

**TOWN OF BROOKLINE
FY2013 PROGRAM BUDGET**

BUDGET SUMMARIES: Total Financial Plan

FY2013 FINANCIAL SUMMARY BY FUND

	General Fund *	Water & Sewer Enterprise Fund	Golf Enterprise Fund	Recreation Revolving Fund	Parking Meter Fund	Cemetery Trust	State Library Aid	Capital Project Surplus	Sale of Town-owned Land Fund	TOTAL	% of Total
REVENUES											
Property Taxes	169,848,463									169,848,463	68.4%
Local Receipts	21,084,438									21,084,438	8.5%
State Aid	14,806,425									14,806,425	6.0%
Parking Meter Receipts					3,950,000					3,950,000	1.6%
Walnut Hill Cemetery Fund						50,000				50,000	0.0%
State Aid for Libraries							41,555			41,555	0.0%
Golf Receipts			1,204,000							1,204,000	0.5%
Recreation Program Revenue				2,388,655						2,388,655	1.0%
Water and Sewer Receipts		25,736,622								25,736,622	10.4%
Capital Project Surplus								560,000		560,000	0.2%
Sale of Town-owned Land									3,250,000	3,250,000	1.3%
Free Cash	5,336,413									5,336,413	2.1%
TOTAL FINANCIAL PLAN REVENUE	211,075,740	25,736,622	1,204,000	2,388,655	3,950,000	50,000	41,555	560,000	3,250,000	248,256,570	
EXPENDITURES **											
General Government	7,598,114									7,598,114	3.1%
Public Safety	32,253,529				1,950,000					34,203,529	13.8%
Public Works	11,484,466	21,495,689			1,950,000	50,000				34,980,154	14.1%
Library	3,627,437						41,555			3,668,992	1.5%
Health & Human Services	2,355,657									2,355,657	0.9%
Recreation	1,014,283		856,544	2,106,891						3,977,718	1.6%
Schools	78,196,065									78,196,065	31.5%
Personal Services Reserve	715,000									715,000	0.3%
Collective Bargaining (Town)	1,775,000									1,775,000	0.7%
Personnel Benefits **	43,851,907	1,855,987	87,355	278,665						46,073,914	18.6%
Non-Departmental **	2,836,926		67,682	3,099						2,907,707	1.2%
Debt Service **	10,046,874	2,384,946	192,419							12,624,239	5.1%
Revenue-Financed CIP (Special Appropriations)	7,323,500				50,000			560,000	3,250,000	11,183,500	4.5%
Non-Appropriated	7,996,982									7,996,982	3.2%
TOTAL FINANCIAL PLAN EXPENDITURES	211,075,740	25,736,622	1,204,000	2,388,655	3,950,000	50,000	41,555	560,000	3,250,000	248,256,570	
% OF TOTAL FINANCIAL PLAN	85.0%	10.4%	0.5%	1.0%	1.6%	0.0%	0.0%	0.2%	1.3%		

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

** For purposes of this analysis, the reimbursements from the enterprise funds and revolving fund are deducted from the General Fund and re-allocated within that particular fund.

Accounts with an ** had amounts deducted from them in the General Fund.

FY2013 FINANCIAL PLAN BY CATEGORY OF EXPENDITURE *

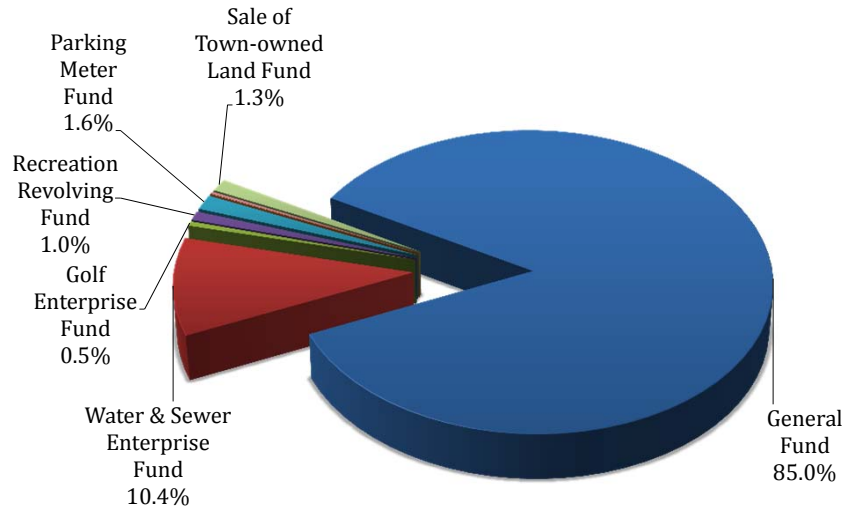
	General Fund **	Water & Sewer Enterprise Fund	Golf Course Enterprise Fund	Recreation Revolving Fund	Capital Project Surplus	Sale of Town-owned Land Fund	TOTAL	% OF TOTAL
Personnel	111,483,530	2,339,744	380,393	1,446,245	0	0	115,649,912	46.6%
Services	19,395,241	316,089	121,566	311,519	0	0	20,144,416	8.1%
Supplies	3,717,413	123,020	148,200	159,644	0	0	4,148,277	1.7%
Other ***	1,137,619	6,400	61,032	56,037	0	0	1,261,088	0.5%
Utilities	5,383,640	162,488	93,385	115,176	0	0	5,754,689	2.3%
Capital Outlay	2,031,890	370,650	83,900	21,369	0	0	2,507,809	1.0%
Inter-Governmental	20,000	17,622,480	0	0	0	0	17,642,480	7.1%
Benefits ***	43,841,157	1,855,987	98,105	278,665	0	0	46,073,914	18.6%
Reserves	2,689,449	254,818	25,000	0	0	0	2,969,267	1.2%
Debt Service	10,046,874	2,384,946	192,419	0	0	0	12,624,239	5.1%
Rev.-Financed CIP (Special Approp.)	7,373,500	300,000	0	0	560,000	3,250,000	11,483,500	4.6%
Non-Appropriated	7,996,982	0	0	0	0	0	7,996,982	3.2%
TOTAL FINANCIAL PLAN	215,117,295	25,736,622	1,203,999	2,388,655	560,000	3,250,000	248,256,570	

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

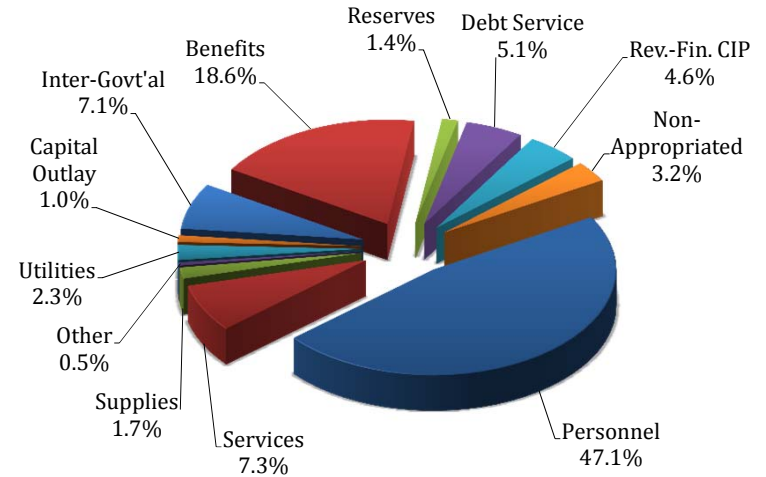
** For purposes of this analysis, the General Fund includes the funds transferred from the Parking Meter Fund, Cemetery Trust, and State Library Aid Fund.

