TOWN OF BROOKLINE

FY-2018 FINANCIAL PLAN

BOARD OF SELECTMEN

Neil Wishinsky
Chairman

Nancy A. Daly
Benjamin J. Franco
Bernard Greene
Nancy Heller

Melvin A. Kleckner
Town Administrator

A FINANCIAL PLAN FOR BROOKLINE, MASSACHUSETTS – FY2018

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished
Budget Presentation
Award

PRESENTED TO

Town of Brookline

Massachusetts

For the Fiscal Year Beginning

July 1, 2016

Executive Director

Board of Selectmen
Neil Wishinsky, Chairman

Nancy A. Daly
Bernard Greene

Benjamin J. Franco
Nancy Heller

Melvin A. Kleckner, *Town Administrator*
Melissa Goff, *Deputy Town Administrator*
Austin Faison, *Assistant Town Administrator*

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Town of Brookline, Massachusetts for the Annual Budget beginning July 1, 2014. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

TOWN OF BROOKLINE
FY2018 PROGRAM BUDGET

INDEX

SECTION I - BUDGET MESSAGE

	Page
FY18 Policy Issues and Initiatives	I - 11
Long Range Financial Projection	I - 15
Capital Improvement Program (CIP)	I - 19
Conclusion	I - 24

SECTION II - BUDGET SUMMARIES

	Page
Fund Chart	II - 1
Total Financial Plan	II - 2
General Fund Budget	II - 4
Operating Budget	II - 6
Water & Sewer Enterprise Fund	II - 20
Golf Course Enterprise Fund	II - 22
Recreation Revolving Fund	II - 24
Capital Outlay Summary	II - 26
Full Time Equivalent Positions Funded	II - 30

SECTION III - REVENUE AND FUND ACCOUNTING

	Page
Overall Summary	III - 1
Property Tax	III - 7
Local Receipts	III - 12
Motor Vehicle Excise	III - 14
Local Option Taxes	III - 15
Refuse Fee	III - 16
Licenses and Permits	III - 17
Parking and Court Fines	III - 18
General Government	III - 19
Interest Income	III - 20
Payments in Lieu of Taxes (PILOTs)	III - 21
Departmental and Other	III - 22
State Aid	III - 23
General Government	III - 26
School Aid	III - 28
Tax Exemption Aid	III - 32
Cherry Sheet Offsets	III - 33
Free Cash	III - 34
Other Available Funds	III - 35
Enterprise Funds	III - 36
Revolving Fund	III - 38

SECTION IV - DEPARTMENTAL BUDGET RECOMMENDATIONS

		Page
Administration and Finance		
	Selectmen	IV - 1
	Human Resources	IV - 6
	Information Technology	IV - 10
	Finance	IV - 15
	Legal Services	IV - 25
	Advisory Committee	IV - 28
	Town Clerk	IV - 30
	Planning and Community Development	IV - 37
Public Safety		
	Police	IV - 43
	Fire	IV - 51
	Building	IV - 56
Public Works		
	Department of Public Works	IV - 65
	Water and Sewer Enterprise Fund	IV - 81
Cultural Services		
	Library	IV - 87
Human Services		
	Health	IV - 93
	Veterans' Services	IV - 102
	Council on Aging	IV - 105
	Diversity, Inclusion and Community Relations	IV - 109
Leisure Services		
	Recreation	IV - 113
	Golf Course Enterprise Fund	IV - 118
	Recreation Revolving Fund	IV - 121
Non-Departmental		
	Personnel Benefits	IV - 127
	Debt & Interest	IV - 136
	Unclassified	IV - 137
Education		
	Public Schools	IV-141

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	INDEX

SECTION V - NON-APPROPRIATED EXPENSES

	Page
State Assessments	
County Tax	V - 2
Air Pollution Control District	V - 2
Metropolitan Area Planning Council	V - 2
Special Education	V - 2
School Choice Sending Tuition	V - 2
Charter School Assessment	V - 3
Parking Fine Registry Surcharge	V - 3
MBTA	V - 3
Education Offsets	V - 4
Tax Levy Overlay	V - 4
Tax Titles, Court Judgments, and Deficits	V - 4

SECTION VII - CAPITAL IMPROVEMENTS PROGRAM (CIP)

	Page
Introduction	VII - 1
Brookline's CIP Process	VII - 3
Proposed FY 2018 - FY 2022 CIP	VII - 4
Debt and Debt Service	VII - 12
Impact on Operating Budget	VII - 21
Recommended Projects	VII - 21
Project Descriptions	VII - 29

SECTION VI - FUND BALANCES

	Page
Fund Accounting	VI - 1
Fund Balance	VI - 3
Special Revenue Funds	
Building Department	VI - 9
Council on Aging	VI - 9
Fire Department	VI - 9
Health Department	VI - 9
Human Resources	VI - 10
Library	VI - 10
Planning and Community Development	VI - 11
Police Department	VI - 11
Department of Public Works	VI - 12
Recreation Department	VI - 13
Selectmen	VI - 13
Town Clerk	VI - 14
Veterans	VI - 14

SECTION VIII - APPENDIX

	Page
Town Statistics / Demographics	Appendix - 1
Organizational Chart	Appendix - 3
Budget Process	Appendix - 4
Fiscal Policies	
Reserves	Appendix - 6
Free Cash	Appendix - 7
Capital Improvement Program (CIP)	Appendix - 8
Glossary of Terms	Appendix - 11
Selected Acronym Table	Appendix - 15

February 14, 2017

Honorable Members of the Board of Selectmen and Members of the Advisory Committee:

In accordance with the requirements of the Town Administrator Act, I am pleased to submit this Fiscal Year (FY) 2018 annual financial plan (the Budget) and the Capital Improvement Plan (CIP) for your consideration. Overall, this FY 2018 Budget balances $303,757,442 in revenues and expenses, including enterprises and other self-supporting operations. This represents an increase of 4.2% over FY 2017.

	FY 2017	FY 2018	$$$ CHANGE	% CHANGE
REVENUES				
Property Tax	204,064,199	211,298,230	7,234,031	3.5%
Local Receipts	23,836,698	29,556,650	5,719,952	24.0%
State Aid	19,657,251	20,273,713	616,462	3.1%
Free Cash	5,311,538	8,354,017	3,042,479	57.3%
Other Available Funds	7,840,067	3,045,386	(4,794,681)	-61.2%
Enterprises (net)	30,877,664	31,229,446	351,782	1.1%
TOTAL REVENUES	**291,587,417**	**303,757,442**	**12,170,025**	**4.2%**
EXPENDITURES				
Municipal Departments	71,523,394	72,720,981	1,197,587	1.7%
School Department	101,118,783	104,500,312	3,381,529	3.3%
Non-Departmental	70,839,465	77,211,691	6,372,226	9.0%
Special Appropriations	8,879,375	9,724,903	845,528	9.5%
Enterprises (net)	30,877,664	31,229,446	351,782	1.1%
Non-Appropriated	8,348,739	8,370,109	21,370	0.3%
TOTAL EXPENDITURES	**291,587,417**	**303,757,442**	**12,170,025**	**4.2%**

FY 2018 represents the third and final year of the "Override Plan" that was authorized by the voters in May of 2015 to take effect in FY 2016. This plan raised nearly $10 million in additional taxes and non-tax revenue to support the costs of increased enrollment in the public schools for a three year period. $7.6 million of this amount was raised in additional property taxes in Years 1 and 2 of the plan. The remaining $2.3 million was targeted as non-tax revenue/municipal expenditure cuts in Years 2 and 3.

GENERAL FRAMEWORK OF THE THREE-YEAR PLAN

In millions of $'s

Revenue

$7.665	Override Funds
$2.289	Non-property tax efficiencies and revenues
$9.954	Total Plan

Expenditures

	Year 1	Year 2	Year 3	**Total**
Override funds	$6.20	$1.465	$0	**$7.665**
Non-override funds		$1.00	$1.29	**$2.289**
	$6.20	$2.465	$1.29	**$9.954**

Most of the non-tax revenue increase was the result of a comprehensive parking meter rate increase that was implemented in FY 2017. However, the target for other components of the non-tax revenue did not materialize for a variety of reasons. As the table on the next page shows, the actual non-tax revenue is $770,430 short of the projected amount. Still, the commitment to fully fund the School Department's enrollment needs from the Override Plan has not diminished, and the full $2.3 million from the projected non-tax revenue component has been built into the Town School partnership formula. As a result, the impact of not meeting the full non-tax revenue amount has been borne by the municipal department side of the budget.

Override Targets Compared to Actual Experience

	Projected	Actual	Variance
Override Funds	$7,665,000	$7,665,000	$0
			$0
Parking Meter Rates	$850,000	$850,000	$0
Refuse Fee	$615,000	$150,000	($465,000)
Library Materials Fines	$20,000	$0	($20,000)
Cemetery Fees	$16,000	$25,000	$9,000
Soule Childcare Rates	$100,000	$50,000	($50,000)
PILOT/Other	$50,000	$225,000	$175,000
Online credit card fee for MVExcise	$45,000	$0	($45,000)
Total Town Operating Revenue	$1,696,000	$1,300,000	($396,000)
School Revenue	$88,000	$88,000	$0
Town Expenditure Reductions	$513,000	$130,570	($382,430)
Projected Allocation to School	**$9,962,000**	**$9,183,570**	
Target used for Override	**$9,954,000**	**$9,183,570**	**($770,430)**

As a starting point in the budget process, the Town Administrator and the School Superintendent are committed to the use of a process referred to as the Town School Partnership. The Partnership uses a formula that essentially splits increases (or decreases) in projected revenue and then makes several adjustments to account for unique or extraordinary expenses. For example, the formula accommodates the extraordinary impact on the Schools from enrollment and special education. The overall increase in the School Department budget for FY 2018, based on the Override Plan as run through the Town School Partnership formula, is $3,381,529 or 3.3% over FY 2017.

Overall, the assessment of the FY 2018 budget is that "it could be worse". Just a few weeks ago, it was anticipated that the Town and School departments would be forced to initiate substantial reductions in programs and services due to the lack of budget capacity. Primarily, this was the result of a projected 7.5% increase in employee health insurance costs through the Group Insurance Commission (GIC). But just recently, the GIC announced a series of measures that would reduce the projected rate of increase. As a result, the Town modified its projected increase in health insurance costs down to 5.0%, freeing up $725,000 in funding capacity that was added back into the formula (final rates will be known in March). In addition, our earlier projection of state aid was increased following Governor Baker's submission of his budget, allowing for an additional $185,000 to be included in the formula.

Overall, the Budget is $303.8 million, representing a 4.2% increase over FY 2017. I am pleased to report that this Budget accomplishes the following;

1. Meets the commitment to use $2.3 million in non-tax revenue or municipal department efficiencies to fund the 3-year Override Plan to meet school enrollment needs.

2. Funds $20.8 million in capital expenditures, meeting the Town's policy of allocating at least 7.5% of prior year's operating revenue for this purpose.

3. Retains $2.5 million in Free Cash, ensuring that the Town's unreserved fund balance will remain at least 10% of general fund revenue. This is a key factor in maintaining the Town's Aaa bond rating.

4. Continues to appropriate additional funds to meet the Town's funding schedule to eliminate the unfunded liability in the pension system and to address the major unfunded liability in Other Post Employment Benefits (OPEB), which is mostly the future cost of retiree health insurance.

5. Meets all other financial policies of the Town, including the appropriation of Free Cash for reserves or capital expenses.

6. Funds the cost of a special municipal election in the fall of 2017 to vote on a debt exclusion(s) for the new 9th Elementary School at Baldwin and the expansion of Brookline High School.

While the FY 2018 Budget "could be worse", the Town must plan for budget conditions to truly worsen in FY 2019 and beyond. The enrollment increases in the public school system continue to place pressures on the Town's ability to adequately fund the School Budget, and several years of level budgeting for municipal departments is insufficient to make investments in service levels, especially when considering the cumulative impact of mandated programs at the federal and state levels and Town Meeting's focus on new regulatory initiatives. It is expected that the Board of Selectmen will consider the establishment of a new committee and process to evaluate the Town's financial condition and make recommendations for the future.

In the sections that follow is a more detailed analysis of the revenues and expenses that make up Budget along with a discussion of the associated policy issues.

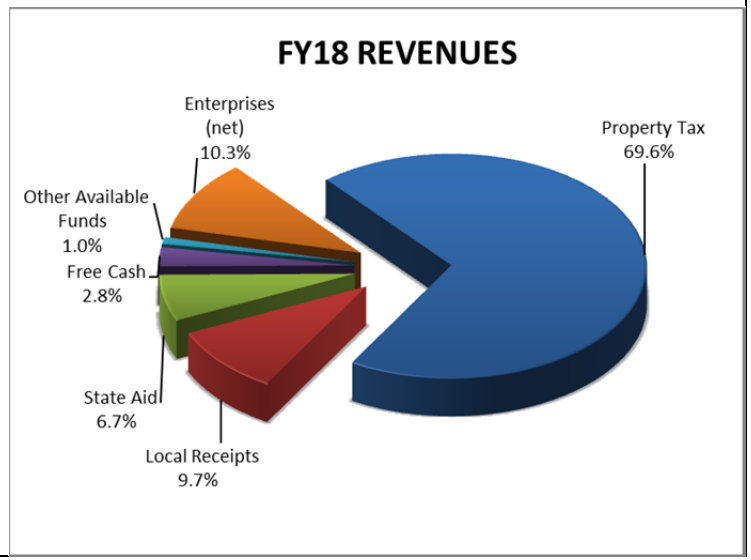
REVENUES

The following summarizes the major categories of revenues that make up the Town's FY 2018 Budget.

TAXES: The property tax levy represents the Town's most prominent (and stable) source of revenue. For FY 2018, property taxes are projected to total $211.3 million, representing nearly 70% of the Town's total revenue. Traditionally, the Town collects 99% of its property tax bills within the fiscal year they are assessed. For FY 2018, the property tax will increase by the allowed 2.5% increment of $5,075,913, plus $2,165,000 in taxes resulting from the increased property value from new construction (referred to as New Growth). Finally, $1,020,800 is added to the tax levy from prior approved "Debt Exclusion" overrides to fund school construction. The table below shows a breakdown of property taxes.

PROPERTY TAXES	
Prior Year Levy Limit	203,036,517
2 1/2 % Increase	5,075,913
New Growth	2,165,000
Debt Exclusion (Debt Service Costs)	1,020,800
Annual Levy FY 2018	**211,298,230**

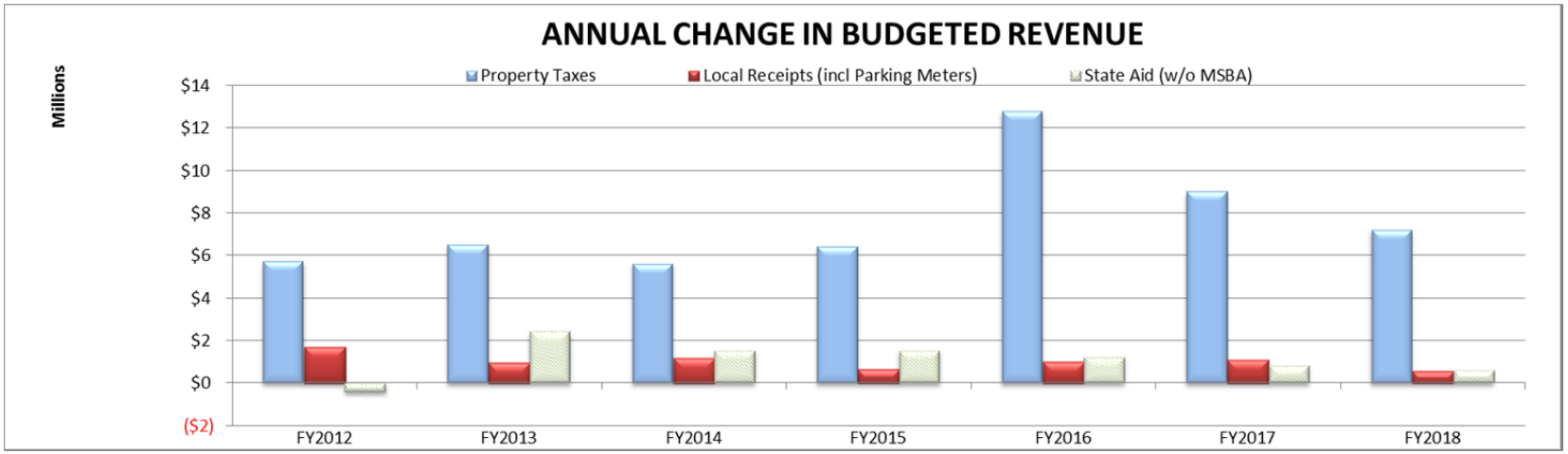
Proposition 2½ allows the Town to levy additional taxes from new construction or development. In FY 2018, the major project contributing to this New Growth is the new hotel at the former Red Cab site. This development will generate $200,000 in property taxes and an additional $143,000 in the municipal share of the state room tax (accounted in the local receipts category). There are several other major developments in Brookline that are in the planning or construction phase. The Town is counting on these developments to create new taxes and budget relief, and we have incorporated them into our long range budget forecast.



There are other Town revenues that are tax related, including the Motor Vehicle Excise Tax and the Payment in Lieu of Tax (PILOT) program. However, this revenue is accounted for in the Local Receipts revenue category and will be discussed further in that section.

LOCAL RECEIPTS: This is the category of Town revenue that is generated through licenses, permits, and other fees for municipal services. In FY 2018, we project that $29.5 million will be generated from this category, representing a 24% increase from FY 2017. The major increase over FY 2017 is attributable to an accounting shift enacted under the Municipal Modernization Act, a bill initiated by Governor Baker and passed by the Legislature in 2016. Specifically, the Act modified the accounting of parking meter receipts from a special fund to general revenue. As a result, about $5.15 million in parking meter receipts will now be accounted for in the Local Receipts category. This represents no overall net increase in revenue since an equivalent amount has been eliminated from the Other Available Funds revenue category. It should be noted that the timing of this accounting shift will create a one time "windfall" of revenue from the prior Parking Meter Fund.

As previously mentioned, the motor vehicle excise taxes and the PILOT revenue are accounted for in the Local Receipts category, despite the tax nature of these receipts. In general, the Town has assumed the same level of revenue from Local Receipts as the prior year. One major source of local receipts is the Refuse Fee, an annual fee that is charged to residents using the Town's collection of trash. FY 2018 will represent the first full year of a new Pay as You Throw (PAYT) fee system. This new system will change the uniform $200 fee for unlimited trash collection to one that employs a variable fee depending upon the volume of trash generated by the household. This is accomplished through the use of a wheeled trash cart (bin) similar to that used for disposal of recycled material. The trash carts come in different sizes, thus the variable fee schedule. Overflow trash that does not fit in the selected cart may be disposed of in special plastic bags that are sold for a fee. In general, we have assumed the same amount of revenue will be generated from the new PAYT system that was generated with the former flat fee, except for an assumption of some residual revenue from the overflow bag system. Any decision to modify the fee schedule, including the goal to reduce the property tax subsidy for trash collection, will be deferred until a full year of experience under the new PAYT system can be evaluated.



STATE AID: Despite a relatively modest state revenue picture, the Baker administration has committed to grow general state aid to cities and towns at the same rate of increase as general state tax revenue. This concept of revenue sharing is embraced by cities and towns as an appropriate partnership between the Commonwealth of Massachusetts and local government. In FY 2018, the Governor has proposed that Brookline's unrestricted general government aid will grow by $222,478, or equivalent to the 3.6% increase in general state revenue. The major Chapter 70 Education Aid program will grow at a lower rate of 3.1%, or an increase of $398,381. The Town believes the Chapter 70 state formula for education does not adequately reflect the costs incurred by cities and towns in public education. We support reforms proposed by the Foundation Budget Review Commission and hope that the House or Senate will reflect some of these reforms in the FY 2018 Budget it will submit shortly. However, to be prudent we have assumed the Governor's proposed state aid numbers in this Budget.

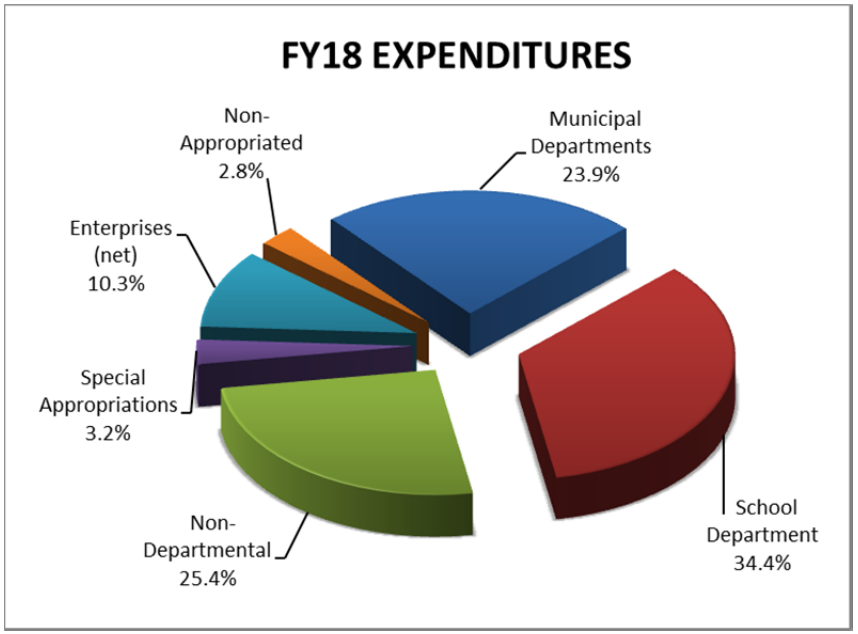
OTHER AVAILABLE FUNDS: This category of revenue mainly accounts for receipts from the Town's Enterprise Funds or other self-supporting funds, including the Water/Sewer program, the Lynch Golf Course and the Recreation Revolving Fund. All revenue generated under this category is offset through related expenses in these funds, including indirect charges for their share of Pension and OPEB funding. As previously mentioned, receipts from the Parking Meter Fund will no longer be accounted for in this category, instead shifting to Local Receipts. As a result, the overall amount from Other Available Funds will be decreased from FY 2017 by $5,190,394. Again, this represents no net increase or decrease in the overall Budget. The transfer from the Cemetery Trust Fund will increase $25,000, based off of the recommendation of the Override Study Committee. This increase will help support the Parks and Open Space Division of the Department of Public Works, and is much appreciated.

FREE CASH: Free Cash represents the State approved amount of the prior year's fund balance available for appropriation. The Town of Brookline maintains a very rigorous financial policy for the use of Free Cash, essentially precluding its use for ongoing, recurring expenses of the Town. Following the conclusion of FY 2017, the State certified $10,854,017 in Free Cash that was available for appropriation. Of this amount, the Town will leave $2,500,000 unappropriated to meet our Unreserved Fund Balance policy, ensuring that at least 10% of general revenue will be maintained in reserve. $3,960,016 will be used to meet the 7.5% CIP policy and the remainder will be used to fund various special reserve accounts of the Town, including additional CIP projects. A breakdown of the use of Free Cash is found to the right.

Free Cash Certification	**$10,854,017**
1. Operating Budget Reserve (25% of Operating Budget Reserve)	$615,003
2. Fund Balance	$2,500,000
a. Unreserved Fund Balance (left unappropriated)	$2,500,000
b. Stabilization Fund (appropriated)	$0
3. Liability Reserve (to get fund to 1% of Prior Yr Net Revenue)	$203,644
4. Capital Improvements (to get to 7.5% of Prior Yr Net Revenue)	$3,690,016
5. Affordable Housing Trust Fund (since Fund Balance below $5M)	$576,803
Sub-Total	$7,585,466
Amount available for Special Use (#6)	$3,268,551
6. Special Use:	
Additional CIP	$2,368,551
OPEB's	$600,000
Pension Fund	$300,000

EXPENDITURES

The Expenditures category of the Budget is comprised of four main sections; Municipal Departments, the School Department, Non Departmental , Special Appropriations and Enterprise Funds. Overall, expenditures in the FY 2018 Budget are up by $12,170,025 or an increase of 4.2% over FY 2017.



MUNICIPAL DEPARTMENTS: The total amount of all municipal department budgets is recommended to be $72,720,983 in FY 2018, or an increase of 1.7% over FY 2017. This amount includes a reserve for collective bargaining with the various municipal unions. With few exceptions, funding in municipal departments is flat, maintaining existing staffing levels and expenses. For the most part, increases reflect the step increases and impacts of prior collective bargaining agreements on municipal wages and a small inflation factor for some expense accounts. As previously mentioned, the cumulative impact of Town Meeting actions mandating new regulations or encouraging stricter enforcement of existing regulations is having an effect upon the departments' ability to meet current service levels. This includes restrictions on tobacco, the use of plastic bags and styrofoam in retail establishments, sidewalk snow removal, the use of leaf blowers and the provision of paid sick leave for part-time employees. In addition, the commitment to fund the Override Plan for the School Budget, despite our inability to meet the non-tax revenue/municipal efficiencies target, has had an impact on our capacity to initiate investments in municipal departments. Some modest changes to municipal departments include:

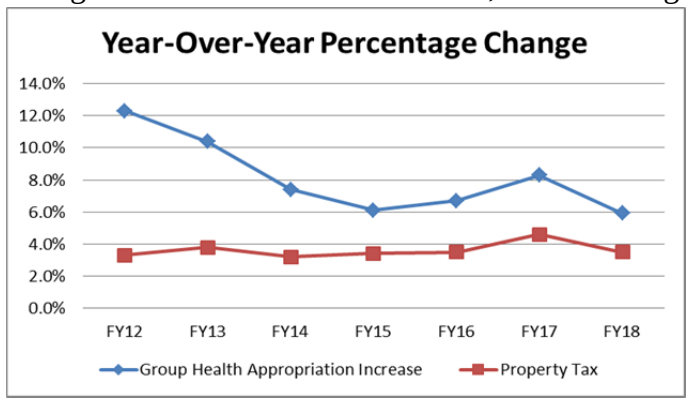
- Funding of a special municipal election
- Increased funding of legal expenses resulting from complex employment claims and lawsuits
- Funding to study the classification and compensation of management employees
- Funding to acquire a Human Resources applicant tracking system
- Funding to upgrade a DPW position to support the new PAYT program
- Funding to upgrade an IT position to work with departments on new initiatives
- Reduction in expenses during the temporary shutdown of the Coolidge Corner Library branch for renovations

There are other changes in municipal department budgets that can be reviewed in more detail in the Departmental Budget recommendations section.

THE SCHOOL DEPARTMENT: The School Department's Budget is recommended to be funded at $104,500,311 in FY 2018, an increase of 3.3% over FY 2017. This amount is inclusive of all salary and wage adjustments for teachers and other school employees. The total enrollment for the current school year is 7,417. Less than ten years ago, the enrollment was 5,919, an increase of 1,498 students. Continued enrollment growth has had, and will continue to have, both operating and capital implications on the School Department. This historic trend and steep enrollment increase of over 28% since 2005 has not allowed the district to keep pace despite the infusion of $10 million in new revenue over the past three years from the 2016 Override.

For a more detailed review of the School Budget, see the School Department submission in Section IV of this document.

NON-DEPARTMENTAL: This category of Expenditures is a large component of the Town's Budget, including pensions, health insurance, other insurances and debt service. Overall, this category of expenditures is recommended at $77,211,691 in FY 2018, an increase over FY 2017 of 9.0%. This category includes many of the Town's "budget busters", which are those expenses that rise much higher than the general rate of inflation. They include; Pensions and OPEB- Eligible employees of the Town and School departments are part of the Massachusetts Contributory Retirement System and receive a defined benefit upon retirement. The Town of Brookline is responsible for funding this expense, and does so through a multi-year funding schedule. Funds appropriated to meet this schedule are invested for the long term to derive a reasonable rate of return. An actuarial analysis is completed every other year to evaluate the multiple assumptions associated with the funding schedule, including rate of investment return, rate of increase in salaries and wages, life expectancy, etc. The analysis completed in January 2016, showed an increase in the unfunded liability of the Pension Fund, requiring the Town to increase its funding schedule. In addition to making up for losses in CY 2015, the Retirement Board decreased the rate of return assumption from 7.6% to 7.4%. The funding schedule previously increased 5.6% annually. The new funding schedule will require an annual appropriation increase of 7.85%. For FY 2018, the $1,780,508 increase over FY 2107 includes an additional $300,000 added from Free Cash. Similarly, the unfunded liability for OPEB has increased, but the Town is not yet on a formal funding schedule. We are able to allocate $4,480,080 to the OPEB Fund in FY 2018 as a multi-year goal of reaching the annual required contribution of a formal funding schedule. Similar to Pensions, we are using $600,000 in Free Cash to support this appropriation.



The Town is obligated to provide health insurance to permanent employees (and their families) who work more than 18.5 hours per week. The Town also covers retirees and their spouse/survivor. The Town procures its insurance coverage through the Massachusetts Group Insurance Commission (GIC), a governmental entity that manages the health care benefit for employees of all state agencies and dozens of cities and towns. The decision in FY 2011 to move the Town's health insurance to the GIC has been a financial success for both the Town and its employees. But the GIC is not insulated from the economic and political forces that are contributing to rate increases in the double digits.

Last year, the GIC employed some creative measures to keep the rate increase down without impacting benefits or out of pocket expenses. FY 2018 will not be as easy. Faced with a 10.5% rate increase, the GIC is in the process of taking action to reduce the rate of increase by about half. However, this is being accomplished through difficult decisions that will increase deductibles and copayments and restrict employees from joining certain high cost plans. The high costs of the Boston hospitals, the outrageously expensive pharmaceutical market and a volatile political environment that has placed the federal affordable care law in jeopardy all contribute to a system that cannot be sustained. The Town will assume a composite rate increase of 5.0% for GIC plans and also create an assumption for new subscribers that may initiate coverage during the annual open enrollment period. The total health insurance budget for FY 2018 is $30,758,441.

The cost of health insurance for future retirees and their spouse/survivor is staggering. This future cost represents an unfunded liability that could cripple budgets when those costs come due. This liability is referred to as OPEB. A recent actuarial study pegged the unfunded OPEB liability at $280.7 million! The Town is setting aside funds to cover this liability, including appropriating an additional $600K in Free Cash, as has been discussed previously in this message. Currently, the OPEB Fund has assets of about $30 million.

Another expense within the Non-Departmental category is Debt Service. This is the cost of principal and interest charges on debt (usually issued in municipal bonds). Incurring debt as a way to spread the cost of major capital purchases or projects is a major strategy in the Town's financial system. In FY 2018, the Town will fund $12,322,428 in debt service. Of this amount, $1,020,800 is debt service that the voters have excluded in the calculation of the Town's Proposition 2½ tax levy limit. As discussed in the CIP section of this document, the Town will seek to exclude the debt service costs for the new 9th Elementary School at Baldwin and the expansion of Brookline High School sometime late in 2017.

SPECIAL APPROPRIATIONS: This category of expense is mainly the annual appropriations for projects within the Capital Improvement Plan (CIP). The CIP is funded through a combination of direct appropriations and the issuance of debt. In FY 2018, the direct appropriations to fund capital projects is $9,724,903. This level of appropriation is bolstered through the use of over $6 million in Free Cash. A much more detailed review of projects funded through special appropriation is discussed in the CIP Section of this document.

ENTERPRISE: The Town funds its Water/Sewer and Golf Course operations through formal Enterprise Funds. The Recreation Department programs are funded through a special Revolving Fund separate from the Town's General Fund. The net cost of all Enterprises and Revolving Funds in FY 2018 is $31.2 million, a modest 1.1% increase over FY 2017. All Enterprise and Revolving Funds are assessed their share of benefits and contributions to the Town's Pension and OPEB funds.

NON-APPROPRIATED: This category of expenses relates to state and county assessments that are directly deducted from the state aid the Town receives. While these costs are not appropriated by Town Meeting, they nonetheless must be accounted for in the Town's Budget. The largest of these assessments are for the MBTA ($5,146,859) and Norfolk County ($948,309). Another expense that is covered in the Non-Appropriated category is the Tax Overlay account ($1.75 million). This is an account that is under the control of the Board of Assessors and is used to fund the cost of property tax abatements and exemptions. Overall, the costs added to the FY 2018 Budget for non-appropriated expenses is $8,370,109.

FY 2018 POLICY ISSUES AND INITIATIVES

The Financial Plan should not simply be a document of numbers. Rather, the Plan should be a management tool, linked to overall Town goals and policies. This section addresses a number of policy issues and initiatives that are relevant to the FY 2018 budget process.

Land Use and Chapter 40B Developments: As the rental housing market peaks and the Town edges closer to complying with the state's 10% affordable housing goal, developers are aggressively pursuing Chapter 40B housing developments. Chapter 40B is a state law that prioritizes affordable housing over local land use regulations (zoning). If a project includes a 20-25% affordable housing component, the Town is subject to large market rate housing developments that are not required to meet typical zoning restrictions such a building height, density, setbacks and the like. If the Town, through its Zoning Board of Appeals, denies the development or places conditions that the developer considers uneconomic, it may be appealed to the Housing Appeals Committee (HAC), a special state agency with the power to overrule the local community. The likelihood of prevailing before the HAC is not good, forcing the Town to attempt to negotiate the developments and/or impose conditions on the projects that can be upheld in an appeal.

Over the last couple of years, the Town has faced 12 separate Chapter 40B housing development proposals that could add over 1,000 units of housing. Most are concentrated in the Coolidge Corner area but a very significant development has been submitted at Hancock Village in south Brookline. The budget implications of Chapter 40B development are substantial. More housing will undoubtedly bring more students to Brookline schools, which have already reached their breaking point. The Planning Department's focus on the intensive and contentious 40B process has limited staff attention to other projects and programs, including more appropriate commercial or mixed development. It is possible that the Town can meet a "safe harbor" provision in the Chapter 40B law that will close the door on new applications for a period of time. If, during that period, the Town reaches its 10% affordable housing goal, new applications for Chapter 40B developments can be denied.

Uncertain Federal Landscape: With the election of Donald Trump as President in November, a new era of federal/state/local relations has emerged. It is unclear what direction this relationship will go, but it would appear that the Town of Brookline has much to lose. As a large municipality, Brookline is entitled to receive $1.4 million in Community Development Block Grants directly from the federal government each year. These funds are critical to provide essential programs for low and moderate income individuals living in Brookline. In particular, public housing and the elderly are major beneficiaries of this funding. The Town of Brookline also receives about $3.1 million in direct federal education aid (Title 1, Title 3 and IDEA).

In addition, many grants the Town receives are federal funds that "pass through" state agencies. When including these grants, the total amount of federal aid at risk is $6.4 million. President Trump has signaled that he intends to restrict federal funding to cities and towns who will not actively work with the federal customs and immigration agencies to enforce illegal immigration. With prior Town Meeting resolutions proclaiming Brookline as a "sanctuary city", we are exposed to this political risk.

The risk associated with the fate of the CDBG program is limiting the Town's willingness to borrow against future grant entitlements for large capital projects. A plan to take out a "Section 108" loan for the Town's share of the Gateway East transportation project to be repaid using future grant proceeds is now being reconsidered.

Finally, the Town will indirectly suffer if the federal government reduces aid or somehow modifies the formula for distribution of aid to the states. The Town relies on the Commonwealth of Massachusetts to share its revenue in the form of local aid. To the extent that the federal government reduces the federal dollars to Massachusetts, all cities and towns will suffer.

Trash Collection and PAYT: FY 2018 will be the first full year of the new trash collection system. By modifying the fee schedule to account for how much trash a household generates, we believe the new system will incentivize less trash and more recycling, thereby saving the Town from costly and environmentally unfriendly means of solid waste disposal. Combining PAYT with automated collection will also save labor costs. The Town has already reduced the DPW workforce through attrition in anticipation of this change. It was a recommendation of the Override Study Committee to modify the trash fee in a way that would reduce the subsidy the Town's general fund contributes to the service. The delay in implementing PAYT will also delay this fee review. The DPW intends to carefully document all costs and savings generated through the PAYT system in Year 1 before making recommendations to modify the fee schedule and reduce the subsidy.

Diversity and Inclusion: The Town continues to focus its efforts on proactively increasing the diversity of the Town's workforce, especially in its management ranks. The ability to effectively measure the Town's efforts in this area are essential, and I have authorized in this Budget the acquisition of an automated applicant tracking system that will allow the Human Resources department to document the Town's recruitment and hiring activities. I have also authorized a study of the classification and compensation system for management employees of the Town. The goal of this study is to ensure there is equity within the organization and that our compensation system is adequate to attract and retain quality managers. This study will also assure that the Town's systems do not discriminate against women or minority employees/applicants.

Shifting Nature of Information Technology: Previously, IT departments have been focused on building hardware and software capacity for organizations. More recently, the focus has shifted to developing robust Internet access and networks that allow users to effectively share information and reduce manual and repetitive tasks. The use of web based applications will shift costs from hardware/software acquisitions to fee based service agreements. IT staff are also focusing more efforts on the security of its data, which can be attacked in a number of direct or indirect ways. Finally, the explosion in the use of social media to communicate to our residents has created a new challenge and capacity for IT professionals. For FY 2018, the Budget has approved the reorganization of staff to include a Business and Administrative Manager who will assume a proactive role in working with Town staff to promote technology comfort, confidence and responsibility to better serve the community.

Performance Management: The Town has embraced the use of performance management in its budgeting and service delivery processes. In my FY 2017 Budget proposal, I identified training for performance management capacity as a priority. I am pleased to report that, on Wednesday October 26, forty-one department heads and upper level management of the Town participated in a several hour training program provided by the Government Finance Officers Association (GFOA). The training focused on the background and method of performance management, including ways to align the measurement of data with a department's or community's goals. We also discussed how one department's performance data is useful to other departments, especially when that data relates to a town wide goal.

This training has been reinforced during regular management meetings and in the FY 2018 budget process. While GFOA did not discourage us from documenting existing workload or output indicators within the Budget, they did challenge us to identify other measures that relate more closely to the Town's overall goals and can be more relevant to improving service levels or reducing costs. Overall, the training was very valuable as both a learning experience and to enhance team building among the Town's management staff.

Employee Wages and Benefits: The ability to provide reasonable wages and benefits to municipal employees within the structural gap that Proposition 2½ creates is a challenge. In addition to normal step increases and general wage increases, collective bargaining with municipal employee unions also involves costly benefits such as sick leave, vacation leave, longevity payments and specialty pay for nighttime assignments or hazardous duty. Bargaining with public safety unions that results in impasse move to a state controlled process under the Joint Labor Management Committee (JLMC). While the JLMC attempts to resolve disputes through mediation, they maintain the ability to engage in an arbitration process through a "neutral" party. This arbitration procedure is not effectively coordinated or consistently applied and as a result, tends to favor labor. The Town supports reform of the JLMC process that would compel the parties to work out their differences at the bargaining table like all other municipal unions.

Unlike Massachusetts state government, health insurance is a mandated subject of collective bargaining for municipal employment. In an effort to facilitate necessary changes in health insurance programs, the Town adopted a separate collective bargaining process referred to as Coalition Bargaining. This is a consolidated process involving weighted representation from all town and school unions and retirees that comprise a Public Employee Committee (PEC). This process was essential in moving the Town to the GIC a few years ago. We are currently engaged in a comprehensive review of the Town's health insurance program in order to develop cost effective and adequate benefits for the Town's employees and retirees.

School Expansion: The decision to pursue the construction of a 9th elementary school at the Town owned Baldwin site and the expansion of Brookline High School to accommodate the unprecedented enrollment increase are well underway. Both projects are in the feasibility stage and will develop clearer options and costs for future consideration. Due to the timing of these projects and the participation of the current Devotion School project with the Massachusetts School Building Authority (MSBA), state reimbursement is not an option for these new projects. It is expected that the Town will seek funding for schematic level design this spring in order to facilitate Town Meeting and voter approval as early as the fall of 2017. Both sites are very challenging given the space constraints and the traffic/parking challenges that exist in their neighborhoods.

Focus on Townwide Obligations and Mandates: The ability of staff to focus on their own departmental priorities has been challenged by a series of Townwide obligations and mandates. One area is the school expansion challenge, which has required the Administration, Legal, Planning, DPW, Recreation and Building departments to devote sufficient time and energy to help resolve the school space challenge. Similarly, the overabundance of Chapter 40B applications has required these same departments to help manage this process, which is a very time consuming and public procedure requiring multiple public hearings for each project. The negotiation of a possible settlement of the Hancock Village projects also took a great deal of effort which will be considered at the upcoming Town Meeting in the spring. Finally, the use of non-binding resolutions at Town Meeting to compel changes in Town policy creates many challenges for Town management. Taken individually, the resolutions can appear to compel a modest increase in staff involvement. However, when viewed in a cumulative manner, the burdens imposed by these resolutions can be very costly or time consuming. I call on our Town Meeting members, the Board of Selectmen and the Advisory Committee to be judicious in their review and approval of non-binding resolutions and to be cognizant of the administrative and financial burdens these actions can create.

LONG RANGE FINANCIAL PLANNING

The cornerstone of the Town's budgeting process is the Long-Range Financial Projection, often referred to as "the Forecast". It is essential that a government have a financial planning process that assesses long-term financial implications of current and proposed policies, programs, and assumptions that develop appropriate strategies to achieve its goals. The Forecast also acts as a bridge between a municipality's annual operating budget and its CIP, bringing all of the fiscal policy and economic variables together to establish coordinated managerial direction. Revenue and expenditure forecasting, along with capital planning and debt management, are key elements in developing a strong municipal fiscal position.

Prepared annually, the five-year Forecast serves as the starting point for the ensuing budget year - - and also provides decision makers, taxpayers, and employees with an understanding of the long-term financial challenges the Town faces. In late-November / early-December, the Deputy Town Administrator and the Director of Finance present the Forecast to the Board of Selectmen (this year the Comptroller was able to provide this assist). This presentation is the culmination of months of work involving the analysis of hundreds of revenue and expenditure line-items, making assumptions about economic conditions, and understanding state budget conditions.

The FY 2018 – FY 2023 Long Range Financial Projection for the General Fund makes the following key assumptions:

- New Growth in the Property Tax Levy of $1.8 million per year, augmented by the redevelopment of the former Red Cab Site ($200,000 in FY 2018), re-development at the former Circle Cinema site ($25K in FY 2018, $350K in FY 2019 and $25K in FY 2020), the new hotel proposed at 25 Washington Street ($250K in FY 2020 and FY2021), by the re-development of 2 Brookline Place ($1,356,000 in FY19, $579K in FY 2020, and $579,000 in FY 2020) and by the re-development of the Holiday Inn/Waldo Durgin site ($1.65 million in FY21 and $500K in FY 2022).

- For State Aid in FY 2018, full use of the Governor's proposal. For FY 2019 - FY 2022, annual 2.5% increases in Ch. 70 and Unrestricted General Government Aid (UGGA).

- For Local Receipts, excluding parking meter receipts, FY 2018 reflects an increase of $566,952 (2.4%). In FY's 2019-2022, limited growth is expected (approximately $300,000 / yr, or 1.2%), augmented by $166,500 in additional Hotel Excise Taxes from the redevelopment of the former Red Cab Site and Circle Cinema sites, in FY 2021 $250K from 25 Washington St. and $150K from Holiday Inn/Waldo Durgin and $150K from Holiday Inn/Waldo Durgin in FY2022.

- Use of Free Cash continues to follow the Town's Free Cash Policy, as recently updated by the Selectmen in 2011.

- A 2% wage increase for all years for all unions.

- Inflation in most Services, Supplies, and Capital Outlay accounts of 1.5% - 2.5% (approximately $400,000 per year for the Schools and $250,000 for Town departments).

- Annual utility increases of $150,000.

- Annual Special Education growth of $775,000 - $800,000.

- Enrollment growth cost increases of $800,000 - $900,000 per year.

- For FY 2018, a Health Insurance rate increase of 5.0% and an increase in enrollment of 40. For FY's 2018-2020, assume a 5.0% annual rate increase and 40 new enrollees per year.

- A Pension appropriation based on the most recent funding schedule approved by PERAC (for FY's 2018 and 2019).

- Continue to fund OPEB's by increasing the appropriation by at least $250,000 per year from on-going revenues.

- Debt Service and pay-as-you-go CIP that reflects full-funding of the CIP (6% of net revenue plus the use of Free Cash to get to 7.5%).

These assumptions create an escalating deficit position for FY 2019 primarily for the Schools, starting at $2.3 million in FY 2019 and reaching $9 million by FY 2021. It should be noted that the deficits in the out years are inflated because they are built upon a deficit in the prior fiscal year. In fact, the Town must balance its budget each year, and that balanced budget will become the base for the following year's projection. Nonetheless, the cumulative deficits in the Long Range Projection are a reminder that the Town must find ways to support a sustainable budget in the long term.

The Long Range Financial Projection is detailed on the following pages:

	2018	2019	2020	2021	2022
REVENUE					
Property Taxes	**211,298,230**	**223,746,105**	**231,844,514**	**240,277,299**	**248,496,293**
Local Receipts	**29,556,650**	**29,864,146**	**30,182,689**	**30,889,056**	**31,334,028**
Motor Vehicle Excise (MVE)	5,610,000	5,722,200	5,836,644	5,953,377	6,072,444
Local Option Taxes	2,805,910	2,993,738	3,053,613	3,514,685	3,734,979
Licenses & Permits	1,165,775	1,165,775	1,165,775	1,165,775	1,165,775
Parking / Court Fines	4,100,000	4,100,000	4,100,000	4,100,000	4,100,000
General Government	4,001,902	3,897,084	3,967,903	4,028,616	4,064,839
Interest Income	732,875	751,197	769,977	789,226	808,957
PILOT's	916,800	983,636	1,010,509	1,030,719	1,051,333
Refuse Fee	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000
Departmental & Other	7,423,388	7,450,517	7,478,269	7,506,658	7,535,700
State Aid	**20,273,713**	**20,760,968**	**21,138,310**	**21,650,233**	**22,174,954**
General Government Aid	6,437,816	6,596,379	6,758,907	6,925,497	7,096,252
School Aid	13,709,194	14,037,886	14,252,701	14,598,033	14,951,998
Tax Abatement Aid	39,720	39,720	39,720	39,720	39,720
Offset Aid	86,983	86,983	86,983	86,983	86,983
Other Available Funds	**3,045,386**	**3,000,729**	**3,110,815**	**3,230,855**	**3,357,023**
Walnut Hill Cemetery Fund	100,000	100,000	100,000	100,000	100,000
Reimb./Pymts from Enterprise Funds	2,413,716	2,504,263	2,595,694	2,692,727	2,794,426
Reimb. from Rec Revolving Fund	383,770	396,466	415,121	438,127	462,597
Capital Project Surplus	147,900	0	0	0	0
Free Cash (for Appropriation)	**8,354,017**	**4,400,000**	**4,500,000**	**4,650,000**	**4,775,000**
Capital Improvements/Other Spec Approp.	6,058,567	3,819,528	3,964,477	4,095,552	4,253,278
Operating Budget Reserve	615,003	636,588	660,746	682,592	708,880
Strategic Reserves	1,680,447	(56,115)	(125,223)	(128,145)	(187,158)
TOTAL REVENUE	**272,527,996**	**281,771,949**	**290,776,328**	**300,697,442**	**310,137,297**
$$ Increase	11,818,243	9,243,952	9,004,379	9,921,114	9,439,854
% Increase	4.5%	3.4%	3.2%	3.4%	3.1%

	2018	2019	2020	2021	2022
EXPENDITURES					
Departmental	**71,570,981**	**73,366,245**	**75,180,004**	**77,021,982**	**78,902,384**
Personnel	52,909,231	54,510,755	55,845,755	57,200,755	58,585,755
Services	9,027,977	9,253,676	9,485,018	9,722,144	9,965,197
Supplies	2,215,278	2,270,660	2,327,426	2,385,612	2,445,252
Other	565,232	579,363	593,847	608,693	623,910
Utilities	4,818,753	4,978,753	5,128,753	5,278,753	5,428,753
Capital	2,014,510	1,753,038	1,779,205	1,806,025	1,833,516
Intergovernmental	20,000	20,000	20,000	20,000	20,000
Coll. Barg. - Town	**1,150,000**	**1,110,000**	**1,130,000**	**1,160,000**	**1,180,000**
Schools	**102,712,330**	**108,139,948**	**113,927,990**	**120,008,901**	**126,170,612**
Coll. Barg. - School	**1,787,982**	**1,898,881**	**1,898,881**	**1,898,881**	**1,980,000**
Non-Departmental - Benefits	**61,039,934**	**64,098,089**	**68,423,683**	**73,415,451**	**78,766,154**
Pensions	21,499,185	22,823,218	24,582,486	26,512,211	28,593,420
Group Health	30,758,441	32,598,269	34,674,180	37,274,743	40,070,349
Retiree Group Health Trust Fund (OPEB's)	4,480,080	3,975,543	4,266,151	4,516,151	4,766,151
EAP	28,000	33,000	33,000	33,000	33,000
Group Life	145,000	148,625	152,341	156,149	160,053
Disability Insurance	16,000	16,000	16,000	16,000	16,000
Workers' Compensation	1,450,000	1,486,250	1,523,406	1,561,491	1,600,529
Public Safety IOD Medical Expenses	200,000	275,000	275,000	275,000	275,000
Unemployment Compensation	200,000	325,000	325,000	325,000	325,000
Medical Disabilities	40,000	45,000	45,000	45,000	45,000
Medicare Coverage	2,223,228	2,372,184	2,531,121	2,700,706	2,881,653
Non-Departmental - General	**1,389,319**	**707,027**	**741,404**	**754,631**	**801,025**
Liability/Catastrophe Fund	203,644	77,535	90,267	80,776	98,325
Affordable Housing	576,803	0	0	0	0
General Insurance	405,972	426,271	447,584	469,963	493,462
Audit/Management Services	137,000	137,000	137,000	137,000	142,000
Misc.	65,900	66,222	66,553	66,891	67,239
Non-Departmental - Debt Service	**12,322,428**	**16,628,464**	**17,188,358**	**15,844,846**	**16,403,098**
General Fund	12,322,428	16,628,464	17,188,358	15,844,846	16,403,098
Non-Departmental - Reserve Fund	**2,460,011**	**2,546,352**	**2,642,984**	**2,730,368**	**2,835,519**
Tax Supported	1,845,008	1,909,764	1,982,238	2,047,776	2,126,639
Free Cash Supported	615,003	636,588	660,746	682,592	708,880
Special Appropriations	**9,724,903**	**6,901,263**	**6,947,674**	**8,000,534**	**8,155,349**
Tax Supported	3,518,436	3,215,385	3,198,687	4,114,903	4,187,554
Free Cash Supported	6,058,567	3,685,878	3,748,987	3,885,631	3,967,795
Other	147,900	0	0	0	0
Non-Appropriated	**8,370,109**	**8,567,763**	**8,770,359**	**8,978,019**	**9,190,871**
State Assessments	6,508,126	6,662,030	6,819,782	6,981,478	7,147,216
Cherry Sheet Offsets	86,983	86,983	86,983	86,983	86,983
Overlay	1,750,000	1,793,750	1,838,594	1,884,559	1,931,673
Tax Titles - Deficits/Judgements	25,000	25,000	25,000	25,000	25,000
TOTAL EXPENDITURES	**272,527,997**	**283,964,032**	**296,851,338**	**309,813,614**	**324,385,012**
$$ Increase	11,818,243	11,436,035	12,887,306	12,962,276	14,571,399
% Increase	4.5%	4.2%	4.5%	4.4%	4.7%

	2018	2019	2020	2021	2022
CUMULATIVE SURPLUS/(DEFICIT)	**0**	**(2,192,083)**	**(6,075,010)**	**(9,116,171)**	**(14,247,716)**
DEFICIT AS A % OF OP REV	**0.0%**	**-0.8%**	**-2.1%**	**-3.0%**	**-4.6%**
Surplus / (Deficit) Prior to Collective Bargaining	2,937,982	515,002	(1,060,271)	(2,492,033)	(5,286,671)
Town Share of Surplus / (Deficit)	1,150,000	1,251,310	728,862	1,005,496	2,137,782
Town Collective Bargaining	1,150,000	1,110,000	1,130,000	1,160,000	1,180,000
Total Town Surplus / (Deficit)	**0**	**141,310**	**(401,138)**	**(154,504)**	**957,782**
School Share of Surplus / (Deficit)	1,680,000	1,787,982	(434,511)	(3,774,992)	(7,063,787)
School Collective Bargaining	1,680,000	1,787,982	1,898,881	1,898,881	1,898,881
Total School Surplus / (Deficit)	**0**	**(2,333,392)**	**(5,673,873)**	**(8,962,668)**	**(15,205,498)**

CAPITAL IMPROVEMENT PROGRAM (CIP)

Capital planning and budgeting is a critical undertaking for all government organizations and is central to the delivery of essential services and the quality of life for its residents. In fact, without a sound plan for long-term investment in infrastructure and equipment, the ability of local government to accomplish its goals is greatly hampered. Since FY 1995, the Town has invested more than $400 million in the CIP. These efforts, which have been supported by the Board of Selectmen, the Advisory Committee, Town Meeting, and, ultimately, the taxpayers of Brookline, have helped address the backlog of capital projects, have dramatically improved the Town's physical assets, and have helped yield savings in the Operating Budget through investment in technology and energy efficiency. However, the overcrowding situation in Brookline's public schools is a major capital issue that cannot be addressed solely within the general revenue available for the CIP. Since the projects necessary to address this issue are so expensive, this CIP assumes future proposals to seek voter approved "debt exclusions", which are temporary tax increases for the life of the debt incurred for these projects. In 2015, such debt exclusion was approved for the replacement and enlargement of the Devotion School.

It was a challenge to develop a balanced CIP that continues to reflect the various priorities of the Town, while simultaneously addressing the overcrowding issue in the schools. The overcrowding issue in the schools continues to be the most urgent CIP need, consuming more of the CIP and necessitating additional Debt Exclusion Overrides. Our K-12 student population has grown by 28.6% since FY 2006 from 5,766 students to 7,412. While the increase in size of Brookline's kindergarten enrollment has driven the growth these larger elementary grades

will soon begin to enter the high school. Brookline High School has grown 4.1% in the last ten years, with a five-year growth of 12.7%. Currently, grades Kindergarten through 4th average 651 students this year, while grades 8-12 are still averaging only 490 students. The School Department projects that there will be more than 2,400 students attending Brookline High School in grades 9-12 by the school year 2020-2021.

As a result the Town is in the midst of two feasibility studies for the High School renovation and expansion project as well as the 9th School at the Baldwin site. This CIP is only able to provide minimal funding for additional classroom capacity in the interim years prior to the High School and K-8 projects coming online. This CIP also alters the plan for the High School due to an accelerated timetable proposed by the School Committee combined with the decision to proceed with the project without partnering with the Massachusetts School Building Authority (MSBA). The debt plan for this project now assumes that debt exclusion funding source will be accessed prior to using CIP capacity. We will seek authorization for the entire amount in FY2019 once a project has been defined by the schematic design process.

As presented, this proposed $115.8M six-year CIP continues to provide funding for a portion of a High School Project ($35M) no capacity exists beyond the schematic design phase for the 9th School at Baldwin project. The Soule Athletic Field renovation is also included as part of this project. Therefore, a Debt Exclusion Override is assumed for the remainder of what would be required at the High School and 9th School at Baldwin Project.

The recommended FY2018 – FY2023 CIP calls for an investment of $115.8 million, for an average of approximately $19.3 million per year, and complies with the Town's CIP and Free Cash policies. This continues the Town's commitment to prevent the decline of its infrastructure, upgrade its facilities, improve its physical appearance, and invest in opportunities that positively impact the Operating Budget. Over the last 10 years (FY08 - FY17), the Town has authorized expenditures of $337 million, for an average of nearly $31 million per year. These efforts, which have been supported by the Board of Selectmen, the Advisory Committee, Town Meeting, and, ultimately, the taxpayers of Brookline, have helped address a backlog of capital projects. This has allowed for the creation of additional classroom spaces necessitated by the surge in enrollment, dramatically improved the Town's physical assets, and have helped yield savings in the Operating Budget through investments in technology and energy efficiency.

This CIP adjusts for the projected timetables for the High School and 9th School at Baldwin Projects and reflects the decision to proceed without MSBA partnership. The current plan calls for Feasibility to conclude sometime this spring with funding for Schematic Design Planned for FY2018. For the High School this is estimated at $1.5M which is planned for bond financing while the $1.5M for the 9th School at Baldwin will be funded with cash.

Even with the pressure placed on the CIP by the overcrowding issue, this recommended CIP continues the Town's commitment to public works projects, including upgrading its parks/playgrounds, streets/sidewalks, water/sewer infrastructure, and other areas. There is $25.6M of specific park projects included, as shown in the table below:

			Prior Year	FY2018		FY2019		FY2020		FY2021		FY2022		FY2023		Future Years	
CC		Total	(FY17)	Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC
	Parks and Playgrounds																
3	Brookline Reservoir Park	2,340,000	140,000	2,200,000	B												
3	Corey Hill Park	700,000	700,000														
3	Cypress Playground/Athl. Field	2,640,000				240,000	A	2,400,000	B								
3	Emerson Garden Playground	770,000	770,000														
3	Harry Downes Field & Playground	1,070,000	80,000			990,000	B										
3	Heath School Playground Accessibility	1,050,000														1,050,000	A
3	Kraft Family Athl. Field Turf Repl.	1,078,000						98,000	A	980,000	A						
3	Larz Anderson Park	9,000,000				2,700,000	B	600,000	A	2,200,000	B					3,500,000	B
3	Murphy Playground	890,000		70,000	A	820,000	B										
3	Riverway Park	625,000														625,000	A
3	Robinson Playground	1,190,000						100,000	A	1,090,000	B						
3	Schick Playground	1,060,000								90,000	A	970,000	B				
3	Boylston St. Playground	1,180,000														1,180,000	A
3	Griggs Park	970,000														970,000	A
3	Soule Athletic Fields	1,110,000				90,000	K	1,020,000	K								

It should be noted that the projected timeframe for both the 9th School at Baldwin and the High School have necessitated an accelerated schedule for both Cypress Playground/Athletic Field Renovations and the Soule Athletic Field Renovation. In order to meet that timetable within the constraints of the CIP it is recommended that the funding for the Soule project be part of what will be requested as part of the Debt Exclusion for the 9th School at Baldwin Project.

There is also funding allocated in FY2018 for a Traffic Calming/Safety Improvement project that calls for a Pedestrian Crossing LED Warning System at various locations. Flashing warning lights will be installed at either end of the existing cross walks. Lights will be activated by pushing a pedestrian button. These lights are similar to the flashing stop lights at High Street and Allerton Road. There is also funding for improvements to the Carlton Street / Monmouth Street Traffic Signal. The Fire Alarm Call box System project is currently in "future years". This was a project that had previously been in the CIP, but subsequently removed. The DPW commissioned a study in partnership with the Fire Department. The recommendations of the study need to be prioritized under the current CIP constraints and a larger conversation on reinvestment in this system needs to be had considering that a project this large would likely result in the deferment of several significant projects.

This CIP makes some changes to the Town's apparatus replacement program. The Town has an excellent fire apparatus rehab/replacement schedule that calls for rehabbing engines every 10 years and ladders every 12 years and for replacing front line engines every 17 years and front line ladder trucks every 20 years. While it was thought that Ladder #12 could be rehabbed for approximately $200,000 attempting a rehab is not recommended based on extensive rust and corrosion that currently exists and would only be worse in two years from now. This condition combined with the need to replace Tower 1 during FY2017 left the Town in a less than desirable position while waiting for the arrival of a new ladder truck (expected around January, 2018) and necessitated the purchase of a lightly used ladder truck funded via a reserve fund transfer. We will be working with the Department to reassess the replacement and refurbishment schedule based on this experience. The Department has also requested the acceleration of the Engine 6 Replacement by one fiscal year so a minimal rehab can be performed on the engine it is replacing to be a quality reserve.

A few years ago, a study was made of the conditions of the fire stations and what was needed to maintain the integrity of the floors and building in regard to the newer, larger fire equipment. The work outlined in the report included flooring, shoring, beams, columns, and structural work. The report also included recommendations for the HVAC systems, generators, lighting, life safety, and mechanical, electrical, plumbing (MEP), along with other peripheral systems. In FY2012, $650K was appropriated to undertake the Structural component. The next phase for implementation was the Life Safety component, which was funded between FY2013 – FY2015 ($890K). Given the work planned for Station 6 the funding schedule for Station 6 MEP work was moved from FY2021 to FY2017 in order to allow efficiencies with bids and project schedules. MEP work for the remaining stations is as follows:

Sta 5 (Babcock Street)	$220,000 (FY18)
Sta 4 (Rt. 9/Reservoir Road)	$445,000 ($60K FY18, $385K FY19)
Sta 1 (Brookline Village)	$450,000 (FY21)
Sta 7 (Washington Square)	$620,000 ($350K FY21, $270K FY23)

Work at Station 7 also includes a second means of egress and work on the second floor living area.

Some of the major projects proposed in the CIP include:

- Larz Anderson - $4.9 million (FY19, FY21)
- Fire Sta. Renovations - $2.4 million (FY18-22)
- Brookline Reservoir Park - $2.3 million (FY17-18)
- Robinson Playground - $1.2 million (FY20-FY21)
- Larz Anderson Park - $9.0 million (FY19-21)
- Cypress Playground - $2.6 million (FY19-20)

Continued major investments include:

- Street and Sidewalk Rehab - $21.3 million
- Parks and Open Space - $19.8 million
- Town/School Bldg Envelope/Fenestration Repairs - $3.2 million
- Town/School Roofs - $3.1 million
- Water & Sewer Infrastructure - $5.8 million -- enterprise fund
- Town/School Energy Mgmt/Conservation - $1.8 million
- Information Technology - $1.1 million
- Tree Replacement - $1.4 million

Please read Section VII of this Financial Plan for an in-depth explanation of the CIP process, financing policies, and debt management.

CONCLUSION

The FY 2018 Budget represents the final year of a three-year funding plan to address the impacts of increasing enrollment in the Brookline Public Schools. The plan raised $7.665 million in taxes and $2.3 million from non-tax sources. While the non-tax portion of the plan did not meet its target by $770,000, this shortfall was absorbed by the municipal side of the Budget and allocated to the School Budget through the Town School Partnership formula. Fortunately, the GIC health insurance rates and the Governor's state aid proposal were more favorable than expected and helped to avoid reductions in staffing or programs. Still, the cumulative impact of level budgets and the need to absorb expenses that exceed the Budget have limited the ability of municipal departments to grow and address expanding expectations. The FY 2018 Budget is balanced based upon a realistic assumption of revenues and expenses. It continues to meet the financial policies that the Town has established to meet its short term and long term obligations with best practices, ensuring that the Town can retain its Aaa bond rating.

As the three-year funding plan concludes, the Town must face the reality that the underlying structural gap between revenues and expenses has not been resolved. This gap must be reconciled each year, usually by trimming staffing and expenses to balance the Budget. While staff makes extraordinary efforts to find new recurring revenue and to reduce expenses with minimal impact upon the services it provides, there is a limit. As the Town looks towards FY 2019 and beyond, it would make sense to convene a group to review the Override Study Committee report, issued August 2014, and begin to identify some alternatives. Already, the Advisory Committee has begun to engage in a long range budget planning process beyond FY 2018 that will focus the Town's attention.

I wish to acknowledge the extraordinary efforts of my staff for assembling this Financial Plan document. Led by Melissa Goff, Deputy Town Administrator, and assisted by Austin Faison, Assistant Town Administrator, this document is an outstanding tool to communicate the Town's priorities and detail the many facets of the Town's complex financial and budgeting system to the public. I am especially grateful to Melissa for her leadership and success in creating a multi-year Capital Improvement Plan that meets the Town's goals. The department heads of the Town and School should receive special recognition for their tremendous support in preparing and defending reasonable budget requests. This is a very uncertain time and it can be stressful to consider the impacts of multiple funding scenarios throughout the budget process.

Finally, I am extremely proud to announce that this document for FY 2017 has again received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA).

Over the next several months leading to the Annual Town Meeting in May, my staff and I look forward to working with the Board of Selectmen and Advisory Committee on reviewing this Financial Plan.

Respectfully,

Melvin A. Kleckner
Town Administrator

NOTE: THERE ARE NUMEROUS SUMMARY TABLES IN SECTION II OF THIS FINANCIAL PLAN. PLEASE REVIEW THOSE FOR MORE DETAILED INFORMATION.

FY2018 FINANCIAL PLAN SUMMARY

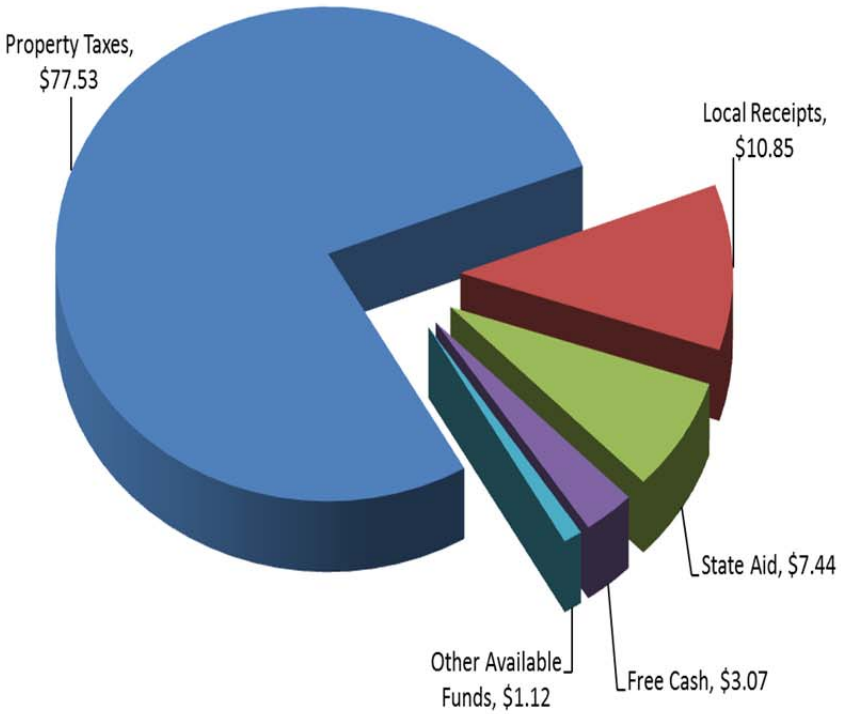
	FY2017	FY2018	INCREASE/DECREASE $	INCREASE/DECREASE %
REVENUE				
General Fund Revenue	260,709,753	272,527,996	**11,818,243**	**4.53%**
Water and Sewer Enterprise Fund	28,985,259	29,271,308	**286,049**	**0.99%**
(less Water & Sewer Overhead included in General Fund Revenue)	(2,057,070)	(2,233,725)	**(176,656)**	**8.59%**
Golf Enterprise Fund	1,522,831	1,647,098	**124,267**	**8.16%**
(less Golf Overhead included in General Fund Revenue)	(182,097)	(179,992)	**2,105**	**-1.16%**
Recreation Revolving Fund	2,984,642	3,108,526	**123,884**	**4.2%**
(less Rec. Revolving Fund Overhead included in General Fund Revenue)	(375,900)	(383,770)	**(7,870)**	**2.1%**
TOTAL REVENUE	**291,587,419**	**303,757,441**	**12,170,022**	**4.2%**
APPROPRIATIONS				
General Fund Operating Budget	243,481,638	254,432,986	**10,951,347**	**4.5%**
Non-Appropriated Budget *	8,348,741	8,370,109	**21,368**	**0.3%**
Revenue-Financed CIP Budget	8,879,375	9,724,903	**845,528**	**9.5%**
General Fund Total	260,709,754	272,527,998	**11,818,243**	**4.5%**
Water and Sewer Enterprise Fund	28,985,259	29,271,308	**286,049**	**1.0%**
(less Water & Sewer Overhead included in General Fund Revenue)	(2,057,070)	(2,233,725)	**(176,656)**	**8.6%**
Golf Enterprise Fund	1,522,831	1,647,098	**124,267**	**8.2%**
(less Golf Overhead included in General Fund Revenue)	(182,097)	(179,992)	**2,105**	**-1.2%**
Recreation Revolving Fund	2,984,642	3,108,526	**123,884**	**4.2%**
(less Rec. Revolving Fund Overhead included in General Fund Revenue)	(375,900)	(383,770)	**(7,870)**	**2.1%**
TOTAL APPROPRIATIONS	**291,587,419**	**303,757,441**	**12,170,022**	**4.2%**
BALANCE	**0**	**0**	**0**	

FY2018 RECOMMENDED GENERAL FUND BUDGET SUMMARY

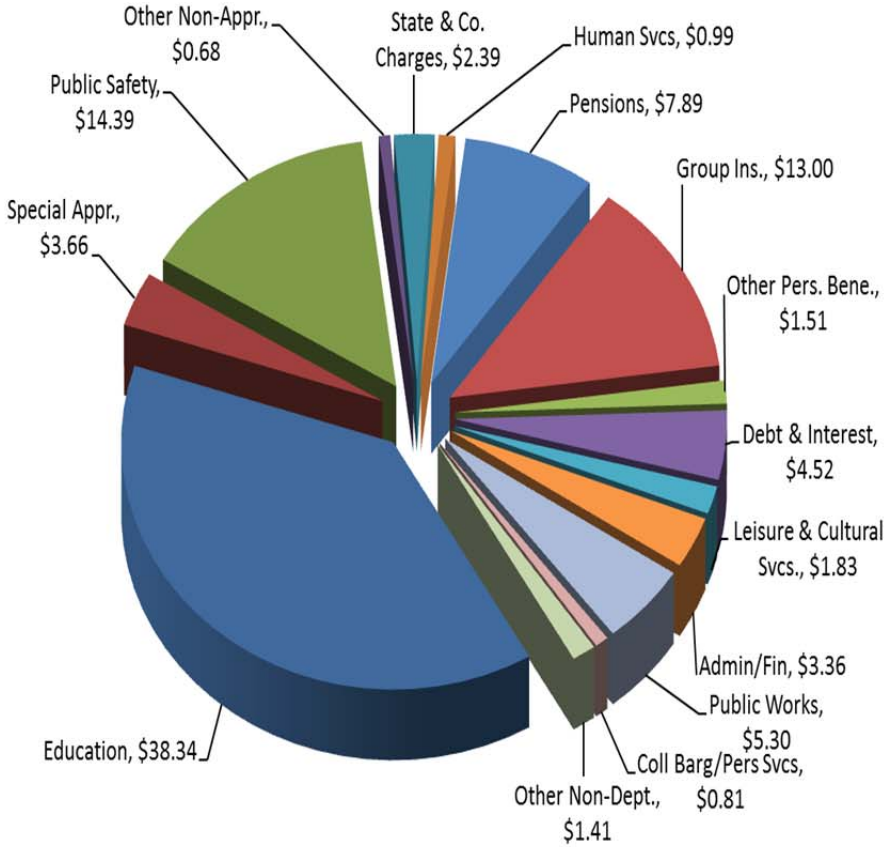
	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 BUDGET	INCREASE/DECREASE $	INCREASE/DECREASE %
REVENUE							
Property Tax	175,783,902	182,239,297	195,049,924	204,064,199	211,298,230	**7,234,031**	**3.5%**
Local Receipts	25,522,496	25,847,019	29,377,154	23,836,698	29,556,650	**5,719,952**	**24.0%**
State Aid	16,633,741	17,675,450	18,837,306	19,657,251	20,273,713	**616,462**	**3.1%**
Free Cash	7,655,155	5,084,152	5,016,501	5,311,538	8,354,017	**3,042,479**	**57.3%**
Other Available Funds	6,852,688	9,003,508	6,895,644	7,840,067	3,045,386	**(4,794,681)**	**-61.2%**
TOTAL REVENUE	**232,447,982**	**239,849,426**	**255,176,529**	**260,709,753**	**272,527,996**	**11,818,243**	**4.5%**
(LESS) NON-APPROPRIATED EXPENSES							
State & County Charges	6,196,321	6,201,541	6,319,715	6,393,642	6,508,126	**114,484**	**1.8%**
Tax Abatement Overlay	1,726,503	2,080,721	1,965,726	1,840,902	1,750,000	**(90,902)**	**-4.9%**
Deficits & Judgments	3,049	25,000	25,000	25,000	25,000	**0**	**0.0%**
Cherry Sheet Offsets	111,026	126,443	91,451	89,197	86,983	**(2,214)**	**-2.5%**
TOTAL NON-APPROPRIATED EXPENSES	**8,036,899**	**8,433,705**	**8,401,892**	**8,348,741**	**8,370,109**	**21,368**	**0.3%**
AMOUNT AVAILABLE FOR APPROPRIATION				**252,361,017**	**264,157,887**	**11,796,870**	**4.7%**
APPROPRIATIONS							
Town Departments	65,964,138	68,477,847	68,442,342	71,523,392	72,720,981	**1,197,590**	**1.7%**
School Department	82,780,770	82,780,770	95,916,093	101,118,783	104,500,312	**3,381,529**	**3.3%**
Non-Departmental Total	60,329,975	60,749,287	63,465,863	70,839,464	77,211,691	**6,372,227**	**9.0%**
General Fund Non-Departmental	57,700,095	58,262,334	60,945,219	68,224,397	74,414,203	**6,189,806**	**9.1%**
Water and Sewer Enterprise Fund Overhead *	2,125,747	1,973,970	1,988,729	2,057,070	2,233,725	**176,656**	**8.6%**
Golf Enterprise Fund Overhead *	150,416	163,049	177,791	182,097	179,992	**(2,105)**	**-1.2%**
Recreation Revolving Fund Overhead *	353,717	349,934	354,124	375,900	383,770	**7,870**	**2.1%**
OPERATING BUDGET SUBTOTAL	209,074,883	212,007,904	227,824,298	243,481,638	254,432,986	**10,951,347**	**4.5%**
Revenue-Financed CIP (Special Appropriations)	12,933,500	8,581,000	10,113,000	8,879,375	9,724,903	**845,528**	**9.5%**
TOTAL APPROPRIATIONS	**222,008,383**	**220,588,904**	**237,937,298**	**252,361,017**	**264,157,887**	**11,796,870**	**4.7%**
BALANCE				**0**	**0**	**0**	

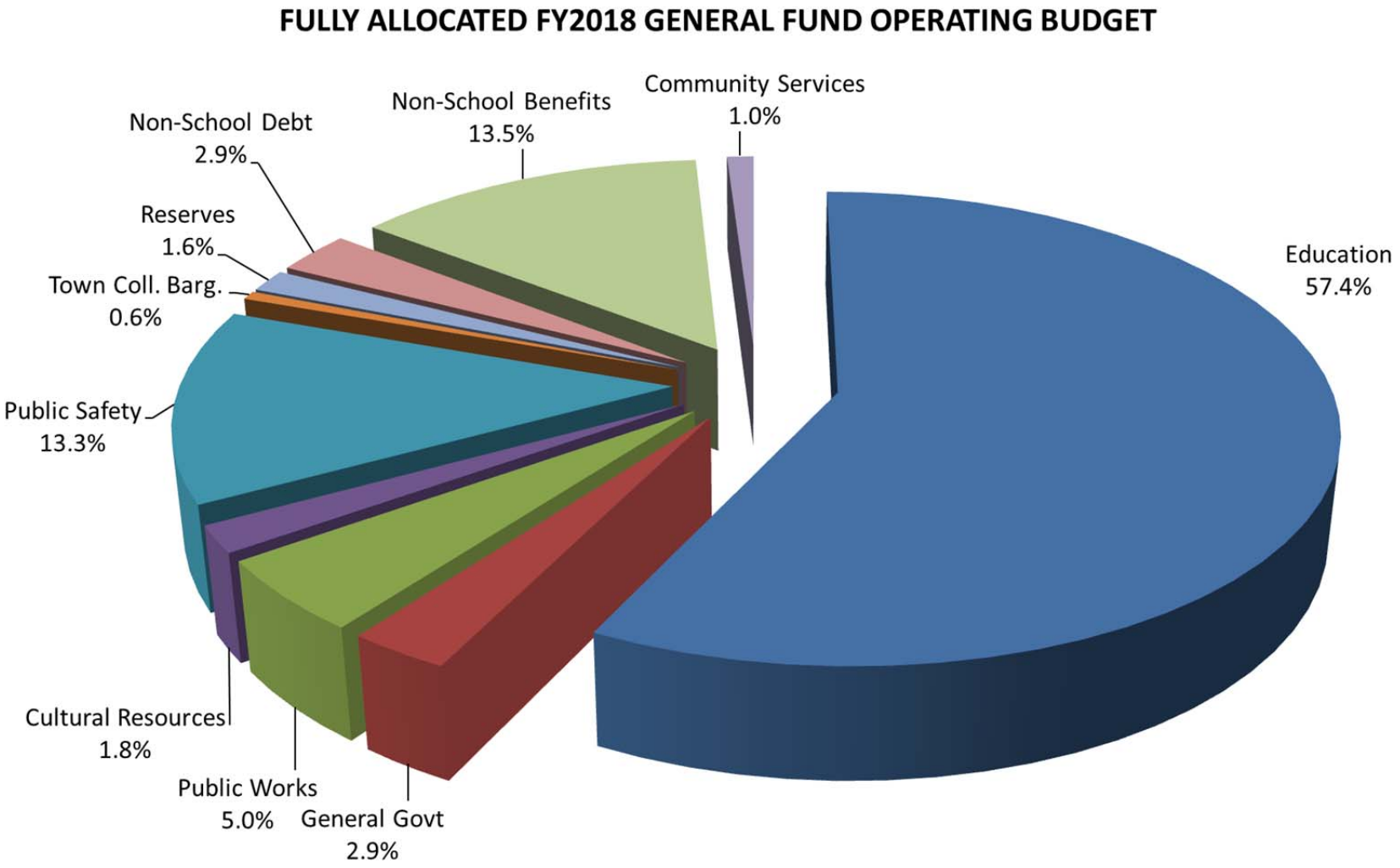
* These Overhead figures match the Water and Sewer Enterprise Fund Reimbursement, Golf Enterprise Fund Reimbursement, and Recreation Revolving Fund Reimbursement revenue sources found under the "Other Available Funds" revenue category.

