

**TOWN OF BROOKLINE
FY2009 PROGRAM BUDGET**

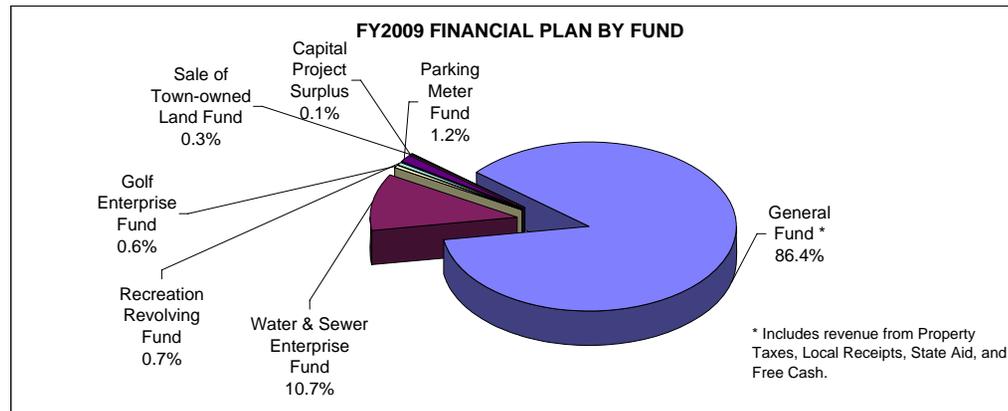
BUDGET SUMMARIES: Total Financial Plan

FY2009 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	141,059,080									141,059,080	65.0%
Local Receipts	20,953,925									20,953,925	9.7%
State Aid	19,606,949									19,606,949	9.0%
Parking Meter Receipts					2,500,000					2,500,000	1.2%
Walnut Hill Cemetery Fund						50,000				50,000	0.0%
State Aid for Libraries							41,555			41,555	0.0%
Golf Receipts			1,246,200							1,246,200	0.6%
Recreation Program Revenue				1,600,153						1,600,153	0.7%
Water and Sewer Receipts		23,317,467								23,317,467	10.7%
Capital Project Surplus								195,000		195,000	0.1%
Sale of Town-owned Land									550,000	550,000	0.3%
Free Cash	5,954,963									5,954,963	2.7%
TOTAL FINANCIAL PLAN REVENUE	187,574,917	23,317,467	1,246,200	1,600,153	2,500,000	50,000	41,555	195,000	550,000	217,075,292	
EXPENDITURES **											
General Government	7,357,492									7,357,492	3.4%
Public Safety	29,968,172				1,250,000					31,218,172	14.4%
Public Works	11,063,415	18,920,768			1,250,000	50,000				31,284,182	14.4%
Library	3,245,864						41,555			3,287,419	1.5%
Health & Human Services	2,163,934									2,163,934	1.0%
Recreation	917,409		875,993	1,402,126						3,195,528	1.5%
Schools	64,053,240									64,053,240	29.5%
Personal Services Reserve	750,000									750,000	0.3%
Collective Bargaining (Town)	3,442,804									3,442,804	1.6%
Personnel Benefits **	36,000,363	1,877,687	68,393	194,155						38,140,598	17.6%
Non-Departmental **	2,397,487		110,671	3,872						2,512,031	1.2%
Debt Service **	12,629,047	2,519,013	191,143							15,339,203	7.1%
Special Appropriations (Revenue-Financed CIP)	6,430,748							195,000	550,000	7,175,748	3.3%
Non-Appropriated	7,154,940									7,154,940	3.3%
TOTAL FINANCIAL PLAN EXPENDITURES	187,574,917	23,317,467	1,246,200	1,600,153	2,500,000	50,000	41,555	195,000	550,000	217,075,292	
% OF TOTAL FINANCIAL PLAN	86.4%	10.7%	0.6%	0.7%	1.2%	0.0%	0.0%	0.1%	0.3%		

* 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.



FY2009 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	98,800,524	2,197,771	429,412	1,034,764			102,462,472	47.2%
Services	20,488,049	345,074	187,368	197,395			21,217,887	9.8%
Supplies	3,921,317	196,647	154,536	147,897			4,420,397	2.0%
Other ***	881,355	2,500	114,772	22,272			1,020,899	0.5%
Capital Outlay	1,781,100	253,300	85,580	3,670			2,123,650	1.0%
Inter-Gov't'al	20,000	15,694,610					15,714,610	7.2%
Benefits ***	36,000,363	1,877,687	68,393	194,155			38,140,598	17.6%
Reserves	2,059,022	230,866	15,000				2,304,888	1.1%
Debt Service ***	12,629,047	2,519,013	191,143				15,339,203	7.1%
Rev.-Fin. CIP	6,430,748				195,000	550,000	7,175,748	3.3%
Non-Appropriated	7,154,940						7,154,940	3.3%
TOTAL FINANCIAL PLAN	190,166,466	23,317,468	1,246,205	1,600,154	195,000	550,000	217,075,292	

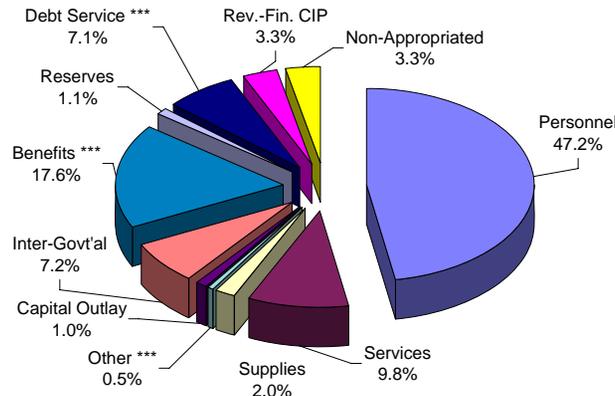
* Includes an estimate of the breakout of the School Department's appropriation.

** 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.

FY2009 FINANCIAL PLAN BY CATEGORY

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



**TOWN OF BROOKLINE
FY2009 PROGRAM BUDGET**

BUDGET SUMMARIES: General Fund Budget

FY2009 RECOMMENDED GENERAL FUND BUDGET SUMMARY

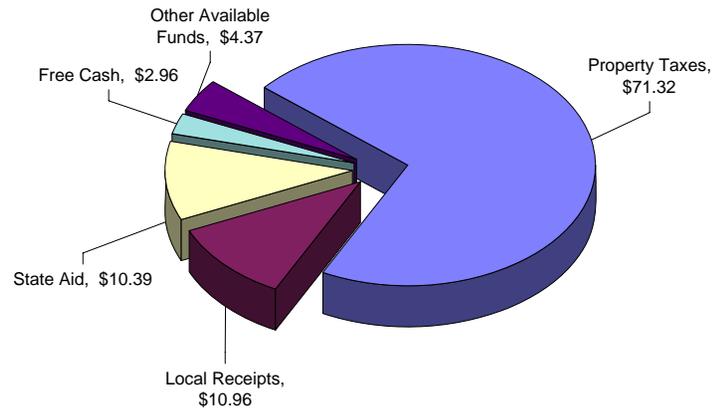
	FY2005 ACTUAL	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 BUDGET	FY2009 BUDGET	INCREASE/DECREASE	
						\$	%
REVENUE							
Property Tax	119,549,759	121,812,454	128,871,387	135,811,901	141,059,080	5,247,179	3.9%
Local Receipts	21,229,625	22,986,108	23,281,093	21,243,421	20,953,925	(289,496)	-1.4%
State Aid	17,420,087	17,951,657	18,023,846	18,973,131	19,606,949	633,818	3.3%
Free Cash	6,966,241	4,606,534	5,387,435	3,814,792	5,954,963	2,140,171	56.1%
Other Available Funds	11,116,554	7,691,658	8,948,053	8,729,215	5,591,332	(3,137,883)	-35.9%
TOTAL REVENUE	176,282,266	175,048,412	184,511,814	188,572,460	193,166,249	4,593,789	2.4%
(LESS) NON-APPROPRIATED EXPENSES							
State & County Charges	5,352,984	5,084,477	5,375,086	5,511,129	5,411,614	(99,515)	-1.8%
Tax Abatement Overlay	1,800,995	1,490,442	1,451,262	1,858,148	1,600,000	(258,148)	-13.9%
Deficits & Judgments	0	0	0	25,000	25,000	0	0.0%
Cherry Sheet Offsets	1,157,237	1,280,287	117,738	120,749	118,326	(2,423)	-2.0%
TOTAL NON-APPROPRIATED EXPENSES	8,311,216	7,855,206	6,944,086	7,515,026	7,154,940	(360,086)	-4.8%
AMOUNT AVAILABLE FOR APPROPRIATION				181,057,435	186,011,309	4,953,874	2.7%
APPROPRIATIONS							
Town Departments	53,769,760	56,348,332	57,545,709	60,057,364	61,500,645	1,443,281	2.4%
School Department	56,220,591	58,236,785	60,671,696	62,924,864	64,053,240	1,128,376	1.8%
Non-Departmental Total	41,754,453	43,682,516	47,030,604	52,147,206	53,281,676	1,134,469	2.2%
General Fund Non-Departmental	36,548,193	38,628,700	41,677,145	47,074,187	51,026,898	3,952,711	8.4%
Water and Sewer Enterprise Fund Overhead *	4,750,571	4,554,526	4,836,456	4,513,660	1,877,687	(2,635,973)	-58.4%
Golf Enterprise Fund Overhead *	342,908	379,553	371,402	373,004	179,064	(193,940)	-52.0%
Recreation Revolving Fund Overhead *	112,781	119,737	145,601	186,355	198,027	11,672	6.3%
OPERATING BUDGET SUBTOTAL	151,744,804	158,267,633	165,248,009	175,129,435	178,835,560	3,706,126	2.1%
Revenue-Financed Special Appropriations	11,438,709	6,060,803	8,121,849	5,928,000	7,175,748	1,247,748	21.0%
TOTAL APPROPRIATIONS	163,183,513	164,328,436	173,369,858	181,057,435	186,011,309	4,953,875	2.7%
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.