*** 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.

FY2013 FINANCIAL PLAN BY FUND



FY2013 FINANCIAL PLAN BY CATEGORY



**TOWN OF BROOKLINE
FY2013 PROGRAM BUDGET**

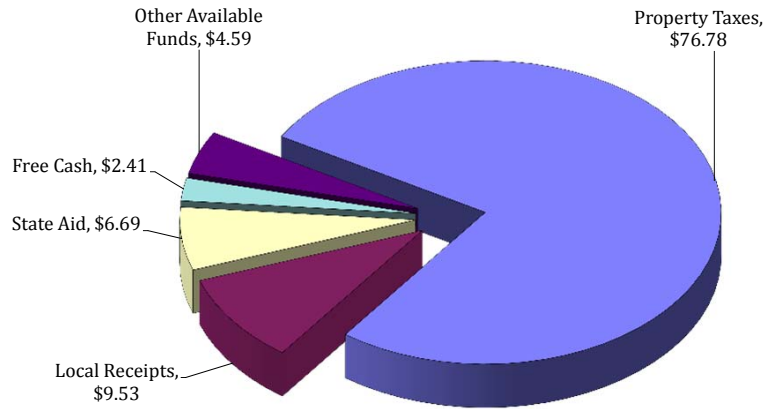
BUDGET SUMMARIES: General Fund Budget

FY2013 RECOMMENDED GENERAL FUND BUDGET SUMMARY

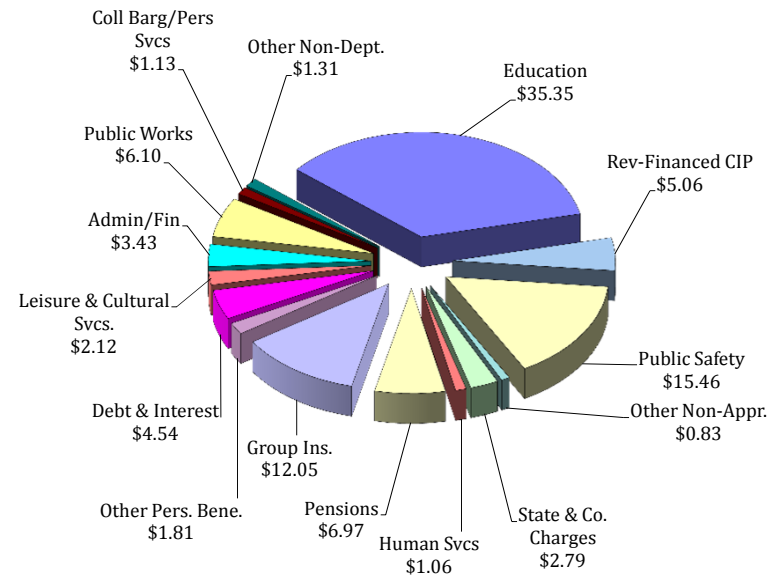
	FY2009 ACTUAL	FY2010 ACTUAL	FY2011 ACTUAL	FY2012 BUDGET	FY2013 BUDGET	INCREASE/DECREASE	
						\$	%
REVENUE							
Property Tax	146,542,184	152,586,904	155,898,463	163,620,489	169,848,463	6,227,974	3.8%
Local Receipts	22,455,149	21,038,710	22,611,569	20,275,792	21,084,438	808,645	4.0%
State Aid	17,962,793	16,542,765	13,808,845	13,383,563	14,806,425	1,422,862	10.6%
Free Cash	5,954,963	7,053,295	4,590,079	5,380,264	5,336,413	(43,851)	-0.8%
Other Available Funds	5,986,333	7,420,038	5,080,435	6,218,966	10,144,344	3,925,377	63.1%
TOTAL REVENUE	198,901,422	204,641,711	201,989,391	208,879,077	221,220,083	12,341,006	5.9%
(LESS) NON-APPROPRIATED EXPENSES							
State & County Charges	5,493,891	5,559,230	5,576,032	5,671,508	6,162,822	491,314	8.7%
Tax Abatement Overlay	1,535,026	1,619,163	1,795,169	1,910,496	1,700,000	(210,496)	-11.0%
Deficits & Judgments	13,814	9,428	8,615	25,000	25,000	0	0.0%
Cherry Sheet Offsets	122,866	103,079	102,036	106,839	109,160	2,321	2.2%
TOTAL NON-APPROPRIATED EXPENSES	7,165,597	7,290,900	7,481,852	7,713,843	7,996,982	283,139	3.7%
AMOUNT AVAILABLE FOR APPROPRIATION				201,165,234	213,223,100	12,057,866	6.0%
APPROPRIATIONS							
Town Departments	62,287,183	60,121,307	62,463,090	63,203,475	64,815,040	1,611,565	2.5%
School Department	67,973,569	69,323,844	72,043,133	75,387,188	78,196,065	2,808,877	3.7%
Non-Departmental Total	49,100,298	54,146,512	50,059,905	55,595,569	59,028,494	3,432,925	6.2%
General Fund Non-Departmental	46,845,520	51,703,029	47,742,201	53,268,158	56,735,705	3,467,547	6.5%
Water and Sewer Enterprise Fund Overhead *	1,877,687	2,046,264	1,869,338	1,867,647	1,855,987	(11,660)	-0.6%
Golf Enterprise Fund Overhead *	179,064	186,349	191,161	163,852	155,038	(8,815)	-5.4%
Recreation Revolving Fund Overhead *	198,027	210,870	257,205	295,912	281,764	(14,148)	-4.8%
OPERATING BUDGET SUBTOTAL	179,361,050	183,591,663	184,566,128	194,186,234	202,039,600	7,853,366	4.0%
Revenue-Financed CIP (Special Appropriations)	8,575,748	9,260,572	7,102,000	6,979,000	11,183,500	4,204,500	60.2%
TOTAL APPROPRIATIONS	187,936,798	192,852,235	191,668,128	201,165,234	213,223,100	12,057,866	6.0%
BALANCE				0	0	0	

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

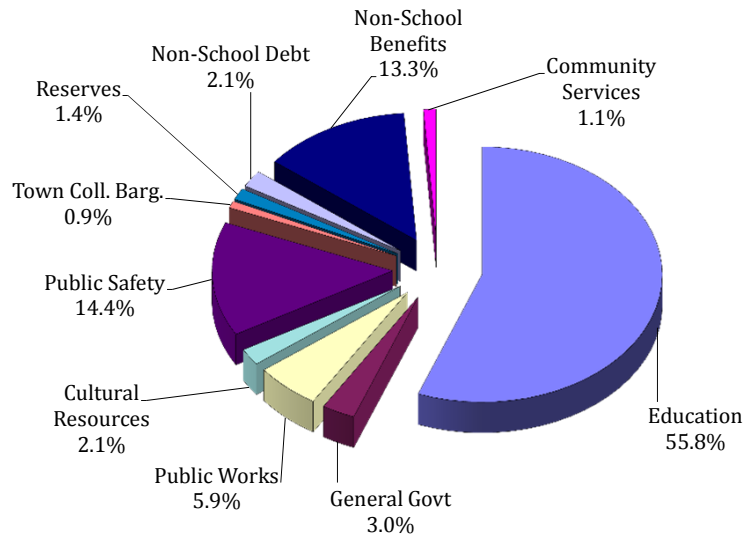
How Each \$100 Will Be Received



How Each \$100 Will Be Appropriated



FULLY ALLOCATED FY2013 GENERAL FUND OPERATING BUDGET



FY2013 RECOMMENDED OPERATING BUDGET SUMMARY - TOTALS BY EXPENDITURE CLASSIFICATION

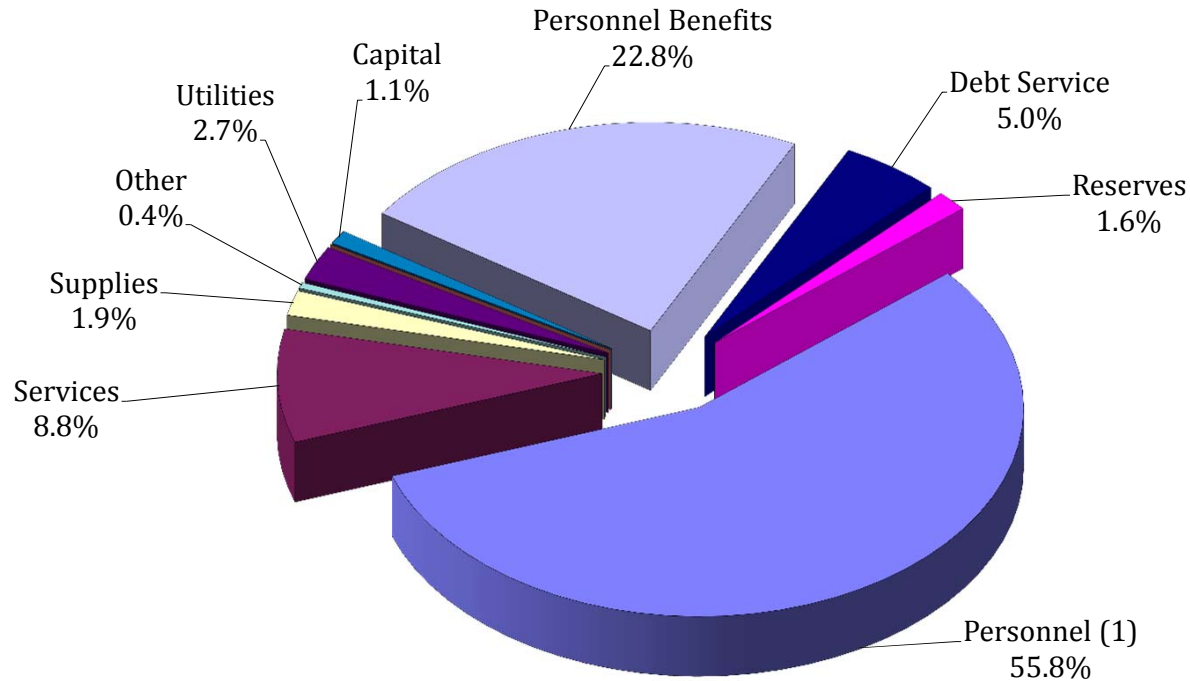
<u>CLASS OF EXPENDITURE</u>	<u>FY2009 ACTUAL</u>	<u>FY2010 ACTUAL</u>	<u>FY2011 ACTUAL</u>	<u>FY2012 BUDGET</u>	<u>FY2013 BUDGET</u>	<u>INCREASE/ DECREASE</u>	<u>% INCREASE/ DECREASE</u>
Personnel (1)	104,341,898	103,396,141	106,005,129	107,786,406	112,704,582	4,918,175	4.6%
Services	14,417,283	15,496,842	17,296,084	18,674,215	17,722,423	(951,791)	-5.1%
Supplies	4,162,944	3,682,258	4,064,542	3,785,153	3,866,646	81,493	2.2%
Other	443,214	647,461	764,486	853,527	872,264	18,737	2.2%
Utilities	4,983,079	4,706,602	4,988,426	5,125,928	5,383,640	257,712	5.0%
Intergovernmental	20,000	20,000	20,000	20,000	20,000	0	0.0%
Capital Outlay	2,287,987	1,946,152	1,788,263	1,963,383	2,132,279	168,895	8.6%
Personnel Benefits	36,103,405	40,355,929	39,606,017	42,108,263	46,073,914	3,965,651	9.4%
Debt Service	12,289,860	11,886,156	9,491,021	10,404,421	10,046,874	(357,547)	-3.4%
Reserves (2)	311,381	1,454,122	542,159	3,464,937	3,216,978	(247,960)	-7.2%
TOTAL OPERATING BUDGET	179,361,050	183,591,663	184,566,128	194,186,234	202,039,600	7,853,365	4.0%

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

(2) The FY09-FY11 Actuals do not include the Operating Budget Reserve Fund, as those monies are transferred to departmental budgets for expenditure.

Note: The FY12 and FY13 allocations are estimates, as the School budget is voted as a single appropriation by Town Meeting.