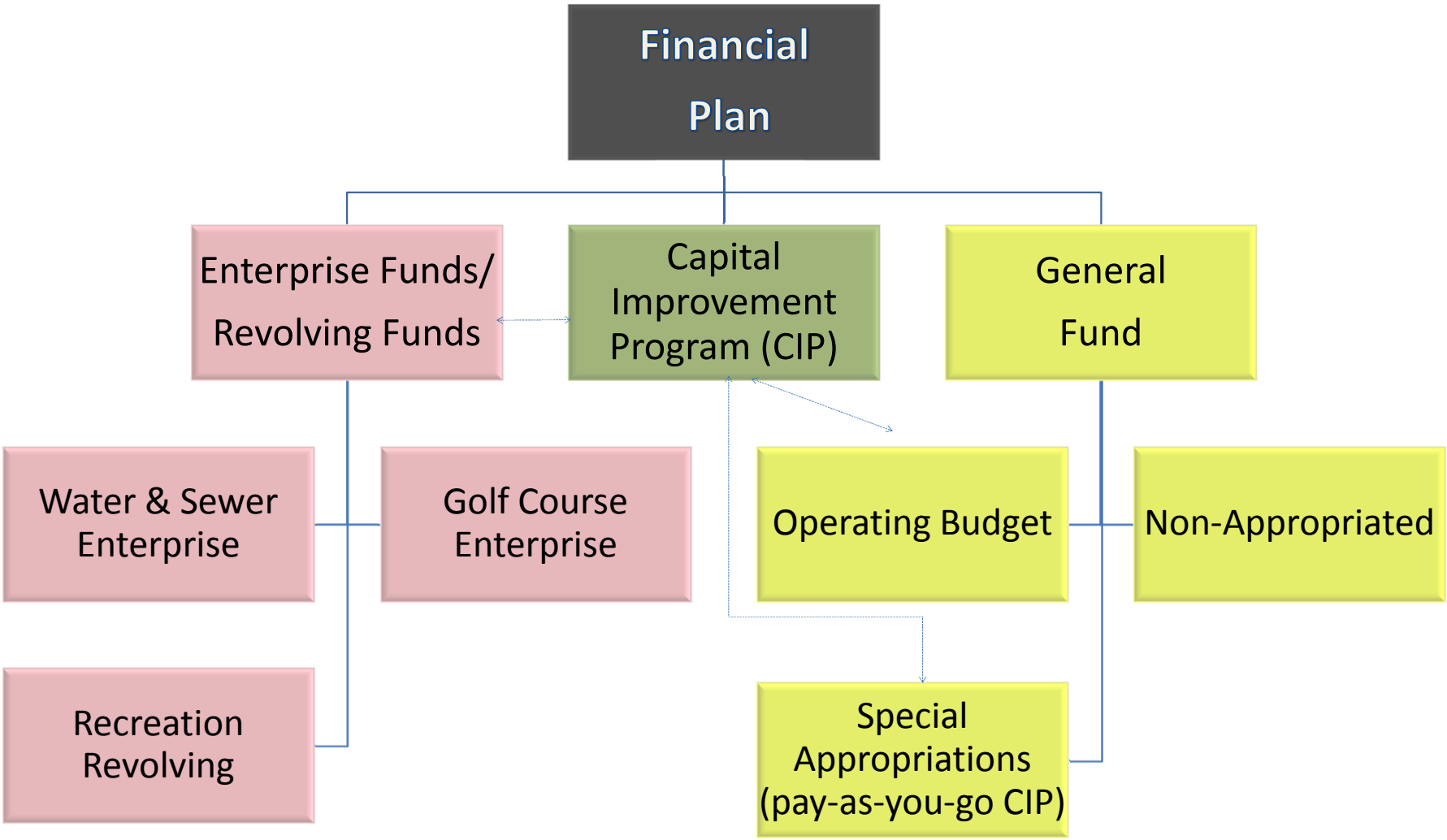
How Each $100 Will Be Received



How Each $100 Will Be Spent




FULLY ALLOCATED FY2018 GENERAL FUND OPERATING BUDGET
Community Services
1.0%
Non-School Benefits
13.5%
Non-School Debt
2.9%
Reserves
1.6%
Town Coll. Barg.
0.6%
Education
57.4%
Public Safety
13.3%
Cultural Resources
1.8%
Public Works
5.0%
General Govt
2.9%


Financial Plan
Enterprise Funds/ Revolving Funds
Capital Improvement Program (CIP)
General Fund
Water & Sewer Enterprise
Golf Course Enterprise
Operating Budget
Non-Appropriated
Recreation Revolving
Special Appropriations (pay-as-you-go CIP)

FY2018 FINANCIAL SUMMARY BY FUND

REVENUES	General Fund *	Water & Sewer Enterprise Fund	Golf Enterprise Fund	Recreation Revolving Fund	Parking Meter Fund	Cemetery Trust	Capital Project Surplus	TOTAL	% of Total
Property Taxes	211,298,230							211,298,230	69.6%
Local Receipts	29,556,650							29,556,650	9.7%
State Aid	20,273,713							20,273,713	6.7%
Parking Meter Receipts								0	0.0%
Walnut Hill Cemetery Fund						100,000		100,000	0.0%
State Aid for Libraries								0	0.0%
Golf Receipts			1,647,098					1,647,098	0.5%
Recreation Program Revenue				3,108,526				3,108,526	1.0%
Water and Sewer Receipts		29,271,308						29,271,308	9.6%
Capital Project Surplus							147,900	147,900	0.0%
Free Cash	8,354,017							8,354,017	2.8%
TOTAL FINANCIAL PLAN REVENUE	**269,482,610**	**29,271,308**	**1,647,098**	**3,108,526**	**0**	**100,000**	**147,900**	**303,757,442**	
EXPENDITURES **									
General Government	9,156,236							9,156,236	3.0%
Public Safety	39,227,611							39,227,611	12.9%
Public Works	14,357,331	25,027,652				100,000		39,484,983	13.0%
Library	3,974,583							3,974,583	1.3%
Health & Human Services	2,690,013							2,690,013	0.9%
Recreation	1,000,208		1,313,981	2,724,756				5,038,945	1.7%
Schools	104,500,312							104,500,312	34.4%
Personal Services Reserve	715,000							715,000	0.2%
Collective Bargaining (Town)	1,500,000							1,500,000	0.5%
Personnel Benefits **	58,310,594	2,233,725	115,020	380,594				61,039,933	20.1%
Non-Departmental **	3,781,181		64,972	3,176				3,849,329	1.3%
Debt Service	12,322,428	2,009,931	153,125					14,485,484	4.8%
Revenue-Financed CIP (Special Appropriations)	9,577,003						147,900	9,724,903	3.2%
Non-Appropriated	8,370,109							8,370,109	2.8%
TOTAL FINANCIAL PLAN EXPENDITURES	**269,482,610**	**29,271,308**	**1,647,098**	**3,108,526**	**0**	**100,000**	**147,900**	**303,757,442**	
% OF TOTAL FINANCIAL PLAN	**88.7%**	**9.6%**	**0.5%**	**1.0%**	**0.0%**	**0.0%**	**0.0%**		

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

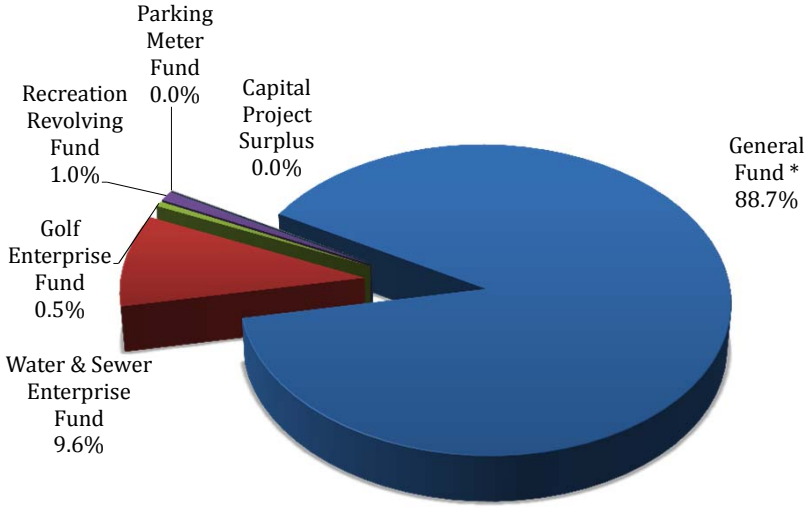
** For purposes of this analysis, the reimbursements from the enterprise funds and revolving fund are deducted from the General Fund and re-allocated within that particular fund. Accounts with an ** had amounts deducted from them in the General Fund.

FY2018 FINANCIAL PLAN BY CATEGORY OF EXPENDITURE *

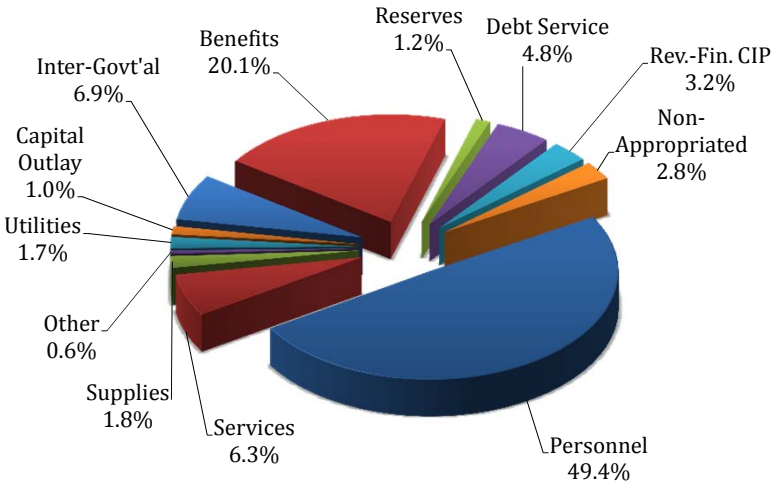
	General Fund **	Water & Sewer Enterprise Fund	Golf Course Enterprise Fund	Recreation Revolving Fund	Capital Project Surplus	TOTAL	% OF TOTAL
Personnel	144,934,824	2,631,829	622,774	1,957,753		150,147,180	49.4%
Services	18,330,715	353,798	135,271	397,643		19,217,427	6.3%
Supplies	4,725,215	123,020	313,868	198,177		5,360,279	1.8%
Other ***	1,555,064	10,580	75,272	65,009		1,705,925	0.6%
Utilities	4,818,753	93,891	120,348	101,871		5,134,863	1.7%
Capital Outlay	3,140,094	561,800	86,420	7,480		3,795,794	1.2%
Inter-Governmental	20,000	20,962,918				20,982,918	6.9%
Benefits ***	58,310,594	2,233,725	115,020	380,594		61,039,933	20.1%
Reserves	3,477,811	289,815	25,000			3,792,626	1.2%
Debt Service	12,322,428	2,009,931	153,125			14,485,484	4.8%
Rev.-Financed CIP (Special Approp.)	9,577,003				147,900	9,724,903	3.2%
Non-Appropriated	8,370,109					8,370,109	2.8%
TOTAL FINANCIAL PLAN	**269,582,611**	**29,271,307**	**1,647,098**	**3,108,527**	**147,900**	**303,757,442**	

* 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 and Cemetery Trust.
*** 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.

FY2018 FINANCIAL PLAN BY FUND



FY2018 FINANCIAL PLAN BY CATEGORY

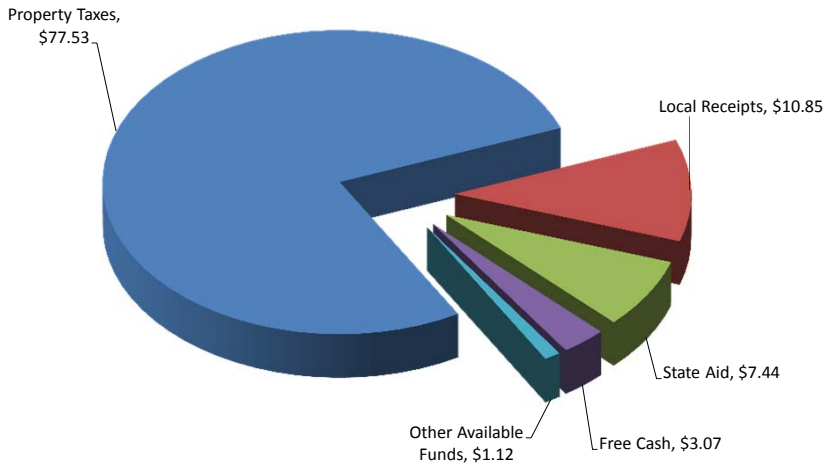


FY2018 RECOMMENDED GENERAL FUND BUDGET SUMMARY

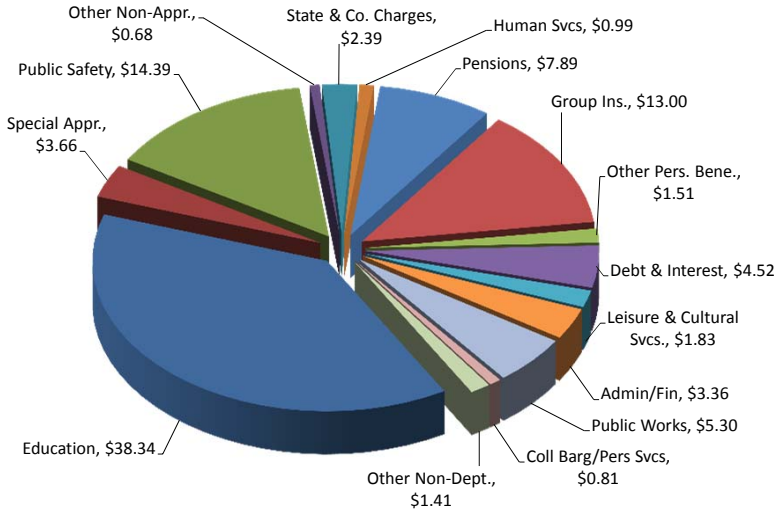
	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 BUDGET	INCREASE/DECREASE $	INCREASE/DECREASE %
REVENUE							
Property Tax	175,783,902	182,239,297	195,049,924	204,064,199	211,298,230	**7,234,031**	**3.5%**
Local Receipts	25,522,496	25,847,019	29,377,154	23,836,698	29,556,650	**5,719,952**	**24.0%**
State Aid	16,633,741	17,675,450	18,837,306	19,657,251	20,273,713	**616,462**	**3.1%**
Free Cash	7,655,155	5,084,152	5,016,501	5,311,538	8,354,017	**3,042,479**	**57.3%**
Other Available Funds	6,852,688	9,003,508	6,895,644	7,840,067	3,045,386	**(4,794,681)**	**-61.2%**
TOTAL REVENUE	**232,447,982**	**239,849,426**	**255,176,529**	**260,709,753**	**272,527,996**	**11,818,243**	**4.5%**
(LESS) NON-APPROPRIATED EXPENSES							
State & County Charges	6,196,321	6,201,541	6,319,715	6,393,642	6,508,126	**114,484**	**1.8%**
Tax Abatement Overlay	1,726,503	2,080,721	1,965,726	1,840,902	1,750,000	**(90,902)**	**-4.9%**
Deficits & Judgments	3,049	25,000	25,000	25,000	25,000	**0**	**0.0%**
Cherry Sheet Offsets	111,026	126,443	91,451	89,197	86,983	**(2,214)**	**-2.5%**
TOTAL NON-APPROPRIATED EXPENSES	**8,036,899**	**8,433,705**	**8,401,892**	**8,348,741**	**8,370,109**	**21,368**	**0.3%**
AMOUNT AVAILABLE FOR APPROPRIATION				**252,361,017**	**264,157,887**	**11,796,870**	**4.7%**
APPROPRIATIONS							
Town Departments	65,964,138	68,477,847	68,442,342	71,523,392	72,720,981	**1,197,590**	**1.7%**
School Department	82,780,770	82,780,770	95,916,093	101,118,783	104,500,312	**3,381,529**	**3.3%**
Non-Departmental Total	60,329,975	60,749,287	63,465,863	70,839,464	77,211,691	**6,372,227**	**9.0%**
General Fund Non-Departmental	57,700,095	58,262,334	60,945,219	68,224,397	74,414,203	**6,189,806**	**9.1%**
Water & Sewer Enterprise Fund Overhead *	2,125,747	1,973,970	1,988,729	2,057,070	2,233,725	**176,656**	**8.6%**
Golf Enterprise Fund Overhead *	150,416	163,049	177,791	182,097	179,992	**(2,105)**	**-1.2%**
Recreation Revolving Fund Overhead *	353,717	349,934	354,124	375,900	383,770	**7,870**	**2.1%**
OPERATING BUDGET SUBTOTAL	209,074,883	212,007,904	227,824,298	243,481,636	254,432,984	**10,951,347**	**4.5%**
Revenue-Financed CIP (Special Appropriations)	12,933,500	8,581,000	10,113,000	8,879,375	9,724,903	**845,528**	**9.5%**
TOTAL APPROPRIATIONS	**222,008,383**	**220,588,904**	**237,937,298**	**252,361,017**	**264,157,887**	**11,796,870**	**4.7%**
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.

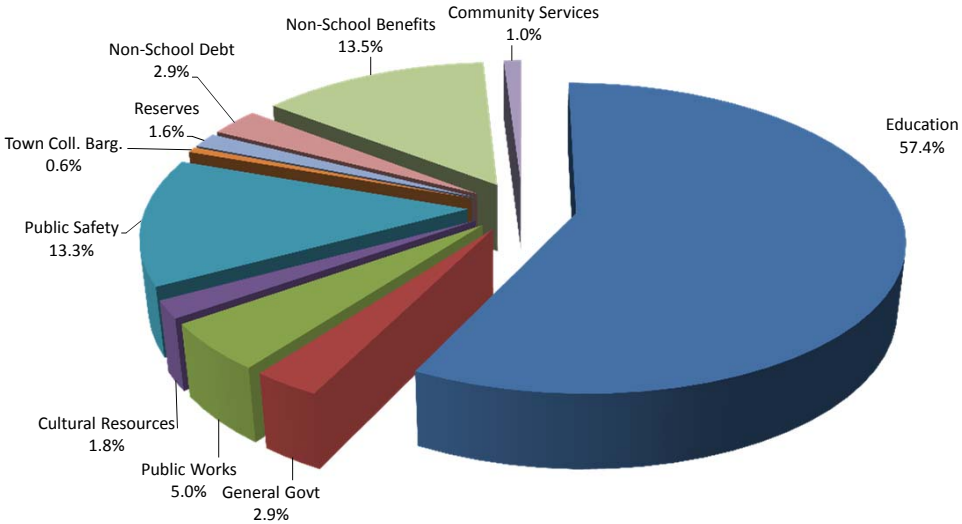
How Each $100 Will Be Received



How Each $100 Will Be Spent



FULLY ALLOCATED FY2018 GENERAL FUND OPERATING BUDGET

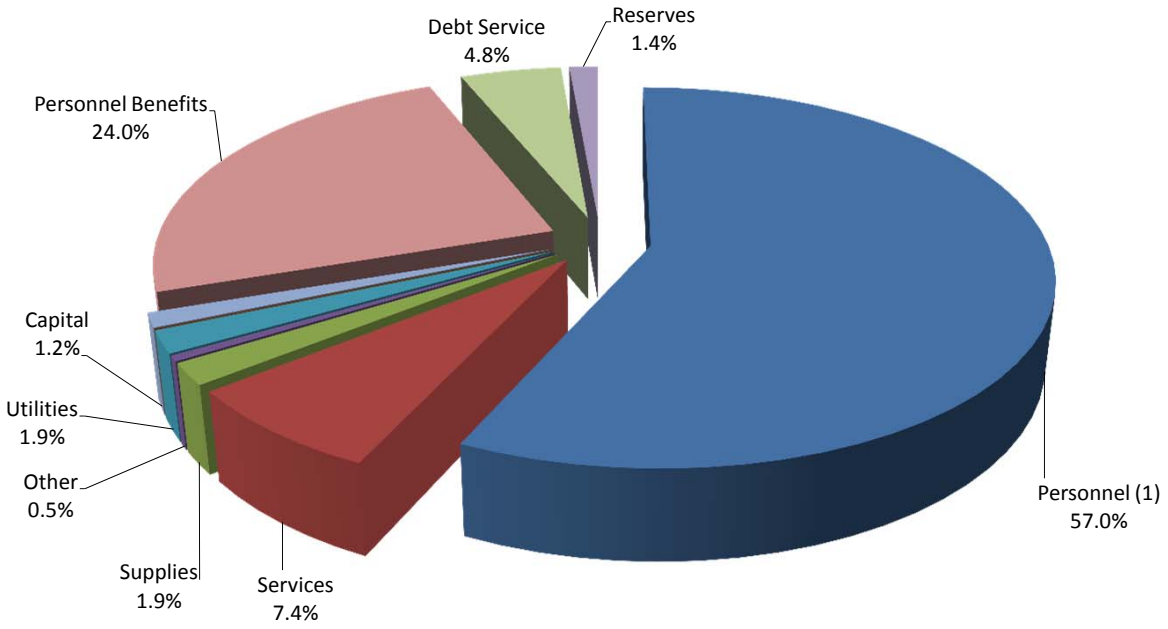


FY2018 RECOMMENDED OPERATING BUDGET SUMMARY - TOTALS BY EXPENDITURE CLASSIFICATION

CLASS OF EXPENDITURE	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
Personnel (1)	115,048,089	121,057,081	132,917,454	140,958,638	144,914,826	3,956,188	2.8%
Services	17,707,027	17,479,270	18,130,675	18,319,964	18,764,685	444,721	2.4%
Supplies	4,462,503	4,811,326	4,704,206	4,580,870	4,717,215	136,345	3.0%
Other	823,436	937,081	1,181,593	1,175,726	1,202,239	26,513	2.3%
Utilities	5,201,588	5,117,633	4,752,138	4,846,306	4,818,753	(27,553)	-0.6%
Intergovernmental	20,000	0	0	20,000	20,000	0	0.0%
Capital Outlay	2,202,637	2,350,329	2,942,702	3,092,730	3,140,095	47,365	1.5%
Personnel Benefits	45,240,975	49,570,654	53,243,663	56,848,195	61,039,933	4,191,738	7.4%
Debt Service	9,834,605	9,304,647	9,478,591	10,742,938	12,322,428	1,579,490	14.7%
Reserves (2)	519,415	972,598	255,421	2,896,270	3,492,811	596,541	20.6%
TOTAL OPERATING BUDGET	**201,060,273**	**211,600,620**	**227,606,442**	**243,481,638**	**254,432,988**	**10,951,349**	**4.5%**

(1) Includes the Personnel Services Reserve and the Collective Bargaining Reserve.
(2) The FY14-FY16 Actuals do not include the Operating Budget Reserve Fund, as those monies were transferred to departmental budgets for expenditure.
Note: The FY17 and FY18 allocations are estimates, as the School budget is voted as a single appropriation by Town Meeting.

FY18 OPERATING BUDGET BY CLASS OF EXPENDITURE



FY2018 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
ADMINISTRATION AND FINANCE							
Selectmen	**670,358**	**685,876**	**684,191**	**688,622**	**697,169**	**8,547**	**1.2%**
Personnel	650,537	664,865	653,842	658,717	666,784	8,067	1.2%
Services	7,917	9,032	6,995	6,100	6,580	480	7.9%
Supplies	3,807	3,996	3,991	4,000	4,000	0	0.0%
Other	6,017	5,853	17,232	17,600	17,600	0	0.0%
Capital	2,080	2,130	2,130	2,205	2,205	0	0.0%
Human Resources Department	**615,662**	**676,217**	**728,432**	**548,060**	**686,579**	**138,520**	**25.3%**
Personnel	284,408	295,016	302,781	305,711	309,230	3,520	1.2%
Services	309,115	356,476	408,165	200,709	325,709	125,000	62.3%
Supplies	8,827	7,714	8,366	9,000	19,000	10,000	111.1%
Other	11,955	15,625	7,538	31,000	31,000	0	0.0%
Capital	1,357	1,385	1,583	1,640	1,640	0	0.0%
Information Technology Department	**1,705,110**	**1,783,823**	**1,843,320**	**1,908,580**	**1,896,399**	**(12,181)**	**-0.6%**
Personnel	984,622	1,092,177	1,117,714	1,123,308	1,131,127	7,819	0.7%
Services	613,792	585,914	643,556	516,272	469,272	(47,000)	-9.1%
Supplies	33,408	33,843	10,263	10,350	10,350	0	0.0%
Other	32,550	31,592	31,082	17,550	17,550	0	0.0%
Capital	40,738	40,296	40,705	241,100	268,100	27,000	11.2%
Finance Department	**2,933,344**	**2,869,580**	**2,985,840**	**3,216,610**	**3,262,446**	**45,837**	**1.4%**
Personnel	2,096,011	2,135,964	2,210,292	2,202,408	2,215,168	12,761	0.6%
Services	732,663	652,522	691,091	933,603	967,836	34,233	3.7%
Supplies	42,823	40,676	41,696	50,310	48,760	(1,550)	-3.1%
Other	17,926	17,295	18,706	20,957	22,057	1,100	5.2%
Utilities	1,965	1,924	1,332	1,332	1,375	43	3.2%
Capital	41,955	21,199	22,724	8,000	7,250	(750)	-9.4%
Legal Services	**888,937**	**889,316**	**989,752**	**967,934**	**972,934**	**5,000**	**0.5%**
Personnel	512,112	501,367	609,283	619,125	625,425	6,300	1.0%
Services	269,970	283,031	263,929	230,309	230,309	0	0.0%
Supplies	2,788	3,466	3,500	3,500	3,500	0	0.0%
Other	101,066	98,634	111,446	112,000	112,000	0	0.0%
Capital	3,000	2,819	1,594	3,000	1,700	(1,300)	-43.3%
Advisory Committee	**13,128**	**13,021**	**13,704**	**25,672**	**25,779**	**107**	**0.4%**
Personnel	10,314	10,314	11,687	22,532	22,639	107	0.5%
Services	0	0	0	0	0	0	0.0%
Supplies	2,189	2,049	1,404	2,275	2,275	0	0.0%
Other	333	378	333	570	570	0	0.0%
Capital	293	279	279	295	295	0	0.0%
Town Clerk	**557,592**	**645,463**	**613,440**	**696,935**	**632,331**	**(64,604)**	**-9.3%**
Personnel	474,985	546,898	508,778	568,508	524,379	(44,129)	-7.8%
Services	71,348	77,887	88,516	106,172	89,672	(16,500)	-15.5%
Supplies	8,791	11,830	13,564	18,525	14,550	(3,975)	-21.5%
Other	1,278	1,361	1,382	2,450	2,450	0	0.0%
Capital	1,189	7,487	1,200	1,280	1,280	0	0.0%
Dept. of Planning and Cmty. Development	**757,717**	**851,249**	**874,057**	**958,876**	**982,600**	**23,724**	**2.5%**
Personnel	681,397	758,244	843,567	922,221	946,265	24,044	2.6%
Services	63,076	83,568	17,185	19,193	18,633	(560)	-2.9%
Supplies	7,649	5,149	8,700	9,712	9,712	0	0.0%
Other	2,567	1,851	1,710	4,550	4,550	0	0.0%
Capital	3,027	2,437	2,895	3,200	3,440	240	7.5%

FY2018 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
ADMINISTRATION AND FINANCE TOTAL	*8,141,844*	*8,414,546*	*8,732,736*	*9,011,289*	*9,156,237*	***144,948***	***1.6%***
Personnel	*5,694,386*	*6,004,845*	*6,257,945*	*6,422,530*	*6,441,017*	***18,487***	***0.3%***
Services	*2,067,881*	*2,048,431*	*2,119,437*	*2,012,358*	*2,108,011*	***95,653***	***4.8%***
Supplies	*110,280*	*108,724*	*91,485*	*107,672*	*112,147*	***4,475***	***4.2%***
Other	*173,692*	*172,589*	*189,429*	*206,677*	*207,777*	***1,100***	***0.5%***
Utilities	*1,965*	*1,924*	*1,332*	*1,332*	*1,375*	***43***	***3.2%***
Capital	*93,640*	*78,034*	*73,109*	*260,720*	*285,910*	***25,190***	***9.7%***
PUBLIC SAFETY							
Police Department	**15,258,119**	**16,260,029**	**16,732,901**	**16,738,565**	**16,829,005**	**90,440**	**0.5%**
Personnel	13,794,897	14,653,304	14,958,414	15,164,502	15,246,124	**81,622**	**0.5%**
Services	478,162	492,675	649,820	555,403	574,743	**19,340**	**3.5%**
Supplies	217,650	209,459	241,943	217,250	219,900	**2,650**	**1.2%**
Other	90,412	61,045	113,476	69,000	74,000	**5,000**	**7.2%**
Utilities	379,032	378,004	300,325	284,766	281,611	**(3,155)**	**-1.1%**
Capital	297,966	465,540	468,924	447,644	432,627	**(15,017)**	**-3.4%**
Fire Department	**12,886,490**	**12,960,394**	**12,961,446**	**14,607,589**	**14,698,652**	**91,063**	**0.6%**
Personnel	12,104,081	12,233,065	12,267,352	13,915,968	14,000,489	**84,521**	**0.6%**
Services	147,343	191,026	144,362	162,740	166,240	**3,500**	**2.2%**
Supplies	133,198	115,458	147,997	167,488	167,488	**0**	**0.0%**
Other	27,550	17,764	25,269	31,350	31,350	**0**	**0.0%**
Utilities	242,849	237,527	202,918	197,266	193,809	**(3,457)**	**-1.8%**
Capital	231,470	165,554	173,549	132,777	139,276	**6,499**	**4.9%**
Building Department	**7,163,183**	**7,029,407**	**7,321,190**	**7,600,286**	**7,699,955**	**99,668**	**1.3%**
Personnel	2,080,322	2,178,194	2,266,598	2,402,464	2,444,025	**41,561**	**1.7%**
Services	2,213,679	2,111,836	2,325,593	2,308,264	2,361,802	**53,538**	**2.3%**
Supplies	22,946	22,859	27,427	32,250	29,750	**(2,500)**	**-7.8%**
Other	5,350	5,350	9,992	10,400	10,400	**0**	**0.0%**
Utilities	2,777,786	2,654,568	2,550,579	2,717,208	2,731,607	**14,399**	**0.5%**
Capital	63,100	56,600	141,000	129,700	122,370	**(7,330)**	**-5.7%**
PUBLIC SAFETY TOTAL	*35,307,791*	*36,249,830*	*37,015,537*	*38,946,441*	*39,227,611*	***281,171***	***0.7%***
Personnel	*27,979,301*	*29,064,563*	*29,492,364*	*31,482,935*	*31,690,638*	***207,703***	***0.7%***
Services	*2,839,183*	*2,795,538*	*3,119,775*	*3,026,407*	*3,102,785*	***76,378***	***2.5%***
Supplies	*373,794*	*347,776*	*417,367*	*416,988*	*417,138*	***150***	***0.0%***
Other	*123,311*	*84,159*	*148,737*	*110,750*	*115,750*	***5,000***	***4.5%***
Utilities	*3,399,667*	*3,270,099*	*3,053,822*	*3,199,240*	*3,207,027*	***7,787***	***0.2%***
Capital	*592,536*	*687,694*	*783,473*	*710,121*	*694,273*	***(15,848)***	***-2.2%***
PUBLIC WORKS							
Department of Public Works	**15,220,418**	**16,330,565**	**14,970,796**	**14,387,626**	**14,457,331**	**69,705**	**0.5%**
Personnel	7,852,981	8,137,831	8,035,084	7,961,219	8,019,903	**58,683**	**0.7%**
Services	3,875,248	4,322,738	3,543,963	3,375,097	3,336,524	**(38,573)**	**-1.1%**
Supplies	1,396,738	1,536,620	1,205,409	920,750	960,750	**40,000**	**4.3%**
Other	28,913	123,269	68,087	53,500	53,500	**0**	**0.0%**
Utilities	1,218,979	1,297,419	1,134,757	1,065,956	1,073,453	**7,497**	**0.7%**
Intergovernmental	20,000	0	0	20,000	20,000	**0**	**0.0%**
Capital	827,559	912,687	983,497	991,104	993,202	**2,098**	**0.2%**

FY2018 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
CULTURAL SERVICES							
Library	**3,827,172**	**3,894,348**	**3,993,161**	**3,992,157**	**3,974,583**	**(17,575)**	**-0.4%**
Personnel	2,754,771	2,731,042	2,916,037	2,875,837	2,876,169	332	0.0%
Services	180,241	290,689	180,352	185,841	186,559	718	0.4%
Supplies	534,330	568,884	566,724	583,490	594,250	10,760	1.8%
Other	3,938	4,103	4,097	4,700	4,700	0	0.0%
Utilities	332,859	280,542	300,824	316,289	286,905	(29,384)	-9.3%
Capital	21,033	19,088	25,128	26,000	26,000	0	0.0%
HUMAN SERVICES							
Health and Human Services Department	**1,280,036**	**1,184,308**	**1,193,045**	**1,189,084**	**1,193,754**	**4,670**	**0.4%**
Personnel	1,014,554	898,052	926,793	922,905	926,337	3,432	0.4%
Services	196,937	199,245	203,037	202,087	205,490	3,403	1.7%
Supplies	19,669	15,059	15,099	15,100	15,100	0	0.0%
Other	4,564	3,754	4,105	4,120	4,120	0	0.0%
Utilities	40,896	40,479	39,991	40,852	38,686	(2,166)	-5.3%
Capital	3,416	27,720	4,020	4,020	4,020	0	0.0%
Veterans' Services	**327,314**	**361,218**	**326,172**	**335,631**	**335,531**	**(100)**	**0.0%**
Personnel	161,773	185,677	160,977	167,998	168,448	450	0.3%
Services	2,527	2,527	1,975	2,538	1,988	(550)	-21.7%
Supplies	629	611	562	650	650	0	0.0%
Other	161,878	171,893	162,147	163,935	163,935	0	0.0%
Capital	508	510	510	510	510	0	0.0%
Council on Aging	**837,172**	**855,130**	**883,926**	**912,543**	**917,628**	**5,085**	**0.6%**
Personnel	704,826	723,008	752,246	770,125	774,288	4,163	0.5%
Services	34,489	38,318	39,031	44,083	43,583	(500)	-1.1%
Supplies	18,297	19,481	21,296	19,763	19,763	0	0.0%
Other	1,808	2,054	2,019	2,900	2,900	0	0.0%
Utilities	72,650	67,443	63,719	69,472	71,394	1,922	2.8%
Capital	5,101	4,826	5,614	6,200	5,700	(500)	-8.1%
Diversity, Inclusion and Community Relations*	**0**	**177,539**	**202,210**	**239,050**	**243,101**	**4,051**	**1.7%**
Personnel	0	168,541	172,994	209,027	213,076	4,049	1.9%
Services	0	0	20,000	20,000	20,000	0	-
Supplies	0	8,998	8,682	9,000	9,000	0	0.0%
Other	0	0	140	150	150	0	0.0%
Capital	0	0	394	873	875	2	0.2%
HUMAN SERVICES TOTAL	*2,444,523*	*2,578,196*	*2,605,353*	*2,676,308*	*2,690,013*	*13,706*	*0.5%*
Personnel	*1,881,154*	*1,975,277*	*2,013,011*	*2,070,055*	*2,082,149*	*12,094*	*0.6%*
Services	*233,953*	*240,090*	*264,043*	*268,708*	*271,061*	*2,353*	*0.9%*
Supplies	*38,595*	*44,150*	*45,639*	*44,513*	*44,513*	*0*	*0.0%*
Other	*168,250*	*177,702*	*168,411*	*171,105*	*171,105*	*0*	*0.0%*
Utilities	*113,546*	*107,921*	*103,710*	*110,324*	*110,080*	*(244)*	*-0.2%*
Capital	*9,025*	*33,056*	*10,538*	*11,603*	*11,105*	*(498)*	*-4.3%*

* In FY13, this was the Human Relations/Youth Resources Commission. Actual FY14 expenditures are accounted for in the Dept. of Health and Human Services.

FY2018 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
LEISURE SERVICES							
Recreation Department	**1,016,674**	**1,022,391**	**1,124,759**	**1,011,042**	**1,000,208**	**(10,834)**	**-1.1%**
Personnel	723,472	714,908	810,788	731,940	734,358	**2,418**	**0.3%**
Services	72,817	66,441	22,717	23,037	23,037	**0**	**0.0%**
Supplies	67,755	65,683	81,169	86,480	86,480	**0**	**0.0%**
Other	11,954	12,220	18,557	12,400	12,400	**0**	**0.0%**
Utilities	134,572	159,728	157,693	153,165	139,913	**(13,252)**	**-8.7%**
Capital	6,102	3,411	33,835	4,020	4,020	**0**	**0.0%**
Personnel Services Reserve [1]				1,148,529	715,000	**(433,529)**	**-37.7%**
FY16 + FY17 Collective Bargaining Reserve [2]				350,000	350,000	**0**	
FY18 Collective Bargaining Reserve					1,150,000	**1,150,000**	
DEPARTMENTAL SUB-TOTAL	**65,958,421**	**68,489,874**	**68,442,342**	**71,523,392**	**72,720,981**	**1,197,590**	**1.7%**
SCHOOLS [3]	**79,079,823**	**82,780,770**	**95,916,093**	**101,118,783**	**104,500,312**	**3,381,529**	**3.3%**
Personnel	68,162,026	72,428,615	83,392,225	87,915,594	90,855,593	**2,939,999**	**3.3%**
Services	8,024,389	7,247,489	8,406,389	8,862,369	9,158,737	**296,368**	**3.3%**
Supplies	1,941,010	2,139,489	2,296,414	2,420,977	2,501,937	**80,960**	**3.3%**
Other	299,657	348,819	570,086	601,009	621,107	**20,098**	**3.3%**
Capital	652,741	616,358	1,033,123	1,089,162	1,125,584	**36,423**	**3.3%**
Reserve [1]	0	0	217,856	229,673	237,353	**7,681**	**3.3%**
NON-DEPARTMENTAL							
Personnel Benefits	**45,240,975**	**49,570,654**	**53,243,663**	**56,848,195**	**61,039,933**	**4,191,738**	**7.4%**
Pensions	15,801,983	17,409,988	18,724,804	19,718,677	21,499,185	**1,780,508**	**9.0%**
Group Health	22,865,804	24,090,743	26,701,439	29,042,056	30,758,441	**1,716,385**	**5.9%**
Health Reimbursement Account (HRA)	50,876	55,880	49,550	0	0	**0**	**0.0%**
Retiree Group Health Trust Fund (OPEB's) [4]	2,601,927	3,514,360	3,499,119	3,774,838	4,480,080	**705,242**	**18.7%**
Employee Assistance Program (EAP)	27,400	24,900	24,900	28,000	28,000	**0**	**0.0%**
Group Life	132,118	137,555	132,265	145,000	145,000	**0**	**0.0%**
Disability Insurance	13,376	12,367	11,439	16,000	16,000	**0**	**0.0%**
Workers Comp [4]	1,200,000	1,720,000	1,550,000	1,450,000	1,450,000	**0**	**0.0%**
Public Safety IOD Medical Expenses [4]	560,660	400,000	250,000	250,000	200,000	**(50,000)**	**-20.0%**
Unemployment Comp [4]	350,000	450,000	300,000	300,000	200,000	**(100,000)**	**-33.3%**
Medical Disabilities	18,421	20,543	19,534	40,000	40,000	**0**	**0.0%**
Medicare Payroll Tax	1,618,410	1,734,318	1,980,613	2,083,625	2,223,228	**139,603**	**6.7%**
Debt Service	**9,834,605**	**9,304,647**	**9,478,591**	**10,742,938**	**12,322,428**	**1,579,490**	**14.7%**
Principal	7,428,882	7,209,938	7,183,044	7,923,973	8,412,237	**488,264**	**6.2%**
Interest	2,376,113	2,083,707	2,135,547	2,658,965	3,750,191	**1,091,226**	**41.0%**
Bond Anticipation Notes (BANs)	0	4,225	100,000	100,000	100,000	**0**	**0.0%**
Abatement Interest and Income	29,610	6,777	60,000	60,000	60,000	**0**	**0.0%**

[1] The amounts shown for FY14 - FY16 are $0 because these funds were transferred to departments during the fiscal year.

[2] FY16 is unsettled for School Traffic Supervisors and Teamsters. FY17 is unsettled for these two groups and Police.

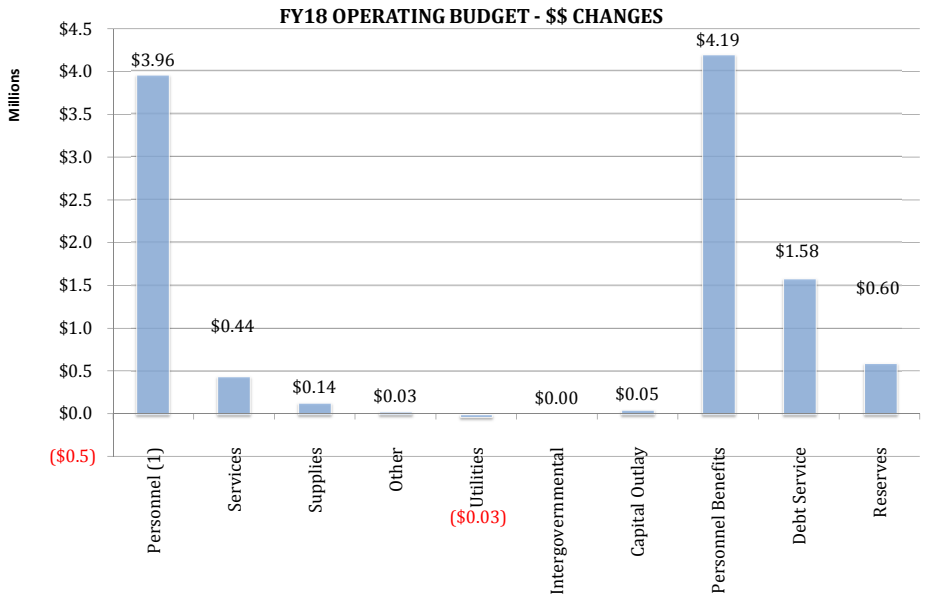
[3] The FY17 and FY18 allocations are estimates, as the School budget is voted as a single appropriation by Town Meeting.

[4] The FY14-FY16 Actuals represent amounts transferred into the fund from General Fund revenues, not actual expenditures from the fund.

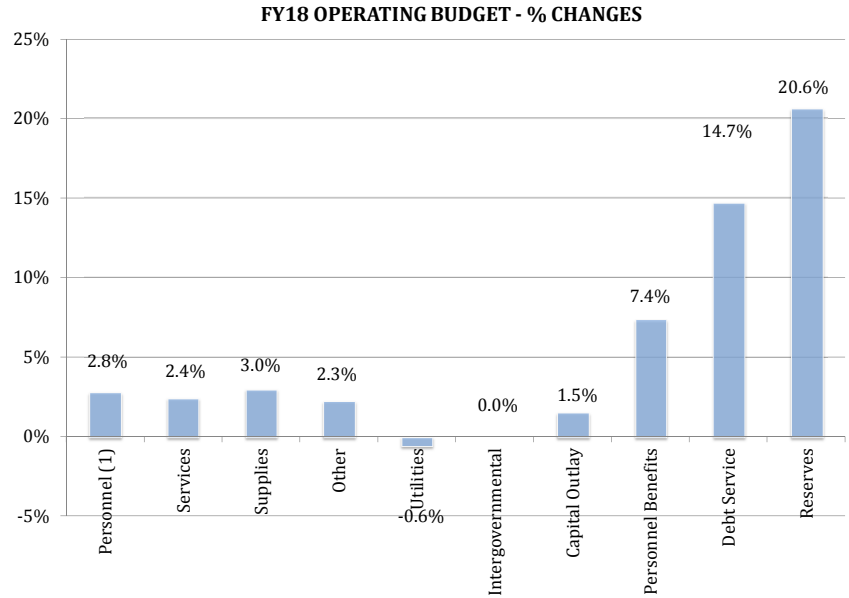
FY2018 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
NON-DEPARTMENTAL (con't.)							
Unclassified	**946,450**	**1,454,674**	**743,609**	**3,248,330**	**3,849,329**	**600,999**	**18.5%**
Reserve Fund [5]	1,250,621	1,615,626	2,200,198	2,348,737	2,460,011	**111,274**	**4.7%**
Liability/Catastrophe Fund	253,669	154,115	78,969	144,322	203,644	**59,322**	**41.1%**
Stabilization Fund	0	250,000	0	0	0	**0**	**0.0%**
Affordable Housing Trust Fund	251,363	555,106	163,078	158,539	576,803	**418,264**	**263.8%**
General Insurance	263,478	325,017	316,595	394,148	405,972	**11,824**	**3.0%**
Audit & Professional Services	130,000	115,649	129,632	137,000	137,000	**0**	**0.0%**
Contingency	14,383	13,377	13,374	15,000	15,000	**0**	**0.0%**
Out of State Travel	2,374	2,704	1,908	3,000	3,000	**0**	**0.0%**
Printing of Reports / Town Meeting Costs	19,837	27,190	27,772	35,000	35,000	**0**	**0.0%**
MMA Dues	11,346	11,516	12,281	12,585	12,900	**315**	**2.5%**
NON-DEPARTMENTAL TOTAL	56,022,030	60,329,975	63,465,863	70,839,464	77,211,691	**6,372,227**	**9.0%**
TOTAL OPERATING BUDGET	**201,060,274**	**211,600,619**	**227,824,298**	**243,481,638**	**254,432,986**	**10,951,347**	**4.5%**

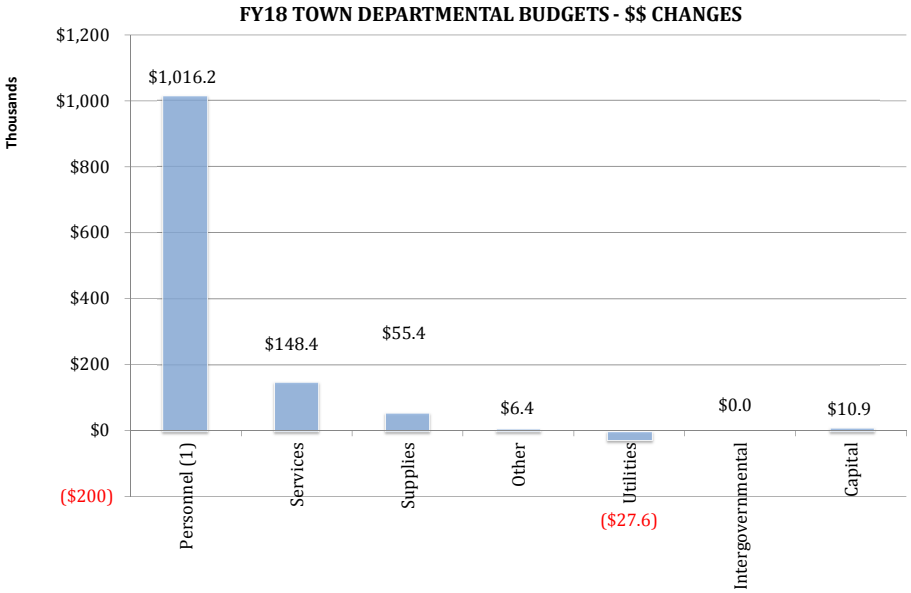
[5] The amounts shown for FY14 -FY16 are for information purposes only, as these funds are transferred to departments during the fiscal year and accounted for in their expenditure total.



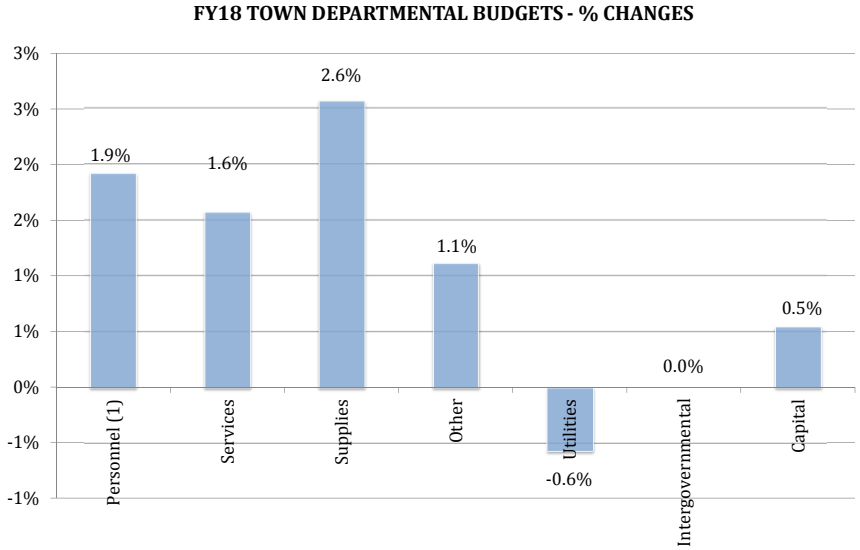
(1) Includes the Personnel Services Reserve and the Collective Bargaining Reserve



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



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



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

SUMMARY OF FY2018 OPERATING BUDGET CHANGES

DEPARTMENT	INCREASE/(DECREASE)		EXPLANATION
Selectmen	***8,547***		
	1.2%		
		8,067	Personnel Fixed Costs
		480	Wireless Communications
Human Resources Department	***113,519***		
	25.3%		
		3,519	Personnel Fixed Costs
		100,000	Legal Services
		10,000	Data Processing Software
Information Technology Department	***(12,181)***		
	-0.6%		
		7,819	Personnel Fixed Costs
		(27,000)	Data Processing Software Maintenance
		(20,000)	Telecom
		27,000	Capital
Finance Department	***45,838***		
	1.4%		
Comptroller	***8,530***		
	1.4%		
		2,283	Personnel Fixed Costs
		6,717	Computer Software Repair and Maintenance
		80	Professional Technical Services
		(1,300)	Office Supplies
		(200)	Interstate Travel
		1,300	Education/Training/Conferences
		(350)	Capital
Purchasing	***4,327***		
	0.7%		
		4,327	Personnel Fixed Costs
Assessing	***928***		
	0.1%		
		2,078	Personnel Fixed Costs
		3,000	Appraisals
		(500)	Wireless Services
		(3,000)	Subscriptions
		(250)	Office Supplies
		(400)	Capital

SUMMARY OF FY2018 OPERATING BUDGET CHANGES

DEPARTMENT	INCREASE/(DECREASE)		EXPLANATION
Treasurer	***32,052***		
	2.5%		
		4,116	Personnel Fixed Costs
		27,936	Credit Card Service Charges
Legal Services	***5,000***		
	0.5%		
		6,300	Personnel Fixed Costs
		(1,300)	Capital
Advisory Committee	***107***		
	0.4%		
		107	Personnel Fixed Costs
Town Clerk	***(64,604)***		
	-9.3%		
		(66,129)	Personnel Fixed Costs
		22,000	Chargeoff to State Grant
		(2,200)	Motor Vehicle/Equipment Rental
		(12,300)	Professional/Technical Services
		(2,000)	Advertising Services
		(3,975)	Meals and Receptions
Dept. of Planning & Cmty. Devel.	***23,725***		
	2.5%		
		24,043	Personnel Fixed Costs
		(560)	Subscriptions
		240	Capital

SUMMARY OF FY2018 OPERATING BUDGET CHANGES

DEPARTMENT	INCREASE/(DECREASE)	EXPLANATION
Police Department	***90,441***	
	0.5%	
	81,622	Personnel Fixed Costs
	2,300	Data Processing Equipment Repair and Maintenance
	5,000	Professional Technical Services
	10,000	Wireless
	2,040	Online Transaction Convenience Fees
	2,650	Books and Periodicals
	5,000	Education/Training/Conferences
	(1,775)	Electricity
	719	Natural Gas
	(2,804)	Gasoline
	(250)	Diesel Fuel
	955	Water and Sewer
	(15,017)	Capital
Fire Department	***91,063***	
	0.6%	
	84,521	Personnel Fixed Costs
	3,500	Data Processing Software Maintenance
	(9,192)	Electricity
	2,102	Natural Gas
	197	Gasoline
	475	Diesel Fuel
	2,961	Water and Sewer
	6,499	Capital

SUMMARY OF FY2018 OPERATING BUDGET CHANGES

DEPARTMENT	INCREASE/(DECREASE)		EXPLANATION
Building Department	***99,668***		
	1.3%		
		41,561	Personnel Fixed Costs
		20,176	Building Repair and Maintenance Town
		33,362	Building Repair and Maintenance Schools
		(2,500)	Books and Periodicals
		9,503	Electricity-Town
		(29,524)	Electricity-Schools
		950	Natural Gas-Town
		42,319	Natural Gas-Schools
		99	Gasoline for Vehicles-Town
		99	Gasoline for Vehicles-Schools
		521	Water and Sewer- Town
		(9,568)	Water and Sewer- School
		(7,330)	Capital
Department of Public Works	***69,704***		
	0.5%		
		58,682	Personnel Fixed Costs
		7,627	Landscaping Services
		(40,000)	General Consulting
		(6,200)	Printing Services
		40,000	Motor Vehicle Supplies
		(10,041)	Electricity
		2,102	Natural Gas
		(2,430)	Gasoline
		12,380	Diesel Fuel
		5,486	Water
		2,098	Capital

SUMMARY OF FY2018 OPERATING BUDGET CHANGES

DEPARTMENT	INCREASE/(DECREASE)		EXPLANATION
Library	***7,425***		
	-0.4%		
		15,331	Personnel Fixed Costs
		718	Building Repair and Maintenance
		10,760	Library Materials
		(9,125)	Electricity
		(10,726)	Natural Gas
		467	Water
Health Department	***4,670***		
	0.4%		
		3,433	Personnel Fixed Costs
		3,403	Mental Health
		(2,990)	Electricity
		546	Natural Gas
		12	Gasoline
		266	Water and Sewer
Veterans' Services	***(100)***		
	0.0%		
		450	Personnel Fixed Costs
		(550)	Wireless Communications
Council on Aging	***5,085***		
	0.6%		
		4,163	Personnel Fixed Costs
		(500)	Office Equipment Repair and Maintenance
		1,766	Electricity
		188	Natural Gas
		(32)	Water
		(500)	Capital
Dept. of Diversity, Inclusion and Community Relations	***4,051***		
	1.7%		
		4,049	Personnel Fixed Costs
		2	Capital

SUMMARY OF FY2018 OPERATING BUDGET CHANGES

DEPARTMENT	INCREASE/(DECREASE)		EXPLANATION
Recreation Department	***(10,834)*** ***-1.1%***		
		2,418	Personnel Fixed Costs
		(15,365)	Electricity
		296	Gasoline
		(56)	Diesel
		1,873	Water and Sewer
Schools	***3,381,529*** ***3.3%***		
		3,381,529	School Budget
Personnel Benefits	***4,191,739*** ***7.4%***		
		1,780,508	Pensions
		1,716,385	Group Health Insurance
		705,242	Retiree Group Health Trust Fund (OPEB's)
		(50,000)	Public Safety Injured On Duty
		(100,000)	Unemployment Compensation
		139,603	Medicare Payroll Tax
Debt and Interest	***1,579,490*** ***14.7%***		
		488,264	Principal
		1,091,226	Interest

SUMMARY OF FY2018 OPERATING BUDGET CHANGES

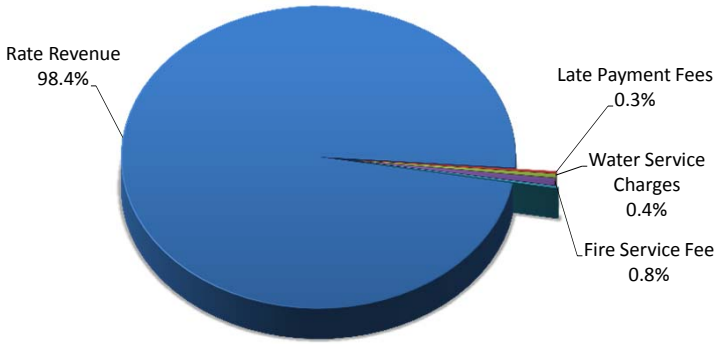
DEPARTMENT	INCREASE/(DECREASE)		EXPLANATION
Unclassified	***601,000***		
	18.5%		
		111,274	Reserve Fund
		59,322	Liability/Catastrophe Fund
		418,264	Affordable Housing Trust Fund
		11,824	General Insurance
		315	MMA Dues
Personnel Reserves	***716,471***		
		(783,529)	Personnel Services Reserve
		1,500,000	Collective Bargaining Reserve
OPERATING BUDGET GRAND TOTAL		**10,951,344**	
		4.5%	

FY2018 RECOMMENDED WATER & SEWER ENTERPRISE FUND SUMMARY

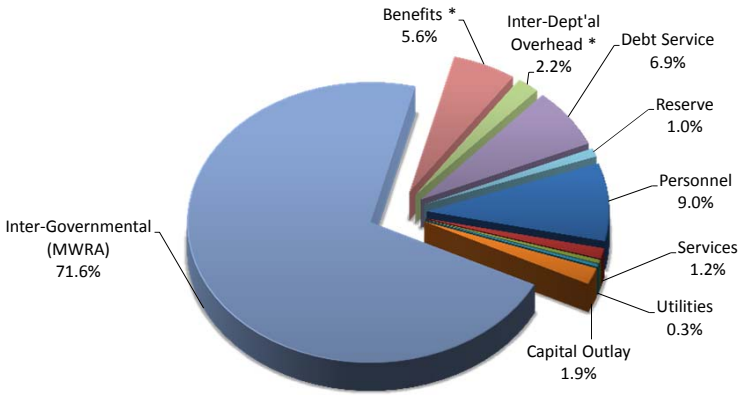
	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 BUDGET	INCREASE/DECREASE $	INCREASE/DECREASE %
REVENUE							
Rate Revenue	25,910,938	26,044,743	27,082,847	28,058,259	28,793,808	**735,549**	**2.6%**
Late Payment Fees	80,858	104,730	107,198	80,000	80,000	**0**	**0.0%**
Water Service Charges	165,159	152,983	197,937	115,500	115,500	**0**	**0.0%**
Fire Service Fee	237,974	251,250	233,941	225,000	225,000	**0**	**0.0%**
Other	134,278	61,620	112,965	506,500	57,000	**(449,500)**	**-88.7%**
TOTAL REVENUE	**26,529,207**	**26,615,326**	**27,734,888**	**28,985,259**	**29,271,308**	**286,049**	**1.0%**
EXPENDITURES							
Personnel	2,249,429	2,248,600	2,248,600	2,573,918	2,631,830	**57,912**	**2.2%**
Services	255,228	277,788	345,331	353,798	353,798	**0**	**0.0%**
Supplies	97,917	119,441	136,604	123,020	123,020	**0**	**0.0%**
Other	12,945	11,235	18,666	10,580	10,580	**0**	**0.0%**
Utilities	139,957	158,312	99,289	92,054	93,891	**1,837**	**2.0%**
Capital Outlay	379,288	453,692	489,494	946,800	561,800	**(385,000)**	**-40.7%**
Inter-Governmental (MWRA)	18,597,920	19,106,437	19,586,057	20,254,703	20,962,918	**708,215**	**3.5%**
Benefits *	1,563,015	1,411,238	1,425,997	1,494,338	1,652,403	**158,065**	**10.6%**
Inter-Departmental Overhead *	562,732	562,732	562,732	562,732	581,322	**18,590**	**3.3%**
Debt Service	2,365,461	2,133,405	2,377,747	2,289,891	2,009,931	**(279,960)**	**-12.2%**
Reserve	0	0	0	283,426	289,815	**6,389**	**2.3%**
TOTAL EXPENDITURE	**26,223,893**	**26,482,880**	**27,290,516**	**28,985,259**	**29,271,308**	**286,049**	**1.0%**
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.

FY2018 WATER & SEWER ENTERPRISE FUND - REVENUES



FY2018 WATER & SEWER ENTERPRISE FUND - EXPENDITURES



SUMMARY OF FY2018 WATER & SEWER ENTERPRISE FUND CHANGES

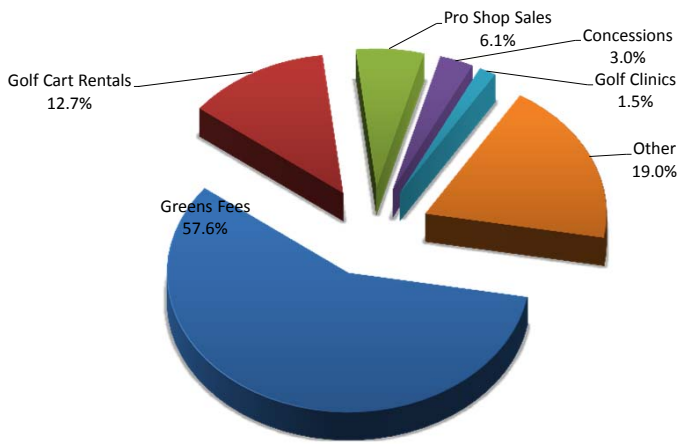
DEPARTMENT	INCREASE/(DECREASE)	EXPLANATION
Water and Sewer Enterprise Fund	***286,049*** ***1.2%***	
	8,226	Personnel Fixed Costs
	49,686	Collective Bargaining
	292	Electricity
	1,399	Natural Gas
	(658)	Gasoline
	804	Diesel
	250,346	MWRA Assessment - Water
	457,869	MWRA Assessment - Sewer
	176,656	Reimbursement to the General Fund
	6,389	Reserve
	(279,960)	Debt Service
	(385,000)	Capital Outlay
WATER & SEWER ENTERPRISE FUND TOTAL	**286,048** **1.0%**	

FY2018 RECOMMENDED GOLF COURSE ENTERPRISE FUND SUMMARY

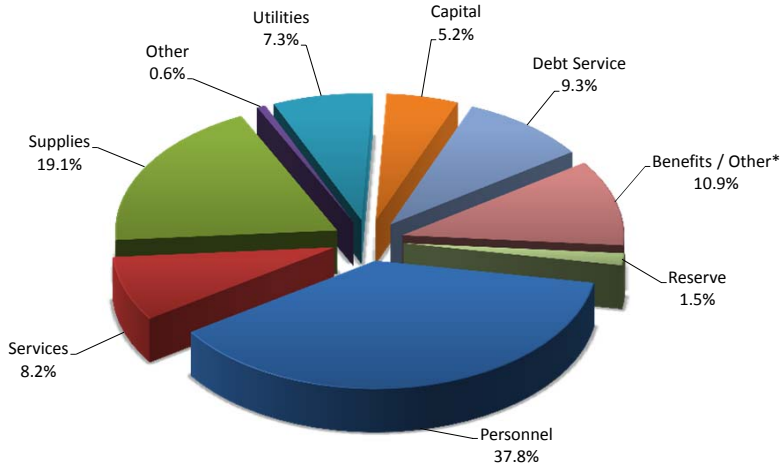
	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 BUDGET	INCREASE/DECREASE $	INCREASE/DECREASE %
REVENUE							
Greens Fees	878,323	895,051	884,941	1,027,431	949,462	**(77,969)**	**-7.6%**
Golf Cart Rentals	178,476	190,539	200,331	194,661	210,000	**15,339**	**7.9%**
Pro Shop Sales	87,936	87,910	73,945	100,000	100,000	**0**	**0.0%**
Concessions	43,260	44,558	46,353	48,190	49,636	**1,446**	**3.0%**
Golf Clinics	20,854	22,715	28,421	25,000	25,000	**0**	**0.0%**
Other	64,365	58,057	42,690	127,549	313,000	**185,451**	**145.4%**
TOTAL REVENUE	**1,273,214**	**1,298,830**	**1,276,681**	**1,522,831**	**1,647,098**	**124,267**	**8.2%**
EXPENDITURES							
Personnel	400,039	420,984	463,530	525,188	622,774	**97,586**	**18.6%**
Services	114,288	124,865	121,872	123,648	135,271	**11,623**	**9.4%**
Supplies	174,352	185,650	159,125	223,250	313,868	**90,618**	**40.6%**
Other	5,716	3,009	5,907	8,100	10,300	**2,200**	**27.2%**
Utilities	90,685	108,817	78,163	109,880	120,348	**10,468**	**9.5%**
Capital Outlay	84,656	84,580	362,470	86,420	86,420	**0**	**0.0%**
Debt Service	179,374	186,476	191,355	228,125	153,125	**(75,000)**	**-32.9%**
Benefits / Other*	150,416	163,049	177,791	182,097	179,992	**(2,105)**	**-1.2%**
Town Fee (Transfer to Town for general use) *	0	0	0	0	0	**0**	**0%**
Reserve	0	0	0	36,123	25,000	**(11,123)**	**-30.8%**
TOTAL EXPENDITURE	**1,199,524**	**1,277,430**	**1,560,213**	**1,522,831**	**1,647,098**	**124,267**	**8.2%**
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.

