	<b>3.9%</b>
Supplies	3,682,258	4,064,542	3,958,987	3,808,533	3,855,635	<b>47,102</b>	<b>1.2%</b>
Other	647,461	764,487	904,321	937,816	950,673	<b>12,857</b>	<b>1.4%</b>
Utilities	4,706,602	4,988,426	4,925,165	5,383,640	5,432,006	<b>48,366</b>	<b>0.9%</b>
Intergovernmental	20,000	20,000	20,000	20,000	20,000	<b>0</b>	<b>0.0%</b>
Capital Outlay	1,946,152	1,788,263	1,879,392	2,177,111	2,281,645	<b>104,535</b>	<b>4.8%</b>
Personnel Benefits	40,355,929	39,606,017	41,529,043	45,547,008	50,272,871	<b>4,725,864</b>	<b>10.4%</b>
Debt Service	11,886,156	9,491,021	10,112,066	10,046,874	9,583,111	<b>(463,763)</b>	<b>-4.6%</b>
Reserves (2)	1,454,122	542,159	763,210	2,628,498	3,202,982	<b>574,484</b>	<b>21.9%</b>
<b>TOTAL OPERATING BUDGET</b>	<b>183,591,662</b>	<b>184,566,128</b>	<b>190,640,805</b>	<b>202,469,822</b>	<b>212,338,578</b>	<b>9,868,756</b>	<b>4.9%</b>

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

(2) The FY10-FY12 Actuals do not include the Operating Budget Reserve Fund, as those monies are transferred to departmental budgets for expenditure.

Note: The FY13 and FY14 allocations are estimates, as the School budget is voted as a single appropriation by Town Meeting.

**FY14 OPERATING BUDGET BY CLASS OF EXPENDITURE**



**TOWN OF BROOKLINE  
FY2014 PROGRAM BUDGET**

**BUDGET SUMMARIES: Operating Budget**

**FY2014 RECOMMENDED OPERATING BUDGET SUMMARY**

SERVICE PROGRAMS	FY2010 ACTUAL	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGET	FY2014 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
<b>ADMINISTRATION AND FINANCE</b>							
<b>Selectmen</b>	<b>619,934</b>	<b>637,940</b>	<b>633,913</b>	<b>634,307</b>	<b>647,749</b>	<b>13,442</b>	<b>2.1%</b>
Personnel	603,499	619,555	617,042	613,679	619,901	6,222	1.0%
Services	5,447	6,613	6,257	6,868	14,118	7,250	105.6%
Supplies	4,475	3,600	3,446	4,000	4,000	0	0.0%
Other	3,620	5,621	5,626	6,600	7,600	1,000	15.2%
Capital	2,894	2,551	1,542	3,160	2,130	(1,030)	-32.6%
<b>Human Resources Department</b>	<b>513,823</b>	<b>485,181</b>	<b>503,323</b>	<b>509,166</b>	<b>510,979</b>	<b>1,813</b>	<b>0.4%</b>
Personnel	261,051	274,552	276,033	264,847	269,086	4,239	1.6%
Services	241,543	173,354	193,704	201,219	200,503	(716)	-0.4%
Supplies	6,471	8,500	8,287	8,500	9,000	500	5.9%
Other	2,683	27,008	23,971	31,000	31,000	0	0.0%
Capital	2,075	1,766	1,328	3,600	1,390	(2,210)	-61.4%
<b>Information Technology Department</b>	<b>1,354,537</b>	<b>1,399,699</b>	<b>1,399,122</b>	<b>1,476,132</b>	<b>1,671,960</b>	<b>195,827</b>	<b>13.3%</b>
Personnel	820,602	892,833	928,960	937,873	946,386	8,513	0.9%
Services	473,405	449,573	415,465	436,091	618,405	182,314	41.8%
Supplies	21,715	22,093	20,943	33,850	33,850	0	0.0%
Other	26,614	19,935	26,587	27,550	32,550	5,000	18.1%
Capital	12,201	15,266	7,166	40,769	40,769	0	0.0%
<b>Finance Department</b>	<b>2,982,499</b>	<b>2,959,442</b>	<b>2,986,279</b>	<b>2,978,582</b>	<b>2,848,636</b>	<b>(129,946)</b>	<b>-4.4%</b>
Personnel	1,931,792	1,949,523	1,986,907	1,976,573	1,986,207	9,634	0.5%
Services	985,148	941,789	934,330	930,566	754,949	(175,617)	-18.9%
Supplies	37,044	36,473	37,504	37,710	43,697	5,987	15.9%
Other	16,228	15,027	16,147	16,165	18,865	2,700	16.7%
Utilities	1,611	1,879	2,329	2,318	2,318	0	0.0%
Capital	10,675	14,750	9,061	15,250	42,600	27,350	179.3%
<b>Legal Services</b>	<b>754,535</b>	<b>752,925</b>	<b>842,311</b>	<b>792,813</b>	<b>801,094</b>	<b>8,281</b>	<b>1.0%</b>
Personnel	531,687	544,269	570,098	557,796	562,335	4,539	0.8%
Services	121,221	100,394	169,843	124,017	127,559	3,542	2.9%
Supplies	2,261	2,198	3,690	3,300	2,800	(500)	-15.2%
Other	96,659	102,826	97,605	104,700	105,400	700	0.7%
Capital	2,706	3,237	1,075	3,000	3,000	0	0.0%
<b>Advisory Committee</b>	<b>15,675</b>	<b>19,064</b>	<b>22,121</b>	<b>21,387</b>	<b>23,643</b>	<b>2,256</b>	<b>10.5%</b>
Personnel	14,300	17,303	20,035	18,211	20,503	2,292	12.6%
Services	0	0	0	36	0	(36)	-100.0%
Supplies	1,050	1,145	1,467	2,275	2,275	0	0.0%
Other	326	326	326	570	570	0	0.0%
Capital	0	291	293	295	295	0	0.0%
<b>Town Clerk</b>	<b>493,094</b>	<b>613,979</b>	<b>577,160</b>	<b>627,979</b>	<b>533,900</b>	<b>(94,079)</b>	<b>-15.0%</b>
Personnel	416,643	523,586	485,487	532,106	443,663	(88,443)	-16.6%
Services	63,982	73,909	77,206	78,223	77,887	(336)	-0.4%
Supplies	9,091	12,454	11,968	13,750	9,750	(4,000)	-29.1%
Other	1,145	479	1,356	1,400	1,400	0	0.0%
Capital	2,232	3,549	1,143	2,500	1,200	(1,300)	-52.0%
<b>Dept. of Planning and Cmtv. Development</b>	<b>590,488</b>	<b>642,152</b>	<b>634,154</b>	<b>624,370</b>	<b>652,202</b>	<b>27,832</b>	<b>4.5%</b>
Personnel	562,387	608,324	605,418	588,935	619,215	30,280	5.1%
Services	10,119	14,597	16,541	16,673	16,025	(648)	-3.9%
Supplies	8,857	8,980	5,279	9,212	9,212	0	0.0%
Other	4,311	3,934	3,933	4,550	4,550	0	0.0%
Capital	4,813	6,317	2,983	5,000	3,200	(1,800)	-36.0%