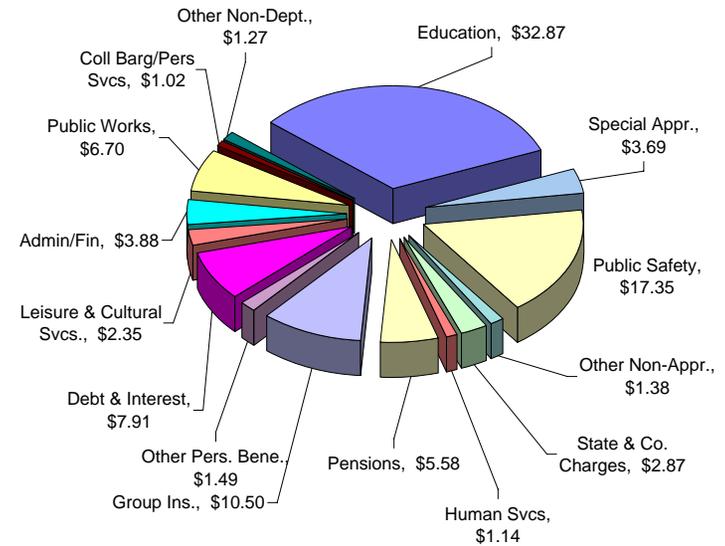
**TOWN OF BROOKLINE
FY2009 PROGRAM BUDGET**

BUDGET SUMMARIES: General Fund Budget

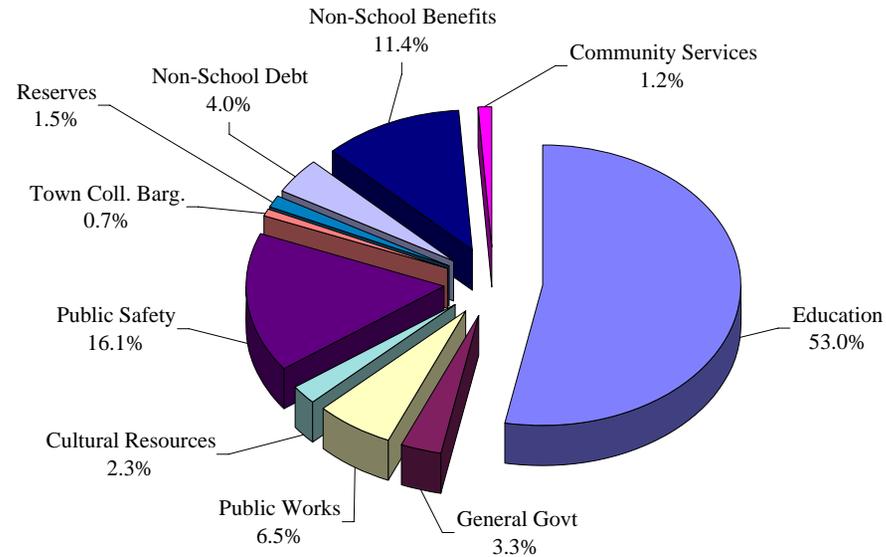
How Each \$100 Will Be Received



How Each \$100 Will Be Appropriated



FULLY ALLOCATED FY2009 GENERAL FUND OPERATING BUDGET

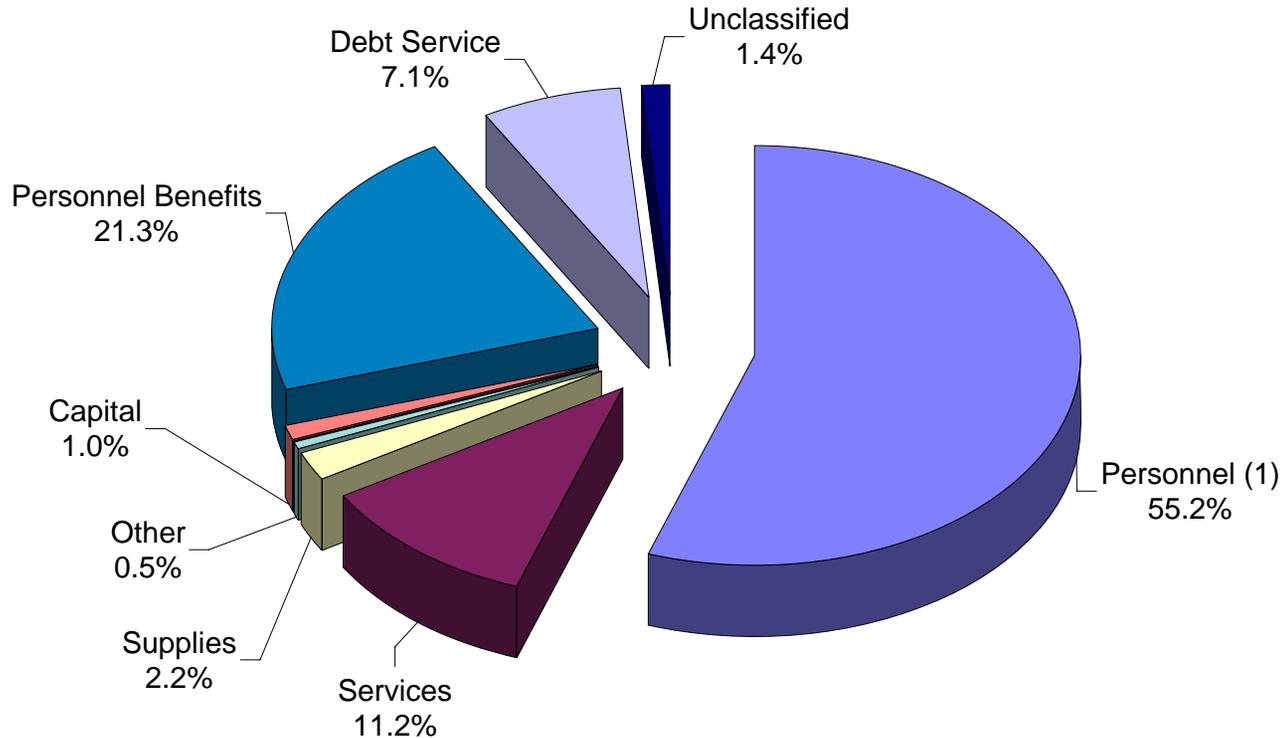


FY2009 RECOMMENDED OPERATING BUDGET SUMMARY - TOTALS BY EXPENDITURE CLASSIFICATION

<u>CLASS OF EXPENDITURE</u>	<u>FY2005 ACTUAL</u>	<u>FY2006 ACTUAL</u>	<u>FY2007 ACTUAL</u>	<u>FY2008 BUDGET</u>	<u>FY2009 BUDGET</u>	<u>INCREASE/ DECREASE</u>	<u>% INCREASE/ DECREASE</u>
Personnel (1)	87,878,868	91,701,697	94,282,185	95,962,187	98,800,525	2,838,338	3.0%
Services	16,882,397	17,138,887	17,811,692	20,112,524	20,047,899	(64,624)	-0.3%
Supplies	3,536,873	3,674,675	3,742,683	3,654,874	3,921,317	266,443	7.3%
Other	295,202	319,981	468,976	1,403,154	983,044	(420,110)	-29.9%
Intergovernmental	0	0	0	20,000	20,000	0	0.0%
Capital Outlay	1,711,906	1,744,379	1,910,869	1,829,491	1,781,100	(48,391)	-2.6%
Personnel Benefits	27,288,661	28,973,851	32,289,078	35,700,142	38,140,598	2,440,456	6.8%
Debt Service	13,247,416	13,831,466	14,376,306	14,052,910	12,629,047	(1,423,863)	-10.1%
Unclassified	1,218,376	877,199	765,674	2,394,155	2,512,031	117,876	4.9%
TOTAL EXPENDITURE	152,059,700	158,262,135	165,647,464	175,129,435	178,835,561	3,706,126	2.1%