FY13 OPERATING BUDGET BY CLASS OF EXPENDITURE



**TOWN OF BROOKLINE
FY2013 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2013 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2009 ACTUAL	FY2010 ACTUAL	FY2011 ACTUAL	FY2012 BUDGET	FY2013 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
ADMINISTRATION AND FINANCE							
Selectmen	635,977	619,934	637,941	619,759	625,898	6,139	1.0%
Personnel	619,398	603,499	619,555	599,256	605,270	6,014	1.0%
Services	4,791	5,447	6,613	7,203	6,868	(335)	-4.7%
Supplies	5,678	4,475	3,600	4,000	4,000	0	0.0%
Other	3,217	3,620	5,621	6,400	6,600	200	3.1%
Capital	2,894	2,894	2,551	2,900	3,160	260	9.0%
Human Resources Department	457,626	513,823	485,181	518,942	507,186	(11,756)	-2.3%
Personnel	253,250	261,051	274,552	259,113	262,867	3,754	1.4%
Services	193,747	241,543	173,354	218,329	201,219	(17,110)	-7.8%
Supplies	7,389	6,471	8,500	8,500	8,500	0	0.0%
Other	866	2,683	27,008	30,900	31,000	100	0.3%
Capital	2,374	2,075	1,766	2,100	3,600	1,500	71.4%
Information Technology Department	1,386,089	1,354,537	1,399,699	1,432,526	1,463,774	31,248	2.2%
Personnel	806,142	820,602	892,833	915,080	925,515	10,434	1.1%
Services	506,964	473,405	449,573	451,791	436,091	(15,700)	-3.5%
Supplies	33,271	21,715	22,093	22,336	33,850	11,514	51.5%
Other	2,239	26,614	19,935	27,550	27,550	0	0.0%
Capital	37,474	12,201	15,266	15,769	40,769	25,000	158.5%
Finance Department	3,368,994	2,982,499	2,959,441	2,986,278	2,966,751	(19,527)	-0.7%
Personnel	1,915,126	1,931,792	1,949,523	1,937,019	1,968,242	31,223	1.6%
Services	1,086,850	985,148	941,789	978,055	927,066	(50,989)	-5.2%
Supplies	36,384	37,044	36,473	38,752	37,710	(1,042)	-2.7%
Other	13,345	16,228	15,027	17,783	16,165	(1,618)	-9.1%
Utilities	2,394	1,611	1,879	2,419	2,318	(101)	-4.2%
Capital	314,895	10,675	14,750	12,250	15,250	3,000	24.5%
Legal Services	749,476	754,535	752,924	781,304	783,484	2,180	0.3%
Personnel	524,893	531,687	544,269	543,387	549,367	5,980	1.1%
Services	98,787	121,221	100,394	128,017	124,017	(4,000)	-3.1%
Supplies	2,602	2,261	2,198	2,200	3,300	1,100	50.0%
Other	120,133	96,659	102,826	104,700	103,800	(900)	-0.9%
Capital	3,061	2,706	3,237	3,000	3,000	0	0.0%
Advisory Committee	17,938	15,675	19,065	20,033	20,118	85	0.4%
Personnel	15,830	14,300	17,303	17,857	17,942	85	0.5%
Services	36	0	0	36	36	0	0.0%
Supplies	1,260	1,050	1,145	1,275	1,275	0	0.0%
Other	326	326	326	570	570	0	0.0%
Capital	487	0	291	295	295	0	0.0%
Town Clerk	604,410	493,094	613,978	574,204	625,299	51,095	8.9%
Personnel	525,877	416,643	523,586	480,681	529,427	48,745	10.1%
Services	60,426	63,982	73,909	77,273	78,223	950	1.2%
Supplies	15,047	9,091	12,454	12,350	13,750	1,400	11.3%
Other	987	1,145	479	1,400	1,400	0	0.0%
Capital	2,073	2,232	3,549	2,500	2,500	0	0.0%
Dept. of Planning and Cmty. Development	593,156	590,488	642,151	615,764	605,603	(10,161)	-1.7%
Personnel	548,458	562,387	608,324	580,002	570,168	(9,834)	-1.7%
Services	22,281	10,119	14,597	16,817	16,673	(144)	-0.9%
Supplies	12,959	8,857	8,980	9,432	9,212	(220)	-2.3%
Other	2,583	4,311	3,934	4,513	4,550	37	0.8%
Capital	6,875	4,813	6,317	5,000	5,000	0	0.0%

**TOWN OF BROOKLINE
FY2013 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2013 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2009 ACTUAL	FY2010 ACTUAL	FY2011 ACTUAL	FY2012 BUDGET	FY2013 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
<u>ADMINISTRATION AND FINANCE TOTAL</u>	<u>7,813,667</u>	<u>7,324,583</u>	<u>7,510,378</u>	<u>7,548,811</u>	<u>7,598,113</u>	<u>49,303</u>	<u>0.7%</u>
Personnel	5,208,974	5,141,961	5,429,945	5,332,396	5,428,797	96,401	1.8%
Services	1,973,882	1,900,865	1,760,229	1,877,521	1,790,193	(87,328)	-4.7%
Supplies	114,589	90,964	95,443	98,845	111,597	12,752	12.9%
Other	143,695	151,586	175,156	193,816	191,635	(2,181)	-1.1%
Utilities	2,394	1,611	1,879	2,419	2,318	(101)	-4.2%
Capital	370,133	37,596	47,726	43,814	73,574	29,760	67.9%
<u>PUBLIC SAFETY</u>							
<u>Police Department</u>	<u>14,680,249</u>	<u>14,307,709</u>	<u>14,812,957</u>	<u>14,731,101</u>	<u>14,877,838</u>	<u>146,737</u>	<u>1.0%</u>
Personnel	13,188,097	13,068,656	13,375,772	13,318,118	13,346,709	28,591	0.2%
Services	393,767	325,481	365,875	361,585	371,485	9,900	2.7%
Supplies	192,598	188,034	219,390	201,300	221,750	20,450	10.2%
Other	5,453	62,695	62,752	59,500	59,500	0	0.0%
Utilities	453,912	309,428	375,695	389,035	426,110	37,075	9.5%
Capital	446,423	353,414	413,473	401,563	452,284	50,721	12.6%
<u>Fire Department</u>	<u>12,280,892</u>	<u>11,949,902</u>	<u>12,192,327</u>	<u>12,315,250</u>	<u>12,435,279</u>	<u>120,029</u>	<u>1.0%</u>
Personnel	11,664,784	11,340,104	11,555,654	11,639,169	11,709,480	70,310	0.6%
Services	131,739	89,697	129,583	129,589	144,755	15,166	11.7%
Supplies	121,407	150,048	121,023	134,260	146,260	12,000	8.9%
Other	5,732	22,951	22,838	25,125	27,650	2,525	10.0%
Utilities	268,925	227,982	241,048	252,029	247,062	(4,966)	-2.0%
Capital	88,305	119,120	122,180	135,078	160,072	24,994	18.5%
<u>Building Department</u>	<u>6,965,035</u>	<u>6,630,751</u>	<u>6,868,280</u>	<u>6,860,486</u>	<u>6,890,412</u>	<u>29,926</u>	<u>0.4%</u>
Personnel	1,959,974	1,934,335	1,914,625	1,958,280	1,964,115	5,835	0.3%
Services	2,053,754	1,836,335	1,859,894	1,886,672	2,112,739	226,067	12.0%
Supplies	351,542	181,657	261,270	123,770	22,670	(101,100)	-81.7%
Other	1,255	3,639	12,762	5,800	5,350	(450)	-7.8%
Utilities	2,545,873	2,648,220	2,766,559	2,742,497	2,729,651	(12,846)	-0.5%
Capital	52,637	26,565	53,172	143,467	55,887	(87,580)	-61.0%
<u>PUBLIC SAFETY TOTAL</u>	<u>33,926,177</u>	<u>32,888,362</u>	<u>33,873,564</u>	<u>33,906,836</u>	<u>34,203,529</u>	<u>296,693</u>	<u>0.9%</u>
Personnel	26,812,854	26,343,095	26,846,050	26,915,567	27,020,304	104,737	0.4%
Services	2,579,260	2,251,513	2,355,352	2,377,846	2,628,979	251,133	10.6%
Supplies	665,548	519,739	601,683	459,330	390,680	(68,650)	-14.9%
Other	12,440	89,285	98,352	90,425	92,500	2,075	2.3%
Utilities	3,268,711	3,185,631	3,383,302	3,383,560	3,402,823	19,263	0.6%
Capital	587,364	499,099	588,825	680,108	668,243	(11,865)	-1.7%
<u>PUBLIC WORKS</u>							
<u>Department of Public Works</u>	<u>13,896,651</u>	<u>13,309,224</u>	<u>14,369,186</u>	<u>13,230,417</u>	<u>13,484,466</u>	<u>254,048</u>	<u>1.9%</u>
Personnel	7,668,288	7,342,673	7,575,878	7,155,023	7,225,173	70,150	1.0%
Services	2,995,498	2,993,629	3,740,289	3,255,440	3,236,871	(18,569)	-0.6%
Supplies	1,320,597	1,040,933	1,236,319	884,010	883,075	(935)	-0.1%
Other	25,923	22,729	56,386	38,550	40,900	2,350	6.1%
Utilities	1,174,028	1,002,202	1,054,628	1,177,394	1,378,447	201,052	17.1%
Intergovernmental	20,000	20,000	20,000	20,000	20,000	0	0.0%
Capital	692,316	887,058	685,687	700,000	700,000	0	0.0%

**TOWN OF BROOKLINE
FY2013 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2013 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2009 ACTUAL	FY2010 ACTUAL	FY2011 ACTUAL	FY2012 BUDGET	FY2013 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
CULTURAL SERVICES							
Library	3,489,100	3,521,560	3,550,657	3,592,249	3,668,992	76,743	2.1%
Personnel	2,497,814	2,569,128	2,545,841	2,526,906	2,535,352	8,446	0.3%
Services	138,853	122,700	129,892	173,696	167,396	(6,300)	-3.6%
Supplies	533,278	501,068	521,933	526,819	542,520	15,701	3.0%
Other	1,307	2,950	3,246	4,502	3,700	(802)	-17.8%
Utilities	287,592	293,207	324,590	308,224	337,922	29,698	9.6%
Capital	30,256	32,507	25,156	52,101	82,101	30,000	57.6%
HUMAN SERVICES							
Health Department	1,088,051	1,097,022	1,100,297	1,141,117	1,122,059	(19,058)	-1.7%
Personnel	742,345	755,879	815,411	866,622	868,861	2,239	0.3%
Services	254,655	255,482	219,349	187,086	191,237	4,150	2.2%
Supplies	14,598	14,476	15,406	17,100	15,100	(2,000)	-11.7%
Other	3,422	3,162	4,092	4,120	4,120	0	0.0%
Utilities	45,720	40,274	41,967	38,133	37,686	(447)	-1.2%
Capital	27,311	27,749	4,071	28,055	5,055	(23,000)	-82.0%
Veterans' Services	241,303	242,235	281,170	247,955	290,996	43,041	17.4%
Personnel	122,697	122,059	126,145	127,494	153,907	26,413	20.7%
Services	2,526	2,673	2,718	3,086	2,729	(357)	-11.6%
Supplies	641	650	612	650	650	0	0.0%
Other	114,730	116,145	151,013	116,200	133,185	16,985	14.6%
Capital	709	709	682	525	525	0	0.0%
Council on Aging	767,624	729,713	775,730	826,481	838,351	11,870	1.4%
Personnel	620,255	576,300	628,386	635,277	662,809	27,532	4.3%
Services	48,023	51,650	51,117	57,777	32,277	(25,500)	-44.1%
Supplies	16,298	17,609	17,781	18,825	18,000	(825)	-4.4%
Other	2,544	2,180	2,062	2,900	2,900	0	0.0%
Utilities	71,877	74,953	69,593	103,703	70,366	(33,337)	-32.1%
Capital	8,627	7,021	6,792	8,000	52,000	44,000	550.0%
Human Relations-Youth Resources	151,702	103,587	106,203	104,461	104,251	(210)	-0.2%
Personnel	147,249	100,583	101,991	98,890	98,890	0	0.0%
Services	541	525	1,559	1,771	1,761	(10)	-0.6%
Supplies	3,017	1,790	1,819	2,800	2,600	(200)	-7.1%
Other	281	141	309	450	450	0	0.0%
Capital	614	548	526	550	550	0	0.0%
HUMAN SERVICES TOTAL	2,248,680	2,172,558	2,263,401	2,320,014	2,355,657	35,644	1.5%
Personnel	1,632,546	1,554,821	1,671,934	1,728,283	1,784,467	56,184	3.3%
Services	305,745	310,330	274,743	249,720	228,003	(21,717)	-8.7%
Supplies	34,554	34,525	35,618	39,375	36,350	(3,025)	-7.7%
Other	120,977	121,628	157,475	123,670	140,655	16,985	13.7%
Utilities	117,597	115,227	111,560	141,836	108,052	(33,784)	-23.8%
Capital	37,261	36,027	12,070	37,130	58,130	21,000	56.6%