**TOWN OF BROOKLINE  
FY2014 PROGRAM BUDGET**

**BUDGET SUMMARIES: Operating Budget**

**FY2014 RECOMMENDED OPERATING BUDGET SUMMARY**

<b>SERVICE PROGRAMS</b>	<b>FY2010 ACTUAL</b>	<b>FY2011 ACTUAL</b>	<b>FY2012 ACTUAL</b>	<b>FY2013 BUDGET</b>	<b>FY2014 BUDGET</b>	<b>INCREASE/ DECREASE</b>	<b>% INCREASE/ DECREASE</b>
<b><u>ADMINISTRATION AND FINANCE TOTAL</u></b>	<b><u>7,324,583</u></b>	<b><u>7,510,378</u></b>	<b><u>7,598,383</u></b>	<b><u>7,664,736</u></b>	<b><u>7,690,161</u></b>	<b><u>25,425</u></b>	<b><u>0.3%</u></b>
Personnel	5,141,961	5,429,945	5,489,979	5,490,020	5,467,295	(22,725)	-0.4%
Services	1,900,865	1,760,229	1,813,346	1,793,693	1,809,446	15,753	0.9%
Supplies	90,964	95,443	92,585	112,597	114,584	1,987	1.8%
Other	151,586	175,156	175,551	192,535	201,935	9,400	4.9%
Utilities	1,611	1,879	2,329	2,318	2,318	0	0.0%
Capital	37,596	47,726	24,593	73,574	94,584	21,010	28.6%
<b><u>PUBLIC SAFETY</u></b>							
<b><u>Police Department</u></b>	<b><u>14,307,709</u></b>	<b><u>14,812,958</u></b>	<b><u>14,947,822</u></b>	<b><u>15,024,404</u></b>	<b><u>15,166,074</u></b>	<b><u>141,670</u></b>	<b><u>0.9%</u></b>
Personnel	13,068,656	13,375,772	13,500,519	13,493,275	13,570,473	77,198	0.6%
Services	325,481	365,875	366,579	371,485	385,669	14,184	3.8%
Supplies	188,034	219,390	208,095	221,750	221,750	0	0.0%
Other	62,695	62,752	67,999	59,500	64,000	4,500	7.6%
Utilities	309,428	375,695	404,016	426,110	448,897	22,787	5.3%
Capital	353,414	413,473	400,614	452,284	475,284	23,000	5.1%
<b><u>Fire Department</u></b>	<b><u>11,949,902</u></b>	<b><u>12,192,327</u></b>	<b><u>12,855,469</u></b>	<b><u>12,885,542</u></b>	<b><u>13,083,946</u></b>	<b><u>198,404</u></b>	<b><u>1.5%</u></b>
Personnel	11,340,104	11,555,654	12,203,204	12,159,742	12,217,122	57,380	0.5%
Services	89,697	129,583	152,633	144,755	154,755	10,000	6.9%
Supplies	150,048	121,023	105,981	146,260	146,260	0	0.0%
Other	22,951	22,838	25,269	27,650	27,650	0	0.0%
Utilities	227,982	241,048	240,794	247,062	247,024	(38)	0.0%
Capital	119,120	122,180	127,589	160,072	291,134	131,062	81.9%
<b><u>Building Department</u></b>	<b><u>6,630,751</u></b>	<b><u>6,868,280</u></b>	<b><u>6,823,180</u></b>	<b><u>6,878,141</u></b>	<b><u>7,036,359</u></b>	<b><u>158,218</u></b>	<b><u>2.3%</u></b>
Personnel	1,934,335	1,914,625	1,984,568	1,951,844	1,977,182	25,338	1.3%
Services	1,836,335	1,859,894	1,861,172	2,112,739	2,213,679	100,940	4.8%
Supplies	181,657	261,270	294,270	22,670	23,170	500	2.2%
Other	3,639	12,762	4,020	5,350	5,350	0	0.0%
Utilities	2,648,220	2,766,559	2,535,782	2,729,651	2,728,878	(773)	0.0%
Capital	26,565	53,172	143,367	55,887	88,100	32,213	57.6%
<b><u>PUBLIC SAFETY TOTAL</u></b>	<b><u>32,888,362</u></b>	<b><u>33,873,564</u></b>	<b><u>34,626,472</u></b>	<b><u>34,788,087</u></b>	<b><u>35,286,378</u></b>	<b><u>498,291</u></b>	<b><u>1.4%</u></b>
Personnel	26,343,095	26,846,050	27,688,291	27,604,862	27,764,778	159,916	0.6%
Services	2,251,513	2,355,352	2,380,384	2,628,979	2,754,103	125,124	4.8%
Supplies	519,739	601,683	608,346	390,680	391,180	500	0.1%
Other	89,285	98,352	97,289	92,500	97,000	4,500	4.9%
Utilities	3,185,631	3,383,302	3,180,592	3,402,823	3,424,799	21,976	0.6%
Capital	499,099	588,825	671,571	668,243	854,518	186,275	27.9%
<b><u>PUBLIC WORKS</u></b>							
<b><u>Department of Public Works</u></b>	<b><u>13,309,224</u></b>	<b><u>14,369,186</u></b>	<b><u>13,283,955</u></b>	<b><u>13,525,977</u></b>	<b><u>13,812,488</u></b>	<b><u>286,511</u></b>	<b><u>2.1%</u></b>
Personnel	7,342,673	7,575,878	7,104,392	7,266,684	7,331,492	64,808	0.9%
Services	2,993,629	3,740,289	3,316,303	3,236,871	3,391,940	155,069	4.8%
Supplies	1,040,933	1,236,319	918,943	883,075	915,750	32,675	3.7%
Other	22,729	56,386	34,391	40,900	40,900	0	0.0%
Utilities	1,002,202	1,054,628	1,205,569	1,378,447	1,412,406	33,959	2.5%
Intergovernmental	20,000	20,000	20,000	20,000	20,000	0	0.0%
Capital	887,058	685,687	684,358	700,000	700,000	0	0.0%

**TOWN OF BROOKLINE  
FY2014 PROGRAM BUDGET**

**BUDGET SUMMARIES: Operating Budget**

**FY2014 RECOMMENDED OPERATING BUDGET SUMMARY**

<b>SERVICE PROGRAMS</b>	<b>FY2010 ACTUAL</b>	<b>FY2011 ACTUAL</b>	<b>FY2012 ACTUAL</b>	<b>FY2013 BUDGET</b>	<b>FY2014 BUDGET</b>	<b>INCREASE/ DECREASE</b>	<b>% INCREASE/ DECREASE</b>
<b>CULTURAL SERVICES</b>							
<b>Library</b>	<b>3,521,560</b>	<b>3,550,657</b>	<b>3,621,074</b>	<b>3,690,996</b>	<b>3,636,885</b>	<b>(54,111)</b>	<b>-1.5%</b>
Personnel	2,569,128	2,545,841	2,554,582	2,557,357	2,560,256	2,900	0.1%
Services	122,700	129,892	157,631	167,396	173,834	6,438	3.8%
Supplies	501,068	521,933	551,929	542,520	552,460	9,940	1.8%
Other	2,950	3,246	5,148	3,700	3,700	0	0.0%
Utilities	293,207	324,590	322,796	337,922	320,634	(17,288)	-5.1%
Capital	32,507	25,156	28,987	82,101	26,000	(56,101)	-68.3%
<b>HUMAN SERVICES</b>							
<b>Health Department</b>	<b>1,097,022</b>	<b>1,100,297</b>	<b>1,158,084</b>	<b>1,129,123</b>	<b>1,254,088</b>	<b>124,965</b>	<b>11.1%</b>
Personnel	755,879	815,411	888,408	875,925	963,409	87,484	10.0%
Services	255,482	219,349	186,221	191,237	196,963	5,726	3.0%
Supplies	14,476	15,406	16,815	15,100	19,700	4,600	30.5%
Other	3,162	4,092	4,096	4,120	4,570	450	10.9%
Utilities	40,274	41,967	37,420	37,686	40,896	3,209	8.5%
Capital	27,749	4,071	25,124	5,055	28,550	23,495	464.8%
<b>Veterans' Services</b>	<b>242,235</b>	<b>281,169</b>	<b>273,859</b>	<b>292,209</b>	<b>292,074</b>	<b>(135)</b>	<b>0.0%</b>
Personnel	122,059	126,145	131,225	155,120	155,120	0	0.0%
Services	2,673	2,718	2,599	2,729	2,609	(120)	-4.4%
Supplies	650	612	613	650	650	0	0.0%
Other	116,145	151,013	138,914	133,185	133,185	0	0.0%
Capital	709	682	508	525	510	(15)	-2.9%
<b>Council on Aging</b>	<b>729,713</b>	<b>775,730</b>	<b>770,862</b>	<b>863,868</b>	<b>811,953</b>	<b>(51,915)</b>	<b>-6.0%</b>
Personnel	576,300	628,386	636,371	668,325	674,399	6,074	0.9%
Services	51,650	51,117	46,757	32,277	42,732	10,455	32.4%
Supplies	17,609	17,781	17,137	18,000	18,000	0	0.0%
Other	2,180	2,062	2,258	2,900	2,900	0	0.0%
Utilities	74,953	69,593	63,964	70,366	68,722	(1,644)	-2.3%
Capital	7,021	6,792	4,376	72,000	5,200	(66,800)	-92.8%
<b>Human Relations-Youth Resources</b>	<b>103,587</b>	<b>106,203</b>	<b>108,596</b>	<b>105,718</b>	<b>0</b>	<b>(105,718)</b>	<b>-100.0%</b>
Personnel	100,583	101,991	106,005	100,357	0	(100,357)	-100.0%
Services	525	1,559	505	1,761	0	(1,761)	-100.0%
Supplies	1,790	1,819	1,585	2,600	0	(2,600)	-100.0%
Other	141	309	124	450	0	(450)	-100.0%
Capital	548	526	376	550	0	(550)	-100.0%
<b>HUMAN SERVICES TOTAL</b>	<b>2,172,558</b>	<b>2,263,401</b>	<b>2,311,401</b>	<b>2,390,917</b>	<b>2,358,115</b>	<b>(32,802)</b>	<b>-1.4%</b>
Personnel	1,554,821	1,671,933	1,762,010	1,799,727	1,792,928	(6,798)	-0.4%
Services	310,330	274,743	236,082	228,003	242,304	14,300	6.3%
Supplies	34,525	35,618	36,150	36,350	38,350	2,000	5.5%
Other	121,628	157,476	145,391	140,655	140,655	0	0.0%
Utilities	115,227	111,560	101,384	108,052	109,618	1,565	1.4%
Capital	36,027	12,070	30,385	78,130	34,260	(43,870)	-56.2%