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

FY09 OPERATING BUDGET BY CLASS OF EXPENDITURE



**TOWN OF BROOKLINE
FY2009 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2009 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2005 ACTUAL	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 BUDGET	FY2009 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
ADMINISTRATION AND FINANCE							
Selectmen	568,262	568,510	583,148	602,009	602,275	266	0.0%
Personnel	544,858	546,618	564,293	575,846	579,944	4,098	0.7%
Services	7,757	9,328	5,259	9,553	6,441	(3,112)	-32.6%
Supplies	5,979	4,780	4,490	5,750	5,750	0	0.0%
Other	2,209	2,323	2,595	5,640	5,500	(140)	-2.5%
Capital	7,459	5,461	6,511	5,220	4,640	(580)	-11.1%
Human Resources Department	383,978	409,488	400,705	483,688	474,567	(9,121)	-1.9%
Personnel	194,825	161,498	218,663	241,538	245,610	4,072	1.7%
Services	179,373	241,579	170,861	230,307	217,332	(12,975)	-5.6%
Supplies	6,609	3,354	8,177	8,500	8,500	0	0.0%
Other	215	315	486	500	750	250	50.0%
Capital	2,956	2,743	2,518	2,843	2,375	(468)	-16.5%
Information Technology Department	1,544,656	1,358,697	1,411,216	1,378,707	1,388,817	10,110	0.7%
Personnel	760,546	775,319	838,259	838,259	823,403	(10,094)	-1.2%
Services	693,176	517,536	504,169	488,433	488,433	0	0.0%
Supplies	41,948	25,300	32,248	34,127	34,127	0	0.0%
Other	2,116	2,432	2,543	2,450	2,450	0	0.0%
Capital	46,870	38,110	33,997	40,388	40,404	16	0.0%
Finance Department	2,586,279	2,916,030	2,923,699	2,929,993	2,954,847	24,854	0.8%
Personnel	1,741,581	1,802,262	1,844,509	1,812,965	1,820,374	7,409	0.4%
Services	788,525	1,035,563	1,009,008	1,038,895	1,061,591	22,696	2.2%
Supplies	25,087	42,868	41,111	42,018	42,289	271	0.6%
Other	12,959	15,877	11,948	14,349	14,349	0	0.0%
Capital	18,127	19,461	17,123	21,766	16,245	(5,521)	-25.4%
Legal Services	649,988	753,767	690,527	645,561	672,143	26,582	4.1%
Personnel	434,791	470,593	468,382	475,878	488,586	12,708	2.7%
Services	140,216	190,167	109,501	89,191	103,442	14,251	16.0%
Supplies	562	1,235	1,323	1,950	1,950	0	0.0%
Other	70,559	87,884	107,923	74,400	74,400	0	0.0%
Capital	3,860	3,889	3,398	4,142	3,765	(377)	-9.1%
Advisory Committee	20,317	21,790	18,507	18,796	18,498	(298)	-1.6%
Personnel	19,232	20,210	17,383	16,428	16,130	(298)	-1.8%
Services	91	36	72	266	266	0	0.0%
Supplies	245	753	284	1,275	1,275	0	0.0%
Other	295	300	310	340	340	0	0.0%
Capital	454	491	458	487	487	0	0.0%
Town Clerk	526,266	445,207	551,363	509,694	565,128	55,433	10.9%
Personnel	461,018	384,804	481,977	429,159	479,722	50,563	11.8%
Services	51,165	47,249	53,627	61,854	66,954	5,100	8.2%
Supplies	9,976	8,476	11,062	11,401	13,401	2,000	17.5%
Other	1,200	1,200	1,547	1,800	1,800	0	0.0%
Capital	2,907	3,477	3,151	5,480	3,251	(2,229)	-40.7%
Dept. of Planning and Cmty. Development	514,956	589,821	663,107	682,900	681,217	(1,683)	-0.2%
Personnel	466,981	525,807	627,473	625,098	628,399	3,301	0.5%
Services	27,924	40,701	15,249	30,451	27,636	(2,815)	-9.2%
Supplies	10,612	13,101	10,096	13,707	13,207	(500)	-3.6%
Other	1,597	3,700	3,950	3,950	4,450	500	12.7%
Capital	7,842	6,511	6,339	9,694	7,525	(2,169)	-22.4%

**TOWN OF BROOKLINE
FY2009 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2009 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2005 ACTUAL	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 BUDGET	FY2009 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
<u>ADMINISTRATION AND FINANCE TOTAL</u>	<u>6,794,702</u>	<u>7,063,310</u>	<u>7,242,273</u>	<u>7,251,348</u>	<u>7,357,492</u>	<u>106,144</u>	<u>1.5%</u>
Personnel	4,623,832	4,687,111	5,060,939	4,990,222	5,082,169	91,947	1.8%
Services	1,888,227	2,082,159	1,867,746	1,948,949	1,972,094	23,145	1.2%
Supplies	101,018	99,867	108,791	118,728	120,499	1,771	1.5%
Other	91,150	114,031	131,302	103,429	104,039	610	0.6%
Capital	90,475	80,143	73,496	90,020	78,692	(11,328)	-12.6%
<u>PUBLIC SAFETY</u>							
<u>Police Department</u>	<u>13,032,915</u>	<u>13,492,218</u>	<u>13,708,009</u>	<u>13,711,103</u>	<u>13,463,077</u>	<u>(248,026)</u>	<u>-1.8%</u>
Personnel	11,796,521	12,198,606	12,363,389	12,422,977	12,110,790	(312,187)	-2.5%
Services	538,214	585,940	489,055	567,256	565,508	(1,748)	-0.3%
Supplies	261,229	329,339	389,018	296,099	436,662	140,563	47.5%
Other	4,360	4,525	7,254	5,500	5,500	0	0.0%
Capital	432,591	373,808	459,292	419,270	344,617	(74,653)	-17.8%
<u>Fire Department</u>	<u>10,850,818</u>	<u>11,675,645</u>	<u>11,719,128</u>	<u>11,652,425</u>	<u>11,488,338</u>	<u>(164,088)</u>	<u>-1.4%</u>
Personnel	10,236,434	11,039,145	11,221,537	11,144,083	10,974,687	(169,396)	-1.5%
Services	416,347	429,134	274,591	300,807	271,514	(29,293)	-9.7%
Supplies	150,174	142,380	140,694	130,580	147,047	16,467	12.6%
Other	5,093	4,415	5,579	4,850	4,850	0	0.0%
Capital	42,770	60,572	76,727	72,105	90,240	18,135	25.2%
<u>Building Department</u>	<u>5,027,617</u>	<u>5,619,611</u>	<u>6,059,407</u>	<u>6,439,444</u>	<u>6,266,757</u>	<u>(172,687)</u>	<u>-2.7%</u>
Personnel	1,724,095	1,697,489	1,787,456	1,804,092	1,850,095	46,003	2.5%
Services	3,044,472	3,648,345	3,901,687	4,430,234	4,206,719	(223,515)	-5.0%
Supplies	203,435	216,818	265,073	146,530	155,405	8,875	6.1%
Other	1,369	1,011	1,073	1,900	1,900	0	0.0%
Capital	54,246	55,949	104,118	56,687	52,637	(4,050)	-7.1%
<u>PUBLIC SAFETY TOTAL</u>	<u>28,911,350</u>	<u>30,787,474</u>	<u>31,486,543</u>	<u>31,802,972</u>	<u>31,218,171</u>	<u>(584,800)</u>	<u>-1.8%</u>
Personnel	23,757,050	24,935,240	25,372,382	25,371,152	24,935,572	(435,581)	-1.7%
Services	3,999,033	4,663,419	4,665,332	5,298,297	5,043,741	(254,556)	-4.8%
Supplies	614,838	688,537	794,785	573,209	739,114	165,905	28.9%
Other	10,822	9,951	13,906	12,250	12,250	0	0.0%
Capital	529,607	490,329	640,137	548,063	487,494	(60,568)	-11.1%
<u>PUBLIC WORKS</u>							
<u>Department of Public Works</u>	<u>12,328,195</u>	<u>12,031,682</u>	<u>12,309,176</u>	<u>12,398,423</u>	<u>12,363,415</u>	<u>(35,008)</u>	<u>-0.3%</u>
Personnel	7,198,672	7,207,407	7,277,612	7,086,738	6,940,199	(146,538)	-2.1%
Services	3,397,031	2,998,701	3,155,769	3,529,958	3,545,713	15,755	0.4%
Supplies	1,045,653	1,125,059	1,156,014	1,052,088	1,147,864	95,776	9.1%
Other	9,002	7,107	18,062	9,639	9,639	0	0.0%
Intergovernmental	0	0	0	20,000	20,000	0	-
Capital	677,837	693,407	701,720	700,000	700,000	0	0.0%

**TOWN OF BROOKLINE
FY2009 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2009 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2005 ACTUAL	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 BUDGET	FY2009 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
CULTURAL SERVICES							
Library	2,983,438	3,145,823	3,366,890	3,334,452	3,287,419	(47,033)	-1.4%
Personnel	2,177,373	2,305,938	2,405,567	2,359,132	2,329,629	(29,503)	-1.3%
Services	319,405	345,621	405,485	424,366	437,980	13,614	3.2%
Supplies	478,409	485,212	508,204	492,851	466,207	(26,645)	-5.4%
Other	1,310	1,194	1,283	1,502	1,502	0	0.0%
Capital	6,941	7,858	46,351	56,601	52,101	(4,500)	-8.0%
HUMAN SERVICES							
Health Department	867,815	1,011,289	1,055,741	1,005,687	1,050,948	45,261	4.5%
Personnel	579,478	707,751	719,096	700,147	712,325	12,178	1.7%
Services	264,736	278,861	287,821	278,681	287,352	8,671	3.1%
Supplies	14,564	13,446	17,586	16,825	18,311	1,486	8.8%
Other	3,576	3,301	3,180	3,620	3,620	0	0.0%
Capital	5,461	7,931	28,058	6,414	29,340	22,926	357.4%
Veterans Services	164,220	195,490	203,128	205,607	210,594	4,987	2.4%
Personnel	79,224	107,341	111,670	113,910	115,301	1,391	1.2%
Services	1,923	1,909	1,978	2,007	2,718	711	35.4%
Supplies	556	445	630	650	650	0	0.0%
Other	81,688	84,947	88,200	88,200	91,200	3,000	3.4%
Capital	829	849	650	840	725	(115)	-13.7%
Council on Aging	658,381	698,791	718,469	761,563	759,773	(1,790)	-0.2%
Personnel	521,534	539,050	551,323	576,980	601,469	24,489	4.2%
Services	118,161	137,517	139,871	151,553	127,254	(24,299)	-16.0%
Supplies	15,714	15,184	15,193	18,850	18,850	0	0.0%
Other	2,154	2,091	2,885	2,900	2,900	0	0.0%
Capital	818	4,949	9,197	11,281	9,300	(1,981)	-17.6%
Human Relations-Youth Resources	131,769	134,352	139,109	142,777	142,619	(158)	-0.1%
Personnel	125,751	130,494	134,210	132,816	132,816	0	0.0%
Services	1,898	466	1,411	4,307	4,307	0	0.0%
Supplies	2,924	2,242	2,580	4,100	4,100	0	0.0%
Other	282	311	241	600	600	0	0.0%
Capital	914	839	667	954	796	(158)	-16.6%
HUMAN SERVICES TOTAL	1,822,185	2,039,922	2,116,446	2,115,634	2,163,934	48,300	2.3%
Personnel	1,305,987	1,484,636	1,516,299	1,523,853	1,561,911	38,058	2.5%
Services	386,718	418,753	431,081	436,548	421,631	(14,917)	-3.4%
Supplies	33,758	31,317	35,989	40,425	41,911	1,486	3.7%
Other	87,700	90,650	94,506	95,320	98,320	3,000	3.1%
Capital	8,022	14,568	38,572	19,489	40,161	20,672	106.1%