FY2018 GOLF COURSE ENTERPRISE FUND - REVENUES



FY2018 GOLF COURSE ENTERPRISE FUND - EXPENDITURES



SUMMARY OF FY2018 GOLF COURSE ENTERPRISE FUND CHANGES

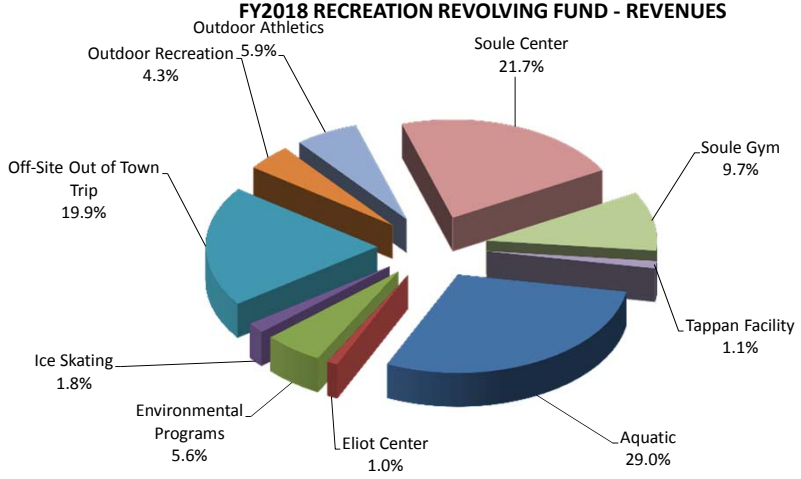
DEPARTMENT	INCREASE/(DECREASE)	EXPLANATION
Golf Enterprise Fund	***124,267*** ***8.2%***	
	86,556	Personnel Fixed Costs
	11,030	Collective Bargaining
	1,300	Software Service Contract
	4,773	Other Equipment Rental/Lease
	1,250	Printing Services
	4,300	Credit Card Service Charges
	12,486	Pro Shop Supplies
	19,000	Equipment Maintenance Supplies
	4,500	Custodial Supplies
	38,000	Agricultural Supplies
	16,632	Recreation Supplies
	2,200	Professional Dues/Memberships
	2,447	Electricity
	1,401	Natural Gas
	6,620	Water and Sewer
	(2,105)	Reimbursement
	(70,000)	Debt Service - Principal
	(5,000)	Debt Service - Interest
	(11,123)	Reserve
GOLF COURSE ENTERPRISE FUND TOTAL	**124,267** **8.2%**	

FY2018 RECOMMENDED RECREATION REVOLVING FUND SUMMARY

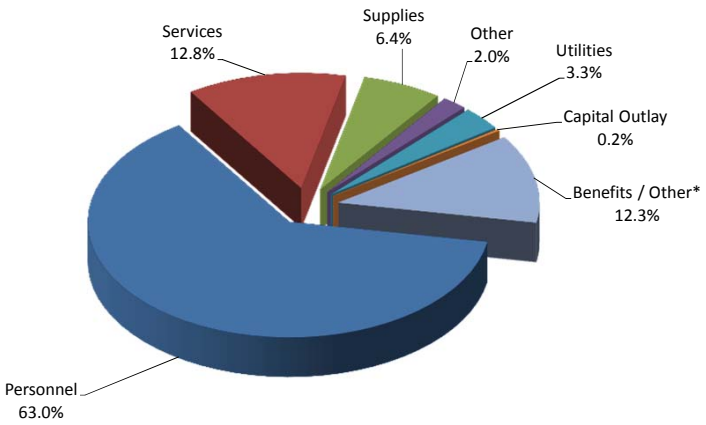
	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 BUDGET	INCREASE/DECREASE $	INCREASE/DECREASE %
REVENUE							
Aquatic	524,847	513,277	565,001	857,611	900,932	**43,321**	**5.1%**
Eliot Center	149,791	127,840	131,878	70,996	31,430	**(39,566)**	**-55.7%**
Environmental Programs	49,334	55,700	60,525	161,768	173,596	**11,828**	**7.3%**
Ice Skating	153,113	179,649	168,536	54,163	54,493	**330**	**0.6%**
Off-Site Out of Town Trip	0	39,737	39,778	577,765	617,875	**40,110**	**6.9%**
Outdoor Recreation	535,072	586,714	647,992	114,500	133,126	**18,626**	**16.3%**
Outdoor Athletics	213,514	250,705	259,786	182,148	184,640	**2,492**	**1.4%**
Soule Center	453,534	569,932	658,041	630,024	675,414	**45,390**	**7.2%**
Soule Gym	39,482	43,892	40,004	288,767	301,290	**12,523**	**4.3%**
Tappan Facility	141,410	169,796	161,389	46,900	35,730	**(11,170)**	**-23.8%**
Misc Revenue	(49,841)	(45,166)	(70,370)	0	0	**0**	**-**
TOTAL REVENUE	**2,210,256**	**2,492,076**	**2,662,560**	**2,984,642**	**3,108,526**	**123,884**	**4.2%**
EXPENDITURES							
Personnel	1,565,833	1,605,918	1,664,017	1,845,569	1,957,753	**112,183**	**6.1%**
Services	311,550	274,502	317,604	380,105	397,643	**17,538**	**4.6%**
Supplies	156,957	132,534	164,572	224,074	198,177	**(25,897)**	**-11.6%**
Other	45,411	50,746	40,942	42,842	61,833	**18,991**	**44.3%**
Utilities	130,748	138,150	101,163	108,172	101,871	**(6,301)**	**-5.8%**
Capital Outlay	3,331	2,340	39,564	7,980	7,480	**(500)**	**-6.3%**
Benefits / Other*	281,764	353,717	354,124	375,900	383,770	**7,870**	**2.1%**
TOTAL EXPENDITURE	**2,495,595**	**2,557,907**	**2,681,986**	**2,984,642**	**3,108,526**	**123,884**	**4.2%**
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.

FY2018 RECREATION REVOLVING FUND - REVENUES



FY2018 RECREATION REVOLVING FUND - EXPENDITURES



SUMMARY OF FY2018 RECREATION REVOLVING FUND CHANGES

DEPARTMENT	INCREASE/(DECREASE)	EXPLANATION
Recreation Revolving Fund	***123,884*** ***4.2%***	
	74,650	Personnel Fixed Costs
	37,096	Collective Bargaining
	373	Building Maintenance
	2,000	Transporation Rentals/Leases
	7,695	Other Rental/Leases
	708	Building Cleaning Service
	250	General Consulting Service
	4,668	Field Trips
	350	Printing
	4,965	Recreation Services
	460	Athletic Event Officials
	(1,130)	Entertainers/Lecturers
	(5,533)	Credit Card Service Charges (E-Commerce)
	2,732	Credit Card Service Charges
	500	Office Supplies
	5,824	Special Program Supplies
	(5,856)	Meals and Receptions
	(158)	Food Service Supplies
	1,000	Medical Supplies
	(27,207)	Recreation Supplies
	18,100	Education/Training/Conferences
	891	Professional Dues/Memberships
	(6,874)	Electricity
	573	Natural Gas
	(500)	Capital
	7,870	Reimbursement to General Fund
RECREATION REVOLVING FUND TOTAL	**123,444** **4.2%**	

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	CAPITAL OUTLAY SUMMARY

PROGRAM	ITEM REQUESTED	AMOUNT
Selectmen	8 Leased PC's / 2 Laptops	2,205
	Selectmen Total	**2,205**
Human Resources Department	7 Leased PC's	1,640
	Human Resources Department Total	**1,640**
Information Technology Department	18 Leased PC's / Laptops	5,100
	Data Processing Equipment	13,000
	Leased Data Storage Equipment	50,000
	Leased Network Equipment and Software	200,000
	Information Technology Department Total	268,100
Finance Department		
Comptroller	10 Leased PC's	1,450
Purchasing	4 Leased PC's / 1 Laptop	1,100
Assessors	12 Leased PC's	2,100
Treasurer	12 Leased PC's	2,600
	Finance Department Total	**7,250**
Legal Services	7 Leased PC's / 1 Laptop	1,700
	Legal Services Total	**1,700**
Advisory Committee	1 Leased PC	295
	Advisory Committee Total	**295**
Town Clerk	6 Leased PC's	1,280
	Town Clerk Total	**1,280**
Planning and Community Development	16 Leased PC's	3,440
	Planning and Community Development Dept. Total	**3,440**
Police Department	2 Motorcycles	26,000
	9 Vehicles	315,180
	Communication Equipment	15,000
	Bullet Proof Vests	9,000
	Office Equipment	11,000
	26 Leased Rugged In-Car Laptops	36,144
	46 Leased PC's	20,303
	Police Department Total	**432,627**
Fire Department	29 Leased PC's / 2 Leased Laptops	6,876
	10 Rugged In-Apparatus Laptops	21,000
	Mobile Radio	7,000
	Hose Replacement	8,000
	Rescue Tool Replacement	4,000

PROGRAM	ITEM REQUESTED	AMOUNT
Fire Department (con't.)	Turnout Gear	92,400
	Fire Department Total	**139,276**
Building Department	19 Leased PC's	3,870
	Ford Fusion	27,500
	Ford Truck	25,000
	Toyota Prius	23,000
	Document Storage	10,000
	Public Displays	2,000
	Test Equipment	7,500
	Blueprint Storage	13,500
	Scissor Lift	10,000
	Building Department Total	**122,370**
Department of Public Works		
Administration	7 Leased PC's	2,205
	Sub-Total Administration	2,205
Engineering/Transportation	17 Leased PC's	5,355
	Sub-Total Engineering / Transportation	5,355
Sanitation	4 Leased PC's	1,260
	Solid Waste Toter lease (Third year of a four-year lease)	61,500
	Big Belly lease (Third year of a four-year lease)	80,602
	32 CY Rubbish Packer w/Side Load (Second year of a three-year lease)	75,550
	32 CY Rubbish Packer w/Side Load (Second year of a three-year lease)	75,550
	11 CY Rubbish Packer	53,795
	Sub-Total Sanitation	348,257
Highway	11 Leased PC's	3,465
	Loader Mounted Snow Thrower (Third year of a three-year lease)	42,000
	Loader Mounted Snow Thrower (Third year of a three-year lease)	46,000
	35,000 GVW 10 Wheel Dump Truck w/Plow & Sander (Second year of a	105,600
	4WD Pickup Truck w/Plow	38,500
	Street Sweeper (First year of a three-year-lease)	66,650
	Trackless Municipal Tractor	49,700
	Misc Small Equipment	8,000
	Sub-Total Highway	359,915
Parks and Open Space	18 Leased PC's/Laptops	5,670
	Ice Resurfacer (Third year of a three-year lease)	33,500
	Aerial Forestry Truck (Third year of a four-year lease)	40,000
	8CY Rubbish Packer (Second year of a three-year lease)	38,000
	Backhoe/Loader (Second year of a three-year lease)	32,000
	4WD Pickup Truck W/Plow	42,000
	Backhoe/Loader (First year of a three-year lease)	34,800

PROGRAM	ITEM REQUESTED	AMOUNT
Parks and Open Space (con't.)	9 CY Rubbish Packer	39,500
	Misc Small Equipment	12,000
	Sub-Total Parks and Open Space	277,470
	Department of Public Works Total	**993,202**
Library	147 Leased PC's / 1 Leased Laptop	26,000
	Library Total	**26,000**
Health & Human Svcs Department	17 Leased PC's	4,020
	Health Department Total	**4,020**
Veterans' Services	2 Leased PC's	510
	Veterans' Services Total	**510**
Council on Aging	27 Leased PC's	5,700
	Council on Aging Total	**5,700**
Diversity, Inclusion & Comm. Relations	3 Leased PC	875
	Diversity, Inclusion & Comm. Relations Total	**875**
Recreation Department	14 Leased PC's / Laptops	4,020
	Recreation Department Total	**4,020**
	TOTAL GENERAL FUND	**1,946,410**

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	CAPITAL OUTLAY SUMMARY

PROGRAM	ITEM REQUESTED	AMOUNT
	ENTERPRISE FUNDS	
Water	10 Leased PC's	2,300
	40,000 GVW Cab & Chasis w/ Dump Body and Plow (Third year of thre	45,000
	4WD Backhoe/Loader (Second year of three-year-lease)	42,500
	Compact Service Van w/ Tool Cabinets	21,000
	4WD Pickup Truck w/ Plow	33,000
	Mobile Hydration Station	52,000
	Vivax-Metrotech Correlux C-3 Pro Kit	28,000
	Tapping Machines	35,000
	Construction Materials	75,000
	Water Meters	25,000
	Sub-Total Water Enterprise	358,800
Sewer	58,000 GVW Cab and Chassis (First year of three-year-lease)	126,000
	4WD Backhoe (First year of three-year-lease)	37,000
	Construction Materials	25,000
	Maintenance Equipment	15,000
	Sub-Total Sewer Enterprise	203,000
	Water and Sewer Enterprise Fund Total	**561,800**
Golf Course	2 Leased PCs	3,050
	Landscaping Equipment (leased)	83,370
	Golf Course Enterprise Fund Total	**86,420**
	TOTAL ENTERPRISE FUNDS	**648,220**
	RECREATION REVOLVING FUND	
Recreation Revolving Fund	Furniture	3,500
	15 Leased PC's / Laptops	2,980
	Recreation Revolving Fund Total	**6,480**
	TOTAL REVOLVING FUNDS	**6,480**

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	FULL-TIME EQUIVALENT (FTE) POSITIONS FUNDED					
GENERAL FUND	**FY13**	**FY14**	**FY15**	**FY16**	**FY17**	**FY18**
Selectmen	**6.48**	**6.48**	**6.48**	**6.48**	**6.48**	**6.48**
Human Resources	**5.00**	**5.00**	**5.98**	**5.98**	**5.98**	**5.98**
Information Technology	**11.40**	**11.40**	**12.40**	**12.00**	**12.00**	**12.00**
Finance	**29.04**	**29.04**	**29.16**	**30.22**	**30.22**	**30.22**
Comptroller	*5.00*	*5.00*	*5.00*	*5.00*	*5.00*	*5.00*
Purchasing	*5.93*	*5.93*	*5.93*	*5.93*	*5.93*	*5.93*
Assessor	*7.80*	*7.80*	*7.80*	*8.29*	*8.29*	*8.29*
Treasurer/ Collector	*10.31*	*10.31*	*10.43*	*11.00*	*11.00*	*11.00*
Legal Services	**6.53**	**6.53**	**6.53**	**6.53**	**6.53**	**6.53**
Advisory Committee	**0.35**	**0.40**	**0.40**	**0.40**	**0.40**	**0.40**
Town Clerk	**6.00**	**6.00**	**5.50**	**5.50**	**5.50**	**5.50**
Planning and Community Development	**12.60**	**12.60**	**12.80**	**12.80**	**11.80**	**11.80**
Police	**178.30**	**178.30**	**178.30**	**179.30**	**179.30**	**179.30**
Fire	**161.00**	**161.00**	**161.00**	**161.00**	**160.00**	**160.00**
Building	**32.93**	**33.42**	**35.42**	**35.42**	**36.90**	**36.90**
Public Works	**132.58**	**133.08**	**133.08**	**133.38**	**130.38**	**130.38**
Administration	*8.00*	*8.00*	*8.00*	*8.00*	*8.00*	*8.00*
Engineering/Transportation	*13.50*	*14.00*	*14.00*	*14.00*	*14.00*	*14.00*
Highway	*52.00*	*52.00*	*52.00*	*52.00*	*52.00*	*52.00*
Sanitation	*17.07*	*17.07*	*17.07*	*17.07*	*14.07*	*14.07*
Parks and Open Space	*42.01*	*42.01*	*42.01*	*42.31*	*42.31*	*42.31*
Library	**51.75**	**51.75**	**51.75**	**51.75**	**51.75**	**51.50**
Health & Human Services	**12.83**	**14.62**	**12.62**	**12.62**	**12.62**	**12.62**
Veterans' Services	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**
Council on Aging	**12.60**	**12.77**	**12.87**	**13.04**	**13.04**	**13.04**
Diversity, Inclusion and Cmty Relations [1]	**1.00**	**0.00**	**2.72**	**2.72**	**2.72**	**2.72**
Recreation	**12.00**	**12.00**	**11.00**	**11.00**	**11.00**	**11.00**
GENERAL FUND TOTAL	**674.39**	**676.39**	**680.01**	**682.14**	**678.62**	**678.37**

* In FY11-FY13, this was the Human Relations/Youth Resources Commission. In FY14, FTEs were accounted for in the Dept. of Health and Human Services.

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	FULL-TIME EQUIVALENT (FTE) POSITIONS FUNDED

NON-GENERAL FUND	FY13	FY14	FY15	FY16	FY17	FY18
Water & Sewer Enterprise Fund	**41.50**	**41.50**	**41.50**	**41.50**	**41.50**	**41.50**
Water	*36.50*	*36.50*	*36.50*	*36.50*	*36.50*	*36.50*
Sewer	*5.00*	*5.00*	*5.00*	*5.00*	*5.00*	*5.00*
Recreation Revolving Fund	**13.53**	**15.33**	**15.75**	**15.75**	**15.75**	**15.50**
Golf Enterprise Fund	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**	**4.00**
Community Development Block Grant	**2.40**	**2.40**	**2.89**	**2.89**	**5.20**	**5.20**
Handicapped Parking Fines Fund	**0.32**	**0.32**	**0.32**	**0.32**	**0.32**	**0.32**
Grants / Gifts	**10.16**	**10.16**	**10.16**	**9.16**	**9.59**	**9.59**
Police	*1.00*	*1.00*	*1.00*	*0.00*	*0.00*	*0.00*
Health Department	*6.42*	*6.42*	*6.42*	*6.42*	*6.42*	*6.42*
Council on Aging	*2.74*	*2.74*	*2.74*	*2.74*	*3.17*	*3.17*
NON-GENERAL FUND TOTAL	**70.91**	**72.71**	**73.62**	**72.62**	**75.36**	**76.11**
ALL TOWN FUNDS TOTAL	**745.30**	**749.10**	**753.63**	**754.76**	**753.98**	**754.48**

SCHOOL DEPARTMENT						
General Fund	**1,017.35**	**1,030.24**	**1,061.54**	**1,162.92**	**1,211.34**	**1,244.19**
Grant / Revolving Funds	**151.47**	**150.24**	**154.79**	**161.37**	**161.37**	**161.37**
SCHOOL DEPARTMENT TOTAL	**1,168.82**	**1,180.48**	**1,216.33**	**1,324.29**	**1,372.71**	**1,405.56**
ALL FUNDS TOTAL	**1,914.12**	**1,929.58**	**1,969.96**	**2,079.05**	**2,126.69**	**2,160.04**

TOWN OF BROOKLINE FY2018 FINANCING PLAN	REVENUE GROUP: Overall Summary SUB-GROUP: Overall Summary

OVERALL SUMMARY

Municipal revenues consist of five primary sources: Property Taxes, State Aid, Local Receipts (excise taxes, fees, fines, etc.), Free Cash, and Enterprise / Revolving Funds. In Brookline, there are four primary funds that support operations: General Fund, Water and Sewer Enterprise Fund, Golf Course Enterprise Fund, and Recreation Revolving Fund. The General Fund is the largest, totaling $272.5 million, or 90% of total Financial Plan revenues. Total Financial Plan revenue is $303.76 million, which represents an increase of $12.2 million, or 4.2%. FY18 General Fund revenues are projected to increase by $11.8 million (4.5%) from the FY17 budgeted amounts. Operating Revenue, which is basically General Fund revenue less one-time revenues that support the Capital Improvement Program (CIP), increases $8.8 million, or 3.5%. The below left table summarizes the General Fund changes while the below right table shows the calculation of Operating Revenue.

SOURCE	$ CHANGE (Millions)	% CHANGE
Property Taxes	$7.23	3.5%
Capital Project Surplus	$0.15	-
State Aid	$0.62	3.1%
Motor Vehicle Excise	$0.11	2.0%
Local Option Taxes	$0.17	6.3%
Building Permits	$0.10	4.2%
"Free Cash"	$3.04	57.3%
All Others	$0.40	
TOTAL	**$11.82**	**4.5%**

	FY17	FY18	$ Change	% Change
Total General Fund Revenue	260,709,753	272,527,996	11,818,243	4.5%
Less:				
SBA Reimbursements	556,757	556,757	0	0.0%
Debt Exclusions	1,048,400	1,020,800	(27,600)	-2.6%
Free Cash	5,311,538	8,354,017	3,042,479	57.3%
Add'l Revenue for CIP	0	147,900	147,900	-
Tax Abatement Reserve Surplus	0	0	0	-
Capital Project Surplus	0	147,900	147,900	-
OPERATING REVENUE	**253,793,058**	**262,448,522**	**8,655,464**	**3.4%**

It should be noted that the State Aid figures used in this Financial Plan are based on the Governor's FY2018 budget proposal which was submitted on January 25th. For Brookline, the Governor's proposal results in a total State Aid increase of $616,462. Since both the House and Senate need to offer their own versions of a FY2018 State budget, it is likely that final State Aid figures will be different by the time a final FY2018 State budget is approved.

A detailed description and analysis of the FY2018 revenue items and related changes are found within the pages that follow.

REVENUE SOURCE	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET	BUDGET INCREASE $$	BUDGET INCREASE %
Property Taxes *	182,239,297	195,049,924	204,064,199	204,064,199	211,298,230	7,234,031	3.5%
Local Receipts	25,847,019	29,377,154	23,836,698	24,334,198	29,556,650	5,719,952	24.0%
State Aid	17,675,450	18,837,306	19,657,251	19,657,251	20,273,713	616,462	3.1%
Free Cash	5,084,152	5,016,501	5,311,538	5,311,538	8,354,017	3,042,479	57.3%
Other Available Funds	9,003,508	6,895,644	7,840,067	7,840,067	3,045,386	(4,794,681)	-61.2%
General Fund Revenues	**239,849,426**	**255,176,529**	**260,709,753**	**261,207,253**	**272,527,996**	**11,818,243**	**4.5%**
Water/Sewer Enterprise **	24,641,356	25,746,159	26,928,189	26,928,189	27,037,583	109,393	0.4%
Golf Enterprise**	1,135,781	1,098,890	1,340,733	1,340,733	1,467,107	126,374	9.4%
Recreation Revolving Fund **	2,312,626	2,500,158	2,608,741	2,608,741	2,724,756	116,015	4.4%
Total Financial Plan Revenues	**267,939,188**	**284,521,736**	**291,415,541**	**292,084,917**	**303,757,442**	**12,170,025**	**4.2%**

* The figures provided for the FY15 and FY16 Property Tax Actuals represent the total levy, not actual collections.

** These figures are net of reimbursements to the General Fund, as those amounts are accounted for in the "Other Available Funds" category.

TOWN OF BROOKLINE FY2018 FINANCING PLAN	REVENUE GROUP: Overall Summary SUB-GROUP: Overall Summary

DETAILED REVENUE SUMMARY

GENERAL FUND	FY15 ACTUAL	FY16 ACTUAL	FY17 BUDGET	FY18 BUDGET	FY18 vs FY17 $$	FY18 vs FY17 %
Property Taxes *	**182,239,297**	**195,049,924**	**204,064,199**	**211,298,230**	**7,234,031**	**3.5%**
Local Receipts	**25,847,019**	**29,377,154**	**23,836,698**	**29,556,650**	**5,719,952**	**24.0%**
Motor Vehicle Excise (MVE)	6,129,194	6,360,901	5,500,000	5,610,000	110,000	2.0%
Local Option Taxes	2,666,453	2,712,859	2,638,500	2,805,910	167,410	6.3%
Licenses & Permits	1,241,040	1,259,385	1,165,775	1,165,775	0	0.0%
Parking / Court Fines	3,989,818	4,053,279	4,100,000	4,100,000	0	0.0%
General Government	4,572,985	7,857,334	3,932,179	4,001,902	69,723	1.8%
Interest Income	779,436	715,483	727,250	732,875	5,625	0.8%
PILOTs	1,317,054	1,042,912	890,000	916,800	26,800	3.0%
Refuse Fee	2,698,242	2,673,838	2,650,000	2,800,000	150,000	5.7%
Departmental & Other	2,452,797	2,701,163	2,232,994	7,423,388	5,190,394	232.4%
State Aid	**17,634,878**	**18,837,306**	**19,657,251**	**20,273,713**	**616,462**	**3.1%**
General Government Aid	5,750,919	5,961,515	6,215,338	6,437,816	222,478	3.6%
School Aid	11,160,357	12,188,524	12,754,046	13,152,437	398,391	3.1%
School Construction Aid	556,757	556,757	556,757	556,757	0	0.0%
Tax Abatement Aid	40,402	39,059	41,913	39,720	(2,193)	-5.2%
Offset Aid	126,443	91,451	89,197	86,983	(2,214)	-2.5%
Other Available Funds	**9,003,508**	**6,895,644**	**7,840,067**	**3,045,386**	**(4,794,681)**	**-61.2%**
Parking Meter Receipts	4,300,000	4,300,000	5,150,000	0	(5,150,000)	-100.0%
Walnut Hill Cemetery Fund	75,000	75,000	75,000	100,000	25,000	33.3%
State Aid for Libraries	41,555	0	0	0	0	-
Golf Enterprise Fund Reimb.	163,049	177,791	182,098	179,991	(2,107)	-1.2%
Recreation Revolving Fund Reimb.	349,934	354,124	375,900	383,770	7,870	2.1%
Water and Sewer Enterprise Fund Reimb.	1,973,970	1,988,729	2,057,070	2,233,725	176,656	8.6%
Tax Abatement Reserve Surplus	2,100,000	0	0	0	0	-
Capital Project Surplus	0	0	0	147,900	147,900	-
Sale of Town-owned Land	0	0	0	0	0	0.0%
Free Cash	**5,084,152**	**5,016,501**	**5,311,538**	**8,354,017**	**3,042,479**	**57.3%**
Capital Improvements	4,148,339	4,224,403	4,421,493	6,058,567	1,637,074	37.0%
Operating Budget Reserve	530,584	550,050	587,184	615,003	27,819	4.7%
Strategic Reserves / Other Spec Approp's	405,229	242,048	302,861	1,680,447	1,377,586	454.9%
TOTAL GENERAL FUND REVENUE	**239,808,854**	**255,176,529**	**260,709,753**	**272,527,996**	**11,818,243**	**4.5%**
ENTERPRISE FUND / REVOLVING FUND REVENUE						
Water and Sewer Enterprise Fund **	24,641,356	25,746,159	26,928,189	27,037,583	109,393	0.4%
Golf Course Enterprise Fund **	1,135,781	1,098,890	1,340,733	1,467,107	126,374	9.4%
Recreation Revolving Fund **	2,312,626	2,500,158	2,608,741	2,724,756	116,015	4.4%
TOTAL ENTERPRISE / REVOLVING FUND REVENUE	**28,089,763**	**29,345,207**	**30,877,664**	**31,229,446**	**351,782**	**1.1%**
TOTAL REVENUES	**267,898,616**	**284,521,736**	**291,587,417**	**303,757,442**	**12,170,025**	**4.2%**

* The figures provided for the FY14 and FY15 Property Tax Actuals represent the total levy, not actual collections.
** These figures are net of Reimbursements to the General Fund, as those amounts are accounted for in the "Other Available Funds" category.

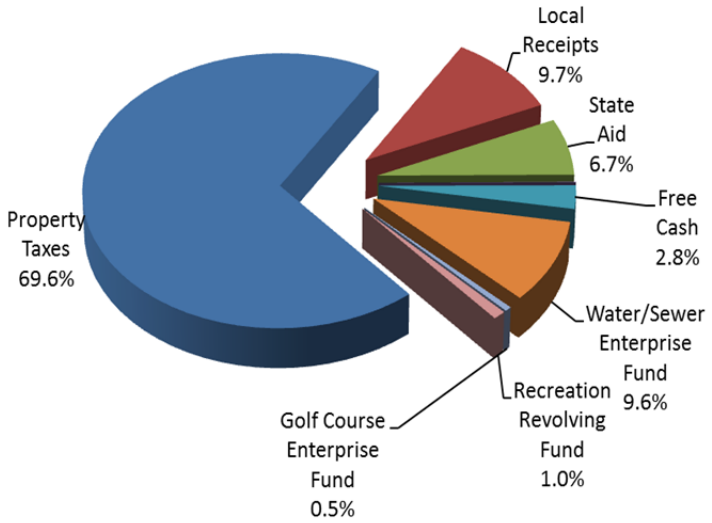
TOWN OF BROOKLINE FY2018 FINANCING PLAN	REVENUE GROUP: Overall Summary SUB-GROUP: Overall Summary – By Fund

FY2018 REVENUE BY FUND

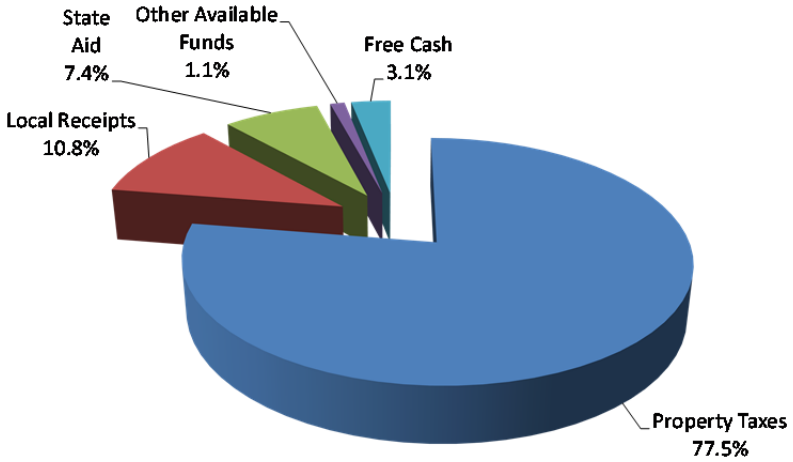
	General Fund [1]	Water & Sewer Enterprise Fund	Golf Enterprise Fund	Recreation Revolving Fund	Parking Meter Fund [2]	Cemetery Fund [2]	Capital Project Surplus [2]	TOTAL
Property Taxes	211,298,230							211,298,230
Local Receipts	29,556,650							29,556,650
State Aid	20,273,713							20,273,713
Parking Meter Receipts								
Walnut Hill Cemetery Fund						100,000		100,000
State Aid for Libraries								
Golf Enterprise Fund Reimbursement			179,991					179,991
Recreation Revolving Fund Reimbursement				383,770				383,770
Water and Sewer Enterprise Fund Reimbursement		2,233,725						2,233,725
Capital Project Surplus							147,900	147,900
Free Cash	8,354,017							8,354,017
TOTAL GENERAL FUND	**269,482,610**	**2,233,725**	**179,991**	**383,770**		**100,000**	**147,900**	**272,527,996**
Water and Sewer Enterprise Fund [3]		27,037,583						27,037,583
Golf Course Enterprise Fund [3]			1,467,107					1,467,107
Recreation Revolving Fund [3]				2,724,756				2,724,756
TOTAL FINANCIAL PLAN	**269,482,610**	**29,271,308**	**1,647,098**	**3,108,526**		**100,000**	**147,900**	**303,757,442**

[1] Includes revenue from property taxes, local receipts, state aid, and Free Cash (not the "Other Available Funds" category shown on the previous pages).
[2] The revenue from these funds are transferred into the General Fund.
[3] These are net of Reimbursements to the General Fund, as those amounts are accounted for in the "Reimbursement" figures listed under the General Fund.

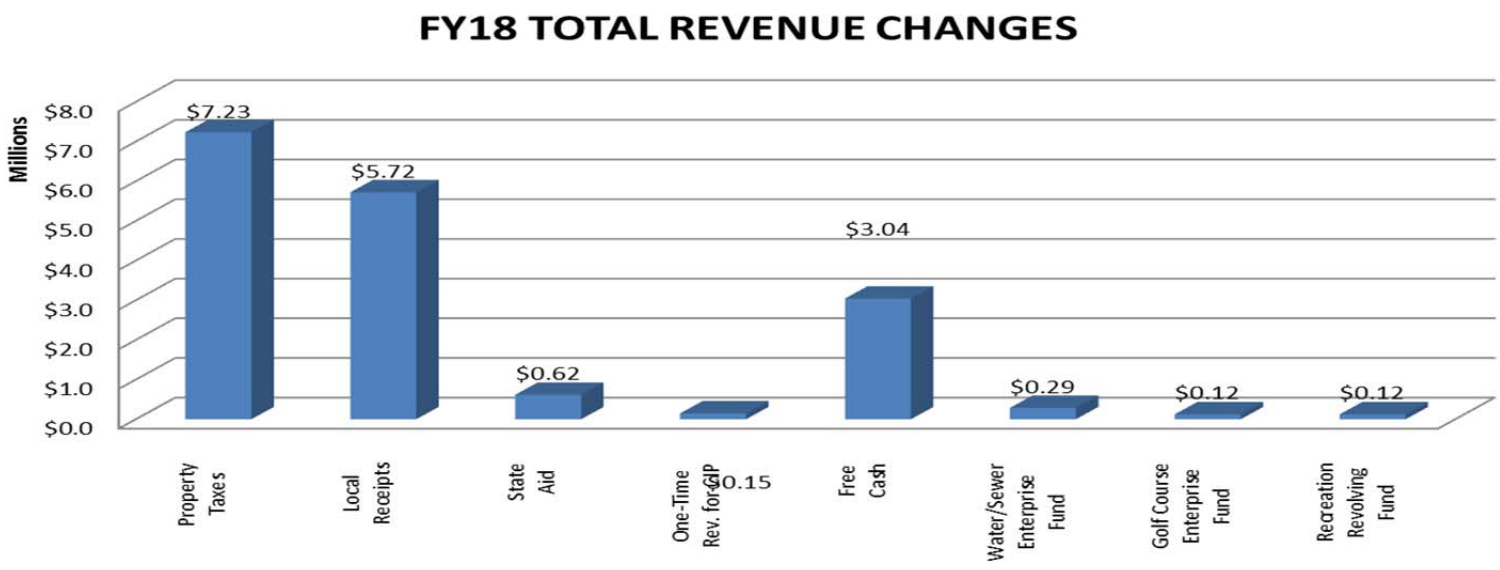
FY18 TOTAL REVENUE COMPOSITION

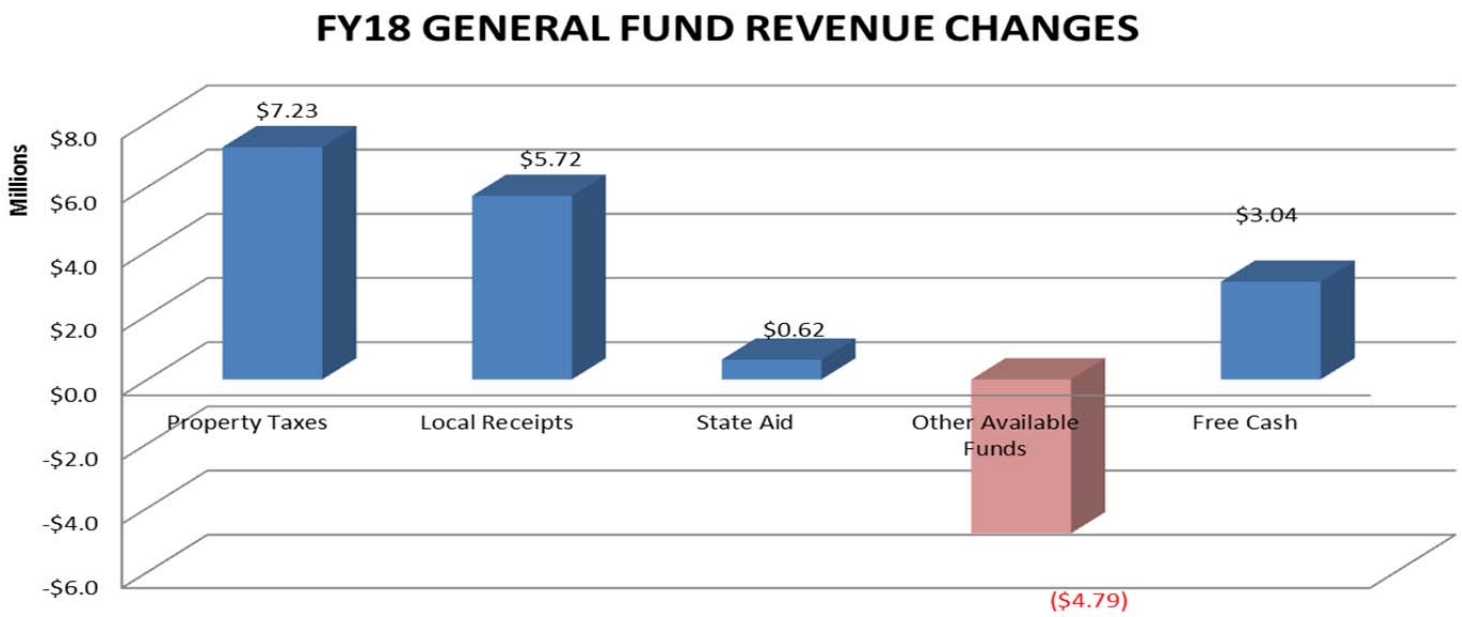


FY18 GENERAL FUND REVENUE COMPOSITION



TOWN OF BROOKLINE FY2018 FINANCING PLAN	REVENUE GROUP: Overall Summary SUB-GROUP: Overall Summary – Versus FY2016





TOTAL REVENUES

$ (millions)
% of General Fund Budget

REVENUE SOURCE	FY81	FY82	FY09 ACT.	FY10 ACT.	FY11 ACT.	FY12 ACT.	FY13 ACT.	FY14 ACT.	FY15 ACT.	FY16 ACT.	FY17 BUD.	FY18 BUD.
PROPERTY TAX	$45.8	$40.8	$146.5	$152.6	$155.9	$162.7	$169.0	$174.9	$182.2	$195.0	$204.1	$211.3
	76.4%	71.0%	73.7%	74.6%	77.2%	76.6%	74.8%	75.5%	76.0%	76.4%	78.3%	77.5%
LOCAL RECEIPTS	$3.8	$5.3	$22.5	$21.0	$22.6	$23.8	$24.5	$25.5	$25.8	$29.4	$23.8	$29.6
	6.4%	9.2%	11.3%	10.3%	11.2%	11.2%	10.8%	11.0%	10.8%	11.5%	9.1%	10.8%
STATE AID	$5.5	$7.2	$18.0	$16.5	$13.8	$13.8	$15.1	$16.6	$17.7	$18.8	$19.7	$20.3
	9.2%	12.5%	9.0%	8.1%	6.8%	6.5%	6.7%	7.2%	7.4%	7.4%	7.5%	7.4%
FEDERAL REVENUE	$1.1	$1.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
SHARING	1.8%	1.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
FREE CASH	$3.4	$2.7	$6.0	$7.1	$4.6	$5.4	$5.3	$7.7	$5.1	$5.0	$5.3	$8.4
	5.7%	4.7%	3.0%	3.4%	2.3%	2.5%	2.4%	3.3%	2.1%	2.0%	2.0%	3.1%
OTHER AVAILABLE FUNDS	$0.3	$0.5	$6.0	$7.4	$5.1	$6.6	$11.9	$6.9	$9.0	$6.9	$7.8	$3.0
	0.5%	0.9%	3.0%	3.6%	2.5%	3.1%	5.3%	3.0%	3.8%	2.7%	3.0%	1.1%
GENERAL FUND BUDGET TOTAL	$59.9	$57.5	$198.9	$204.6	$202.0	$212.3	$225.9	$231.5	$239.8	$255.2	$260.7	$272.5
WATER & SEWER ENT FUND (1)	$2.1	$2.9	$21.1	$20.9	$22.4	$23.1	$24.5	$24.4	$24.6	$25.7	$26.9	$27.0
GOLF COURSE ENT FUND (1)	$0.0	$0.0	$1.0	$0.9	$0.9	$1.0	$1.1	$1.1	$1.1	$1.1	$1.3	$1.5
RECREATION REVOLVING FUND (1)	$0.0	$0.0	$1.5	$1.6	$1.9	$1.9	$2.2	$2.1	$2.3	$2.5	$2.6	$2.7
TOTAL FINANCIAL PLAN	$62.0	$60.4	$222.5	$228.2	$227.2	$238.4	$253.7	$259.2	$267.9	$284.5	$291.6	$303.8

(1) These figures are net of Reimbursements to the General Fund, as those amounts are accounted for in the "Other Available Funds" category.

ANNUAL REVENUE CHANGES BY SOURCE
$ (millions)

REVENUE SOURCE	FY82	FY08 ACT.	FY09 ACT.	FY10 ACT.	FY11 ACT.	FY12 ACT.	FY13 ACT.	FY14 ACT.	FY15 ACT.	FY16 ACT.	FY17 BUDGET	FY18 BUDGET
PROPERTY TAX	($5.1)	$5.0	$12.7	$6.0	$3.3	$6.8	$6.4	$5.8	$7.4	$12.8	$9.0	$7.2
	-11.1%	3.9%	9.5%	4.1%	2.2%	4.3%	3.9%	3.5%	4.2%	7.0%	4.6%	3.5%
LOCAL RECEIPTS	$1.5	$1.2	($2.1)	($1.4)	$1.6	$1.2	$0.6	$1.0	$0.3	$3.5	$0.3	$5.7
	39.1%	5.3%	-8.4%	-6.3%	7.5%	5.5%	2.6%	4.9%	104.9%	204.9%	1.1%	24.0%
STATE AID	$1.7	$0.9	($1.0)	($1.4)	($2.7)	($0.0)	$1.3	$1.5	$1.0	$1.2	$0.8	$0.6
	31.1%	5.1%	-5.2%	-7.9%	-16.5%	-0.1%	9.6%	10.0%	6.3%	6.6%	4.4%	3.1%
FEDERAL REVENUE SHARING	($0.1)	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
	-5.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
FREE CASH	($0.6)	($1.6)	$2.1	$1.1	($2.5)	$0.8	($0.0)	$2.3	($2.6)	($0.1)	$0.3	$3.0
	-17.9%	-29.2%	56.1%	18.4%	-34.9%	17.2%	-0.8%	43.5%	-33.6%	-1.3%	5.9%	57.3%
OTHER AVAILABLE FUNDS	$0.2	($0.3)	($2.6)	$1.4	($2.3)	$1.5	$5.3	($5.0)	$2.2	($2.1)	($0.1)	($4.8)
	70.8%	-3.8%	-30.4%	23.9%	-31.5%	30.3%	79.7%	-42.4%	31.4%	-23.4%	-1.1%	-61.2%
GENERAL FUND BUDGET TOTAL	($2.4)	$5.2	$9.2	$5.7	($2.7)	$10.3	$13.5	$5.7	$8.3	$15.3	$10.3	$11.8
	-4.1%	2.8%	4.8%	2.9%	-1.3%	5.1%	6.4%	2.5%	3.6%	6.4%	4.1%	4.5%
WATER & SEWER ENT FUND (1)	$0.9	$0.3	$3.1	($0.1)	$1.5	$0.7	$1.4	($0.1)	$0.2	$1.1	($0.1)	$0.1
	41.0%	1.8%	17.0%	-0.6%	6.9%	3.3%	6.0%	-0.5%	1.0%	4.5%	-0.2%	0.4%
GOLF COURSE ENT FUND (1)	$0.0	$0.1	$0.1	($0.1)	($0.0)	$0.1	$0.0	$0.1	$0.0	($0.0)	$0.1	$0.1
	0.0%	7.5%	14.3%	-5.9%	-1.5%	11.0%	3.4%	4.9%	1.2%	-3.2%	10.1%	9.4%
RECREATION REVOLVING FUND (1)	$0.0	$0.3	$0.2	$0.1	$0.3	$0.0	$0.3	($0.1)	$0.2	$0.2	$0.1	$0.1
	0.0%	31.0%	17.1%	6.3%	17.3%	0.9%	14.9%	-2.8%	8.1%	8.1%	4.4%	4.4%
TOTAL FINANCIAL PLAN	($1.5)	$5.9	$12.6	$5.6	($0.9)	$11.2	$15.3	$5.5	$8.7	$16.6	$10.5	$12.2
	-2.6%	2.9%	6.0%	2.5%	-0.4%	4.9%	6.4%	2.2%	3.4%	6.2%	3.7%	4.2%

(1) These figures are net of Reimbursements to the General Fund, as those amounts are accounted for in the "Other Available Funds" category.

PROPERTY TAX

Property Tax is the primary source of revenue for most Massachusetts municipalities. In Brookline, Property Taxes represent more than 78% of General Fund revenues. Property Taxes are levied on both real property (land and buildings) and personal property (equipment). Recently amended state law mandates that communities update their property values every year and obtain state certification that such values represent full and fair cash value fifth year. A comprehensive town-wide revaluation was completed in FY2015, with the next one now scheduled for FY2019, although the assessors continue to update assessments annually based on changes in market conditions, changes in use and new construction.

Under the provisions of Proposition 2 ½, property taxes, in the aggregate, may not exceed 2 ½% of their "full and fair cash value". This limit is known as the "Levy Ceiling". In addition, annual levy increases may not exceed 2 ½% more than the previous year's levy plus the "New Growth" in taxes added from any new properties, renovations to existing properties, or condominium conversions added to the tax rolls. This is known as the "Levy Limit". Any Proposition 2 ½ override or debt exclusion amounts voted by the electorate are added to the Levy Limit while all related school construction reimbursements from the State are similarly subtracted.

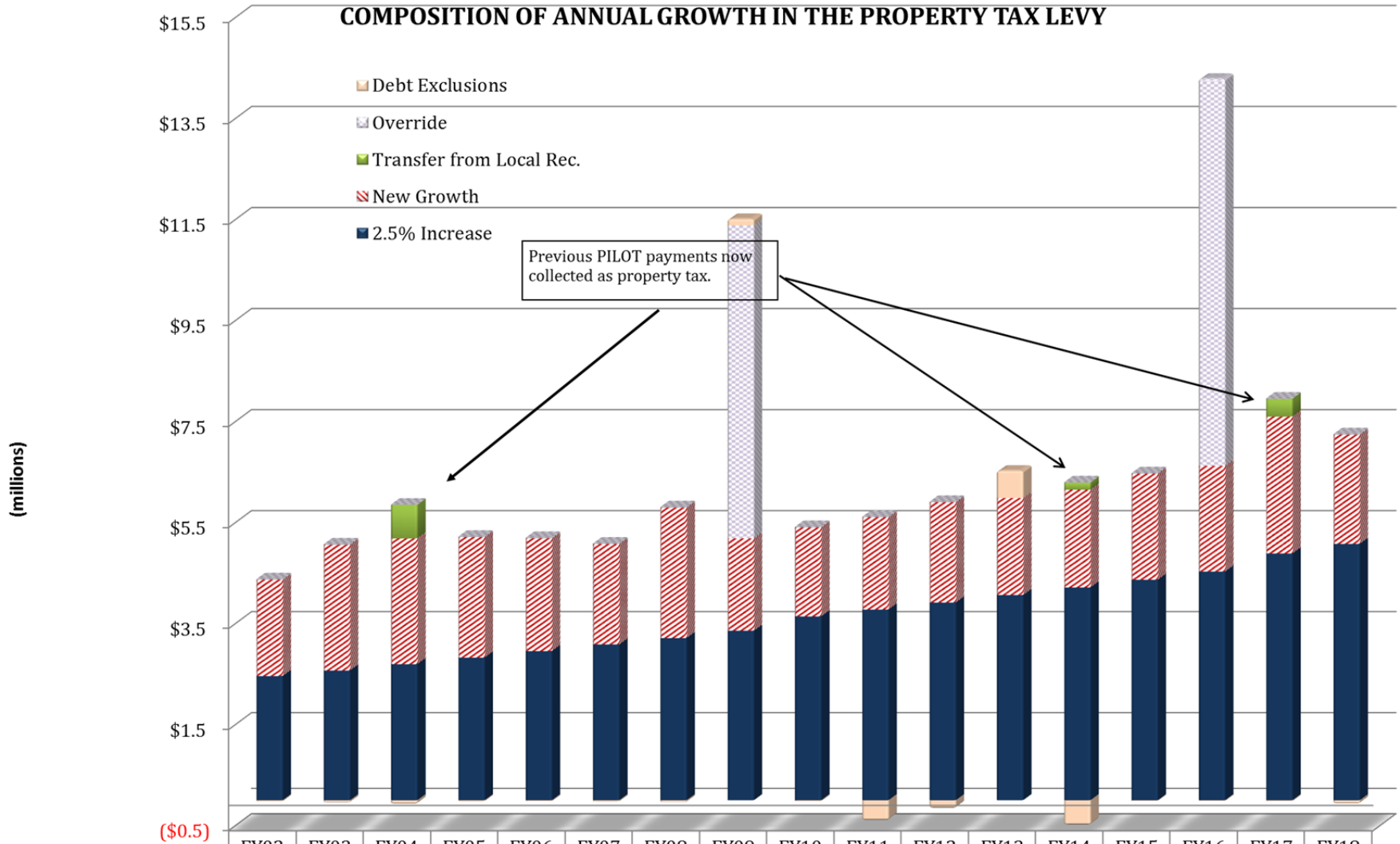
Property values and New Growth for FY2018 are preliminary estimates used to project the Levy Limit. The FY2018 Maximum Allowable Levy is projected to total $211,298,230, representing an increase of $7,274,933 (3.6%) over the FY2017 Levy. The figures below detail how the estimated FY2018 levy is calculated:

FY17 LEVY LIMIT	$203,036,517
PROP. 2 1/2 INCREASE	$5,075,913
SUB-TOTAL	$208,112,430
NEW GROWTH (est.)	$2,165,000
OVERRIDE	$0
ESTIMATED FY17 LEVY LIMIT	$210,277,430
DEBT EXCLUSIONS	$1,020,800
FY18 TOTAL PROPERTY TAX LEVY	**$211,298,230**

The following pages provide historical information on levy composition, collections, levy growth, and assessed values / tax bills.

REVENUE SOURCE	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET	BUDGET INCREASE $$	%
Prior Year Levy Limit	174,686,609	181,154,340	195,438,924	195,438,924	203,036,517		
2.5% Increase	4,367,165	4,528,858	4,885,973	4,885,973	5,075,913		
New Growth	2,100,566	2,090,726	2,711,620	2,711,620	2,165,000		
Override	0	7,665,000	0	0	0		
Debt Exclusions	1,094,400	1,076,000	1,048,400	1,048,400	1,020,800		
(less) Excess Capacity	(9,443)	(1,465,000)	(20,718)	(20,718)	0		
Total Property Tax Levy	182,239,297	195,049,924	204,064,199	204,064,199	211,298,230	7,234,031	3.5%

TOWN OF BROOKLINE FY2018 FINANCING PLAN	FUND: General Fund	REVENUE GROUP: Property Tax SUB-GROUP: Property Tax



	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18 (est.)
Debt Exclusions	-0.03	-0.05	-0.08	-0.03	-0.03	-0.03	-0.05	0.12	-0.03	-0.41	-0.17	0.54	-0.52	-0.02	-0.02	-0.03	-0.07
Override	0	0	0	0	0	0	0	6.2	0	0	0	0	0	0	7.67	0.00	0
Transfer from Local Rec.	0	0	0.66	0	0	0	0	0	0	0	0	0	0.14	0	0	0.35	0
New Growth	1.91	2.49	2.49	2.39	2.23	1.99	2.58	1.83	1.76	1.83	1.98	1.92	1.94	2.10	2.09	2.71	2.17
2.5% Increase	2.46	2.57	2.69	2.82	2.95	3.08	3.21	3.36	3.64	3.78	3.92	4.06	4.21	4.37	4.53	4.89	5.08

TOWN OF BROOKLINE FY2018 FINANCING PLAN	FUND: General Fund	REVENUE GROUP: Property Tax SUB-GROUP: Property Tax

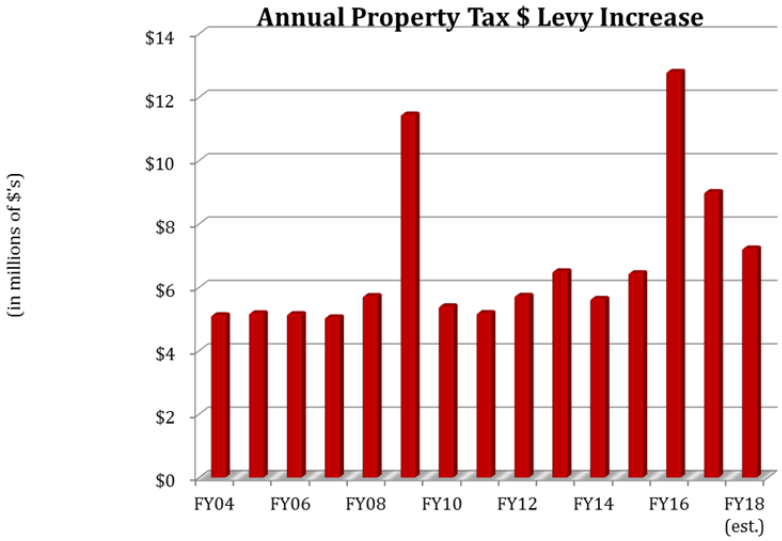
Fiscal Year	Real Estate & Personal Prop Levy	(1) Collections As Of Base Yr End	% As Of Base Yr End	Uncollected Bal As Of Base Yr End	(2) Cumulative Pr Yr Collections Yr End **As Of Dec 31, 2015**	Uncollected Real Estate & Pers Prop **As Of Dec 31, 2015**	% Collected As **Of Dec 31, 2015**	(3) Tax Titles / Foreclosures Receivable As of Yr-End
2000	96,399,645	95,425,278	99.0%	974,367	974,367	0	100.0%	446,610
2001	100,217,510	99,792,628	99.6%	424,882	424,882	0	100.0%	437,625
2002	104,560,815	104,041,776	99.5%	519,039	519,039	0	100.0%	396,040
2003	109,532,058	108,596,481	99.1%	935,577	935,577	0	100.0%	545,592
2004	114,660,482	113,242,093	98.8%	1,418,389	1,418,389	0	100.0%	657,047
2005	119,871,025	118,861,627	99.2%	1,009,398	1,009,398	0	100.0%	602,897
2006	125,192,168	123,383,654	98.6%	1,808,515	1,808,514	0	100.0%	909,734
2007	130,078,303	129,277,684	99.4%	800,619	800,619	0	100.0%	873,404
2008	135,822,982	134,144,599	98.8%	1,678,383	1,678,383	0	100.0%	1,306,938
2009	147,285,266	145,749,715	99.0%	1,535,551	1,535,551	0	100.0%	1,265,379
2010	152,703,449	151,324,018	99.1%	1,379,430	1,379,430	0	100.0%	1,625,779
2011	157,878,286	156,328,350	99.0%	1,549,936	1,548,420	0	100.0%	1,604,165
2012	163,627,088	161,979,091	99.0%	1,647,997	1,647,997	0	100.0%	1,442,356
2013	170,194,288	168,046,465	98.7%	2,147,823	1,773,994	373,829	99.8%	1,181,226
2014	175,831,775	174,403,437	99.2%	1,988,020	1,617,750	370,270	100.1%	1,451,799
2015	181,664,856	179,930,565	99.0%	1,970,655	(119,773)	2,090,428	99.0%	1,539,728
2016	193,084,196	190,894,245	98.9%	1,632,967	659,430	973,537	99.5%	1,509,936

1. Accounts Receivable Balance on June 30 of Base Year.
2. Each year-end sum of activities is added to the previous year. This column changes every year until the uncollected balance is $0. The balance may equal the Tax Title balance for that year.
3. Base Year Tax Title amount.

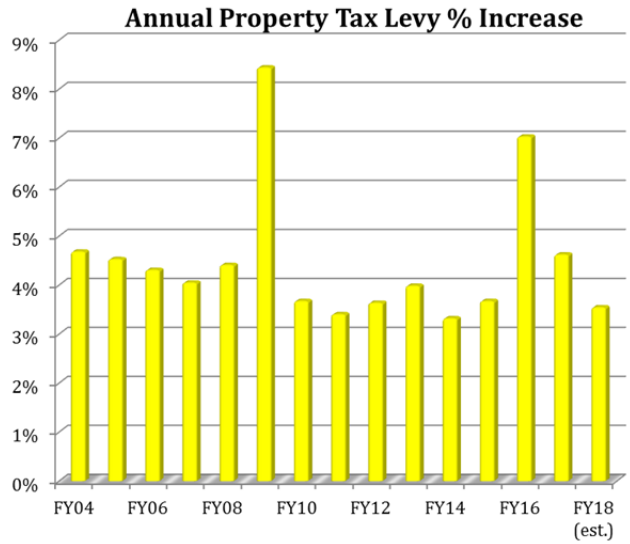
TOWN OF BROOKLINE FY2018 FINANCING PLAN	FUND: General Fund	REVENUE GROUP: Property Tax SUB-GROUP: Property Tax

Annual Property Tax Levy

Annual Property Tax $ Levy Increase



Annual Property Tax Levy % Increase



TOWN OF BROOKLINE FY2018 FINANCING PLAN	FUND: General Fund	REVENUE GROUP: Property Tax SUB-GROUP: Property Tax

MEDIAN PER PARCEL VALUES AND TAX BILLS

DESCRIPTION	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17
Single Family Median Assessed Value	1,017,000	1,022,400	1,027,300	1,059,400	1,071,750	1,114,000	1,193,600	1,298,000	1,412,200
$ Change	30,100	5,400	4,900	32,100	12,350	42,250	79,600	104,400	114,200
% Change	3.0%	0.5%	0.5%	3.1%	1.2%	3.9%	7.1%	8.7%	8.8%
Single Family Median Tax Bill	9,130	9,429	9,771	10,187	10,531	10,694	10,704	11,342	11,684
$ Change	693	299	342	416	344	162	10	638	342
% Change	8.2%	3.3%	3.6%	4.3%	3.4%	1.5%	0.1%	6.0%	3.0%
Two Family Median Assessed Value	953,200	956,100	958,850	975,400	981,500	1,032,450	1,160,450	1,307,850	1,442,000
$ Change	20,750	2,900	2,750	16,550	6,100	50,950	128,000	147,400	134,150
% Change	2.2%	0.3%	0.3%	1.7%	0.6%	5.2%	12.4%	12.7%	10.3%
Two Family Median Tax Bill	8,448	8,701	8,998	9,230	9,480	9,765	10,350	11,444	11,978
$ Change	565	253	296	232	250	285	585	1,095	533
% Change	7.2%	3.0%	3.4%	2.6%	2.7%	3.0%	6.0%	10.6%	4.7%
Three Family Median Assessed Value	1,113,200	1,115,150	1,116,000	1,151,400	1,152,400	1,209,400	1,275,300	1,444,000	1,573,250
$ Change	34,750	1,950	850	35,400	1,000	57,000	65,900	168,700	129,250
% Change	3.2%	0.2%	0.1%	3.2%	0.1%	4.9%	5.4%	13.2%	9.0%
Three Family Median Tax Bill	10,158	10,446	10,773	11,236	11,471	11,780	11,577	12,863	13,275
$ Change	789	288	327	463	235	309	(204)	1,287	412
% Change	8.4%	2.8%	3.1%	4.3%	2.1%	2.7%	-1.7%	11.1%	3.2%
Condo Median Assessed Value	423,500	423,000	423,900	421,900	425,200	447,000	496,150	547,800	607,150
$ Change	12,050	(500)	900	(2,000)	3,300	21,800	49,150	51,650	59,350
% Change	2.9%	-0.1%	0.2%	-0.5%	0.8%	5.1%	11.0%	10.4%	10.8%
Condo Median Tax Bill	2,786	2,853	2,953	2,920	2,999	3,097	3,255	3,525	3,730
$ Change	206	68	99	(33)	79	97	159	270	205
% Change	8.0%	2.4%	3.5%	-1.1%	2.7%	3.2%	5.1%	8.3%	5.8%
Commercial Median Assessed Value	1,015,600	1,033,800	1,038,350	1,048,450	1,085,750	1,171,800	1,350,600	1,475,100	1,607,850
$ Change	44,100	18,200	4,550	10,100	37,300	86,050	178,800	124,500	132,750
% Change	4.5%	1.8%	0.4%	1.0%	3.6%	7.9%	15.3%	9.2%	9.0%
Commercial Median Tax Bill	17,590	18,402	19,002	19,480	20,597	21,678	23,487	25,062	26,047
$ Change	1,366	811	600	478	1,116	1,082	1,809	1,575	985
% Change	8.4%	4.6%	3.3%	2.5%	5.7%	5.3%	8.3%		3.9%
Residential Tax Rate	10.69	10.97	11.30	11.40	11.65	11.39	10.68	10.42	9.88
% Change	5.0%	2.6%	3.0%	0.9%	2.2%	-2.2%	-6.2%	-2.4%	-5.2%
Commercial Tax Rate	17.32	17.80	18.30	18.58	18.97	18.50	17.39	16.99	16.20
% Change	3.7%	2.8%	2.8%	1.5%	2.1%	-2.5%	-6.0%	-2.3%	-4.6%
Residential Exemption	162,923	162,904	162,607	165,764	167,761	175,127	191,357	209,531	229,655
Residential Exemption (Tax)	1,741.65	1,787.06	1,837.46	1,889.71	1,954.42	1,994.70	2,043.69	2,183.31	2,268.99
% Change	8.2%	2.6%	2.8%	2.8%	3.4%	2.1%	2.5%	6.8%	3.9%

NOTE: Assumes the homeowner is eligible for the Residential Exemption.

LOCAL RECEIPTS SUMMARY

Local Receipts, estimated to add $23.84 million to the Town's revenue stream, represent 9.1% of total General Fund revenues. They include motor vehicle excise, local option taxes, fees, fines, charges for licenses and permits, investment earnings, and other similar non-tax type items. These items are reviewed by departments to ensure that they continue to cover their fair share of the related administrative costs and are in accordance with the policies adopted by the respective oversight boards and commissions. They are projected to increase $268,013 (1.1%) over the FY16 budgeted amounts. A summary of the changes are as follows:

1.) **Motor Vehicle Excise (MVE)** - increases $110,000 (2%) to $5.61 million.

2.) **Local Option Taxes** - increase $167,410 (6.3%) to $2.81 million to reflect the actual experience of the meals and lodging excise taxes and the opening of the new Homewood Suites hotel at the former Red Cab site and the anticipated opening of a hotel at the former site of the Circle Cinema.

3.) **General Government** - this category increases $69,723 (1.8%) to $4 million due primarily to Registered Marijuana Dispensary (RMD) Host Community Agreement Revenue ($125,000, Building Permits ($100,000, 4.2%) partially offset by a decrease in the Medicare Part D subsidy ($200,000, 50%).

4.) **Interest Income** – this category increases $5,625 (0.8%) to $733K.

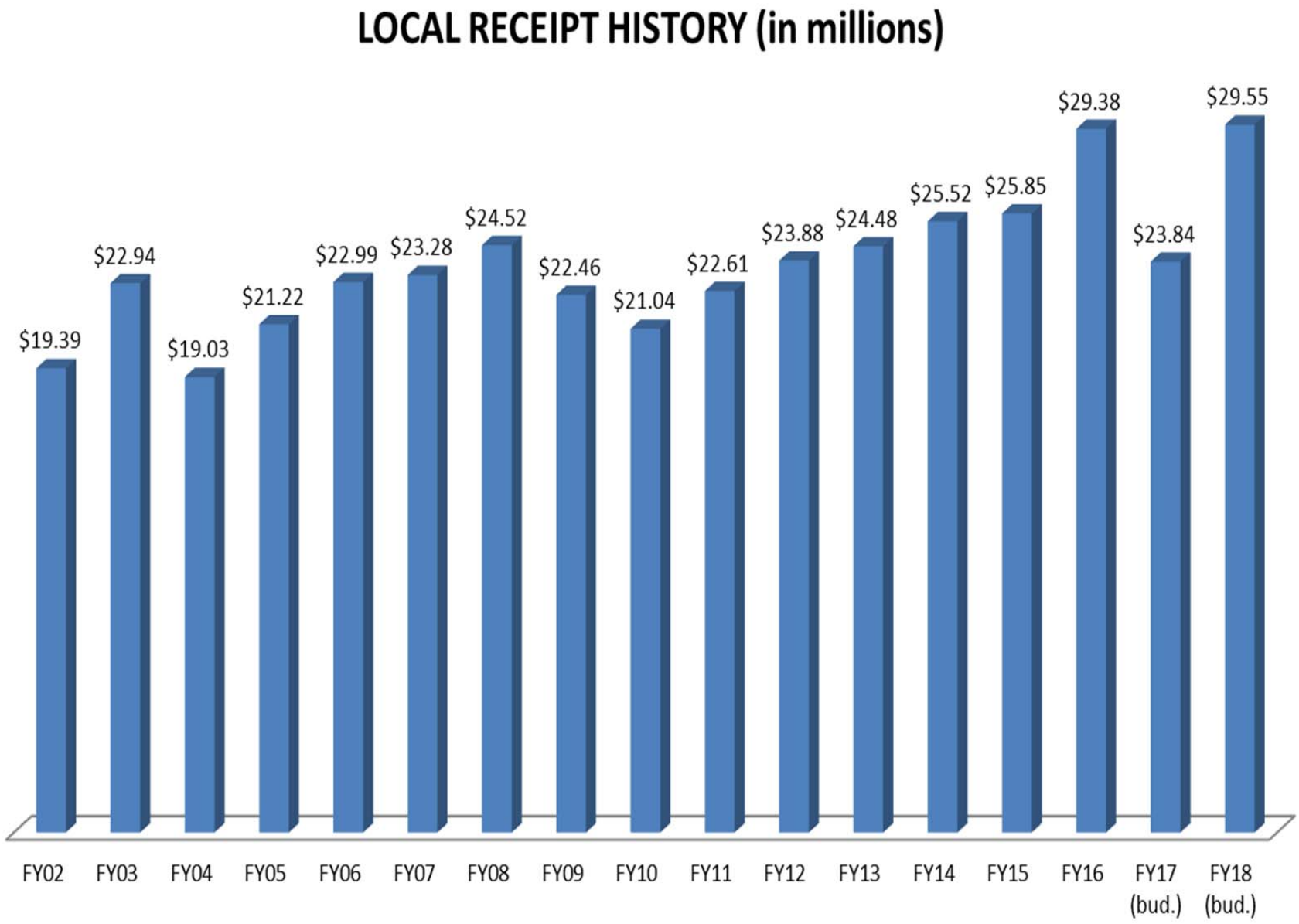
5.) **Payment in Lieu of Taxes (PILOTs)** - increase $26,800 (3%) to $917K due to scheduled increases in negotiated PILOT agreements.

6.) **Refuse Fees** – this category reflects the projected revenue from the Hybrid Pay-as-you-Throw (HPAYT) Program which is an increase of $150K (5.7%).

7.) **Departmental and Other** - increases $5,190,394 (232.4%) primarily due to the change allowing the Town to record Parking Meter revenue as a Local Receipt instead of an annual transfer from the Parking Meter Fund.

Further details of these and other revenue sources are discussed on the following pages.

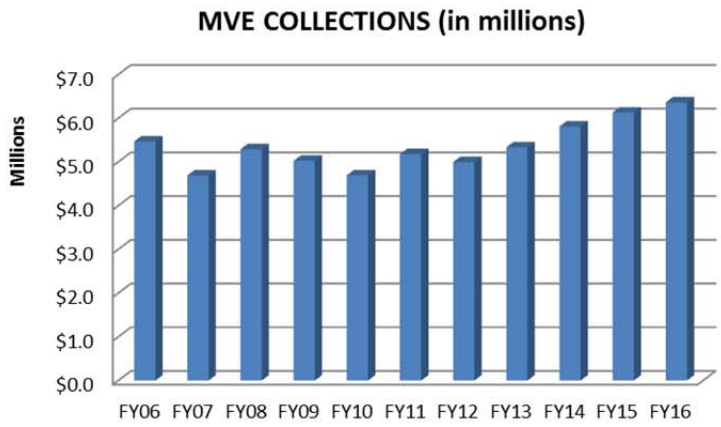
REVENUE SOURCE	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET	BUDGET INCREASE $$	BUDGET INCREASE %
Motor Vehicle Excise	6,129,194	6,360,901	5,500,000	5,600,000	5,610,000	110,000	2.0%
Local Option Taxes	2,666,453	2,712,859	2,638,500	2,700,000	2,805,910	167,410	6.3%
Licenses and Permits	1,241,040	1,259,385	1,165,775	1,165,775	1,165,775	0	0.0%
Parking and Court Fines	3,989,818	4,053,279	4,100,000	4,100,000	4,100,000	0	0.0%
General Government	4,572,985	7,857,334	3,932,179	4,237,179	4,001,902	69,723	1.8%
Interest Income	779,436	715,483	727,250	727,250	732,875	5,625	0.8%
In Lieu of Tax Payments	1,317,054	1,042,912	890,000	890,000	916,800	26,800	3.0%
Refuse Fees	2,698,242	2,673,838	2,650,000	2,650,000	2,800,000	150,000	5.7%
Departmental and Other	2,452,797	2,701,163	2,232,994	2,263,994	7,423,388	5,190,394	232.4%
Total	25,847,019	29,377,154	23,836,698	24,334,198	29,556,650	5,719,952	24.0%

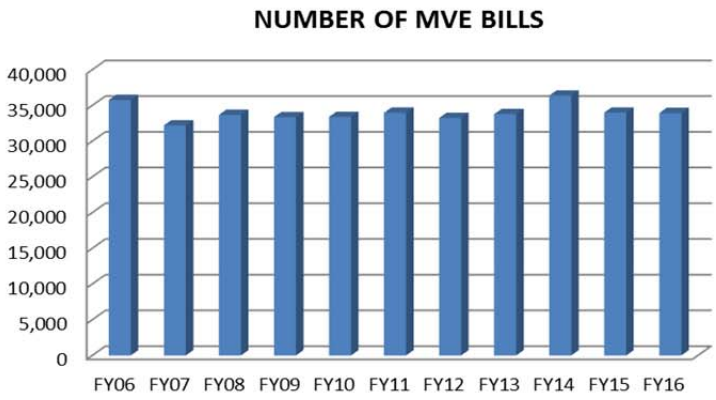

LOCAL RECEIPT HISTORY (in millions)
$19.39
$22.94
$19.03
$21.22
$22.99
$23.28
$24.52
$22.46
$21.04
$22.61
$23.88
$24.48
$25.52
$25.85
$29.38
$23.84
$29.55
FY02
FY03
FY04
FY05
FY06
FY07
FY08
FY09
FY10
FY11
FY12
FY13
FY14
FY15
FY16
FY17 (bud.)
FY18 (bud.)

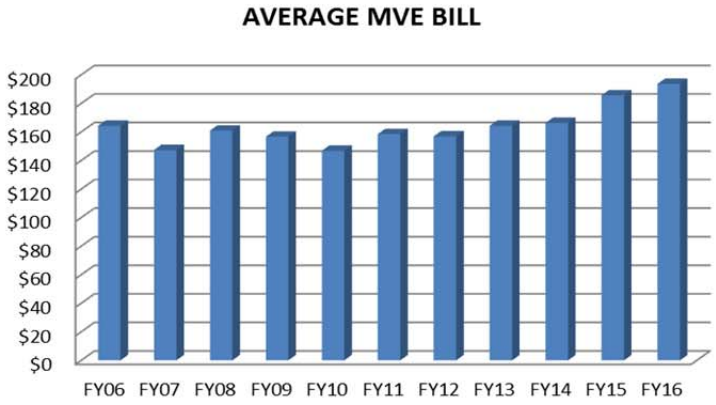
TOWN OF BROOKLINE FY2018 FINANCING PLAN	FUND: General Fund	REVENUE GROUP: Local Receipts SUB-GROUP: Motor Vehicle Excise

MOTOR VEHICLE EXCISE

State law establishes the Motor Vehicle Excise (MVE) tax rate. Proposition 2 ½ set the rate of $25 per $1,000 in automobile value. In the first year of ownership, the rate of $25 per $1,000 is assessed on 90% of the value of the vehicle; in year two, it is 60%; in year three, it is 40%; in year four, it is 25%; and in year five and thereafter, it is 10%. The actual billings are prepared by the Registry of Motor Vehicles (RMV) and then turned over to the Town for printing, distribution, and collection. The MVE tax is the Town's largest local receipt source and is expected to generate $5.6 million in FY18, an amount that is $110,000 (2.0%) above the FY17 budgeted amount.