**TOWN OF BROOKLINE  
FY2014 PROGRAM BUDGET**

**BUDGET SUMMARIES: Operating Budget**

**FY2014 RECOMMENDED OPERATING BUDGET SUMMARY**

<b>SERVICE PROGRAMS</b>	<b>FY2010 ACTUAL</b>	<b>FY2011 ACTUAL</b>	<b>FY2012 ACTUAL</b>	<b>FY2013 BUDGET</b>	<b>FY2014 BUDGET</b>	<b>INCREASE/ DECREASE</b>	<b>% INCREASE/ DECREASE</b>
<b>LEISURE SERVICES</b>							
<b>Recreation Department</b>	<b>905,021</b>	<b>895,905</b>	<b>1,003,409</b>	<b>1,018,133</b>	<b>1,028,713</b>	<b>10,581</b>	<b>1.0%</b>
Personnel	636,885	625,032	687,310	698,397	704,520	6,123	0.9%
Services	88,934	85,038	140,566	75,897	74,982	(915)	-1.2%
Supplies	38,356	39,585	44,259	70,980	70,980	0	0.0%
Other	1,630	2,400	12,400	12,400	12,400	0	0.0%
Utilities	108,724	112,468	112,495	154,079	162,231	8,153	5.3%
Capital	30,491	31,380	6,380	6,380	3,600	(2,780)	-43.6%
Personnel Services Reserve <sup>1</sup>	0	0	0	859,565	715,000	(144,565)	-16.8%
FY12 + FY 13 Collective Bargaining Reserve <sup>2</sup>				950,000	950,000	0	
FY14 Collective Bargaining Reserve <sup>2</sup>					950,000		
<b>DEPARTMENTAL SUB-TOTAL</b>	<b>60,121,307</b>	<b>62,463,090</b>	<b>62,444,693</b>	<b>64,888,411</b>	<b>66,427,740</b>	<b>1,539,329</b>	<b>2.4%</b>
<sup>1</sup> The amounts shown for FY10 - FY12 are \$0 because these funds were transferred to departments during the fiscal year.							
<sup>2</sup> Contracts for all unions except Police are settled for FY12. None are settled for FY13.							
<b>SCHOOLS <sup>3</sup></b>							
<b>Personnel</b>	<b>69,323,844</b>	<b>72,043,133</b>	<b>75,387,189</b>	<b>79,079,823</b>	<b>82,547,188</b>	<b>3,467,365</b>	<b>4.4%</b>
Personnel	59,807,578	61,310,448	64,737,406	66,383,757	69,483,757	3,100,000	4.7%
Services	7,390,178	8,541,250	8,088,317	9,754,135	10,083,020	328,885	3.4%
Supplies	1,456,673	1,533,961	1,706,776	1,772,331	1,772,331	0	0.0%
Other	246,041	260,055	421,571	439,397	439,397	0	0.0%
Capital	423,374	397,419	433,119	568,683	568,683	0	0.0%
Reserve <sup>1</sup>	0	0	0	161,520	200,000	38,480	23.8%
<b>NON-DEPARTMENTAL</b>							
<b>Personnel Benefits</b>	<b>40,355,929</b>	<b>39,606,017</b>	<b>41,529,043</b>	<b>45,547,008</b>	<b>50,272,871</b>	<b>4,725,864</b>	<b>10.4%</b>
Pensions	13,253,562	13,975,800	14,556,225	15,767,048	17,385,688	1,618,640	10.3%
Group Health	22,983,067	19,906,659	21,546,572	23,078,372	24,791,324	1,712,952	7.4%
Health Reimbursement Account (HRA)	0	0	0	125,000	70,000	(55,000)	-44.0%
Retiree Group Health Trust Fund (OPEB's) <sup>4</sup>	650,000	2,012,531	1,801,527	2,601,928	3,514,360	912,431	35.1%
Employee Assistance Program (EAP)	25,282	25,282	25,180	28,000	28,000	0	0.0%
Group Life	128,109	129,218	129,889	130,000	132,500	2,500	1.9%
Disability Insurance	13,536	13,206	13,279	16,000	16,000	0	0.0%
Workers Comp <sup>4</sup>	1,350,000	1,350,000	1,250,000	1,200,000	1,720,000	520,000	43.3%
Public Safety IOD Medical Expenses <sup>4</sup>	300,000	325,000	300,000	560,660	400,000	(160,660)	-28.7%
Unemployment Comp <sup>4</sup>	266,000	400,000	350,000	350,000	450,000	100,000	28.6%
Medical Disabilities	15,507	20,248	26,989	30,000	40,000	10,000	33.3%
Medicare Payroll Tax	1,370,866	1,448,073	1,529,382	1,660,000	1,725,000	65,000	3.9%
<b>Debt Service</b>	<b>11,886,156</b>	<b>9,491,021</b>	<b>10,112,066</b>	<b>10,046,874</b>	<b>9,583,111</b>	<b>(463,763)</b>	<b>-4.6%</b>
Principal	7,796,867	7,264,649	7,955,436	7,428,882	7,207,338	(221,544)	-3.0%
Interest	4,077,092	2,176,113	2,142,824	2,457,992	2,215,772	(242,219)	-9.9%
Bond Anticipation Notes (BANs)	0	0	0	100,000	100,000	0	0.0%
Abatement Interest and Income	12,197	50,259	13,806	60,000	60,000	0	0.0%

<sup>3</sup> The FY13 and FY14 allocations are estimates, as the School budget is voted as a single appropriation by Town Meeting.

<sup>4</sup> The FY10-FY12 Actuals represent amounts transferred into the fund from General Fund revenues, not actual expenditures from the fund.

**TOWN OF BROOKLINE  
FY2014 PROGRAM BUDGET**

**BUDGET SUMMARIES: Operating Budget**

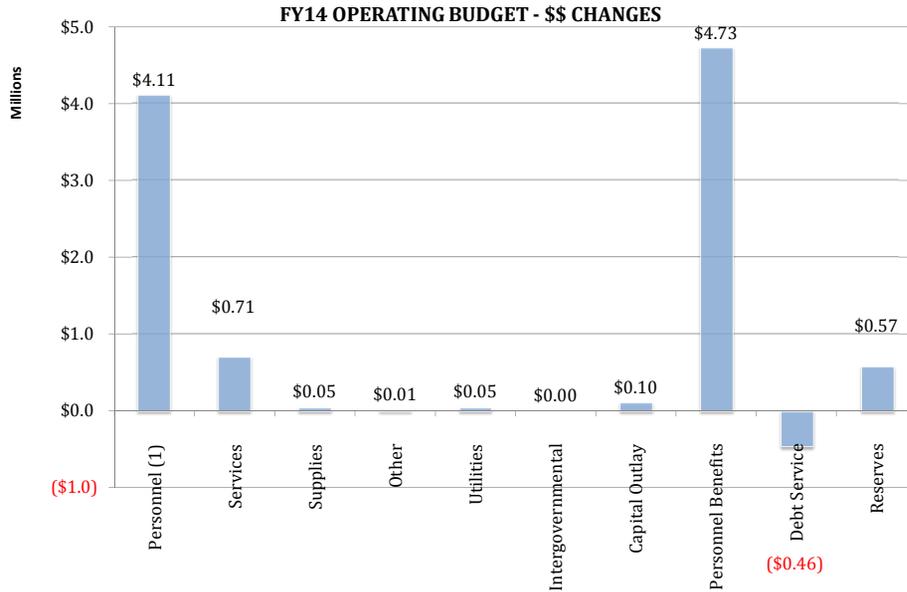
**FY2014 RECOMMENDED OPERATING BUDGET SUMMARY**

<b>SERVICE PROGRAMS</b>	<b>FY2010 ACTUAL</b>	<b>FY2011 ACTUAL</b>	<b>FY2012 ACTUAL</b>	<b>FY2013 BUDGET</b>	<b>FY2014 BUDGET</b>	<b>INCREASE/ DECREASE</b>	<b>% INCREASE/ DECREASE</b>
<b>NON-DEPARTMENTAL (con't.)</b>							
<b>Unclassified</b>	<b>1,904,427</b>	<b>962,867</b>	<b>1,167,814</b>	<b>2,907,707</b>	<b>3,507,668</b>	<b>599,961</b>	<b>20.6%</b>
Reserve Fund <sup>5</sup>	1,392,000	1,603,475	605,103	1,946,946	2,028,761	81,815	4.2%
Liability/Catastrophe Fund	1,443,397	455,500	141,959	253,669	154,115	(99,554)	-39.2%
Stabilization Fund	0	71,868	253,092	0	250,000	250,000	-
Affordable Housing Trust Fund	0	0	355,264	251,363	555,106	303,743	120.8%
General Insurance	286,128	251,526	248,469	275,000	335,000	60,000	21.8%
Audit & Professional Services	135,900	138,560	129,335	130,000	130,000	0	0.0%
Contingency	10,725	14,791	12,895	15,000	15,000	0	0.0%
Out of State Travel	434	0	1,403	3,000	3,000	0	0.0%
Printing of Reports / Town Meeting Costs	16,665	19,205	14,219	20,000	25,000	5,000	25.0%
MMA Dues	11,178	11,417	11,178	12,729	11,686	(1,043)	-8.2%
<b>NON-DEPARTMENTAL TOTAL</b>	<b>54,146,512</b>	<b>50,059,905</b>	<b>52,808,923</b>	<b>58,501,589</b>	<b>63,363,650</b>	<b>4,862,062</b>	<b>8.3%</b>
<b>TOTAL OPERATING BUDGET</b>	<b>183,591,662</b>	<b>184,566,128</b>	<b>190,640,805</b>	<b>202,469,822</b>	<b>212,338,578</b>	<b>9,868,756</b>	<b>4.9%</b>

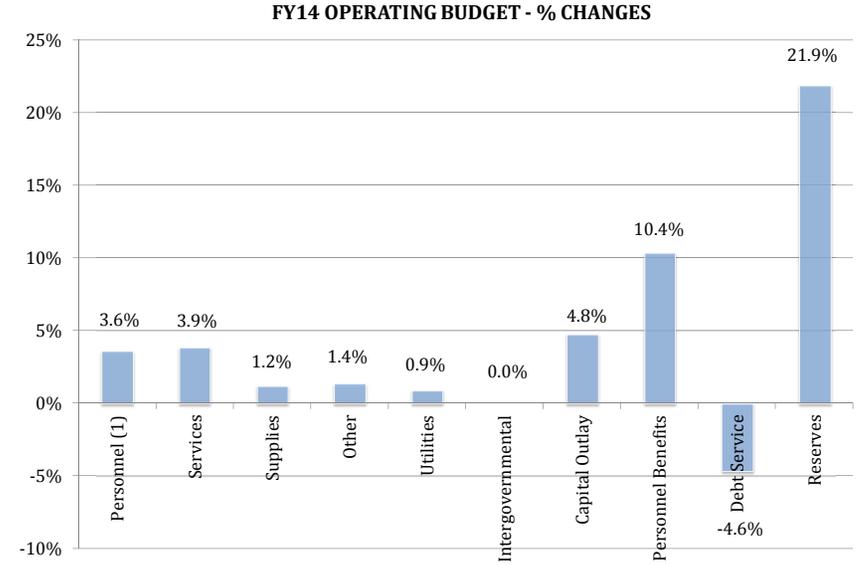
<sup>5</sup> The amounts shown for FY10 -FY12 are for information purposes only, as these funds are transferred to departments during the fiscal year and accounted for in their expenditure total.