**TOWN OF BROOKLINE
FY2009 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2009 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2005 ACTUAL	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 BUDGET	FY2009 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
LEISURE SERVICES							
Recreation Department	1,244,786	1,274,620	1,024,380	911,734	917,410	5,677	0.6%
Personnel	1,020,825	1,032,969	736,224	653,121	650,499	(2,621)	-0.4%
Services	174,623	192,404	241,425	199,961	203,918	3,957	2.0%
Supplies	40,874	40,947	39,804	49,872	54,213	4,341	8.7%
Other	2,265	2,377	1,592	2,400	2,400	0	0.0%
Capital	6,199	5,923	5,335	6,380	6,380	0	0.0%
Personnel Services Reserve ¹	0	0	0	750,000	750,000	0	0.0%
FY07 + FY08 Collective Bargaining Reserve ²	0	0	0	1,492,804	1,492,804	0	0.0%
FY09 Collective Bargaining Reserve ³	0	0	0		1,950,000	1,950,000	
DEPARTMENTAL SUB-TOTAL	54,084,656	56,342,831	57,545,709	60,057,367	61,500,646	1,443,279	2.4%
SCHOOLS ⁴							
Personnel	47,795,129	50,048,396	51,913,162	51,735,166	53,107,742	1,372,576	2.7%
Services	6,717,360	6,437,830	7,044,854	8,274,444	8,422,822	148,378	1.8%
Supplies	1,222,323	1,203,736	1,099,096	1,327,701	1,351,509	23,808	1.8%
Other	92,953	94,671	208,326	1,178,614	754,894	(423,720)	-36.0%
Capital	392,825	452,151	405,258	408,939	416,272	7,333	1.8%
NON-DEPARTMENTAL							
Personnel Benefits	27,288,661	28,973,851	32,289,078	35,700,142	38,140,598	2,440,456	6.8%
Pensions	9,514,422	10,065,393	10,129,853	11,277,159	11,651,618	374,459	3.3%
Group Health	15,136,196	16,562,370	19,011,273	20,969,983	22,917,980	1,947,996	9.3%
Retiree Group Health Trust Fund ⁵	0	0	0	0	0	0	-
Employee Assistance Program (EAP)	24,568	24,568	24,568	25,000	28,000	3,000	12.0%
Group Life	130,023	147,674	152,721	161,000	161,000	0	0.0%
Disability Insurance	0	0	0	16,000	16,000	0	0.0%
Workers Comp	1,248,704	945,000	1,450,000	1,600,000	1,550,000	(50,000)	-3.1%
Public Safety IOD Medical Expenses	0	0	245,000	250,000	300,000	50,000	20.0%
Unemployment Comp	237,770	167,212	125,000	166,000	166,000	0	0.0%
Medical Disabilities	29,936	14,290	16,643	30,000	30,000	0	0.0%
Medicare	967,042	1,047,343	1,134,020	1,205,000	1,320,000	115,000	9.5%
Debt Service ⁶	13,247,416	13,831,466	14,376,306	14,052,910	12,629,047	(1,423,863)	-10.1%
Principal	8,616,659	9,218,951	9,696,587	9,430,187	8,353,816	(1,076,371)	-11.4%
Interest	4,264,255	4,299,950	4,582,344	4,462,723	4,055,231	(407,492)	-9.1%
Bond Anticipation Notes (BANs)	330,000	197,024	55,593	100,000	160,000	60,000	60.0%
Abatement Interest and Income	36,502	115,541	41,782	60,000	60,000	0	0.0%

¹ The amounts shown for FY05 - FY07 are \$0 because these funds are transferred to departments during the fiscal year.

² FY07 contracts for the Police and Fire unions are unsettled. Contracts with all Town unions are unsettled for FY08.

³ Contracts with all Town unions are unsettled for FY09. This figure includes the carry-forward from the FY08 unsettled contracts.

⁴ The FY08 and FY09 allocations are estimates, as the School budget is voted as a single number by Town Meeting.

⁵ There is a \$1 million recommended off-budget transfer from the old Health Insurance Trust Fund that is not accounted for in this General Fund summary. The vote of Town Meeting will transfer it from one fund to the other, so the General Fund is not involved.

⁶ The decrease is due to the fact that starting in FY09, debt service associated with the enterprise funds is paid directly from those funds rather than having the General Fund be reimbursed by the enterprise funds. See p. 10 of Sec. VI for an all-funds analysis of Debt Service.

**TOWN OF BROOKLINE
FY2009 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2009 RECOMMENDED OPERATING BUDGET SUMMARY

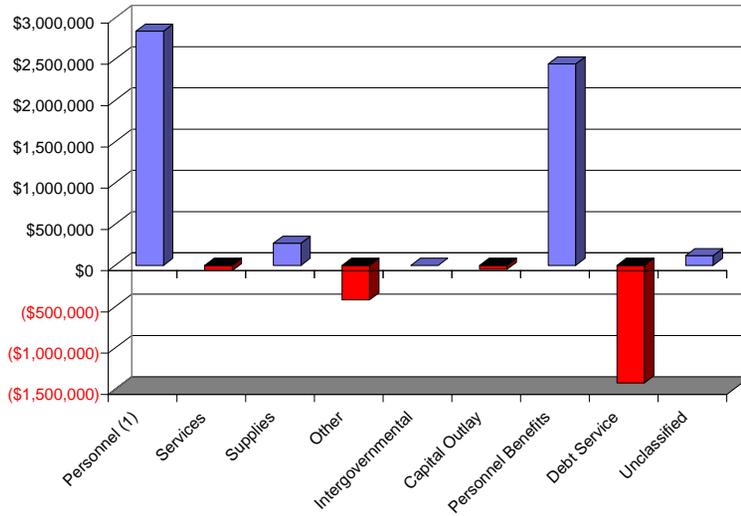
SERVICE PROGRAMS	FY2005 ACTUAL	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 BUDGET	FY2009 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
<i>NON-DEPARTMENTAL (con't.)</i>							
Unclassified	1,218,376	877,199	765,674	2,394,155	2,512,031	117,876	4.9%
Reserve Fund *	0	0	0	1,675,113	1,746,546	71,433	4.3%
Liability/Catastrophe Fund	172,896	406,616	225,039	254,629	297,476	42,847	16.8%
Affordable Housing	348,312	0	0	0	0	0	-
Stabilization Fund	246,892	39,004	22,248	0	0	0	-
General Insurance	284,960	250,820	275,989	276,175	279,490	3,315	1.2%
Audit & Professional Services	122,194	136,582	196,148	138,987	138,987	0	0.0%
Contingency	15,663	16,233	15,796	15,000	15,000	0	0.0%
Out of State Travel	0	1,192	2,260	3,000	3,000	0	0.0%
Printing of Reports	16,690	16,008	16,805	20,000	20,000	0	0.0%
MMA Dues	10,769	10,744	11,389	11,251	11,532	281	2.5%
<i>NON-DEPARTMENTAL TOTAL</i>	<i>41,754,453</i>	<i>43,682,516</i>	<i>47,431,058</i>	<i>52,147,206</i>	<i>53,281,676</i>	<i>1,134,469</i>	<i>2.2%</i>
TOTAL OPERATING BUDGET	152,059,700	158,262,135	165,647,464	175,129,435	178,835,561	3,706,126	2.1%

* The amount shown for FY05 -FY07 is \$0 because these funds are transferred to departments during the fiscal year.