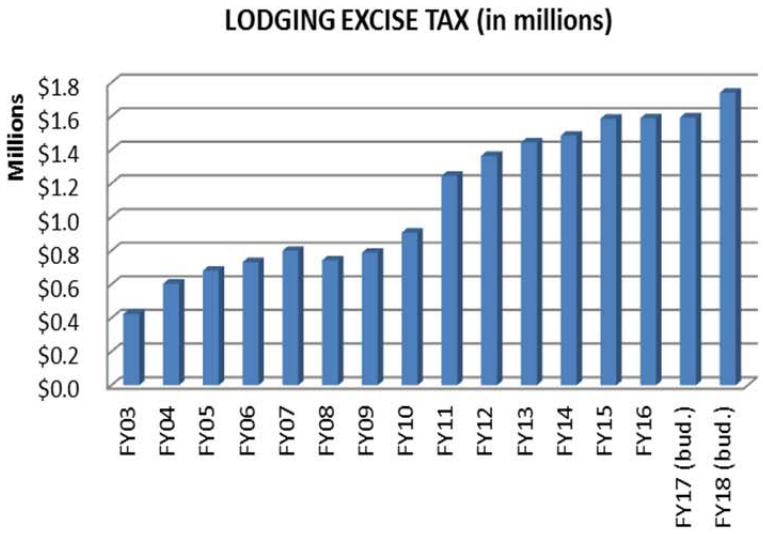
REVENUE SOURCE	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET	BUDGET INCREASE $$	%
Motor Vehicle Excise	6,129,194	6,360,901	5,500,000	5,600,000	5,610,000	110,000	2.0%

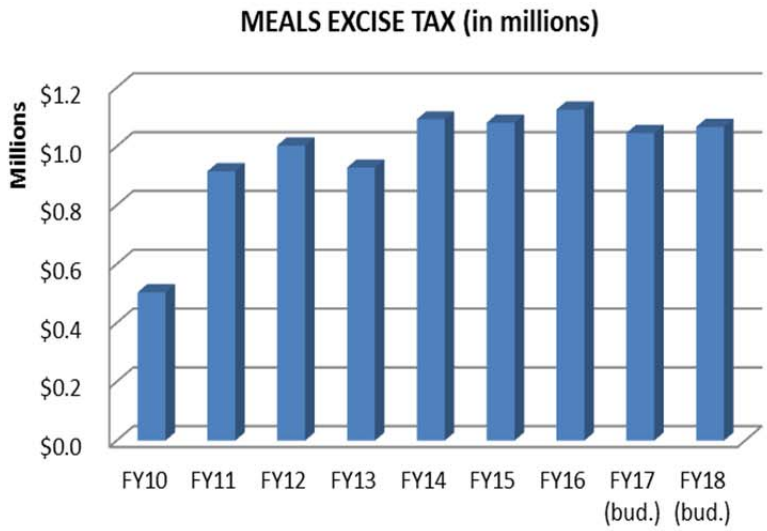
LOCAL OPTION TAXES

This category of local receipts consists of the Lodging Excise Tax and the Meals Excise Tax. These two revenue sources are made available to Massachusetts municipalities via local option, which, in Brookline, requires a vote of Town Meeting to enact. The Lodging Excise Tax was first adopted in 1985 and the Meals Excise Tax was first adopted in 2009.

In 1985, legislation was enacted that enabled communities to impose a local option excise of up to 4% on gross receipts from room rentals of hotels and motels, in addition to the state excise of 5.7%. Brookline adopted the local option excise tax, at 4%, by a vote of Town Meeting in November, 1985. In 2009, as part of the FY10 State budget, cities and towns were authorized to increase the local option excise tax on room occupancies from a maximum of 4% to 6%. In August, 2009, Town Meeting increased the excise tax to 6%, which took effect on October 1, 2009. In FY18, this revenue source is expected to generate $1.74 million, an increase of $146,500 (9.2%) from the FY17 budgeted amount primarily due to revenue from the new Homewood Suites hotel and the new hotel at the former Circle Cinema site.

As part of the FY10 State budget, the meals tax was increased statewide by 1.25 percentage points (from 5% to 6.25%). In addition, municipalities were provided the local option to increase meals taxes by another 0.75 percentage points. In August, 2009, Town Meeting adopted the 0.75% local meals tax, effective October 1, 2009. In FY18, this revenue source is expected to generate $1.07 million, an increase of $20,910 (2%).





REVENUE SOURCE	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET	BUDGET INCREASE $$	%
Lodging Excise Tax	1,585,628	1,587,568	1,593,000	1,593,000	1,739,500	146,500	9.2%
Meals Excise Tax	1,080,825	1,125,291	1,045,500	1,045,500	1,066,410	20,910	2.0%
Total	2,666,453	2,712,859	2,638,500	2,638,500	2,805,910	167,410	6.3%

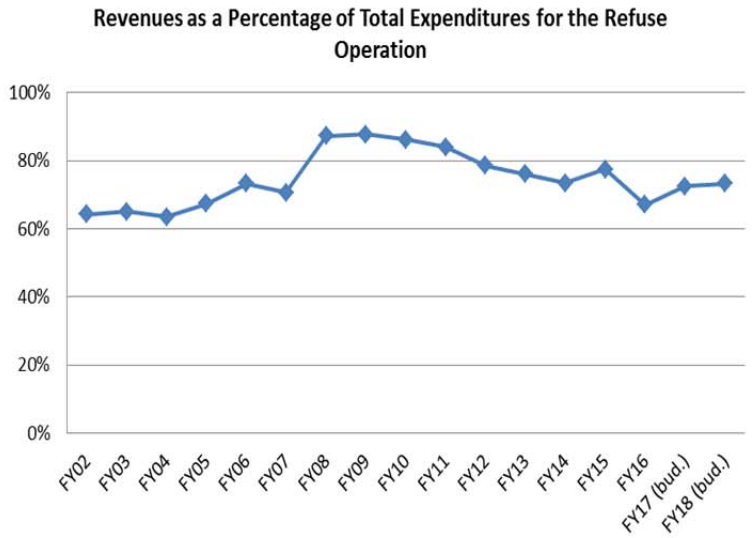
TOWN OF BROOKLINE FY2018 FINANCING PLAN	FUND: General Fund	REVENUE GROUP: Local Receipts SUB-GROUP: Refuse Fee

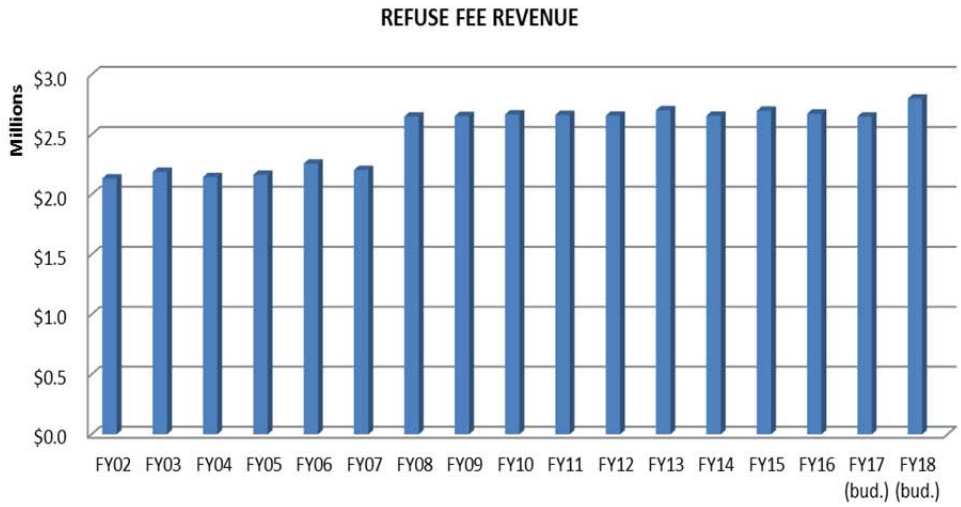
REFUSE FEE

For FY18, the Refuse Fee reflects the implementation of the Hybrid PAYT Program. Variable sized wheeled carts of 35, 65 and 95 gallon capacity will be available for residents to choose from at $190, $252, and $312 respectively per year in place of the current flat fee of $200 per year. This should generate $2,800,000, an increase of $150,000 (5.7%) over the FY17 budget amount. The Residential Refuse Fee was first instituted in FY89 when the Town was faced with a 300% increase in refuse disposal costs. The fee was set at $150 per dwelling unit and has changed since then as follows:

FY89-FY91	FY92	FY93-FY94	FY95-FY07	FY08-FY17	FY18 Est
$150	$175	$200	$165	$200	varies

The Proposition 2 ½ override of 1994 included restoring a portion of the fee back to the tax levy. The amount of $460,000 was added to the override and reduced from refuse fee revenue, resulting in a fee reduction from $200 to $165. The fee was then increased to $200 in FY08 as part of a budget balancing plan to close a $3.2 million deficit. The fee revenue covers approximately 73% of the service costs, as shown in the below left graph.

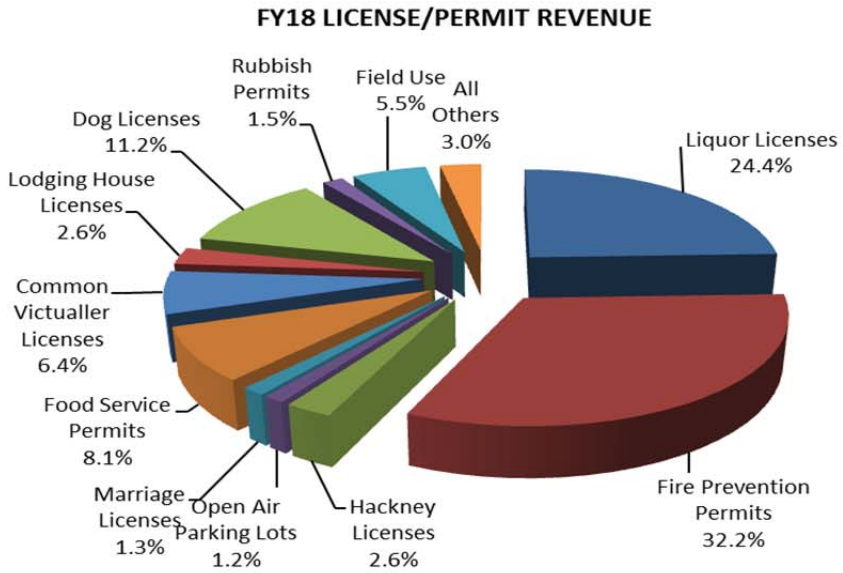


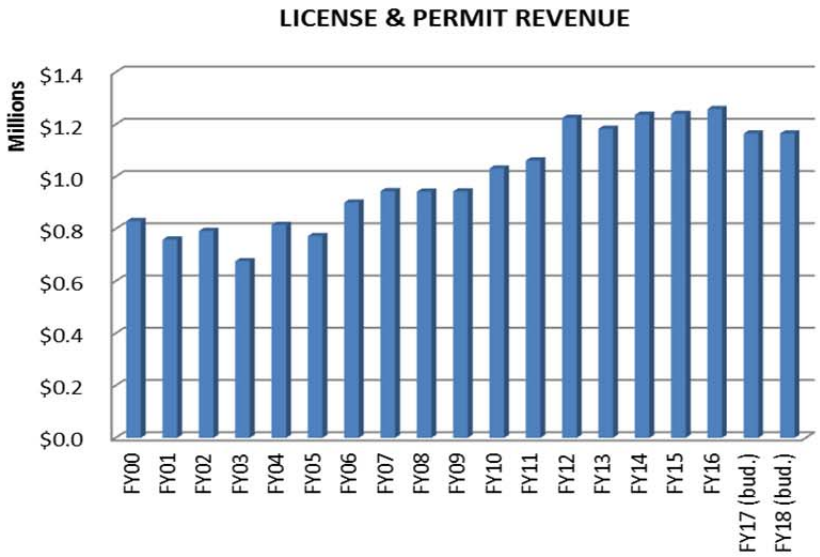


REVENUE SOURCE	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET	BUDGET INCREASE $$	%
Refuse Fee	2,698,242	2,673,838	2,650,000	2,650,000	2,800,000	150,000	5.7%
Total	2,698,242	2,673,838	2,650,000	2,650,000	2,800,000	150,000	

LICENSES AND PERMITS

The majority of the revenue from Licenses and Permits is derived from fire prevention permits, liquor licenses, dog licenses, and licenses from a variety of food establishments. For FY18, revenues from this category are expected to total $1.17 million, which is level from the FY17 budget.

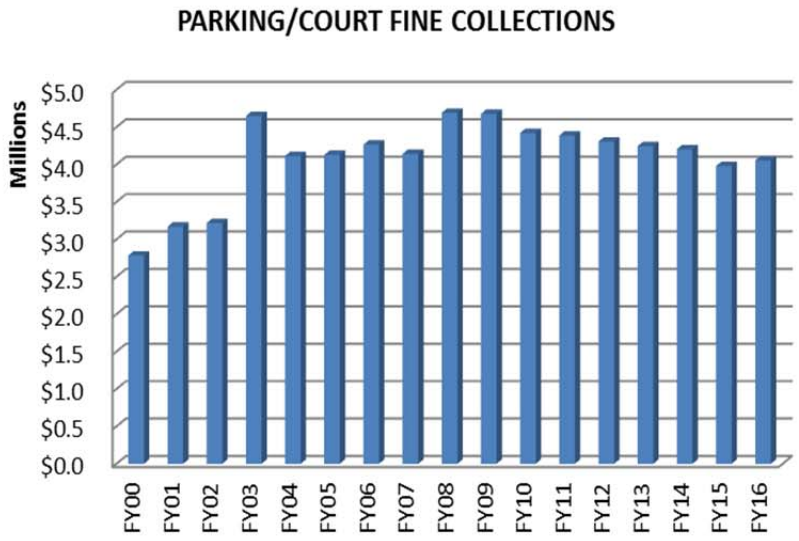


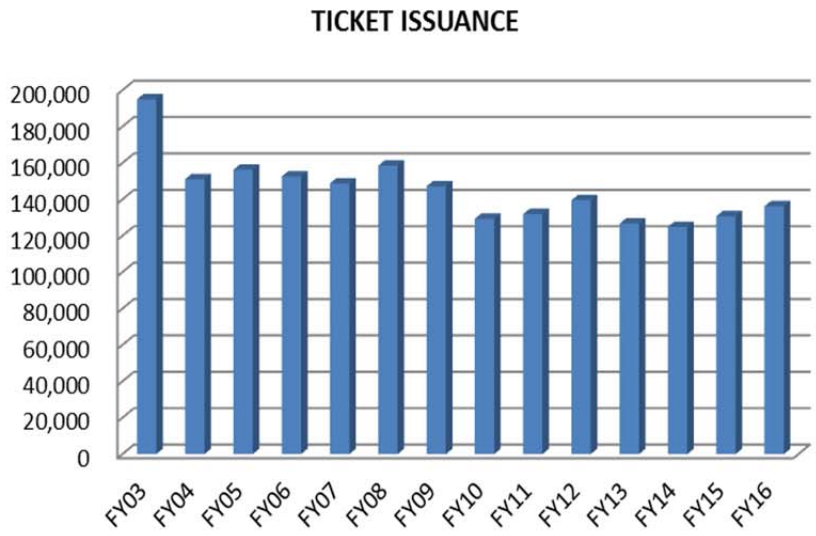


REVENUE SOURCE	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET	BUDGET INCREASE $$	%
Liquor Licenses	295,368	299,160	285,000	285,000	285,000	0	0.0%
Fire Prevention Permits	394,408	400,361	375,000	375,000	375,000	0	0.0%
Hackney Licenses	82,925	34,533	30,000	30,000	30,000	0	0.0%
Open Air Parking Lots	13,600	12,180	13,500	13,500	13,500	0	0.0%
Marriage Licenses	14,840	17,225	15,000	15,000	15,000	0	0.0%
Food Service Permits	86,337	94,626	95,000	95,000	95,000	0	0.0%
Common Victualler Licenses	83,110	88,163	75,000	75,000	75,000	0	0.0%
Lodging House Licenses	30,770	30,960	30,000	30,000	30,000	0	0.0%
Dog Licenses	137,561	139,821	130,000	130,000	130,000	0	0.0%
Rubbish Permits	15,860	20,080	18,000	18,000	18,000	0	0.0%
Field Use	64,000	64,000	64,000	64,000	64,000	0	0.0%
All Others	22,262	58,276	35,275	35,275	35,275	0	0.0%
Total	1,241,040	1,259,385	1,165,775	1,165,775	1,165,775	0	0.0%

PARKING AND COURT FINES

Parking and Court Fines are the second largest local receipt of the Town. Approximately 85% of the revenue is derived from parking tickets for expired meters, violation of the Town's overnight parking ban, and violation of 2-hour parking restrictions. In September of 2002, the Board of Selectmen increased the fines for certain parking violations, including doubling the Overnight Parking fine from $15 to $30 and increasing the fine for expired meters from $15 to $25. This was made possible by the passage of Home Rule legislation, approved by the 2001 Annual Town Meeting and signed into law in November, 2001, that allowed the Board of Selectmen to raise parking violations to a maximum of $50. In March, 2007 and July, 2007, the Selectmen further revised the schedule by adopting additional fine increases, including doubling the fine for violating the 2-hour parking rule from $15 to $30 and increasing the late fee from $10 to $15. The FY18 estimate of $4.1 million reflects level funding from the FY17 budget.



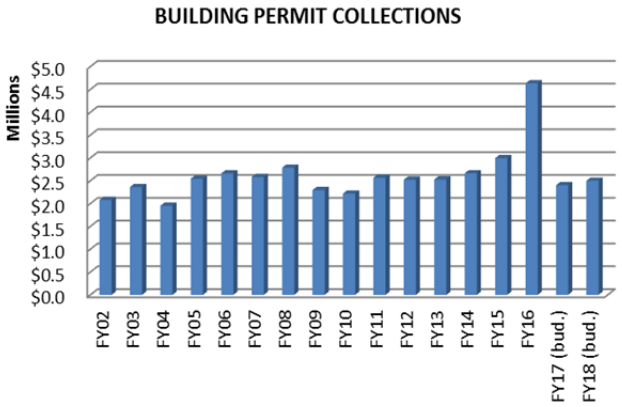


While there is a significantly higher amount of parking fine revenue being collected than prior to the fine increases (the $4.1 million estimate is $1.1 million higher than the average annual collections prior to the fine increases), there has been a decrease in issuance since the FY02 peak, when 204,000 tickets were issued. By FY04, there were 53,000 fewer tickets written. Since then, the number of tickets written has dropped to approximately 136,000 in FY16. This represents a decrease of 33% since the peak in FY02 and a 14% decline since FY08.

REVENUE SOURCE	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET	BUDGET INCREASE $$	BUDGET INCREASE %
Parking and Court Fines	3,977,818	4,053,279	4,100,000	4,100,000	4,100,000	0	0.0%

GENERAL GOVERNMENT

Revenues derived from this category are expected to increase $69,723 (1.8%) from the FY17 budgeted amount, due primarily to a $125,000 increase related to the Community Host payment from the Registered Marijuana Dispensary (RMD) combined with an increase in **Building Permits** ($100,000, 4.2%). As shown in the graph to the right, Building Permit collections are a large revenue source and are quite volatile. The increase in FY16 was largely due to the permit for 2 Brookline Place, filed at the end of the year. Year-to-date experience indicates that the budget can be increased to $2.5 million. **Damage/Legal Recovery** revenue results from the receipt of reimbursements for storms or from certain legal actions undertaken by the Town. The amounts collected vary greatly year-to-year because they are derived from unpredictable events that are the basis for the Town's recoveries. The estimate is level funded at $10,000. **Town Clerk Fees** include fees for records and certified copies and the budget for those are level-funded at $95,000. The budget for **Collector's Fees**, which consist primarily of Municipal Lien Certificates (MLC's) and Tailings, is level funded at $135,000. **Plan Design Review** fees are charged by the Building Department when a project requires approval from the Zoning Board of Appeals (ZBA). That revenue source is level-funded at $25,000.



The **Medicare Part D Subsidy** was an outcome of the Medicare Prescription Drug Improvement and Modernization Act of 2003, which added a prescription drug coverage component for seniors. The subsidy serves as an incentive for those employers that currently offer prescription drug coverage to its retirees to continue to offer the coverage. For FY18, the estimate reduced by $200,000 based a change in which the GIC will use the subsidy to reduce Medicare premiums.

Benefits Reimbursements from special revenue/grant funds are increased $34,723 (6.4%) to $578,152. Those monies reimburse the General Fund for benefitted employees whose salaries are paid for out of non-General Funds. The Payments from the two companies that have built **Distributed Antenna Systems (DAS)** in town are expected to total $90,000 in FY18. The **All Others** category is comprised of Community Host payment from the Registered Marijuana Dispensary (RMD), rental payment from the Fallon Ambulance contract, Zoning Board of Appeals fees, fees for copying documents of various departments, and many one-time reimbursements for miscellaneous expenditures. The budget increases $125,000 (51.3%).

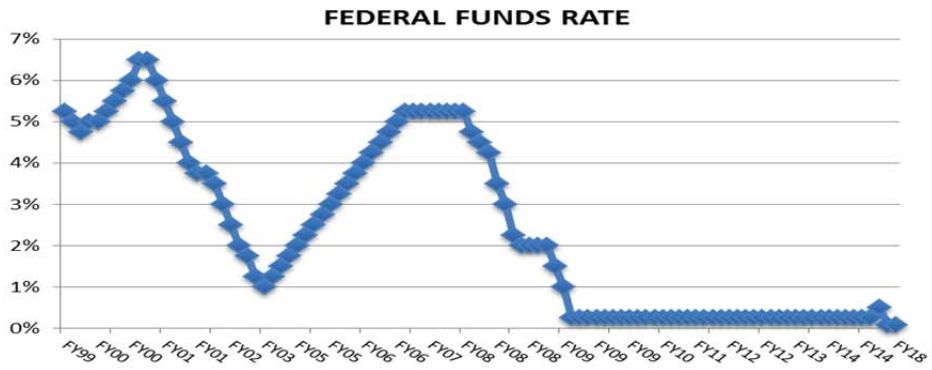
REVENUE SOURCE	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET	BUDGET INCREASE $$	BUDGET INCREASE %
Building Permits and Inspections	2,994,289	4,632,914	2,400,000	2,700,000	2,500,000	100,000	4.2%
Damage/Legal Recovery	245	282	10,000	5,000	10,000	0	0.0%
Town Clerk's Fees	92,090	92,071	95,000	95,000	95,000	0	0.0%
Collector's Fees	91,347	136,835	135,000	135,000	135,000	0	0.0%
Plan Design Review	40,583	25,650	25,000	25,000	25,000	0	0.0%
Medicare Part D Subsidy	418,116	441,373	400,000	400,000	200,000	(200,000)	-50.0%
Benefits Reimbursement	506,164	528,460	543,429	543,429	578,152	34,723	6.4%
Distributed Antenna System (DAS) Fees	86,774	94,133	80,000	90,000	90,000	10,000	12.5%
All Others	343,377	1,905,617	243,750	243,750	368,750	125,000	51.3%
Total	4,572,985	7,857,334	3,932,179	4,237,179	4,001,902	69,723	1.8%

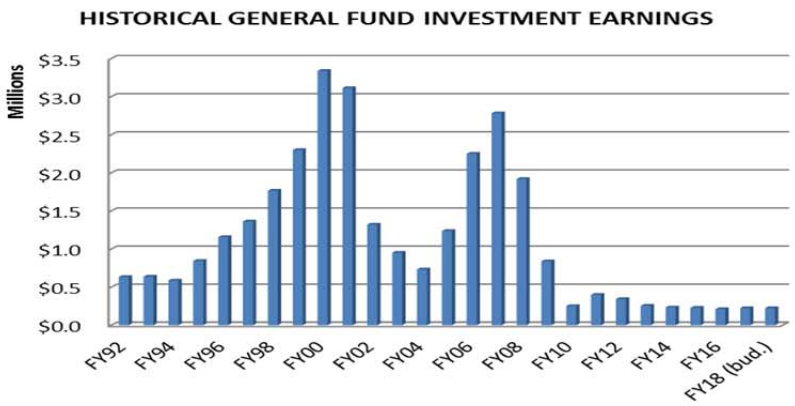
INTEREST INCOME

Interest Income is comprised of revenue from two sources: interest penalties on delinquent property taxes and fees and monies earned on the Town's available cash. The Town Treasurer regularly invests any cash not required for current disbursements and the amount of investment income earned in any given year is dependent upon a number of variables, the most important of which are available cash balances, anticipated cash flows, cash management policies and practices, and market interest rates. Investment income accounted for only 29% of the interest income earned in FY16, a significant change from the 62% it represented in FY09.

The estimate for interest earned on investments for FY18 is level-funded at $225,000. This reflects an incredible $2.5 million (92%) decrease from the FY07 actual. The large decrease is the result of actions taken by the Federal Reserve Bank to help improve the nation's economy. For historical context, between January, 2001 and June, 2003, the Federal Reserve lowered the Federal Funds Rate 13 times, from 6.5% to 1%. Since funds available for investment in FY04 were earning only approximately 1%, actual earnings were well below the levels realized during FY's 00-02. From FY00 to FY04, there was a downturn of $2.6 million, or 78%. Between June, 2003 and June, 2006, the Federal Reserve increased rates 17 times, bringing the rate to 5.25%. The Town's earnings increased in conjunction with those actions.

The rate stayed at 5.25% until September, 2007, when the rate was dropped 50 basis points to 4.75%. Since then, it has been lowered nine more times to virtually 0%. This included an extraordinary week in late-January, 2008 when the rate dropped 75 basis points on January 22 and another 50 basis points on January 30. With such a dramatically reduced rate of return, the Town cannot expect to earn as much as it did during the FY07 - FY09 period. In December, 2015 and 2016 the Federal Reserve increased the rate slightly. The $230,625 estimate continues to reflect the current projection. The two graphs below show the changes in the Federal Funds rate (left) and the historical Investment Income earnings (right).





The amount budgeted in FY18 for interest earned from delinquent taxpayers is level funded at $502,250.

REVENUE SOURCE	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET	BUDGET INCREASE $$	%
Interest Income	228,602	210,123	225,000	225,000	230,625	5,625	2.5%
Delinquent Tax Interest	550,834	505,360	502,250	502,250	502,250	0	0.0%
Total	779,436	715,483	727,250	727,250	732,875	5,625	0.8%

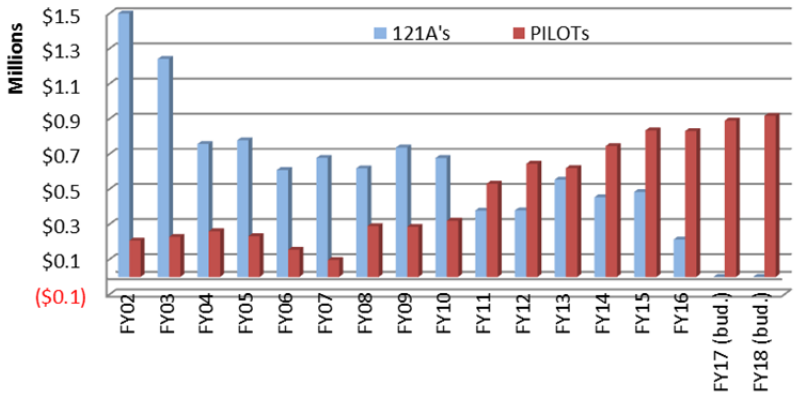
PAYMENTS IN LIEU OF TAXES

This category of Local Receipts consists of payments made by corporations that have entered into a State authorized Chapter 121A agreements and payments made in lieu of taxes (known as "PILOTs") by tax-exempt institutions.

In 1945, the Massachusetts General Court approved legislation that allowed cities and towns to enter into contracts with certain corporations in order to encourage development considered to be in the public interest. The corporations formed to carry out those projects are taxed as Urban Redevelopment corporations under Chapter 121A of the General Laws. Urban Redevelopment corporations pay an excise to the Commonwealth in lieu of a local property tax imposed by a city or town and in lieu of the general corporate excise. The Urban Redevelopment excise is applied by the sum of: 5% of gross income for the preceding calendar year and $10 per thousand upon the fair cash value of real and tangible personal property as determined by the assessors. The amount of the fair cash value can be agreed upon within the provisions of section 6A of the chapter. A tax supplement payment agreement made directly to the town is also permitted. All 121A excise amounts collected by the Commissioner of Revenue are distributed back to cities and towns within the fiscal year. In FY17, the town's remaining Ch. 121A agreement: 55 Village Way converted into property tax.

PILOTs are agreements the Board of Selectmen have entered into with non-profits in Brookline, the purpose of which is to help cover a portion of the cost of public safety and public works services. They are estimated to yield $916,800 for FY18, an increase of $26,800 (3%) from FY17 budgeted amounts, due primarily to the agreements with Boston University. It should be noted that the BHA PILOT for FY16 came in after the fiscal year closed and was booked as FY17 revenue.

HISTORICAL CH. 121A + PILOT PAYMENTS



REVENUE SOURCE	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET	BUDGET INCREASE $$	%
Chapter 121A Projects	483,205	213,204	0	0	0	0	-
PILOT's	737,845	829,708	800,000	800,000	825,000	25,000	3.1%
Brookline Housing Authority (BHA) PILOT	96,004	0	90,000	185,718	91,800	1,800	2.0%
Total	1,317,054	1,042,912	890,000	985,718	916,800	26,800	3.0%

DEPARTMENTAL AND OTHER

All other local receipt sources combined are expected to total $7.42 million, an amount that is $5,190,394 (232.4%) more than the FY17 budget. This is primarily due to the conversion of Parking Meter Receipts from an annual transfer under Available funds to a Local Receipt. A summary of the items that comprise this category are as follows:

- Public Safety Fees - these include Towing Fees and Firearms Licenses and are level-funded at $62,000.

- Parking Meter Receipts- a new Local Receipt, this amount represents level funding when compared to the FY17 transfer from the Parking Meter Fund.

- Health and Sanitation - these fees, which include Tobacco and Asbestos Fees, are collected by the Health Department. They are level-funded at $44,500.

- Public Works Fees - these consist primarily of street cutting permits and are level-funded at $77,000.

- On-Line Parking Ticket Convenience Fee - this is derived from the $1.99 convenience fee charged to users of the On-Line Parking Ticket Payment application. (The fee is added to the fine amount in an effort to fully recover the costs of the application.) This is increased $2,040 (2%) to $104,040.

- Parking Fees - these fees include revenues from various parking permits, including the residential and commercial permit parking programs and municipal parking space rentals. They are increased $5,000 (0.9%) to $591,700.

- Medicaid Reimbursement (Schools) - this is the Medicaid reimbursement for medical services provided to qualified Brookline special education students. It is increased $15,354 (3.6%) to $446,148.

- Library - these consist of overdue fines and miscellaneous fees and reduced by $20,000 (16.7%) to $100,000.

- Detail Surcharge - this represents the 10% surcharge imposed on private police detail rates, the maximum percentage allowed under Massachusetts General Law, Chapter 44, Section 53C. It is increased $50,000 (33.3%) to $200,000.

- Cable Television Franchise Fee - this is a 3% tax on the gross receipts of the local cable television companies. It is level-funded at $645,000.

- Pension Reimbursement - this includes the annual reimbursement from the State for cost of living adjustments (COLA's) for Brookline's non-contributory retirees. It is reduced $12,000 (80%) to $3,000.

REVENUE SOURCE	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET	BUDGET INCREASE $$	%
Public Safety	100,384	82,737	62,000	62,000	62,000	0	0.0%
Parking Meter Receipts	0	0	0	0	5,150,000	5,150,000	-
Health and Sanitation	50,193	49,572	44,500	44,500	44,500	0	0.0%
Public Works	88,062	112,748	77,000	90,000	77,000	0	0.0%
On-Line Parking Ticket Convenience Fee	77,105	102,785	102,000	102,000	104,040	2,040	2.0%
Parking Fees	654,643	653,131	586,700	586,700	591,700	5,000	0.9%
Medicaid Reimbursement (Schools)	442,631	571,128	430,794	430,794	446,148	15,354	3.6%
Library	100,052	83,638	120,000	100,000	100,000	(20,000)	-16.7%
Detail Surcharges	269,018	390,606	150,000	200,000	200,000	50,000	33.3%
Cable TV Franchise	660,683	651,692	645,000	645,000	645,000	0	0.0%
Pension Reimbursement	10,026	3,125	15,000	3,000	3,000	(12,000)	-80.0%
Total	2,452,797	2,701,163	2,232,994	2,263,994	7,423,388	5,190,394	232.4%

STATE AID SUMMARY

Since the passage of Proposition 2 ½, municipalities have been dependent upon the State to provide an equitable share of all growth tax revenues, which include income, sales, and corporate taxes. Since the intergovernmental relationship between municipalities and the State is a vital component of a municipality's ability to fund the delivery of services, any reductions in State Aid could well lead to service cuts at the local level. This is especially true in Massachusetts, where the only local tax revenue is property tax; no local sales (other than the 0.75% allowed on meals) or income taxes are allowed under current law. Therefore, it is important that the State and municipalities work toward an equitable distribution of state revenue.

After sustaining major cuts in the early-1990's, local aid began to increase significantly in FY94 when the Legislature adopted a major Education Reform bill. Another source of the increase was Lottery revenue, which began in FY93 when the cap on disbursements to municipalities was phased out. (The cap was put into effect in the early-1990's to help balance the State budget.) Unfortunately, reductions in State Aid began a decade later in FY03, both for Cherry Sheet programs (e.g., Education Aid, General Government Aid) and discretionary grant programs (e.g., Education Grants, MWRA Debt Assistance). The cuts came as the State grappled with consecutive multi-billion dollar deficits. At the beginning of FY02, Cherry Sheet aid totaled $5.14 billion; by FY04, it had been reduced by more than 6% ($327.9 million) to $4.81 billion. For Brookline, over this same period Cherry Sheet aid was cut by 15% ($2.9 million) to $17.1 million.

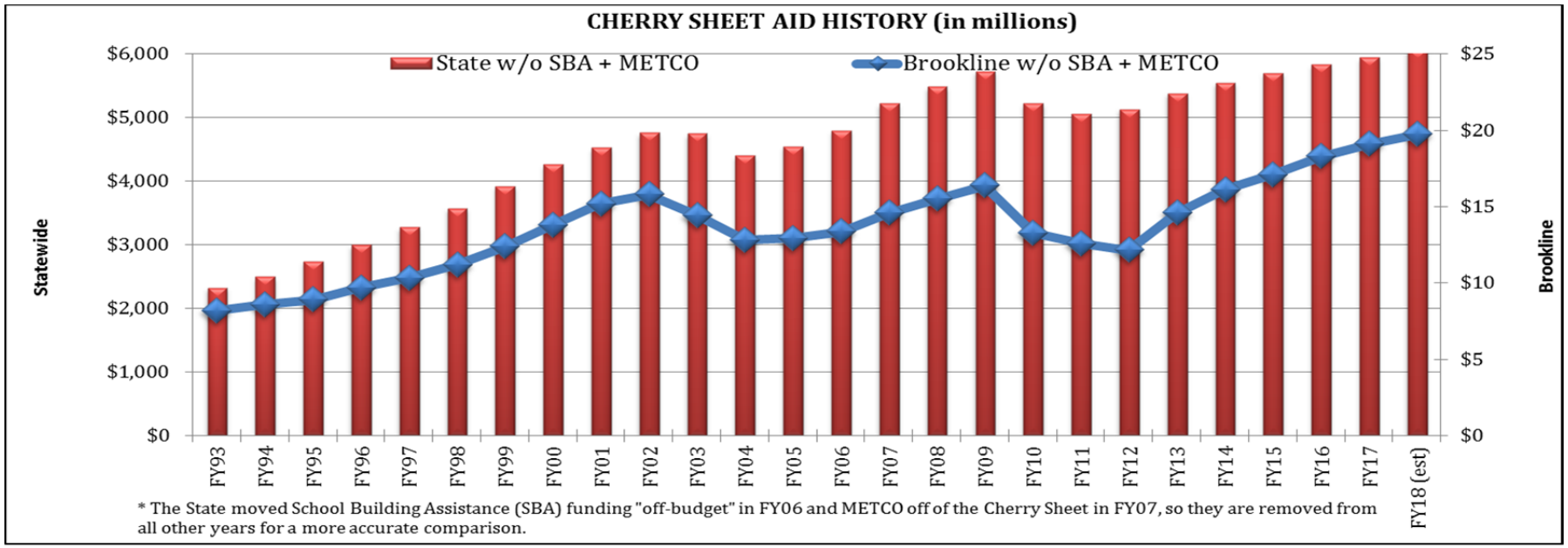
The final FY05 State budget increased State Aid by $142.3 million (3%), but Brookline's State Aid increased by less than one-half of 1% ($44,000). In FY06, the State began restoring some of the cuts it imposed in FY03 and FY04. This restoration continued into FY09, until the Governor announced $128 million of mid-year "9C cuts" to Lottery and Additional Assistance in January, 2009, which reduced aid for Brookline by $770,000. In FY10, the Town sustained a devastating State Aid cut of $3.1 million (19%), followed by cuts of $700,213 (5.3%) in FY11 and $412,979 (3.3%) in FY12. In FY13, total Cherry Sheet Aid increased $254 million (5%) to $5.4 billion, driven mainly by increases in Chapter 70 Aid ($180 million, 4.5%) and Unrestricted General Government Aid (UGGA) ($65 million, 7.8%). For Brookline, Cherry Sheet Aid grew $2.4 million (20%), due to a $2 million (28.9%) increase in Ch. 70 Aid and a $388,275 (7.8%) increase in UGGA. Similarly, in FY14 total Cherry Sheet Aid increased $166 million (3%) to $5.5 billion, driven mainly by increases in Chapter 70 Aid ($130 million, 3.1%) and UGGA ($21.3 million, 2.4%). For Brookline, Cherry Sheet Aid grew $1.5 million (10.5%), due to a $1.4 million (15.9%) increase in Ch. 70 Aid and a $126,936 (2.4%) increase in UGGA.

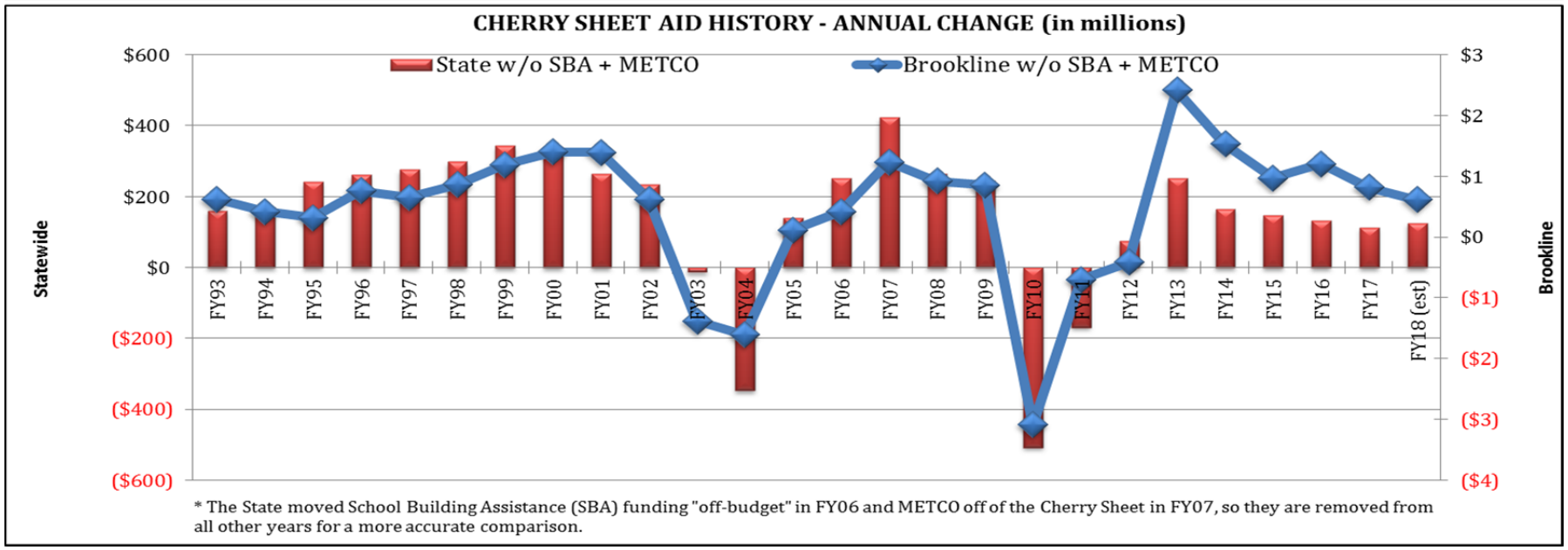
The Governor's FY18 budget proposal increases total Cherry Sheet Aid by $127 million (2.1%) to $6.1 million, driven by a $91.4 million increase in Chapter 70 education aid (to $4.72 billion). Unrestricted General Government Aid increased $39.9 million (3.9%) to $1.06 billion. Charter School Reimbursement increased $61K to $80.1 million; Veterans' Benefits decreased $1.7M to $75.7 million.

Since both the House and Senate need to offer their own versions of a FY18 budget, it is likely that a final State Aid figure will be different by the time a final FY18 State budget is approved.

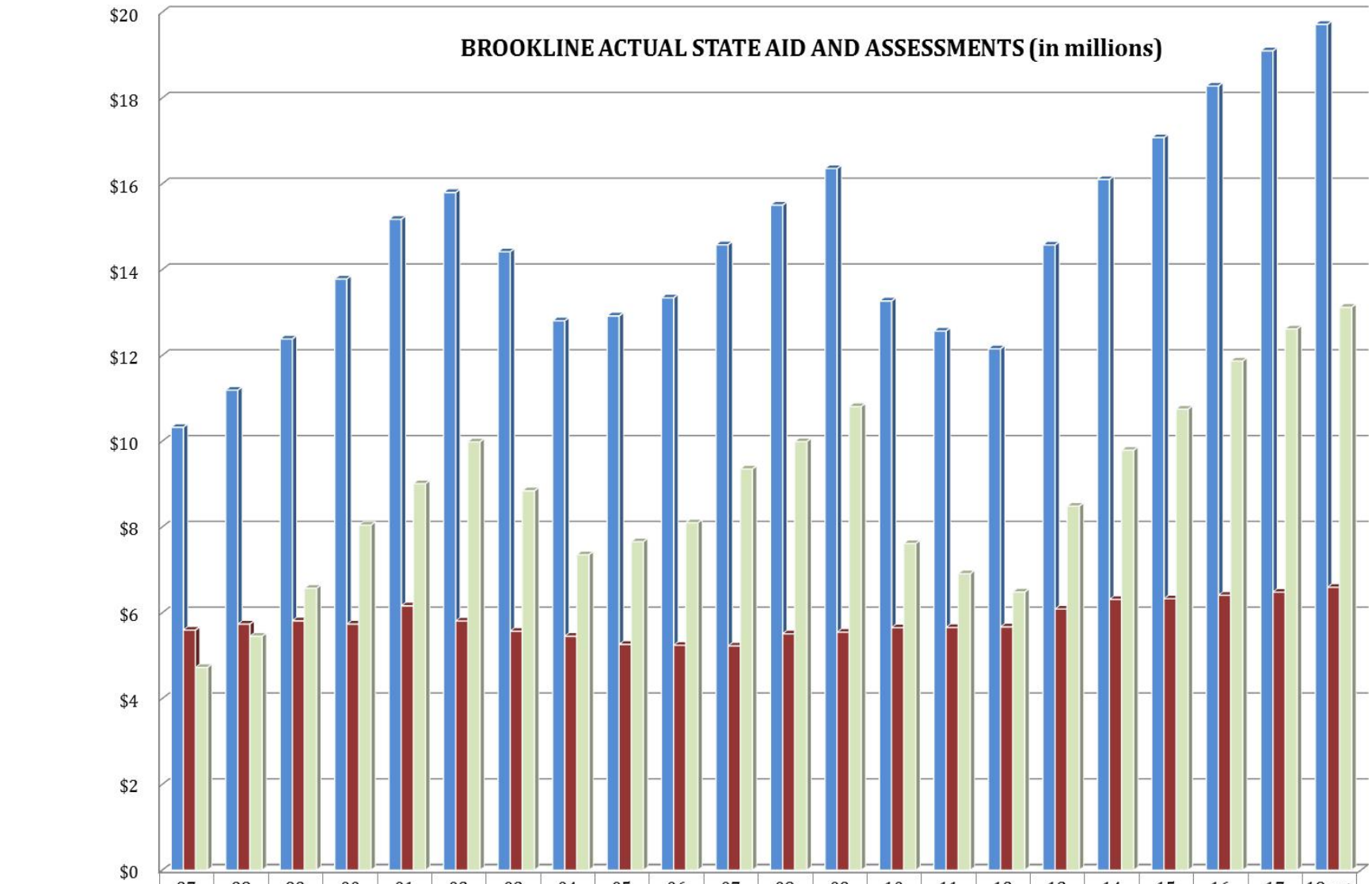
REVENUE SOURCE	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET	BUDGET INCREASE $$	BUDGET INCREASE %
General Government Aid	5,750,919	5,961,515	6,215,338	6,215,338	6,437,816	222,478	3.6%
School Aid	11,160,357	12,188,524	12,754,046	12,754,046	13,152,437	398,391	3.1%
School Construction Aid	556,757	556,757	556,757	556,757	556,757	0	0.0%
Tax Exemptions	40,402	39,059	41,913	41,913	39,720	(2,193)	-5.2%
Education Offset Items	126,443	91,451	89,197	89,197	86,983	(2,214)	-2.5%
Total	17,634,878	18,837,306	19,657,251	19,657,251	20,273,713	616,462	3.1%

TOWN OF BROOKLINE FY2018 FINANCING PLAN	FUND: General Fund	REVENUE GROUP: State Aid SUB-GROUP: State Aid Summary





TOWN OF BROOKLINE FY2018 FINANCING PLAN	FUND: General Fund	REVENUE GROUP: State Aid SUB-GROUP: State Aid Summary



	97	98	99	00	01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18 est
STATE AID	10.33	11.19	12.38	13.78	15.17	15.80	14.42	12.81	12.92	13.34	14.58	15.50	16.36	13.27	12.57	12.16	14.57	16.10	17.08	18.28	19.10	19.72
ASSESSMENTS	5.60	5.74	5.81	5.74	6.16	5.81	5.57	5.45	5.26	5.24	5.23	5.51	5.55	5.65	5.66	5.67	6.09	6.31	6.33	6.41	6.48	6.60
NET STATE AID	4.73	5.45	6.57	8.04	9.01	9.99	8.84	7.35	7.66	8.10	9.35	9.99	10.81	7.62	6.91	6.48	8.49	9.79	10.75	11.87	12.62	13.12

UNRESTRICTED GENERAL GOVERNMENT AID (UGGA)

Prior to FY10, unrestricted general government aid consisted of Additional Assistance and Lottery. Additional Assistance was intended to provide flexible unrestricted aid to cities and towns. In the 1980's, the Legislature adopted a needs-based formula to allocate the then-new Resolution Aid. Prior to the Education Reform Act of 1993, additional aid was the difference between Chapter 70 Aid and the needs-based Resolution Aid. After the Education Reform Act was enacted, Additional Assistance became a static Cherry Sheet program, but nonetheless considered a critical component of the "base aid" for the 159 eligible cities and towns. Proceeds from the State Lottery, net of prizes and expenses, are intended to be distributed to cities and towns through a formula that is meant to be "equalizing", which means that communities with lower property values receive proportionately more aid than communities with higher values. The formula is based on population and Equalized Property Valuations (EQV), shown below:

LOTTERY AID = (State Wide EQV Per Capita/Local EQV Per Capita) x $10 per Capita

In FY10, the final State budget eliminated the separate accounts and replaced them with a single Unrestricted General Government Aid (UGGA) account and cut them by $377 million (29%) statewide, which meant a loss of $2.3 million for Brookline. Historically, Additional Assistance sustained significant cuts during State budget crises. In FY90, the account stood at $765 million statewide but was cut to $476.3 million by FY92. By FY04, it was at $378.5 million, ultimately reaching $341.6 million in FY09. Similarly, Brookline's share dropped from $6.9 million in FY90 to $3.2 million by FY09.

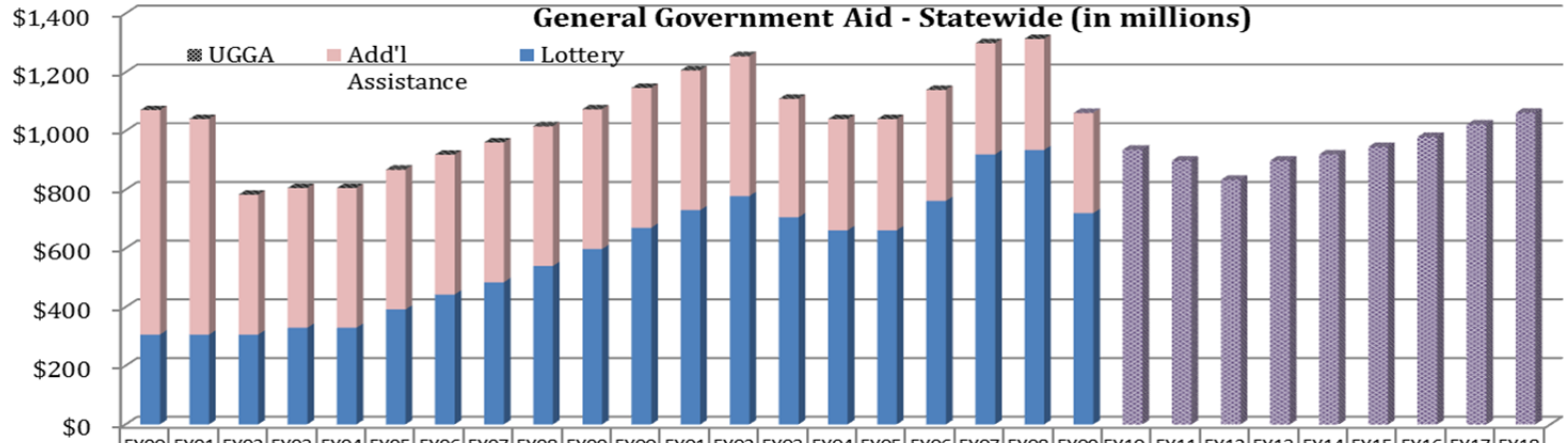
The Lottery account was also used to help balance the State budget. In FY90, the State placed an artificial cap on the distributions to cities and towns and used the balance of the revenues for State budgetary purposes in disregard of the original Lottery enabling legislation. In FY91 and FY92, the Legislature capped the Lottery distributions at $306 million, the FY90 level. By FY94, it reached $329 million, at which point the "diversion" totaled $170 million. In FY95, the Legislature authorized an additional $42 million and pledged to continue to add, in the minimum, $20 million per year for the next four years to restore the previously diverted growth proceeds. This commitment expired with the FY00 distribution, which totaled $670 million. In FY01, Lottery proceeds increased to $730 million and in FY02 it increased further to $778 million. During this period, Brookline's share of Lottery proceeds increased 73%, from $2.3 million to $3.98 million. In January, 2003, the State again began to divert Lottery revenue when the Governor issued his mid-year cuts, which included reducing the amount of Lottery revenue sent to municipalities to $661.4 million. Starting in FY06, the diversion began to be reduced and total Lottery proceeds sent to municipalities reached $935 million in FY08, with Brookline's share ultimately increasing from $3.6 million to $4.4 million. Unfortunately, mid-year FY09, Lottery proceeds were cut again, to $843.9 million, with Brookline's share dropping to $4 million.

As previously stated, the final FY10 State budget eliminated the separate accounts and replaced them with a single Unrestricted General Government Aid (UGGA) account and cut them by $377 million (29%) statewide and by $2.3 million for Brookline. Cuts were also sustained in FY11 ($37.4 million, 4%; $223,751 for Brookline) and FY12 ($65 million, 7.2%; $388,275 for Brookline). FY13-FY17 saw some of those cuts restored, with $65 million added in FY13 (a 7.8% increase), $21.3 million added in FY14 (a 2.4% increase), $25.5 million added in FY15 (a 2.8% increase), $34.1M added in FY16 and $42.1M added in FY17. For Brookline, the increases in those years were $388,275 (FY13), $126,936 (FY14), $152,441 (FY15), $203,379 (FY16) and $251,670 (FY17). Based on the Governor's FY18 budget proposal UGGA is increased 3.9% which results in a $238,074 increase for Brookline.

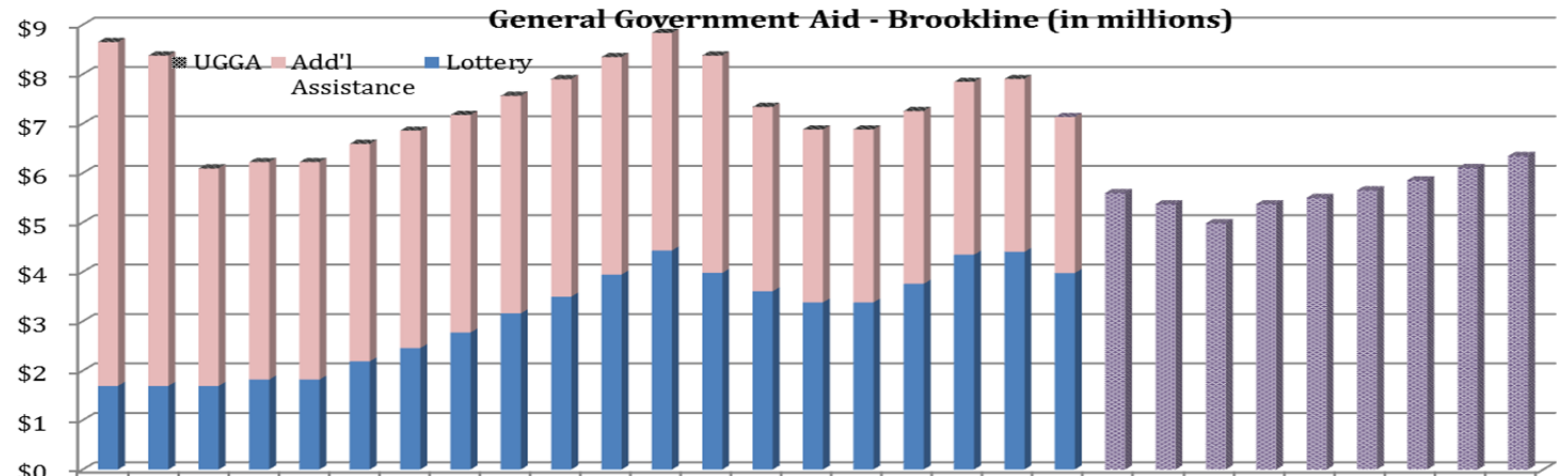
The graphs on the following page show the history of General Government Aid, both statewide and for Brookline.

REVENUE SOURCE	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET	BUDGET INCREASE $$	%
Unrestricted General Government Aid (UGGA)	5,649,406	5,852,785	6,104,455	6,104,455	6,342,529	238,074	3.9%
Veteran's Benefits	101,513	108,730	110,883	110,883	95,287	(15,596)	-14.1%
Total	5,750,919	5,961,515	6,215,338	6,215,338	6,437,816	222,478	3.6%

TOWN OF BROOKLINE FY2018 FINANCING PLAN	FUND: General Fund	REVENUE GROUP: State Aid SUB-GROUP: General Government



	FY90	FY91	FY92	FY93	FY94	FY95	FY96	FY97	FY98	FY99	FY00	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18 (est)
UGGA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	936.	899.	834.	899.	920.	945.	979.	1,02	1,06
Add'l Assistance	765.	734.	476.	476.	476.	476.	476.	476.	476.	476.	476.	476.	476.	403.	378.	378.	378.	378.	378.	341.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Lottery	306.	306.	306.	329.	329.	391.	442.	484.	539.	597.	670.	730.	778.	705.	661.	661.	761.	920.	935.	719.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0



	FY90	FY91	FY92	FY93	FY94	FY95	FY96	FY97	FY98	FY99	FY00	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18 (est)
UGGA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	5.6	5.4	5.0	5.4	5.5	5.6	5.9	6.1	6.3
Add'l Assistance	7.0	6.7	4.4	4.4	4.4	4.4	4.4	4.4	4.4	4.4	4.4	4.4	4.4	3.7	3.5	3.5	3.5	3.5	3.5	3.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Lottery	1.7	1.7	1.7	1.8	1.8	2.2	2.5	2.8	3.2	3.5	3.9	4.4	4.0	3.6	3.4	3.4	3.8	4.3	4.4	4.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

VETERANS' BENEFITS

Chapter 115, Section 6, provides for reimbursement to communities for amounts expended to assist needy veterans and/or their dependents. Benefits paid out in accordance with state guidelines and approved by the Commissioner of Veterans' Services are reimbursed 75%. The Governor's FY18 budget proposal results in a decrease of $15,596 (14.1%) for Brookline.

SCHOOL AID - CHAPTER 70

Chapter 70 Aid was revised in FY94 as a result of the historic enactment of the Education Reform Act of 1993. Education reform was undertaken in an effort to ensure both fair and adequate funding through a universal "foundation budget" formula to establish base spending levels for all of the Commonwealth's public school systems. The law seeks to ensure a constitutionally adequate educational opportunity for all public school students regardless of the property wealth of the community in which they live. Fundamental to the goal of funding equity is the creation of a school finance structure that includes a base spending level that becomes an annual spending target known as the Foundation Budget. Over a seven-year period ending in FY00, through increased state and local funding, all communities were expected to bring their education spending up to the minimum foundation budget level.

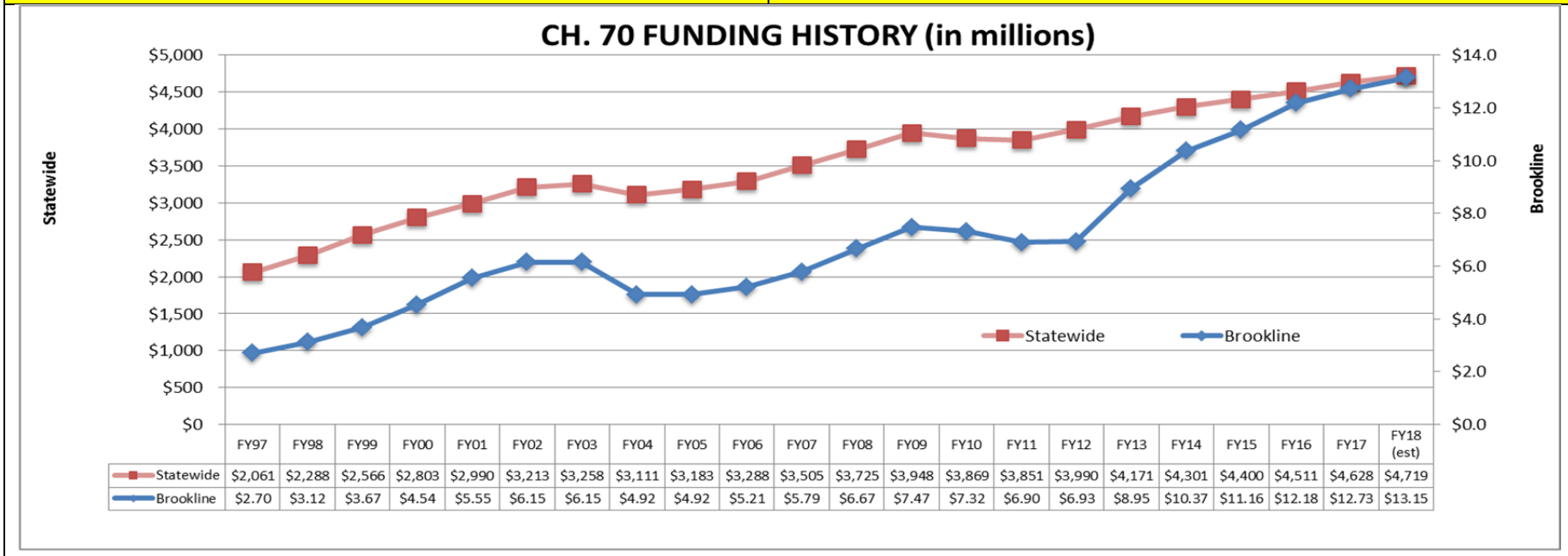
The reform legislation targeted the majority of funds to poorer communities and required them to increase school spending. School districts with relatively higher property wealth, such as Brookline, tended to be classified as "Minimum Aid" communities and were originally entitled to a minimum increase of $25 per student. The Legislature changed this to $100 per student for FY99, $150 per student for FY00, and $175 per student for FY01. Starting in FY07, the State moved to the "Aggregate Wealth Model" to distribute new Ch. 70 monies. This complex distribution formula aims to move all districts toward receiving at least 17.5% of their foundation budget in State aid.

Between FY93 and FY03, the amount of Ch. 70 aid appropriated by the State increased significantly, as the charts on the following page show. Total funding increased nearly 153%, going from $1.29 billion in FY93 to $3.26 billion in FY03. For Brookline, during that same period, funding increased $4.7 million (316%), increasing from $1.48 million to more than $6 million. In FY04, the State reduced Ch. 70 funding by more than $147 million (1.5%), with Brookline losing $1.2 million, or 20%. Between FY05 - FY09, there were statewide annual increases in the $100 million - $200 million (2% - 6%) range, totaling $837.7 million (26.9%), bringing the total appropriation to $3.95 billion. For Brookline, the increase during that period totaled $2.6 million (51.8%), bringing the Town's appropriation to $7.5 million. That trend changed in FY10, when Chapter 70 funding was cut by $79 million, or 2%. For Brookline, the reduction was $149,463 (2%). In FY11, statewide funding was cut another $18.7 million (0.5%), with Brookline losing $427,849 (5.8%). In FY12, funding was increased $139.6 million (3.6%) to $3.99 billion, with Brookline's appropriation increasing $37,020 (0.5%).

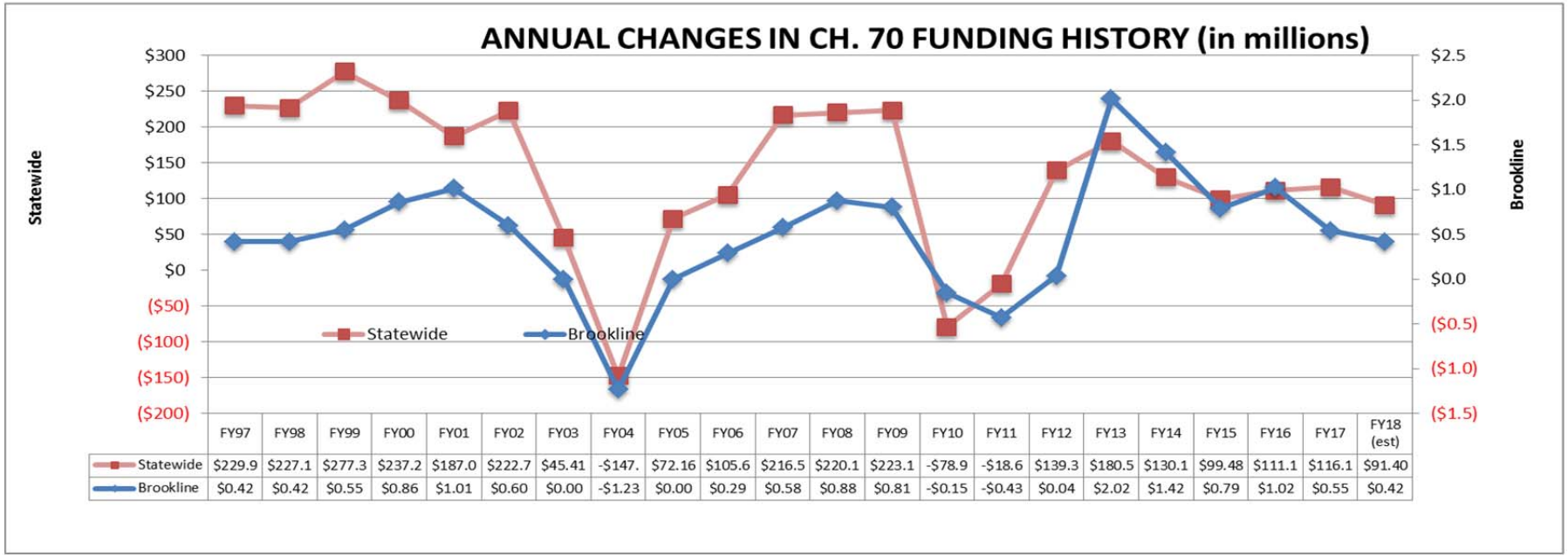
In the FY13 – FY17 period, total funding was increased $637.5 million to statewide funding of $4.6 billion. For Brookline, the Ch. 70 aid rose by $5.8 million during that same time period. The Governor's FY18 budget brings statewide funding to $4.72B, an increase of $91.4 million (2%). For Brookline, there is an increase of $418,061 (3.3%) to $13.1 million.

REVENUE SOURCE	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET	BUDGET INCREASE $$	BUDGET INCREASE %
School Aid Chapter 70	11,159,464	12,183,520	12,729,627	12,729,627	13,147,688	418,061	3.3%
School Construction Aid	556,757	556,757	556,757	556,757	556,757	0	0.0%
Charter Tuition Assessment Reimbursement	893	5,004	24,419	24,419	4,749	(19,670)	-80.6%
Total	11,717,114	12,745,281	13,181,313	13,310,803	13,709,194	398,391	3.0%

TOWN OF BROOKLINE FY2018 FINANCING PLAN	FUND: General Fund	REVENUE GROUP: State Aid SUB-GROUP: School Aid



	FY97	FY98	FY99	FY00	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18 (est)
Statewide	$2,061	$2,288	$2,566	$2,803	$2,990	$3,213	$3,258	$3,111	$3,183	$3,288	$3,505	$3,725	$3,948	$3,869	$3,851	$3,990	$4,171	$4,301	$4,400	$4,511	$4,628	$4,719
Brookline	$2.70	$3.12	$3.67	$4.54	$5.55	$6.15	$6.15	$4.92	$4.92	$5.21	$5.79	$6.67	$7.47	$7.32	$6.90	$6.93	$8.95	$10.37	$11.16	$12.18	$12.73	$13.15



	FY97	FY98	FY99	FY00	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18 (est)
Statewide	$229.9	$227.1	$277.3	$237.2	$187.0	$222.7	$45.41	-$147.	$72.16	$105.6	$216.5	$220.1	$223.1	-$78.9	-$18.6	$139.3	$180.5	$130.1	$99.48	$111.1	$116.1	$91.40
Brookline	$0.42	$0.42	$0.55	$0.86	$1.01	$0.60	$0.00	-$1.23	$0.00	$0.29	$0.58	$0.88	$0.81	-$0.15	-$0.43	$0.04	$2.02	$1.42	$0.79	$1.02	$0.55	$0.42

The key factor that has positively impacted Brookline is the aggregate wealth model, which was first used in FY07. This is reflected in the FY13 - FY17 increases. The past few budgets made progress on the Ch. 70 equity reforms of 2007 by reducing by the gap that exists to be fully implemented. While the goal of the aggregate wealth model (increase Ch. 70 aid so that it represents 17.5% of each district's foundation budget) has not been reached, the gap has been significantly reduced. Since FY12, Brookline's Ch. 70 figure has been raised from less than 12% of foundation to 17.4%.

	FY12	FY13	FY14	FY15	FY16	FY17	FY18
Foundation Budget	57,861,962	63,110,212	66,334,276	68,558,217	71,400,246	73,409,265	75,545,144
Required District Contribution	52,548,862	54,160,831	55,964,810	57,398,755	59,216,726	60,679,638	62,397,456
C70 Aid	6,932,850	8,949,381	10,369,466	11,159,462	12,183,520	12,729,627	13,147,688
Ch. 70 as % of Foundation budget	**11.98%**	**14.18%**	**15.63%**	**16.28%**	**17.06%**	**17.34%**	**17.40%**

The key factors in the School funding formula are the components of the Foundation budget (Enrollment, Wage Adjustment Factor, and Inflation) and the Local Contribution (Property Value, Income, and the Municipal Revenue Growth Factor). Over the past 10 years, Brookline has seen unprecedented enrollment growth of 28%. With the Foundation Budget increasing so significantly, Brookline became a "Foundation Aid Community", meaning Ch. 70 aid is required to bridge the gap between the foundation budget and the district's required contribution.

SCHOOL CONSTRUCTION AID

In 2004, the State enacted a major overhaul of the School Building Assistance (SBA) program, which provides for the partial reimbursement of the costs of local school construction projects. By the late-1990's, the level of local participation began to outstrip the State's ability to finance the program. In FY04, more than $400 million was appropriated to fund the program, an amount that was more than double the amount required in FY97. (Brookline's share increased nearly $3 million, or 479%, during the same period.) Therefore, on July 1, 2003, the State put in place a moratorium that assured a.) none of the 425 approved projects on the wait list would be funded and b.) no new projects could be added to the wait list. The moratorium ended on July 1, 2007.

The Massachusetts School Building Authority (MSBA), an independent state authority, was created to operate the new program, which is governed by a seven-member board led by the State Treasurer. The new law provided an "off-budget" revenue stream for future projects: roughly one cent of the sales tax revenue is dedicated to a special trust fund to finance the State's share of projects. Projects that were already receiving payments continued to receive annual reimbursement of principal and interest for the rest of the payment period for the project. For projects constructed under the new program, municipalities borrow only for the local share of any project and receive the State's share on a real-time basis rather than being repaid for principal and interest payments after-the-fact over the life of the bond (normally 20-25 years).

Reimbursement rates for all new projects were reduced by 10 percentage points. The reform legislation cut the "base rate" for all projects by eight points and eliminated the two incentive points that had applied to projects when a project manager was hired. (Separate construction reform legislation requires that a project manager be hired for all projects costing more than $1.5 million.) Separate reimbursement rules apply to racial balance projects. The maximum state reimbursement rate was reduced from 90% to 80% while the minimum state contribution was decreased from 50% to 40%. The minimum state contribution was further reduced in CY09, when the 40% minimum was stricken from the statute. A community's reimbursement rate is now totally dependent on the base rate plus income and poverty factors, as shown below:

Reimbursement Rate = 31% base rate + income factor + property wealth factor + poverty factor

There are incentive points that can be added for things such as re-use versus building new, energy efficiency/"green buildings", maintenance, regionalization, and use of "model schools".

Under the new program, the Town continues to receive payments under the existing schedule, which total $556,757 in FY16. That funding reimburses the Town for principal and interest costs for the following two projects:

1. Heath School - between FY00 and FY04, the Town received annual payments of $286,161. For FY05-FY19, the Town will receive $122,095 per year. The total ($3.26 million) represents the State's 61% share of the project.

2. Baker School - between FY03 and FY08, the Town received annual payments of $489,896. For FY09-FY12, the payments were $465,031 per year. For FY13-FY22, the payments will be $434,662 per year. (The amount was reduced after the bond was re-financed.) The total ($9.15 million) represents the State's 61% share of the project.

TAX EXEMPTION AID

Chapter 59, Section 5, includes so-called "clause exemptions" that provide property tax exemptions for veterans, blind persons, surviving spouses, elderly persons, and others. Each of these are detailed below:

Veterans - Chapter 59, Section 5, Clauses 22-22E provide for tax exemptions for veterans that meet certain criteria. The amount of the exemption ranges from $400 to $1,500. Chapter 58, Section 8A provides a total tax exemption to paraplegic veterans who have been certified as such by the Veterans Administration. Exemptions that qualify under these provisions are partially reimbursed by the State.