**TOWN OF BROOKLINE
FY2013 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2013 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2009 ACTUAL	FY2010 ACTUAL	FY2011 ACTUAL	FY2012 BUDGET	FY2013 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
LEISURE SERVICES							
Recreation Department	912,909	905,021	895,904	1,008,679	1,014,283	5,605	0.6%
Personnel	649,643	636,885	625,032	687,166	694,548	7,382	1.1%
Services	88,818	88,934	85,038	144,908	75,897	(69,011)	-47.6%
Supplies	35,246	38,356	39,585	45,330	70,980	25,650	56.6%
Other	2,375	1,630	2,400	12,400	12,400	0	0.0%
Utilities	132,758	108,724	112,468	112,495	154,079	41,583	37.0%
Capital	4,069	30,491	31,380	6,380	6,380	0	0.0%
Personnel Services Reserve ¹	0	0	0	761,472	715,000	(46,472)	-6.1%
FY11 + FY 12 Collective Bargaining Reserve ²				835,000	835,000	0	
FY13 Collective Bargaining Reserve ²					940,000		
DEPARTMENTAL SUB-TOTAL	62,287,183	60,121,307	62,463,090	63,203,477	64,815,040	1,611,563	2.5%
¹ The amounts shown for FY09 - FY11 are \$0 because these funds were transferred to departments during the fiscal year.							
² Contracts for all unions except Police and Fire are settled for FY11 + FY12. None are settled for FY13.							
SCHOOLS ³							
Personnel	67,973,569	69,323,844	72,043,133	75,387,188	78,196,065	2,808,877	3.7%
Personnel	59,871,778	59,807,578	61,310,448	61,844,593	65,525,941	3,681,348	6.0%
Services	5,951,829	7,390,178	8,541,250	10,170,084	9,170,084	(1,000,000)	-9.8%
Supplies	1,459,131	1,456,673	1,533,961	1,731,444	1,831,444	100,000	5.8%
Other	124,243	246,041	260,055	374,745	374,745	0	0.0%
Capital	566,588	423,374	397,419	443,851	543,851	100,000	22.5%
Reserve ¹	0	0	0	822,471	750,000	(72,471)	-8.8%
NON-DEPARTMENTAL							
Personnel Benefits	36,103,405	40,355,929	39,606,017	42,108,263	46,073,914	3,965,651	9.4%
Pensions	11,686,639	13,253,562	13,975,800	14,612,334	15,422,765	810,431	5.5%
Group Health	20,860,382	22,983,067	19,906,659	21,680,402	23,929,561	2,249,159	10.4%
Health Reimbursement Account (HRA)	0	0	0	250,000	125,000	(125,000)	-50.0%
Retiree Group Health Trust Fund (OPEB's) ⁴	0	650,000	2,012,531	1,801,527	2,601,928	800,401	44.4%
Employee Assistance Program (EAP)	25,282	25,282	25,282	28,000	28,000	0	0.0%
Group Life	150,971	128,109	129,218	130,000	150,000	20,000	15.4%
Disability Insurance	13,460	13,536	13,206	16,000	16,000	0	0.0%
Workers Comp ⁴	1,550,000	1,350,000	1,350,000	1,250,000	1,200,000	(50,000)	-4.0%
Public Safety IOD Medical Expenses ⁴	300,000	300,000	325,000	300,000	560,660	260,660	86.9%
Unemployment Comp ⁴	166,000	266,000	400,000	350,000	350,000	0	0.0%
Medical Disabilities	9,963	15,507	20,248	30,000	30,000	0	0.0%
Medicare	1,340,708	1,370,866	1,448,073	1,660,000	1,660,000	0	0.0%
Debt Service	12,289,860	11,886,156	9,491,021	10,404,421	10,046,874	(357,547)	-3.4%
Principal	8,247,516	7,796,867	7,264,649	7,975,489	7,422,382	(553,107)	-6.9%
Interest	3,884,000	4,077,092	2,176,113	2,268,932	2,464,492	195,560	8.6%
Bond Anticipation Notes (BANs)	116,533	0	0	100,000	100,000	0	0.0%
Abatement Interest and Income	41,811	12,197	50,259	60,000	60,000	0	0.0%

³ The FY12 and FY13 allocations are estimates, as the School budget is voted as a single appropriation by Town Meeting.

⁴ The FY09-FY11 Actuals represent amounts transferred into the fund from General Fund revenues, not actual expenditures from the fund.

**TOWN OF BROOKLINE
FY2013 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2013 RECOMMENDED OPERATING BUDGET SUMMARY

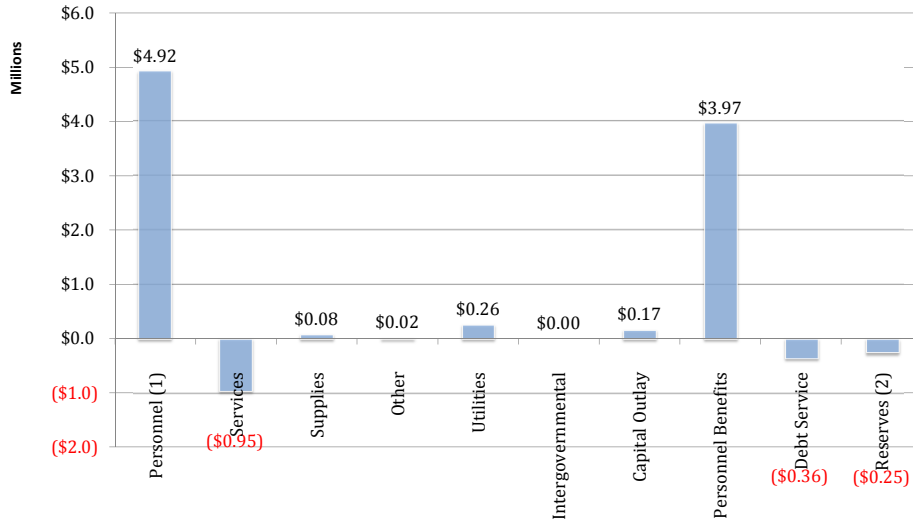
SERVICE PROGRAMS	FY2009 ACTUAL	FY2010 ACTUAL	FY2011 ACTUAL	FY2012 BUDGET	FY2013 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
NON-DEPARTMENTAL (con't.)							
Unclassified	707,033	1,904,427	962,867	3,082,885	2,907,707	(175,179)	-5.7%
Reserve Fund ⁵	1,297,947	1,392,000	1,603,475	1,877,151	1,946,946	69,795	3.7%
Liability/Catastrophe Fund	297,476	1,443,397	455,500	141,959	253,669	111,710	78.7%
Stabilization Fund	0	0	71,868	253,092	0	(253,092)	-100.0%
Affordable Housing Trust Fund	0	0	0	355,264	251,363	(103,901)	-29.2%
General Insurance	279,490	286,128	251,526	275,000	275,000	0	0.0%
Audit & Professional Services	86,765	135,900	138,560	130,000	130,000	0	0.0%
Contingency	13,905	10,725	14,791	15,000	15,000	0	0.0%
Out of State Travel	1,076	434	0	3,000	3,000	0	0.0%
Printing of Reports	17,143	16,665	19,205	20,000	20,000	0	0.0%
MMA Dues	11,178	11,178	11,417	12,419	12,729	310	2.5%
NON-DEPARTMENTAL TOTAL	49,100,298	54,146,512	50,059,905	55,595,569	59,028,494	3,432,925	6.2%
TOTAL OPERATING BUDGET	179,361,050	183,591,663	184,566,128	194,186,234	202,039,600	7,853,365	4.0%

⁵ The amounts shown for FY09 -FY11 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
FY2013 PROGRAM BUDGET**

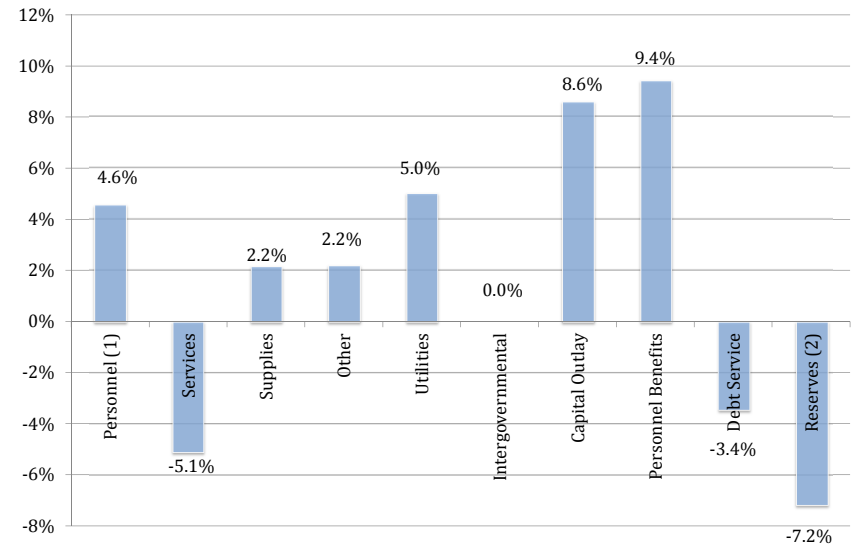
BUDGET SUMMARIES: Operating Budget

FY13 OPERATING BUDGET - \$\$ CHANGES



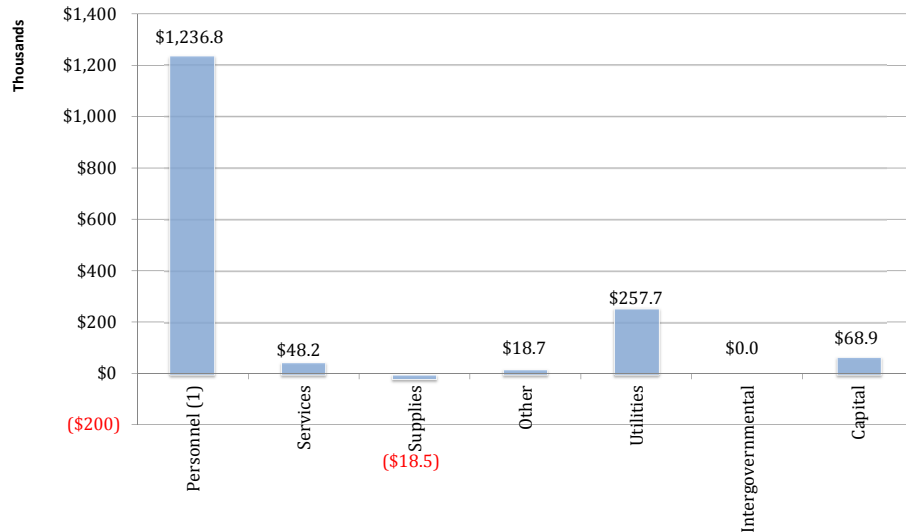
(1) Includes the Personnel Services Reserve and the Collective Bargaining Reserve