**TOWN OF BROOKLINE
FY2009 PROGRAM BUDGET**

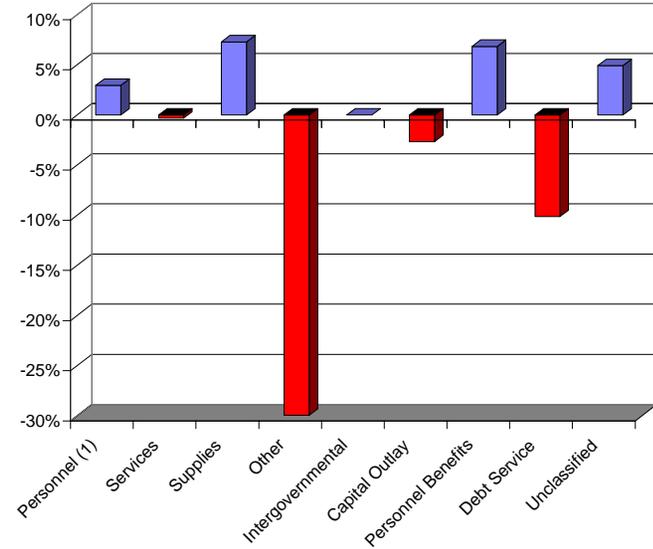
BUDGET SUMMARIES: Operating Budget

FY09 OPERATING BUDGET vs FY08 OPERATING BUDGET - \$\$ CHANGES



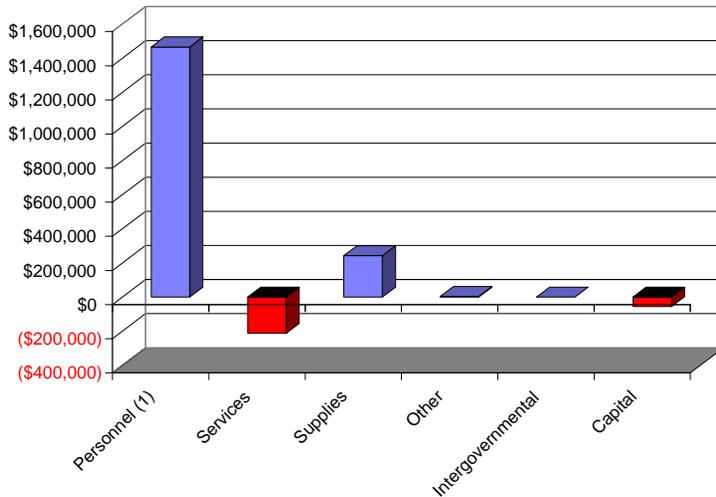
(1) Includes the Personnel Services Reserve and the Collective Bargaining Reserve

FY09 OPERATING BUDGET vs FY08 OPERATING BUDGET - % CHANGES



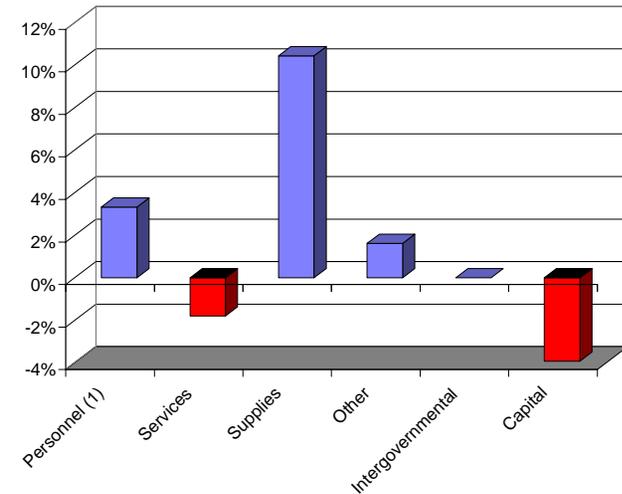
(1) Includes the Personnel Services Reserve and the Collective Bargaining Reserve

FY09 TOWN DEPT'AL BUDGETS vs FY08 TOWN DEPT'AL BUDGETS - \$\$ CHANGES



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

FY09 TOWN DEPT'AL BUDGETS vs FY08 TOWN DEPT'AL BUDGETS - % CHANGES



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

SUMMARY OF FY2009 OPERATING BUDGET INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Selectmen	266 0.0%	
	4,098	Personnel Fixed Costs
	(312)	Data Processing Equipment Repair and Maintenance
	(1,800)	Copier Service Contract
	(1,000)	Education/Training
	(1,640)	Professional Dues / Memberships
	1,500	Conferences
	(580)	Capital Outlay
Human Resources Department	(9,121) -1.9%	
	4,072	Personnel Fixed Costs
	(50)	Bottled Water
	(3,000)	Professional/Technical Services
	(300)	Data Processing Equipment Repair and Maintenance
	375	Copier Lease
	1,000	General Consulting
	(10,000)	Legal Services
	(1,000)	CDL Drug Testing
	250	Conferences
	(468)	Capital Outlay
Information Technology Department	10,110 0.7%	
	10,094	Personnel Fixed Costs
	(5,000)	Data Processing Equipment Repair and Maintenance
	27,012	Data Processing Software Maintenance
	1,071	Equipment Service Contract
	494	Copier Service Contract
	(25,805)	Professional/Technical Services
	1,080	Wireless Communications
	(20,000)	Data Communications Lines
	21,148	E-Commerce Services
	16	Capital Outlay
Finance Department	24,854 0.8%	
<i>Comptroller</i>	8,399 1.7%	
	2,733	Personnel Fixed Costs
	72	Data Processing Equipment Repair and Maintenance
	(300)	Copier Service Contract
	8,514	Computer Software Repair and Maintenance (MUNIS)
	(2,620)	Capital Outlay

SUMMARY OF FY2009 OPERATING BUDGET INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
<i>Purchasing</i>	(1,613) -0.2%	
	1,293	Personnel Fixed Costs
	(15,221)	Telephone Operator (C-4) - savings realized over two fiscal years
	(105)	Bottled Water
	(72)	Data Processing Software Maintenance
	5,000	Telephone and Telegraph
	7,783	Postage
	271	Gasoline
	(561)	Capital Outlay
<i>Assessors</i>	13,675 2.2%	
	6,745	Personnel Fixed Costs
	7,000	Overtime (Revaluation)
	(100)	Bottled Water
	(2,944)	Data Processing Equipment Repair and Maintenance
	240	Copier Service Contract
	2,000	Software Service Contract
	300	Educational/Training Services
	(1,000)	Appraisal Services
	600	Deed and ATB Transfer Fees
	650	Subscriptions
	183	Capital Outlay
<i>Treasurer</i>	4,393 0.5%	
	4,829	Personnel Fixed Costs
	(200)	Bottled Water
	(60)	Data Processing Equipment Repair and Maintenance
	357	Copier Lease
	180	Copier Service Contract
	(713)	Capital Outlay
Legal Services	26,582 4.1%	
	5,717	Personnel Fixed Costs
	(7,798)	Department Head Pay Plan Change
	14,789	Worker's Comp Charge off reduction
	375	Copier Service Contract
	5,000	Outside Counsel
	4,788	Litigation Costs
	(252)	Data Processing Equipment Repair and Maintenance
	3,840	Wireless Communication
	500	Subscriptions
	(377)	Capital Outlay

SUMMARY OF FY2009 OPERATING BUDGET INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Advisory Committee	(298) -1.6%	
	(298)	Personnel Fixed Costs
Town Clerk	55,434 10.9%	
	563	Personnel Fixed Costs
	50,000	Election Workers - 3 Elections in FY09, 2 in FY08
	(100)	Bottled Water
	5,500	Office Equipment Repair and Maintenance
	2,000	Meals and Receptions- 3 Elections in FY09, 2 in FY08
	(800)	Photocopy Service Contract new machine free service in FY09
	500	Wireless Communications
	(2,229)	Capital Outlay
Dept. of Planning & Cmty. Development	(1,683) -0.2%	
	8,161	Personnel Fixed Costs
	2,500	Overtime
	(7,359)	Increase in CDBG Charge-Off
	(100)	Bottled Water Service
	(215)	Leased Copier
	(2,500)	Professional Technical Services
	(500)	Office Supplies
	500	Professional Dues/Memberships
	(2,169)	Capital Outlay
Police Department	(248,026) -1.8%	
	(5,707)	Personnel Fixed Costs
	(226,708)	Reduction of 4 Police Officers
	(44,000)	Enhanced Longevity
	31,182	Quinn Educational Incentive
	(66,953)	Clothing allowance (moved to Supplies)
	(11,008)	Electricity
	35,864	Natural Gas
	(34,264)	Heating Oil
	(79,000)	Data Processing Equipment Repair and Maintenance
	(3,000)	Communications Equipment Repair
	(5,000)	Education/Training
	(1,000)	Veterinary Service
	(1,000)	Office Supplies
	(1,000)	Books and Periodicals
	(5,000)	Public Safety Supplies
	104,000	Software Service Contract
	(5,840)	Wireless Communications
	66,953	Uniforms and Protective Clothing (moved from Personnel)
	77,348	Gasoline

SUMMARY OF FY2009 OPERATING BUDGET INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Police Department (Con't.)		
	762	Diesel
	(74,654)	Capital Outlay (includes three fewer vehicle replacements)
Fire Department	(164,088) -1.4%	
	8,604	Personnel Fixed Costs
	(150,000)	Overtime
	(28,000)	Enhanced Longevity
	(1,284)	Electricity
	(19,235)	Natural Gas
	(2,500)	Data Processing Equipment Repair and Maintenance
	(600)	Office Equipment Rentals and Leases
	(1,064)	Motor Vehicle/Equipment Repair
	(600)	Copier Service Contract
	2,500	Telephone and Telegraph
	(5,760)	Wireless Communications
	(500)	Printing Services
	(250)	Subscriptions
	8,346	Gasoline
	2,321	Diesel Fuel
	500	Office Supplies
	500	General Supplies
	800	Custodial supplies
	4,000	Motor Vehicle Supplies
	18,135	Capital Outlay
Building Department	(172,687) -2.7%	
	5,794	Personnel Fixed Costs
	3,563	Administrative Head Clerk Upgrade (from C-8 to a C-10)
	36,645	Houseworkers
	117,714	Electricity-Town
	3,291	Electricity-Schools
	(525)	Natural Gas-Town
	39,068	Natural Gas-Schools
	15,969	Heating Oil-Town
	6,852	Heating Oil-Schools
	(100)	Bottled Water
	(6,204)	Building Cleaning Services
	(200,000)	Building Repair and Maintenance-Town
	(200,000)	Building Repair and Maintenance-Schools
	420	Copier Service Contract
	4,615	Gasoline for Vehicles-Town
	4,260	Gasoline for Vehicles-Schools
	(4,050)	Capital Outlay