Blind Persons - Chapter 59, Section 5, Clause 37A, which was accepted by the Town, provides for a tax exemption of $500 for eligible blind persons. The State reimburses the Town $87.50 for each exemption granted.

Surviving Spouses and Others - Chapter 59, Section 5, Clause 17D, which was accepted by the Town, provides a tax exemption to persons over the age of 70, to minors with a parent deceased, or to widows or widowers. The amount of the exemption is $175. To be eligible, the person must meet certain requirements, including a provision that his/her total estate does not exceed $40,000 exclusive of the value of the domicile except so much of the domicile as produces income and exceeds two dwelling units. At the November, 2003 Special Town Meeting, the Town adopted the state statute that allows cities and towns to increase the $40,000 estate provision annually by a cost of living adjustment (COLA) as determined by the Commissioner of the Department of Revenue (DOR). In FY15, the combined impact of the COLAs since FY04 has increased the estate provision to $54,836. The State partially reimburses the Town for this exemption.

Elderly Persons - Chapter 59, Section 5, Clause 41C, provides that a person who has reached his/her 70th birthday prior to the fiscal year for which an exemption is sought, and who owns and occupies property, may qualify for a tax exemption of $500 from the tax bill. In determining eligibility, gross income of said person for the preceding calendar year must be less than $13,000, if single, or if married, combined income must be less than $15,000. In addition, the whole estate, real and personal, less the value of the domicile, except so much of the domicile as produces income and exceeds two dwelling units, cannot exceed $28,000, if single, or, if married, combined income cannot exceed $30,000. If the applicant receives Social Security, a deduction is applied to determine income eligibility. At the November, 2003 Special Town Meeting, the Town adopted the state statute that allows cities and towns to increase the income and whole estate provisions annually by a cost of living adjustment as determined by the Commissioner of the Department of Revenue (DOR). Then at the 2011 Annual Town Meeting, further adjustments were made, including reducing the eligibility age to 65 and increasing the income and asset limits. In FY15, the combined impact of these changes since FY04 has increased the income provision to $21,165 single / $31,748 married and increased the asset provision to $42,330 single / $58,204 married.

In FY16, the total appropriation for all of these exemption reimbursements was $24.4 million, with Brookline receiving $39,059. The Governor's FY18 budget reduces this line item by $976K; Brookline's reimbursement on the preliminary Cherry Sheet is reduced to $39,720.

All of the above exemptions have been doubled annually by Town Meeting in accordance with Chapter 73, Section 4 of the Acts of 1986, as amended by Chapter 126 of the Acts of 1988.

REVENUE SOURCE	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET	BUDGET INCREASE $$	%
Veterans/Blind/Surviving Spouse	40,402	39,059	41,913	41,913	39,720	(2,193)	-5.2%
Total	40,402	39,059	41,913	41,913	39,720	(2,193)	-5.2%

CHERRY SHEET OFFSETS

Cherry Sheet Offsets are amounts that constitute categorical aid and must be spent for specific municipal and regional school district programs. Funds received under programs designated as Offset items may be spent without appropriation in the local budget. The School Department reserves the Lunch Program funds for direct expenditure while the Library does the same with the Public Libraries appropriation. The School Department expends the Lunch Programs monies above and beyond the appropriated budget while the Library uses the funds to augment the Town's appropriation.

Lunch Programs - Under Chapter 871 of the Acts of 1970, the State reimburses cities and towns a small portion of the costs of providing breakfasts and lunches to school children. The majority of funding for the lunch programs comes from the federal government and fees paid by the diners. Statewide FY15 funding totaled $5.4 million. In FY16 the Lunch Program was removed from the Cherry Sheet because it is an offset item that does not have an impact on the tax rate setting process.

Public Libraries – Public Libraries include three programs: the Library Incentive Grant (LIG), the Municipal Equalization Grant (MEG), and the Non-resident Circulation Offset. The LIG is intended to maintain and promote improved services. The MEG is meant to provide for some equalization amongst communities based upon their relative revenue raising capacities. Non-resident Circulation helps offset costs incurred through permitting non-residents access to the community's library facilities.

Three different funding formulas are used to distribute these funds. The LIG formula provides for $0.50 per capita to communities who have populations over 2,500 and who have appropriated at least $1,250 for public library services during the preceding year. The MEG formula is the same as the lottery formula, which is related to a community's comparative wealth and can be found on page III-26. The Non-resident Circulation Offset is determined annually by the (State) Board of Library Commissioners, based upon each community's share of the total statewide-circulated items. The Governor's FY18 budget increases this line item by $193,000 with Brookline receiving $86,983 a $2,214 (2.5%) reduction.

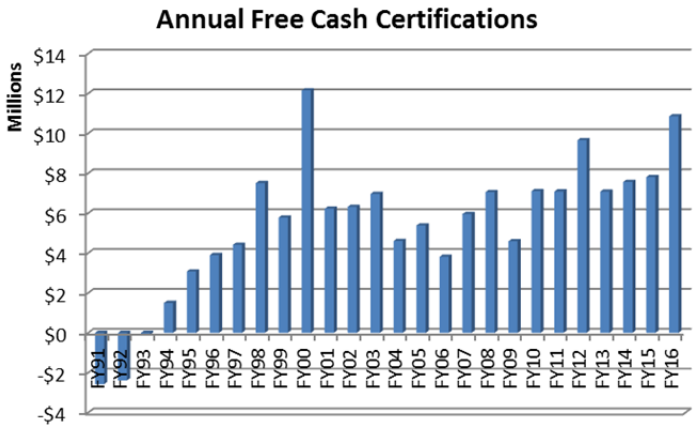
REVENUE SOURCE	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET	BUDGET INCREASE $$	%
Lunch Programs	29,385	0	0	0	0	0	-
Public Libraries	97,058	91,451	89,197	89,197	86,983	(2,214)	-2.5%
Total	126,443	91,451	89,197	89,197	86,983	(2,214)	-2.5%

TOWN OF BROOKLINE FY2018 FINANCING PLAN	FUND: General Fund	REVENUE GROUP: Free Cash

FREE CASH

Free Cash, which is certified as of July 1 each year by the Commonwealth's Department of Revenue (DOR), represents the portion of General Fund surplus revenue that is unrestricted and available for appropriation. Free Cash is generated when the actual operating results compare favorably with the budget, such as when actual revenues exceed the original estimates and/or when actual expenditures are less than appropriated. It is also affected by increases or decreases in uncollected property taxes, non-General Fund deficit balances, and any other legally incurred operating deficits. These funds, once certified, may be used to support supplemental appropriations during the year, to support the ensuing fiscal year's budget, or to reduce the tax levy. The Town's Free Cash Policy, which can be found in its entirety in the Appendix of this Financial Plan, prioritizes the use of Free Cash in the following manner:

1. Budget Reserve – 25% of the annual reserve fund
2. Unreserved Fund Balance / Stabilization Fund – maintain at a minimum of 10% of revenue
3. Liability / Catastrophe Fund – maintain at 1% of net revenue
4. Capital Improvement Program (CIP) – bring CIP funding up to 7.5% from the 6% CIP Policy
5. Affordable Housing Trust Fund (AHTF) – deposit if the fund balance is less than $5 million
6. Special Use – augment trust funds related to fringe benefits, unfunded liabilities related to employee benefits, and other one-time uses, including additional funding for the CIP



From FY91 through FY93, Free Cash was certified with negative balances, as can be seen in the graph above. Very tight budgeting and unusually large delinquent tax balances created this situation. This condition began to improve in FY94. Since then, the combination of adopting prudent fiscal policies, more conservative revenue estimates, and closely monitoring expenditures have contributed to the favorable levels of Free Cash. The Free Cash certification for funds available for use in FY18 (i.e., Free Cash as of 7/1/15) is $10,854,017. However, as discussed in the Town Administrator's Budget Message, this Financial Plan spends $8.35 million, leaving $2.5 million unappropriated to help improve the Town's undesignated fund balance position. The breakout below shows where Free Cash is allocated in accordance with the Town's Free Cash policy.

REVENUE SOURCE	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET	BUDGET INCREASE	
Free Cash appropriated for:						$$	%
Operating Budget Reserve Fund	530,584	550,050	587,184	587,184	615,003	27,819	4.7%
Stabilization Fund	0	0		0		0	-
Liability Reserve	234,839	78,970	144,322	144,322	203,644	59,322	41.1%
Capital Improvements	4,148,339	4,224,403	4,421,493	4,421,493	6,058,567	1,637,074	37.0%
Affordable Housing Trust Fund	170,390	163,078	158,539	158,539	576,803	418,264	263.8%
OPEB's	0	0	0	0	600,000	600,000	-
Public Safety IOD Medical Expenses Trust Fund	0	0	0	0	0	0	-
Worker's Comp. Trust Fund	0	0	0	0	0	0	-
Pension Fund	0	0	0	0	300,000	300,000	-
Unemployment Trust Fund	0	0	0	0	0	0	-
Operating Budget	0	0	0	0	0	0	-
Total	5,084,152	5,016,501	5,311,538	5,311,538	8,354,017	3,042,479	57.3%

TOWN OF BROOKLINE FY2018 FINANCING PLAN	FUND: General Fund	REVENUE GROUP: Other Available Funds

OTHER AVAILABLE FUNDS

Other Available Funds are derived from legally restricted funds and can only be used to offset related appropriations. The anticipated amount available to defray FY18 appropriations is $7.93 million, an increase of $22,135 (0.3%) from the amount available in FY15.

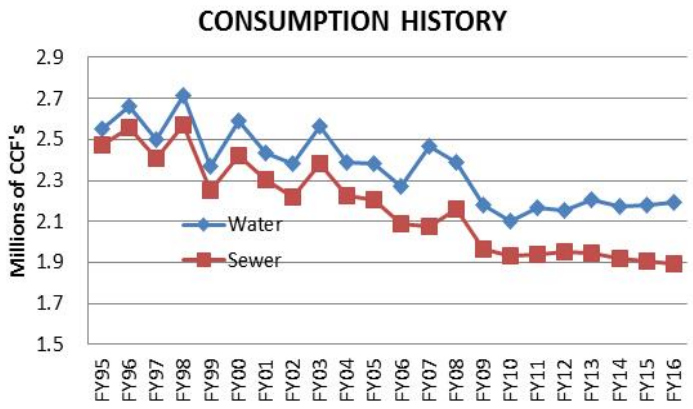
1. **Parking Meter Receipts** – the Municipal Modernization Act allows revenue generated from parking meters to revert to the city or town's general fund.
2. **Walnut Hills Cemetery Funds** - these are receipts from the sale of lots and services. The transfer from these funds to the General Fund is to reimburse the General Fund for a portion of the expenses associated with the operation of the cemetery, which is funded in the DPW budget. It increased to $100,000, which covers approximately 34% of cemetery operating costs.
3. **State Aid for Libraries** - this is the portion of the Cherry Sheet Offset aid, previously described under the "Cherry Sheet Offsets" section that was used as a direct offset to the Library. Withholding funds from this direct source of revenue to the Library is no longer recommended.
4. **Golf Enterprise Fund Reimbursement** - this reimbursement to the General Fund consists of the fringe benefit costs associated with those employees whose salaries are charged to the Enterprise Fund, supervision/overhead, re-payment of both the FY01 Town loan (operating losses) and the FY13 Town loan (new maintenance facility), and property insurance. The reimbursement decreases $2,107 (1.2%) to $179,991.
5. **Recreation Revolving Fund Reimbursement** - this reimbursement to the General Fund represents the fringe benefit costs associated with those employees whose salaries are funded in the Revolving Fund. Massachusetts General Law, Chapter 44, Section 53E ½, the statute under which the Recreation Revolving Fund was established, mandates that "[N]o revolving fund expenditures shall be made for the purpose of paying any wages or salaries for full time employees unless such revolving fund is also charged for the costs of fringe benefits associated with the wages or salaries so paid." Therefore, with full-time employees being charged to the fund, fringe benefits must be charged. The FY18 reimbursement increases $7,870 (2.1%) to $383,770.
6. **Water and Sewer Enterprise Fund Reimbursement** - this reimbursement to the General Fund consists of fringe benefits and certain interdepartmental expenses. The reimbursement increases $176,656 (8.6%) to $2.23 million.
7. **Tax Abatement Reserve Surplus** - also known as the Overlay Reserve Surplus, the Town's Fiscal Policies dictate that these funds be used to support one-time expenses. In FY15, $1 million was declared surplus and used to support the CIP and $1.1 million was used to cover a snow and ice deficit. No such funding is planned for FY18.
8. **Capital Project Surplus** - $147,900 of remaining balances from previously appropriated capital projects is planned to support the CIP in FY18.
9. **Sale of Town-owned Land Fund** - Chapter 44, Section 63 of Massachusetts General Laws requires the proceeds from the sale of any publicly-owned land, except for property acquired through tax title foreclosures, be placed in a separate fund and be used for paying any debt service associated with the acquisition of the land. If no indebtedness exists, then the proceeds can be used for any purpose for which a municipality is authorized to incur debt. No funds from this revenue source are planned for FY18.

REVENUE SOURCE	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET	BUDGET INCREASE $$	BUDGET INCREASE %
Parking Meter Receipts	4,300,000	4,300,000	5,150,000	5,150,000	0	(5,150,000)	-100.0%
Walnut Hill Cemetery Fund	75,000	75,000	75,000	75,000	100,000	25,000	33.3%
State Aid for Libraries	41,555	0	0	0	0	0	-
Golf Enterprise Fund Reimbursement	163,049	177,791	182,098	182,098	179,991	(2,107)	-1.2%
Recreation Revolving Fund Reimbursement	349,934	354,124	375,900	375,900	383,770	7,870	2.1%
Water and Sewer Enterprise Fund Reimbursement	1,973,970	1,988,729	2,057,070	2,057,070	2,233,725	176,656	8.6%
Tax Abatement Reserve Surplus	2,100,000	0	0	0	0	0	-
Capital Project Surplus	0	0	0	0	147,900	147,900	-
Sale of Town-owned Land Fund	0	0	0	0	0	0	0.0%
Total	9,003,508	6,895,644	7,840,067	7,840,067	3,045,386	(4,794,681)	-61.2%

WATER AND SEWER ENTERPRISE

The Department of Public Works is responsible for the operation of the Water and Sewer Division. The Division is responsible for maintaining and operating the municipal water distribution system in accordance with industry standards promulgated by the American Water Works Association and all applicable state and federal regulations, as well as for maintaining and operating the municipal sewer and surface water drain systems in accordance with all applicable state, federal, and MWRA regulations for the collection and discharge of wastewater.

The operation is treated as an enterprise fund under Massachusetts General Laws, Ch. 44, Sec. 53F½ . The Enterprise Fund was established by Town Meeting in 2001. Prior to that vote, the Water and Sewer operation was accounted for in the General Fund. Treating the operation as an enterprise fund allows for the use of the full accrual basis of accounting, a requirement of the Government Accounting Standards Board's (GASB) financial reporting standard statement #34. The Enterprise Fund fully reimburses the General Fund for expenses incurred on behalf of its operation, including fringe benefits. The Fund covers 100% of its expenses. Early indications are that the costs for water and sewer services for FY18 will increase $286K (1%) from FY17. The increase is driven primarily by increases in the MWRA Assessment ($708,215 3.5%), which is partially offset by a decrease in Capital from the Stormwater and Netherlands Road improvement projects ($490K total) which were funded with retained earnings.



Consumption plays a major role in the financial condition of the Enterprise Fund: when consumption estimates (i.e., sales estimates) are not met, revenue is not generated at the estimated levels and a revenue deficit occurs. As shown in the chart to the right, there has been a gradual decrease in consumption, although it appears to have leveled-off recently. This trend is factored in each year when the new rates are set. In order to reduce the revenue volatility resulting from swings in consumption, a new rate structure was enacted by the Board of Selectmen in FY12 that included a base fee, which took approximately one-third of the rate off of consumption dependence. As a result, if there is a significant reduction in consumption during the course of the fiscal year, then approximately one-third of the revenue is not impacted. The new rate structure also included tiered rates, with the first seven hundred cubic feet (hcf) being charged at a lower rate than any consumption above that level.

Please see the Enterprise Fund section of the Department of Public Works' budget in Section IV of this Financial Plan for a breakdown of the expenditures associated with the Water and Sewer Division.

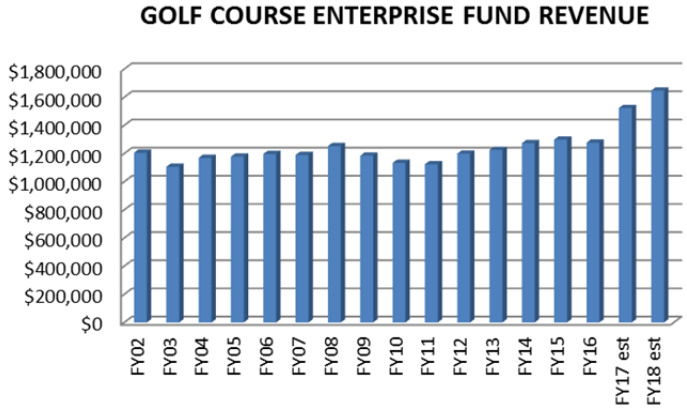
REVENUE SOURCE	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET	BUDGET INCREASE $$	%
Water and Sewer Charges	26,044,743	27,082,847	28,058,259	28,058,259	28,793,808	735,549	2.6%
Late Payment Fees	104,730	107,198	80,000	80,000	80,000	0	0.0%
Service Fees	152,983	197,937	115,500	115,500	115,500	0	0.0%
Fire Service Fee	251,250	233,941	225,000	225,000	225,000	0	0.0%
Misc	61,620	112,965	506,500	506,500	57,000	(449,500)	-88.7%
Gross Total	26,615,326	27,734,888	28,985,259	28,985,259	29,271,308	286,049	1.0%
less Reimbursement to the General Fund	1,973,970	1,988,729	2,057,070	2,057,070	2,233,725	176,656	8.6%
Net Total	24,641,356	25,746,159	26,928,189	26,928,189	27,037,583	109,393	0.4%

TOWN OF BROOKLINE FY2018 FINANCING PLAN	FUND: Enterprise Fund	REVENUE GROUP: Golf Course

GOLF COURSE ENTERPRISE

The Recreation Department is responsible for the operation of the Town-owned Robert T. Lynch Municipal Golf Course at Putterham Meadows. In doing so, the Department collects golf course revenues for green fees, golf cart rentals, concessions, and Pro Shop sales that are deposited into the Golf Course Enterprise Fund, as allowed for under Massachusetts General Laws, Ch. 44, Sec. 53F½ . The golf course operation has been treated as an enterprise fund since FY91. Treating the operation as an enterprise fund allows for the use of the full accrual basis of accounting, a requirement of the Government Accounting Standards Board's (GASB) financial reporting standard statement #34. The Enterprise Fund fully reimburses the General Fund for expenses incurred on behalf of the golf operation, including fringe benefits.

In FY18, collections are estimated to total $1.65 million, an increase of $124,267 (8.2%) from the FY17 budget, driven primarily by an increase in the estimate of the number of rounds played (greens fees and cart rentals). This reflects the experience of the past golf season, which is due, in part, to the significant capital improvements that have been completed at the course, including extensive drainage restoration and bunker renovation. In addition, the activity from the recently completed driving range is reflected in the revenue estimate. Lastly, management revised the Pro Shop marketing plan and has since realized a 40% increase in sales. Please see the Enterprise Fund section of the Recreation Department's budget in Section IV of this Financial Plan for a breakdown of the expenditures associated with the Golf Course.



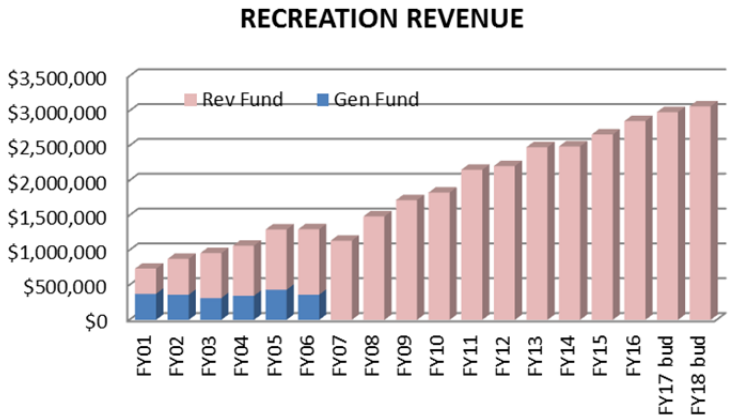
REVENUE SOURCE	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET	BUDGET INCREASE $$	%
Green Fees / Permits	895,051	884,941	1,027,431	1,027,431	949,462	(77,969)	-7.6%
Cart Rentals	190,539	200,331	194,661	194,661	210,000	15,339	7.9%
Pro Shop	87,910	73,945	100,000	100,000	100,000	0	0.0%
Concessions	44,558	46,353	48,190	48,190	49,636	1,446	3.0%
Golf Clinics	22,715	28,421	25,000	25,000	25,000	0	0.0%
Other	58,057	42,690	127,549	127,549	313,000	185,451	145.4%
Gross Total	1,298,830	1,276,681	1,522,831	1,522,831	1,647,098	124,267	8.2%
less Reimbursement to the General Fund	163,049	177,791	182,098	182,098	179,991	(2,107)	-1.2%
Net Total	1,135,781	1,098,890	1,340,733	1,340,733	1,467,107	126,374	9.4%

TOWN OF BROOKLINE FY2018 FINANCING PLAN	FUND: Revolving Fund	REVENUE GROUP: Recreation

RECREATION REVOLVING FUND

Established by Town Meeting in 1992 per the provisions of Massachusetts General Laws Chapter 44, Section 53E½ , the Recreation Revolving Fund holds the fees collected for the programs the Recreation Department sponsors. Prior to FY07, Recreation Department revenue was split between the General Fund and the Revolving Fund; from that point forward, all Recreation revenue has been deposited into the Revolving Fund. This was made possible by the passage of Chapter 79 of the Acts of 2005, which enabled the Town to have a revolving fund revenue ceiling equal to 2 1/2% of the property tax levy instead of the 1% ceiling imposed by the State statute.

Approved every year by Town Meeting as part of the annual appropriations article, the FY18 estimate for the Revolving Fund is $3.07 million, an increase of $82,944 (2.8%). Please see the Revolving Fund section of the Recreation Department's budget in Section IV of this Financial Plan for a breakdown of the expenditures associated with the programs accounted for under the Revolving Fund.



REVENUE SOURCE	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET	BUDGET INCREASE $$	%
Aquatic	565,001	561,411	577,765	577,765	617,875	40,110	6.9%
Eliot Center	131,878	133,225	114,500	114,500	133,126	18,626	16.3%
Environmental Programs	60,525	55,011	54,162	54,162	54,493	331	0.6%
Ice Skating	168,536	172,773	161,768	161,768	173,596	11,828	7.3%
Off-Site Out of Town Trip	39,778	42,061	46,900	46,900	35,730	(11,170)	-23.8%
Outdoor Recreation	647,992	599,929	630,024	630,024	675,414	45,390	7.2%
Outdoor Athletics	259,786	303,405	288,767	288,767	301,730	12,963	4.5%
Soule Center	658,041	798,154	857,611	857,611	900,492	42,881	5.0%
Soule Gym	40,004	40,535	70,996	70,996	31,430	(39,566)	-55.7%
Tappan Facility	161,389	173,169	182,148	182,148	184,640	2,492	1.4%
Misc Revenue	(70,370)	(25,391)	0	0	0	0	-
Gross Total	2,662,560	2,854,282	2,984,641	2,984,641	3,108,526	123,885	4.2%
less Reimbursement to the General Fund	349,934	354,124	375,900	375,900	383,770	7,870	2.1%
Net Total	2,312,626	2,500,158	2,608,741	2,608,741	2,724,756	116,015	4.4%

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Administration and Finance PROGRAM: Selectmen

PROGRAM DESCRIPTION

The Board of Selectmen is composed of five members who are elected for staggered three-year terms. As directors of the municipal corporation, they are vested with the general management of the Town. The Selectmen initiate legislative policy by inserting articles in Town Meeting Warrants and then implement and enforce the votes subsequently adopted; establish town administrative policies; review and set fiscal guidelines for the annual Operating Budget and the six-year Capital Improvement Program (CIP); appoint department heads and members of many official boards and commissions; hold public hearings on important town issues and periodic conferences with agencies under their jurisdiction and with community groups; represent the Town before the State Legislature and in all regional and metropolitan affairs; and enforce Town by-laws and regulations. The Board also appoints the Town Administrator, who serves as the Chief Administrative Officer of the Town in accordance with the "Town Administrator Act" (Ch. 270 of the Acts of 1985, as amended).

The Selectmen also serve as the licensing board responsible for issuing and renewing over 600 licenses in 20 categories, including common victualler, food vendor, liquor, lodging house, open-air parking lots, inflammables, and entertainment.

BUDGET STATEMENT

The FY18 budget increases $8,547 (1.2%). Personnel increases $8,067 (1.2%) for Steps ($9,167), but there is a decrease in Longevity ($1,100). The increase in Services ($480; 7.9%) reflects an increase in the Wireless Communication line.

FY2018 OBJECTIVES*

**In no particular order.*

1. To continue to observe and implement policies and practices to ensure long-term financial sustainability, including:
   - the recommendations of the Override Study Committee, as adopted by Town Meeting Resolution in March, 2008.
   - the recommendations of the Efficiency Initiative Committee and OPEB Task Force, where feasible, and to explore new opportunities for improving productivity and eliminating unnecessary costs.
   - fiscal policies relative to reserves and capital financing as part of the ongoing effort to observe sound financial practices and retain the Aaa credit rating.
   - efforts to enter into PILOT Agreements with institutional non-profits along with an equitable approach for community-based organizations.
   - support of the business community and vibrant commercial districts.
2. To develop and implement a CIP that addresses the school space pressures brought on by the dramatic increase in K-12 enrollment, that at the same time preserves other high-priority projects:
   - to continue major public projects in progress, including the Devotion School, Municipal Service Center renovations, Water and Sewer infrastructure improvements, Brookline High School, the Ninth School at Baldwin, and Brookline Reservoir Park.
   - to complete major public projects in various stages of planning, including Brookline High School, a Major K-8 project, Gateway East/Village Square, Emerson Garden playground, Corey Hill park, and the fire training and maintenance facility.
   - to complete Coolidge Corner Library renovations.
   - to continue to invest in technology and energy efficiency projects that yield long-term operating budget relief.
   - to upgrade the fleet of parking meters.
3. To continue to work with the School Committee on the development and execution of a comprehensive plan to address the space and enrollment needs in the schools.
4. To continue the Town/School Partnership as the means of budgetary planning for financial issues that span municipal and school interests.

PROGRAM COSTS - SELECTMEN

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	653,842	658,717	666,784	8,067	1.2%
Services	6,995	6,100	6,580	480	7.9%
Supplies	3,991	4,000	4,000	0	0.0%
Other	17,232	17,600	17,600	0	0.0%
Capital	2,130	2,205	2,205	0	0.0%
TOTAL	684,191	688,622	697,169	8,547	1.2%
BENEFITS			337,459		
REVENUE	562,667	502,575	512,575	10,000	2.0%

FY2018 OBJECTIVES (Con't.)

5. To integrate diversity and inclusion into the Town's business objective of providing excellent government services.
6. To continue to provide leadership and support to the Town Administrator, the Diversity, Inclusion and Community Relations Office, Boards and Commissions and other community stakeholders in collaborative efforts to implement meaningful diversity and inclusion initiatives.
7. To work closely with the Town Administrator and the Human Resources Office to establish effective recruitment networks to ensure broad and diverse recruitment pools for highly qualified individuals to serve the Town; while meeting its objective of creating a strategic succession plan, achieving a diverse management and leadership body.
8. To increase our measurement tools building on the metrics established by the Professional Diversity Network.
9. To support the Diversity, Inclusion and Community Relations Office, and the commissions it supports, to advance, promote and advocate for the human and civil rights of all through education, awareness, outreach and advocacy.
10. To conduct labor contract negotiations for equitable settlements, in conjunction within the Town's ability to pay as shaped by the objectives noted above, and to negotiate an agreement with the Public Employee Committee to provide quality employee health insurance benefits recognizing the Town's ability to pay and consistent with the practices of similar municipalities.
11. To continue to provide leadership to Brookline CAN- Community Aging Network.
12. To provide a variety of interesting daily/diverse programs at the Senior Center.
13. To continue to explore efforts on diversity to ensure all elders are served with particular emphasis on Spanish, Mandarin, Cantonese, and Russian speaking elders.
14. To ensure compliance with the provisions of the Americans with Disabilities Act.
15. To provide high quality, affordable homecare to Brookline elders and their families.
16. To provide leadership for the Town's efforts to reduce energy use and its impact on the environment:
    - to explore solar and other renewable energy generation opportunities on Town buildings and properties.
    - to identify and pursue, with the assistance of other municipal departments, energy efficiency improvement and funding opportunities for municipal buildings; including, but not limited to, the pursuit of net zero emissions for a Ninth K-8 School and other municipal buildings.
    - to complete the Town's LED Streetlight project.
    - to participate in and support the Climate Preparedness Task Force together with other municipalities of the Metropolitan Mayors Coalition.
17. To commence a Community Choice Electrical Aggregation Program and contract for electric supply for Brookline residents and businesses as authorized by M.G.L. 164, Section 134.
18. To increase the use of renewable resources and corresponding decreased use of carbon dioxide emitting sources for the generation of electricity for Brookline participants in the Community Choice Electrical Aggregation Program.
19. To continue to plan for a for a climate vulnerability assessment focused on the risks to local resources from climate change.

FY2018 OBJECTIVES (Con't.)

20. To expand technology utilization through the improvement and promotion of the BrooklineMA.gov website, BrookOnLine portal, mobile applications and supporting departmental initiatives such as:
    - using ClearGov to visualize the open checkbook and to give a comprehensive financial overview.
    - continuing to promote paperless billing options and online payments.
    - working toward improving and promoting departmental performance.
    - full implementation of pay by cell parking technology.
21. To ensure Brookline continues to invest in Public Safety related technology including:
    - supporting the Police Department's utilization of data sharing applications and tools to ensure effective and immediate availability of key Public Safety related information.
    - assisting the Fire Department in the utilization of technology to improve firefighter safety, to re-engineer business processes, and improve intra-departmental communication.
    - implementing the findings of the study of the Public Safety Computer Aided Dispatch (CAD) system.
22. To continue to coordinate the archiving and disseminating of information relative to the visual resources held by the Planning Department; explore mechanisms to work with the Library Department and Town Clerk to consolidate resources and develop a plan to effectively and efficiently preserve the Town's heritage.
23. To continue and ultimately expand the Hubway regional bike share system in Brookline by collaborating with Motivate International, Inc. and the Cities of Boston, Cambridge, and Somerville, and other municipalities that enter the program, as the parties seek to transition the system to a privatized model.
24. To integrate Hubway support into public benefit requests for new developments, to continue the expansion of the program.
25. To continue to provide staff support to the Zoning Board of Appeals by working with Comprehensive Permit applicants to accommodate adjustments to their proposed projects in order to better address neighborhood and municipal needs within the constraints of Chapter 40B.
26. To implement the goals of the Housing Production plan. More specifically, to prioritize the creation and maintenance of affordable housing to meet our 10% 40B cap, while balancing other community needs and concerns, including racial integration.
27. To continue to review plans for the rehabilitation/stabilization of the Town's cultural resources, including aluminum street signs, the Old Burying Ground, the Devotion House, Putterham School, Brookline Reservoir Gatehouse and Park, Walnut Street Cemetery, Larz Anderson Park and the Riverway/Olmsted Park.
28. To work with Selectmen-appointed committees to examine a potential rezoning of:
    - the block bounded by Pleasant, John, Green, Harvard and Beacon Streets.
    - the Holiday Inn property at 1200 Beacon Street.
29. To complete the Major Parcel Study to create a plan for the future of major private parcels as well as underutilized municipal parcels in order to respond to the needs identified in the Strategic Asset Plan.
30. To oversee the New England Treatment Access, Inc. medical marijuana dispensary in Brookline.

FY2018 OBJECTIVES (Con't.)

31. To work closely with the Police and Fire Chiefs and the Town's Emergency Management Team to prepare for emergencies, including possible Avian Flu Epidemic, Ebola cases, and bio-terrorist attacks.
32. To provide guidance to the Police Department to ensure an appropriate balance between public safety needs and the rights of individuals and to continue to monitor policy considerations such as Citizen Complaints and the Video Camera Monitoring system.
33. To implement the changes in policies and procedures for the issuance of alcohol and food licenses as recommended by the Licensing Committee.
34. To assure opportunities for continued growth of the restaurant industry in Town by continuing efforts to extend the Town's liquor license quota.
35. To continue to monitor service quality performance of both Comcast and RCN.
36. To work through the Department of Public Works to ensure National Grid documents gas leaks throughout the community, grades them by severity, and undertakes appropriate mitigation and restoration actions.
37. To work with National Grid to ensure they document gas leaks throughout the community, grade them by severity, and undertake appropriate mitigation and restoration actions.
38. To implement an Automated Waste Collection System using wheeled carts for municipal solid waste.
39. To pursue "Complete streets" designation in future projects.
40. To continue to explore options to rectify inequities inherent in the Norfolk County structure.
41. To strengthen relationships with Boards and Commissions.
42. To provide Town resources and support to committees concerning the new public records law.
43. To form the following Selectmen's Committees as a result of Town Meeting:
    a. Tobacco Control
    b. Police Officer Training of Dangerous Dogs/Animals
    c. Online Posting of Police Reports
    d. Senior Tax Relief
    e. Kent Street Lot
    f. Tree Protection
    g. Coolidge Corner Study Committee
44. To adopt appropriate regulations on the sale of so-called recreational marijuana and the siting of recreational marijuana retail establishments that address health and public safety concerns while collecting appropriate revenue and minimizing unreimbursed expenses on the Town.
45. To continually evaluate the operational and financial merits of contracted services to see if the Town would be better served by bring the services in-house.

FY2018 OBJECTIVES (Con't.)

46. To advocate for increases in state funding in order to alleviate pressure on the Town's budget. In particular increased funding for: Ch. 70 Educational Aid; Ch. 90 Road Improvement Aid; Unrestricted Government Aid.
47. To develop a clear and effective plan and policies and procedures to provide assistance and safe haven and sanctuary to immigrant and refugee communities in Brookline that includes the police department and other departments of Town government and community groups, including houses of worship, service organizations, political entities, nonprofit organizations, educational institutions, and citizens of Brookline.

FY2017 ACCOMPLISHMENTS

1. Retained the Aaa credit rating.
2. Continued to observe the recommendations of the 2008 Override Study Committee relative to long-term financial sustainability.
3. Continued the implementation of recommendations of the Efficiency Initiative Committee as part of the overall approach toward long-term sustainability.
4. Continued the commitment toward addressing unfunded retiree health benefits by increasing the on-going appropriation for OPEB's to $4.5 million in FY18, including $600,000 in Free Cash, bringing the Town closer to its Annual Required Contribution (ARC).
5. Augmented the Pension funding plan with $200,000 in Free Cash in an effort to improve the funding status of that liability.
6. Followed the Fiscal Policy Review Committee's recommendations regarding undesignated fund balance in order to maintain the Town's Aaa bond rating.
7. Awarded the "Distinguished Budget Presentation Award" by the Government Finance Officers Association (GFOA) for the FY2017 budget document.
8. Maintained a collaborative relationship with our Legislative Delegation.
9. Continued the Town/School Partnership.
10. Continued planning for the implementation of a number of major capital projects on the Town's CIP, including the 9th School at Baldwin and High School projects, the Muddy River Restoration, and the Village Square / Gateway East project.
11. Continued to work towards improving Brookline's status as an "Age Friendly Community".
12. Participated in Climate Week and continued to raise awareness and work toward reducing the carbon footprint of our community.
13. In partnership with the Coolidge Corner Theater, sponsored a celebration for Martin Luther King, Jr. Day celebrating the life and legacy of Dr. King.
14. Participated in the fifth annual "Brookline Day" community celebration.
15. Participated in the Bottled Water Study Committee, which lead to a new water refilling station truck being procured by the Water and Sewer Department.
16. Contributed to the River Road Study Committee in recommending rezoning of the Industrial Zone between River Road and Brookline Avenue in Brookline Village.
17. Continued implementation of Automated Waste Collection/Hybrid PAYT System and implemented a curbside used textile collection program.

FY2017 ACCOMPLISHMENTS (Con't.)

18. Partnered with ClearGov to provide residents with an open checkbook platform, along with additional transparency.
19. Oversaw the opening of the NETA Medical Marijuana facility and kept in contact with management concerning changes to staffing and the overall operation of the business.
20. Held numerous public hearings concerning proposed 40B developments.
21. Reached out to state organizations concerning a stay, due to the influx of 40B developments proposals and the impact that they are having on the Planning Department, Zoning Board, and the overall staff of the Town.

SELECTMEN

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2015	ESTIMATE FY2016	ACTUAL FY2016	ESTIMATE FY2017	ESTIMATE FY2018
Performance:					
Brookline's Credit Rating	Aaa	Aaa	Aaa	Aaa	Aaa
# of Aaa's in Mass. *	14	14	14	14	14
Tax Levy Per Capita	$3,089	$3,215	$3,299	$3,406	$3,451
% of budgets with at least 2 outcome indicators	100%	100%	100%	100%	100%
Workload:					
Management Appointments	3	1	0	2	2
Licenses Issued	709	675	619	700	700
% of renewal licenses paid online	33%	35%	29%	35%	35%

** Aaa's rated by Moody's*

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Administration and Finance PROGRAM: Selectman

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED FY2015	NUMBER OF POSITIONS FUNDED FY2016	FY2017 SALARY RANGE LOW	FY2017 SALARY RANGE HIGH	FY2017 BUDGET NO.	FY2017 BUDGET AMOUNT	FY2018 RECOMMENDATION NO.	FY2018 RECOMMENDATION AMOUNT
510101	Permanent Full Time Salaries									
	Town Administrator	D-11	1.00	1.00	168,720	198,743	1.00	195,806	1.00	198,743
	Deputy Town Administrator	D-8	1.00	1.00	125,864	148,261	1.00	129,668	1.00	131,613
	Assistant Town Administrator	T-10	1.00	1.00	78,859	89,226	1.00	81,692	1.00	83,146
	Assistant to Town Administrator	T-8	1.00	1.00	72,910	82,494	1.00	75,529	1.00	76,873
	Recording Secretary	T-3	1.00	1.00	51,529	58,303	1.00	55,298	1.00	56,282
	Administrative Assistant	C-8	1.00	1.00	48,764	50,829	1.00	50,325	1.00	50,828
	Subtotal		6.00	6.00			6.00	588,317	6.00	597,484
510102	Permanent Part Time Salaries									
	Office Assistant	C-4	0.48	0.48	40,851	42,806	0.48	20,750	0.48	20,750
	Arts Council Coordinator					$600 / month		7,200		7,200
	Charge Off to Special Revenue Fund							(7,200)		(7,200)
	Subtotal		0.48	0.48			0.48	20,750	0.48	20,750
	Other									
513044	Longevity Pay							3,450		2,350
514045	Stipend - Selectmen (Chair)					4,500		4,500		4,500
514045	Stipend - Selectmen (4)					3,500		14,000		14,000
514501	Stipend - Recording Secretary					7,800		7,800		7,800
515501	Clothing/Uniform Allowance (In Lieu of Boots)							700		700
515540	Automobile Allowance							7,500		7,500
578200	Annuity Contribution							10,200		10,200
514501	Life Insurance Reimbursement							1,500		1,500
	Subtotal							49,650		48,550
	Total		**6.48**	**6.48**			**6.48**	**658,717**	**6.48**	**666,784**

PROGRAM DESCRIPTION

The goals of the Human Resources Department, as defined by the Town's Human Resources By-Law (Section 3.15) of the Town's General By-Laws, are to develop and administer fair and equitable human resources policies for the Town and its employees and to provide a system of human resources administration that is uniform, fair, efficient, and represents the mutual interest of the Town and employees of the Town.

The Department is responsible for assisting all town departments with the recruitment and selection of new employees, while ensuring compliance with all applicable federal, state, and local laws that govern this process. It develops and distributes policies regarding a number of different employment issues, including the Town's Sexual Harassment Policy. The Department also maintains a classification and compensation system for all positions; provides training to Department Heads and employees on important employment issues; negotiates and administers labor contracts; administers group health and life insurance, worker's compensation, public safety injured on duty, and unemployment compensation; administers the CDL Alcohol and Drug Testing Program; and monitors and administers employee leave, other human resources programs and benefits, and any other function assigned by the Town Administrator.

BUDGET STATEMENT

The FY18 budget represents an $138,520 (25.3%) increase. Personnel increases $3,520 (1.2%) for Steps ($2,719) and Longevity ($800). Services increase $125,000 (62.3%) for Legal Services ($100,000) and Professional Technical Services ($25,000). Supplies increased $10,000 (111.1%) for Data Processing Software for an Applicant Tracking system.

FY2018 OBJECTIVES

1. To work with Human Resources Board to update Human Resources policies including the Family Medical Leave and Military Policy to keep pace with changes in legal mandates. Develop Standards of Conduct. Conduct training of Town departments and divisions regarding policy changes.
2. To develop training for departments regarding Best Practices for recruiting and interviewing and for management of extended medical leave.
3. To roll-out a new applicant tracking software that will provide better analytics for the Office of Diversity, Inclusion and Community Relations.
4. To continue to develop collaborative relationships with the Town unions in an effort to attain mutual resolutions, reduce grievances and costly litigation.
5. To repeat the Employee Engagement Survey to identify challenge areas and to develop effective solutions of engaging employees by building best practices.
6. To develop employee survey for non-union employees and to develop better feedback mechanisms to engage our non-union, middle management on various workplace personnel issues.

FY2018 OBJECTIVES (Con't.)

5. To collaborate with the Office of Diversity, Inclusion and Community Relations to continue to work with the departments with the goal of identifying and establishing workforce performance measures that are tied to diversity and inclusion measures.
6. To continue to work with the Office of Diversity, Inclusion and Community Relations to increase town-wide diversity and inclusion efforts in areas of recruitment, hiring, management and governance practices.
7. To develop best practices to regularly communicate with departments and employees regarding policies, collective bargaining and benefit information.
8. To continue to examine all HR and Payroll processes and functions enabling the Town to develop better data and analytic tools to more efficiently manage personnel costs. Increase training to heighten skills of end users.
9. To develop and communicate standard procedures to efficiently separate employees from whether through retirement, resignation or termination. Continue to monitor unemployment claims to ensure employees separated from employee file the appropriate unemployment claims.
10. To continue to develop initiatives to reduce health care costs including partnering with the Public Employee Committee to provide employees with actions they can take to maximize their healthcare dollars and reduce costs, such as using a flexible spending account, use of the Health Reimbursement Account and wellness incentives.

PROGRAM COSTS - HUMAN RESOURCES DEPARTMENT

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	302,781	305,711	309,230	3,520	1.2%
Services	408,165	200,709	325,709	125,000	62.3%
Supplies	8,366	9,000	19,000	10,000	111.1%
Other	7,538	31,000	31,000	0	0.0%
Capital	1,583	1,640	1,640	0	0.0%
TOTAL	728,432	548,060	686,579	138,520	25.3%
BENEFITS			252,453		
REVENUE	0	0	0		

FY2017 ACCOMPLISHMENTS

1. Reviewed and analyzed pay records to prepare and submit the first phase of the federal Affordability and Care Act's reporting requirement, working closely with the Town's Information Technology Department to ensure timely and accurate reporting.
2. Implemented new vacation accrual system for non-union employees to further reduce unfunded leave accrual liabilities.
3. Successfully negotiated collective bargaining agreements with Fire, Engineers, AFSCME Local 1358 (clerical and laborer) bargaining units.
4. Met regularly and collaborated with the Director, Diversity, Inclusion and Community Relations Office to identify inclusion and diversity goals and objectives for the Town's work environment; making revisions to the Town's Policy Against Discrimination, Sexual Harassment and Retaliation and developing a draft Equal Employment Opportunity policy.
5. Trained all police officers on the Town's Policy Against Discrimination, Sexual Harassment and Retaliation and Workplace Bantering with Dr. Gerald Cox.
6. Continued to identify new recruitment partners to refine strategies to increase the diversity of our recruitment pools and to develop systematic, cost-effective methods to use strategic partners based on type of vacancy and position.
7. Continued to develop efficiencies with the Payroll Division of the Finance Department for the Tyler Munis payroll system with a goal of developing better data and analytic tools to more efficiently manage personnel costs.
8. Reviewed the Classification and Pay Plan to address anticipated modifications or revisions, including continuing to monitor and assess efficiency of the new sick leave benefit for temporary employees and employees who are Less than Half-time.
9. Participated in ongoing training of NEO-Gov and the Civil Service process and procedures for police officer and firefighter hiring.
10. Utilized effective claims management and specialized legal support to keep unemployment costs at or below the previous fiscal year expenditures.
11. Utilized effective claims management, medical case management and specialized legal support to keep workers compensation costs at or below the previous fiscal year expenditures.
12. Continued to use our model case management with partnership New England Baptist Occupational Health Unit to ensure employees are returning to work safely and ready to work.
13. Continue to develop and implement employee workplace illness prevention programs by vaccinating employees for seasonal flu, providing education on wellness initiatives, and planning a new Minutes in Motion Plus program for FY2016 as well as instituting Wednesday Walks.
14. Continued to work closely with our Human Resources Board to resolve grievances, determine best practices and policy development.
15. Worked closely with the AFSCME union to proactively deal with and resolving matters with various Departments which resulted in a 20% reduction in grievances and arbitrations.

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2015	ESTIMATE FY2016	ACTUAL FY2016	ESTIMATE FY2017	ESTIMATE FY2018
Workers' Comp. Costs	$1,395,242	$1,550,000	$1,464,718	$1,400,000	$1,550,000
Town	$1,280,627	$1,465,000	$1,412,854	$1,300,000	$1,465,000
School	$114,615	$85,000	$51,864	$100,000	$85,000
Job injuries (WC/Police & Fire)	104/74	71/30	106/39	104/74	106/39
Time Lost/No Time Lost (WC/Pol& Fir)	23/81-28/46	35/36 - 18/12	24/82 - 18/16	23/81-28/46	24/82 - 18/16
Management Training Programs	8	6	8	10	10
Employee Training Programs	21	25	27	25	25
Immunization Clinics/# of Employees	4/300	4/350	3/275	4/350	4/290
Sick Leave Hours/Permanent Employees	51,750	60,000	51,303	55,000	51,000
Unemployment Claims Paid/Processed	61/166	90/191	42/111	61/166	61/166
Town	30/67	33/70	18/43	30/67	30/67
School	0	38/121	28/68	31/99	31/99
Unemployment Costs	$239,733	$300,000	$178,398	$219,000	$178,000
Town	$121,899	$160,000	$110,879	$112,000	$110,000
School	$117,834	$140,000	$67,519	$107,000	$68,000
Job Appl. Processed	2,807	2,200	2,776	2,800	2,800
CORI/SORI Checks	1,248	2,600	1,348	1,500	2,400

PERFORMANCE / WORKLOAD INDICATORS (CON'T.)

	ACTUAL FY2015	ESTIMATE FY2016	ACTUAL FY2016	ESTIMATE FY2017	ESTIMATE FY2018
Group Health Contracts	17	17	17	17	17
Group Health Changes	2,560	2,500	2,650	2,500	2,500
Group Health Subscribers	3,042	3,082	3,076	3,114	3,236
GIC-offered PPO Plans	1,292	1,311	227	209	247
% of Total	42.5%	42.5%	7.4%	6.7%	7.6%
GIC-offered POS Plans	NA	NA	1,038	1,084	1,076
% of Total	NA	NA	34.1%	34.8%	33.3%
GIC-offered HMO Plans	454	454	442	473	578
% of Total	14.9%	14.7%	14.4%	15.2%	17.9%
GIC-offered Indemnity Plans	46	46	46	44	44
% of Total	1.5%	1.5%	1.5%	1.4%	1.4%
Medicare Supplement Plans	1,250	1,271	1,281	1,305	1,291
% of Total	41.1%	41.2%	426.0%	41.9%	39.9%
Active	1,495	1,515	1,504	1,537	1,614
% of Total	49.1%	49.2%	48.9%	49.4%	49.9%
Retiree	1,547	1,567	1,572	1,577	1,622
% of Total	50.9%	50.8%	51.1%	50.6%	50.1%
Individual	2,149	2,179	2,177	2,192	2,279
% of Total	70.6%	70.7%	70.8%	70.4%	70.4%
Family	893	903	899	922	957
% of Total	29.4%	29.3%	29.2%	29.6%	29.6%
Town	1,354	1,364	1,360	1,361	1,389
% of Total	44.5%	44.3%	44.2%	43.7%	42.9%
School	1,688	1,718	1,716	1,753	1,847
% of Total	55.5%	55.7%	55.8%	56.3%	57.1%

PERFORMANCE / WORKLOAD INDICATORS (CON'T.)

	ACTUAL FY2015	ESTIMATE FY2016	ACTUAL FY2016	ESTIMATE FY2017	ESTIMATE FY2018
Group Life Subscribers	2,381	2,429	2,283	2,381	2,381
Active	1,425	1,415	1,354	1,425	1,425
% of Total	59.8%	58.3%	59.3%	59.8%	59.8%
Retiree	956	1,014	929	956	956
% of Total	40.2%	41.7%	40.7%	40.2%	40.2%
Town	1,108	1,138	1,062	1,100	1,100
% of Total	46.4%	46.9%	46.5%	46.2%	46.2%
School	1,281	1,291	1,221	1,281	1,281
% of Total	53.6%	53.1%	53.5%	53.8%	53.8%
No. of Death Benefits Paid	16	30	29	30	30
Voluntary Addl. Life Subscribers	225	222	201	225	225
Voluntary Addl. Life Changes	150	102	120	150	150
Voluntary Dental Contracts	2	2	2	2	2
Voluntary Dental Changes	600	655	625	600	600
Voluntary Dental Subscribers	1,149	1,600	1,246	1,200	1,200
Individual	642	900	684	650	650
Family	415	700	434	450	450
Individual +1	99	66	128	100	100
Town	435	442	461	435	435
School	714	699	785	714	714
Retiree Dental Subscribers	347	292	368	350	350
Individual	219	112	229	220	220
Family	128	180	139	130	130
Long Term Disability (LTD)	30	30	30	30	30
LTD Changes	30	30	30	30	30

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Administration and Finance PROGRAM: Human Resources

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED FY2015	NUMBER OF POSITIONS FUNDED FY2016	FY2017 SALARY RANGE LOW	FY2017 SALARY RANGE HIGH	FY2017 BUDGET NO.	FY2017 BUDGET AMOUNT	FY2018 RECOMMENDATION NO.	FY2018 RECOMMENDATION AMOUNT
510101	Permanent Full Time Salaries									
	Human Resources Director	D-6	1.00	1.00	107,908	127,110	1.00	127,110	1.00	127,110
	Assistant Director of Human Resources	T-10	1.00	1.00	78,859	89,226	1.00	84,626	1.00	86,132
	Human Resources Generalist	T-8	1.00	1.00	72,910	82,494	1.00	72,910	1.00	74,208
	Benefits Administrator	T-4	1.00	1.00	55,652	62,968	1.00	62,968	1.00	62,968
	Administrative Assistant	C-6	1.00	1.00	45,561	47,595	1.00	45,561	1.00	46,230
	Subtotal		5.00	5.00			5.00	393,174	5.00	396,647
	Chargeoff to Workers' Comp. Trust Fund (1)							(89,539)		(90,292)
	Net Total		5.00	5.00			5.00	303,636	5.00	306,355
510102	Permanent Part Time Salaries									
	Staff Assistant	C-8	0.98	0.98	48,764	50,829	0.98	38,941	0.98	39,253
	Charge-off to Group Health Trust Fund							(38,941)		(39,253)
	Net Total		0.98	0.98			0.98	0	0.98	0
	Other									
513044	Longevity Pay							1,725		2,525
515501	Clothing/Uniform Allowance (In lieu of boots)							350		350
	Subtotal							2,075		2,875
	Total		**5.98**	**5.98**			**5.98**	**305,711**	**5.98**	**309,230**

(1) 75% of Benefits Administrator, and 50% of the Assistant Director charged to workers' compensation trust fund.

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Administration and Finance PROGRAM: Information Technology

PROGRAM DESCRIPTION

Information Technology (IT) plays a key role in Brookline's ability to educate its children, respond to emergencies, and efficiently provide services to its citizens. Investments in IT applications and infrastructure provide managers with tools to operate more efficiently, increase productivity, and manage the financial, physical, and human resources of the Town. The Department is led by the Chief Information Officer (CIO), who serves in this capacity for both the Town and the Schools. (This budget reflects only the Town resources available to the Department; there are also IT funds included in the School Department budget.)

The Department's mission is to use technology so as to enhance the delivery of Town and School services to the community. It is responsible for the integration of all activities and resources designated as:

1. Systems and data processing, comprised of computer-based systems design and implementation, applications, and operating software;
2. Telecommunications systems and networks, comprised of the integration of planning, development, and implementation of all systems and network services;
3. Delivery of applications and other information services products that meet the users' specifications in terms of quality and cost;
4. Protection of the Town's computer data and information assets and resources;
5. Identification of opportunities in the development and support of new and existing technologies; and
6. Training of employees in the use of various aspects of information technology.

The ITD has four divisions: Administration, Application Management, Network Support, and Customer Service. A brief description of each is listed below:

Administration - provides continuous coordination of the divisions through effective leadership so that all technology-related aspects of Brookline's government are functioning effectively and efficiently. These responsibilities are accomplished under the direction of the Chief Information Officer (CIO) with the assistance of the Director of IT Applications.

Application Management - is responsible for those functions related to providing, maintaining, and supporting the use of software needed to meet the operational, management, and reporting requirements of the Brookline organization.

Network Support - is responsible for those functions related to implementing, maintaining, and supporting the connectivity between the organization's computers, telecomm infrastructure, and systems software.

Customer Service - is responsible for those functions related to directly supporting users of IT systems and services.

BUDGET STATEMENT

The FY18 budget represents a $12,182 (0.6%) decrease. Personnel increased by $7,819 (0.7%) due to an increase in Steps ($6,569) and Longevity ($1,250). Services decreased $47,000 (9.1%) due to a decrease in Data Processing Software Maintenance ($27,000) and Telecom ($20,000). Capital increased by $27,000 (11.2%) because of an increase in Leased Data Storage Equipment.

PROGRAM COSTS - INFORMATION TECHNOLOGY DEPARTMENT

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	1,117,714	1,123,308	1,131,127	7,819	0.7%
Services	643,556	516,272	469,272	(47,000)	-9.1%
Supplies	10,263	10,350	10,350	0	0.0%
Other	31,082	17,550	17,550	0	0.0%
Capital	40,705	241,100	268,100	27,000	11.2%
TOTAL	1,843,320	1,908,581	1,896,399	(12,182)	-0.6%
BENEFITS			508,181		
REVENUE	0	1,250	1,250	0	0.0%

FY2018 OBJECTIVES

Administration

1. To continue to meet with individual departments and committees on a regular basis to review upcoming technology initiatives.
2. To continue to meet with Senior School administration on a regular basis.
3. To continue to Chair and convene monthly meetings of the Information Management Governance Committee and meetings of the ITAC.
4. To represent the IT department at monthly Emergency Management Team meetings.
5. To continue drive business process change, which will promote departmental efficiencies and improved services to customers.
6. To develop technology solutions which will allow for additional field and mobility based workers to leverage data and workflow remotely.
7. To investigate the potential for Town owned fiber paths between buildings and key internet service providers.
8. To develop employee based technology training & security awareness programs.
9. To grow and evolve the IT department in order to continue to meet the needs for the employees, community and students.

Application Management

1. To continue to manage the lifecycle management strategy for all enterprise applications;
2. To continue to practice change management best practice;
3. To drive business re-engineering and application optimization;
4. To identify roadmaps for all major applications;
5. To implement additional technologies that will enable the public to better interact and transact with Town departments;
6. To complete the rollout of the next generation enterprise permitting application;
7. To continue to support the school department and the economic development office with data analysis related to student population.
8. To continue to develop integrated mobile applications that save time and increase efficiency, and to support the increasing mobile workforce.
9. In partnership with the HR department, procure and deploy employee Applicant Tracking application.
10. Release next generation Open Checkbook application for public accessibility.
11. Review and identify modifications for Town Website upgrade.
12. Procure and complete Security assessment from outside vendor.

FY2018 OBJECTIVES (Con't.)

Network Support

1. To continue to evolve operational environment to maximize network uptime and availability.
2. To continue to investigate emerging technologies for improving cyber security.
3. To implement self-service password reset tool.
4. To upgrade and implement core server infrastructure replacement.
5. To upgrade and implement backup appliance replacement.
6. To upgrade and implement Core network storage infrastructure replacement.
7. To continue to improve data center performance and availability.

Customer Service

1. To take a proactive role in user education and comfort level with emerging technology.
2. To better serve our customers by means of survey and performance metrics.

FY2017 ACCOMPLISHMENTS

Administration

1. Continued leadership position in enhancing the Town and Public School social media presence and effectiveness.
2. Revised and Updated Town Social Media Policy in conjunction with Town HR department.
3. Met with individual departments and various committees on a regular basis to review upcoming technology initiatives.
4. Continued leadership position in the conversion and implementation of a new Town/School Payroll and Human Resource system.
5. Chaired and convened monthly meetings of the Information Management Governance Committee.
6. Represented the IT department at Emergency Management Team meetings.
7. Led Town efforts to ensure open data accessibility and transparency via BrooklineMA.gov.
8. Developed Cyber Security Incident Response plan in conjunction with CY15 State Grant.
9. Led efforts to complete the 2016 Brookline Citizen Survey.
10. Consolidated and relocated IT staff from Brookline High School.
11. Completed annual PSB E-Rate submission.
12. Recognized as Patriotic Employer by US Office of Secretary of Defense.

Application Management

1. Continued to upgrade and keep current all major Town/School Applications.
2. Continued to adhere to change management best practice.
3. Coordinate data conversion and build of next gen permitting system.
4. Migrated Public School system to new email platform.
5. Migrated several on premises applications to cloud environment.
6. Maintained 520 layers of GIS Data.

FY2017 ACCOMPLISHMENTS (Con't.)

Application Management (con't.)

7. Active participation in PSB Enrollment Working Group Committee.
8. Charter member of Metro Boston Homeland Security Data Group.
9. Build and refined data feeds between various systems.
10. Rollout handheld devices for increased inspection and data collection capabilities.
11. Supported public safety and other department with spatial data, and data analysis.
12. Developed Pay as you throw web program for DPW.

Network Support

1. Continued to monitor and manage 44 locations for maximum uptime.
2. Continued to ensure reliability of over 113 virtual and 30 physical servers.
3. Upgraded all Public School Wireless infrastructure.
4. Evaluated existing core data centers for optimal performance and redundancy.
5. Implemented next generation firewall for improved network security.

Customer Service

1. Continued to introduce and support users to the Town/School consolidated Help Desk.
2. Enhanced self-service trouble ticket capability to all school users.
3. Project managed, deployed and relocated over 1700 devices across the Town and School departments.

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2015	ESTIMATE FY2016	ACTUAL FY2016	ESTIMATE FY2017	ESTIMATE FY2018
Application Management					
Enterprise Applications Maintained	20	20	17	20	17
% Uptime	99.85%	99.85%	99.85%	99.85%	99.85%
Departmental Applications Maintained	13	13	19	13	21
BrooklineMA.gov Site Visits	694,000	600,000	635,000	650,000	640,000
BrooklineMA.gov Mobile site Visits					
%Uptime	99.70%	99.70%	99.93%	99.70%	99.70%
Web Pages Maintained	985	985	814	985	800
Brookline.k12.ma.us Site Visits	325,000	325,000	440,044	325,000	450,000
%Uptime	99.70%	99.70%	99.97%	99.70%	99.80%
Public List Servs Managed	112	112	106	112	120
# of Standard GIS					
Maps Avail.	365	365	373	365	370
GIS Data Layers	NA	NA	520	480	480
Network Operations					
Network Connected Sites	42	42	43	42	43

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Administration and Finance PROGRAM: Information Technology

SUMMARY OF SUB-PROGRAMS

ELEMENTS	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Administration	886,165	685,054	694,131	9,077	1.3%
Application Management	598,392	790,215	765,373	(24,842)	-3.1%
Network Support	281,352	323,487	325,673	2,185	0.7%
Help Desk	77,411	109,825	111,223	1,398	1.3%
TOTAL	1,843,320	1,908,581	1,896,399	(12,182)	-0.6%

Administration

PROGRAM COST

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	204,313	197,761	199,838	2,077	1.1%
Services	605,942	234,468	214,468	(20,000)	-8.5%
Supplies	10,263	5,350	5,350	0	0.0%
Other	30,907	10,200	10,200	0	0.0%
Capital	34,739	237,275	264,275	27,000	11.4%
TOTAL	886,165	685,054	694,131	9,077	1.3%

Network Support

PROGRAM COST

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	281,352	281,930	284,116	2,185	0.8%
Services	0	40,282	40,282	0	0.0%
Supplies	0	0	0	0	0.0%
Other	0	0	0	0	0.0%
Capital	0	1,275	1,275	0	0.0%
TOTAL	281,352	323,487	325,673	2,185	0.7%

Application Management

PROGRAM COST

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	554,637	565,067	567,226	2,158	0.4%
Services	37,614	216,523	189,523	(27,000)	-12.5%
Supplies	0	0	0	0	0.0%
Other	175	7,350	7,350	0	0.0%
Capital	5,965	1,275	1,275	0	0.0%
TOTAL	598,392	790,215	765,373	(24,842)	-3.1%

Customer Service

PROGRAM COST

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	77,411	78,550	79,948	1,398	1.8%
Services	0	25,000	25,000	0	0.0%
Supplies	0	5,000	5,000	0	0.0%
Other	0	0	0	0	0.0%
Capital	0	1,275	1,275	0	0.0%
TOTAL	77,411	109,825	111,223	1,398	1.3%

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Administration and Finance PROGRAM: Information Technology

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED FY2015	NUMBER OF POSITIONS FUNDED FY2016	FY2017 SALARY RANGE LOW	FY2017 SALARY RANGE HIGH	FY2017 BUDGET NO.	FY2017 BUDGET AMOUNT	FY2018 RECOMMENDATION NO.	FY2018 RECOMMENDATION AMOUNT
510101	Permanent Full Time Salaries									
	Chief Information Officer	D-8	1.00	1.00	125,864	148,261	1.00	148,261	1.00	148,261
	Director of IT Applications	T-15	1.00	1.00	103,540	117,151	1.00	117,151	1.00	117,151
	Manager Network Operations	T-13	1.00	1.00	92,150	104,264	1.00	104,264	1.00	104,264
	Web Developer	T-10	1.00	1.00	78,859	89,226	1.00	89,226	1.00	89,226
	GIS Admin/Developer	T-10	1.00	1.00	78,859	89,226	1.00	89,226	1.00	89,226
	Information Systems Analyst	T-10	1.00	1.00	78,859	89,226	1.00	86,132	1.00	87,665
	Network Systems Administrator	T-10	2.00	2.00	78,859	89,226	2.00	176,891	2.00	178,451
	Database Administrator	T-9	1.00	1.00	74,339	84,112	1.00	85,794	1.00	85,794
	Help Desk Technician	T-9	1.00	1.00	75,826	85,794	1.00	78,550	1.00	79,948
	Senior Programmer Analyst	T-8	1.00	1.00	72,910	82,494	1.00	82,494	1.00	82,494
	Business and Administration Manager	TBD	0.00	0.00	50,602	56,157	0.00	0	1.00	50,602
	Administrative Assistant	C-8	1.00	1.00	48,525	50,580	1.00	48,525	0.00	0
	Subtotal		12.00	12.00			12.00	1,106,513	12.00	1,113,082
510901	Temporary Part Time Salaries									
	G.I.S. Interns		0.40	0.40	$12.00 /hr.	$20.60 /hr.	0.40	11,745	0.40	11,745
	Subtotal		0.40	0.40			0.40	11,745	0.40	11,745
	Other									
513044	Longevity Pay							4,700		5,950
515501	Clothing/Uniform Allowance							350		350
	Subtotal							5,050		6,300
	Total		**12.40**	**12.40**			**12.40**	**1,123,308**	**12.40**	**1,131,127**

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Administration and Finance PROGRAM: Finance Department

PROGRAM DESCRIPTION

The Department of Finance was created through the enactment of Chapter 25 of the Acts of 1993. The primary purpose was to provide a means for the coordination of all Town fiscal operations. The major goals were to attain efficiencies in operations; flexibility in resource utilization; economies of larger scale operations; elimination of duplication; and improved communications and coordination of all fiscal-related functions, new initiatives, special studies, and research projects.

As part of the Information Technology Department re-organization, legislation was approved in February, 2004 that removed Information Technology from under the Finance Department, and the re-organized IT operation became its own department. The result is a Finance Department comprised of the following four divisions:

1. Division of Accounts managed by the Town **Comptroller** - this division is responsible for maintaining and administering a financial accounting and management information system that provides accurate, complete, and timely information pertaining to all financial activities of Town and School departments.

2. Division of Purchasing managed by the **Chief Procurement Officer** - this division is responsible for preparing specifications to ensure that requirements are precisely stated and written to allow open competition; contacting potential suppliers through advertised bids and written or telephoned quotations, all in accordance with applicable bidding laws; public opening of advertised bids; analyzing bids and recommending awards; and issuing contracts and purchase orders. This is done for all Town and School departments. The Division is also responsible for the General Services unit (town-wide postage and printing).

3. Division of Assessing managed by the **Chief Assessor** - this division is responsible for uniformly and accurately valuing all taxable property in town. Quality and accurate assessments ensure that all areas of town and all classes of property equitably share responsibility for their share of the property tax levy.

4. Division of Treasury managed by the **Treasurer/Collector** - this division is responsible for the billing, collecting, and inveFisting of all funds and the arrangement of the timely disbursement of all payments to vendors, town employees, and retirees. The Division is also responsible for the Town/School Payroll unit.

The Department is overseen by the Director of Finance, who is responsible for the management of the administrative functions of the various divisions as well as coordination of all functional activities. The Director may be one of the division managers.

BUDGET STATEMENT

The FY18 budget reflects a $45,794 (1.4%) increase. Personnel increases $12,761 (0.6%) primarily due to Steps ($11,714), the 0.5% carry forward from the AFSCME contract ($2,600), Part Time salaries ($99), and Overtime ($147), with a small decrease in Longevity ($1,800).

Services increase $34,233 (3.7%) due to multiple line changes. Within the Comptroller's Division, there was an increase to Computer Software Repair and Maintenance ($6,717) and Professional Technical Services ($$80). In the Assessing Division, there was an increase in Appraisal Services ($3,000), and decreases to Wireless Services ($500) and Subscriptions ($3,000). In the Treasurer/Collector Division, there was an increase to Credit Card Service Charges ($27,936).

Supplies decreased $1,550 (3.1%), due to a reduction in Office Supplies in Comptroller's ($1,300) and Assessor's ($250).

The Other category increased by $1,100 (5.2%), due to an increase in Education/Training/Conferences ($1,300) and a reduction in Interstate Travel ($200) within the Comptroller Division. Utilities increase $43 (3.2%) due to an increase in the Gasoline line in Purchasing.

Capital decreases $750 (9.4%), which reflects the right sizing of the Computer Lease program.

PROGRAM COSTS - FINANCE DEPARTMENT

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	2,210,292	2,202,408	2,215,168	12,761	0.6%
Services	691,091	933,603	967,836	34,233	3.7%
Supplies	41,696	50,310	48,760	(1,550)	-3.1%
Other	18,706	20,957	22,057	1,100	5.2%
Utilities	1,332	1,332	1,375	43	3.2%
Capital	22,724	8,000	7,250	(750)	-9.4%
TOTAL	2,985,840	3,216,610	3,262,446	45,837	1.4%
BENEFITS			1,141,766		
REVENUE	1,729,406	1,775,000	1,942,875	167,875	9.5%

FY2018 OBJECTIVES

Comptroller

1. To coordinate and participate in the annual independent audit and the issuance of timely audited GAAP Statements.
2. To oversee the accounting and internal control aspects of the financial accounting and payroll systems, (MUNIS).
3. To continue timely monthly and year-end closings.
4. To upgrade MUNIS to version 11.
5. To continue to provide training and support to 200+ MUNIS users.
6. To continue to convert vendors from checks to ACH Payments.

Purchasing

1. To support Devotion School remodel project for fixtures, furniture and services, as well as construction support as needed
2. To establish new contracts for goods and services that will result in savings for Town and School Departments.
3. To modify and update existing contracts, through research and issue new bids, to improve levels of service and quality of goods.
4. To rebid as needed Building department service contracts, as well as new categories of service as needed.
5. To use State CommBuys online procurement system as required. Continue to work with other municipalities to investigate TylerMunis financial system integration, for posting of bids and proposals.
6. To continue to use Purchasing Card (PCard) program as appropriate by specific departments.
7. To continue to purchase items that comply with the Town's various initiatives, such as more fuel efficient vehicles, equipment, cleaning, paper, and other materials as appropriate for various Departments use.
8. To continue to assist Information Technology Department with the various IT and Telecom projects.
9. To continue to promote in-house print capabilities to lessen the costs of outside printing.
10. To control mailing costs at Council on Aging, Library and Public Safety by coordination with Town Hall basement mailing facility.
11. To continue to manage and review current cell phones provider, plans, and devices, to lower costs and improve service.

Assessors

1. To continue to develop a comparable sales market model within the existing CAMA system for all residential properties to be used in review of assessments under appeal and to provide taxpayers with a more familiar explanation of values.
2. To continue to develop a program for on-line filing of certain assessment forms, including personal property tax returns (Form-of-List), Form 3ABC – Return of Property Held for Charitable Purposes, and commercial property income & expense statements.
3. To continue to implement a change in the apartment valuation model within the Town's CAMA system that includes a rent adjustment for unit size compared to a standard size for each unit type. The required data continues to be collected.
4. To continue to expand the use of a value review feature of the Town's CAMA system for personal property accounts by calculating a value per square-foot of space used by the business and comparing the value per square-foot to the range and average of similar businesses. The personal property value per square-foot by business type will also be used to assist the assessors in estimating the value of non-filer accounts.
5. To continue to be diligent in the discovery of taxable property and allowable levy growth for fiscal year 2018 and beyond.

Treasurer/Collector

1. To maintain the highest possible bond rating.
2. To continue the timely monthly and year end closings.
3. To oversee the financial aspects of the accounting and payroll systems.
4. To maintain a timely and accurate cash reporting and reconciliation system that ensures excellent internal controls and safeguards Town assets.
5. To maintain an effective cash management and forecasting program that enables optimization of investment returns while ensuring availability of funds when needed.
6. To monitor banking service charges and fees and to actively maintain favorable banking relationships.
7. To work with Invoice Cloud to provide a streamlined credit card processing system.
8. To continue to pursue the expansion of electronic payment availability and extended 24 hour seven day service to the public.
9. To actively monitor compliance with Federal Arbitrage regulations and S.E.C. disclosure requirements and all other State and Federal mandated rules, regulations, and requirements to avoid penalties and other punitive sanctions.
10. To maintain a prudent debt management program along with a full disclosure and favorable relationships with the bond rating and investment community.
11. To continue to expand the Town's PILOT Program.
12. To continue to implement a funding strategy for the Town's unfunded liabilities of Pensions and OPEB's.
13. To expand the electronic vendor payment program.
14. To expand the number of payroll Direct Deposit payments.
15. To expand the number of bills delivered via a paperless transaction.