FY13 OPERATING BUDGET - % CHANGES



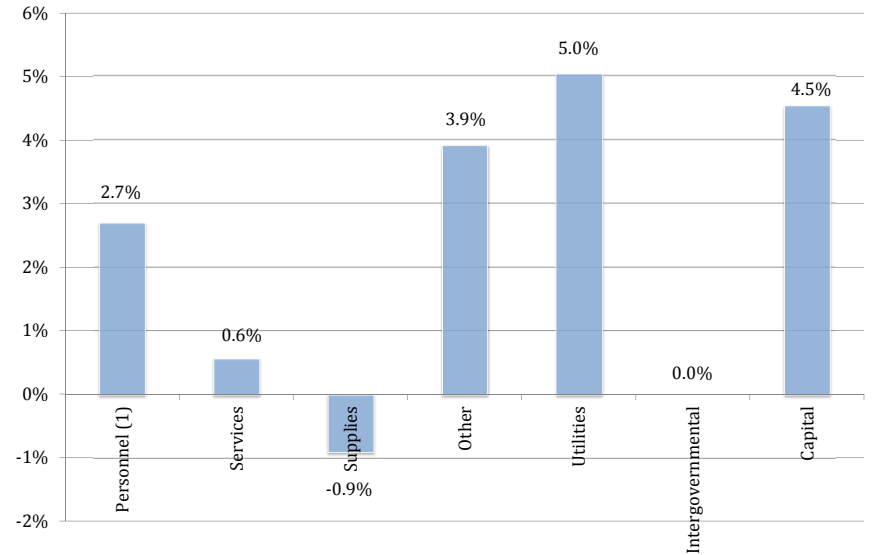
(1) Includes the Personnel Services Reserve and the Collective Bargaining Reserve

FY13 TOWN DEPARTMENTAL BUDGETS - \$\$ CHANGES



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

FY13 TOWN DEPARTMENTAL BUDGETS - % CHANGES



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

SUMMARY OF FY2013 OPERATING BUDGET CHANGES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Selectmen	6,139 1.0%	
	6,014	Personnel Fixed Costs
	(110)	Data Processing Equipment Repair and Maintenance
	(250)	Advertising Services
	25	Subscriptions
	200	Professional Dues and Membership
	260	Capital
Human Resources Department	(11,756) -2.3%	
	3,754	Personnel Fixed Costs
	460	Office Equipment Repair and Maintenance
	(10,000)	Pre-Placement Medical Testing
	(200)	Wireless Communications
	(5,000)	Advertising Services
	(2,000)	CDL Drug Testing
	(120)	Delivery Services
	(250)	Subscriptions
	100	Professional Dues and Membership
	1,500	Capital
Information Technology Department	31,248 2.2%	
	10,434	Personnel Fixed Costs
	2,800	Data Processing Software Maintenance
	45,000	General Consulting
	(65,000)	Professional/Technical Services
	2,000	Internet Related Services
	(500)	Telecomm
	(350)	Office Supplies
	14,364	Data Processing Supplies
	(2,500)	Data Processing Software
	25,000	Capital
Finance Department	(19,527) -0.7%	
<i>Comptroller</i>	(5,085) -1.0%	
	2,141	Personnel Fixed Costs
	(10,926)	Computer Software Repair and Maintenance (MUNIS)
	290	Office Supplies
	(190)	Periodicals
	3,600	Capital

SUMMARY OF FY2013 OPERATING BUDGET CHANGES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
<i>Purchasing</i>	(34,696) -4.0%	
	1,951	Personnel Fixed Costs
	198	Copier Service
	(36,576)	Telecomm
	(168)	Education/Training/Conferences
	(101)	Gasoline
<i>Assessors</i>	(642) -0.1%	
	4,274	Personnel Fixed Costs
	(1,716)	Overtime
	(600)	Data Processing Equipment Repair and Maintenance
	(250)	Wireless Communications
	(500)	Office Supplies
	(250)	Data Processing Supplies
	(2,500)	Education/Training/Conferences
	1,500	Professional Dues and Membership
	(600)	Capital
<i>Treasurer</i>	20,895 2.1%	
	7,072	Personnel Fixed Costs
	17,500	Clerical Support (moved from Services)
	825	Office Equipment Repair and Maintenance
	370	Data Processing Equipment Repair and Maintenance
	458	Copier Lease
	(17,500)	Financial Services (moved to Personnel)
	500	Professional / Technical Services
	3,262	Printing Services
	(750)	Advertising Services
	10,000	Banking Services
	(392)	Office Supplies
	(450)	Professional Dues and Membership
Legal Services	2,180 0.3%	
	5,980	Personnel Fixed Costs
	(5,000)	General Consulting- Outside Counsel
	1,000	Subscriptions
	1,100	Office Supplies
	(900)	Conferences
Advisory Committee	85 0.4%	
	85	Personnel Fixed Costs

SUMMARY OF FY2013 OPERATING BUDGET CHANGES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Town Clerk	51,095 8.9%	
	47,000	Election Workers - 3 Elections in FY13; 2 in FY12
	1,745	Personnel Fixed Costs
	950	Credit Card Service Charges
	(600)	Office Supplies
	2,000	Meals and Receptions
Dept. of Planning & Cmty. Development	(10,161) -1.7%	
	4,624	Personnel Fixed Costs
	(72,298)	Eliminate Commercial Areas Coordinator
	58,789	Add Economic Development Planner
	40,061	Reduction in CDBG Charge-Off
	(41,010)	Eliminate CD Fiscal Assistant (C-10) - 0.8 FTE
	296	Leased Copier
	(440)	Subscriptions
	(220)	Photographic Supplies
	837	Education/Training/Conferences
	(800)	Professional Dues and Memberships
Police Department	146,737 1.0%	
	28,591	Personnel Fixed Costs
	2,000	Postage
	(500)	Bottled Water
	(1,000)	Office Equipment Repair and Maintenance
	17,000	Computer Software Repair and Maintenance
	5,000	Communications Equipment Repair
	(600)	Office Equipment Rental/Lease
	(11,000)	Wireless Communications
	(1,000)	Subscriptions
	(3,000)	Data Processing Supplies
	25,000	Uniforms and Protective Clothing
	(1,000)	Food for Prisoners
	(3,550)	Books and Periodicals
	3,000	Photographic Supplies
	8,612	Electricity
	(5,525)	Natural Gas
	512	Generator Fuel
	31,699	Gasoline
	286	Diesel Fuel
	1,490	Water and Sewer
	50,721	Capital
Fire Department	120,029 1.0%	
	70,310	Personnel Fixed Costs

SUMMARY OF FY2013 OPERATING BUDGET CHANGES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Fire Department (con't.)	66	Data Processing Equipment Repair and Maintenance
	1,900	Communications Equipment Repair
	500	Public Safety Equipment Repair and Maintenance
	10,000	Motor Vehicle Equipment Repair and Maintenance
	(250)	Photocopy Service Contract
	(450)	Other Equipment Rental/Lease
	1,100	Other Rentals/ Leases
	1,500	Professional/Technical Services
	800	Credit Card Service Charges
	1,000	Custodial Supplies
	1,000	Tires
	10,000	Motor Vehicle Supplies
	2,525	Education/Training/Conferences
	3,637	Electricity
	(17,143)	Natural Gas
	1,535	Generator Fuel
	1,318	Gasoline
	10,444	Diesel Fuel
	(4,757)	Water and Sewer
	24,994	Capital
Building Department	29,926 0.4%	
	5,835	Personnel Fixed Costs
	(700)	Data Processing Equipment Repair and Maintenance
	1,712	Copier Service
	45,809	Building Repair and Maintenance - Town
	109,247	Building Repair and Maintenance - Schools
	60,000	Credit Card Service Charges
	10,000	Building Cleaning Services
	(5,000)	Custodial Supplies
	(79,500)	Craftsmen Supplies-Schools
	(20,000)	Craftsmen Supplies-Town
	1,700	Uniforms-Town
	1,700	Uniforms-Schools
	(450)	Auto Reimbursement
	3,837	Electricity-Town
	85,405	Electricity-Schools
	(9,461)	Natural Gas-Town
	(138,182)	Natural Gas-Schools
	2,558	Generator Fuel
	1,261	Gasoline for Vehicles-Town
	1,261	Gasoline for Vehicles-Schools
	17,430	Water and Sewer- Town
	23,045	Water and Sewer- School
	(87,580)	Capital

SUMMARY OF FY2013 OPERATING BUDGET CHANGES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Department of Public Works	254,048 1.9%	
	14,677	Personnel Fixed Costs
	(5,408)	Overtime
	55,564	Add Forestry Supervisor (GN-9)
	(51,357)	Eliminate Forestry Zone Manager (LN-6)
	45,228	Add Park Maintenance Craftsman (LN-3)
	(43,266)	Eliminate Gardner/Laborer (LN-2)
	(45,228)	Eliminate MEO II (LN-3)
	30,827	Park Ranger LN-6 (0.43 to 1 FTE) -- revenue + expense moved from Rec Revolving Fund
	64,000	Part-Time Park Rangers -- revenue + expense moved from Rec Revolving Fund
	5,113	Convert MEO II (LN-3) to MEO III (LN-5)
	19,450	Data Processing Software Maintenance
	(26,500)	Motor Vehicle/Equipment Repair
	(2,750)	Other Equipment Repair and Maintenance
	(1,000)	Public Building Repair and Maintenance
	6,731	Landscaping Services
	4,000	Printing Services
	(40,000)	Professional/Technical Services
	20,000	Credit Card Service Charges
	2,000	Uniform Cleaning Service
	(500)	Subscriptions
	(1,000)	Data Processing Software
	(1,000)	Equipment Maintenance Supplies
	(4,000)	Parking Meter Parts/Supplies
	1,400	Custodial Supplies
	12,000	Agricultural Supplies
	(13,335)	Construction Supplies
	5,000	Tires
	1,000	Education/Training/Conferences
	1,350	Professional Dues and Membership
	(10,989)	Electricity
	(15,459)	Natural Gas
	692	Heating Oil
	68,454	Gasoline
	45,387	Diesel Fuel
	112,968	Water
Library	76,743 2.1%	
	8,446	Personnel Fixed Costs
	(4,500)	Data Processing Equipment Repair and Maintenance
	(3,000)	Data Processing Software Maintenance
	200	Wireless Communications
	(1,000)	Printing Services
	2,000	Cataloging Services (Minuteman Library Network)
	(2,420)	Office Supplies
	6,000	Custodial Supplies