**TOWN OF BROOKLINE  
FY2014 PROGRAM BUDGET**

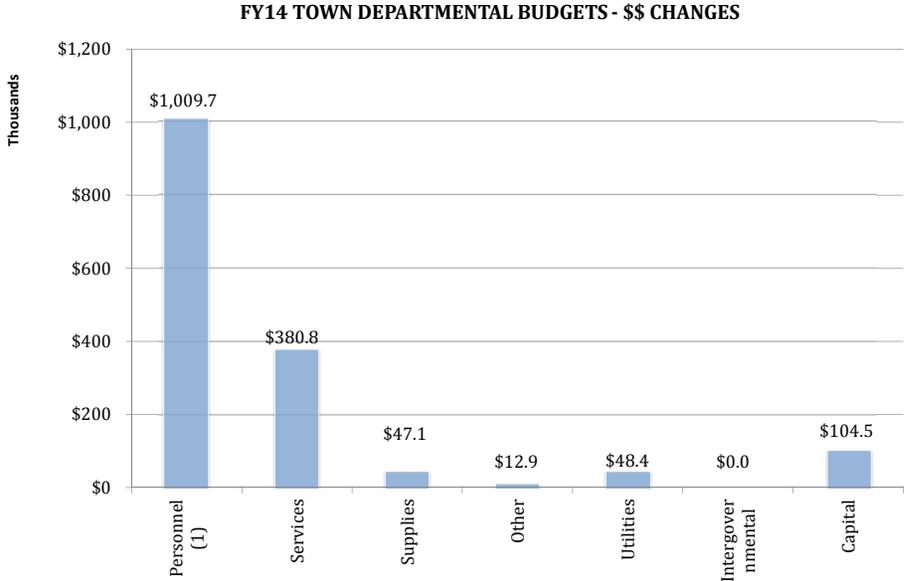
**BUDGET SUMMARIES: Operating Budget**



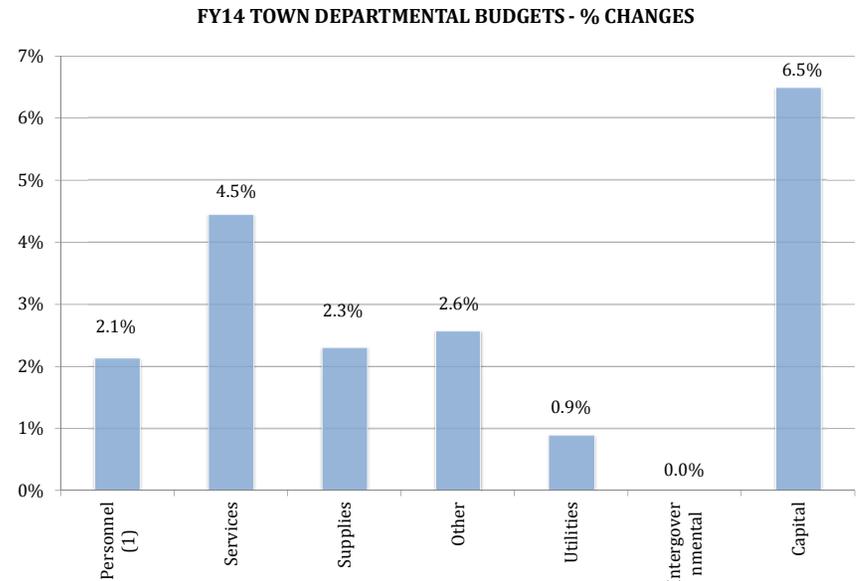
(1) Includes the Personnel Services Reserve and the Collective Bargaining Reserve



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



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



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

SUMMARY OF FY2014 OPERATING BUDGET CHANGES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
<b>Selectmen</b>	<b>13,442</b> <b>2.1%</b>	
	6,222	Personnel Fixed Costs
	(250)	Data Processing Equipment Repair and Maintenance
	7,500	Credit Card Service Charges
	1,000	Education/Training/Conferences
	(1,030)	Capital
<b>Human Resources Department</b>	<b>1,813</b> <b>0.4%</b>	
	4,239	Personnel Fixed Costs
	(216)	Data Processing Equipment Repair and Maintenance
	(500)	Advertising Services
	500	Office Supplies
	(2,210)	Capital
<b>Information Technology Department</b>	<b>195,827</b> <b>13.3%</b>	
	8,513	Personnel Fixed Costs
	15,088	Data Processing Equipment Repair and Maintenance
	47,226	Data Processing Software Maintenance
	(35,000)	Professional/Technical Services
	5,000	Education/Training/Conferences
	205,000	Telecomm (Moved from Purchasing budget)
	(50,000)	Credit Card Service Charges (E-Commerce) (Moved to Treasurer's + DPW budgets)
<b>Finance Department</b>	<b>(129,945)</b> <b>-4.4%</b>	
<i>Comptroller</i>	<b>29,304</b> <b>5.9%</b>	
	1,052	Personnel Fixed Costs
	(540)	Data Processing Equipment Repair and Maintenance
	(500)	Data Communication Lines
	30,546	Computer Software Repair and Maintenance (MUNIS financial system)
	(54)	Copier Lease
	1,600	Education/Training/Conferences
	(2,800)	Capital
<i>Purchasing</i>	<b>(202,585)</b> <b>-24.1%</b>	
	1,409	Personnel Fixed Costs
	(216)	Data Processing Equipment Repair and Maintenance
	(225,000)	Telecomm (Moved to Information Technology Department budget)
	720	Wireless Communications
	(198)	Copier Service
	20,700	Capital

**SUMMARY OF FY2014 OPERATING BUDGET CHANGES**

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
<i>Assessors</i>	<b>2,696</b> <b>0.4%</b>	
	2,791	Personnel Fixed Costs
	400	Office Equipment Repair and Maintenance
	1,305	Software Service Contract
	(1,200)	Data Processing Repair and Maintenance
	(600)	Capital
<i>Treasurer</i>	<b>40,639</b> <b>4.0%</b>	
	4,382	Personnel Fixed Costs
	20,610	Data Processing Software Maintenance
	(52,160)	Financial Services (Payroll moved in-house)
	4,500	Banking Services
	900	Subscriptions
	(730)	Data Processing Equipment Repair and Maintenance
	46,000	Credit Card Service Charges (moved from Information Technology Department)
	1,100	Education/Training/Conferences
	5,987	Office Supplies
	10,050	Capital
<b>Legal Services</b>	<b>8,281</b> <b>1.0%</b>	
	4,540	Personnel Fixed Costs
	(288)	Data Processing Equipment Repair and Maintenance
	(1,481)	Data Processing Software Maintenance
	599	Copy Equipment Lease
	2,712	Litigation Costs
	2,000	Subscriptions
	(500)	Office Supplies
	700	Professional Dues and Membership
<b>Advisory Committee</b>	<b>2,256</b> <b>10.5%</b>	
	(348)	Personnel Fixed Costs
	2,640	Increase FTE from 0.35 to 0.40
	(36)	Data Processing Equipment Repair and Maintenance
<b>Town Clerk</b>	<b>(94,079)</b> <b>-15.0%</b>	
	(94,000)	Election Workers - 1 Election in FY14 versus 3 in FY13
	5,200	Increase in rates for Election Workers
	357	Personnel Fixed Costs
	(336)	Data Processing Equipment Repair and Maintenance
	(4,000)	Meals and Receptions - 1 Election in FY14 versus 3 in FY13
	(1,300)	Capital

**SUMMARY OF FY2014 OPERATING BUDGET CHANGES**

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
<b>Dept. of Planning &amp; Cmty. Development</b>	<b>27,832</b> 4.5%	
	3,774	Personnel Fixed Costs
	26,506	Reduction in CDBG Charge-Off
	(648)	Data Processing Equipment Repair and Maintenance
	(1,800)	Capital
<b>Police Department</b>	<b>141,670</b> 0.9%	
	77,198	Personnel Fixed Costs
	(16,200)	Computer Software Repair and Maintenance
	4,152	Copy Equipment Lease
	(3,000)	Telecomm
	60,032	Professional/Technical Service
	(8,800)	Wireless Communications
	(22,000)	Printing Services
	10,000	Public Safety Supplies
	(10,000)	Uniforms and Protective Clothing
	3,000	Education/Training/Conferences
	1,500	Dues/Memberships
	19,995	Electricity
	2,403	Natural Gas
	389	Water and Sewer
	23,000	Capital
<b>Fire Department</b>	<b>198,404</b> 1.5%	
	57,380	Personnel Fixed Costs
	500	Public Safety Equipment Repair and Maintenance
	(500)	Printing Services
	2,200	Office Supplies
	(3,200)	Data Processing Supplies
	1,000	General Supplies
	10,000	Motor Vehicle/Equipment Repair
	510	Electricity
	89	Natural Gas
	300	Generator Fuel
	(936)	Water and Sewer
	131,062	Capital
<b>Building Department</b>	<b>158,218</b> 2.3%	
	5,763	Personnel Fixed Costs
	19,575	Pest Control Technician (0.49 FTE) (Offset by a reduction in Repair and Maintenance)
	6,228	Building Repair and Maintenance - Town
	15,491	Building Repair and Maintenance - Schools
	15,933	Building Cleaning Services
	65,000	Hazardous Materials Services (Moved from CIP)
	(1,712)	Copier Service