SUMMARY OF FY2009 OPERATING BUDGET INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Department of Public Works	(35,008) -0.3%	
	22,052	Personnel Fixed Costs
	(38,532)	Assistant Garage Clerk (C-5) Elimination
	(41,779)	Carpenter/Laborer (LN-3) Elimination
	(41,779)	Highway Craftsmen (LN-3) Elimination
	(46,500)	Sanitation Truck Supervisor (LN-5) Elimination
	(2,629)	Electricity
	(40,552)	Natural Gas
	196	Heating Oil
	1,995	Data Processing Equipment Repair and Maintenance
	2,381	Copier Lease
	(396)	Copier Service Contract
	25,000	Motor Vehicle/Equipment Rentals and Leases (Snow Removal)
	3,260	Landscaping Services
	13,000	Educational/Training Services
	10,000	Professional/Technical Services
	43,968	Gasoline
	55,308	Diesel Fuel
Library	(47,033) -1.4%	
	2,507	Personnel Fixed Costs
	(32,010)	Temp Part-Time Position Reduction
	11,222	Electricity
	53,087	Natural Gas
	(55,813)	Heating Oil
	(2,000)	Office Equipment Repair and Maintenance
	8,118	Cataloging Services
	(1,000)	Educational/Training
	3,000	Office Supplies
	6,000	Custodial Supplies
	(35,645)	Library Materials
	(4,500)	Capital Outlay
Health Department	45,261 4.5%	
	8,178	Personnel Fixed Costs
	4,000	Overtime
	7,469	Electricity
	(243)	Natural Gas
	(6,859)	Heating Oil
	(183)	Copier Lease
	(168)	Data Processing Equipment Repair and Maintenance
	4,099	General Consulting (Visiting Nurses Services)
	4,556	Mental Health Program
	1,486	Gasoline
	22,926	Capital Outlay

SUMMARY OF FY2009 OPERATING BUDGET INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Veterans Services	4,987 2.4%	
	1,391	Personnel Fixed Costs
	200	Copier Service Contract
	65	Data Processing Equipment Repair and Maintenance
	446	Wireless Communications
	2,250	Veterans' Benefits
	750	Memorial/Veterans/Flag Day
	(115)	Capital Outlay
Council on Aging	(1,790) -0.2%	
	3,901	Personnel Fixed Costs
	18,300	Outreach Worker (Part-Time)
	2,288	Data Entry Clerk (Part-Time)
	28	Electricity
	(4,353)	Natural Gas
	(174)	Data Processing Equipment Repair and Maintenance
	800	Copier Service Contract
	(20,600)	Educational/Training Services
	(1,981)	Capital Outlay
Human Relations - Youth Resources	(158) -0.1%	
	(158)	Capital Outlay
Recreation Department	5,677 0.6%	
	(2,622)	Personnel Fixed Costs
	8,381	Electricity
	916	Natural Gas
	(7,010)	Heating Oil
	(72)	Data Processing Equipment Repair and Maintenance
	1,743	Building Cleaning
	2,248	Gasoline
	2,093	Diesel
Schools	1,128,376 1.8%	
	1,128,376	School Budget

SUMMARY OF FY2009 OPERATING BUDGET INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Personnel Benefits	2,440,456 6.8%	
	374,459	Pensions
	1,947,996	Group Health Insurance
	3,000	Employee Assistance Program (EAP)
	(50,000)	Workers Compensation
	50,000	Public Safety Injured on Duty (IOD) Medical Expenses
	115,000	Medicare
Debt and Interest	(1,423,863) -10.1%	
	(1,076,371)	Funded Debt - Principal
	(407,492)	Funded Debt - Interest
	60,000	Bond Anticipation Notes (BANs)
Unclassified	117,877 4.9%	
	71,433	Reserve Fund
	42,847	Liability/Catastrophe Fund
	3,315	General Insurance
	281	MMA Dues
Personnel Reserves	1,950,000	
	1,950,000	Collective Bargaining Reserve
OPERATING BUDGET GRAND TOTAL	3,706,124 2.1%	

**TOWN OF BROOKLINE
FY2009 PROGRAM BUDGET**

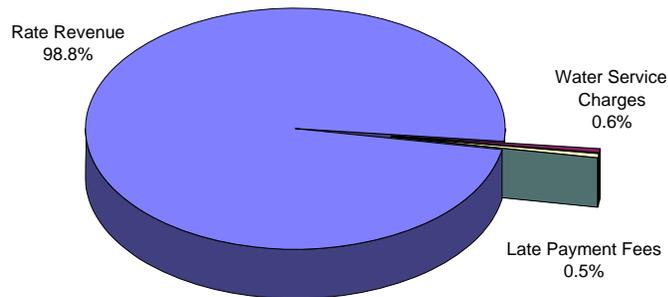
BUDGET SUMMARIES: Water & Sewer Enterprise Fund

FY2009 RECOMMENDED WATER & SEWER ENTERPRISE FUND SUMMARY

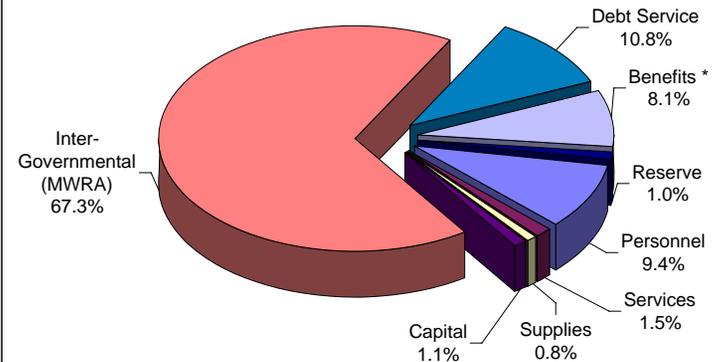
	FY2005 ACTUAL	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 BUDGET	FY2009 BUDGET	INCREASE/DECREASE	
						\$	%
REVENUE							
Rate Revenue	20,227,052	20,267,005	22,270,193	22,352,191	23,047,033	694,842	3.1%
Late Payment Fees	114,604	76,347	100,918	120,000	120,000	0	0.0%
Water Service Charges	105,009	67,841	108,839	129,300	129,300	0	0.0%
Rate Relief (State Aid)	0	21,134	57,486	21,134	21,134	0	0.0%
Misc.	1,639	3,009	11,304	0	0	0	-
Transfers In	38,191	0	0	0	0	0	-
TOTAL REVENUE	20,486,495	20,435,336	22,548,740	22,622,625	23,317,467	694,842	3.1%
EXPENDITURES							
Personnel	1,909,084	2,003,575	2,014,019	2,198,266	2,197,771	(495)	0.0%
Services	135,519	332,363	225,356	306,560	345,074	38,514	12.6%
Supplies	185,263	160,644	160,043	168,989	196,647	27,658	16.4%
Other	2,549	3,000	4,108	3,600	2,500	(1,100)	-30.6%
Capital Outlay	226,848	309,683	285,174	324,800	253,300	(71,500)	-22.0%
Inter-Governmental (MWRA)	12,771,580	13,659,215	14,365,303	14,879,784	15,694,610	814,826	5.5%
Debt Service *	2,629,240	2,360,636	2,732,455	2,622,276	2,519,013	(103,263)	-3.9%
Benefits *	2,121,331	2,193,890	2,104,001	1,891,384	1,877,687	(13,698)	-0.7%
Reserve	0	0	0	226,966	230,866	3,900	1.7%
TOTAL EXPENDITURE	19,981,414	21,023,006	21,890,459	22,622,625	23,317,467	694,842	3.1%
BALANCE				0	0	0	

* For FY05-FY08, these comprise the Intra-Governmental Expense, which is the reimbursement to the General Fund. These amounts are accounted for in the General Fund under the "Other Available Funds" category. Beginning in FY09, Debt Service is budgeted for directly in the Enterprise Fund, so it is no longer part of the reimbursement to the General Fund.

FY2009 WATER & SEWER ENTERPRISE FUND - REVENUES



FY2009 WATER & SEWER ENTERPRISE FUND - EXPENDITURES



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

SUMMARY OF FY2009 WATER & SEWER ENTERPRISE FUND INCREASES/DECREASES

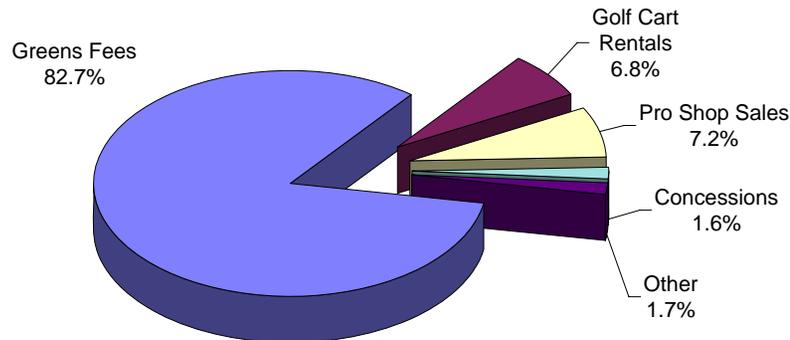
<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Water and Sewer Enterprise Fund	694,842 3.1%	
	931	Personnel Fixed Costs
	40,353	Collective Bargaining
	(41,779)	Elimination of a Waterworks Serviceperson (LN-3)
	(1,244)	Electricity
	(1,633)	Natural Gas
	291	Heating Oil
	40,000	Catch Basin Sediment Disposal
	900	Education/Training
	200	Telephones
	17,853	Gasoline
	9,805	Diesel Fuel
	(1,600)	Auto Reimbursement
	500	Professional Dues and Membership
	266,034	MWRA Water Assessment
	548,792	MWRA Sewer Assessment
	(71,500)	Capital Outlay
	3,900	Reserve
	(2,635,973)	Reimbursement to General Fund (Overhead Charges)
	2,519,013	Debt Service
WATER & SEWER ENTERPRISE FUND TOTAL	694,842 3.1%	