SUMMARY OF FY2013 OPERATING BUDGET CHANGES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Library (con't.)	12,121	Library Materials
	(500)	Education/Training/Conferences
	(302)	Professional Dues and Membership
	37,104	Electricity
	(17,678)	Natural Gas
	10,273	Water and Sewer
	30,000	Capital
Health Department	(19,058)	
	-1.7%	
	2,238	Personnel Fixed Costs
	2,381	Mental Health Program
	1,869	Professional/Technical Services
	(100)	Subscriptions
	(1,000)	Office Supplies
	(1,000)	Special Program Supplies
	129	Electricity
	(1,231)	Natural Gas
	512	Generator Fuel
	119	Gasoline
	23	Water and Sewer
(23,000)	Capital	
Veterans' Services	43,041	
	17.4%	
	1,413	Personnel Fixed Costs
	25,000	Temporary Part-Time Workers
	(137)	Data Processing Equipment Repair and Maintenance
	(230)	Copier service
	10	Wireless Communications
	(250)	Other Travel
	85	Professional Dues/Memberships
	17,150	Veterans' Benefits
Council on Aging	11,870	
	1.4%	
	8,193	Personnel Fixed Costs
	15,839	Elimination of CDBG Charge-Off
	3,500	Elimination of BAA Trust Fund Charge-Off
	(22,500)	Motor Vehicle/Equipment Rentals/Leases
	(3,000)	Building Cleaning
	4,175	Office Supplies
	(3,000)	Building Maintenance Supplies
	(2,000)	Custodial Supplies
	(3,193)	Electricity
	(4,508)	Natural Gas
	(25,635)	Water and Sewer
44,000	Capital	

SUMMARY OF FY2013 OPERATING BUDGET CHANGES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Human Relations - Youth Resources	(210) -0.2%	
	(175)	Office Equipment Rentals/Leases
	165	Wireless Communications
	(200)	Office Supplies
Recreation Department	5,605 0.6%	
	9,347	Personnel Fixed Costs
	(1,965)	Overtime
	(4,404)	Photocopy Service Contract (moved to Rec Revolving Fund)
	(457)	Software Service Contract
	(26,908)	Transportation Rentals and Leases (moved to Rec Revolving Fund)
	(37,882)	Building Cleaning (moved to Rec Revolving Fund)
	640	Wireless Communications
	25,650	Custodial Supplies
	49,639	Electricity
	(7,555)	Natural Gas
	(544)	Gasoline
	43	Diesel
Schools	2,808,877 3.7%	
	2,808,877	School Budget
Personnel Benefits	3,965,651 9.4%	
	810,431	Pensions
	2,249,159	Group Health Insurance
	(125,000)	Health Reimbursement Account (HRA)
	800,401	Retiree Group Health Trust Fund (OPEB's)
	20,000	Group Life
	(50,000)	Workers Compensation
	260,660	Public Safety IOD Medical Expenses
Debt and Interest	(357,547) -3.4%	
	(553,107)	Funded Debt - Principal
	195,560	Funded Debt - Interest
Unclassified	(175,179) -5.7%	
	69,795	Reserve Fund
	111,710	Liability/Catastrophe Fund
	(103,901)	Affordable Housing
	(253,092)	Stabilization Fund
	310	MMA Dues

SUMMARY OF FY2013 OPERATING BUDGET CHANGES

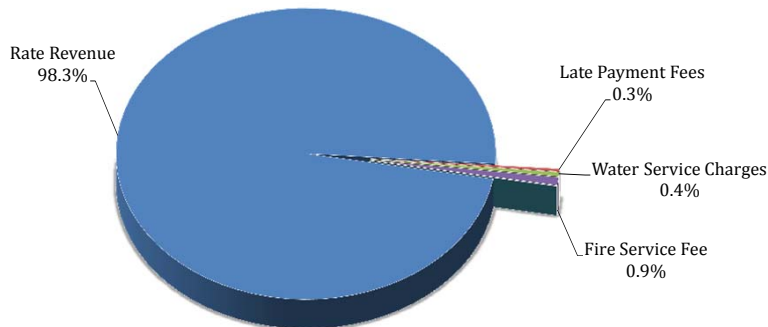
<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Personnel Reserves	893,528	
	(46,472)	Personnel Services Reserve
	940,000	Collective Bargaining Reserve
OPERATING BUDGET GRAND TOTAL	7,853,365 4.0%	

FY2013 RECOMMENDED WATER & SEWER ENTERPRISE FUND SUMMARY

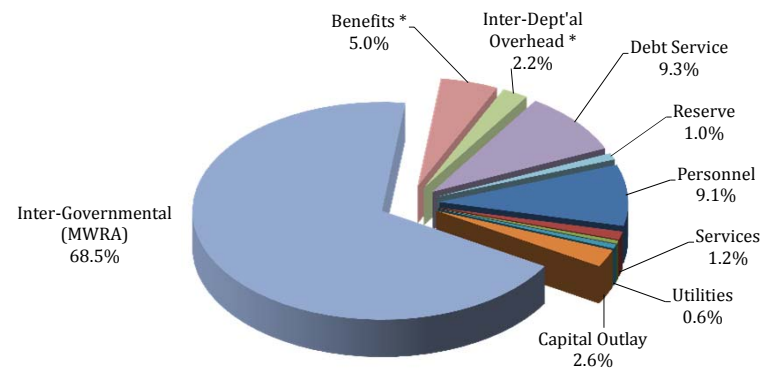
	FY2009 ACTUAL	FY2010 ACTUAL	FY2011 ACTUAL	FY2012 BUDGET	FY2013 BUDGET	INCREASE/DECREASE	
						\$	%
REVENUE							
Rate Revenue	22,707,448	22,763,502	24,008,193	24,260,606	25,306,122	1,045,516	4.3%
Late Payment Fees	112,630	86,450	80,953	110,000	80,000	(30,000)	-27.3%
Water Service Charges	102,217	122,766	113,253	82,000	115,500	33,500	40.9%
Fire Service Fee	0	0	0	225,000	225,000	0	0.0%
Misc.	36,191	20,088	64,030	10,000	10,000	0	0.0%
TOTAL REVENUE	22,958,486	22,992,806	24,266,429	24,687,606	25,736,622	1,049,016	4.2%
EXPENDITURES							
Personnel	2,087,083	2,088,818	2,198,119	2,289,748	2,339,744	49,996	2.2%
Services	213,807	236,051	254,251	319,089	316,089	(3,000)	-0.9%
Supplies	101,836	101,858	108,421	123,020	123,020	0	0.0%
Other	785	4,890	4,878	6,400	6,400	0	0.0%
Utilities	165,457	99,878	141,109	160,625	162,488	1,863	1.2%
Capital Outlay	404,299	232,592	124,214	254,650	670,650	416,000	163.4%
Inter-Governmental (MWRA)	15,515,004	16,073,259	16,606,543	17,109,942	17,622,480	512,538	3.0%
Benefits *	1,237,503	1,394,604	1,324,325	1,304,915	1,274,665	(30,250)	-2.3%
Inter-Departmental Overhead *	640,184	651,661	545,013	562,732	581,322	18,590	3.3%
Debt Service	2,511,192	2,404,631	2,495,198	2,335,704	2,384,946	49,242	2.1%
Reserve	0	0	0	220,780	254,818	34,038	15.4%
TOTAL EXPENDITURE	22,877,150	23,288,242	23,802,072	24,687,606	25,736,622	1,049,016	4.2%
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.

FY2013 WATER & SEWER ENTERPRISE FUND - REVENUES



FY2013 WATER & SEWER ENTERPRISE FUND - EXPENDITURES



SUMMARY OF FY2013 WATER & SEWER ENTERPRISE FUND CHANGES

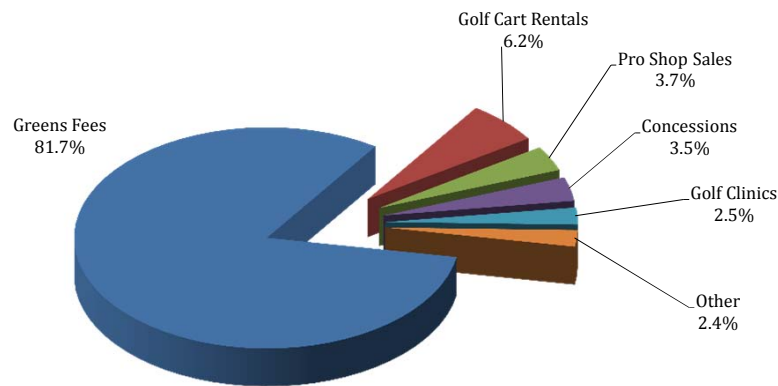
<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Water and Sewer Enterprise Fund	1,049,016 4.2%	
	5,308	Personnel Fixed Costs
	44,688	Collective Bargaining
	(3,000)	E-Commerce
	164,106	MWRA Water
	348,432	MWRA Sewer
	(11,660)	Reimbursement to General Fund
	34,038	Reserve
	73,607	Principal
	(24,365)	Interest
	(380)	Electricity
	(6,202)	Natural Gas
	1,997	Heating Oil
	(9,398)	Gasoline
	15,254	Diesel Fuel
	593	Water/Sewer
	416,000	Capital
WATER & SEWER ENTERPRISE FUND TOTAL	1,049,016 4.2%	