SUMMARY OF FY2014 OPERATING BUDGET CHANGES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
<b>Building (con't.)</b>		
	500	Office Supplies
	1,444	Electricity-Town
	9,706	Electricity-Schools
	(16,806)	Water and Sewer- Town
	4,883	Water and Sewer- School
	32,213	Capital
<b>Department of Public Works</b>	<b>286,511</b> <b>2.1%</b>	
	19,931	Personnel Fixed Costs
	500	Student Intern
	5,000	Overtime (Cemetery)
	23,813	Annualization of Transportation Division C-5 Admin Assistant (+0.5 FTE)
	3,306	Upgrade Working Foreman Highway (LN-6) to Construction Supervisor (GN-9)
	6,129	Upgrade Park Maintenance Craftsman (LN-3) to Zone Manager (LN-6)
	6,129	Upgrade Park Maintenance Craftsman (LN-3) to Forestry Zone Manager (LN-6)
	4,800	Data Processing Software Maintenance
	1,470	Copier Lease
	5,000	Motor Vehicle/Equipment Rentals and Leases
	33,000	Data Storage Services (Parking Meters)
	40,000	Solid Waste Disposal Contract
	19,000	Credit Card Service Charges (\$4,000 moved from Information Technology Dept. budget)
	11,000	Wireless Communications
	799	Landscaping Services
	40,000	Professional/Technical Services (Taxi consultant)
	1,000	Office Supplies
	(2,000)	Equipment Maintenance Supplies
	13,675	Parking Meter Parts/Supplies
	(30,000)	Recycling Supplies
	10,000	Custodial Supplies
	5,000	Snow and Ice Control Supplies
	7,000	Construction Supplies
	28,000	Motor Vehicle Supplies
	12,355	Electricity
	(3,317)	Natural Gas
	24,921	Water
<b>Library</b>	<b>(54,111)</b> <b>-1.5%</b>	
	2,900	Personnel Fixed Costs
	4,528	Cataloging Services (Minuteman Library Network)
	1,910	Data Processing Software Maintenance
	9,940	Library Materials
	(13,072)	Electricity
	865	Natural Gas
	(5,081)	Water
	(56,101)	Capital

**SUMMARY OF FY2014 OPERATING BUDGET CHANGES**

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
<b>Health Department</b>	<b>124,965</b>	
	<b>11.1%</b>	
	3,935	Personnel Fixed Costs
	28,191	Part-Time (0.49 FTE) Senior Public Health Inspector GN-11
	(72,916)	Eliminate Human Services Coordinator
	80,904	Add Human Relations/Human Services Administrator
	47,369	Add Human Services Specialist
	(936)	Data Processing Equipment Repair and Maintenance
	900	Professional / Technical Services
	3,222	Mental Health Program
	540	Wireless Communications
	2,000	Advertising Services
	1,100	Office Supplies
	3,500	Special Program Supplies
	150	Professional Dues and Membership
	300	Auto Reimbursement
2,905	Electricity	
109	Natural Gas	
196	Water and Sewer	
23,495	Capital	
<b>Veterans' Services</b>	<b>(135)</b>	
	<b>0.0%</b>	
	(120)	Data Processing Equipment Repair and Maintenance
	(15)	Capital
<b>Council on Aging</b>	<b>(51,915)</b>	
	<b>-6.0%</b>	
	5,628	Personnel Fixed Costs
	(27,959)	Eliminate Part-Time (0.53 FTE) Clinical Social Worker II (T-3)
	28,406	Add Part-Time (0.70 FTE) Clinical Social Worker I (T-1)
	(761)	Data Processing Equipment Repair and Maintenance
	(567)	Photocopy Service
	11,783	Building Cleaning
	2,000	Building Maintenance Supplies
	(2,000)	Custodial Supplies
	(1,753)	Electricity
	126	Natural Gas
	(17)	Water
(66,800)	Capital	
<b>Human Relations - Youth Resources</b>	<b>(105,718)</b>	
	<b>-100.0%</b>	
	(99,257)	Elimination of Director (D-4) (Part of re-org. with Health & Human Services Dept.)
	(1,100)	Longevity
	(221)	Data Processing Equipment Repair and Maintenance
	(540)	Wireless Communications (Moved to Health and Human Services Budget)
(1,000)	Advertising Services (Moved to Health and Human Services Budget)	

SUMMARY OF FY2014 OPERATING BUDGET CHANGES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
<b>Human Relations - Youth Resources (Con't.)</b>		
	(800)	Office Supplies (Moved to Health and Human Services Budget)
	(1,500)	Special Program Supplies (Moved to Health and Human Services Budget)
	(300)	Books and Periodicals (Moved to Health and Human Services Budget)
	(300)	Auto Reimbursement (Moved to Health and Human Services Budget)
	(150)	Dues/Memberships (Moved to Health and Human Services Budget)
	(550)	Capital (Moved to Health and Human Services Budget)
<b>Recreation Department</b>	<b>10,581</b> 1.0%	
	6,123	Personnel Fixed Costs
	(915)	Data Processing Equipment Repair and Maintenance
	833	Electricity
	7,320	Natural Gas
	(2,780)	Capital
<b>Schools</b>	<b>3,467,364</b> 4.4%	
	3,467,364	School Budget
<b>Personnel Benefits</b>	<b>4,725,864</b> 10.4%	
	1,618,640	Pensions
	1,712,952	Group Health Insurance
	(55,000)	Health Reimbursement Account (HRA)
	912,431	Retiree Group Health Trust Fund (OPEB's)
	2,500	Group Life Insurance
	520,000	Workers Compensation
	100,000	Unemployment
	(160,660)	Public Safety IOD Medical Expenses
	10,000	Medical Disabilities
	65,000	Medicare Payroll Tax
<b>Debt and Interest</b>	<b>(463,763)</b> -4.6%	
	(215,044)	Principal
	(248,719)	Interest
<b>Unclassified</b>	<b>599,961</b> 20.6%	
	81,815	Reserve Fund
	(99,554)	Liability/Catastrophe Fund
	303,743	Affordable Housing Trust Fund
	250,000	Stabilization Fund
	60,000	General Insurance
	5,000	Printing of Reports / Town Meeting Costs
	(1,043)	MMA Dues

SUMMARY OF FY2014 OPERATING BUDGET CHANGES

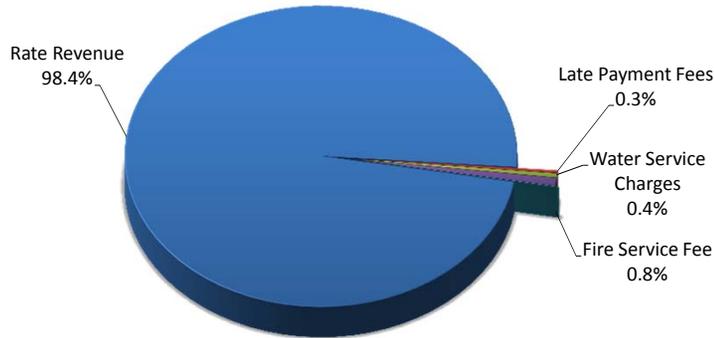
<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Personnel Reserves	805,435	
	(144,565)	Personnel Services Reserve
	950,000	Collective Bargaining Reserve
<b>OPERATING BUDGET GRAND TOTAL</b>	<b>9,868,756</b> 4.9%	

**FY2014 RECOMMENDED WATER & SEWER ENTERPRISE FUND SUMMARY**

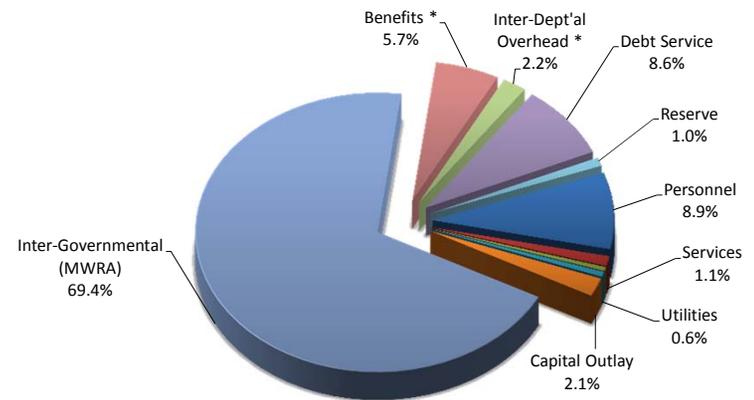
	FY2010 ACTUAL	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGET	FY2014 BUDGET	INCREASE/DECREASE	
						\$	%
<b>REVENUE</b>							
Rate Revenue	22,763,502	24,008,193	24,485,212	25,894,330	26,777,322	882,992	3.4%
Late Payment Fees	86,450	80,953	79,727	80,000	80,000	0	0.0%
Water Service Charges	122,766	113,253	92,059	115,500	115,500	0	0.0%
Fire Service Fee	0	0	219,792	225,000	225,000	0	0.0%
Misc.	20,088	64,030	137,825	16,500	16,500	0	0.0%
<b>TOTAL REVENUE</b>	<b>22,992,806</b>	<b>24,266,429</b>	<b>25,014,615</b>	<b>26,331,330</b>	<b>27,214,322</b>	<b>882,992</b>	<b>3.4%</b>
<b>EXPENDITURES</b>							
Personnel	2,088,818	2,198,119	2,244,604	2,339,744	2,421,523	81,780	3.5%
Services	236,051	254,251	248,768	316,089	311,089	(5,000)	-1.6%
Supplies	101,858	108,421	89,428	123,020	123,020	0	0.0%
Other	4,890	4,878	9,649	6,400	8,900	2,500	39.1%
Utilities	99,878	141,109	129,714	162,488	159,123	(3,365)	-2.1%
Capital Outlay	232,592	124,214	218,302	670,650	581,800	(88,850)	-13.2%
Inter-Governmental (MWRA)	16,073,259	16,606,543	17,254,508	18,220,842	18,883,348	662,506	3.6%
Benefits *	1,394,604	1,324,325	1,304,915	1,293,255	1,544,425	251,169	19.4%
Inter-Departmental Overhead *	651,661	545,013	562,732	562,732	581,322	18,590	3.3%
Debt Service	2,404,631	2,495,198	2,321,242	2,375,404	2,330,325	(45,079)	-1.9%
Reserve	0	0	0	260,706	269,449	8,743	3.4%
<b>TOTAL EXPENDITURE</b>	<b>23,288,242</b>	<b>23,802,072</b>	<b>24,383,862</b>	<b>26,331,330</b>	<b>27,214,322</b>	<b>882,992</b>	<b>3.4%</b>
<b>BALANCE</b>				<b>0</b>	<b>0</b>	<b>0</b>	