FY2009 RECOMMENDED GOLF COURSE ENTERPRISE FUND SUMMARY

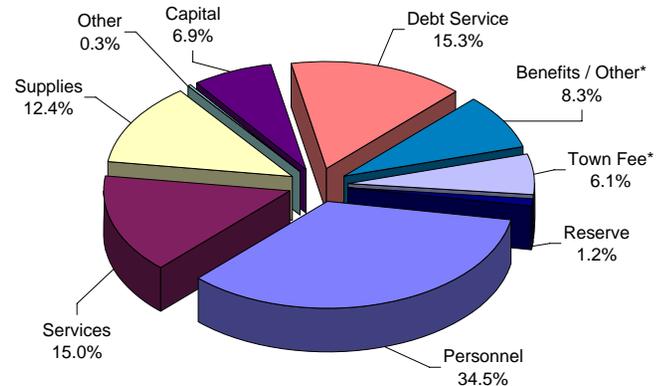
	FY2005 ACTUAL	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 BUDGET	FY2009 BUDGET	INCREASE/DECREASE	
						\$	%
REVENUE							
Greens Fees	984,684	1,005,503	999,729	1,030,168	1,030,000	(168)	0.0%
Golf Cart Rentals	86,923	72,795	81,974	85,000	85,000	0	0.0%
Pro Shop Sales	90,387	87,406	78,476	100,000	90,000	(10,000)	-10.0%
Concessions	0	15,672	13,569	20,000	20,000	0	0.0%
Other	15,965	15,155	16,230	18,000	21,200	3,200	17.8%
TOTAL REVENUE	1,177,959	1,196,531	1,189,978	1,253,168	1,246,200	(6,968)	-0.6%
EXPENDITURES							
Personnel	216,770	365,210	389,536	415,984	429,411	13,427	3.2%
Services	518,846	165,041	159,820	183,435	187,367	3,932	2.1%
Supplies	88,946	127,205	135,685	151,815	154,535	2,720	1.8%
Other	599	2,167	2,812	3,350	4,100	750	22.4%
Capital Outlay	0	85,089	86,015	85,580	85,580	0	0.0%
Debt Service *	208,744	209,219	202,566	194,530	191,143	(3,387)	-1.7%
Benefits / Other*	47,940	77,996	88,111	101,425	103,506	2,081	2.1%
Town Fee (Transfer to Town for general use) *	86,224	92,338	80,725	77,049	75,558	(1,491)	-1.9%
Reserve	0	0	0	40,000	15,000	(25,000)	-62.5%
TOTAL EXPENDITURE	1,168,069	1,124,265	1,145,270	1,253,168	1,246,200	(6,968)	-0.6%
BALANCE				0	0	0	

* For FY05-FY08, these comprise the Intra-Governmental Expense, which is the reimbursement to the General Fund. These amounts are accounted for in the General Fund under the "Other Available Funds" category. Beginning in FY09, Debt Service is budgeted for directly in the Enterprise Fund, so it is no longer part of the reimbursement to the General Fund.

FY2009 GOLF COURSE ENTERPRISE FUND - REVENUES



FY2009 GOLF COURSE ENTERPRISE FUND - EXPENDITURES



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

SUMMARY OF FY2009 GOLF COURSE ENTERPRISE FUND INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Golf Enterprise Fund	(6,968) -0.6%	
	1,822	Personnel Fixed Costs
	3,200	Teachers / Instructors - Move of Golf Instructors from Revolving Fund to Enterprise Fund
	8,405	Collective Bargaining
	(1,118)	Electricity
	8,169	Natural Gas
	(7,904)	Heating Oil
	1,750	Water
	(3,260)	Other Equipment Rental/Lease
	2,500	Equipment Cleaning/Repair
	2,000	Technical Services
	(1,655)	Printing Services
	1,200	Entertainers- Lecturers
	2,000	Banking Services
	250	Licenses
	(2,000)	Equipment Maintenance Supplies
	2,000	Custodial Supplies
	1,735	Gasoline
	985	Diesel Fuel
	1,500	Professional Dues/Memberships
	(750)	Conferences
	(25,000)	Reserve
	191,143	Debt Service
	(193,940)	Reimbursement to General Fund (Overhead Charges)
GOLF COURSE ENTERPRISE FUND TOTAL	(6,968) -0.6%	

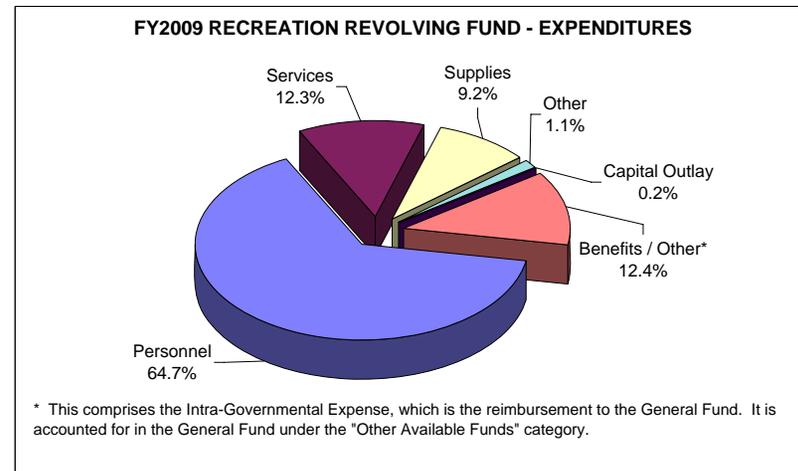
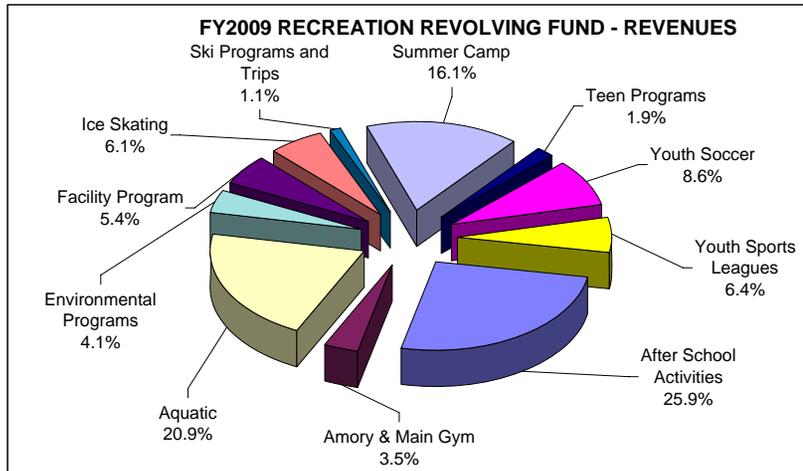
**TOWN OF BROOKLINE
FY2009 PROGRAM BUDGET**

BUDGET SUMMARIES: Recreation Revolving Fund

FY2009 RECOMMENDED RECREATION REVOLVING FUND SUMMARY

	FY2005 ACTUAL	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 BUDGET	FY2009 BUDGET	INCREASE/DECREASE	
						\$	%
REVENUE							
After School Activities	316,971	382,055	368,463	416,054	414,054	(2,000)	-0.5%
Amory & Main Gym	0	7,250	51,394	37,031	56,700	19,669	53.1%
Aquatic	218,828	204,211	79,672	311,078	335,163	24,085	7.7%
Environmental Programs	0	24,778	22,206	25,378	65,378	40,000	157.6%
Facility Program	47,247	27,191	86,905	103,795	87,000	(16,795)	-16.2%
Ice Skating	34,492	27,221	97,018	85,288	97,018	11,730	13.8%
Ski Programs and Trips	14,898	13,580	17,410	20,350	17,350	(3,000)	-14.7%
Summer Camp	11,960	0	166,582	258,000	258,000	0	0.0%
Teen Programs	15,140	28,825	28,312	40,000	30,000	(10,000)	-25.0%
Youth Soccer	117,060	116,460	117,540	136,840	136,840	0	0.0%
Youth Sports Leagues	87,194	107,201	102,650	92,092	102,650	10,558	11.5%
Misc.	1,041	0	0	0	0	0	-
TOTAL REVENUE	864,831	938,772	1,138,152	1,525,906	1,600,153	74,247	4.9%
EXPENDITURES							
Personnel	506,662	586,544	695,410	977,483	1,034,764	57,282	5.9%
Services	83,540	100,475	126,016	185,401	197,395	11,994	6.5%
Supplies	116,218	91,025	104,179	140,897	147,897	7,000	5.0%
Other	8,285	8,308	18,823	32,100	18,400	(13,700)	-42.7%
Capital Outlay	111	7,144	35,894	3,670	3,670	0	0.0%
Benefits / Other*	112,781	119,737	145,601	186,355	198,027	11,672	6.3%
TOTAL EXPENDITURE	827,597	913,234	1,125,922	1,525,906	1,600,153	74,247	4.9%
BALANCE				0	0	0	

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



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

SUMMARY OF FY2009 RECREATION REVOLVING FUND INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Recreation Revolving Fund	74,247 4.9%	
	2,806	Personnel Fixed Costs
	4,541	Environmental Educator and Outreach Coordinator Upgrade (from GN-5 to GN-7)
	30,000	Park Rangers (Green Dog Program)
	19,935	Collective Bargaining
	12,848	Electricity
	6,216	Natural Gas
	(1,450)	Transportation Rentals / Leases
	295	Building Cleaning Service
	1,535	Education/Training
	19,950	Field Trips
	7,000	Athletic Event Officials
	5,600	Printing
	(1,000)	Advertising
	(33,000)	Entertainers/Lecturers
	(6,000)	E-Commerce Services
	2,000	Maintenance Supplies
	2,700	Food Service Supplies
	(2,400)	Recreation Supplies
	4,700	Meals and Receptions
	(10,000)	Misc. Travel Costs
	(3,700)	Professional Dues and Membership
	11,672	Reimbursement to General Fund (Overhead Charges)
RECREATION REVOLVING FUND TOTAL	74,247 4.9%	