FY2013 RECOMMENDED GOLF COURSE ENTERPRISE FUND SUMMARY

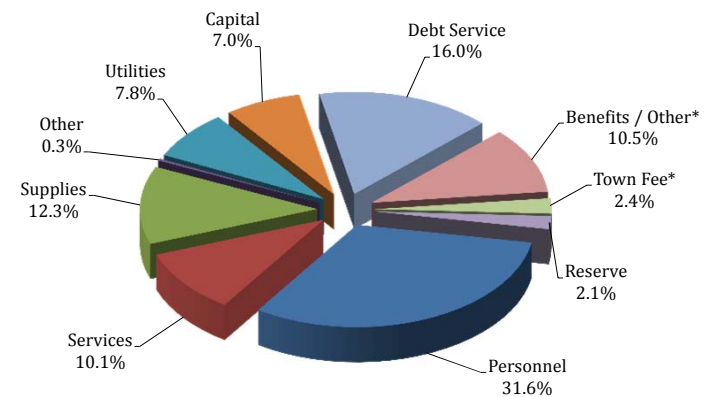
	FY2009 ACTUAL	FY2010 ACTUAL	FY2011 ACTUAL	FY2012 BUDGET	FY2013 BUDGET	INCREASE/DECREASE	
						\$	%
REVENUE							
Greens Fees	964,740	933,544	915,530	986,000	984,000	(2,000)	-0.2%
Golf Cart Rentals	82,213	75,375	79,033	75,000	75,000	0	0.0%
Pro Shop Sales	66,408	53,258	45,148	44,000	44,000	0	0.0%
Concessions	30,017	25,857	30,431	40,000	42,000	2,000	5.0%
Golf Clinics	18,415	22,408	24,499	30,000	30,000	0	0.0%
Other	23,067	22,534	28,729	29,000	29,000	0	0.0%
TOTAL REVENUE	1,184,860	1,132,976	1,123,370	1,204,000	1,204,000	0	0.0%
EXPENDITURES							
Personnel	418,997	422,673	400,678	420,970	380,393	(40,577)	-9.6%
Services	138,386	111,393	109,206	116,566	121,566	5,000	4.3%
Supplies	110,406	107,105	90,967	118,200	148,200	30,000	25.4%
Other	5,470	9,432	2,427	4,100	4,100	0	0.0%
Utilities	55,859	55,999	84,295	89,817	93,385	3,567	4.0%
Capital Outlay	85,614	83,394	94,235	83,900	83,900	0	0.0%
Debt Service	190,037	184,484	189,130	185,679	192,419	6,740	3.6%
Benefits / Other*	103,506	125,975	138,164	131,152	125,827	(5,325)	-4.1%
Town Fee (Transfer to Town for general use) *	75,558	60,374	52,997	32,700	29,211	(3,489)	-10.7%
Reserve	0	0	0	20,915	25,000	4,085	19.5%
TOTAL EXPENDITURE	1,183,833	1,160,829	1,162,099	1,204,000	1,204,000	0	0.0%
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.

FY2013 GOLF COURSE ENTERPRISE FUND - REVENUES



FY2013 GOLF COURSE ENTERPRISE FUND - EXPENDITURES



SUMMARY OF FY2013 GOLF COURSE ENTERPRISE FUND CHANGES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Golf Enterprise Fund	0 0.0%	
	466	Personnel Fixed Costs
	7,428	Collective Bargaining
	(77,700)	Eliminate Director of Golf (T-9)
	(36,803)	Eliminate 0.67 FTE Head Golf Pro / Rink Manager (GN-8)
	66,032	Add Head Golf Pro / Operations Manager (T-8)
	5,000	Building Repair and Maintenance
	10,000	Pro Shop Supplies
	10,000	Equipment Maintenance Supplies
	10,000	Agricultural Supplies
	1,154	Electricity
	(2,483)	Natural Gas
	1,354	Gasoline
	2,228	Diesel Fuel
	1,314	Water/Sewer
	(8,815)	Reimbursement to General Fund
	6,740	Debt Service
	4,085	Reserve
GOLF COURSE ENTERPRISE FUND TOTAL	0 0.0%	

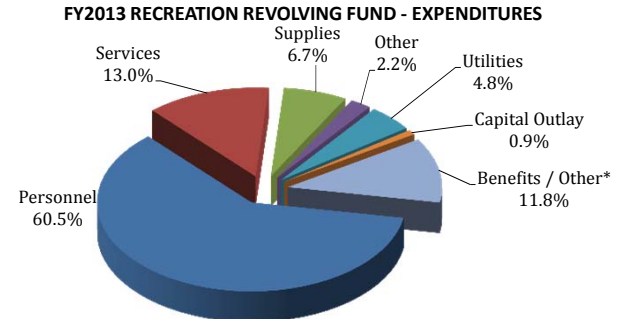
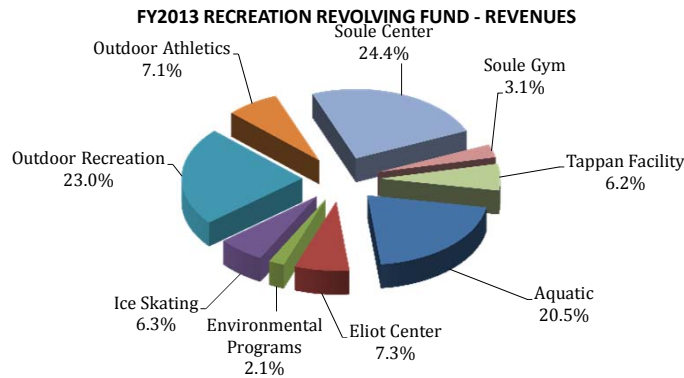
**TOWN OF BROOKLINE
FY2013 PROGRAM BUDGET**

BUDGET SUMMARIES: Recreation Revolving Fund

FY2013 RECOMMENDED RECREATION REVOLVING FUND SUMMARY

	FY2009 ACTUAL	FY2010 ACTUAL	FY2011 ACTUAL	FY2012 BUDGET	FY2013 BUDGET	INCREASE/DECREASE	
						\$	%
REVENUE							
Adult Programs	22,496	16,671	14,745	0	0	0	-
Aquatic	408,731	445,541	489,731	430,000	489,000	59,000	13.7%
Community Programs	9,364	13,389	21,041	0	0	0	-
Eliot Center	0	0	0	313,281	175,142	(138,139)	-44.1%
Environmental Programs	38,171	36,743	47,533	45,000	50,000	5,000	11.1%
Ice Skating	137,541	145,632	151,207	140,000	151,206	11,206	8.0%
Outdoor Recreation	0	0	0	271,309	549,838	278,529	102.7%
Outdoor Athletics	0	0	0	169,644	169,491	(153)	-0.1%
Permits	71,807	88,182	103,695	0	0	0	-
School-Based Programs	459,963	537,654	582,567	0	0	0	-
Soule Center	0	0	0	565,000	582,000	17,000	3.0%
Soule Gym	0	0	0	22,325	73,165	50,840	227.7%
Summer Camp	258,236	245,415	310,623	0	0	0	-
Tappan Facility	0	0	0	99,154	148,813	49,659	50.1%
Teen Programs	53,178	53,867	63,098	0	0	0	-
Tennis/Open Basketball Programs	11,781	5,978	22,080	0	0	0	-
Youth Programs	208,162	204,669	296,789	0	0	0	-
Misc Revenue	41,051	34,997	51,433	0	0	0	-
TOTAL REVENUE	1,720,481	1,828,738	2,154,542	2,055,713	2,388,655	332,942	16.2%
EXPENDITURES							
Personnel	1,141,829	1,140,786	1,274,503	1,292,592	1,446,245	153,653	11.9%
Services	183,754	183,528	219,113	192,108	311,519	119,411	62.2%
Supplies	107,861	135,120	140,941	108,073	159,644	51,572	47.7%
Other	18,382	19,372	40,584	40,338	52,938	12,600	31.2%
Utilities	19,180	32,740	27,467	120,321	115,176	(5,145)	-4.3%
Capital Outlay	3,562	8,595	41,514	6,369	21,369	15,000	235.5%
Benefits / Other*	198,027	210,870	257,205	295,912	281,764	(14,148)	-4.8%
TOTAL EXPENDITURE	1,672,595	1,731,011	2,001,327	2,055,713	2,388,655	332,942	16.2%
BALANCE				0	0	0	

* This is the Intra-Governmental Expense, which is the reimbursement to the General Fund. It is accounted for in the General Fund under the "Other Available Funds" category.



SUMMARY OF FY2013 RECREATION REVOLVING FUND CHANGES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Recreation Revolving Fund	332,942 16.2%	
	4,699	Personnel Fixed Costs
	52,559	Add Recreation Leader II (GN-8)
	(49,987)	Eliminate a Recreation Leader (GN-7)
	(18,402)	Eliminate Head Golf Pro / Rink Manager (GN-8) - 0.33 FTE
	181,820	Part-Time salaries
	3,241	Lead Teacher (GN-4) - increase from 0.73 to 0.80 FTE
	8,114	After School Director - increase from 0.60 to 0.80 FTE
	(29,959)	Full-Time Park Ranger (GN-8) - 0.57 FTE moved to DPW budget in General Fund (w/rev)
	(26,692)	Part-Time Park Rangers - moved to DPW budget in General Fund (w/rev)
	28,258	Collective Bargaining
	4,405	Copier Equipment Rental/Lease (moved from Rec Dept's General Fund budget)
	90	Photocopy Service Contract
	12,744	Transportation Rentals/Leases (moved from Rec Dept's General Fund budget)
	37,710	Building Cleaning Service (moved from Rec Dept's General Fund budget)
	10,000	General Consulting Services
	30,350	Professional/Technical Services
	27,324	Field Trips
	1,000	Printing
	200	Advertising
	2,250	Recreation Services
	(2,000)	Athletic Event Officials
	(4,662)	Entertainers/Lecturers
	9,200	Special Program Supplies
	6,213	Meals and Receptions
	8,500	Food Service Supplies
	(5,500)	Food Non-Reimbursable
	4,500	Medical Supplies
	31,159	Recreation Supplies
	(2,500)	Public Safety Supplies
	6,480	Education/Training/Conferences
	4,900	Other Travel
	1,220	Professional Dues and Membership
	4,464	Electricity
	(5,374)	Natural Gas
	(4,235)	Water/Sewer
	15,000	Capital Outlay
	(14,148)	Reimbursement to General Fund
RECREATION REVOLVING FUND TOTAL	332,942 16.2%	