\* 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.

**FY2014 WATER & SEWER ENTERPRISE FUND - REVENUES**



**FY2014 WATER & SEWER ENTERPRISE FUND - EXPENDITURES**



**SUMMARY OF FY2014 WATER & SEWER ENTERPRISE FUND CHANGES**

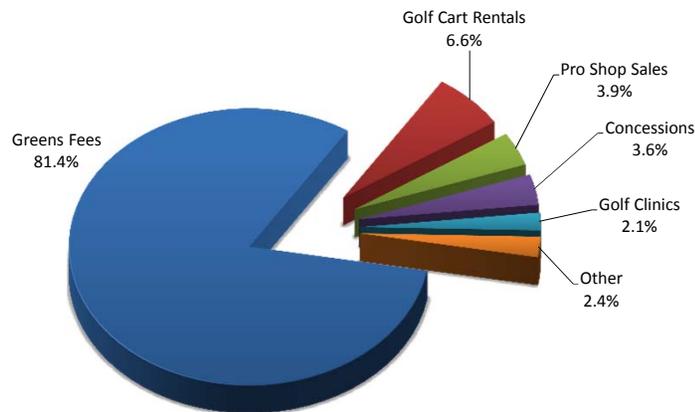
<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Water and Sewer Enterprise Fund	<b>882,992</b> 3.4%	
	2,623	Personnel Fixed Costs
	45,656	Collective Bargaining
	1,500	Sick Buyouts
	6,000	Vacation Buyouts
	26,000	A-Day Buyouts
	(5,000)	E-Commerce
	2,500	Professional Dues and Membership
	246,362	MWRA Water Assessment
	416,144	MWRA Sewer Assessment
	269,759	Reimbursement to General Fund
	8,743	Reserve
	(45,079)	Debt Service
	(712)	Electricity
	(2,056)	Natural Gas
	(597)	Water/Sewer
	(88,850)	Capital
<b>WATER &amp; SEWER ENTERPRISE FUND TOTAL</b>	<b>882,992</b> 3.4%	

**FY2014 RECOMMENDED GOLF COURSE ENTERPRISE FUND SUMMARY**

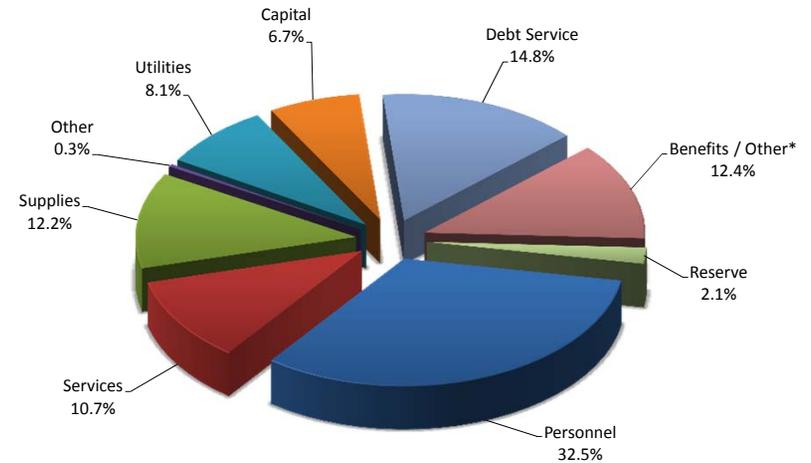
	FY2010 ACTUAL	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGET	FY2014 BUDGET	INCREASE/DECREASE	
						\$	%
<b>REVENUE</b>							
Greens Fees	933,544	915,530	970,239	984,000	985,000	1,000	0.1%
Golf Cart Rentals	75,375	79,033	83,282	75,000	80,000	5,000	6.7%
Pro Shop Sales	53,258	45,148	49,891	44,000	47,740	3,740	8.5%
Concessions	25,857	30,431	36,785	42,000	43,260	1,260	3.0%
Golf Clinics	22,408	24,499	21,386	30,000	25,000	(5,000)	-16.7%
Other	22,534	28,729	37,361	29,000	29,000	0	0.0%
<b>TOTAL REVENUE</b>	<b>1,132,976</b>	<b>1,123,370</b>	<b>1,198,944</b>	<b>1,204,000</b>	<b>1,210,000</b>	<b>6,000</b>	<b>0.5%</b>
<b>EXPENDITURES</b>							
Personnel	422,673	400,678	360,433	380,393	393,170	12,777	3.4%
Services	111,393	109,206	135,097	121,566	129,978	8,412	6.9%
Supplies	107,105	90,967	153,469	148,200	148,200	0	0.0%
Other	9,432	2,427	2,205	4,100	4,100	0	0.0%
Utilities	55,999	84,295	75,775	93,385	98,462	5,077	5.4%
Capital Outlay	83,394	94,235	74,936	83,900	81,300	(2,600)	-3.1%
Debt Service	184,484	189,130	179,104	191,484	179,374	(12,110)	-6.3%
Benefits / Other*	125,975	138,164	131,152	124,991	150,416	25,425	20.3%
Town Fee (Transfer to Town for general use) *	60,374	52,997	32,700	30,046	0	(30,046)	-100.0%
Reserve	0	0	0	25,935	25,000	(935)	-3.6%
<b>TOTAL EXPENDITURE</b>	<b>1,160,829</b>	<b>1,162,099</b>	<b>1,144,871</b>	<b>1,204,000</b>	<b>1,210,000</b>	<b>6,000</b>	<b>0.5%</b>
<b>BALANCE</b>				<b>0</b>	<b>0</b>	<b>0</b>	

\* 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.

**FY2014 GOLF COURSE ENTERPRISE FUND - REVENUES**



**FY2014 GOLF COURSE ENTERPRISE FUND - EXPENDITURES**



**SUMMARY OF FY2014 GOLF COURSE ENTERPRISE FUND CHANGES**

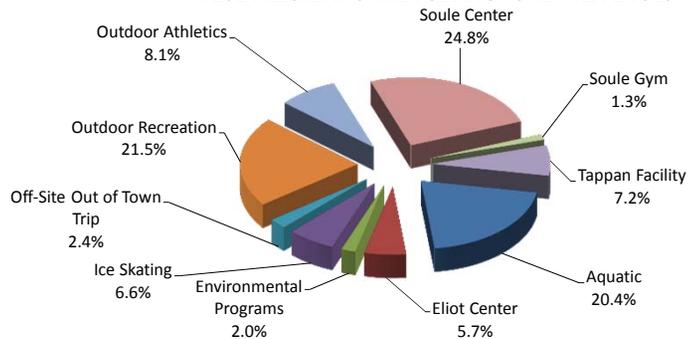
<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Golf Enterprise Fund	<b>6,000</b> <b>0.5%</b>	
	1,833	Personnel Fixed Costs
	6,645	Collective Bargaining
	4,300	A-Day Buyouts
	190	Cable TV
	107	Copier Lease
	(100)	Photocopy Service Contract
	65	Computer Hardware Rental
	(650)	Data Communication Lines
	8,800	Contracted Services
	220	Electricity
	1,775	Gasoline
	1,165	Diesel Fuel
	1,917	Water/Sewer
	(4,622)	Reimbursement to General Fund
	(13,045)	Debt Service
	(2,600)	Capital
<b>GOLF COURSE ENTERPRISE FUND TOTAL</b>	<b>6,000</b> <b>0.5%</b>	