**TOWN OF BROOKLINE
FY2009 PROGRAM BUDGET**

CAPITAL OUTLAY SUMMARY

PROGRAM	ITEM REQUESTED	AMOUNT
<i>Selectmen</i>	8 Leased PC's	4,640
	Selectmen Total	4,640
<i>Human Resources Department</i>	6 Leased PC's	2,375
	Human Resources Department Total	2,375
<i>Information Technology Department</i>	18 Leased PC's / Laptops	11,971
	13 Leased Servers	28,433
	Information Technology Department Total	40,404
<i>Finance Department</i>		
	Comptroller 10 Leased PC's	5,020
	Purchasing 6 Leased PC's	2,700
	Assessors 10 Leased PC's 1 Leased Server (final two months of payments)	4,056
		362
	Sub-Total Assessors	4,418
	Treasurer 10 Leased PC's	4,107
Finance Department Total	16,245	
<i>Legal Services</i>	8 Leased PC's / Laptops	3,765
	Legal Services Total	3,765
<i>Advisory Committee</i>	1 Leased PC	487
	Advisory Committee Total	487
<i>Town Clerk</i>	6 Leased PC's	3,251
	Town Clerk Total	3,251
<i>Planning and Community Development</i>	16 Leased PC's	7,525
	Planning & Community Development Dept. Total	7,525

**TOWN OF BROOKLINE
FY2009 PROGRAM BUDGET**

CAPITAL OUTLAY SUMMARY

PROGRAM	ITEM REQUESTED	AMOUNT
<i>Police Department</i>	8 Vehicles	272,216
	Harley Davidson Motorcycle	18,000
	Communications Equipment	9,800
	26 Leased Rugged In-Car Laptops	35,017
	20 Leased PC's	9,584
	Police Department Total	344,617
<i>Fire Department</i>	16 Leased PC's	9,280
	6 Leased Printers	2,105
	Public Safety Equipment	12,925
	Tire Changer	13,250
	E250 Cargo Van	25,680
	Chevy Malibu	27,000
	Fire Department Total	90,240
<i>Building Department</i>	16 Leased PC's	5,887
	2 Vans (1 Town / 1 School)	46,000
	1 Printer	750
	Building Department Total	52,637
<i>Department of Public Works</i>		
Administration	7 Leased PC's	4,060
Engineering/Transportation	16 Leased PC's	9,280
	1 Compact 2-Door Sedan	14,500
	3 GPS Handheld Data Loggers	6,000
	Sub-Total Engineering	29,780
Sanitation	4 Leased PC's	2,320
	6 CY Rubbish Packer (Second year of a three-year lease)	24,500
	Sub-Total Sanitation	26,820
Highway	9 Leased PC's	5,220
	2 44,000 GVW Dump Trucks (Third year of a three-year lease)	97,068
	Pelican Street Sweeper (Third year of three-year lease)	42,294
	44,000 GVW Dump Truck (First year of three-year lease)	60,000
	Pelican Street Sweeper (First year of three-year lease)	36,000
	Chevrolet Silverado Utility Truck	37,000
	Chevrolet Silverado Pickup Truck	31,500
	Flat Bed Hook Loader Skid	20,348
	Skid Steer Attachment	15,000
	Sub-Total Highway	344,430

**TOWN OF BROOKLINE
FY2009 PROGRAM BUDGET**

CAPITAL OUTLAY SUMMARY

PROGRAM	ITEM REQUESTED	AMOUNT
Parks and Open Space	12 Leased PC's/Laptops	6,960
	6 CY Rubbish Packer (Third year of three-year lease)	20,800
	Dump Truck with Snowplow (Second year of three-year lease)	24,150
	Chevrolet Silverado Pick- Up	30,500
	Ford F650 Dump Truck	74,000
	Chevrolet Uplander Passenger Van	17,500
	Toro Groundsman	75,000
	2 Kubota Mowers	20,000
	Gator Multi-Purpose Tractor	7,000
	Misc Equipment	10,000
	Backhoe Attachment for Bobcat	9,000
	Sub-Total Parks and Open Space	294,910
Department of Public Works Total		700,000
Library	5 Leased PC's	2,901
	30 Leased PC's for Branch Libraries	17,400
	70 Leased PC's for Main Library	31,800
	Library Total	52,101
Health Department	16 Leased PC's	6,340
	1 Toyota Prius	23,000
	Health Department Total	29,340
Veterans Services	2 Leased PC's	725
	Veterans Services Total	725
Council on Aging	21 Leased PC's	9,300
	Council on Aging Total	9,300
Human Relations-Youth Resources	2 Leased PC's	796
	Human Relations-Youth Resources Total	796
Recreation Department	11 Leased PC's / Laptops	6,380
	Recreation Department Total	6,380
TOTAL GENERAL FUND		1,364,828

**TOWN OF BROOKLINE
FY2009 PROGRAM BUDGET**

CAPITAL OUTLAY SUMMARY

PROGRAM	ITEM REQUESTED	AMOUNT
	ENTERPRISE FUNDS	
<i>Water</i>	10 Leased PC's	5,800
	Construction Materials and Equipment	50,000
	Maintenance Equipment	10,000
	18,000 GVW Cab and Chassis w/Service Body and PTO Compressor	67,000
	Sub-Total Water Enterprise	132,800
<i>Sewer</i>	Construction Materials and Equipment	25,000
	18,000 GVW Cab and Chassis w/Service Body and PTO Compressor	67,000
	4WD Pickup Truck	28,500
	Sub-Total Sewer Enterprise	120,500
	Water and Sewer Enterprise Fund Total	253,300
<i>Golf Course</i>	1 Leased PC	580
	Landscaping Equipment (leased)	85,000
	Golf Course Enterprise Fund Total	85,580
	TOTAL ENTERPRISE FUNDS	338,880
	RECREATION REVOLVING FUND	
<i>Recreation Revolving Fund</i>	7 Leased PC's / Laptops	3,670
	Recreation Revolving Fund Total	3,670
	TOTAL REVOLVING FUNDS	3,670

**TOWN OF BROOKLINE
FY2009 PROGRAM BUDGET**

FULL-TIME EQUIVALENT (FTE) POSITIONS FUNDED

<u>GENERAL FUND</u>	<u>FY06</u>	<u>FY07</u>	<u>FY08</u>	<u>FY09</u>
Selectmen	7.53	7.00	7.00	7.00
Human Resources	5.00	5.00	5.00	5.00
Information Technology	11.40	11.40	11.40	11.40
Finance	32.30	31.63	31.21	30.63
<i>Comptroller</i>	6.70	6.70	6.70	6.70
<i>Purchasing</i>	6.93	6.93	6.51	5.93
<i>Assessor</i>	9.67	9.00	9.00	9.00
<i>Treasurer/ Collector</i>	9.00	9.00	9.00	9.00
Legal Services	6.41	6.64	6.64	6.64
Advisory Committee	0.35	0.35	0.35	0.35
Town Clerk	6.50	6.00	6.00	6.00
Planning and Community Development	12.29	13.33	13.33	13.33
Police	178.79	178.79	177.78	173.78
Fire	168.00	168.00	168.00	168.00
Building	34.55	33.17	33.17	34.73
Public Works	146.01	146.01	139.86	135.86
<i>Administration</i>	10.00	10.00	10.00	10.00
<i>Engineering/Transportation</i>	14.50	14.50	13.00	13.00
<i>Highway</i>	55.00	55.00	55.00	52.00
<i>Sanitation</i>	22.07	22.07	21.07	20.07
<i>Parks and Open Space</i>	44.44	44.44	40.79	40.79
Library	43.74	44.16	43.16	43.16
Health	13.43	13.43	11.73	11.73
Veterans Services	2.00	2.00	2.00	2.00
Council on Aging	11.83	11.83	11.95	12.59
Human Relations / Youth Resources	2.00	2.00	2.00	2.00
Recreation	14.00	14.00	12.00	12.00
GENERAL FUND TOTAL	696.13	694.74	682.58	676.20

**TOWN OF BROOKLINE
FY2009 PROGRAM BUDGET**

FULL-TIME EQUIVALENT (FTE) POSITIONS FUNDED

<u>NON-GENERAL FUND</u>	<u>FY06</u>	<u>FY07</u>	<u>FY08</u>	<u>FY09</u>
Water & Sewer Enterprise Fund	44.50	43.50	43.50	42.50
<i>Water</i>	39.50	38.50	38.50	37.50
<i>Sewer</i>	5.00	5.00	5.00	5.00
Recreation Revolving Fund	12.61	12.41	13.51	13.51
Golf Enterprise Fund	9.93	9.93	9.93	9.93
Community Development Block Grant (CDBG)	2.50	3.01	3.01	3.01
Handicapped Parking Fines Fund	0.32	0.32	0.32	0.32
Grants / Gifts	6.63	6.63	6.63	6.63
<i>Health Department</i>	3.45	3.45	3.45	3.45
<i>Council on Aging</i>	3.18	3.18	3.18	3.18
NON-GENERAL FUND TOTAL	76.49	68.85	69.95	68.95
ALL FUNDS TOTAL	772.62	763.59	752.53	745.15