FY2017 ACCOMPLISHMENTS

Comptroller

1. Reviewed and closed old/small balance general ledger accounts.
2. Continued efficient year-end closing time.
3. Worked with Treasurer/Collector's office to improve month-end and year-end closings and reconciliation.
4. Continued to apply MUNIS internet upgrades (MIU) weekly, resulting in up to date programs with all bug-fixes applied.
5. Worked with the payroll division on conversion issues to MUNIS payroll.
6. Continued to revise and streamline MUNIS permissions for all users.
7. Trained new MUNIS users on financial software applications.

Purchasing

1. Examples of some Town Department bids and RFPs that were prepared, issued and awarded: Master Lease Purchase Financing for Public Works equipment, Glazing Service, Public Safety Dispatch software assessment consultant, Building Dept. Operations Assessment Consultant, Construction Testing & Inspection Services, Bituminous Concrete, Castings, Salt (Newton Cooperative bid) for DPW, Housing Production Plan Consultant, Library Website Design, Ready Mixed Concrete, Strategic Asset Plan, Cyber Security Incident Response Plan Development, Sign Standards fabrication and installation, Fire Engine 1 rehab, Urban Design, Traffic, and Stormwater Peer Review Consultants for Planning.
2. Examples of some School Department bids and RFPs that were prepared, issued and awarded: Student Transportation and METCO Transportation Services, Pizza, Bagels, Sushi, Hamburgers, Chicken sandwiches, Groceries, Full Service Snack and Beverage Vending, School Site Identification Study, Lease of Space for Schools, Paper Towels, Toilet Tissue & Hand Soap, Apple Equipment lease, Superintendent Search Consultant
3. Maintained various supermarket accounts (Ahold/Stop & Shop, Albertsons/Star) for SPED and other summer programs
4. Monitored, modified, and updated existing contracts, through research and issuance of new bids, to improve levels of service and quality of goods.
5. Town and School contracts were rebid or renewed with ongoing improvement of products and services.
6. Continued to prepare issue, award and manage cooperative bid and contract for heating oil, gasoline and diesel for 11 regional Cities and Towns. Obtained significant savings for FY17 with the following prices for the entire fiscal year: gasoline fixed price of $1.63 per gallon, diesel fixed price of $1.55 per gallon, and #2 heating fuel fixed price of $1.32 per gallon
7. Continued to use and gradually expand the Purchasing Card (PCard) program with School and Town Departments for appropriate purchases
8. Purchased additional hybrid gas electric vehicles: Toyota Prius and Ford Fusion, as well as fuel efficient 4 cylinder vehicles: Chevrolet Cruze, Ford Transit

FY2017 ACCOMPLISHMENTS (Con't.)

Purchasing (con't.)

9. Continued to make purchases from other cooperative contracts, as needed, in compliance with MGL Ch. 30B.
10. Continued to train and monitor staff use office supply vendor online ordering for all Town and School Departments.
11. In partnership with the IT Department, reviewed, modified and eliminated telephone lines.
12. Continued to review dark fiber solutions for internet and telecom connectivity.
13. Coordinated use of mailing machines at Town Hall, COA and Public Safety to control the costs of mail processing.
14. Monitored cell phones plans and phones, to keep costs low and improve service.
15. Used in-house print capabilities to lessen the costs of outside printing services. The Annual Report, Financial Plan, Contract Specifications, Town Meeting Combined Reports, Town Meeting Member Newsletters, and other materials continue to be printed internally.

Assessors

1. In 2016 the Assessors, in collaboration with the Assessors of Boston, Newton , and the City of Springfield, successfully defended an appeal by Verizon New England and RCN BecoCom LLC in which they sought to change the tax rate applied to their personal property (poles & wires) from the commercial tax rate to a non-classified single tax rate. The Supreme Judicial Court ruled in favor of the assessors. The property tax implications, had the taxpayers prevailed, would have been significant for the Town Brookline and all other municipalities using a split tax rate system.
2. Also in 2016, the Assessors, in collaboration the Assessors of Boston, Newton, Springfield, and Billerica, negotiated a settlement with Verizon New England on assessed valuation appeals for fiscal years' 2010 through 2017. The settlement included an agreement with the Commissioner of Revenue to use a central valuation model in future years (through FY2022) that recognizes the changes in technology and customer base of the land-line telephone industry and emergence of the fiber optic networks used to provide telephony services.
3. The Assessors also completed an interim year (non-certification) adjustment to all assessed values for fiscal year 2017, which resulted in a town-wide increase in the total taxable value of 10% to $21.7 billion.

Treasurer/Collector

1. Continued the implementation of Employee Self Service (ESS):
   - Employees have the capability of viewing their pay information and personal demographics;
   - Departments have begun to implement time entry through the same system.
2. Investigated the impacts of consolidating credit card processing through one vendor.
3. Maintained a high level of service while the Finance Director position was unfilled.
4. Continued annual reviews of deferred compensation.
5. Located former employees and discussed options for them for money left in OBRA accounts.

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2015	ESTIMATE FY2016	ACTUAL FY2016	ESTIMATE FY2017	ESTIMATE FY2018
COMPTROLLER					
Payment Vouchers/ Invoices Processed	38,761	40,000	39,764	40,000	40,000
EFT Payments Processed	1,826	1,500	2,191	1,600	2,200
Manual checks processed	0	1	0	1	0
Computer Checks Processed	16,117	17,000	14,911	17,000	16,000
Vendors Serviced	4,576	4,900	4,320	4,800	4,600
Journal Vouchers Processed	2,114	2,000	1,985	2,000	2,000
Requisitions Approved	9,586	9,800	10,126	9,800	10,126
Cash Receipts Processed	25,882	30,000	29,471	29,000	30,000
Miscellaneous Committed Bills Created	3,701	3,800	4,176	3,800	4,100
PURCHASING					
Blanket Contracts	92	85	86	90	95
Public Bids	83	80	81	80	85
Purchase Orders (PO's)	9,586	9,600	10,161	9,600	10,250
PO $ Value (millions)	$78.9	$90.0	$99.1	$90.0	$105.0
ASSESSORS*					
Property Inspections Completed	1,568	1,500	1,492	1,500	1,500
Building Permits Reviewed	703	700	919	700	850
Property Sales Reviewed & Validated	901	900	812	900	850
Property Transfers (Deeds) Reviewed	1,319	1,350	1,262	1,350	1,300
Income & Expense Statements Reviewed	280	300	327	300	325
Personal Property Returns Reviewed	490	500	531	500	550
Exempt Property Returns Reviewed (3ABC)	108	100	98	100	100
Residential Exemption Audits Completed	47	75	159	100	150
Statutory (Personal) Exemptions Granted	168	170	152	175	160
Abatement Applications Received/Reviewed	200	185	176	175	180
Appellate Tax Board Petitions Filed/Reviewed	75	65	71	55	65
Motor Vehicle Excise Bills Committed	33,996	35,000	33,938	35,000	34,000
MVE Bills Abated	1,566	1,500	1,024	1,500	1,200

PERFORMANCE / WORKLOAD INDICATORS (Con't.)

	ACTUAL FY2015	ESTIMATE FY2016	ACTUAL FY2016	ESTIMATE FY2017	ESTIMATE FY2018
TREASURER / COLLECTOR					
Current Year Collections:					
Property Taxes	98.77%	99.00%	99.50%	99.00%	99.00%
Motor Vehicle Excise	93.49%	93.00%	93.71%	93.00%	93.00%
Investment Earnings:					
Total $	$228,601	$250,000	$210,123	$200,000	$200,000
% Increase / (Decrease)	0.0%	0.0%	0.0%	-20.0%	0.0%
Property Tax Bills	67,931	68,400	68,606	68,000	68,000
Water Bills	41,863	41,600	39,276	41,600	41,600
Refuse Bills	29,423	29,400	26,692	29,400	29,400
MLC's Issued	1,431	1,250	1,528	1,250	1,500
Total Payrolls	97	107	101	100	100
Total # of Checks	6,653	7,000	7,752	7,000	7,000
Total # of Direct Deposits	84,680	88,000	89,307	85,000	89,000
W-2's Prepared Annually	3,826	3,700	4,029	3,700	4,000
1099's Prepared Annually	247	250	247	250	250
Total Papeless Bills	9,357	800	11,916	9,500	11,000
% of employees direct deposit	95%	93%	96%	95%	95%
Credit Card Use:					
% Water Bills	22%	22%	25%	23%	25%
% Refuse Bills	23%	24%	26%	24%	25%

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Administration and Finance PROGRAM: Finance Department

SUMMARY OF SUB-PROGRAMS

SUB-PROGRAMS	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Comptroller	571,910	589,139	597,669	8,530	1.4%
Purchasing	681,950	661,456	665,782	4,326	0.7%
Assessor	685,044	689,132	690,060	928	0.1%
Treasurer-Collector	1,046,936	1,276,882	1,308,935	32,053	2.5%
TOTAL	2,985,840	3,216,610	3,262,446	45,837	1.4%

COMPTROLLER

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	363,158	359,829	362,112	2,283	0.6%
Services	199,600	213,803	220,600	6,797	3.2%
Supplies	3,760	7,300	6,000	(1,300)	-17.8%
Other	3,966	6,407	7,507	1,100	17.2%
Capital	1,425	1,800	1,450	(350)	-19.4%
TOTAL	571,910	589,139	597,669	8,530	1.4%

PURCHASING

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	387,934	379,474	383,757	4,283	1.1%
Services	250,115	253,190	253,190	0	0.0%
Supplies	23,941	23,960	23,960	0	0.0%
Other	1,650	2,400	2,400	0	0.0%
Utilities	1,332	1,332	1,375	43	3.2%
Capital	16,979	1,100	1,100	0	0.0%
TOTAL	681,950	661,456	665,782	4,326	0.7%

ASSESSOR

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	634,401	642,223	644,301	2,078	0.3%
Services	40,814	34,659	34,159	(500)	-1.4%
Supplies	1,661	2,250	2,000	(250)	-11.1%
Other	6,107	7,500	7,500	0	0.0%
Capital	2,061	2,500	2,100	(400)	-16.0%
TOTAL	685,044	689,132	690,060	928	0.1%

TREASURER-COLLECTOR

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	824,798	820,881	824,998	4,117	0.5%
Services	200,562	431,951	459,887	27,936	6.5%
Supplies	12,334	16,800	16,800	0	0.0%
Other	6,983	4,650	4,650	0	0.0%
Capital	2,259	2,600	2,600	0	0.0%
TOTAL	1,046,936	1,276,882	1,308,935	32,053	2.5%

PURCHASING SUBPROGRAM

SUMMARY OF ELEMENTS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Purchasing	328,509	304,963	308,196	3,232	1.1%
General Services	353,442	356,493	357,587	1,093	0.3%
TOTAL	681,950	661,456	665,782	4,326	0.7%

Purchasing

ELEMENT COSTS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	301,091	292,674	295,864	3,189	1.1%
Services	4,397	4,397	4,397	0	0.0%
Supplies	3,060	3,060	3,060	0	0.0%
Other	1,650	2,400	2,400	0	0.0%
Utilities	1,332	1,332	1,375	43	3.2%
Capital	16,979	1,100	1,100	0	0.0%
TOTAL	328,509	304,963	308,196	3,232	1.1%

General Services

ELEMENT COSTS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	86,843	86,800	87,894	1,093	1.3%
Services	245,718	248,793	248,793	0	0.0%
Supplies	20,881	20,900	20,900	0	0.0%
Other	0	0	0	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	353,442	356,493	357,587	1,093	0.3%

TREASURER-COLLECTOR SUB-PROGRAM

SUMMARY OF ELEMENTS

SUB-PROGRAMS	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Administration	264,687	436,399	464,652	28,252	6.5%
Treasurer	120,960	165,517	165,517	(0)	0.0%
Collector	284,257	287,869	290,094	2,224	0.8%
Payroll	377,031	387,096	388,672	1,576	0.4%
TOTAL	1,046,936	1,276,882	1,308,935	32,053	2.5%

Administration

ELEMENT COSTS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	168,328	153,345	153,661	316	0.2%
Services	92,284	279,842	307,778	27,936	10.0%
Supplies	3,163	2,463	2,463	0	0.0%
Other	518	175	175	0	0.0%
Capital	394	575	575	0	0.0%
TOTAL	264,687	436,399	464,652	28,252	6.5%

Treasurer

ELEMENT COSTS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	106,925	116,737	116,737	(0)	0.0%
Services	11,944	46,306	46,306	0	0.0%
Supplies	563	1,000	1,000	0	0.0%
Other	1,527	900	900	0	0.0%
Capital	0	575	575	0	0.0%
TOTAL	120,960	165,517	165,517	(0)	0.0%

Collector

ELEMENT COSTS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	206,558	209,302	211,526	2,224	1.1%
Services	75,855	74,843	74,843	0	0.0%
Supplies	1,001	2,250	2,250	0	0.0%
Other	252	900	900	0	0.0%
Capital	591	575	575	0	0.0%
TOTAL	284,257	287,869	290,094	2,224	0.8%

Payroll

ELEMENT COSTS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	342,988	341,498	343,074	1,576	0.5%
Services	20,478	30,961	30,961	0	0.0%
Supplies	7,606	11,087	11,087	0	0.0%
Other	4,686	2,675	2,675	0	0.0%
Capital	1,273	875	875	0	0.0%
TOTAL	377,031	387,096	388,672	1,576	0.4%

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Administration and Finance SUB-PROGRAM: Comptroller

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED FY2015	NUMBER OF POSITIONS FUNDED FY2016	FY2017 SALARY RANGE LOW	FY2017 SALARY RANGE HIGH	FY2017 BUDGET NO.	FY2017 BUDGET AMOUNT	FY2018 RECOMMENDATION NO.	FY2018 RECOMMENDATION AMOUNT
510101	Permanent Full Time Salaries									
	Town Comptroller	D-5	1.00	1.00	99,915	117,694	1.00	112,553	1.00	114,241
	Assistant Comptroller	T-10	1.00	1.00	78,859	89,226	1.00	89,226	1.00	89,226
	Senior Accountant	T-5	1.00	1.00	60,105	68,005	1.00	60,105	1.00	61,174
	Senior Audit Clerk	C-6	2.00	2.00	45,791	47,835	2.00	94,346	2.00	95,670
	Subtotal		5.00	5.00			5.00	356,229	5.00	360,312
	Other									
513044	Longevity							2,900		1,100
515501	Clothing/Uniform Allowance (In lieu of boots)							700		700
	Subtotal							3,600		1,800
	Total		**5.00**	**5.00**			**5.00**	**359,829**	**5.00**	**362,112**

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Administration and Finance SUB-PROGRAM: Purchasing

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2017 SALARY RANGE		FY2017 BUDGET		FY2018 RECOMMENDATION	
			FY2015	FY2016	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Chief Procurement Officer	D-5	1.00	1.00	99,915	117,694	1.00	117,694	1.00	117,694
	Procurement Officer	T-8	1.00	1.00	72,910	82,494	1.00	76,873	1.00	78,241
	Supervisor of Mailing/Printing	GN-6	1.00	1.00	49,680	52,181	1.00	51,922	1.00	52,441
	Buyer/Clerk	C-9	1.00	1.00	50,543	52,632	1.00	50,293	1.00	51,215
	Senior Office Assistant/CT	C-6	1.00	1.00	45,791	47,835	1.00	45,564	1.00	46,463
	Mail Clerk	GN-2	0.93	0.93	33,959	34,519	0.93	32,058	0.93	32,632
	Subtotal		5.93	5.93			5.93	374,404	5.93	378,687
513044	Longevity Pay							4,020		4,020
515501	Clothing/Uniform Allowance (In lieu of boots)							1,050		1,050
	Subtotal							5,070		5,070
	Total		**5.93**	**5.93**			**5.93**	**379,474**	**5.93**	**383,757**

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Administration and Finance SUB-PROGRAM: Assessing

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED FY2015	NUMBER OF POSITIONS FUNDED FY2016	FY2017 SALARY RANGE LOW	FY2017 SALARY RANGE HIGH	FY2017 BUDGET NO.	FY2017 BUDGET AMOUNT	FY2018 BUDGET NO.	FY2018 BUDGET AMOUNT
510101	Permanent Full Time Salaries									
	Chief Assessor	D-5	1.00	1.00	99,915	117,694	1.00	117,694	1.00	117,694
	Deputy Chief Assessor	T-12	1.00	1.00	86,934	98,362	1.00	98,362	1.00	98,362
	Assessor - Commercial Valuation Director	T-10	1.00	0.00	78,859	89,226	0.00	0	0.00	0
	Assistant Assessor - Residential / Commercial	T-9	1.00	1.00	75,826	85,794	1.00	85,794	1.00	85,794
	Assistant Assessor / Field Appraiser	GN-10	2.80	3.80	63,520	66,716	3.80	251,372	3.80	252,437
	Principal Clerk	C-8	1.00	1.00	49,010	51,086	1.00	48,768	1.00	49,682
	Subtotal		7.80	7.80			7.80	601,991	7.80	603,970
510102	Permanent Part Time Salaries									
	Office Assistant	C-5	0.00	0.49	44,037	46,056	0.49	22,298	0.49	22,397
	Assessor - Board Members (2)					6,000		12,000		12,000
	Subtotal			0.49			0.49	34,298	0.49	34,397
	Other									
513044	Longevity Pay							5,585		5,585
515501	Clothing/Uniform Allowance (In Lieu of Boots)							350		350
	Subtotal							5,935		5,935
	Total		**7.80**	**8.29**			**8.29**	**642,223**	**8.29**	**644,301**

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Administration and Finance SUB-PROGRAM: Treasurer - Collector

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED FY2015	NUMBER OF POSITIONS FUNDED FY2016	FY2017 SALARY RANGE LOW	FY2017 SALARY RANGE HIGH	FY2017 BUDGET NO.	FY2017 BUDGET AMOUNT	FY2018 RECOMMENDATION NO.	FY2018 RECOMMENDATION AMOUNT
510101	Permanent Full Time Salaries									
	Director of Finance/Treasurer	D-8	1.00	1.00	125,864	148,261	1.00	148,261	1.00	148,261
	Payroll Director	T-14	1.00	1.00	97,680	110,520	1.00	110,520	1.00	110,520
	Assistant Treasurer	T-7	1.00	1.00	70,106	79,321	1.00	79,321	1.00	79,321
	Assistant Collector	T-7	1.00	1.00	70,106	79,321	1.00	79,321	1.00	79,321
	Payroll Coordinator	T-5	2.00	2.00	60,105	68,005	2.00	131,377	2.00	132,504
	Head Cashier	C-9	1.00	1.00	50,543	52,632	1.00	51,853	1.00	52,632
	Senior Clerk Typist/CT	C-6	1.00	2.00	45,791	47,835	2.00	92,491	2.00	93,825
	Senior Office Assistant/AR	C-5	1.00	1.00	44,260	46,288	1.00	45,201	1.00	45,628
	Senior Office Assistant	C-5	1.00	1.00	44,258	46,286	1.00	45,323	1.00	45,625
	Subtotal		10.00	11.00			11.00	783,669	11.00	787,638
510901	Temporary Part Time Salaries									
	Senior Office Assistant	C-5	0.31	0.00	43,821	45,830	0.00	0	0.00	0
	Clerical Support							17,500		17,500
	Subtotal		0.31	0.00			0.00	17,500	0.00	17,500
	Other									
510300	Regular Overtime							14,712		14,859
513044	Longevity Pay							3,600		3,600
515501	Clothing/Uniform Allowance (In Lieu of Boots)							1,400		1,400
	Subtotal							19,712		19,859
	Total		**10.31**	**11.00**			**11.00**	**820,881**	**11.00**	**824,998**

PROGRAM DESCRIPTION

The Office of Town Counsel handles all litigation and legal affairs including personal injury and property damage cases; all contract drafting; dispute resolution and litigation; administrative hearings and appeals before state and federal agencies; legislative matters involving Town Meetings, including the preparation of articles, votes, and by-law amendments; legal opinions and advice to Town departments and agencies; representation for the School Department, including special education hearings and appeals; and tax abatements, foreclosures, and Appellate Tax Board (ATB) appeals.

The Office of Town Counsel also consults and works with the Town's departments in programs to address and resolve personnel and safety issues before they develop into liability problems for the community.

BUDGET STATEMENT

The FY18 budget increases $5,000 (0.5%). Personnel increases $6,300 (1.0%) for Steps ($5,675) and Longevity ($625). The $1,300 (43.3%) reduction in Capital is due to a reduction in Leased Computer Equipment.

FY2018 OBJECTIVES

1. To facilitate favorable resolution of the Hancock Village development and related litigation.
2. To continue to defend the Town, its officials and employees in litigation filed by certain public safety employees alleging discrimination in their employment.
3. To provide guidance to Town Departments on recreational marijuana dispensary regulation.
4. To advise the Zoning Board of Appeals on the application of G.L. c. 40B statutes and regulations and review and edit comprehensive permit conditions and related regulatory agreements.

FY2018 OBJECTIVES (Con't.)

5. To continue to streamline the review and execution of Town contracts, particularly with respect to state and local requirements.
6. To provide guidance to Town Departments on the implementation of the recently enacted Municipal Modernization Act.
7. To draft and propose guidelines for use by Town officials and employees in response to recent amendments to the Massachusetts Public Records Law.
8. To fine tune and work toward completion of a Town owned property database, with access to relevant property acquisition votes, deeds; and restrictions.
9. To continue to provide guidance to the School Department in areas concerning policy development, the provision of special education, and education and disability law.
10. To provide ongoing training to Town officials and employees in laws pertaining to Conflicts of Interest, Open Meeting and Public Records.
11. To assist Town Departments in recovering monies owed to the Town for damage to Town property, and the collection of unpaid fees and taxes.
12. To update the Board of Selectmen's designation of special municipal employees.
13. To address anticipated legal challenges to the selection of Town sites for public facilities.
14. To continue to obtain favorable resolution of claims filed against the Town, its officials and employees.
15. To continue to provide guidance to Town Meeting Members and citizens in the filing of warrant articles.
16. To create a more useful, user friendly office webpage.

PROGRAM COSTS - LEGAL SERVICES

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	609,283	619,125	625,425	6,300	1.0%
Services	263,929	230,309	230,309	0	0.0%
Supplies	3,500	3,500	3,500	0	0.0%
Other	111,446	112,000	112,000	0	0.0%
Capital	1,594	3,000	1,700	(1,300)	-43.3%
TOTAL	989,752	967,934	972,934	5,000	0.5%
BENEFITS			277,715		
REVENUE	282	10,000	10,000	0	0.0%

FY2017 ACCOMPLISHMENTS

1. Won jury defense verdict in a Federal Court trial of an employment discrimination case seeking damages in excess of $1,000,000.
2. Won early dismissal of a multiple plaintiff civil rights complaint against the Town, its officials and staff.
3. Provided support to the School Committee Policy Subcommittee, including assistance drafting a revised anti-discrimination policy and related procedures, and new physical restraint policy.
4. Negotiated and finalized a Memorandum of Agreement and Tax Certainty Agreement pertaining to the development of 25 Washington Street.
5. Defeated a Motion for Preliminary Injunction in a school enrollment case.
6. Participated in the development of efficient processing procedures in foreclosures, personal property taxes and bankruptcies.
7. Initiated review and collection of acquisition records pertaining to Town owned property.
8. Provided Town officials and staff with informal and formal opinions.
9. Broadened staff counsel experience in areas of municipal and school law, increasing internal efficiency.
10. Negotiated, drafted and reviewed numerous contracts and other legal documents related to real estate transactions, environmental issues; and substantial project developments.
11. Negotiated and finalized plans for a temporary easement with detailed site plan and scope of work for 37 Marion St., providing the Devotion School K-4 student population 2 year access to the 30 Webster St. property while 345 Harvard St is closed for major renovations.
12. Standardized the format and processing of certain Town contracts.
13. Assisted the Planning and Community Development Department Housing Division in closing loans to create affordable housing units.
14. Reviewed and processed submissions to the Medical Panel from retired public safety employees and assisted the Retirement Board/Department on various related issues.
15. Successfully recovered $434,785.87 through Tax Lien Foreclosure, Personal Property Taxes and Chapter 13 Bankruptcy payments.

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2015	ESTIMATE FY2016	ACTUAL FY2016	ESTIMATE FY2017	ESTIMATE FY2018
Litigated Cases*	NA	NA	92	95	90
Formal/Informal Legal Opinions	NA	NA	34	30	30
Petitions to Foreclose	NA	NA	42	30	30
Land Court & Tax Title Cases	NA	NA	23	20	20
Retirement Cases	NA	NA	2	1	1
Special Ed. Settlement Negotiations/Guidance	NA	NA	24	30	25
Appellate Tax Board Matters	NA	NA	6	4	5
Agreements/Leases	NA	NA	15	9	12
Zoning Board Of Appeals Matters	NA	NA	9	10	10
Claims**	NA	NA	382	400	350
Town Property Damage Recovery	NA	NA	30	25	25
Civil Service Cases	NA	NA	2	2	1
Bankruptcy Cases ***	NA	NA	15	15	15
Warrant Article Reviews	NA	NA	16	15	15
Affordable Housing Projects/Closings	NA	NA	13	20	14
Contracts (including disputed contracts)	NA	NA	187	200	200

* Category includes: Civil Rights Actions; Employment Discrimination Cases; Code Enforcement Cases; Appeals of gun permit denials; Tort Actions; and Actions wherein the Town is the Plaintiff.
** Category includes: Medical G.L.c. 41 Claims; 111F Claims; Personal Injury/Property Damage Claims; DPW Tickets; and Cemetery Buybacks.
*** Does not include Preliminary Bankruptcy Filing Notices.

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Administration and Finance PROGRAM: Legal Services

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED FY2015	NUMBER OF POSITIONS FUNDED FY2016	FY2017 SALARY RANGE LOW	FY2017 SALARY RANGE HIGH	FY2017 BUDGET NO.	FY2017 BUDGET AMOUNT	FY2018 RECOMMENDATION NO.	FY2018 RECOMMENDATION AMOUNT
510101	Permanent Full Time Salaries									
	Town Counsel	D-8	1.00	1.00	125,864	148,261	1.00	143,911	1.00	146,070
	Associate Town Counsel II	D-5	1.00	1.00	99,915	117,694	1.00	114,241	1.00	115,955
	First Assistant Town Counsel	T-15	1.00	1.00	103,540	117,151	1.00	117,151	1.00	117,151
	Associate Town Counsel I	T-14	1.00	1.00	97,680	110,520	1.00	101,187	1.00	102,989
	Senior Paralegal Secretary	T-5	1.00	1.00	60,105	68,005	1.00	68,005	1.00	68,005
	Paralegal Secretary	C-9	1.00	1.00	50,289	52,368	1.00	52,368	1.00	52,368
	Subtotal		6.00	6.00			6.00	596,863	6.00	602,538
	CDBG Charge-Off							(5,000)		(5,000)
	Net Total		6.00	6.00			6.00	591,863	6.00	597,538
510102	Permanent Part Time Salaries									
	Senior Clerk Typist	C-4	0.53	0.53	41,668	43,663	0.53	23,287	0.53	23,287
	Subtotal		0.53	0.53			0.53	23,287	0.53	23,287
	Other									
513044	Longevity Pay							3,625		4,250
515501	Clothing/Uniform Allowance							350		350
	Subtotal							3,975		4,600
	Total		**6.53**	**6.53**			**6.53**	**619,125**	**6.53**	**625,425**

PROGRAM DESCRIPTION

The Advisory Committee is appointed by the Town Moderator in accordance with Sections 2.2.1 and 2.2.2 of the Town's By-Laws, which read as follows:

"Section 2.2.1: The Moderator shall, in June of each year, appoint citizens to serve on the Advisory Committee (herein the "Committee") established under G.L.C. 39, Section 16, and this By-Law. Members of the Committee shall serve without compensation. The Committee shall consist of not fewer than twenty nor more than thirty registered voters of the Town. At least one elected Town Meeting Member shall be appointed from each precinct. No more than six members shall be appointed who are not elected Town Meeting Members at the time of their appointment. No more than four members of the Committee shall reside in the same precinct. No member of the Committee shall be an employee of the Town or a member of any standing board or Committee having charge of the expenditure money; but, this restriction shall not disqualify from appointment to the Committee, members of special committees which may be created from time to time by Town Meeting, the Moderator, or the Selectmen to report on specific matters.

Section 2.2.2: members shall hold office from July 1st, in the year of their appointment, for three year staggered terms and until their successors are appointed. All vacancies shall be filled by the Moderator for the unexpired term of the appointee's predecessor."

BUDGET STATEMENT

The FY18 budget represents a $107 (0.4%) increase for Steps.

FY2018 OBJECTIVES

In accordance with Section 2.2.5 of Article 2.2: "The Committee shall consider any and all municipal questions, including appropriation requests and proposed action under all articles in the Warrant for a Town Meeting, for the purpose of making reports and recommendations to the Town. The Committee shall submit a budget at the Annual Town Meeting. It may examine the books and records of any board, committee, or officer of the Town as far as permitted by law.

The Superintendent of Schools (in the case of school appropriations) and the Town Administrator (in the case of all other appropriations) shall submit their requests for appropriations to the Committee by February 15th or the next town business day if said date falls on a weekend or holiday; or seven days after the Governor submits the annual budget to the General Court, whichever is later."

FY2017 ACCOMPLISHMENTS

1. During FY2017, the full Advisory Committee met 38 times and each of the Advisory Committee Subcommittees separately met numerous more times in addition to capital project site visits.
2. Spent three months reviewing the Town Administrator's Proposed FY2017 Financial Plan and Capital Improvements Program (CIP) and developing the Advisory Committee's version of the budget for FY2017. Presented to Town Meeting a detailed analysis and recommendation, which included an overview of the Town budget and the longer-term fiscal outlook, a comprehensive report on the School budget, including further recommendations for changes in the way that budget is presented, and descriptions of the numerous construction/renovation projects included in the CIP.
3. Prepared and presented to Town Meeting comprehensive reports on a number of complicated warrant articles and financial considerations. Topics included the proposed Emerald Island/River Road zoning district, changes in the zoning by-law's provisions for parking requirements, a variety of other zoning issues, including questions related to Floor-Area-Ratio and the conversion of unfinished space, revising the Town's by-laws to comply with the Supreme Court's decision in Reed v. Town of Gilbert, the hybrid pay-as-you-throw trash collection system, and restricting the operation of leaf blowers.
4. Regularly updated meeting schedules, maintained ongoing communications and provided materials to all department heads, Town boards and commissions, Town Meeting Members, union officials, local newspapers, and other interested parties. Held open public hearings on issues before Town Meeting.
5. Members of the Advisory Committee participated on committees appointed by the Board of Selectmen and the Moderator, including the River Road Study Committee, the Devotion School Building Committee, the Moderator's Committee on Leaf Blowers, Coolidge Corner Study Committee, and the Tobacco Control Committee.
6. Members also served on several standing Town committees, commissions, and boards, including the Commission for the Arts, Economic Development Advisory Board, Martin Luther King Celebration Committee, Licensing Review Committee, Zoning By-Law Review Committee, Town/School Partnership, Naming Committee, and Audit Committee.

PROGRAM COSTS - ADVISORY COMMITTEE

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	11,687	22,532	22,639	107	0.5%
Services	0	0	0	0	0.0%
Supplies	1,404	2,275	2,275	0	0.0%
Other	333	570	570	0	0.0%
Capital	279	295	295	0	0.0%
TOTAL	13,704	25,672	25,779	107	0.4%
BENEFITS					
REVENUE	0	0	0	0	0.0%

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Administration and Finance PROGRAM: Advisory Committee

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2017 SALARY RANGE		FY2017 BUDGET		FY2018 RECOMMENDATION	
			FY2015	FY2016	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510102	Permanent Part Time Salaries									
	Executive Assistant	C-10	0.40	0.40	55,087	57,434	0.40	22,532	0.40	22,639
	Total		**0.40**	**0.40**			**0.40**	**22,532**	**0.40**	**22,639**

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Administration and Finance PROGRAM: Town Clerk

PROGRAM DESCRIPTION

The Town Clerk is elected to a three-year term by the citizens of the Town. The Department has three subprograms - Public Records, Elections, and Voter Registration - that are mandated by Federal and State statutes and Town By-Laws to record, implement, compile, and preserve the actions and directives of the Town's executive and legislative branches. The principal duties of the office are to maintain factual public records and to administer fair and accurate elections. The Department's responsibilities also include secretarial duties for the Board of Registrars of Voters.

A brief description of each of the subprograms is as follows:

Public Records - Duties include the keeping of the Town Seal and all official records of the Town; maintaining all rules, regulations, and by-laws governing the Town's various boards, departments, commissions, and committees; certifying Town Meeting actions and official documents; performing oaths of office; recording all births, deaths, and marriages and issuing certified copies of same; issuing licenses, permits, certificates, and renewals.

Elections - The Town Clerk is the mandated authority for conducting federal, state, and local elections. The Town Clerk serves as the custodian of the voting machines and is responsible for the supervision and instruction of over 200 election workers in the use of those machines and in laws pertinent to their duties. The Town Clerk is required to provide certified election results to the Office of the Secretary of State, the Bureau of Accounts, and numerous other governing bodies and agencies.

Voter Registration - The Town Clerk serves as an ex-officio member of the Board of Registrars of Voters. Duties include registering all eligible residents of the Town as voters, producing a street list of the residents of the Town, and certifying signatures of registered voters of the Town on nomination papers of candidates for federal, state, and local office, as well as referendum and initiative petitions.

BUDGET STATEMENT

The FY18 budget reflects a $64,604 (9.3%) decrease. This is due primarily to the fact that there will be two elections in FY18 compared to three in FY17.

Personnel decreases $44,129 (7.8%) due to decreases in Election Workers ($70,000), which is partially offset by a decrease in the charge off to the state grant for election expenses ($22,000). There were also increases in Steps ($2,917), the 0.5% carry-forward from the AFSCME contract ($857), and Overtime ($97).

Services decrease $16,500 (15.5%) for Motor Vehicle/Equipment Rental ($2,200), Professional/Technical ($12,300), and Advertising ($2,000). The decrease in Supplies ($3,975; 21.5%) is in Meals and Receptions for election meals, reflecting one less election.

PROGRAM COSTS - TOWN CLERK

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	508,778	568,508	524,379	(44,129)	-7.8%
Services	88,516	106,172	89,672	(16,500)	-15.5%
Supplies	13,564	18,525	14,550	(3,975)	-21.5%
Other	1,382	2,450	2,450	0	0.0%
Capital	1,200	1,280	1,280	0	0.0%
TOTAL	613,440	696,935	632,331	(64,604)	-9.3%
BENEFITS			218,225		
REVENUE	155,687	160,200	160,200	0	0.0%

FY2018 OBJECTIVES

1. To generate and mail late notices for 2017 Year End Campaign Finance Reports to all local candidates and committees.
2. To receive, file and post 2017 Year-End Campaign Finance reports for all local candidates and committees.
3. To distribute, collect and record the 2017 Annual Street List.
4. To mail absentee ballot applications to all registered certified physically disabled voters.
5. To update the General By-Laws on the Town's website based on the approval of the actions taken at the November 15, 2016 Special Town Meeting by the Attorney General's Municipal Law Unit.
6. To post the Attorney General's Municipal Law Unit's approval of the General and Zoning By-law amendments that were voted at the November 15, 2016 Special Town Meeting.
7. To notify the affected Town departments based on the General and Zoning By-Law amendments voted at the November 15, 2016 Special Town Meeting.
8. To certify nomination papers for all town-wide and Town Meeting offices for the May 2, 2017 Annual Town Election.
9. To destroy all ballots and election materials from the May 3, 2016 Annual Town Election.
10. To conduct voter registration sessions for the May 2, 2017 Annual Town Election.
11. To conduct a Test Deck Tabulation for ballots for the May 2, 2017 Annual Town Election.
12. To transmit to the Elections Division of the Office of the Secretary of the Commonwealth certification of the Test Deck tabulation programming for the May 2, 2017 Annual Town Election.
13. To receive, file and post 8 day Pre-Election Campaign Finance Reports for local candidates and committees for the May 2, 2017 Annual Town Election.
14. To administer, record and certify the results of the May 2, 2017 Annual Town Election.
15. To update the Town Web-site's List of Town Meeting Members based upon the results of the May 2, 2017 Annual Town Election.
16. To transmit a certified list of newly elected Town Officers to the Elections Division of the Office of the Secretary of the Commonwealth, based on the final results of the May 2, 2017 Annual Town Election.
17. To receive, file and post 30 day Post-Election Campaign Finance Reports for local candidates and committees for the May 2016 Annual Town Election.
18. To administer, record and certify the actions taken at the May 23, 2017 Annual Town Meeting.
19. To certify and transmit all General and Zoning By-Laws, passed at the May 23, 2017 Annual Town Meeting to the Office of the Attorney General's Municipal Law Unit for review and approval.
20. To certify and transmit all authorizations to borrow to the Department of Revenue's Local Services Division taken at the May 23, 2017 Annual Town Meeting.
21. To publish and distribute the 2017 List of Persons 17 Years of Age and Older.

FY2018 OBJECTIVES (Con't.)

22. To publish and distribute the 2017-2018 List of Elected Officers, Advisory Committee Members, Committee on Town Organization and Structure and Executive Officers of the Town Meeting Members Association.
23. To inactivate all voters who did not respond to the 2017 Annual Street List mailking.
24. To generate, print and mail Confirmation Notices for all Inactive Voter/Non-Respondents to the 2017 Annual Street List.
25. To delete and edit all in-active voters based upon the confirmation notice responses.
26. To certify and attest to Bond Counsel regarding all authorizations to borrow passed at the May 23, 2017 Annual Town Meeting.
27. To update the General By-Laws on the Town's website based on the approval of the actions taken at the May 23, 2017 Annual Town Meeting by the Attorney General's Municipal Law Unit.
28. To post the Attorney General's Municipal Law Unit's approval of the General and Zoning By-laws, passed at the May 23, 2017 Annual Town Meeting.
29. To notify the affected Town departments based on the General and Zoning By-Law changes taken at the May 23, 2017 Annual Town Meeting.
30. To administer, record and certify the actions taken at the November 2017 Special Town Meeting.
31. To certify and transmit all General and Zoning By-Laws, passed at the November 2017 Annual Town Meeting to the Office of the Attorney General's Municipal Law Unit for review and approval.
32. To certify and transmit all authorizations to borrow to the Department of Revenue's Local Services Division, passed at the November 2017 Special Town Meeting.
33. To generate and mail all dog License and Green Dog License renewals for 2018.
34. To delete all Inactive voters that has been continuously inactive for 2 successive federal elections.

FY2017 ACCOMPLISHMENTS

1. Mailed 3,029 Dog license and Green Dog License renewals for 2017.
2. Received and filed 2015 Year End campaign finance reports for all local candidates, candidates committees and political action committees.
3. Distributed, collected and recorded the 2016 Annual Street List Census.
4. Mailed absentee ballot applications to the 35 certified physically disabled voters on file with the Town Clerk's Office.
5. Posted the Attorney General's Municipal Law Unit's approval of the actions taken at the November 17, 2015 Special Town Meeting.
6. Notified affected Town Departments of the Attorney General's Municipal Law Unit's approval of the actions taken at the November 17, 2015 Special Town Meeting.
7. Updated the General By-Laws on the Town's website based upon the approval of the actions taken at the November 17, 2015 Special Town Meeting by the Attorney General's Municipal Law Unit.
8. Updated the Election Calendar on the Town Clerk's webpage to reflect the March 1, 2016 Presidential Preference Primary.
9. Certified all nomination papers, for the March 1, 2016 Presidential Preference Primary, submitted for certification.
10. Conducted four special voter registration sessions for the March 1, 2016 Presidential Preference Primary.
11. Conducted six special absentee voting sessions for the March 1, 2016 Presidential Preference Primary.
12. Conducted two separate Test Deck Tabulations for ballots for the March 1, 2016 Presidential Preference Primary due to difficulties exhibited from the digital printing of the ballots.
13. Transmitted to the Elections Division of the Office of the Secretary of the Commonwealth certification of the Test Deck tabulation programming for the March 1, 2016 Presidential Preference Primary.
14. Administered, recorded and certified the results of the March 1, 2016 Presidential Preference Primary.
15. Transmitted to the Elections Division of the Office of the Secretary of the Commonwealth certification of the results of the March 1, 2016 Presidential Preference Primary.
16. Updated the Election Calendar on the Town Clerk's webpage to reflect the May 3, 2016 Presidential Preference Primary.
17. Certified all town-wide and Town Meeting nomination papers, for the May 3, 2016 Annual Town Election, that were submitted for certification.
18. Destroyed all ballots and election materials from the May 5, 2015 Annual Town Election.
19. Conducted four special voter registration sessions for the May 3, 2016 Annual Town Election.
20. Conducted six special absentee voting sessions for the May 3, 2016 Annual Town Election.
21. Conducted a Test Deck Tabulation for ballots for the May 3, 2016 Annual Town Election.

FY2017 ACCOMPLISHMENTS (Con't.)

22. Transmitted to the Elections Division of the Office of the Secretary of the Commonwealth certification of the Test Deck tabulation programming for the May 3, 2016 Annual Town Election.
23. Received and filed all Pre-Election campaign finance reports for local candidates, candidates' committees, and political action committees for the May 3, 2016 Annual Town Election.
24. Administered, recorded and certified the results of the May 3, 2016 Annual Town Election.
25. Updated the Town Web-site's List of Town Meeting Members based on the results of the May 3, 2016 Annual Town Election.
26. Transmitted a certified list of newly elected Town Officers to the Elections Division of the Office of the Secretary of the Commonwealth, based on the final results of the May 3, 2016 Annual Town Election.
27. Transmitted certified results of the election of the Brookline Housing Commissioner to the Commonwealth of Massachusetts' Department of Housing and Community Development, based on the final results of the May 3, 2016 Annual Town Election.
28. Transmitted certified results of the election of Constables to the Norfolk County Clerk of Courts, based upon the final results of the May 3, 2016 Annual Town Election.
29. Received and filed all Post-Election campaign finance reports for local candidates, candidates' committees, and political action committees for the May 3, 2016 Annual Town Election.
30. Updated the Election Calendar on the Town Clerk's webpage to reflect the September 8, 2016 State Primary.
31. Received and filed all 30 Day Election campaign finance reports for local candidates, candidates' committees, and political action committees for the May 3, 2016 Annual Town Election.
32. Certified nomination papers for all party candidates for state-wide and Congress, for the September 8, 2016 State Primary, that were submitted for certification.
33. Administered, recorded and certified the actions taken at the May 24, 2016 Annual Town Meeting.
34. Certified and transmitted all General and Zoning By-Laws, passed at the May 24, 2016 Annual Town Meeting to the Office of the Attorney General's Municipal Law Unit for review and approval.
35. Certified and transmitted all authorizations to borrow to the Commonwealth of Massachusetts' Department of Revenue's Local Services Division that were taken at the May 24, 2016 Annual Town Meeting.
36. Certified and attested to Bond Counsel regarding all authorizations to borrow passed at the May 24, 2016 Annual Town Meeting.
37. Published the 2016 List of Persons 17 Years of Age and Older.
38. Destroyed all ballots and election materials from the September 9, 2014 State Primary.
39. Conducted four special voter registration sessions for the September 8, 2016 State Primary.
40. Conducted six special absentee voting sessions for the September 8, 2016 State Primary.
41. Conducted a Test Deck Tabulation of the ballots for the September 8, 2016 State Primary.
42. Transmitted to the Elections Division of the Office of the Secretary of the Commonwealth certification of the Test Deck tabulation programming for the September 8, 2016 State Primary.

FY2017 ACCOMPLISHMENTS (Con't.)

43. Administered, recorded and certified the results of the September 8, 2016 State Primary.
44. Transmitted to the Elections Division of the Office of the Secretary of the Commonwealth certification of the results of the September 8, 2016 State Primary.
45. Updated the Election Calendar on the Town Clerk's webpage to reflect the November 8, 2016 State Election, including the dates, times and locations for Early Voting.
46. Posted the Attorney General's Municipal Law Unit's approval of the General and Zoning By-laws, passed at the May 24, 2016 Annual Town Meeting.
47. Notified affected Town Departments of the Attorney General's Municipal Law Unit's approval of the actions taken at the May 24, 2016 Annual Town Meeting.
48. Updated the General By-Laws on the Town's website based on the approval of the actions taken at the May 24, 2016 Annual Town Meeting by the Attorney General's Municipal Law Unit.
49. Conducted six specialized Early Voting training sessions for staff and poll workers.
50. Conducted 20 separate Early Voting sessions, at 3 locations during various hours, including evenings and weekends., for the November 8, 2016 State Election.
51. Destroyed all ballots and election materials from the November 4, 2014 State Election.
52. Conducted four special voter registration sessions for the November 8, 2016 State Election.
53. Conducted three special absentee voting sessions for the November 8, 2016 State Election.
54. Conducted a Test Deck Tabulation for ballots for the November 8, 2016 State Election.
55. Transmitted to the Elections Division of the Office of the Secretary of the Commonwealth certification of the Test Deck tabulation programming for the November 8, 2016 State Election.
56. Administered, recorded and certified the results of the November 8. 2016 State Election.
57. Administered, recorded and certified the results from the Central Tabulation Facility for Early Voting ballots, where 11,750 Early Voter ballots were cast.
58. Transmitted to the Elections Division of the Office of the Secretary of the Commonwealth, certification of the results of the November 8, 2016 State Election.
59. Transmitted certified results of the election of County Commissioner to the Norfolk County Commissioners Office, based on the final results of the November 8, 2016 State Election.
60. Conducted two randomly selected audits, for Precinct 15 and Precinct 16, mandated by the Commonwealth for the November 8, 2016 State Election.
61. Administered, recorded and certified the actions taken at the November 15, 2016 Special Town Meeting.
62. Certified and transmitted all General and Zoning By-Laws, passed at the November 15, 2016 Special Town Meeting to the Office of the Attorney General's Municipal Law Unit for review and approval.
63. Deleted *in toto* 5,171 registered voters, of which 3,356 voters were multiple year non-respondents to the Annual Street List.

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2015	ESTIMATE FY2016	ACTUAL FY2016	ESTIMATE FY2017	ESTIMATE FY2018
Performance:					
% of Eligible Registered Voters Participating (average)	30.0%	36.0%	27.8%	29.0%	10%
% Rate of Return for Census Forms	61.0%	70.0%	60.0%	65.0%	65%
Hours Election Workers Trained	18	6	8	20	6
Workload:					
Total Elections	3	2	2	3	1
Total Residents as determined by Town Census Respondents	42,814	52,000	47,342	45,000	47,000
Registered Voters	33,645	33,500	36,677	35,000	41,000
Inactive Voters	9,861	8,000	5,835	9,500	6,000
Marriage Intentions	370	425	430	395	415
Dog Licenses	2,717	2,700	2,555	2,725	2,525
Green Dog Licenses	1,534	1,405	1,551	1,565	1,500
Business Certificates	172	240	181	200	190
Other	3,663	3,500	3,862	3,680	3,700

PERFORMANCE / WORKLOAD INDICATORS (con't.)

	ACTUAL FY2015	ESTIMATE FY2016	ACTUAL FY2016	ESTIMATE FY2017	ESTIMATE FY2018
Voters Registered	3,067	1,750	4,555	4,500	2,500
Party/Address/All Changes	5,237	3,500	3,040	4,750	1,500
Voters Inactivated	8,709	3,850	1,125	5,000	4,000
Voters Deleted	7,485	3,500	2,830	7,000	2,500

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Administration and Finance PROGRAM: Town Clerk

SUMMARY OF SUB-PROGRAM COSTS

SUB-PROGRAMS	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Public Records	282,465	347,477	351,030	3,553	1.0%
Elections	168,329	245,930	177,507	(68,423)	-27.8%
Voter Registration	162,646	103,528	103,794	266	0.3%
TOTAL EXPENSES	613,440	696,935	632,331	(64,604)	-9.3%

Public Records

SUB-PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	264,217	325,495	329,048	3,553	1.1%
Services	14,482	18,802	18,802	0	0.0%
Supplies	1,381	2,000	2,000	0	0.0%
Other	1,382	500	500	0	0.0%
Capital	1,003	680	680	0	0.0%
TOTAL	282,465	347,477	351,030	3,553	1.0%

Elections

SUB-PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	123,888	182,202	134,254	(47,948)	-26.3%
Services	33,308	49,203	32,703	(16,500)	-33.5%
Supplies	11,133	14,525	10,550	(3,975)	-27.4%
Other	0	0	0	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	168,329	245,930	177,507	(68,423)	-27.8%

Voter Registration

SUB-PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	120,673	60,811	61,077	266	0.4%
Services	40,726	38,167	38,167	0	0.0%
Supplies	1,050	2,000	2,000	0	0.0%
Other	0	1,950	1,950	0	0.0%
Capital	197	600	600	0	0.0%
TOTAL	162,646	103,528	103,794	266	0.3%

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Administration and Finance PROGRAM: Town Clerk

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED FY2015	NUMBER OF POSITIONS FUNDED FY2016	FY2017 SALARY RANGE LOW	FY2017 SALARY RANGE HIGH	FY2017 BUDGET NO.	FY2017 BUDGET AMOUNT	FY2018 RECOMMENDATION NO.	FY2018 RECOMMENDATION AMOUNT
510101	Permanent Full Time Salaries									
	Town Clerk	D-4	1.00	1.00	91,665	107,976	1.00	107,976	1.00	107,976
	Assistant Town Clerk	T-10	1.00	1.00	78,859	89,226	1.00	89,226	1.00	89,226
	Administrative Assistant	C-8	1.00	1.00	49,010	51,086	1.00	49,436	1.00	50,377
	Principal Clerk	C-7	1.00	1.00	47,040	49,097	1.00	48,854	1.00	49,097
	Senior Clerk Typist	C-6	1.50	1.50	45,791	47,835	1.50	69,350	1.50	71,939
	Subtotal		5.50	5.50			5.50	364,842	5.50	368,616
510102	Permanent Part Time Salaries									
	Registrar (3)					3,000		3,000		3,000
	Registrar, Ex Officio (1)					1,500		1,500		1,500
	Subtotal							4,500		4,500
510201	Temporary Full Time Salaries									
	Election Workers							210,000		140,000
	Census Workers							3,500		3,500
	Subtotal							213,500		143,500
510901	Temporary Part Time Salaries									
	Town Meeting							2,500		2,500
	Subtotal							2,500		2,500
	Other									
510300	Regular Overtime							9,716		9,813
513044	Longevity Pay							3,400		3,400
514501	Town Clerk Zoning Board of Appeals (Stipend)							2,000		2,000
515501	Clothing/Uniform Allowance (In lieu of boots)							1,050		1,050
	Subtotal							16,166		16,263
	Chargeoff to State Grant							(33,000)		(11,000)
	Total		**5.50**	**5.50**			**5.50**	**568,508**	**5.50**	**524,379**

PROGRAM DESCRIPTION

The Department of Planning and Community Development is responsible for managing and coordinating the Town's planning, development, zoning, subdivision, design review, housing, historic preservation, and CDBG/HOME grant programs. The Department also provides support to the Planning Board, Zoning Board of Appeals, Housing Advisory Board, Preservation Commission, and other appointed committees and task forces.

The Department consists of the following four sub-programs:

The **Planning and Administration Sub-program** focuses on improving the quality of life of all residents through: administration of the Zoning By-Law and design review requirements; assistance in the preparation of the Capital Improvement Program (CIP); preparation of state and federal grant applications; participation in regional planning (MAPC) and monitoring and coordinating significant developments in nearby municipalities; support of Town boards, commissions, and committees; provision of technical assistance to Town agencies, citizens, and groups, as well as developers, attorneys, and architects on potential development applications; preparation of Zoning By-Law amendments; preparation and implementation of the Comprehensive Plan; preparation and management of design and related improvement plans; and management of Planning Board and Zoning Board of Appeals records and development applications and decisions, including the on-going monitoring of associated conditions of approval. This sub-program assists the Preservation Commission with the promotion, protection, restoration, and preservation of the Town's historical and cultural assets. Major functions include the preparation and implementation of policies, programs, and plans to guide development, the conservation of open space, and the preservation of historic and cultural resources. The sub-program also administers the Historic Districts, the Demolition By-Laws, and the federally-funded Community Development Block Grant (CDBG) and HOME programs.

The **Housing Sub-program** works to increase the supply of affordable housing in town through the administration of all housing programs, including affordable housing preservation, development, and financing.

The **Economic Development and Long Term Planning Sub-program** focuses on the encouragement of appropriate economic growth, fostering the prosperity of businesses in the Town's commercial areas, enhancing the Town's appearance by promoting design excellence in new development, and preserving and enhancing the character of neighborhoods.

BUDGET STATEMENT

The FY18 budget reflects an increase of $23,725 (2.5%). Personnel will increase $24,044 (2.6%), due to an increase in Steps ($8,641), the .5% carry-forward from the AFSCME contract ($2,652), and ZBA Stipends ($12,570). The stipend amount per meeting did not go up; instead due to the number of 40B Development related meetings, there was a need to right size the line. Services decreased $560 (2.9%) due to Subscriptions.

The $240 (7.5%) increase in Capital reflects an additional Computer Lease.

PROGRAM COSTS - PLANNING AND COMMUNITY DEVELOPMENT

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	843,567	922,221	946,265	24,044	2.6%
Services	17,185	19,193	18,633	(560)	-2.9%
Supplies	8,700	9,712	9,712	0	0.0%
Other	1,710	4,550	4,550	0	0.0%
Capital	2,895	3,200	3,440	240	7.5%
TOTAL	874,057	958,876	982,600	23,725	2.5%
BENEFITS			575,620		
REVENUE	93,408	42,000	42,000	0	0.0%

FY2018 OBJECTIVES

Planning and Administration

1. To administer $1.6 million in federal Community Development Block Grant (CDBG) and HOME funds, providing oversight and technical assistance to more than twenty federally-funded programs and projects, many of which address the needs of the town's most vulnerable populations.
2. To advocate for the Town's interests by participating in the WestMetro HOME consortium, the Brookline-Newton-Waltham-Watertown Continuum of Care, the Metropolitan Area Planning Council, the Hubway Advisory Committee, the Boston Metropolitan Planning Organization and the National Community Development Association.
3. To continue and ultimately expand the Hubway regional bike share system in Brookline by collaborating with Motivate International, Inc. and the Cities of Boston, Cambridge and Somerville in order to transition the system to a privatized model.
4. To work with the Department of Public Works in furthering the Gateway East Project beyond 25% design and coordinating it with other public and private development projects within the area.
5. To continue to provide administrative and professional staff support to the Planning Board and Zoning Board of Appeals in order to effectively apply Zoning and Subdivision Control by-laws and statutes, improve the regulatory processes, and elevate transparency related to land use processes and projects.
6. To continue to identify improvements to the Zoning By-law and develop proposed amendments for Town Meeting approval.
7. To continue to provide staff support to the Zoning Board of Appeals by working with Comprehensive Permit applicants to accommodate adjustments to their proposed projects in order to better address neighborhood and municipal needs within the constraints of Chapter 40B.
8. To work with other municipal departments to coordinate a seamless transition from GeoTMS to Accela (software permitting programs) in order to advance coordination of recordkeeping relative to land use and transparency.
9. To continue to identify and explore potential Geographic Information Systems (GIS) mapping tools to provide residents with up-to-date information on the status of decisions and designations and to facilitate planning and preservation projects.
10. To continue to provide a high quality of professional support to all regulators of and participants in the demolition, Local Historic District (LHD) and Neighborhood Conservation District (NCD) processes, including the Preservation Commission, NCD Commission, and property owners interested in exploring the possible designation of additional LHDs and/or NCDs.
11. To continue to review plans for the rehabilitation/stabilization of the Town's cultural resources, including aluminum street signs, the Old Burying Ground, the Devotion House, Putterham School, Brookline Reservoir Gatehouse and Park, Walnut Street Cemetery, Larz Anderson Park and the Riverway/Olmsted Park.

FY2018 OBJECTIVES (Con't.)

Planning and Administration (Con't.)

12. To continue to coordinate the archiving and disseminating of information relative to the visual resources held by the Department; explore mechanisms to work with the Library Department and Town Clerk to consolidate resources and develop a plan to effectively and efficiently preserve the Town's heritage.
13. To prepare a five-year Preservation Plan to establish a comprehensive and methodical program to proactively promote the preservation of Brookline's heritage.
14. To continue to work with local groups in promoting available incentives and opportunities for installing renewable energy facilities, participating in community solar programs, and increasing energy efficiency for private buildings.
15. To cooperate with other municipal departments, energy efficiency improvement and funding opportunities for municipal buildings.
16. To identify and pursue, with the assistance of other municipal departments, energy efficiency improvement and funding opportunities for municipal buildings.
17. To assist with the development of solar facilities, including managing grants and permitting processes, as needed, on appropriate Town-owned property.
18. To continue to plan for a for a climate vulnerability assessment focused on the risks to local resources from climate change.

Housing

1. To create new affordable housing units and to preserve and improve existing affordable units using public resources to leverage private investment.

Economic Development and Long Term Planning

1. To work with Selectmen-appointed committees to examine a potential rezoning of: (a) the block bounded by Pleasant, John, Green, Harvard and Beacon Streets; and (b) the Holiday Inn property at 1200 Beacon Street.
2. To continue to identify and facilitate appropriate new development and redevelopment to strengthen and expand the tax base.
3. In partnership with an academic partner to be identified by the State's Compact Community Grant process, implement recommendations related to a Work Force Development Gap Analysis.
4. To continue to identify technical and financial support resources for cultural institutions, events, and capital improvements that build community capital and/or create "visitor stickiness" in our commercial areas.
5. To complete the Major Parcel Study to create a plan for the future of major private parcels as well as underutilized municipal parcels in order to respond to the needs identified in the Strategic Asset Plan.
6. To continue and expand long term planning projects that maintain and promote the quality of life for Brookline residents, including: assisting other departments in their planning work; providing assistance to the School Department to identify mechanisms to address overcrowding of the High School; assisting the Planning Board regarding the Capital Improvements Program and the implementation/updating of the Comprehensive Plan.

FY2017 ACCOMPLISHMENTS

Planning and Administration

1. Oversaw contracts, grant administration and financial management of over twenty new and ongoing CDBG-funded programs.
2. Continued to work with the public and the Massachusetts Department of Transportation to move revised 25% design plans for the Village Square/Gateway East project toward 75/100% design.
3. Managed federal grants, operations and expansion of Hubway, the regional bike share program, including working with the Selectmen-appointed Hubway Advisory Committee to review system operations and develop strategies for continued operations of Hubway in Brookline.
4. Participated in the development of a Request for Proposals with the Cities of Boston, Cambridge, Somerville to procure a Hubway operator as the system looks to move toward a revenue sharing model.\
5. Continued to provide professional and administrative staff support to the Planning Board, e Board of Appeals, Preservation Commission and NCD Commission.
6. Responded to questions and concerns of property owners, abutters and other interested parties and explained Brookline's land use regulatory system.
7. Provided technical assistance and professional guidance to the Planning Board's Design Advisory Teams for various projects including the proposed development at the Audi Brookline site on Boylston Street.
8. Administered at least six Comprehensive Permit applications and seven applications to State subsidizing agencies for determinations of site eligibility to apply to the Town for a 40B Comprehensive Permit.
9. In conjunction with other municipal departments and committees, assisted with the development of new regulations for habitable space, gross floor area, and other related aspects of the Zoning By-law.
10. Monitored plans for the rehabilitation/stabilization of the Town's cultural resources, including aluminum street signs, the Devotion House and Devotion School, Putterham School, Fisher Hill Park and Gatehouse, Brookline Reservoir Gatehouse and Park, Walnut Street Cemetery and the Riverway/Olmsted Park.
11. While working with the Climate Action Committee, other municipal departments, and multiple Greater Boston municipalities, developed initial steps to create a climate vulnerability assessment to inform future climate resilience strategies.
12. Furthered the development of solar PV facilities on municipal buildings and properties, in cooperation with other municipal departments.

Housing

1. Facilitated the resale of existing affordable housing units; oversaw participant selection, and conducted lotteries and participated in closings for eight of the Town's deed-restricted units.
2. Worked with Pine Street Inn to oversee the use of Town-controlled funding for the gut rehabilitation of two lodging house properties on Beals Street, which were successfully renovated into affordable Single Room Occupancy units with cooking facilities.
3. Worked with Hebrew Senior Life to fund repairs needed to address window and exterior façade upgrades at 112 Centre Street.

FY2017 ACCOMPLISHMENTS (Con't.)

Housing

4. Worked with Jewish Community Housing for the Elderly to move forward with plans for a friendly 40B at the site of Temple Kehillath Israel consisting of a 100% affordable 62-unit senior housing complex.
5. Worked with Hebrew Senior Life on refinancing its properties in order to preserve three properties as mixed-income senior housing serving low, moderate and market-income seniors.
6. Analyzed obstacles to fair housing and worked with other municipal departments on reassessing the Town's strategies for advancing fair housing in Brookline, as required every five years by the federal Office of Housing and Urban Development (HUD).
7. Worked with the Housing Advisory Board (HAB), the Planning Board and a consultant to complete a Housing Production Plan (HPP), consistent with the safe-harbor provisions provided by MGL Chapter 40B. The HPP was approved by the HAB and the Board of Selectmen and submitted to the state for approval.

Economic Development and Long Term Planning

1. With the support of the Board of Selectmen and Town Meeting, formally expanded the responsibilities of the Economic Development Division to include long-term planning in order to help the Town proactively plan for the future.
2. Assisted the Selectmen-appointed River Road Study Committee in recommending rezoning of the Industrial Zone between River Road and Brookline Avenue in Brookline Village.
3. Managed the fabrication and installation of updated wayfinding signage to direct visitors to cultural institutions.
4. In partnership with the Parks and Open Space Division of the Department of Public Works, constructed streetscape improvements at Hickey Triangle in Brookline Village.
5. As an awardee of the State's Compact Community Grant, assisted with a Teen Work Force Development Gap Analysis for Brookline.
6. Assisted the Regulatory Division, Building Department and Board of Selectmen during the construction phase of the hotel at 111 Boylston Street, Brookline Place, and the former Circle Cinema site.
7. Streamlined the commercial sign and façade review permitting process in coordination with the Planning Board and Building Department; continued to administer all sign and façade review permitting cases.
8. Drafted amendments to the Town's General Sign By-law and Zoning Sign By-law so that both are in compliance with a recent US Supreme Court decision.
9. Continued to administer the Town's façade loan program, including two new façade loans.
10. Assisted with the Hubway regional partnership operations and agreement negotiations.
11. Collaborated with the Coolidge Corner Merchant's Association (CCMA) and Department of Public Works to expand the CCMA sidewalk café seating program.
12. Provided staff support to the Board of Selectmen and School Committee, leading to the selction of a site for a ninth elementary school.
13. Worked with DPW, the Transportation Board, and Board of Selectmen to draft a Transportation Demand Management Policy for private development projects.
14. Hired a consultant to undertake the Strategic Asset Plan to systematically identify the capacity of municipal resources to respond to needs within the community for programs and services.

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2015	ESTIMATE FY2016	ACTUAL FY2016	ESTIMATE FY2017	ESTIMATE FY2018
CDBG Value (millions)	$1.33	$1.20	$1.35	$1.35	$1.35
CDBG Programs	15	15	15	15	15
New Housing Program Income (in millions)					
HOME Funds	$0.2	$0.2	$0.2	$0.2	$0.2
Housing Trust	$0.2	$0.2	$0.2	$0.2	$0.2
CDBG (included in above)	$0.3	$0.2	$0.1	$0.2	$0.2
New/Newly Affordable Units Underway					
HOME/Housing Trust/CDBG	0	32	47	31	62
Inclusionary zoning	0	6	0	3	3
Developer/Owner/Homebuyer Assistance Provided (in millions) for new or newly affordable units					
HOME Funds	$0.3	$0.2	$1.9	$0.2	$0.5
Housing Trust	$0.2	$0.2	$0.9	$0.2	$2.0
CDBG	$0.3	$0.2	$0.8	$0.2	$0.2
New and/or Newly Affordable Units					
HOME/Housing Trust/CDBG	0	32	47	31	62
Inclusionary zoning	0	3	0	3	3
Affordable Housing Preservation					
Ownership housing resales	6	7	8	5	8
Rental unit renovation	277	353	353	100	200
Zoning Caseload					
Board of Appeals/Planning Board	75	85	89	85	90
Signs, Facades, Antennas	70	75	89	80	90
40B Comprehensive Permit	1	4	4	5	2

PERFORMANCE / WORKLOAD INDICATORS (con't.)

	ACTUAL FY2015	ESTIMATE FY2016	ACTUAL FY2016	ESTIMATE FY2017	ESTIMATE FY2018
Demolition Permits	54	46	62	48	55
Historic District Cases	131	127	123	132	130
Neighborhood Conservation District (NCD) Cases	3	6	4	8	4
New NCD Investigations/Designations	1	2	1	2	2
Existing Businesses Assisted	11	15	20	10	16
New Businesses Assisted	15	10	11	10	13
Opened Storefronts	9	6	10	3	10
EDAB Projects under permitting/construction	3	4	3	4	4
# Façade Loans Granted	1	1	2	1	1
Active Façade Loans	4	4	4	4	4
Storefront Retail Vacancy Rates	9.2%	8.6%	9.2%	8.6%	9.8%
Regional Vacancy Rates	9.0%	7.8%	9.2%	7.8%	9.2%
Meals Tax per Restaurant	$7,158	$7,100	$7,655	$7,100	$7,500
Hotel Excise Tax per Room	$2,562	$2,480	$2,565	$1,984	$2,413
EDAB-Sponsored Projects Tax Yield:*		$1,911,109			

*FY16 figures assume a 2.5% growth in the tax bill.
** Does not include approximately $575,000 from additional state hotel excise tax.

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Administration and Finance PROGRAM: Planning and Community Development

SUMMARY OF SUB-PROGRAM COSTS

SUB-PROGRAMS	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Planning & Admin	601,026	621,469	642,061	20,592	3.3%
Housing	93,579	89,250	89,987	737	0.8%
Econ Dev and Long Term Planni	179,451	248,156	250,551	2,395	1.0%
TOTAL	874,057	958,875	982,600	23,724	2.5%

Planning and Administration

SUB-PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	580,795	598,079	618,991	20,912	3.5%
Services	8,995	10,238	9,678	(560)	-5.5%
Supplies	8,603	7,412	7,412	0	0.0%
Other	1,030	4,200	4,200	0	0.0%
Capital	1,604	1,540	1,780	240	15.6%
TOTAL	601,026	621,469	642,061	20,592	3.3%

Econ Dev and Long Term Planning

SUB-PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	170,136	238,836	241,231	2,395	1.0%
Services	8,120	8,100	8,100	0	0.0%
Supplies	97	510	510	0	0.0%
Other	680	150	150	0	0.0%
Capital	418	560	560	0	0.0%
TOTAL	179,451	248,156	250,551	2,395	1.0%

Housing

SUB-PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	92,636	85,305	86,042	737	0.9%
Services	70	855	855	0	0.0%
Supplies	0	1,790	1,790	0	0.0%
Other	0	200	200	0	0.0%
Capital	873	1,100	1,100	0	0.0%
TOTAL	93,579	89,250	89,987	737	0.8%

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Administration and Finance PROGRAM: Planning and Community Development

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED FY2015	NUMBER OF POSITIONS FUNDED FY2016	FY2017 SALARY RANGE LOW	FY2017 SALARY RANGE HIGH	FY2017 BUDGET NO.	FY2017 BUDGET AMOUNT	FY2018 RECOMMENDATION NO.	FY2018 RECOMMENDATION AMOUNT
510101	Permanent Full Time Salaries									
	Planning & Community Devel. Dir.	D-7	1.00	1.00	116,540	137,279	1.00	127,430	1.00	129,342
	Economic Development Officer	T-13	1.00	1.00	92,150	104,264	1.00	104,264	1.00	104,264
	Assistant Director-Community Planning	T-11	1.00	1.00	82,014	92,795	1.00	92,795	1.00	92,795
	Assistant Director-Regulatory Planning	T-11	1.00	1.00	82,014	92,795	1.00	92,795	1.00	92,795
	CD Administrator	T-8	1.00	1.00	82,910	82,494	1.00	72,910	1.00	74,208
	Preservation Planner	T-6	1.00	2.00	64,913	73,446	2.00	129,825	2.00	132,136
	Economic Development - Long Term Planner	T-6	1.00	1.00	64,913	73,446	2.00	134,572	2.00	136,967
	Senior Housing Planner	GN-13	0.00	0.00	74,720	78,480	1.00	75,576	1.00	77,206
	Senior Planner	GN-13	1.00	1.00	74,720	78,480	1.00	74,349	1.00	75,952
	Housing Project Planner	GN-11	2.00	2.00	69,586	73,087	1.00	69,241	1.00	73,087
	Community Planner	GN-11	0.00	0.00	69,586	73,087	1.00	69,241	1.00	70,734
	Planner	GN-10	1.00	1.00	63,841	67,053	2.00	127,049	2.00	129,787
	Administrative Head Clerk	C-10	1.00	1.00	55,365	57,724	1.00	57,438	1.00	57,724
	Zoning Administrative Assistant	C-9	1.00	1.00	50,543	52,632	0.00	0	0.00	0
	Senior Office Assistant	C-5	1.00	1.00	44,260	45,830	1.00	45,402	1.00	45,830
	Subtotal		14.00	15.00			17.00	1,272,889	17.00	1,292,827
	CD Admin Reimbursement							(153,070)		(155,492)
	CD Comprehensive Planning							(23,199)		(23,199)
	CD Housing							(179,438)		(185,660)
	HOME Funds Reimbursement							(16,000)		(16,000)
	Net Subtotal		14.00	15.00			17.00	901,183	17.00	912,476
510102	Permanent Part Time Salaries									
	Preservation Planner	T-6	0.80	0.00	62,392	70,594	0.00	0	0.00	0
	CD Intern		0.40	0.40			0.00	0	0.00	0
	CD Fiscal Assistant	C-10	0.49	0.49	52,948	55,204	0.00	0	0.00	0
	Chair Board of Appeals (1)							3,550		12,600
	Members Board of Appeals (2)							7,550		11,250
	Subtotal		1.69	0.89			0.00	11,100	0.00	**23,850**
	Other									
510300	Regular Overtime							8,113		8,113
513044	Longevity Pay							4,325		4,325
515501	Clothing/Uniform Allowance (In Lieu of Boots)							1,400		1,400
	Subtotal							13,838		13,838
	CD Admin Reimbursement							(1,675)		(1,675)
	CD Programs Reimbursement							(2,225)		(2,225)
	Net Subtotal							9,938		9,938
	Total		**15.69**	**15.89**			**17.00**	**922,221**	**17.00**	**946,265**

PROGRAM DESCRIPTION

The Police Mission:
To work in partnership with citizens to ensure that all people enjoy a high quality of life without fear of crime. To work together to solve problems and provide the most responsive and highest quality police service. To proactively prevent crime, maintain order, and apprehend offenders in a manner consistent with the law.

Our Values:
The Department subscribes to the following set of governing values that state its beliefs as a police organization:

1. The most important asset of a Police organization is its personnel.
2. Excellence for the members of the Brookline Police Department is based upon fairness, integrity, hard work, and professionalism in the performance of their duties.
3. Commitment to providing the highest quality of professional law enforcement with the goal of enhancing the quality of life within the community.
4. Build partnerships with citizens in order to ensure personal safety, protect individual rights, protect property, and promote individual responsibility and community commitment.
5. Secure and maintain public respect in order to fulfill the Department's duties by acknowledging that the quality of life in the community is affected by not only the absence of fear of crime, but also by the absence of crime itself.