**FY2014 RECOMMENDED RECREATION REVOLVING FUND SUMMARY**

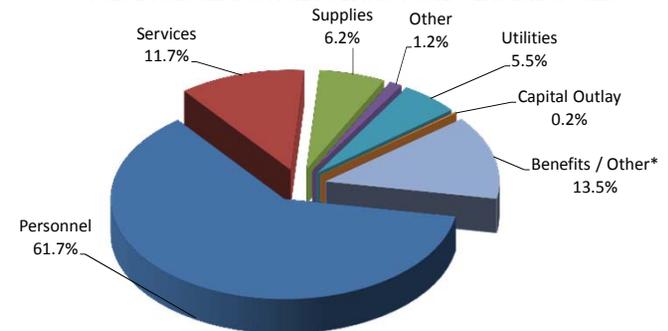
	FY2010 ACTUAL	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGET	FY2014 BUDGET	INCREASE/DECREASE	
						\$	%
<b>REVENUE</b>							
Adult Programs	16,671	14,745	0	0	0	0	-
Aquatic	445,541	489,731	524,847	489,000	535,000	46,000	9.4%
Community Programs	13,389	21,041	0	0	0	0	-
Eliot Center	0	0	149,791	175,142	149,609	(25,533)	-14.6%
Environmental Programs	36,743	47,533	49,334	50,000	52,030	2,030	4.1%
Ice Skating	145,632	151,207	153,113	151,206	172,724	21,518	14.2%
Off-Site Out of Town Trip	0	0	0	84,851	63,619	(21,232)	-25.0%
Outdoor Recreation	0	0	535,072	464,987	563,317	98,330	21.1%
Outdoor Athletics	0	0	213,514	169,491	213,479	43,988	26.0%
Permits	88,182	103,695	0	0	0	0	-
School-Based Programs	537,654	582,567	0	0	0	0	-
Soule Center	0	0	453,534	582,000	650,930	68,930	11.8%
Soule Gym	0	0	39,482	73,165	34,438	(38,727)	-52.9%
Summer Camp	245,415	310,623	0	0	0	0	-
Tappan Facility	0	0	141,410	148,813	188,923	40,110	27.0%
Teen Programs	53,867	63,098	0	0	0	0	-
Tennis/Open Basketball Programs	5,978	22,080	0	0	0	0	-
Youth Programs	204,669	296,789	0	0	0	0	-
Misc Revenue	34,997	51,433	(49,841)	0	0	0	-
<b>TOTAL REVENUE</b>	<b>1,828,738</b>	<b>2,154,542</b>	<b>2,210,256</b>	<b>2,388,655</b>	<b>2,624,069</b>	<b>235,414</b>	<b>9.9%</b>
<b>EXPENDITURES</b>							
Personnel	1,140,786	1,274,503	1,535,021	1,446,245	1,619,300	173,055	12.0%
Services	183,528	219,113	261,819	311,519	308,245	(3,275)	-1.1%
Supplies	135,120	140,941	212,147	159,644	162,235	2,591	1.6%
Other	19,372	40,584	42,310	52,938	31,828	(21,110)	-39.9%
Utilities	32,740	27,467	134,115	115,176	144,044	28,869	25.1%
Capital Outlay	8,595	41,514	77,449	21,369	4,700	(16,669)	-78.0%
Benefits / Other*	210,870	257,205	295,912	281,764	353,717	71,953	25.5%
<b>TOTAL EXPENDITURE</b>	<b>1,731,011</b>	<b>2,001,327</b>	<b>2,558,774</b>	<b>2,388,655</b>	<b>2,624,069</b>	<b>235,414</b>	<b>9.9%</b>
<b>BALANCE</b>				<b>0</b>	<b>0</b>	<b>0</b>	

\* 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.

**FY2014 RECREATION REVOLVING FUND - REVENUES**



**FY2014 RECREATION REVOLVING FUND - EXPENDITURES**



**SUMMARY OF FY2014 RECREATION REVOLVING FUND CHANGES**

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Recreation Revolving Fund	<b>235,414</b> 9.9%	
	4,929	Personnel Fixed Costs
	42,970	Add Building Custodian (MN-2)
	25,000	Add Part-Time (0.80 FTE) Lead Teacher (GN-4)
	(23,960)	Eliminate Part-Time (0.80 FTE) After School Director
	30,191	Add Part-Time (0.80 FTE) Senior Clerk Typist (C-4)
	45,885	Part-Time Salaries
	5,500	Sick Buyouts
	7,000	Vacation Buyouts
	4,200	A-Day Buyouts
	31,340	Collective Bargaining
	11,500	Skating Rink Repair and Maintenance
	1,798	Copier Equipment Rental/Lease
	(90)	Photocopy Service Contract
	5,400	Computer Hardware Rental
	(13,447)	Transportation Rentals/Leases
	(7,321)	Building Cleaning Service
	750	General Consulting Services
	(22,850)	Professional / Technical Service
	(3,430)	Field Trips
	1,660	Wireless Communications
	(100)	Printing
	145	Advertising
	5,985	Recreation Services
	3,960	Athletic Event Officials
	12,865	Entertainers/Lecturers
	(100)	Laundry Services
	(3,450)	Special Program Supplies
	(619)	Meals and Receptions
	4,500	Food Service Supplies
	(2,000)	Food Non-Reimbursable
	(2,690)	Medical Supplies
	6,850	Recreation Supplies
	(4,560)	Education/Training/Conferences
	(11,750)	Travel
	(4,800)	Professional Dues and Membership
	16,190	Electricity
	(5,386)	Natural Gas
	3,000	Propane
	15,065	Water/Sewer
	(16,669)	Capital
	71,953	Reimbursement to General Fund
<b>RECREATION REVOLVING FUND TOTAL</b>	<b>235,414</b> 9.9%	

**TOWN OF BROOKLINE  
FY2014 PROGRAM BUDGET**

**CAPITAL OUTLAY SUMMARY**

<b>PROGRAM</b>	<b>ITEM REQUESTED</b>	<b>AMOUNT</b>
<i>Selectmen</i>	8 Leased PC's / 2 Laptops	2,130
	<b>Selectmen Total</b>	<b>2,130</b>
<i>Human Resources Department</i>	6 Leased PC's	1,390
	<b>Human Resources Department Total</b>	<b>1,390</b>
<i>Information Technology Department</i>	18 Leased PC's / Laptops	5,100
	Data Processing Equipment	35,669
	<b>Information Technology Department Total</b>	<b>40,769</b>
<i>Finance Department</i>		
Comptroller	10 Leased PC's	1,800
	Printer	2,000
Purchasing	5 Leased PC's / Laptops	1,100
	1 Ford Transit Van	22,000
Assessors	10 Leased PC's	2,100
Treasurer	10 Leased PC's	2,300
	Equipment (Related to move to In-House Payroll)	11,300
	<b>Finance Department Total</b>	<b>42,600</b>
<i>Legal Services</i>	8 Leased PC's / Laptops	3,000
	<b>Legal Services Total</b>	<b>3,000</b>
<i>Advisory Committee</i>	1 Leased PC	295
	<b>Advisory Committee Total</b>	<b>295</b>
<i>Town Clerk</i>	6 Leased PC's	1,200
	<b>Town Clerk Total</b>	<b>1,200</b>
<i>Planning and Community Development</i>	16 Leased PC's	3,200
	<b>Planning and Community Development Dept. Total</b>	<b>3,200</b>
<i>Police Department</i>	Vehicles (11)	385,000
	Communication Equipment	15,000
	Bullet Proof Vests	40,000
	26 Leased Rugged In-Car Laptops	26,417
	46 Leased PC's	8,867
	<b>Police Department Total</b>	<b>475,284</b>
<i>Fire Department</i>	22 Leased PC's / 2 Leased Laptops	5,096
	10 Rugged In-Truck Laptops	19,728
	Ford Taurus	30,000
	Ford Explorer	32,000
	SCBA Replacement Program	123,460
	Public Safety Equipment	42,000
	Tool Replacement Program	13,500

**TOWN OF BROOKLINE  
FY2014 PROGRAM BUDGET**

**CAPITAL OUTLAY SUMMARY**

<b>PROGRAM</b>	<b>ITEM REQUESTED</b>	<b>AMOUNT</b>
<i>Fire Department (con't.)</i>	Turnout Gear	24,500
	Data Processing Equipment	850
	<b>Fire Department Total</b>	<b>291,134</b>
<i>Building Department</i>	16 Leased PC's	3,600
	Printer/Duplex	2,000
	Ford Transit	22,000
	Ford Fusion Hybrid	25,000
	Toyota Prius	25,000
	Covered Trailer	10,500
	<b>Building Department Total</b>	<b>88,100</b>
<i>Department of Public Works Administration</i>	7 Leased PC's	2,205
	Sub-Total Administration	2,205
<i>Engineering/Transportation</i>	17 Leased PC's	5,355
	Sub-Total Engineering / Transportation	5,355
<i>Sanitation</i>	3 Leased PC's	945
	32 YD Rubbish Packer (First year of a three-year lease)	86,638
	Sub-Total Sanitation	87,583
<i>Highway</i>	8 Leased PC's	2,520
	10 Wheel Hook Loader (Third year of a three-year lease)	90,133
	4.5 CY Loader (Third year of a three-year lease)	58,933
	Hook Loader Conversion (Second year of a three-year lease)	19,100
	Street Sweeper (Second year of a three-year lease)	48,533
	Back Hoe / Loader (Second year of a three-year lease)	38,133
	4WD Pickup Truck with Plow	35,200
	4WD Pickup Truck with Plow	35,500
	Refurbish 1988 International Snow Fighter	15,000
	10,000 LB Utility Trailer	15,000
	Sub-Total Highway	358,052
	<i>Parks and Open Space</i>	12 Leased PC's/Laptops
3 New Leased PCs		945
4 WD Crew Cab Dump Truck (Third year of a three-year lease)		17,680
4WD Pickup Truck with Plow		34,200
4WD Pickup Truck with Plow		34,200
4WD Crew Cab Dump Truck		49,500
4WD Pickup Truck with Plow		36,000
4WD 1 Ton Dump Truck		49,000
Kubota ZD Mower		11,500
Misc Small Equipment		10,000
Sub-Total Parks and Open Space		246,805
<b>Department of Public Works Total</b>	<b>700,000</b>	