**TOWN OF BROOKLINE
FY2013 PROGRAM BUDGET**

CAPITAL OUTLAY SUMMARY

PROGRAM	ITEM REQUESTED	AMOUNT
<i>Selectmen</i>	8 Leased PC's / Laptops	2,900
	1 New Leased Laptop	260
	Selectmen Total	3,160
<i>Human Resources Department</i>	6 Leased PC's	2,100
	1 Color Printer (replacement)	1,500
	Human Resources Department Total	3,600
<i>Information Technology Department</i>	18 Leased PC's / Laptops	10,896
	2 Leased Servers	4,873
	Data Processing Equipment	25,000
	Information Technology Department Total	40,769
<i>Finance Department</i>		
	Comptroller	
	10 Leased PC's	3,000
	3 Scanners	3,600
	Purchasing	
	5 Leased PC's / Laptops	2,400
	Assessors	
10 Leased PC's	2,700	
Treasurer	10 Leased PC's	3,550
	Finance Department Total	15,250
<i>Legal Services</i>		
	8 Leased PC's / Laptops	3,000
	Legal Services Total	3,000
<i>Advisory Committee</i>		
	1 Leased PC	295
	Advisory Committee Total	295
<i>Town Clerk</i>		
	6 Leased PC's	2,500
	Town Clerk Total	2,500
<i>Planning and Community Development</i>		
	16 Leased PC's	5,000
	Planning & Community Development Dept. Total	5,000
<i>Police Department</i>		
	Vehicles (11)	388,000
	Portable Radios and Batteries	18,000
	Mountain Bikes (5)	5,000
	26 Leased Rugged In-Car Laptops	26,417
	6 Network Printers	6,000
	40 Leased PC's	7,763
	6 New Leased PC's	1,104
Police Department Total	452,284	

**TOWN OF BROOKLINE
FY2013 PROGRAM BUDGET**

CAPITAL OUTLAY SUMMARY

PROGRAM	ITEM REQUESTED	AMOUNT
<i>Fire Department</i>	21 Leased PC's	4,386
	10 Leased Laptops for Fire Trucks	19,728
	2 New Leased Laptops / 1 New Leased PC	2,610
	Public Safety Equipment (thermal imaging cameras, Hurst tools, radio)	73,300
	Replacement Program (hose, SCBA, rescue tools, nozzles)	21,048
	Turnout Gear	14,000
	Fitness Equipment	25,000
	Fire Department Total	160,072
<i>Building Department</i>	16 Leased PC's	5,887
	2 Ford Transits	50,000
	Building Department Total	55,887
<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
	Topcon FC 2500 Data Collector	3,900
	Radar Recorder (traffic counting unit)	5,000
	GPT 3005L Total Station (surveying equipment)	10,000
	Sub-Total Engineering	24,255
<i>Sanitation</i>	3 Leased PC's	945
	31 CY Rubbish Packer (Third year of a three-year lease)	71,700
	Cab Over Diesel Cab and Chassis (Third year of a three-year lease)	26,300
	Sub-Total Sanitation	98,945
<i>Highway</i>	8 Leased PC's	2,520
	Street Sweeper (Third year of a three-year lease)	45,500
	Sidewalk Tractor (Third year of a three-year lease)	44,167
	10 Wheel Hook Loader (Second year of a three-year lease)	90,133
	4.5 CY Loader (Second year of a three-year lease)	58,933
	Hook Loader Conversion (Second year of a three-year lease)	19,100
	4x4 1 Ton Dump with Crew Cab	49,000
	Street Sweeper (First year of a three-year lease)	48,533
	Back Hoe / Loader (First year of a three-year lease)	38,133
	Sub-Total Highway	396,019
<i>Parks and Open Space</i>	9 Leased PC's/Laptops	2,835
	3 New Leased PC's	945
	4 WD Crew Cab Dump Truck (Second year of a three-year lease)	17,680
	1 Ton Crew Cab Dump Truck with Plow	48,000
	Brush Chipper	44,500
	Leaf Vacuum trailer	54,616
	Misc Small equipment	10,000
	Sub-Total Parks and Open Space	178,576
Department of Public Works Total		700,000

**TOWN OF BROOKLINE
FY2013 PROGRAM BUDGET**

CAPITAL OUTLAY SUMMARY

PROGRAM	ITEM REQUESTED	AMOUNT
<i>Library</i>	5 Leased PC's	2,901
	30 Leased PC's for Branch Libraries	17,400
	70 Leased PC's for Main Library	31,800
	Furniture	30,000
	Library Total	82,101
<i>Health Department</i>	15 Leased PC's	5,055
	Health Department Total	5,055
<i>Veterans' Services</i>	2 Leased PC's	525
	Veterans' Services Total	525
<i>Council on Aging</i>	23 Leased PC's	7,000
	Senior Center Bus	45,000
	Council on Aging Total	52,000
<i>Human Relations-Youth Resources</i>	2 Leased PC's	550
	Human Relations-Youth Resources Total	550
<i>Recreation Department</i>	11 Leased PC's / Laptops	6,380
	Recreation Department Total	6,380
TOTAL GENERAL FUND		1,588,428

**TOWN OF BROOKLINE
FY2013 PROGRAM BUDGET**

CAPITAL OUTLAY SUMMARY

PROGRAM	ITEM REQUESTED	AMOUNT
	ENTERPRISE FUNDS	
<i>Water</i>	10 Leased PC's	3,150
	Construction Materials and Equipment	50,000
	Maintenance Equipment	10,000
	Data Collector Unit (DCU) Up-Grade	60,000
	4WD Pickup Truck with Snow Plow	28,000
	Full Size Service Van	29,000
	Meter Reading System Software Upgrade	10,000
	Sub-Total Water Enterprise	190,150
<i>Sewer</i>	Construction Materials and Equipment	25,000
	18,000 GVW Cab & Chassis with Service Body and PTO Compressor	84,000
	4WD Pickup Truck with Snow Plow	36,500
	Bobcat S185 Skid Steer Loader	35,000
	Sub-Total Sewer Enterprise	180,500
	Water and Sewer Enterprise Fund Total	370,650
<i>Golf Course</i>	1 Leased PC	1,400
	Landscaping Equipment (leased)	82,500
	Golf Course Enterprise Fund Total	83,900
	TOTAL ENTERPRISE FUNDS	454,550
	RECREATION REVOLVING FUND	
<i>Recreation Revolving Fund</i>	22 Leased PC's / Laptops	6,369
	Furniture	15,000
	Recreation Revolving Fund Total	21,369
	TOTAL REVOLVING FUNDS	21,369

TOWN OF BROOKLINE FY2013 PROGRAM BUDGET			FULL-TIME EQUIVALENT (FTE) POSITIONS FUNDED			
<u>GENERAL FUND</u>	<u>FY08</u>	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>
Selectmen	7.00	7.00	6.53	6.53	6.48	6.48
Human Resources	5.00	5.00	5.00	5.00	5.00	5.00
Information Technology	11.40	11.40	11.40	11.40	11.40	11.40
Finance	31.01	30.43	30.43	30.43	29.04	29.04
<i>Comptroller</i>	<i>6.70</i>	<i>6.70</i>	<i>6.00</i>	<i>6.00</i>	<i>5.00</i>	<i>5.00</i>
<i>Purchasing</i>	<i>6.51</i>	<i>5.93</i>	<i>5.93</i>	<i>5.93</i>	<i>5.93</i>	<i>5.93</i>
<i>Assessor</i>	<i>8.80</i>	<i>8.80</i>	<i>7.80</i>	<i>7.80</i>	<i>7.80</i>	<i>7.80</i>
<i>Treasurer/ Collector</i>	<i>9.00</i>	<i>9.00</i>	<i>10.70</i>	<i>10.70</i>	<i>10.31</i>	<i>10.31</i>
Legal Services	6.64	6.64	6.53	6.53	6.53	6.53
Advisory Committee	0.35	0.35	0.35	0.35	0.35	0.35
Town Clerk	6.00	6.00	6.00	6.00	6.00	6.00
Planning and Community Development	13.33	13.33	12.39	12.39	12.39	12.39
Police	177.78	178.78	177.30	178.30	178.30	178.30
Fire	168.00	168.00	161.00	161.00	161.00	161.00
Building	33.17	33.41	33.01	31.93	31.93	31.93
Public Works	139.86	135.86	134.86	131.86	131.29	132.08
<i>Administration</i>	<i>10.00</i>	<i>10.00</i>	<i>10.00</i>	<i>8.00</i>	<i>8.00</i>	<i>8.00</i>
<i>Engineering/Transportation</i>	<i>13.00</i>	<i>13.00</i>	<i>13.00</i>	<i>13.00</i>	<i>13.00</i>	<i>13.00</i>
<i>Highway</i>	<i>55.00</i>	<i>55.00</i>	<i>55.00</i>	<i>54.00</i>	<i>53.00</i>	<i>52.00</i>
<i>Sanitation</i>	<i>21.07</i>	<i>17.07</i>	<i>17.07</i>	<i>17.07</i>	<i>17.07</i>	<i>17.07</i>
<i>Parks and Open Space</i>	<i>40.79</i>	<i>40.79</i>	<i>39.79</i>	<i>39.79</i>	<i>40.22</i>	<i>42.01</i>
Library	52.75	52.75	52.75	51.75	51.75	51.75
Health	11.83	11.83	11.83	11.83	12.83	12.83
Veterans' Services	2.00	2.00	2.00	2.00	2.00	2.00
Council on Aging	11.95	12.62	11.88	12.36	12.16	12.60
Human Relations / Youth Resources	2.00	2.00	1.00	1.00	1.00	1.00
Recreation	12.00	12.00	12.00	12.00	12.00	12.00
GENERAL FUND TOTAL	692.07	689.40	676.26	672.66	671.45	672.68

**TOWN OF BROOKLINE
FY2013 PROGRAM BUDGET**

FULL-TIME EQUIVALENT (FTE) POSITIONS FUNDED

<u>NON-GENERAL FUND</u>	<u>FY08</u>	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>
Water & Sewer Enterprise Fund	43.50	42.50	40.50	41.50	41.50	41.50
<i>Water</i>	38.50	37.50	35.50	36.50	36.50	36.50
<i>Sewer</i>	5.00	5.00	5.00	5.00	5.00	5.00
Recreation Revolving Fund	13.56	13.56	13.56	13.56	14.16	13.53
Golf Enterprise Fund	9.93	9.93	9.93	9.93	9.93	9.27
Community Development Block Grant	3.01	3.01	2.90	3.20	3.20	2.40
Handicapped Parking Fines Fund	0.32	0.32	0.32	0.32	0.32	0.32
Grants / Gifts	9.07	9.48	9.48	9.48	9.60	9.16
<i>Police</i>	1.00	1.00	1.00	1.00	1.00	1.00
<i>Health Department</i>	4.89	5.30	5.30	5.30	5.42	5.42
<i>Council on Aging</i>	3.18	3.18	3.18	3.18	3.18	2.74
NON-GENERAL FUND TOTAL	79.39	78.80	76.69	77.99	78.71	76.18
ALL FUNDS TOTAL	771.46	768.20	752.95	750.65	750.16	748.86