The Department consists of the following seven subprograms:

1. **The Administration and Support Division** provides overall control of the functions of the Department. It maintains records, provides communication and technology equipment and trains personnel in its uses, and distributes weapons and supplies. It also includes the Public Safety Business Office, a group responsible for all financial and budgetary matters for both the Police Department and the Fire Department.

2. **The Patrol Division** continuously patrols all sectors of town looking for criminal activity and serves as a deterrent by its presence. The Patrol function is vital and, for that reason, the Chief has directed that there be a minimum staffing policy maintained daily: during the day 17 officers are on duty; during the evening there are 14 officers; and during the late-night/early-morning shift there are 13 officers.

3. The **Criminal Investigation Unit** is responsible for the investigation of all violent crimes, including murder, rape, armed robbery, assault, and narcotic violations, and maintains the safety of all evidence.

PROGRAM DESCRIPTION (con't.)

4. The **Community Relations Division** is charged with facilitating a spirit of cooperation between the public and the Department that helps to enhance the quality of life for all citizens.

5. The **Traffic and Parking Division** is responsible for enforcing all laws and regulations relating to traffic within town.

6. The **Public Safety Dispatch Division** is responsible for handling all police, fire, and ambulance calls, including E-911.

7. One patrol officer functions as the Town's **Animal Control** officer. The Animal Control officer normally works five days a week. All Brookline Police Officers are responsible for enforcing the Town's animal control laws, and will continue to do so when the Animal Control officer is off duty.

PROGRAM COSTS - POLICE DEPARTMENT

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	14,958,414	15,164,502	15,246,124	81,622	0.5%
Services	649,820	555,403	574,743	19,340	3.5%
Supplies	241,943	217,250	219,900	2,650	1.2%
Other	113,476	69,000	74,000	5,000	7.2%
Utilities	300,325	284,766	281,611	(3,155)	-1.1%
Capital	468,924	447,644	432,627	(15,017)	-3.4%
TOTAL	16,732,901	16,738,564	16,829,005	90,441	0.5%
BENEFITS			7,799,294		
REVENUE	8,888,012	8,829,000	9,621,040	792,040	9.0%

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Public Safety PROGRAM: Police

BUDGET STATEMENT

The FY18 budget represents an increase of $90,441 (0.5%). Personnel increases $81,622 (0.5%), which includes an increase to Steps ($94,104), the 0.5% carry-forward from the AFSCME contract ($2,435), Shift Differential ($4,735), Lag Time ($8,812), the Education Incentive ($89,000) and EMT Pay ($2,000). There were also decreases in Personnel in Enhanced Longevity ($10,727) and Quinn Education Incentive ($108,937).

Services increase $19,340 (3.5%) and include increases for Data Processing Equipment Repair and Maintenance ($2,300), Professional/Technical Services ($5,000), Wireless ($10,000), and Online Transaction Convenience Fee ($2,040).

Supplies increase $2,650 (1.2%) due to growth in Books and Periodicals. Other increases $5,000 (7.2%) for Education/Training/Conferences.

The $3,155 (1.1%) decrease in Utilities reflects a decrease in Gasoline ($2,804) combined with decreases in Electricity ($1,775), and Diesel Fuel ($250). This is partially offset by increases in Natural Gas ($719) and Water and Sewer ($955).

Capital decreases $15,017 (3.3%) due to a reduction in Public Safety Equipment ($17,500) and Communication Equipment ($15,000). This is offset by increases in Automobiles ($1,180), Office Equipment ($11,000), and Leased Computers ($5,303).

FY2018 OBJECTIVES

Administration

1. To train in the latest Use of Force policies based on the 21st Century Policing report. This will include a new decision making model, de-escalation tactics and less lethal options.
2. To expand our Crisis Intervention Training (CIT) to areas that will permit officers to respond to and assist officers who have gone through a critical incident.
3. To participate in a multi-department team designed to enhance officer wellness.
4. To fully train and recertify all Dispatchers in Emergency Medical Dispatch and implement new protocols that will be established for Wireless Direct 911 calls.
5. To continue Training for the Next Generation 911 system that has been installed in our Dispatch Center.
6. To develop more efficient and timely methods of tracking items stored in the property and evidence room eligible for disposal or destruction.
7. To review cases that are two or three years old to purge as much property and evidence as legally possible with a main focus on drugs and firearms.
8. To acquire a new contract for the handheld ticket technology and to also integrate that with the newly acquired Passport technology (pay by cell phone/meters.)

Patrol

1. To train and integrate 10 recruit officers through probationary year into the Patrol Division.
2. To train additional Patrol Officers and supervisors in CIT.
3. To continue to conduct on duty scenario based training for officers and supervisors on tactics, de-escalation and handling mental health emergencies.
4. To continue to use crime analysis and intelligence to deploy officers in response to emerging crime patterns to apprehend and address crime trends quickly.

Criminal Investigations

1. To improve on last year's clearance rates through the use of current technology, traditional interview and interrogation techniques and focus on repeat offenders in particular with the crimes of burglary, motor vehicle breaks and package thefts.
2. To move forward as a department in the implementation of electronic filing of all court complaints arrests, summonses, hearing requests.
3. To focus on persons and locations identified as being involved in human trafficking in order to deter and remove the opportunity for human trafficking to continue and try to identify and prosecute those responsible.
4. To have the Identification Unit Detectives receive training from the State Police Crime Lab to enable them to scan and submit non-criminal fingerprint cards into the Morpho Trak system, thereby streamlining the process of receiving fingerprint based criminal history reports.
5. To implement components of the Law Enforcement Agency Processing System (L.E.A.P.S.) program coordinated by the Juvenile Unit and continue to build relationships amongst the Brookline Police Department, youth, schools and parents.
6. To have the Domestic Violence Unit and advocate work with Administrators at Brookline High School to present the teen dating film ESCALATION to the seniors at Brookline High to raise awareness and reduce teen dating violence.

FY2018 OBJECTIVES (Con't.)

Traffic and Parking

1. To utilize our I5 Software system to cross reference with the Detail Office to assist in the management and accounting of related work.
2. To update and edit Records Unit protocols in order to be compliant with Law changes in the Public Records Laws.
3. To continue use of the newly acquired TCMS software (internal Traffic Officer tracking system) that allows for Supervision, Management and Coordination of a variety of Traffic related matters.
4. To implement the use of Automated License Plate Reader (ALPR) with Parking Control Officers in the task of parking enforcement.

Community Relations

1. To continue training in Procedural Justice, Police Legitimacy and Implicit Bias on a Department-wide basis.
2. To hold a Police youth summer camp over two separate one week periods during the summer.
3. To bring police training to the community so residents are availed the opportunity to understand how we learn, what we learn, and why learn it.
4. To expand our youth Police Initiative to involve more student ages 12-15yrs.
5. To have the Juvenile Matrix Policy follow similar processes as the CIT program.
6. To increase car seat installations and improve upon our already successful car seat installation program, by updating our technology so access and coordination with the public is seamless.
7. To increase emergency preparedness throughout the Town by training daycares, housing, Brookline schools, and other critical partners.

Public Safety Dispatch

1. To continue to seek grant funding from the State 911 Department to assist in the continuing training and education as well as to support staffing and equipment costs for the Dispatch Center.
2. To continue to recruit, hire, and train new Dispatchers using the most up-to-date hiring standards in the industry and utilize the E-911 Dispatch exam software to help ensure the most qualified and able candidates are hired by the Department.
3. To prepare and train all personnel for the updated Computer Aided Dispatch (CAD) platform provided by CAD Vendor Larimore.

FY2018 OBJECTIVES (Con't.)

Animal Control

1. To work with appropriate Town departments and residents to enhance animal control procedures, including a process for making dangerous dog determinations in compliance with Massachusetts General Laws and identifying a holding facility for potentially dangerous animals.
2. To continue to increase Animal Control Officer and Supervisor training and ensure all police officers are able to appropriately respond to animal related calls.
3. To continue to enforce Town By-Laws and Massachusetts General Laws pertaining to animal control.
4. To continue to work cooperatively with the other state, regional and town agencies that have a role in animal control issues.
5. To continue to increase public awareness and education on animal control laws and issues.

FY2017 ACCOMPLISHMENTS

Administration

1. Began accepting the majority of our wireless 911 calls originating within the Towns boundaries. Developed a protocol with Boston PD for overflow calls.
2. Installed the State's Next Generation 911 phone system and trained all Dispatch personnel in its use.
3. Oversaw a reduction in reported Part A crimes from the previous year.
4. Continued to use crime analysis and intelligence to deploy Officers in response to emerging crime patterns to apprehend and address crimes trends quickly.
5. Continued to manage may Special Events throughout the year and work directly with DPW, amongst other Town Departments in such.
6. The use of social media use has increased significantly. The Department has added both Instagram and YouTube pages.
7. Continued to maintain Facebook, Twitter, and Department website communications.
8. Formed a social media committee to bring more officers into this ever-changing medium.

Patrol

1. Linked the permit request process with the department Bulletin system to facilitate Park and Walks at neighborhood events.
2. Incorporated CIT trained Officers into Patrol Division functions and increased CIT follow-ups by Officers.
3. Added a Bike Trained Officer to Coolidge Corner beat.
4. Added new Officers to the Bike Unit and continued to work with regional partners on educational and tactical training initiatives.
5. Added and provided initial training to five new Officers for the Special Response Team.
6. Increased warrant clearances by incorporating Procedural Justice based turn in efforts and partnering with other Law Enforcement Agencies for apprehension efforts.
7. Conducted on duty scenario based training for Officers and Supervisors on tactics, de-escalation and handling mental health emergencies
8. Deployed new less lethal option for Patrol Officers.

Criminal Investigations

1. Succeeded in increasing the crime clearance rates from previous year by over 7%.
2. Obtained eight latent fingerprint lifts that were successfully identified by the Identification Unit to known subjects resulting in criminal charges.
3. Successfully assisted other law enforcement agencies with confirmation analysis on 15 latent finger print cases.

FY2017 ACCOMPLISHMENTS (Con't.)

Criminal Investigations (con't.)

4. Upgraded the portable cameras used by detectives and added an additional camera in the interview room.
5. Increased the storage capacity on the server for booking videos.
6. Deployed portable tablets for field crime scene incidents.
7. Cell phone mapping software was acquired and training was received by detectives for conducting the mapping.
8. Successfully utilized training in cell phone extraction and analysis; in order to acquire search warrants for and evidence from cell phones.
9. The Domestic Violence-Juvenile Unit continued to focus on the areas of intervention, community awareness through education, prevention and enforcement to prevent further incidents of abuse.

Traffic and Parking

1. Implementation and refining of an internal reporting system that encompasses all aspects of both the Traffic Division and Department wide traffic related statistical data. This will include items not track prior to include accounting for clerical work, Detail work and other daily matters to better monitor performance and work loads of personnel.
2. Updated deployment for Parking Control Officers, including geographic sectors, resulting in significant improvement to ticket output numbers and monies collected.
3. Refined and updated internal reporting systems.
4. Increased traffic officer capabilities through more extensive accident investigations and drug recognition training.

Community Relations

1. Increased scenario based training used w/ live and simulation firearms in external and internal environments. Training has been modified from block training to ongoing, continuous training so officers are kept abreast of the latest information and techniques.
2. School Resource Officers teach classes and are involved in e coaching positions in the schools and town youth organizations. They've also taken on the added role as mentors and counselors. This has proven very effective as there is greater continuity once they children are dismissed from school.
3. The SafetyNet program is for high risk citizens. We've taken this a step further by developing a high risk safety system. To ensure we properly service this growing population, we have expanded the number of officers who are CIT trained, and received state funding to develop a Brookline Police CIT site.
4. The purpose of our juvenile matrix model is to ensure that all youths referred to services are properly availed them. CSD Officers oversee successful delivery by acting as liaisons b/w service agencies and the diverted youth and family. We have arrested and arraigned less than 10 Juveniles in 2016. In 2015 we arrested and arraigned 28 juveniles.
5. School bus safety has been a coordinated effort with the Traffic Division. Bus evacuations drills have been performed by state law. Enforcement efforts have been successful. Compliance appears to be quite high in Brookline. This says much about our constituency.

FY2017 ACCOMPLISHMENTS (Con't.)

Public Safety Dispatch

1. Sought and received two grants from the State 911 Department which assists with the funding to ensure that every E-911 Telecommunicator receives continued up-to-date training and certifications. These grant funds were also used to offset personnel and equipment costs used for the day-to-day operations of the Dispatch Center. These two grants for FY16 amounted to $162,189.
2. The E-911 Dispatch Pre-Employment Exam software was used to assist with the hiring of four excellent candidates to replace personnel who had resigned as E-911 Telecommunicators to be employed as Police Officers and Firefighters for the Town of Brookline.
3. Telecommunications Dispatchers participated in multiple continuing education training courses on topics including Crisis Communications, School Violence, Fire Department Firefighter Mayday Training, as well as Police Procedural Justice Training alongside Brookline Police Officers.
4. The Dispatch Center handled more than 99,522 Computer Aided Dispatch entries involving Police, Fire, and EMS personnel across the three Dispatch Shifts.

Animal Control

1. We continue to successfully address animal-related complaints by proactively engaging with the public in areas enjoyed by pets and their owners, especially those related to open space use and the Green Dog program.
2. Our Animal Control Officer has attended several animal-related trainings, including completion of his Animal Control Officer Core Competencies. In addition, we have developed a "Wildlife Response" job aid for all officers and dispatchers to use when addressing such calls.
3. We continue to work with various state, regional and local agencies and organizations regarding animal control issues, including a recent demonstration of the Metro-Boston Homeland Security Region's mobile pet shelter during the Health Department's Rabies Clinic.
4. We also recently completed an inventory and reorganization of our emergency pet shelter equipment trailer.

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2015	ESTIMATE FY2016	ACTUAL FY2016	ESTIMATE FY2017	ESTIMATE FY2018
Department Activities:					
Total Part A Crimes	913	805	855	907	840
Robbery	12	11	16	15	14
Breaking and Entering	66	88	132	100	90
Rapes	0	3	3	2	2
Motor Vehicle Theft	12	8	7	15	8
Larceny	665	575	527	600	575
Assaults	158	120	161	175	155
Assault and Battery on a Police Officer	12	5	9	10	9
Part A Crime- Clearance Rate	46%	48%	45%	48%	48%
Arrests	714	840	561	725	625
Field Interrogations	2,054	2,150	37	1,800	45
Domestic Violence Investigations	118	120	131	118	140
Crimes Solved through Fingerprint IDs	5	8	7	10	10
Crimes Solved through DNA	5	5	6	6	6
Animal Complaints	722	700	881	750	850
Loud Parties Responded to	122	170	137	110	140
Noise By-Law Violation Tickets issued	144	50	46	100	50
STARS Assignments	55	75	48	60	55
Licensing, Registration and Inspectional Services:					
Rooming Houses Inspected	50	50	50	50	51
Liquor Establishments Inspected	53	110	47	60	110
Licenses to Carry Firearms Issued	86	113	106	110	110
Firearms Identification Cards (FID)	13	44	36	45	45
FID Cards Restricted to Chemical Propellants	10	17	0	4	2
Fingerprints Taken for Community Members	489	475	480	475	480
Dispatch:					
Police-related Calls	75,525	76,000	72,708	72,500	73,500
Self-Initiated Police Calls	25,204	21,500	25,463	25,500	26,000
Fire-related Calls	7,780	7,500	7,685	7,800	7,750
Medical Calls	4,352	5,250	4,555	4,600	4,650
E-911 Calls	15,825	16,500	14,909	16,225	20,000

PERFORMANCE / WORKLOAD INDICATORS (con't)

	ACTUAL FY2015	ESTIMATE FY2016	ACTUAL FY2016	ESTIMATE FY2017	ESTIMATE FY2018
Community Programs:					
Facebook Followers	2,138	1,600	2,753	3,000	3,200
Twitter Followers	7,000	6,000	8,660	9,000	9,500
Website Hits	61,274	60,000	42,766	65,000	50,000
Neighborhood Meetings	16	10	18	20	25
Students in AWARE	1,662	1,500	1,660	1,650	1,680
Citizen Police Academy Graduates	28	30	25	30	30
Women Participating in RAD Classes	180	160	160	160	160
Child Seats Inspected	360	525	250	400	300
Project Homesafe Enrollees	7	10	6	8	10
Graffiti Removal Requests Processed	140	650	60	175	70
Traffic:					
Taxi Vehicles Inspections	370	400	250	400	200
Hackney Licenses Issued	351	400	235	400	175
Parking Tickets Issued	132,323	130,000	137,199	130,000	132,000
Collection Rate In-State (CY)	84%	85%	85%	85%	85%
Collection Rate Out-Of-State (CY)	53%	55%	62%	53%	65%
Parking Tickets Paid Online	47,378	44,000	51,856	47,000	48,500
Parking Tickets Appealed Online	4,386	5,000	5,944	5,000	6,200
Moving Violations	20,851	25,000	18,847	25,000	15,000
Parking Ticket Hearings	10,370	12,500	11,826	12,500	12,500
Detail Collection Rate:					
0 < 30 Days	26%	25%	23%	25%	25%
31 < 60 Days	61%	70%	78%	70%	75%
61 < 90 Days	88%	93%	90%	90%	90%
91 < 105 Days	94%	96%	94%	95%	95%
106 < 115 Days	99%	99%	97%	99%	99%
Bicycle Enforcement	1,220	1,700	747	1,700	800
Grants Awarded:					
Police	$398,171	$250,000	$216,317	$250,000	$250,000
Urban Areas Security Initiatives (UASI) (Funding for Multiple Town Agencies)	$547,837	$10,000	$373,021	$250,000	$250,000
Emergency Management:					
Citizens trained for CERT (Community Emergency Response Team)	25	30	22	30	25
CERT Activations (shelters, flu clinics, storm drill, etc.)	11	15	8	15	12
Community education programs on emergency preparedness	15	15	14	15	15
Emergency Operation Center (EOC) Activations	4	5	0	5	5

TOWN OF BROOKLINE
FY2018 PROGRAM BUDGET

PROGRAM GROUP: Public Safety
PROGRAM: Police

SUMMARY OF SUB-PROGRAMS

SUB-PROGRAMS	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Administration	2,177,938	1,862,353	2,200,477	338,124	18.2%
Patrol Services	7,683,336	8,336,167	8,049,986	(286,181)	-3.4%
Investigation Services	2,603,368	2,198,355	2,200,968	2,613	0.1%
Community Relations	690,842	939,080	913,226	(25,854)	-2.8%
Traffic Control	2,494,752	2,405,025	2,460,715	55,690	2.3%
Public Safety Dispatch	868,124	902,376	908,834	6,458	0.7%
Animal Control	214,541	97,342	94,799	(2,543)	-2.6%
TOTAL	16,732,901	16,740,697	16,829,005	88,307	0.5%

Administration

SUB-PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	1,033,782	899,998	935,644	35,646	4.0%
Services	447,431	355,589	365,589	10,000	2.8%
Supplies	213,824	187,500	190,150	2,650	1.4%
Other	113,476	63,000	68,000	5,000	7.9%
Utilities	300,325	284,766	281,611	(3,155)	-1.1%
Capital	69,101	71,500	359,483	287,983	402.8%
TOTAL	2,177,938	1,862,353	2,200,477	338,124	18.2%

Patrol Services

SUB-PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	7,282,891	7,954,191	8,008,010	53,819	0.7%
Services	622	5,832	5,832	0	0.0%
Supplies	0	0	0	0	0.0%
Other	0	0	0	0	0.0%
Capital	399,823	376,144	36,144	(340,000)	-90.4%
TOTAL	7,683,336	8,336,167	8,049,986	(286,181)	-3.4%

Investigation Services

SUB-PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	2,592,939	2,187,855	2,188,168	313	0.0%
Services	2,200	500	2,800	2,300	460.0%
Supplies	8,229	10,000	10,000	0	0.0%
Other	0	0	0	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	2,603,368	2,198,355	2,200,968	2,613	0.1%

Animal Control

SUB-PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	214,541	97,342	94,799	(2,543)	-2.6%
Services	0	0	0	0	0.0%
Supplies	0	0	0	0	0.0%
Other	0	0	0	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	214,541	97,342	94,799	(2,543)	-2.6%

Community Relations

SUB-PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	690,842	939,080	913,226	(25,854)	-2.8%
Services	0	0	0	0	0.0%
Supplies	0	0	0	0	0.0%
Other	0	0	0	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	690,842	939,080	913,226	(25,854)	-2.8%

Traffic Control

SUB-PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	2,277,517	2,194,543	2,206,193	11,650	0.5%
Services	199,567	193,482	200,522	7,040	3.6%
Supplies	17,668	17,000	17,000	0	0.0%
Other	0	0	0	0	0.0%
Capital	0	0	37,000	37,000	100.0%
TOTAL	2,494,752	2,405,025	2,460,715	55,690	2.3%

Public Safety Dispatch

SUB-PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	865,902	893,626	900,084	6,458	0.7%
Services	0	0	0	0	0.0%
Supplies	2,222	2,750	2,750	0	0.0%
Other	0	6,000	6,000	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	868,124	902,376	908,834	6,458	0.7%

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Public Safety PROGRAM: Police

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED FY2015	NUMBER OF POSITIONS FUNDED FY2016	FY2017 SALARY RANGE LOW	FY2017 SALARY RANGE HIGH	FY2017 BUDGET NO.	FY2017 BUDGET AMOUNT	FY2018 RECOMMENDATION NO.	FY2018 RECOMMENDATION AMOUNT
510101	Permanent Full Time Salaries									
	Chief	D-9	1.00	1.00	134,674	158,639	1.00	158,640	1.00	158,639
	Superintendent of Police	D-7	1.00	1.00		143,911	1.00	143,911	1.00	143,911
	Deputy Superintendent	PDS	4.00	4.00		132,540	4.00	530,161	4.00	530,161
	Lieutenant	P-3	10.00	10.00	85,752	94,477	10.00	887,532	10.00	891,823
	Sergeant	P-2	16.00	16.00	72,671	76,304	16.00	1,184,539	16.00	1,188,168
	Patrol Officer	P-1	104.00	104.00	51,219	63,062	104.00	6,120,776	104.00	6,206,359
	Public Safety Business Manager*	T-9	0.50	0.50	75,826	85,794	0.50	42,897	0.50	42,897
	Chief Emergency Telecommunications Dispatcher	T-7	1.00	1.00	70,106	79,321	1.00	77,934	1.00	79,321
	Violence Prevention Coordinator	T-4	0.00	1.00	55,652	62,968	1.00	62,968	1.00	62,968
	Business/Administrative Manager	GN-8	1.00	1.00	58,323	61,258	1.00	60,955	1.00	61,258
	Parking Meter Collector	GN-7	2.00	2.00	53,655	56,355	2.00	110,331	2.00	109,081
	Emergency Telecommunications Dispatcher	ETD	15.00	15.00	46,249	47,186	15.00	707,790	15.00	707,790
	Executive Assistant	C-10	1.00	1.00	55,638	58,008	1.00	58,587	1.00	58,008
	Senior Account/Audit Clerk (PSBO)*	C-8	0.50	0.50	48,768	50,833	0.50	24,384	0.50	24,841
	Senior Clerk Typist / Audit Clerk (PSBO)*	C-8	1.00	1.00	48,768	50,833	1.00	48,768	1.00	49,682
	Senior Clerk Typist	C-5	4.00	4.00	44,260	45,830	4.00	182,229	4.00	184,033
	School Traffic Supervisor/Parking Control Officer	ST01	11.00	11.00		44,156	11.00	486,062	11.00	486,062
	Charge Off to Grants/Schools							(36,762)		(36,762)
	Subtotal		173.00	174.00			174.00	10,851,701	174.00	10,948,240
510102	Permanent Part Time Salaries									
	Parking Control Officer		1.92	1.92			1.92	84,958	1.92	84,958
	School Traffic Supervisor		1.18	1.18			1.18	59,319	1.18	59,319
	Subtotal		3.10	3.10			3.10	144,277	3.10	144,277
510901	Temporary Part Time Salaries									
	Park Security Officer		2.20	2.20			2.20	63,915	2.20	63,915
	Subtotal		2.20	2.20			2.20	63,915	2.20	63,915
	Grant-Funded Salaries									
	Violence Prevention Coordinator		1.00	0.00			0.00	0	0.00	0
			1.00	0.00			0.00	0	0.00	0
	Grants									
	State Grant							0		0
	Net Grant-Funded Salary Total							0		0
	Other									
510140	Shift Differential							236,749		241,484
510143	Working-Out-Of-Classification Pay							20,450		20,450
510300	Regular Overtime							550,202		550,202
512031	Court Pay							176,368		176,368
512033	Police Lag Time							148,670		157,482
513032	In-Service Training Pay							296,793		296,793
51304E	Enhanced Longevity							12,924		2,197
513042	Education Incentive							154,600		243,800
513043	Quinn Educational Incentive							1,729,697		1,620,760
513044	Longevity Pay							96,400		96,400
513045	Career Incentive Pay							13,600		13,600
514502	Specialty Pay (Retirable)							27,843		27,843
514506	EMT Pay							12,000		14,000
515041	Holiday Pay							505,697		505,697
515059	Administrative Leave Buyback							84,915		84,916
515501	Uniform/Clothing Allowance / In Lieu of Boots							35,000		35,000
515540	Auto Allowance							2,700		2,700
	Subtotal							4,104,609		4,089,692
	Total		**179.30**	**179.30**			**179.30**	**15,164,502**	**179.30**	**15,246,124**

* Public Safety Business Mgr. and 3 clerical positions shared 50/50 with Fire Dept.

PROGRAM DESCRIPTION

The Fire Department's primary function is to provide fire protection and emergency response services. The Department provides assistance during incidents involving hazardous materials, water rescue, and during all other emergencies requiring trained rescue personnel and equipment. The Department is a core component of the Town's Emergency Medical Services (EMS) system, with all companies (five engines and two ladders) staffed by certified Emergency Medical Technicians (EMTs) serving as first responders. Ambulance services are provided by Fallon Ambulance. Per a contract with the Town, Fallon maintains two Advanced Life Support (ALS) ambulances within town borders.

The primary duties of the Department are to prevent the occurrence of fires; to protect lives and property should a fire occur; to provide emergency medical services; to deliver emergency services to the scene of an incident within four minutes; and to promote a climate of safety by decreasing or eliminating unreasonable threat from fire.

The Department is broken into the following five sub-programs:

1. The main function of the **Administration Sub-program** is to provide overall leadership and policy direction for the Department. The assigned staff includes the Chief, the Chief of Operations (which is a re-assigned Deputy Chief), an Executive Assistant, an IT Systems Analyst, and the Public Safety Business Office staff, which is shared with the Police Department.

2. The **Suppression Sub-program** prevents fires and extinguishes fires should they occur; initiates rescues when necessary; performs in-service inspections and pre-fire planning; maintains EMT-staffed fire companies; and performs other emergency services requiring trained and properly equipped personnel. To deliver these services, seven fire companies, manning five engines and two ladder trucks, each with minimum staffing of four firefighters, are housed in five fire stations. The assigned staff totals 147: four Deputy Chiefs, seven Captains, 21 Lieutenants, and 115 Firefighters.

3. The **Fire Prevention Sub-program** enforces all laws and ordinances; issues fire safety permits; investigates all fires and forwards appropriate reports to the State Fire Marshal; educates the public on fire prevention topics and techniques; manages in-service fire company inspections; handles fire safety-related citizen complaints; and approves building plans relating to fire protection. One Deputy Chief, two Lieutenants, and a Clerk staff this Division.

4. The **Equipment Maintenance Sub-program** repairs and maintains the Department's apparatus and related equipment, such as hoses, fittings, self-contained breathing apparatus, and emergency tools. The goal of the Division is to ensure that the Department's fleet of vehicles and emergency equipment is in working condition at all times. A Chief Mechanic and a Repairman staff this division.

5. The **Training Sub-program** promotes the uniformed personnel's development of required skills, knowledge, and abilities by providing continuous "hands on" training; instructs newly recruited firefighters in a basic seven-week training course; coordinates State-level satellite training programs; and tests new firefighting equipment and techniques. Members of this unit also serve as the Safety Officer at any fire related incident. It is staffed by a Deputy Chief and a Captain.

BUDGET STATEMENT

The FY18 budget represents an increase of $91,063 (0.6%). Personnel increases $84,521 (0.6%) primarily due to Steps ($83,558) and the 0.5% carry-forward for the AFSCME contract ($963). Services increase $3,500 (2.2%) for Data Processing Software Maintenance.

The $3,457 (1.8%) decrease in Utilities reflects lower usage of Electricity ($9,192). This is partially offset by increases in Natural Gas ($2,102), Gasoline ($197), Diesel ($475) and Water and Sewer ($2,961).

Capital increases $6,499 (4.9%). This is due to an increase in Data Processing Equipment ($7,000) and Leased Computers ($7,099), and is offset by a decrease in Public Safety Equipment ($7,600).

PROGRAM COSTS - FIRE DEPARTMENT

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	12,267,352	13,915,968	14,299,208	383,240	2.8%
Services	144,362	162,740	166,240	3,500	2.2%
Supplies	147,997	167,488	167,488	0	0.0%
Other	25,269	31,350	31,350	0	0.0%
Utilities	202,918	197,266	193,809	(3,457)	-1.8%
Capital	173,549	132,777	122,476	(10,301)	-7.8%
TOTAL	12,961,446	14,607,589	14,980,571	372,982	2.6%
BENEFITS			7,284,768		
REVENUE	463,707	430,000	430,000	0	0.0%

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Public Safety PROGRAM: Fire

FY2018 OBJECTIVES

1. To minimize the negative effects of fires and other emergencies by providing a rapid deployment of adequate personnel trained to the highest level possible.
2. To continue to deliver a Fire Officer's training program aimed at current and consistent training for all company level Fire Officers.
3. To continue holding bi-annual Chief Officer staff meetings.
4. To update/develop departmental SOG's and institute new training evolutions.
5. To train and certify five firefighters as Emergency Medical Technicians.
6. To continue to help develop and advance the goals and objectives of the Town's Emergency Management Team.
7. To ensure the current budgeted complement of firefighters is maintained.
8. To have the Fire Prevention Division oversee the inspections of all residential buildings, containing six or more units, for fire/safety hazards.
9. To provide the same or better level of service, within the budget provided, as compared with FY17.
10. To finalize the Brookline Fire Department rules and regulations.
11. To implement the plan for a new apparatus maintenance facility on Hammond Street.
12. To implement the plan for the modernization of the Training facility located on Hammond Street.
13. To train/refresh the department membership in both traditional and new firefighting practices.
14. To provide continuing education classes for Emergency Medical Technicians.
15. To work with Brookline Firefighters Association – Local 950 and Town Management Officials to develop effective and cost efficient means of minimizing safety and health dangers to firefighters. The mission of having healthier firefighters responding to calls benefits the community as a whole.
16. To graduate our 47th Recruit class, with seven potential Brookline recruits attending, led by the Training Division to commence in April.

FY2017 ACCOMPLISHMENTS

1. Held bi-annual Chief Officer Staff meetings.
2. Continued to expand the use of technology in the Department including the implementation of a new multiple family residential inspection system. This system will allow the department to more accurately capture acquired information and make it available during emergencies.
3. Updated/Developed several departmental SOG's.
4. Trained five additional firefighters as Emergency Medical Technicians.
5. Continued to help develop and advance the goals and objectives of the Town's Emergency Management Team.
6. Provided the same or better level of service, within the budget provided, as compared with FY16.
7. Fire Prevention Division oversaw the inspections of all residential buildings, containing six or more units, for fire/safety hazards. These 520 inspections were performed by in service suppression companies.
8. Continued the process of updating the Brookline Fire Department rules and regulations.
9. Continue to develop a plan for the modernization of the Training facility located on Hammond Street, including a survey study.
10. Trained/refreshed the department membership in both traditional and new firefighting practices.
11. Responded to over 95% of calls in fewer than 4 minutes, exceeding NFPA 1710 minimum guidelines.
12. Responded to all structure fires with a full first alarm assignment, in compliance with NFPA 1710.
13. Obtained two competitive grants totaling $89,000 which the department used to establish a senior life safety program through which we visited over 200 homes and installed over 250 combination smoke and carbon monoxide detectors.
14. Used SAFE grant funding to visit every public school in Brookline K-2 classroom with fire prevention and safety tip messages in honor of fire prevention month.
15. Largely increased our presence at community events including Brookline Day, Alternatives to College Fair, ELL Community Fair, an open house at the Babcock St. Station, and hosted over a hundred daycares and preschools for in station educational tours and visits amongst various other community engagements.
16. Facilitated the ordering of a new Ladder 1 which is a twin to Ladder 2. Full build out to be completed in 12-14 months.

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2015	ESTIMATE FY2016	ACTUAL FY2016	ESTIMATE FY2017	ESTIMATE FY2018
Box Alarms	628	600	513	600	550
Still Alarms	3,183	3,000	3,334	3,000	3,200
Medical Emergencies	3,969	3,800	3,838	3,800	3,850
Total Responses	7,780	7,400	7,685	7,400	7,600
Avg Response Time to Emergency Incidents (minutes) - Calendar Year	3:39	<4:00	3:40	<4:00	<4:00
Large loss fire (over $100,000)	7	1	5	1	4
Medium Loss Fires (under $100,000)	21	10	20	10	15
Multiple Alarm Fires	1	4	4	4	4
% of Investigations Started Within Two Hours	100%	100%	100%	100%	100%
Apartment Buildings with 6+ Units Inspected	533	515	533	500	525
26F Smoke/CO Detector Inspections	856	900	905	900	900
Lodging House Inspections	48	49	49	49	49
Common Victualler Inspections	95	100	149	100	150
Certificate of Occupancy Inspections					
Residential	117	100	48	100	75
Commercial	34	35	35	33	36

PERFORMANCE / WORKLOAD INDICATORS (con't.)

	ACTUAL FY2015	ESTIMATE FY2016	ACTUAL FY2016	ESTIMATE FY2017	ESTIMATE FY2018
% of Apparatus Repairs Initiated within 24 Hrs	100%	100%	100%	100%	100%
% of Apparatus Receiving Preventive Maintenance Twice per Year	100%	100%	100%	100%	100%
% of EMTs Requesting Re-certification Re-Certified	100%	100%	100%	100%	100%
Number of Newly Certified EMTs	3	5	5	5	5
Number of Firefighters Completing:					
Firefighter I/II certification	14	15	78	15	16
Instructor Certification I	10	0	15	0	0
Instructor Certification II	0	5	8	0	0
Incident Safety Officer	0	0	13	0	0
Technical Rescue	0	0	12	0	0
Hazardous Material Techs	0	0	3	0	0
Live Fire Training Techs	0	0	3	0	0
% of Fires Contained to the Building of Origin	100%	95%	95%	95%	95%
Number of Pre-K through Grade 2 classrooms receiving the S.A.F.E. Program	80	80	96	80	96

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Public Safety PROGRAM: Fire

SUMMARY OF SUB-PROGRAMS

SUB-PROGRAMS	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Administration	775,399	677,779	687,445	9,666	1.4%
Firefighting	10,968,234	12,910,393	13,273,451	363,059	2.8%
Fire Prevention	438,821	368,967	369,221	254	0.1%
Equipment Maintenance	326,250	355,368	343,371	(11,997)	-3.4%
Training	452,743	295,082	307,082	12,000	4.1%
TOTAL	12,961,446	14,607,589	14,980,571	372,982	2.6%

Administration

SUB-PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	627,073	612,567	618,733	6,166	1.0%
Services	26,039	34,749	38,249	3,500	10.1%
Supplies	14,562	17,300	17,300	0	0.0%
Other	9,128	11,350	11,350	0	0.0%
Capital	98,597	1,813	1,813	0	0.0%
TOTAL	775,399	677,779	687,445	9,666	1.4%

Firefighting

SUB-PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	10,652,184	12,530,351	12,906,839	376,489	3.0%
Services	26,705	29,091	29,091	0	0.0%
Supplies	88,093	80,218	80,218	0	0.0%
Other	0	0	0	0	0.0%
Utilities	152,068	161,099	156,970	(4,129)	-2.6%
Capital	49,183	109,634	100,333	(9,301)	-8.5%
TOTAL	10,968,234	12,910,393	13,273,451	363,059	2.8%

Fire Prevention

SUB-PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	438,144	367,797	368,051	254	0.1%
Services	480	0	0	0	0.0%
Supplies	0	500	500	0	0.0%
Other	0	0	0	0	0.0%
Capital	197	670	670	0	0.0%
TOTAL	438,821	368,967	369,221	254	0.1%

Equipment Maintenance

SUB-PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	134,100	133,991	134,322	331	0.2%
Services	91,138	98,900	98,900	0	0.0%
Supplies	50,162	66,310	66,310	0	0.0%
Other	0	0	0	0	0.0%
Utilities	50,850	36,167	36,839	672	1.9%
Capital	0	20,000	7,000	(13,000)	-65.0%
TOTAL	326,250	355,368	343,371	(11,997)	-3.4%

Training

SUB-PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	415,850	271,262	271,262	0	0.0%
Services	0	0	0	0	0.0%
Supplies	(4,820)	3,160	3,160	0	0.0%
Other	16,141	20,000	20,000	0	0.0%
Capital	25,572	660	12,660	12,000	1818.2%
TOTAL	452,743	295,082	307,082	12,000	4.1%

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Public Safety PROGRAM: Fire

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED FY2015	NUMBER OF POSITIONS FUNDED FY2016	FY2017 SALARY RANGE LOW	FY2017 SALARY RANGE HIGH	FY2017 BUDGET NO.	FY2017 BUDGET AMOUNT	FY2018 RECOMMENDATION NO.	FY2018 RECOMMENDATION AMOUNT
510101	Permanent Full Time Salaries									
	Chief	D-9	1.00	1.00	134,674	158,639	1.00	158,639	1.00	158,639
	Chief of Operations	D-7	1.00	1.00	116,540	137,279	1.00	137,279	1.00	137,279
	Deputy Chief	F-4	6.00	6.00	89,414	93,885	6.00	646,696	6.00	646,696
	Captain	F-3	8.00	8.00	76,481	80,305	8.00	732,389	8.00	732,390
	Lieutenant	F-2	23.00	23.00	65,428	68,699	23.00	1,772,521	23.00	1,772,521
	Firefighter	F-1	115.00	115.00	46,463	57,320	114.00	7,066,330	114.00	7,144,099
	Information Systems Analyst	T-10	1.00	1.00	78,859	89,226	1.00	87,665	1.00	89,226
	Public Safety Business Manager*	T-9	0.50	0.50	75,826	85,794	0.50	42,897	0.50	42,897
	Motor Equipment Repair Foreman	GN-10	1.00	1.00	63,840	67,053	1.00	66,721	1.00	67,053
	Executive Assistant	C-10	1.00	1.00	55,087	57,434	1.00	56,865	1.00	57,434
	Assistant Clerk - Fire Prevention	C-8	1.00	1.00	49,010	51,086	1.00	50,832	1.00	51,086
	Senior Account/Audit Clerk (PSBO)*	C-8	0.50	0.50	49,010	51,086	0.50	24,428	0.50	24,841
	Senior Clerk Typist / Audit Clerk (PSBO)*	C-8	1.00	1.00	49,010	51,086	1.00	46,059	1.00	49,682
	Fire Apparatus Repairperson	LN-7	1.00	1.00		58,447	1.00	58,447	1.00	58,447
	Subtotal		161.00	161.00			160.00	10,947,768	160.00	11,032,289
	Other									
510140	Shift Differential							817,838		817,838
510143	Working-Out-Of-Classification Pay							122,997		122,997
510300	Regular Overtime							288,503		587,222
513007	HazMat Pay							0		0
513042	Educational Incentive Pay							324,000		324,000
513044	Longevity Pay							74,750		74,750
513045	Career Incentive Pay							3,500		3,500
514501	Extra Compensation							750		750
514506	EMT Pay							428,350		428,350
515041	Holiday Pay							524,759		524,759
514502	Specialty Pay							15,600		15,600
515058	Vacation Cash-in							143,007		143,007
515059	Administrative Leave Buy-Back							92,996		92,996
515501	Uniform/Clothing Allowance							130,650		130,650
515505	Tool Allowance							500		500
	Subtotal							2,968,200		3,266,919
	Total		**161.00**	**161.00**			**160.00**	**13,915,968**	**160.00**	**14,299,208**

* Public Safety Business Mgr. and 3 clerical positions shared 50/50 with Police Dept.

PROGRAM DESCRIPTION

The Building Department was established to ensure public safety during construction, alteration, repair, and demolition of structures within town. The Department reviews and issues permits for construction, repair, remodeling, and demolition, as well as certificates of occupancy. Staff enforces by-laws and regulations related to zoning, building, plumbing, gas, electrical connections, fire safety, sprinklers, energy, demolition, and lodging houses. The Department performs annual inspections of lodging houses, places of assembly, parking facilities, and common victualler locations prior to their license renewal. The Department is charged with the repair and maintenance of all Town and School buildings and managing the daily operation of Town Hall, the Health Center, and the Public Safety Headquarters building.

The Department consists of the following six sub-programs:

1. The **Administration Sub-program** provides administrative and clerical support for the Department. The clerical staff performs the required office activities for the other sub-programs, including receipt of permit applications and fees, handling of citizen inquiries, preparation of permits, certificates, licenses, and payment vouchers for vendors.

2. The **Code Enforcement and Inspection Sub-program** is responsible for the construction and maintenance of structurally sound and safe buildings, mechanical systems, and equipment as mandated by related codes, by-laws, rules, and regulations. Work is initiated as a result of the application for a permit, complaints, department initiative, or referral and involves dealing with architects, engineers, developers, contractors, lawyers, owners, and tenants.

3. The **Repairs to Public Buildings Sub-program** preserves and maintains Town-owned buildings other than schools, which total 45 buildings with an estimated value of $135 million. Through periodic surveys and inspections, the Department determines the necessary repairs to preserve and maintain these buildings and establishes a preventive maintenance program consistent with the need.

4. The **Town Hall Maintenance Sub-program** provides for the operation and maintenance of the Town Hall, the Stephen Glover Train Memorial Health Center, and the Public Safety Headquarters building.

5. The **Construction/Renovation Sub-program** supports the Building Commission which, in accordance with Article 3.7 of the Town's By-Laws, participates in the selection of design consultants, reviews and approves plans and specifications, receives proposals, and maintains supervision of the Town's building program. The Project Administrator and his assistant serve as agents of the Building Commission, working with various Town and School agencies for the study, design, and construction of new projects and for major repairs.

6. The **School Plant Sub-program** provides for the maintenance and upkeep of all school buildings, of which there are 16 with an estimated value of $300 million. Through surveys and inspections and in conjunction with the principals, the custodial staff, and the Superintendent of Schools, a list of necessary repairs is established to preserve and maintain these buildings.

BUDGET STATEMENT

The FY18 budget reflects a $99,668 (1.3%) increase. Personnel increases $41,561 (1.7%) for an increase in Steps ($30,393), the 0.5% carry-forward for the AFSCME contract ($8,168), Shift Differential ($831), Overtime ($219) and Longevity ($1,950). Services increase $53,538 (2.3%) due to Town Repair and Maintenance ($20,176), and School Repair and Maintenance ($33,362).

Supplies decrease $2,500 (7.8%) for Books and Periodicals. Utilities increase $14,399 (0.5%) for Natural Gas ($43,269), Gasoline ($198), and is offset by decreases in Electricity ($20,021) and Water and Sewer ($9,047).

Capital decreases $7,330 (5.7%) due to a decrease in vehicles.

PROGRAM COSTS - BUILDING DEPARTMENT

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	2,266,598	2,402,464	2,444,025	41,561	1.7%
Services	2,325,593	2,308,264	2,361,802	53,538	2.3%
Supplies	27,427	32,250	29,750	(2,500)	-7.8%
Other	9,992	10,400	10,400	0	0.0%
Utilities	2,550,579	2,717,208	2,731,607	14,399	0.5%
Capital	141,000	129,700	122,370	(7,330)	-5.7%
TOTAL	7,321,190	7,600,286	7,699,955	99,668	1.3%
BENEFITS			1,276,844		
REVENUE	4,647,141	2,319,000	2,419,000	100,000	4.3%

FY2018 OBJECTIVES

1. To assist the Selectmen's Office and all Town and School departments with the development of a balanced CIP Project list, including aggressive planning for school space needs.
2. To assist the School Department with feasibility and schematic design for the 9th School at Baldwin and the High School.
3. To create temporary space for classrooms, learning areas and core facilities to meet the needs of the School Department.
4. To complete the Structural Pool Repairs and Locker Room renovations at Evelyn Kirrane Aquatic Center.
5. To complete the renovations and upgrades of the elevators at the High School Phys Ed Building and Town Hall.
6. To continue to implement the work involved with the Building Envelope and Roofing Replacement Program per the Town's Capital Improvements Program.
7. To advocate for additional Tradesmen in the Public Buildings Division to achieve more in-house preventative maintenance and service work, to reduce the use of outside contractors.
8. To expand the use of the School Dude Maintenance and Facilities Software Program for Preventative Maintenance and scheduling functions.
9. To work with the Selectmen's office to implement the recommendations of the Public Buildings Division Study to improve maintenance and repair operations and efficiencies for all buildings.
10. To upgrade and expand public buildings existing key card and security systems.
11. To complete plans and specs to bid and construct a new Maintenance Garage and Training Facility at the existing Training Facility at Fire Station No. 6.
12. To prepare plans and specs to bid and complete the envelope repairs and roof work at Fire Station No. 1.
13. To continue to expand the use of the Town's website for online bidding of capital improvement projects (CIP).
14. To continue construction work on site for the Devotion School Additions and Renovations. Continue to monitor contractor safety, quality, schedule and cost.
15. To work with Town and School staff to begin the process of procuring furniture fixtures and equipment and technology items.
16. To work with the Massachusetts School Building Authority (MSBA) to craft the post-bid final project budget and continue communication with and reporting to the MSBA
17. To expand and upgrade the energy management systems in all buildings using both CIP funds and Green Community monies.
18. To assist the Preservation Commission staff to complete the Reservoir Gate House roof restoration work.
19. To work with users of all facilities and continue all efforts to make public buildings fully accessible.

FY2018 OBJECTIVES (Con't.)

20. To continue improving energy efficiency in all Town and School buildings by using grant, rebate monies and/or CIP funds.
21. To investigate, explore and implement energy conservation efforts in all buildings.
22. To work with Town staff to revise and upgrade the Department's website to better reflect the three divisions, mission, programs and responsibility.
23. To work together with the Information Technology Department to roll out the Accela permitting system for permits, certificates, complaints, on-line permitting capabilities and use of handheld devices.
24. To continue the search for storage and shop space to be used by Building Department maintenance staff.
25. To expand training and education for Inspectors and Tradesmen on the operation of departmental equipment, individual skills, market products and advancements in the construction/renovation industry.
26. To provide training and certification of all Inspectors, Tradesman and Custodians as required by State law.
27. To assist the Information Technology Department with the implementation of a document management system that will store Department plans, files and documents electronically.
28. To review and update specifications on service contracts as well as expand Preventative Maintenance (PM) work orders to include all equipment.
29. To increase the number of in-house work orders to minimize the use of outside contractors
30. To develop a properly funded maintenance budget for the expanding school facilities.
31. To continue the installation of more LED lighting and condensing boiler paid by the utilities.
32. To work with the Town Administration to install photovoltaic solar panels on Town and School properties.
33. To continue to evenly distribute Inspectors' workloads by adjusting permit assignments, complaint investigations and annual inspections.
34. To work with other comparable Building Departments to review and investigate policies and procedures regarding code enforcement for consideration for use.

FY2017 ACCOMPLISHMENTS

1. Continued to serve as staff to the Building Commission; representing them on a day-to-day basis, providing information and recommendations, assist with contracts, change orders and invoices, conduct daily inspections of work sites and with the daily management of contractors, designers and other vendors.
2. Increased storage of electronic data of historical Department documents.
3. Continue the internal scanning of all new Building, Plumbing, Gas, Electrical, Mechanical and Sprinkler Permit Applications and file electronically.
4. Made the following improvements at various School Buildings:
   - Created new classroom spaces at the Heath, High School, Driscoll, and New Lincoln Schools.
   - Assisted with the move from Devotion School to a temporary location at 30 Webster Street (Lower Devotion).
   - Painted numerous classrooms and cafeteria at the High School Complex.
   - Worked with the School and Water Departments to test each school for lead in the water and make repairs as needed.
   - Replaced the water mains at the Old Lincoln School as a preventative measure for lead water contamination.
   - Modified gutters, added snow guards and added heat tape to stop future ice dams and potential water damage.
   - Replaced flooring at various locations at within the High School Complex.
   - Created several additional teaching spaces and offices at the Old Lincoln School.
   - Installed a new electric service and upgrades at the Old Lincoln School.
   - Assisted with the acquisition of an additional classroom for the Pierce School at 62 Harvard St.
   - Completed masonry repairs at the Baker School.
   - Completed repointing/masonry repairs at the Pierce Primary School.
   - Installed a new handicap ramp for the UAB Building.
   - Installed a new loading dock/side door at the High School.
   - Installed LED lighting at the Pierce and Driscoll Schools.
5. Completed the Design of the Edward Devotion School Additions and Renovations.
6. Completed the process of securing a Construction Manager at Risk (CM@R) firm and executed a contract for same. Secured an off-site location for students, 30 Webster Street and worked with the landlord to fit out the building for that use. Worked with town and school staff and outside vendors to prepare for and execute the move to the newly renovated facility.
7. Completed all agreements with the MSBA. Undertook and completed the prequalification and bidding process for all filed sub-bids. Successfully defended the Town from bid protests.
8. Worked with the architect and contractor to craft and executed two Guaranteed Maximum Price agreements for all of the work of the project.
9. Commenced construction on site.
10. Selected the Architects and executed contracts for two feasibility studies; Brookline High School and the 9th School at Baldwin.

FY2017 ACCOMPLISHMENTS (Con't.)

11. Made the following improvements at various town facilities:
    - Repaired/replaced the roof at Museum of Transportation.
    - Replicated and repaired several more historic windows at the Devotion School.
    - Completed roofing and building envelope works on various facilities.
12. Signed a new lease for the single-family dwelling at 29 Avon St.
13. Completed repairs and upgrades on Pierce and Lawrence Schools elevators.
14. Assisted the School Department with the 9th School Siting Study.
15. Bid the Town Hall and Phys Ed Building elevator renovation packages.
16. Selected an architect and executed a contract for the design work involved with Fire Station No. 6 Maintenance Garage and Training Facility.
17. Completed construction of the Fisher Hill Gate House comfort station.
18. Installed VFD's for pumps at the Evelyn Kirrane Aquatic Center, High School, New Lincoln and Lawrence Schools to save energy and money.
19. Worked with IT Department staff to develop workflow, permit process, categories, inspections, certifications and many other details to customize the Accela Permitting System for implementation.
20. Finished repointing, window and roof repairs to the Fisher Hill Gate House.
21. Finalized all work pertaining to the Baker School Modular addition.
22. Established new Inspectors Districts to create even distribution of workload.
23. Continued to work with Town Officials, Boards and Commissions to investigate and determine the most appropriate location on Town property/ buildings for solar panel installations.
24. Schedule Code Enforcement Task Force meetings comprised of various Town officials and departments to discuss code issues, life safety violations, by-law compliance, occupancy issues and other matters.
25. Worked with the Water Department Director for improvements to the Water Garage and Metering Station.
26. Installed all new heating equipment at the Old Lincoln School, which allowed for a rebate from the utilities.
27. Installed new LED lighting at the Eliot Rec Center.
28. Received $50,000 in rebate monies from Keyspan and NStar (Eversource).
29. Received $125,000 in Green Communities Grant Money for energy conservation projects.

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2015	ESTIMATE FY2016	ACTUAL FY2016	ESTIMATE FY2017	ESTIMATE FY2018
Permits Issued:	6,761	6,260	7,549	6,260	6,300
Building Permits	2,058	2,000	2,688	2,000	2,010
Electrical Permits	1,431	1,350	1,743	1,350	1,360
Plumbing Permits	1,592	1,300	1,356	1,300	1,310
Gas Fitting Permits	926	925	974	925	935
Mechanical Permits	399	400	447	400	400
Sprinkler Permits	37	25	47	25	25
Occupancy Permits	173	160	146	160	160
Other	145	100	148	100	100
% of Permit Applications Available Online	14%	20%	28%	20%	25%
% of Transactions Paid with Credit Card	12%	14%	14%	14%	15%
Certificates Issued	327	325	345	325	335
Builders Licenses	18	25	9	25	20
Inspections:					
Common Victualler	150	150	150	150	150
Lodging House Insp.	51	51	51	51	51
Violation Notices Issued	27	35	31	35	35
Court Complaints Filed	7	8	9	8	8
Zoning Board of Appeals Cases	84	75	76	75	75

PERFORMANCE / WORKLOAD INDICATORS (con't.)

	ACTUAL FY2015	ESTIMATE FY2016	ACTUAL FY2016	ESTIMATE FY2017	ESTIMATE FY2018
Vouchers Processed	3,669	1,500	3,500	3,800	3,800
Committees of Seven	8	8	6	8	8
Public Building Maintenance					
Maintenance Contracts	15	15	5	15	5
Contractor Service Orders	1,722	1,650	1,738	1,750	1,750
In-House Work Orders	5,981	3,500	8,017	600	8,000
% of Work Orders Completed					
in Less Than 3 days	51%	35%	32%	50%	50%
in Less Than 7 days	59%	60%	44%	60%	60%
Utility Use					
Town Hall					
Electricity (KWH)	724,714	717,495	715,055	727,000	720,000
Natural Gas (Therms)	20,182	23,827	20,569	23,000	23,000
Oil (gallons)	590	0	0	750	0
Water & Sewer (CCF)	1,640	1,400	1,658	1,400	1,600
School Buildings					
Electricity (KWH)	7,414,672	7,409,892	7,802,164	7,410,000	7,600,000
Natural Gas (Therms)	749,964	684,196	420,191	750,000	750,000
Oil (gallons)	5,742	0	2,000	4,000	4,000
Water & Sewer (CCF)	14,699	14,000	13,991	14,000	14,000

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Public Safety PROGRAM: Building

SUMMARY OF SUB-PROGRAMS

SUB-PROGRAMS	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Administration	230,426	232,129	260,151	28,022	12.1%
Code Enforcement	667,994	675,019	692,463	17,444	2.6%
Town R&M	1,091,484	1,184,247	1,215,946	31,700	2.7%
Town Hall Maint.	541,902	506,429	519,150	12,721	2.5%
Construct/Renovation	60,540	90,674	68,687	(21,988)	-24.2%
School R&M	4,728,843	4,913,740	4,943,558	29,818	0.6%
TOTAL	7,321,190	7,602,235	7,699,955	97,720	1.3%

Administration

SUB-PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	213,227	208,310	210,832	2,522	1.2%
Services	9,554	14,447	14,447	0	0.0%
Supplies	2,471	2,400	2,400	0	0.0%
Other	3,439	5,838	5,838	0	0.0%
Capital	1,735	1,134	26,634	25,500	2248.3%
TOTAL	230,426	232,129	260,151	28,022	12.1%

Code Enforcement

SUB-PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	570,076	614,995	628,640	13,645	2.2%
Services	20,949	0	0	0	0.0%
Supplies	7,394	4,500	2,000	(2,500)	-55.6%
Other	6,064	3,625	3,625	0	0.0%
Utilities	8,605	6,699	6,798	99	1.5%
Capital	54,907	45,200	51,400	6,200	13.7%
TOTAL	667,994	675,019	692,463	17,444	2.6%

Construct/Renovation

SUB-PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	60,540	63,434	63,447	12	0.0%
Services	0	2,490	2,490	0	0.0%
Supplies	0	2,500	2,500	0	0.0%
Other	0	250	250	0	0.0%
Capital	0	22,000	0	(22,000)	-
TOTAL	60,540	90,674	68,687	(21,988)	-24.2%

SUB-PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	303,028	326,131	328,255	2,124	0.7%
Services	718,371	819,401	839,577	20,176	2.5%
Supplies	7,420	4,425	4,425	0	0.0%
Other	83	200	200	0	0.0%
Capital	62,582	34,090	43,490	9,400	27.6%
TOTAL	1,091,484	1,184,247	1,215,946	31,700	2.7%

Town Hall Maintenance

SUB-PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	198,905	191,184	192,931	1,747	0.9%
Services	162,999	131,683	131,683	0	0.0%
Supplies	2,717	11,000	11,000	0	0.0%
Other	0	0	0	0	0.0%
Utilities	177,280	172,562	183,536	10,974	6.4%
Capital	0	0	0	0	0.0%
TOTAL	541,902	506,429	519,150	12,721	2.5%

School Buildings Repair and Maintenance

SUB-PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	920,822	1,000,361	1,019,921	19,560	2.0%
Services	1,413,719	1,340,243	1,373,605	33,362	2.5%
Supplies	7,425	7,425	7,425	0	0.0%
Other	406	488	488	0	0.0%
Utilities	2,364,694	2,537,947	2,541,273	3,326	0.1%
Capital	21,776	27,276	846	(26,430)	-96.9%
TOTAL	4,728,843	4,913,740	4,943,558	29,818	0.6%

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Public Safety PROGRAM: Building

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED FY2015	NUMBER OF POSITIONS FUNDED FY2016	FY2017 SALARY RANGE LOW	FY2017 SALARY RANGE HIGH	FY2017 BUDGET NO.	FY2017 BUDGET AMOUNT	FY2018 RECOMMENDATION NO.	FY2018 RECOMMENDATION AMOUNT
510101	Permanent Full Time Salaries									
	Building Commissioner	D-7	1.00	1.00	116,540	137,279	1.00	127,431	1.00	129,342
	Director of Public Buildings	T-15	1.00	1.00	103,540	117,151	1.00	117,151	1.00	117,151
	Building Project Administrator	T-15	1.00	1.00	103,540	117,151	1.00	117,151	1.00	117,151
	Deputy Building Commissioner	T-12	1.00	1.00	86,934	98,362	1.00	84,625	1.00	98,362
	Project Manager	T-10	1.00	1.00	78,859	89,226	1.00	89,226	1.00	89,226
	Building Project Representative	T-10	1.00	1.00	78,859	89,226	1.00	87,665	1.00	89,226
	Operations Manager - Public Buildings	T-9	1.00	1.00	75,826	85,794	1.00	78,550	1.00	79,948
	Energy Systems Manager	T-8	1.00	1.00	72,910	82,494	1.00	82,494	1.00	82,494
	Electrical Inspector	GN-13	1.00	1.00	74,720	78,480	1.00	78,091	1.00	78,480
	Plumbing and Gas Inspector	GN-13	1.00	1.00	74,720	78,480	1.00	78,091	1.00	78,480
	Local Building Inspector	GN-12	4.00	4.00	71,673	75,280	4.00	299,629	4.00	298,696
	Senior Maintenance Craftsperson	MN-5	12.00	12.00	57,972	60,926	13.00	779,252	13.00	797,326
	Senior Building Custodian	MN-4	3.00	3.00	53,928	56,676	3.00	169,184	3.00	170,027
	Administrative Head Clerk	C-10	2.00	2.00	55,365	61,572	2.00	117,528	2.00	119,296
	Bookkeeper/Accountant I	C-9	1.00	1.00	53,912	56,141	1.00	55,863	1.00	56,141
	Staff Assistant	C-6	1.00	1.00	45,791	47,835	1.00	47,127	1.00	47,835
	Less Charge off to Capital Projects							(204,816)		(206,377)
	Subtotal		33.00	33.00			34.00	2,204,242	34.00	2,242,803
510102	Permanent Part Time Salaries									
	Houseworkers	MN-1	0.48	0.48	35,969	37,801	0.48	17,569	0.48	17,569
	Members Board of Examiners (3)					$30 / mtg.		300		300
	Subtotal		0.48	0.48			0.48	17,869	0.48	17,869
510901	Temporary Part Time Salaries									
	Inspectors		0.65	0.65			1.13	54,365	1.13	54,365
	Pest Control Technician		0.49	0.49			0.49	21,189	0.49	21,189
	Summer Workers		0.80	0.80			0.80	31,644	0.80	31,644
	Subtotal		1.94	1.94			2.42	107,197	2.42	107,197
	Other									
510140	Shift Differential							3,325		4,156
510300	Regular Overtime							43,806		44,025
513044	Longevity Pay							18,075		20,025
514405	OPM Stipend							17,228		17,228
515501	Clothing/Uniform Allowance / In Lieu of Boots							7,950		7,950
	Less Charge off to Capital Projects							(17,228)		(17,228)
	Subtotal							73,156		76,156
	Total		**35.42**	**35.42**			**36.90**	**2,402,464**	**36.90**	**2,444,025**

GENERAL SERVICES – TOWN BUILDINGS

TRADESMEN SUPPLIES	
HARDWARE, ELECTRICAL, PLUMBING, MISC	$128,125
	$128,125
FIRE SAFETY SERVICE	
FIRE ALARM/SPRINKLER TEST	$42,025
FIRE ALARM/SPRINKLER REPAIRS	$10,250
E LITE TESTING	$14,863
E LITE REPAIRS	$11,275
FIRE EXTINGUISHER/ANSUL TEST/REPAIRS	$5,381
	$83,794
EMERGENCY GENERATOR SERVICE	
REPAIRS	$12,812
PREVENTATIVE MAINTENANCE	$22,294
	$35,106
HAZMAT	
ASBESTOS	$7,688
MOLD	$3,588
LEAD	$3,075
IAQ	$5,125
PREVENTATIVE MAINTENANCE	$7,688
PEST CONTROL	$767
	$27,931
ELEVATOR SERVICE	
REPAIRS	$58,938
STATE TESTING	$13,848
PREVENTATIVE MAINTENANCE	$25,112
	$97,898
HVAC/BOILER SERVICE	
HVAC REPAIRS	$41,000
HVAC PM	$49,201
HVAC FILTERS	$10,763
HVAC - FIRE STATIONS	$10,250
BOILER REPAIRS	$24,600
BOILER INSPECTIONS	$2,409
BOILER PM	$44,075
INSULATION	$2,563
REFRACTORY	$769
ENERGY MANAGEMENT SYSTEMS	$10,763
OIL TANK CLEANING/TESTING	$8,710
	$205,103

SECURITY SERVICE	
KEYCARD REPAIR	$16,913
LOCK REPAIR	$12,813
CAMERA REPAIR	$7,688
BURGULAR ALARMS MONITORING	$5,904
BURGULAR ALARMS REPAIRS	$10,250
SECURITY PM	$35,361
	$88,929
EXTERIOR GENERAL	
ROOF REPAIRS	$44,588
ROOF - GUTTERS/CLEAN	$13,838
ROOF - INSPECTIONS	$12,820
MASONRY REPAIRS	$20,500
	$91,746
GLAZING SERVICES	
REPLACEMENT/REPAIRS	$12,813
	$12,813
ELECTRICAL SERVICE	
REPAIRS	$28,608
	$28,608
PLUMBING SERVICE	
REPAIRS	$14,094
	$14,094
CARPENTRY SERVICE	
REPAIRS	$17,558
	$17,558

GENERAL SERVICES TOTAL	**$831,705**
REPAIRS TO TOWN BLDG'S GRAND TOTAL	**$831,705**

GENERAL SERVICES – SCHOOLS

TRADESMEN SUPPLIES	
HARDWARE, ELECTRICAL, PLUMBING, MISC	$235,000
	$235,000
FIRE SAFETY SERVICE	
FIRE ALARM/SPRINKLER TEST	$105,000
FIRE ALARM/SPRINKLER REPAIRS	$23,000
E LITE TESTING	$15,000
E LITE REPAIRS	$20,000
FIRE EXTINGUISHER/ANSUL TEST/REPAIRS	$9,850
	$172,850
EMERGENCY GENERATOR SERVICE	
REPAIRS	$6,250
PREVENTATIVE MAINTENANCE	$3,400
	$9,650
HAZMAT	
ASBESTOS	$34,251
MOLD	$7,500
LEAD	$12,500
IAQ	$10,000
PEST CONTROL	$3,500
	$67,751
ELEVATOR SERVICE	
REPAIRS	$60,000
STATE TESTING	$36,216
PREVENTATIVE MAINTENANCE	$48,000
	$144,216
HVAC/BOILER SERVICE	
HVAC REPAIRS	$75,000
HVAC PM	$65,000
HVAC FILTERS	$18,500
HVAC - DRISCOLL	$10,000
BOILER REPAIRS	$51,000
BOILER INSPECTIONS	$1,650
BOILER PM	$15,750
INSULATION	$5,000
REFRACTORY	$8,500
ENERGY MANAGEMENT SYSTEMS	$27,500
OIL TANK CLEANING/TESTING	$17,500
	$295,400

SECURITY SERVICE	
KEYCARD REPAIR	$18,500
LOCK REPAIR	$12,500
CAMERA REPAIR	$12,500
BURGULAR ALARMS MONITORING	$5,400
BURGULAR ALARMS REPAIRS	$12,500
	$61,400
EXTERIOR GENERAL	
ROOF REPAIRS	$65,000
ROOF - GUTTERS/CLEAN	$15,000
ROOF - INSPECTIONS	$12,500
MASONRY REPAIRS	$25,000
	$117,500
GLAZING SERVICES	
REPLACEMENT/REPAIRS	$50,000
	$50,000
ELECTRICAL SERVICE	
REPAIRS	$55,000
	$55,000
PLUMBING SERVICE	
REPAIRS	$40,000
PREVENTATIVE MAINTENANCE	$11,000
	$51,000
CARPENTRY SERVICE	
REPAIRS	$35,000
	$35,000

TOTAL SCHOOLS GENERAL SERVICES	**$1,294,767**

REPAIRS TOTAL	**$73,088**
GENERAL SERVICES TOTAL	**$1,294,767**
REPAIRS TO SCHOOL BLDG'S GRAND TOTAL	**$1,367,855**

* The spending categories for School Buildings are estimates. The allocation of the $1,367,855 budget is determined by the School Superintendent and was not finalized when this document went to print.

PROGRAM DESCRIPTION

The Department of Public Works is responsible for all endeavors related to planning, designing, operating, maintaining, and managing public ways, park lands, open space, public grounds, Town cemeteries, water distribution systems, sewer collection systems, the collection/disposal of solid waste, and recycling. The Department also provides engineering support services and motor equipment maintenance services to Town departments. The Department's goal is to provide efficient, effective, and economical services to the citizens at the desired level and in compliance with all applicable laws and regulations.

The Public Works Department consists of the following sub-programs:

Administration - the primary goal of the Division is to provide continuous coordination of all divisions through effective leadership in order to ensure that all functions are carried out completely and efficiently. The specific functions include budget preparation and internal expenditure control; clerical and accounting activities for the processing of payrolls, purchases, billings, utility invoices; long-range planning; compliance with all federal, state, and local laws and regulations; and interacting with all boards, commissions, and departments as well as with municipal, utility, and regional authorities.

Engineering/Transportation - The responsibilities of the Division are centered on providing support to the construction and maintenance divisions of the Department, in addition to handling transportation issues. These responsibilities include preparation of plans, specifications, and bidding documents for various construction projects involving public ways, utilities, parks, open space, playgrounds, and the entire public infrastructure; preparation of estimates and drawings; contract administration and construction inspections; review of all street opening requests by public utilities; supervision of the maintenance of the Town's traffic signal and street lighting systems; and the review and approval of plot plans for new buildings.

Included in these responsibilities is serving as staff for the six-member Transportation Board, which has the authority to make rules and regulations relative to pedestrian, vehicle, and bicycle movement within town. The Division prepares regulations, traffic counts, small traffic studies, plans, and maps and analyzes proposals. The Division also manages the overnight sticker program, the guest parking program, and the resident and commercial sticker parking programs, and oversees the taxi cab industry, bus lines, and limousine services.

Highway - This Division maintains a highly visible service to the community, with the goal being to maintain the physical safety and appearance of all public ways.

1. Roadway Maintenance - responsible for street, sidewalk, and trench repairs, asphalt overlays, granite curbing, and the replacement of Town-owned fences and walls. The School Department also receives maintenance through this element with work accomplished on walkways, school parking areas, and drainage problems.

2. Street Cleaning - keeps all public ways machine-swept and free of litter. To accomplish this year-round task, 125 litter baskets must be emptied daily. Main streets in the commercial areas are swept three times per week. Residential streets are swept approximately every nine to fourteen days, and leaves, grass, and common litter are removed on a daily basis.

3. Snow and Ice Control - plows and sands approximately 100 miles of street, 29 miles of sidewalk and hand clears and sands handicap accessible ramps in business and commuter areas. Public ways near churches, temples, bus stops, elderly housing, schools, and residences of paraplegics are given precedence to ensure public safety. The sidewalks are plowed in order to provide access to the elderly and to children along school routes. The sidewalks were selected by a 1978 Snow Committee and were confirmed by a 1983 Moderator's Snow Committee.

4. Traffic Control/Street Lighting - places, repairs, and manufactures street and traffic signs, inspects street lights and traffic signals, maintains parking meters, and letters and paints pavement, crosswalks, and center lines. The street lighting portion of this element funds the operation, maintenance, and energy costs of all street lights and traffic signals in the Town. This Unit is also responsible for the maintenance of the Town's Emergency Notification System (public safety call boxes/alarms).

5. Motor Equipment Maintenance - utilizing a centralized approach in order to maintain productivity and efficiency, this element maintains and repairs the Town's fleet, except for Fire Department Vehicles. Repair and maintenance records are kept to establish and monitor accurate operating costs and budget figures. Service contracts are used for major repair items that cannot be serviced at the Municipal Service Center. The supply budget is used for the purchase of all maintenance repair parts to service more than 370 pieces of equipment for 10 departments.

Sanitation - This Division provides for solid waste collection and disposal/recycling of all household rubbish. The collection and disposal/recycling of this material impacts the health and welfare of the entire community. The effectiveness of this operation depends greatly on the cooperation of residents in complying with established rules and regulations. Collection and disposal of leaves and sweeper debris from public ways for disposal are also incorporated into this sub-program.

Parks and Open Space - This Division maintains over 600 acres of Town-owned park and recreation facilities. The goal is to provide a network of well-maintained parks and open spaces that fulfill the passive and active recreational needs of the community, preserve the culture and historic integrity of the landscape, and to provide access to all. This objective is accomplished through the goals of the following six elements:

Conservation - The seven-member Conservation Commission and staff serve all citizens by protecting and preserving the environment. Functions and goals include the following statutory responsibilities: enforcing local, state, and federal environmental regulations; administering the Wetlands Protection Act and the United States Flood Insurance Program; and administering conservation areas and easements.

Public Grounds - The goals of the Public Grounds Element are to manage and maintain over 485 acres of public land, comprised of 38 parks and playgrounds, land around 15 public buildings, five parking areas, and over 41 traffic islands, for passive and active recreation purposes; provide maintenance and repair of equipment and fixtures; maintain playing fields for the programs of the Recreation and School Departments; and remove snow and ice during the Winter months. The Element also maintains 24 playing fields, 25 tot lots for older and younger children, 25.5 basketball courts, and 32 tennis court areas through weekly grass cutting, litter pick-up, marking field lines, carpentry, and fence repairs.

School Grounds - The School Grounds Element provides for the maintenance of and improvements to 32 acres of landscaped areas around 10 public schools. This element is responsible for pruning trees and shrubs, raking leaves, removing litter, cutting grass, fertilizing, and seeding. In the Winter months, functions include snow removal from walks, steps, and the drives on school grounds.

Skating Rink - The Skating Rink Element provides for the maintenance and operation of the Larz Anderson outdoor skating rink in coordination with the Recreation Department. The goal is to provide quality management of the outdoor skating facility given the operational challenges due to varying weather conditions. While DPW employees provide these services, the costs are accounted for in the Recreation Revolving Fund via a charge-off in an amount equal to the cost of the employees.