**TOWN OF BROOKLINE  
FY2014 PROGRAM BUDGET**

**CAPITAL OUTLAY SUMMARY**

<b>PROGRAM</b>	<b>ITEM REQUESTED</b>	<b>AMOUNT</b>
<i>Library</i>	37 New Leased PC's / 1 New Leased Laptop	8,400
	110 Leased PC's	17,600
	<b>Library Total</b>	<b>26,000</b>
<i>Health Department</i>	1 Ford Transit	25,000
	16 Leased PC's	3,550
	<b>Health Department Total</b>	<b>28,550</b>
<i>Veterans' Services</i>	2 Leased PC's	510
	<b>Veterans' Services Total</b>	<b>510</b>
<i>Council on Aging</i>	23 Leased PC's	5,200
	<b>Council on Aging Total</b>	<b>5,200</b>
<i>Recreation Department</i>	11 Leased PC's / Laptops	3,600
	<b>Recreation Department Total</b>	<b>3,600</b>
<b>TOTAL GENERAL FUND</b>		<b>1,712,962</b>

**TOWN OF BROOKLINE  
FY2014 PROGRAM BUDGET**

**CAPITAL OUTLAY SUMMARY**

<b>PROGRAM</b>	<b>ITEM REQUESTED</b>	<b>AMOUNT</b>
	<b>ENTERPRISE FUNDS</b>	
<i>Water</i>	10 Leased PC's	2,300
	20,000 GVW 4WD Dump Truck with "L" Pack Tool Box and Plow	72,000
	Water Meters 5/8" thru 2"	20,000
	Meter Reading Handheld Devices	16,000
	Construction Materials and Equipment	50,000
	<b>Sub-Total Water Enterprise</b>	<b>160,300</b>
<i>Sewer</i>	Construction Materials and Equipment	25,000
	Maintenance Equipment	12,500
	58,000 GVW Cab and Chassis (combination sewer jet / vacuum body)	124,000
	<b>Sub-Total Sewer Enterprise</b>	<b>161,500</b>
	<b>Water and Sewer Enterprise Fund Total</b>	<b>321,800</b>
<i>Golf Course</i>	2 Leased PC	1,300
	Landscaping Equipment (leased)	80,000
	<b>Golf Course Enterprise Fund Total</b>	<b>81,300</b>
	<b>TOTAL ENTERPRISE FUNDS</b>	<b>403,100</b>
	<b>RECREATION REVOLVING FUND</b>	
<i>Recreation Revolving Fund</i>	14 Leased PC's / Laptops	2,700
	Furniture	2,000
	<b>Recreation Revolving Fund Total</b>	<b>4,700</b>
	<b>TOTAL REVOLVING FUNDS</b>	<b>4,700</b>

**TOWN OF BROOKLINE  
FY2014 PROGRAM BUDGET**

**FULL-TIME EQUIVALENT (FTE) POSITIONS FUNDED**

<u>GENERAL FUND</u>	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>
<b>Selectmen</b>	<b>7.00</b>	<b>6.53</b>	<b>6.53</b>	<b>6.48</b>	<b>6.48</b>	<b>6.48</b>
<b>Human Resources</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
<b>Information Technology</b>	<b>11.40</b>	<b>11.40</b>	<b>11.40</b>	<b>11.40</b>	<b>11.40</b>	<b>11.40</b>
<b>Finance</b>	<b>30.43</b>	<b>30.43</b>	<b>30.43</b>	<b>29.04</b>	<b>29.04</b>	<b>29.04</b>
<i>Comptroller</i>	6.70	6.00	6.00	5.00	5.00	5.00
<i>Purchasing</i>	5.93	5.93	5.93	5.93	5.93	5.93
<i>Assessor</i>	8.80	7.80	7.80	7.80	7.80	7.80
<i>Treasurer/ Collector</i>	9.00	10.70	10.70	10.31	10.31	10.31
<b>Legal Services</b>	<b>6.64</b>	<b>6.53</b>	<b>6.53</b>	<b>6.53</b>	<b>6.53</b>	<b>6.53</b>
<b>Advisory Committee</b>	<b>0.35</b>	<b>0.35</b>	<b>0.35</b>	<b>0.35</b>	<b>0.35</b>	<b>0.40</b>
<b>Town Clerk</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>
<b>Planning and Community Development</b>	<b>13.33</b>	<b>12.39</b>	<b>12.39</b>	<b>12.39</b>	<b>12.39</b>	<b>12.39</b>
<b>Police</b>	<b>178.78</b>	<b>177.30</b>	<b>178.30</b>	<b>178.30</b>	<b>178.30</b>	<b>178.30</b>
<b>Fire</b>	<b>168.00</b>	<b>161.00</b>	<b>161.00</b>	<b>161.00</b>	<b>161.00</b>	<b>161.00</b>
<b>Building</b>	<b>33.41</b>	<b>33.01</b>	<b>31.93</b>	<b>31.93</b>	<b>31.93</b>	<b>32.42</b>
<b>Public Works</b>	<b>135.86</b>	<b>134.86</b>	<b>131.86</b>	<b>131.29</b>	<b>132.58</b>	<b>133.08</b>
<i>Administration</i>	10.00	10.00	8.00	8.00	8.00	8.00
<i>Engineering/Transportation</i>	13.00	13.00	13.00	13.00	13.50	14.00
<i>Highway</i>	55.00	55.00	54.00	53.00	52.00	52.00
<i>Sanitation</i>	17.07	17.07	17.07	17.07	17.07	17.07
<i>Parks and Open Space</i>	40.79	39.79	39.79	40.22	42.01	42.01
<b>Library</b>	<b>52.75</b>	<b>52.75</b>	<b>51.75</b>	<b>51.75</b>	<b>51.75</b>	<b>51.75</b>
<b>Health</b>	<b>11.83</b>	<b>11.83</b>	<b>11.83</b>	<b>12.83</b>	<b>12.83</b>	<b>14.94</b>
<b>Veterans' Services</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b>Council on Aging</b>	<b>12.62</b>	<b>11.88</b>	<b>12.36</b>	<b>12.16</b>	<b>12.60</b>	<b>12.77</b>
<b>Human Relations / Youth Resources</b>	<b>2.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>
<b>Recreation</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>
<b>GENERAL FUND TOTAL</b>	<b>689.40</b>	<b>676.26</b>	<b>672.66</b>	<b>671.45</b>	<b>673.18</b>	<b>675.50</b>

**TOWN OF BROOKLINE  
FY2014 PROGRAM BUDGET**

**FULL-TIME EQUIVALENT (FTE) POSITIONS FUNDED**

<u>NON-GENERAL FUND</u>	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>
<b>Water &amp; Sewer Enterprise Fund</b>	<b>42.50</b>	<b>40.50</b>	<b>41.50</b>	<b>41.50</b>	<b>41.50</b>	<b>41.50</b>
<i>Water</i>	37.50	35.50	36.50	36.50	36.50	36.50
<i>Sewer</i>	5.00	5.00	5.00	5.00	5.00	5.00
<b>Recreation Revolving Fund</b>	<b>13.56</b>	<b>13.56</b>	<b>13.56</b>	<b>14.16</b>	<b>13.53</b>	<b>15.33</b>
<b>Golf Enterprise Fund</b>	<b>9.93</b>	<b>9.93</b>	<b>9.93</b>	<b>9.93</b>	<b>9.27</b>	<b>9.27</b>
<b>Community Development Block Grant</b>	<b>3.01</b>	<b>2.90</b>	<b>3.20</b>	<b>3.20</b>	<b>2.40</b>	<b>2.40</b>
<b>Handicapped Parking Fines Fund</b>	<b>0.32</b>	<b>0.32</b>	<b>0.32</b>	<b>0.32</b>	<b>0.32</b>	<b>0.32</b>
<b>Grants / Gifts</b>	<b>9.48</b>	<b>9.48</b>	<b>9.48</b>	<b>9.60</b>	<b>10.16</b>	<b>10.16</b>
<i>Police</i>	1.00	1.00	1.00	1.00	1.00	1.00
<i>Health Department</i>	5.30	5.30	5.30	5.42	6.42	6.42
<i>Council on Aging</i>	3.18	3.18	3.18	3.18	2.74	2.74
<b>NON-GENERAL FUND TOTAL</b>	<b>78.80</b>	<b>76.69</b>	<b>77.99</b>	<b>78.71</b>	<b>77.18</b>	<b>78.98</b>
<b>ALL TOWN FUNDS TOTAL</b>	<b>768.20</b>	<b>752.95</b>	<b>750.65</b>	<b>750.16</b>	<b>750.36</b>	<b>754.48</b>
<b><u>SCHOOL DEPARTMENT</u></b>						
<b>General Fund</b>	<b>969.57</b>	<b>938.29</b>	<b>970.66</b>	<b>988.87</b>	<b>1,017.35</b>	<b>1,043.42</b>
<b>Grant / Revolving Funds</b>	<b>153.85</b>	<b>154.73</b>	<b>142.72</b>	<b>146.24</b>	<b>151.47</b>	<b>151.47</b>
<b>SCHOOL DEPARTMENT TOTAL</b>	<b>1,123.42</b>	<b>1,093.02</b>	<b>1,113.38</b>	<b>1,135.11</b>	<b>1,168.82</b>	<b>1,194.89</b>
<b>ALL FUNDS TOTAL</b>	<b>1,891.62</b>	<b>1,845.97</b>	<b>1,864.03</b>	<b>1,885.27</b>	<b>1,919.18</b>	<b>1,949.37</b>