Forestry - The goal of the Forestry Element is to preserve and maintain over 50,000 shade trees along public ways, parks, school grounds, cemeteries, and all other public grounds. The Element provides for the safety of all public ways and grounds through the removal of dead and dangerous limbs and trees and is responsible for replacing trees in areas where they have been removed.

Cemetery - The goals of the Cemetery Element are to maintain and improve the Walnut Hills Cemetery and the Old Burying Ground, which total 48.5 acres, and to provide properly coordinated and dignified burials. Functions include selling lots, recording deeds, constructing foundations, mowing grass areas, pruning shrubs and small trees, laying out and preparing lots, and coordinating burials.

Water and Sewer Enterprise Fund - The DPW is responsible for the Water and Sewer Enterprise Fund. For a description of the Enterprise Fund, please see the section immediately following this DPW Operating Budget summary.

PROGRAM COSTS - DEPARTMENT OF PUBLIC WORKS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Permanent Full Time Salaries	7,020,875	7,296,062	7,346,453	50,391	0.7%
Temporary/Seasonal	146,881	263,673	263,673	0	0.0%
Overtime	644,798	271,670	272,990	1,320	0.5%
Other	222,531	129,814	136,787	6,972	5.4%
Subtotal	8,035,084	7,961,219	8,019,903	58,683	0.7%
Services	3,543,963	3,375,097	3,336,524	(38,573)	-1.1%
Supplies	1,205,409	920,750	960,750	40,000	4.3%
Other	68,087	53,500	53,500	0	0.0%
Utilities	1,134,757	1,065,956	1,073,453	7,497	0.7%
Intergovernmental	0	20,000	20,000	0	0.0%
Capital	983,497	991,104	993,202	2,098	0.2%
TOTAL	14,970,796	14,387,626	14,457,331	69,705	0.5%
BENEFITS			4,964,619		
REVENUE	3,598,140	3,463,200	3,643,200	180,000	5.2%
Water & Sewer Enterprise	27,290,516	28,985,259	29,271,307	286,048	1.0%

BUDGET STATEMENT

The FY18 budget reflects an increase of $69,704 (0.5%). Personnel increases $58,682 (0.7%) primarily due to increases in Steps ($23,643), the 0.5% carry-forward for the AFSCME contract ($26,746), Shift Differential ($6,973), and Overtime ($1,319).

The decrease in Services ($38,573, 1.1%) is mainly driven by a decrease in General Consulting ($40,000) and Printing Services ($6,200). These decreases are partially offset by an increase in Landscaping Services ($7,627).

Supplies increase by $40,000 (4.3%) for Motor Vehicle Supplies.

The increase in Utilities ($7,497, 0.7%) reflects increased contractual prices for Natural Gas ($2,102) and usage of Diesel fuel ($12,380) and Water and Sewer ($5,486). The increases are partially offset by a decrease in Electricity ($10,041) which is primarily the result of the LED street light replacement program.

Capital increases $2,098 (0.2%) and funds the equipment detailed in the Capital Outlay Summary (see Section II).

FY2018 OBJECTIVES

Administration

1. To develop a Supervisory Training Program and create a Succession Plan for second and third tier managers in all Public Works Divisions.
2. To oversee the implementation of the Town's Complete Streets Policy.
3. To provide Web-Based Construction Specifications and Site Plan Submittals within the Engineering & Transportation Division.
4. To complete the implementation of the Automated Hybrid PAYT trash collection system, Single Stream Recycling and Textiles Collection programs.
5. To complete Phase II design for the Muddy River Restoration Project and continue work with project partners, the Massachusetts Congressional Delegation, and the Army Corps of Engineers on the full design, funding and implementation of the comprehensive project.

Engineering & Transportation

1. To complete final plans for the closure of the rear landfill and start construction.
2. To complete final plans for Babcock Street reconstruction and implement the same.
3. To repair stairs at Gardner Path.
4. To prepare plans and specifications for traffic signal improvements at the intersection of Dean Road and Chestnut Hill Avenue.
5. To monitor the bicycle accommodations trial on Beacon Street westbound between Marion Street and Westbourne Terrace and prepare a report recommending permanent installation if criteria are met.
6. To oversee the installation of bicycle accommodations on Essex Street.
7. To continue to oversee the design and implementation of the Green Routes Master Plan to improve bicycle safety and connectivity in town.
8. To oversee the installation of pedestrian actuated beacons to improve safety at 3 school crosswalks as part of the Safe Routes to School program.
9. To oversee the design of safety improvements on Clinton Road and Babcock Street.
10. To continue to oversee the replacement of all POM coin only single space meters with IPS credit card acceptance parking meters.
11. To work with the MBTA and our consultant to implement a pilot Transit Signal Prioritization system on the C-Line and development a cost/benefit analysis for a future build out.

Highway & Sanitation

1. To prepare plans for a multi- year upgrade to the town-wide Fire Alarm System using wireless technology.
2. To complete the 4th and final Phase of the LED Streetlight Replacement Program.
3. Experiment with more cost effective deicing liquids to provide safer roads during snow and ice events.
4. Conduct a total facility inventory of hazardous materials and safety equipment and provide education and training to employees on the Right to Know Law.
5. To adhere to the Vehicle Replacement Policy adopted by the Board of Selectmen following the Green Community guidelines.

FY2018 OBJECTIVES (Con't.)

Highway & Sanitation (Con't.)

6. To continue the technical training program for automotive technicians by providing APWA and OME education seminars.
7. To work with the School Department to incorporate organic recycling in all school facilities throughout Brookline.
8. To monitor the progress of the Automated Hybrid PAYT trash system and the Textiles Collection program.
9. To continue the concrete sidewalk replacement program with Town staff.

Parks and Open Space

1. Complete substantial construction of the Brookline Avenue Playground Renovation Project.
2. Complete construction of the Emerald Necklace Bicycle and Pedestrian Crossing Project.
3. Commence construction of the Corey Hill Playground and Emerson Playground Renovation Projects.
4. Complete the final draft and publish the 7-year update of the Town's Open Space Plan.
5. Commence construction and renovation of the roadways, parking, paths and lighting at Larz Anderson Park.
6. Complete the improvements of and celebrate the dedication to Riverway Park in Brookline to Michael and Kitty Dukakis.
7. Commence the public design review process for the Brookline Reservoir Park Restoration Project.
8. Continue support and development of the Green Dog Program.
9. Commence the public design review process for Harry Downes Playground.
10. Complete updated Master Planting Plans for Halls Pond Sanctuary and Dane Park.

FY2017 ACCOMPLISHMENTS

Administration

1. Continued working with the project partners (Boston, Brookline and Mass DCR) and the Army Corps of Engineers on construction completion of Phase I and design, funding and implementation of Phase II of the Muddy River Restoration Project.
2. Continued implementation of Automated Waste Collection/Hybrid PAYT System and implemented a curbside used textile collection program.
3. Completed a department-wide computer database for tracking employee licenses and certifications.
4. Updated all Utility Regulations for enactment by the Board of Selectmen.

Engineering & Transportation

1. Secured approval of Emergency Action Plan from the Office of Dam Safety for the Brookline Reservoir.
2. Completed schematic plans for capping of rear landfill.
3. Oversaw completion of practice range at Putterham Meadows Golf Course.
4. Completed the construction of the Emerald Necklace Bicycle and Pedestrian crossing.
5. Oversaw the installation of approved bicycle accommodation trial on Beacon Street westbound between Marion Street and Westbourne Terrace.
6. Designed a plan to improve bicycle safety on Essex Street.
7. Continued to build the bicycle parking supply through the installation of additional bicycle racks and seasonal bike corrals.
8. Over the adoption of the Town's Complete Streets Policy.
9. Oversaw the construction of safety improvements on Buckminster Road and Fisher Avenue.
10. Oversaw the construction of new pedestrian crosswalks on Warren Street and Chestnut Hill Avenue as part of safe routes to School program.
11. Designed a safety improvements plan for Woodland Road and the intersection of Hammond Street at Woodland Road and the intersection of Dummer and Essex Streets.
12. Implement new parking meter rate and pay by cell payment system.
13. Continue to oversee the replacement of POM coin only single space meters with IPS credit card acceptance parking meters.
14. Substantially completed the transition of Town owned street lights from HPS to LED.
15. Oversaw the creation of a central database of all traffic signal locations, equipment, and level of service within the Town.

FY2017 ACCOMPLISHMENTS (Con't.)

Highway and Sanitation

1. Complete the renovation of the Municipal Service Center.
2. Started the 4th Phase of a 4 phase project of the installation of the new LED street light fixtures.
3. Started upgrades on AVL systems to give us more comprehension report on snow and ice programs.
4. Continue to increase recycling of damaged concrete and asphalt sidewalk into product that can be reused on new projects.
5. PAYT task force has endorsed DPW implementation of the modified PAYT Toter system for curb side collection of solid waste.
6. Successfully change the Hazardous Recycling Facility drop off to Every Tuesday from May – October.
7. Completed a comprehensive study on our existing Fire alarm infrastructure.
8. Adhered to the vehicle replacement policy adopted by the Selectmen following the Green Community guidelines.
9. Maintained an aggressive code enforcement campaign to improve the environmental quality and aesthetics of the community.

Parks and Open Space

1. Hosted a community celebration to mark the grand opening of Fisher Hill Reservoir Park.
2. Completed the Pierce Playground renovation project.
3. Commenced construction of the Emerald Necklace Bicycle and Pedestrian Crossing Project.
4. Completed commercial area vibrancy initiatives including the renovation of Hickey Triangle in Brookline Village and improvements to St. John and Green Street area in Coolidge Corner.
5. Completed the design, fabrication and installation of wayfinding and interpretive signage for Dane Park, D. Blakely Hoar Nature Sanctuary, Skyline Park and Lost Pond Nature Sanctuary.
6. Updated the Park Rules and Regulations for clarity, consistency and relevance and designed/implemented Phase I of new Rules and Regulations signage in the park system.
7. Completed the design review process for the renovation of Corey Hill Playground and Emerson Playground and commenced construction bid documents.
8. Commenced fabrication of doors and hardware for the tombs along Boylston Ave. and the Pierce Tomb at the historic Old Burying Ground.
9. Commenced construction for the renovation of Brookline Avenue Playground.
10. Completed renovation and accessibility improvements of the Putterham Library reading garden.

FY2017 ACCOMPLISHMENTS (Con't.)

Parks and Open Space (con't.)

11. Continued the Brookline in Bloom Bulb Planting Program with over 40,000 bulbs planted in town parks, schools grounds, town grounds and commercial areas.
12. Successfully continued implementation of the Emerald Necklace Tree Inventory and Management Plan with the Emerald Necklace Conservancy/Olmsted Tree Society.
13. Completed the public process and working draft for the Town's Open Space Plan.
14. Updated the Park Rules and Regulations and completed the design, language and specifications for new town wide signage.
15. Completed the public design review process for a new community garden at Lawton Playground.
16. Supported oversight associated with the Devotion School Renovation Project with technical landscape design and arborist services.

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2015	ESTIMATE FY2016	ACTUAL FY2016	ESTIMATE FY2017	ESTIMATE FY2018
ENGINEERING/ TRANSPORTATION					
% of Roadway Rehab	5.6%	5.5%	3.7%	5.5%	4.0%
Average Pavement Condition Index (PCI) For all Streets and Road Segments	68	69	70	70	72
Overnight Parking Spaces (average utilization)	138	84	141	92	130
Street Permits	719	830	992	750	875
Public Utility Construction Reviews	5	5	5	5	5
Traffic Counts	35	40	37	35	35
Reduction of Motor Vehicle Speed Post-Traffic Calming Measures	>5MPH	>5MPH	>5MPH	>5MPH	>5MPH
CATV Plan Review	0	0	0	0	0
Taxi Cab Licenses	182	182	75	120	100
Inspections of Town Licensed Taxi Cabs	384	400	150	260	200
Contracts Administered	23	30	19	25	25
Plot Plan Approvals/ Inspections	34	35	40	35	35
Parking Permits					
Commercial	777	690	776	693	671
Residential	2,700	3,300	2,647	3,300	2,600
Temporary	5,450	5,500	6,670	5,400	5,400
Moving/Construction Signs	2,016	5,000	9,501	5,000	5,000
Parking/Traffic Inquiries	5,000	5,000	5,000	5,000	5,000

PERFORMANCE / WORKLOAD INDICATORS (con't.)

	ACTUAL FY2015	ESTIMATE FY2016	ACTUAL FY2016	ESTIMATE FY2017	ESTIMATE FY2018
HIGHWAY					
Snow Accumulation	102.5"	43"	45.5"	43"	43"
Snow Removal By-Law Enforcement					
Warnings Issued	172	150	0	75	50
Citations Issued	30	50	6	50	50
Concrete Sidewalks Placed (cu. yds.)	836	900	1,137	900	1000
Asphalt Installed (tons)	796	850	782	800	800
Recycled Roadway Products (tons)	1,932	1,900	1,895	1,900	1,900
Sign Installations	723	750	573	750	600
Traffic Signal Repair Calls	111	110	87	110	100
Fire Alarm Service Calls	25	40	33	35	25
Parking Meter Repairs	1,935	1,800	1,346	1,800	1,200
Service Calls	6,453	6,000	5,947	6,000	6,000
Pavement Markings					
Crosswalks	545	550	554	550	550
Lines	712,803	650,000	849,037	700,000	850,000
Street Light Outages	745	600	451	600	400
% of CDL Drivers Drug/ Alcohol tested	75%	75%	75%	75%	75%
Statutory Inspections of Town-owned Vehicles	392	390	384	390	390
Scheduled Preventative Maintenance Work Orders (Vehicles)	854	1000	910	900	900
Automotive Technician Training Session Hours	216	200	190	200	200
Street Cleaning (tons)	1,012	1,300	1,072	1,200	1,200

PERFORMANCE / WORKLOAD INDICATORS (con't.)

	ACTUAL FY2015	ESTIMATE FY2016	ACTUAL FY2016	ESTIMATE FY2017	ESTIMATE FY2018
SANITATION					
Solid Waste (tons)	9,141	9,000	9,027	9,000	8,900
Collection/Disposal					
Cost per ton	$259	$284	$281	$266	$260
Recycling (tons)					
Commingled/Paper	5,242	5,500	5,053	5,500	5,500
Cost per ton	$201	$186	$203	$209	$205
Metal	92	50	135	85	135
Composting (tons)	3,100	3,500	3,880	3,400	3,800
% of Solid Waste Diverted Due to Recyc./Compost	51.0%	53%	50.0%	52.0%	55.0%
Commercial Refuse Establishments	62	60	63	65	65
PARKS AND OPEN SPACE					
Wetlands Permits and Certificates Issued	8	6	3	6	3
Turf Grass Restoration Program in Acres	130	120	123	130	140
Graffiti Removed (# sites)	10	15	15	10	15
Landscape Improvements to School Grounds incl. Aeration, Overseeding (acres)	23	45	38	25	40
Vandalism Repairs	2	5	3	5	5
Maintenance Requests Closed within 3 days	85%	85%	85%	85%	85%

PERFORMANCE / WORKLOAD INDICATORS (con't.)

	ACTUAL FY2015	ESTIMATE FY2016	ACTUAL FY2016	ESTIMATE FY2017	ESTIMATE FY2018
Public Shade Trees					
Removed	153	160	163	160	180
Planted	262	270	361	270	300
Dangerous Limbs and Hangers Removed	368	280	254	280	280
Pruning and Lifting Trees on Streets (# of streets)	13	13	12	12	10
Citizen Requests for Pruning of Town-owned Trees	647	500	402	600	600
Tree Lawns Loamed & Seeded	2	0	2	2	5
Cemetery:					
Burials	86	70	67	70	70
Headstones Set	28	30	24	20	25
Plots sold	23	35	53	30	50

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Public Works PROGRAM: Public Works

SUMMARY OF SUBPROGRAMS

SUBPROGRAMS	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Administration	908,138	890,191	891,296	1,105	0.1%
Engineering/Transportation	1,255,638	1,260,195	1,216,150	(44,044)	-3.5%
Highway	5,765,655	5,515,016	5,443,036	(71,980)	-1.3%
Sanitation	3,340,207	3,020,670	3,080,034	59,364	2.0%
Parks and Open Space	3,701,159	3,701,557	3,826,815	125,258	3.4%
TOTAL	14,970,796	14,387,628	14,457,331	69,703	0.5%

Administration

SUBPROGRAM COSTS

CLASS OF EXPENDITURE	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	784,125	762,682	763,787	1,105	0.1%
Services	100,507	97,904	97,904	0	0.0%
Supplies	6,182	4,500	4,500	0	0.0%
Other	15,890	22,900	22,900	0	0.0%
Capital	1,434	2,205	2,205	0	0.0%
TOTAL	908,138	890,191	891,296	1,105	0.1%

Engineering/Transportation

SUBPROGRAM COSTS

CLASS OF EXPENDITURE	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	969,646	1,005,642	1,007,798	2,156	0.2%
Services	262,750	220,868	174,668	(46,200)	-20.9%
Supplies	14,982	18,330	18,330	0	0.0%
Other	4,743	10,000	10,000	0	0.0%
Capital	3,516	5,355	5,355	0	0.0%
TOTAL	1,255,638	1,260,195	1,216,150	(44,044)	-3.5%

Highway

SUBPROGRAM COSTS

CLASS OF EXPENDITURE	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	3,196,583	3,178,448	3,211,217	32,769	1.0%
Services	520,720	479,685	479,685	0	0.0%
Supplies	943,417	639,322	679,322	40,000	6.3%
Other	37,807	9,000	9,000	0	0.0%
Utilities	754,955	713,551	703,897	(9,654)	-1.4%
Capital	312,172	495,010	359,915	(135,095)	-27.3%
TOTAL	5,765,655	5,515,016	5,443,036	(71,980)	-1.3%

SUBPROGRAM COSTS

CLASS OF EXPENDITURE	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	906,552	768,059	771,068	3,009	0.4%
Services	1,946,964	1,882,301	1,882,301	0	0.0%
Supplies	49,634	63,640	63,640	0	0.0%
Other	0	0	0	0	0.0%
Utilities	8,375	14,306	14,768	462	3.2%
Capital	428,682	292,364	348,257	55,893	19.1%
TOTAL	3,340,207	3,020,670	3,080,034	59,364	2.0%

Parks and Open Space

SUBPROGRAM COSTS

CLASS OF EXPENDITURE	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	2,178,178	2,246,390	2,266,032	19,643	0.9%
Services	713,022	694,340	701,967	7,627	1.1%
Supplies	191,193	194,958	194,958	0	0.0%
Intergovernmental		20,000	20,000	0	0.0%
Other	9,646	11,600	11,600	0	0.0%
Utilities	371,427	338,099	354,788	16,689	4.9%
Capital	237,693	196,170	277,470	81,300	41.4%
TOTAL	3,701,159	3,701,557	3,826,815	125,258	3.4%

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Public Works PROGRAM: Public Works

ENGINEERING/TRANSPORTATION

SUMMARY OF ELEMENTS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Engineering	636,929	782,170	776,176	(5,994)	-0.8%
Transportation	618,709	478,025	439,975	(38,050)	-8.0%
TOTAL	1,255,638	1,260,195	1,216,150	(44,044)	-3.5%

Engineering

ELEMENT COST

CLASS OF EXPENDITURE	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	609,596	717,802	718,007	206	0.0%
Services	10,151	37,944	31,744	(6,200)	-16.3%
Supplies	9,333	12,330	12,330	0	0.0%
Other	4,743	10,000	10,000	0	0.0%
Capital	3,105	4,095	4,095	0	0.0%
TOTAL	636,929	782,170	776,176	(5,994)	-0.8%

Transportation

ELEMENT COST

CLASS OF EXPENDITURE	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	360,050	287,841	289,791	1,950	0.7%
Services	252,599	182,924	142,924	(40,000)	-21.9%
Supplies	5,649	6,000	6,000	0	0.0%
Other	0	0	0	0	0.0%
Capital	411	1,260	1,260	0	0.0%
TOTAL	618,709	478,025	439,975	(38,050)	-8.0%

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Public Works PROGRAM: Public Works

HIGHWAY

SUMMARY OF ELEMENTS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Road Maintenance	1,073,142	1,389,308	1,317,011	(72,297)	-5.2%
Cleaning	719,280	744,784	807,694	62,909	8.4%
Snow Removal	1,191,182	487,593	485,297	(2,296)	-0.5%
Traffic	1,236,448	1,254,981	1,253,382	(1,598)	-0.1%
M.E. Maintenance	1,545,602	1,638,350	1,579,652	(58,698)	-3.6%
TOTAL	5,765,655	5,515,016	5,443,036	(71,980)	-1.3%

Snow Removal

ELEMENT COST

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	344,749	96,139	97,843	1,704	1.8%
Services	221,310	134,186	134,186	0	0.0%
Supplies	485,556	163,268	163,268	0	0.0%
Other	37,807	2,000	2,000	0	0.0%
Utilities	0	0	0	0	0.0%
Capital	101,761	92,000	88,000	(4,000)	0.0%
TOTAL	1,191,182	487,593	485,297	(2,296)	-0.5%

Road Maintenance

ELEMENT COST

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	924,341	1,081,264	1,091,068	9,803	0.9%
Services	832	6,204	6,204	0	0.0%
Supplies	66,729	107,935	107,935	0	0.0%
Other	0	4,000	4,000	0	0.0%
Capital	81,240	189,905	107,805	(82,100)	-43.2%
TOTAL	1,073,142	1,389,308	1,317,011	(72,297)	-5.2%

Traffic

ELEMENT COST

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	559,787	544,953	550,609	5,656	1.0%
Services	126,312	169,449	169,449	0	0.0%
Supplies	85,105	96,665	96,665	0	0.0%
Other	0	0	0	0	0.0%
Utilities	432,957	411,769	397,215	(14,554)	-3.5%
Capital	32,286	32,145	39,445	7,300	22.7%
TOTAL	1,236,448	1,254,981	1,253,382	(1,598)	-0.1%

Cleaning

ELEMENT COST

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	651,393	672,976	683,668	10,692	1.6%
Services	832	776	776	0	0.0%
Supplies	2,922	6,900	6,900	0	0.0%
Other	0	0	0	0	0.0%
Capital	64,133	64,133	116,350	52,217	81.4%
TOTAL	719,280	744,784	807,694	62,909	8.4%

M.E. Maintenance

ELEMENT COST

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	716,313	783,116	788,030	4,914	0.6%
Services	171,434	169,072	169,072	0	0.0%
Supplies	303,105	264,554	304,554	40,000	15.1%
Other	0	3,000	3,000	0	0.0%
Utilities	321,998	301,782	306,682	4,900	1.6%
Capital	32,752	116,827	8,315	(108,512)	-92.9%
TOTAL	1,545,602	1,638,350	1,579,652	(58,698)	-3.6%

PARKS AND OPEN SPACE

SUMMARY OF ELEMENTS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Conservation	130,704	145,150	146,397	1,247	0.9%
Public Grounds	2,070,598	2,041,308	2,106,706	65,397	3.2%
School Grounds	847,879	811,991	816,351	4,360	0.5%
Forestry	432,172	447,701	463,865	16,164	3.6%
Cemetery	219,806	255,406	293,496	38,090	14.9%
TOTAL	3,701,159	3,701,557	3,826,815	125,258	3.4%

School Grounds

ELEMENT COST

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	628,983	638,273	642,633	4,360	0.7%
Services	110,361	108,176	108,176	0	0.0%
Supplies	41,431	43,698	43,698	0	0.0%
Other	0	0	0	0	0.0%
Utilities	10,965	20,899	20,899	0	0.0%
Capital	56,138	945	945	0	0.0%
TOTAL	847,879	811,991	816,351	4,360	0.5%

Conservation

ELEMENT COST

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	120,055	113,805	115,052	1,247	1.1%
Services	6,947	6,800	6,800	0	0.0%
Supplies	1,677	1,500	1,500	0	0.0%
Other	1,150	2,100	2,100	0	0.0%
Intergovernmental	0	20,000	20,000	0	0.0%
Capital	875	945	945	0	0.0%
TOTAL	130,704	145,150	146,397	1247	0.9%

Forestry

ELEMENT COST

CLASS OF EXPENDITURE	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	201,261	243,771	244,935	1,164	0.5%
Services	158,286	130,015	130,015	0	0.0%
Supplies	6,002	6,600	6,600	0	0.0%
Other	390	0	0	0	0.0%
Capital	66,233	67,315	82,315	15,000	22.3%
TOTAL	432,172	447,701	463,865	16,164	3.6%

Public Grounds

ELEMENT COST

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	1,028,023	1,048,503	1,058,136	9,633	0.9%
Services	424,427	435,313	442,940	7,627	1.8%
Supplies	139,170	139,780	139,780	0	0.0%
Other	7,866	9,000	9,000	0	0.0%
Utilities	356,850	314,063	330,700	16,637	5.3%
Capital	114,262	94,650	126,150	31,500	33.3%
TOTAL	2,070,598	2,041,308	2,106,706	65,397	3.2%

Cemetery

ELEMENT COST

CLASS OF EXPENDITURE	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	199,856	202,037	205,276	3,238	1.6%
Services	13,000	14,036	14,036	0	0.0%
Supplies	2,913	3,380	3,380	0	0.0%
Other	240	500	500	0	0.0%
Utilities	3,612	3,138	3,189	51	1.6%
Capital	185	32,315	67,115	34,800	107.7%
TOTAL	219,806	255,406	293,496	38,090	14.9%

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Public Works PROGRAM: Administration

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED FY2015	NUMBER OF POSITIONS FUNDED FY2016	FY2017 SALARY RANGE LOW	FY2017 SALARY RANGE HIGH	FY2017 BUDGET NO.	FY2017 BUDGET AMOUNT	FY2018 RECOMMENDATION NO.	FY2018 RECOMMENDATION AMOUNT
	ADMINISTRATION									
510101	Permanent Full Time Salaries									
	Commissioner	D-9	1.00	1.00	134,674	158,639	1.00	158,639	1.00	158,639
	Director of Engineering/Transportation	D-6	1.00	1.00	107,908	127,110	1.00	127,109	1.00	127,110
	Director Highway/Sanitation	D-5	1.00	1.00	99,915	117,694	1.00	117,695	1.00	117,694
	Director of Parks and Open Space	D-5	1.00	1.00	99,915	117,694	1.00	117,695	1.00	117,694
	Administrative Manager	T-8	1.00	1.00	72,910	82,494	1.00	82,494	1.00	82,494
	Accounting/Systems Assistant	C-10	1.00	1.00	55,365	57,724	1.00	57,438	1.00	57,724
	Senior Office Assistant	C-5	2.00	2.00	44,260	46,288	2.00	95,188	2.00	96,007
	Subtotal		8.00	8.00			8.00	756,257	8.00	757,362
	Other									
513044	Longevity Pay							5,375		5,375
514501	Extra Comp. (In Lieu of Boots)							1,050		1,050
	Subtotal							6,425		6,425
	Total		8.00	8.00			8.00	762,682	8.00	763,787

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Public Works PROGRAM: Engineering/Transportation

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED FY2015	NUMBER OF POSITIONS FUNDED FY2016	FY2017 SALARY RANGE LOW	FY2017 SALARY RANGE HIGH	FY2017 BUDGET NO.	FY2017 BUDGET AMOUNT	FY2018 RECOMMENDATION NO.	FY2018 RECOMMENDATION AMOUNT
	ENGINEERING/TRANSPORTATION									
510101	Permanent Full Time Salaries									
	Transportation Administrator	T-12	1.00	1.00	86,934	98,362	1.00	98,362	1.00	98,362
	Civil Engineer V	EN-5	2.00	2.00	85,156	96,295	2.00	189,222	2.00	192,591
	Project Coordinator	EN-5	1.00	1.00	85,156	96,295	1.00	96,295	1.00	96,295
	Environmental Engineer	EN-5	1.00	1.00	85,156	96,295	1.00	96,295	1.00	96,295
	Transportation Engineer	EN-4	1.00	1.00	78,495	88,763	1.00	84,235	1.00	85,685
	Civil Engineer IV	EN-4	3.00	3.00	78,495	88,763	3.00	249,970	3.00	251,417
	Civil Engineer III	EN-3	2.00	2.00	68,315	77,323	2.00	154,647	2.00	146,879
	Permit Inspector	EN-2	1.00	1.00	66,450	75,185	1.00	71,309	1.00	72,578
	Administrative Assistant	C-8	2.00	2.00	49,010	51,086	2.00	100,457	2.00	100,957
	Subtotal		14.00	14.00			14.00	1,140,792	14.00	1,141,060
	Less Charge Off 1 Civil Engineer IV to Wastewater Projects (CIP Funds)							(81,315)		(78,157)
	Less Charge Off Permit Inspector to Street Construction Projects (CIP Funds)							(71,309)		(72,578)
	Net Total		14.00	14.00			14.00	988,169	14.00	990,325
	Other									
510300	Overtime							7,623		7,623
513044	Longevity Pay							8,250		8,250
514501	Extra Comp. (In Lieu of Boots)							1,600		1,600
	Subtotal							17,473		17,473
	Total		14.00	14.00			14.00	1,005,642	14.00	1,007,798

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Public Works PROGRAM: Highway

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED FY2015	NUMBER OF POSITIONS FUNDED FY2016	FY2017 SALARY RANGE LOW	FY2017 SALARY RANGE HIGH	FY2017 BUDGET NO.	FY2017 BUDGET AMOUNT	FY2018 RECOMMENDATION NO.	FY2018 RECOMMENDATION AMOUNT
	HIGHWAY									
510101	Permanent Full Time Salaries									
	Fleet Supervisor	T-9	1.00	1.00	75,826	85,794	1.00	85,794	1.00	85,794
	Operations Manager	T-9	1.00	1.00	75,826	85,794	1.00	85,794	1.00	85,794
	General Foreman	GN-13	1.00	1.00	75,088	78,866	1.00	78,091	1.00	76,327
	Traffic and Fire Alarm System Supervisor	GN-13	1.00	1.00	74,720	78,480	1.00	78,091	1.00	78,480
	Motor Equipment Repair Foreman	GN-11	1.00	1.00	69,586	73,087	1.00	72,726	1.00	73,087
	Superintendent of Fire Alarm	GN-11	1.00	1.00	69,586	73,087	1.00	72,044	1.00	75,186
	Construction Supervisor	GN-9	1.00	1.00	60,656	63,708	1.00	63,393	1.00	63,708
	Signal Maintainer	GN-8	1.00	1.00	58,323	61,258	1.00	60,954	1.00	61,258
	Assistant Recylcing Coordinator	GN-6	0.00	0.00	49,681	52,181	0.00	0	1.00	49,681
	Traffic System Technician	LN-7	1.00	1.00		59,031	1.00	58,739	1.00	59,031
	Administrative Assistant	C-8	1.00	1.00	52,278	54,491	1.00	54,221	1.00	54,491
	Working Foreman Motor Equipment Repair	LN-7	2.00	2.00		59,031	2.00	117,479	2.00	118,062
	Welder/Metal Fabricator	LN-7	1.00	1.00		59,031	1.00	58,739	1.00	59,031
	Supervisor of Construction Trades	LN-7	1.00	1.00		59,031	1.00	58,739	1.00	59,326
	Working Foreman Highway	LN-6	5.00	5.00		56,988	5.00	283,531	5.00	286,366
	Motor Equipment Repairperson	LN-6	5.00	5.00		56,988	5.00	283,531	5.00	284,941
	Storekeeper	LN-6	1.00	1.00		56,988	1.00	56,706	1.00	56,988
	MEO III	LN-5	4.00	4.00		55,859	4.00	222,331	4.00	224,275
	Mason	LN-3	1.00	1.00		50,187	1.00	49,939	1.00	50,187
	Highway Maintenance Craftsperson	LN-3	2.00	2.00		50,187	2.00	99,878	2.00	100,374
	Carpenter Laborer Craftsperson	LN-3	1.00	1.00		50,187	1.00	49,939	1.00	50,187
	MEO II	LN-3	13.00	13.00		50,187	13.00	649,207	13.00	655,695
	Painter and Laborer	LN-2	2.00	2.00		48,010	2.00	95,545	2.00	96,500
	MEO I	LN-2	2.00	2.00		48,010	2.00	95,546	2.00	96,500
	Laborer	LN-1	2.00	2.00		45,510	2.00	90,570	1.00	45,510
	Subtotal		52.00	52.00			52.00	2,921,529	52.00	2,946,780
	Other									
510140	Shift Differential							26,559		33,199
510143	Working-Out-of-Classification Pay							13,962		13,962
	Overtime Total							175,623		176,501
510300	Snow							91,147		91,603
510343	Emergency							20,484		20,586
510344	Scheduled							38,866		39,060
510345	Special Events							7,460		7,498
510346	Taxi Cab Inspections							17,666		17,755
513044	Longevity Pay							19,825		19,825
514501	Extra Comp. (In Lieu of Boots)							350		350
515501	Uniform/Clothing Allowance							18,600		18,600
515505	Tool Allowance							2,000		2,000
	Subtotal							256,919		264,437
	Total		52.00	52.00			52.00	3,178,448	52.00	3,211,217

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Public Works PROGRAM: Sanitation

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED FY2015	NUMBER OF POSITIONS FUNDED FY2016	FY2017 SALARY RANGE LOW	FY2017 SALARY RANGE HIGH	FY2017 BUDGET NO.	FY2017 BUDGET AMOUNT	FY2018 RECOMMENDATION NO.	FY2018 RECOMMENDATION AMOUNT
	SANITATION									
510101	Permanent Full Time Salaries									
	Environmental Health Supervisor	T-8	1.00	1.00	72,910	82,494	1.00	82,494	1.00	82,494
	Sanitation Foreman	GN-9	1.00	1.00	60,656	63,708	1.00	63,393	1.00	63,708
	Environmental Health Specialist	GN-8	1.00	1.00	58,323	61,258	1.00	60,954	1.00	61,258
	Sanitation Truck Supervisor	LN-5	4.00	4.00		55,859	4.00	222,329	4.00	223,438
	MEO II	LN-3	4.00	4.00		50,187	4.00	199,756	4.00	200,749
	Transfer Station Scale Operator	LN-3	1.00	1.00		50,187	1.00	49,939	1.00	50,187
	Laborer	LN-1	3.00	3.00		45,510	0.00	0	0.00	0
	Subtotal		15.00	15.00			12.00	678,865	12.00	681,834
510901	Temporary Part Time Salaries									
	Laborer (18 weeks)		2.07	2.07		$13.19 / hr.	2.07	59,021	2.07	59,021
	Subtotal		2.07	2.07			2.07	59,021	2.07	59,021
	Other									
510143	Working-Out-of-Classification Pay							6,773		6,773
510300	Overtime							8,324		8,365
513044	Longevity Pay							7,925		7,925
514501	Extra Comp. (In Lieu of Boots)							350		350
515501	Uniform/Clothing Allowance							6,800		6,800
	Subtotal							30,172		30,213
	Total		17.07	17.07			14.07	768,059	14.07	771,068

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Public Works PROGRAM: Parks and Open Space

GROUP

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED FY2015	NUMBER OF POSITIONS FUNDED FY2016	FY2017 SALARY RANGE LOW	FY2017 SALARY RANGE HIGH	FY2017 BUDGET NO.	FY2017 BUDGET AMOUNT	FY2018 RECOMMENDATION NO.	FY2018 RECOMMENDATION AMOUNT
	PARKS AND OPEN SPACE									
510101	Permanent Full Time Salaries									
	Operations Manager	T-9	1.00	1.00	75,826	85,794	1.00	79,948	1.00	81,371
	Conservation Administrator	T-9	1.00	1.00	75,826	85,794	1.00	85,794	1.00	85,794
	Landscape Planner/Architect	T-9	1.00	1.00	75,826	85,794	1.00	85,794	1.00	85,794
	General Foreman	GN-13	1.00	1.00	75,088	78,866	1.00	78,091	1.00	78,866
	Landscape Architect	T-6	1.00	1.00	64,913	73,446	1.00	73,446	1.00	73,446
	Cemetery Supervisor	GN-9	1.00	1.00	60,656	63,708	1.00	61,351	1.00	63,708
	Forestry Supervisor	GN-9	1.00	1.00	60,656	63,708	1.00	63,393	1.00	63,708
	Administrative Assistant	C-8	1.00	1.00	52,278	54,491	1.00	53,683	1.00	54,491
	Conservation Assistant	C-8	1.00	1.00	49,010	51,086	1.00	49,436	1.00	50,377
	Athletic Fields Supervisor	GN-9	1.00	1.00	60,656	63,708	1.00	63,393	1.00	63,708
	Park Ranger	GN-8	1.00	1.00	58,323	61,258	1.00	59,965	1.00	61,258
	Zone Manager	LN-6	4.00	5.00		56,988	5.00	283,531	5.00	286,366
	Forestry Zone Manager	LN-6	0.00	1.00		56,988	1.00	56,706	1.00	56,988
	MEO III	LN-5	1.00	1.00		55,859	2.00	111,165	2.00	111,718
	Park Maintenance Craftsman	LN-3	8.00	6.00		50,187	6.00	299,633	6.00	301,875
	Gardener Laborer	LN-2	12.00	12.00		48,010	11.00	525,498	11.00	530,507
	Subtotal		36.00	36.00			36.00	2,030,829	36.00	2,049,975
	Park Project Charge Off 66% of Landscape Architect (CIP Funds)							(56,624)		(56,624)
	Recreation Revolving Fund Charge Off for Gardener Laborer (Skating Rink)							(47,772)		(48,009)
	Subtotal							1,926,432		1,945,342
510901	Temporary Part Time Salaries									
	Laborer (25 weeks)		4.79	4.79		$13.98 / hr.	4.79	136,568	4.79	136,568
	Park Ranger		0.00	0.00	$14.00 / hr.	$15.00 / hr.	1.22	67,584	1.22	67,584
	Student Intern		0.00	0.00			0.30	500	0.30	500
	Subtotal		4.79	4.79			6.31	204,652	6.31	204,652
	Other									
510140	Shift Differential							1,330		1,663
510143	Working-Out-of-Classification Pay							4,075		4,075
	Overtime Total							80,101		80,501
510300	Regular							72,985		73,350
510345	Special Events							7,116		7,152
513044	Longevity Pay							11,600		11,600
514501	Extra Comp. (In Lieu of Boots, Arborist Stipend)							6,200		6,200
515501	Uniform/Clothing Allowance							12,000		12,000
	Subtotal							115,306		116,039
	Total		40.79	40.79			42.31	2,246,390	42.31	2,266,032

PROGRAM DESCRIPTION

The Water and Sewer Division is responsible for operating and maintaining the municipal water distribution system, the sanitary sewer system, and the stormwater collection system in accordance with industry standards and all applicable federal, state, and local regulations, including those promulgated by the Massachusetts Water Resources Authority (MWRA). The goals of the Division are to provide adequate and reliable water for domestic use and fire protection and to safely collect and convey wastewater from homes, businesses, institutions, and roadways. The specific functions are outlined under the Water and Sewer Sub-programs below.

The finances are handled via an Enterprise Fund, which was established by Town Meeting in 2001 when the provisions of Chapter 44, Section 53F$^{1/2}$ were accepted. Prior to that vote, the Water and Sewer operations were accounted for in the General Fund. Treating the Water and Sewer operation as an enterprise fund allows for the use of the full accrual basis of accounting, a requirement of the Government Accounting Standards Board's (GASB) statement #34. The Enterprise Fund fully reimburses the General Fund for expenses incurred on behalf of the water and sewer operation, including fringe benefits.

The **Water Sub-program** is responsible for maintaining and operating the municipal water distribution system in accordance with industry standards promulgated by the American Water Works Association and all applicable state and federal regulations. The goals of the Division are to provide adequate and reliable water for domestic use and fire protection while promoting the health, safety, and welfare of the community. The specific functions of the Sub-program are:

1. Maintenance and repair of 135 miles of water mains, 10,770 service connections, 1,500 hydrants, and 2,000 valves;
2. Maintenance of 10,380 water meters;
3. Investigation of customer complaints for high bills, poor pressure, and leaks;
4. Maintenance of public water supply services, reservoirs, and grounds;
5. Snow removal from fire hydrants;
6. Processing of water and sewer utility invoices;
7. Inspection of public and private plumbing systems in compliance with state regulations for cross-connection control; and,
8. Administration of programs to promote water conservation.

The **Sewer Sub-program** is responsible for maintaining and operating the municipal sewer and surface water drain systems in accordance with all applicable state, federal, and MWRA regulations for the collection and discharge of wastewater. The specific functions of the Sub-program are:

1. Operate, maintain, and repair 111 miles of sewer mains and 117 miles of surface water drains;
2. Clean, maintain, and repair 3,296 catch basins and 1,675 manhole structures;
3. Remove snow from catch basins to provide for roadway drainage during storms;
4. Investigate customer complaints for sewer backups and drainage problems;
5. Perform investigations and analyses to determine system capacity and structural deficiencies.

PROGRAM COSTS - WATER AND SEWER ENTERPRISE FUND

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Permanent Full Time Salaries	1,956,750	2,310,182	2,322,032	11,849	0.5%
Temporary/Seasonal	0	15,000	15,000	0	0.0%
Overtime	124,343	141,745	143,871	2,126	1.5%
Other	167,507	106,990	150,927	43,936	41.1%
Subtotal	2,248,600	2,573,918	2,631,830	57,912	2.2%
Services	345,331	353,798	353,798	0	0.0%
Supplies	136,604	123,020	123,020	0	0.0%
Other	18,666	10,580	10,580	0	0.0%
Utilities	99,289	92,054	93,891	1,837	2.0%
Capital	489,494	946,800	561,800	(385,000)	-40.7%
Intergovernmental (MWRA)	19,586,057	20,254,703	20,962,918	708,215	3.5%
Intragovernmental Reimbursement	1,988,729	2,057,070	2,233,725	176,656	8.6%
Debt Service	2,377,747	2,289,891	2,009,931	(279,960)	-12.2%
Reserve	0	283,426	289,815	6,389	2.3%
TOTAL	27,290,516	28,985,259	29,271,307	286,048	1.0%
BENEFITS			1,489,411		
REVENUE	26,529,207	28,985,259	29,271,307	286,048	1.0%

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Public Works PROGRAM: Water and Sewer Enterprise Fund

BUDGET STATEMENT

The FY18 budget reflects an increase of $334,775 (1.2%) primarily driven by an increase in MWRA assessments. Personnel increases $57,912 (2.2%) due to Steps ($1,268), the 0.5% carry-forward for the AFSCME contract ($10,582), Overtime ($2,126) and an assumed 2% Collective Bargaining reserve ($49,686). This is slightly offset by a decrease in Longevity ($5,750).

Services, Supplies and Other remain level funded.

Utilities increase $1,837 (2.0%) primarily due to increases in Electricity ($292), Natural Gas ($1,399), and Diesel Fuel ($804), and a decrease in Gasoline ($658).

Capital decreases $385,000 (40.7%) for the equipment detailed in the Capital Outlay Summary in Section II. The 708,215 (3.5%) increase in Intergovernmental is for the MWRA Assessment. (It should be noted that these numbers are estimates and final figures will be known in the spring.) Intragovernmental (Overhead Reimbursement) increases $176,613 (8.6%), Debt Service decreases $279,960 (12.2%) and the Reserve increases $55,158 (23.5%).

FY2018 OBJECTIVES

1. To continue CCTV pipeline inspection of the sewer and drain systems by identifying and recording areas for further rehabilitation and locating problem areas for immediate repair.
2. To perform water main and service pipe leak detection program with Water and Sewer Division personnel for better efficiency and cost reduction, while working toward the reduction of unaccounted-for-water in the distribution system and the reduction of average daily water use.
3. To continue to increase the number of catch basins cleaned to meet or exceed EPA regulations.
4. To continue improvements to the sanitary sewer distribution system to remove extraneous flows caused by inflow and infiltration.
5. To continue the annual uni-directional flushing program to protect water quality as mandated by the Department of Environmental Protection (DEP).
6. To continue investigation and planning for the U.S. EPA Region 1 Massachusetts Small MS4 General Permit covering stormwater Phase II regulated discharges as mandated by EPA.
7. To continue the Fire Hydrant Replacement Program by replacing old hydrants with new compression type hydrants.
8. To implement a Water System Asset Management Program that will improve the department's efficiency in operating and maintaining the distribution system and provide valuable information for future capital improvement planning.

FY2017 ACCOMPLISHMENTS

1. Implementation of an on-line portal to allow customer access to account history, usage and billing information as well as customer notification capabilities for consumption anomalies.
2. Continuation of the water main and service pipe leak detection program in conjunction with MWRA.
3. Continuation of the Fire Hydrant Replacement Program by replacing old hydrants with new compression type hydrants.
4. Continued the CCTV pipeline inspection of the sewer and drain systems by identifying and recording areas for further rehabilitation and locating problem areas for immediate repair.
5. Completed the eighth year of the annual uni-directional flushing program to protect water quality as mandated by the Department of Environmental Protection (DEP).
6. Completed Phase 1 of improvements to the sanitary sewer distribution system to remove extraneous flows caused by inflow and infiltration.
7. Continued working toward the reduction of unaccounted-for-water in the distribution system and the reduction of average daily water use to 65 gallons per capita per day (GPCPD) as mandated by DEP regulations.
8. Commenced investigation and planning for the U.S. EPA Region 1 Massachusetts Small MS4 General Permit covering stormwater Phase II regulated discharges as mandated by EPA.

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2015	ESTIMATE FY2016	ACTUAL FY2016	ESTIMATE FY2017	ESTIMATE FY2018
Performance:					
Water Demand - MGD	5.43	5.25	5.56	5.4	5.4
Avg. Daily Sanitary Flow - MGD	9.38	9.00	8.68	9.00	9.00
Unaccounted Water - %	19.6%	10.0%	9.8%	15.0%	10.0%
Catch Basin Cleaning:					
Number of Basins	2,188	2,600	2,290	2,200	2,340
% of Total Basins	84.2%	90.0%	88.1%	85.0%	90.0%
Total Sediments (tons)	1,725	1,150	933	1,700	1,000
Cross Connection Revenue	$94,700	$100,000	$115,180	$95,000	$105,000
Workload:					
Complaint Responses:					
Water	462	450	475	450	450
Sewer	195	200	180	200	200
Service Responses	680	750	800	750	750
Service Pipes Installed	190	180	227	180	200
Hydrants Repaired/ Replaced	48	50	59	50	50
Sewer Structures Repaired	135	130	151	130	140
Sewerage Blockages Repaired	17	35	27	30	30

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Public Works PROGRAM: Water and Sewer Enterprise Fund

SUBPROGRAM COSTS

CLASS OF EXPENDITURE	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Water	12,022,936	12,832,870	12,734,714	(98,155)	-0.8%
Sewer	2,711,165	16,152,390	16,536,593	384,203	2.4%
TOTAL	14,734,101	28,985,259	29,271,307	286,049	1.0%

Water

SUBPROGRAM COSTS

CLASS OF EXPENDITURE	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	1,980,553	2,164,917	2,213,688	48,771	2.3%
Services	204,184	190,598	190,598	0	0.0%
Supplies	101,725	102,020	102,020	0	0.0%
Other	7,703	8,900	8,900	0	0.0%
Utilities	99,289	92,054	93,891	1,837	2.0%
Capital	252,920	774,800	358,800	(416,000)	-53.7%
Intergovernmental (MWRA)	6,946,482	7,172,743	7,423,089	250,346	3.5%
Intragovernmental Reimbursement	1,574,389	1,614,426	1,775,045	160,619	9.9%
Debt Service	855,691	616,047	442,597	(173,450)	-28.2%
Reserve	0	96,365	126,086	29,721	30.8%
TOTAL	12,022,936	12,832,870	12,734,714	(98,155)	-0.8%

Sewer

SUBPROGRAM COSTS

CLASS OF EXPENDITURE	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	338,567	409,000	418,141	9,141	2.2%
Services	141,147	163,200	163,200	0	0.0%
Supplies	34,879	21,000	21,000	0	0.0%
Other	10,963	1,680	1,680	0	0.0%
Capital	236,573	172,000	203,000	31,000	18.0%
Intergovernmental (MWRA)	12,640	13,081,960	13,539,829	457,869	3.5%
Intragovernmental Reimbursement	414,340	442,644	458,680	16,036	3.6%
Debt Service	1,522,056	1,673,844	1,567,334	(106,510)	-6.4%
Reserve	0	187,061	163,729	(23,333)	-12.5%
TOTAL	2,711,165	16,152,390	16,536,593	384,203	2.4%

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Public Works PROGRAM: Water and Sewer Enterprise Fund

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED FY2015	NUMBER OF POSITIONS FUNDED FY2016	FY2017 SALARY RANGE LOW	FY2017 SALARY RANGE HIGH	FY2017 BUDGET NO.	FY2017 BUDGET AMOUNT	FY2018 RECOMMENDATION NO.	FY2018 RECOMMENDATION AMOUNT
510101	Permanent Full Time Salaries									
	Director of Water and Sewer	D-6	1.00	1.00	107,908	127,110	1.00	117,991	1.00	119,761
	Operations Manager - Water and Sewer	T-9	1.00	1.00	75,826	85,794	1.00	84,293	1.00	85,794
	Water Works Division Foreman	GN-13	1.00	1.00	74,720	78,480	1.00	76,823	1.00	73,835
	Business Manager	G-14	1.00	1.00		64,905	1.00	63,055	1.00	64,905
	Utilities Foreman	GN-9	1.00	1.00	60,656	63,708	1.00	61,351	1.00	62,674
	Water Service Inspector	GN-9	1.00	1.00	60,656	63,708	1.00	62,364	1.00	63,708
	Backflow Preventer Technician	GN-8	1.00	1.00	58,323	61,258	1.00	60,955	1.00	61,258
	Water Meter Foreman	GN-8	1.00	1.00	58,323	61,258	1.00	59,965	1.00	59,285
	Senior Clerk Typist	C-8	1.00	1.00	49,010	51,086	1.00	50,832	1.00	51,086
	Working Foreman Motor Eq. Repair	LN-7	1.00	1.00		59,031	1.00	58,739	1.00	59,031
	Working Foreman Utilities	LN-6	6.00	6.00		56,988	6.00	340,239	6.00	341,930
	Motor Equipment Repairperson	LN-6	1.00	1.00		56,988	1.00	56,706	1.00	56,988
	Storekeeper	LN-6	0.00	0.00		56,988	1.00	57,840	1.00	56,988
	MEO III	LN-5	3.00	3.00		55,859	3.00	166,747	3.00	167,577
	MEO II	LN-3	4.00	4.00		50,187	4.00	199,756	4.00	200,749
	Water Meter Serviceperson	LN-3	3.00	3.00		50,187	3.00	149,817	3.00	150,562
	Water Works Serviceperson	LN-3	4.00	4.00		50,187	3.00	149,818	3.00	150,562
	Carpenter & Laborer	LN-3	1.00	1.00		50,187	1.00	49,939	1.00	50,187
	Utility Craftsperson	LN-3	6.00	6.00		50,187	6.00	299,634	6.00	301,123
	Pipe Layer Laborer	LN-2	3.00	3.00		48,010	3.00	143,318	3.00	144,030
	Subtotal		41.00	41.00			41.00	2,310,182	41.00	2,322,032
510901	Temporary Part Time Salaries									
	Co-op Student		0.50	0.50			0.50	15,000	0.50	15,000
	Subtotal		0.50	0.50			0.50	15,000	0.50	15,000
	Other									
510140	Shift Differential							17,408		17,408
510143	Working-Out-of-Classification Pay							13,832		13,832
	Overtime Total							141,745		143,871
510300	Overtime							35,689		36,225
510343	Emergencies							88,825		90,158
510344	Scheduled							17,230		17,489
513044	Longevity Pay							25,550		19,800
514501	Extra Comp. (In Lieu of Boots)							700		700
514510	Sick Buyouts							1,500		1,500
515058	Vacation Buyouts							6,000		6,000
515059	A Day Buyouts							26,000		26,000
515501	Uniform/Clothing Allowance							15,600		15,600
515505	Tool Allowance							400		400
	Subtotal							248,735		245,112
	FY18 Collective Bargaining									49,686
	Total		41.50	41.50			41.50	2,573,918	41.50	2,631,830

PROGRAM DESCRIPTION

The Library Trustees and staff are responsible for providing a full spectrum of high quality library services for the education, cultural enrichment, and reading pleasure of all residents of Brookline. Library service is provided from the Main Library at 361 Washington Street and from two community branch libraries: Coolidge Corner (31 Pleasant Street) and Putterham (959 West Roxbury Parkway). The Library's on-line catalog can be accessed via the Internet at BrooklineMa.gov/library.

Library holdings include more than 350,000 books, extensive back-files of periodicals and newspapers, current subscriptions to over 700 magazines, audiocassettes, videotapes, and compact discs. The Library also makes available electronic access to a growing number of information sources and to the Internet. Since 1997, the Library has been a member of the Minuteman Library Network (MLN), a cooperative on-line circulation, catalog, and information network that makes the circulating collections of 40 libraries in Eastern Massachusetts conveniently available for Brookline residents.

The Library consists of the following six sub-programs:

The **Administrative and Support Sub-program** is responsible for the organization and management of the libraries. The staff keeps informed of current developments in the library field, initiates appropriate programs to best serve the public, evaluates existing library services based on community needs, and prepares long- and short-range plans for review by the Board of Library Trustees.

The **Central Library Services Sub-program** is responsible for the selection of new books and other materials for the library's collections; answering information and reference questions in person and by telephone; maintaining general reference, fiction, and non-fiction collections; and managing several special collections including local history, periodicals, business information services, indexes, recordings, DVDs, CDs, books-on-tape, large print and foreign language books, and young adult materials. Staff assists the public in the use of electronic information sources and provides Internet access.

The **Branch Services Sub-program**, comprised of the Coolidge Corner and Putterham Branch Libraries, provides a broad range of library services for adults and children. Branch collections, hours of service, and programs are designed to reflect the demographics and information needs of their respective neighborhoods.

The **Children's Services Sub-program** provides library and information services for children below the seventh grade. Staff aid children in the selection of appropriate material for school assignments and in choosing books for leisure reading. Books, CDs, DVDs, and tapes are checked out for home use. In addition, a growing number of electronic information sources are available for use.

PROGRAM DESCRIPTION (Con't.)

The **Circulation and Support Services Sub-program** is responsible for the acquisition, preparation, and circulation control of all library books and other materials for all Brookline libraries.

The **Plant Maintenance Sub-program** is responsible for cleaning the three libraries, including floors, furnishings, shelves, and books; monitors the proper functioning of the lighting, heating, and air conditioning systems, including emergency repairs; makes routine repairs to buildings and equipment; cooperates with other staff in the maintenance of security within the buildings; and informs the administration and Building Department of emergency and other repair needs.

PROGRAM COSTS - PUBLIC LIBRARY

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	2,916,037	2,875,837	2,876,169	332	0.0%
Services	180,352	185,841	186,559	718	0.4%
Supplies	566,724	583,490	594,250	10,760	1.8%
Other	4,097	4,700	4,700	0	0.0%
Utilities	300,824	316,289	286,905	(29,384)	-9.3%
Capital	25,128	26,000	26,000	0	0.0%
TOTAL	3,993,162	3,992,157	3,974,583	(17,575)	-0.4%
BENEFITS			1,291,300		
REVENUE	83,638	120,000	100,000	(20,000)	-16.7%

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Cultural Services PROGRAM: Library

BUDGET STATEMENT

The FY18 budget represents a decrease of $17,575 (0.4%), primarily due to cost savings presented by the temporary shutdown of the Coolidge Corner Branch. Personnel increases $332 and includes Steps ($15,430), the 0.5% carry-forward for the AFSCME contract ($775), is offset by a decrease in Part Time Salaries ($15,874).

The $718 (0.4%) increase in Services is for Building Repair and Maintenance. The increase in Supplies ($10,760, 1.8%) is in Library Materials.

The $29,834 (9.3%) decrease in Utilities due to Electricity ($19,125) and Natural Gas ($10,726) decreases. There is a small increase in Water and Sewer ($467).

FY2018 OBJECTIVES

1. To provide a Department Head Management and Leadership Training initiative.
2. To pursue a RFID update/upgrade.
3. To renovate the Coolidge Corner location. Additional information can be found in Section VII.
4. To purchase new furniture for all three locations.
5. To implement purchasing improvements/efficiencies.
6. To seek improvements to storage of art and artifacts.
7. To digitize rare books.
8. To appreciate efficiencies in financial management.
9. To paint and replace carpet in high traffic areas.
10. To investigate options for endowment management.
11. To deploy Laptop vending machine at Coolidge Corner location.
12. To re-open Brookline Room.
13. To begin to make “hidden collections” discoverable.
14. To add digital signage.
15. To provide Customer Service training.

FY2017 ACCOMPLISHMENTS

1. Initiated and completed Public Library of Brookline Strategic.
2. Deployed iPad lending.
3. Opened World Language Center.
4. Negotiated and ratified a union contract for the Librarians and Library Assistants.
5. Engaged 300+ residents at Brookline Day.
6. Participated in Brookline Together.
7. Wrote and deployed Appropriate Patron Behavior Policy.
8. Employed an Artist in Residence, who worked with the community.
9. Developed and implemented Second Wind collection for recent best sellers.
10. Hosted Urban Library Directors Roundtable.
11. Designed and launched a new public internet infrastructure. It will help the Department better deploy and maintain interactive technology within the branches.
12. Continued aggressive collection management to help increase circulation.
13. Redesigned Putterham Garden to meet ADA standards.
14. Began climate monitoring of delicate and unique collections.
15. Hired an Assistant Director for Technology and a Business Manager
16. Digitized valuable unique collections.
17. Launched a Girls Who Code programming course.
18. Completed an extensive website refresh.

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2015	ESTIMATE FY2016	ACTUAL FY2016	ESTIMATE FY2017	ESTIMATE FY2018
Total Circulation	1,181,767	1,543,000	1,086,539	1,543,000	1,500,000
Total Attendance	642,645	690,000	605,489	700,000	700,000
Volumes Added	33,166	29,795	29,934	35,000	35,000
Volumes Withdrawn	50,246	25,755	51,386	30,000	50,000
Interlibrary Loan:					
Borrowed	165,438	180,000	165,956	180,000	175,000
Loaned	135,838	150,000	131,625	150,000	145,000
Non-MLN items borrowed	120	975	1,069	1,000	1,200
Non-MLN items loaned	1,442	3,000	1,683	2,500	2,000
Items Loaned Electronically	36,295	45,000	62,182	40,000	75,000
Main Library					
Circulation	635,557	700,000	583,875	680,000	650,000
Attendance	343,882	375,000	317,103	375,000	375,000
Volumes Added	18,399	15,000	17,378	20,000	25,000
Volumes Withdrawn	12,407	30,000	30,978	20,000	35,000
Coolidge Corner					
Circulation	367,798	430,000	336,218	400,000	375,000
Attendance	212,165	240,000	204,131	220,000	240,000
Volumes Added	10,091	10,000	8,457	10,000	10,000
Withdrawn volumes	13,867	15,000	10,742	15,000	15,000
Putterham					
Circulation	178,412	215,000	164,446	200,000	200,000
Attendance	86,598	100,000	84,255	100,000	100,000
Volumes Added	5,302	4,500	4,099	5,500	5,500
Withdrawn volumes	2,729	6,000	1,156	3,000	3,000
Children's					
Circulation	321,427	375,000	322,800	350,000	375,000
Main	152,324	175,000	160,489	175,000	200,000
Coolidge	103,099	110,000	100,900	110,000	120,000
Putterham	66,004	90,000	61,411	80,000	80,000

PERFORMANCE / WORKLOAD INDICATORS (con't.)

	ACTUAL FY2015	ESTIMATE FY2016	ACTUAL FY2016	ESTIMATE FY2017	ESTIMATE FY2018
% of Total Materials Budget for Children	20%	25%	25%	25%	25%
Volumes Added (All)	7,147	10,000	9,091	10,000	14,000
Withdrawn Volumes (All)	8,444	10,000	8,510	10,000	10,000
Programs					
Program Attendance (All)	29,384	33,000	34,714	33,000	36,000
Children's	633	560	825	650	900
Attendance	22,595	25,500	24,283	25,000	26,000
Young Adult	21	35	84	35	150
Attendance	580	600	2,177	600	3,000
Adult	319	400	434	350	400
Attendance	6,209	7,000	8,254	7,000	9,000
Patrons Added to Database	4,290	5,400	4,711	5,000	5,500

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Cultural Services PROGRAM: Library

SUMMARY OF SUB-PROGRAMS

SUB-PROGRAMS	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Administration	338,802	399,476	404,766	5,290	1.3%
Central Library Services	827,120	1,105,776	1,116,605	10,829	1.0%
Branch Library Services	1,183,252	1,035,929	1,021,199	(14,730)	-1.4%
Children's Services	404,373	271,821	274,746	2,925	1.1%
Cir./Support Services	758,839	706,355	702,528	(3,827)	-0.5%
Plant Maintenance	480,777	472,801	454,738	(18,062)	-3.8%
TOTAL	3,993,162	3,992,157	3,974,583	(17,575)	-0.4%

Administration

SUB-PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	307,682	383,510	388,800	5,290	1.4%
Services	26,666	9,024	9,024	0	0.0%
Supplies	1,049	1,141	1,141	0	0.0%
Other	3,405	2,900	2,900	0	0.0%
Capital	0	2,901	2,901	0	0.0%
TOTAL	338,802	399,476	404,766	5,290	1.3%

Central Library Services

SUB-PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	487,327	757,722	762,209	4,487	0.6%
Services	3,938	6,544	6,544	0	0.0%
Supplies	317,744	326,869	333,211	6,342	1.9%
Other	316	0	0	0	0.0%
Capital	17,794	14,641	14,641	0	0.0%
TOTAL	827,120	1,105,776	1,116,605	10,829	1.0%

Branch Library Services

SUB-PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	926,030	720,004	712,048	(7,956)	-1.1%
Services	40,168	52,157	52,875	717	1.4%
Supplies	122,046	137,162	139,810	2,648	1.9%
Other	124	500	500	0	0.0%
Utilities	87,550	117,648	107,510	(10,139)	-8.6%
Capital	7,334	8,458	8,458	0	0.0%
TOTAL	1,183,252	1,035,929	1,021,199	(14,730)	-1.4%

Children's Services

SUB-PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	303,847	179,728	180,883	1,155	0.6%
Services	0	820	820	0	0.0%
Supplies	100,473	90,873	92,643	1,770	1.9%
Other	53	400	400	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	404,373	271,821	274,746	2,925	1.1%

Circulation / Support Services

SUB-PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	648,701	587,743	583,916	(3,827)	-0.7%
Services	102,216	108,666	108,666	0	0.0%
Supplies	7,907	9,446	9,446	0	0.0%
Other	16	500	500	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	758,839	706,355	702,528	(3,827)	-0.5%

Plant Maintenance

SUB-PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	242,450	247,130	248,313	1,183	0.5%
Services	7,364	8,630	8,630	0	0.0%
Supplies	17,506	18,000	18,000	0	0.0%
Other	183	400	400	0	0.0%
Utilities	213,274	198,641	179,396	(19,245)	-9.7%
Capital	0	0	0	0	0.0%
TOTAL	480,777	472,801	454,738	(18,062)	-3.8%

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Cultural Services PROGRAM: Library

ACCT.#	POSITION TITLE	NUMBER OF POSITIONS FUNDED FY2015	NUMBER OF POSITIONS FUNDED FY2016	FY2017 SALARY RANGE LOW	FY2017 SALARY RANGE HIGH	FY2017 BUDGET NO.	FY2017 BUDGET AMOUNT	FY2018 RECOMMENDATION NO.	FY2018 RECOMMENDATION AMOUNT
510101	Permanent Full Time Salaries								
	Library Director	1.00	1.00	107,908	127,110	1.00	112,836	1.00	114,529
	Assistant Library Director for Admin	1.00	1.00	78,859	89,226	1.00	87,665	1.00	89,226
	Assistant Library Director for Tech.	1.00	1.00	78,859	89,226	1.00	80,263	1.00	80,263
	Librarian IV	2.00	1.00	68,694	78,680	1.00	76,177	1.00	77,424
	Librarian III	2.00	4.00	62,479	71,707	4.00	263,779	4.00	269,532
	Librarian II	9.00	8.00	55,555	63,958	8.00	491,940	8.00	494,006
	Librarian I	5.00	5.00	50,526	58,062	5.00	269,606	5.00	269,606
	Circulation Supervisor	1.00	1.00	49,535	54,151	1.00	54,151	1.00	54,151
	Assistant to the Director	1.00	1.00	50,264	53,069	1.00	52,029	1.00	53,069
	Business Manager	1.00	1.00	50,264	53,069	1.00	49,838	1.00	50,835
	Library Assistant III	4.00	4.00	39,910	46,266	4.00	181,138	4.00	182,408
	Library Assistant II	8.00	8.00	37,474	43,442	8.00	337,741	8.00	341,357
	Library Assistant I	1.00	1.00	34,067	39,493	1.00	39,493	1.00	34,401
	Senior Building Custodian	1.00	1.00	53,928	56,676	1.00	55,011	1.00	55,976
	Junior Building Custodian	2.00	2.00	47,682	50,111	2.00	97,901	2.00	98,992
	Subtotal	40.00	40.00			40.00	2,249,570	40.00	2,265,775
510901	Temporary Part Time Salaries								
	Junior Library Page	4.55	4.55	$12.00 / h.r.	$13.98 / hr.	4.55	139,333	4.55	139,333
	Senior Library Page	0.56	0.56		$13.98 / hr.	0.56	14,579	0.56	14,579
	Library Monitor	0.52	0.52		$13.98 / hr.	0.52	14,235	0.52	14,235
	Librarians	0.80	0.80			0.80	41,075	0.80	41,075
	Library Assistants I and II	3.15	3.15			3.15	177,259	2.90	162,259
	Houseworkers	2.16	2.16			2.16	88,419	2.16	87,546
	Subtotal	11.75	11.75			11.75	474,901	11.50	459,027
	Other								
510140	Shift Differential						16,690		16,690
510300	Regular Overtime						55,676		55,676
513044	Longevity Pay						26,248		26,248
514501	Extra Comp						2,000		2,000
515501	Uniform/Clothing Allowance / In Lieu of Boots						14,339		14,339
515059	Administrative Leave Buyback						36,414		36,414
	Subtotal						151,367		151,367
	Total	**51.75**	**51.75**			**51.75**	**2,875,837**	**51.50**	**2,876,169**

PROGRAM DESCRIPTION

The Brookline Public Health Department provides a range of environmental, community, and clinical health services to monitor and improve the health status and quality of life of persons who live and/or work in Brookline. Among the steps taken by the Department in seeking this goal are the control of existing and potential environmental hazards; the provision of health education and clinical health services, with emphasis on the prevention and early detection of chronic diseases and the improved management of lifestyle issues affecting health; the delivery of services dealing with conditions resulting from the abuse of drugs or alcohol; the control of communicable diseases; and the preparation for all hazard emergencies.

The Department consists of the following six sub-programs:

The **Administration** Sub-program provides resources and administrative support to the Department and maintains the physical plant, housing a broad range of programs and services offered by the Health Department. The Director of Public Health and Human Services, with advice and policy guidance from the Advisory Council of Public Health, provides overall management and program direction to the Department. This sub program has primary responsibility for Emergency Preparedness activities within the department.

The **Environmental Health** Sub-program combines a wide range of programs and services. Most of the services are mandated by state law and include the following inspection services: licensing and inspection of food establishments; housing code inspections and enforcement actions; swimming pool inspections; solid waste handling practices; animal, insect, and rodent control; the abatement of general health nuisances; and the testing and sealing of all weighing and measuring devices. Additional concerns include asbestos removal, lead in the environment, hazardous waste, and the enforcement of state and local smoking control requirements, including the issuance of permits for tobacco retailers and monitoring the sale of tobacco products.

The **Child Health** Sub-program is concerned with those communicable diseases that are vaccine-preventable and plays a key role in preventing outbreaks of infectious diseases. Immunization Clinics have been established to provide necessary immunizations for children and at-risk adults in the community. This Sub-program serves as the Department's liaison to the School Health program and the nursing and health education staff in the schools, and is charged with monitoring and providing technical support to group day care centers.

The **Community Health Services** Sub-program provides a range of educational, clinical, and screening services addressing a broad range of health conditions and concerns. The focus of these activities is early detection of disease conditions, the elimination or control of risk factors for adverse health conditions, and the application of available preventive measures such as flu immunization, appropriate screening, and blood pressure monitoring.

PROGRAM DESCRIPTION (Con't.)

The Brookline Community Mental Health Center, with financial assistance from the Town through the **Mental Health** sub-program, maintains safety for and improve of the mental health of all Brookline residents and the community as a whole through comprehensive, culturally responsive counseling, crisis intervention, substance abuse, violence prevention, housing and case management and educational services. The Center particularly serves low and moderate income residents, those with serious and persistent mental illness, and those who lack access to services. Center staff consult extensively to Town schools, departments officials as well as provides community outreach to high risk children, teens, families, adults and seniors. The Center bills all clients with insurance and sets a sliding fee to partially offset costs, however these revenues cover only 50% of service costs.

The **Substance Abuse and Violence Prevention and Services for Youth** Sub-program consists of a broad range of activities designed to reduce substance abuse and violence among Brookline youth. The division provides counseling to Brookline youth and their families with substance abuse problems including staffing the Brookline Coalition Against Substance Abuse (B-CASA); prevention education; peer leadership training for the high school and elementary schools; consultation, trainings, and presentations to community members and service providers including staffing the Brookline Parent Education Network (B-PEN); and updated materials, information, and resources.

PROGRAM COSTS - DEPARTMENT OF HEALTH AND HUMAN SERVICES

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	926,793	922,905	926,337	3,432	0.4%
Services	203,037	202,087	205,490	3,403	1.7%
Supplies	15,099	15,100	15,100	0	0.0%
Other	4,105	4,120	4,120	0	0.0%
Utilities	39,991	40,852	38,686	(2,166)	-5.3%
Capital	4,020	4,020	4,020	0	0.0%
TOTAL	1,193,045	1,189,084	1,193,754	4,670	0.4%
BENEFITS			575,452		
REVENUE	165,607	157,000	157,000	0	0.0%

BUDGET STATEMENT

The FY18 budget increases $4,670 (0.4%). Personnel increases $3,432 (0.4%) due to Steps ($1,374), the 0.5% carry-forward for the AFSCME contract ($1,893), and Part Time Salaries ($266), with a small decrease in Longevity ($100). Services increase $3,403 (1.7%) due to an increase in Mental Health Services. The $2,166 (5.3%) decrease in Utilities is due to a decrease in Electricity ($2,990), and is slightly offset by increases in Natural Gas ($546), Gasoline ($12), and Water and Sewer ($266).

FY2018 OBJECTIVES

Administration

1. To maximize the coordination of Public Health matters among all town human services and community-based agencies, implementing a set of shared goals and objectives.
2. To seek additional opportunities for grant funding from non-town sources with the goal being to secure at least eight grants and/or public-private partnerships worth $100,000.
3. To plan for a range of public health interventions with measurable indicators and funding partners using the data generated in Volumes 1-17 of Healthy Brookline. To produce an outline for Volume 17 of Healthy Brookline (Youth Health Indicators).
4. To promote the renovated Train Health Center, the first "Green" municipal building in Brookline, and support Climate Action Brookline.
5. To work closely with the Police and Fire Chiefs and the Town's Emergency Management Team to prepare for emergencies, including possible Avian Flu Epidemic, Ebola cases, and bio-terrorist attacks.
6. To maintain a Medical Reserve Corps in Brookline and field at least 10 trainings for members and the leadership council. Implement the "Preparedness Buddies" project in cooperation with the Emergency Management Team, Council on Aging, and Brookline Housing Authority, and link Buddies with members of vulnerable population groups.
7. To recruit at least ten graduate students to work with division directors on a variety of projects including the Dukakis internship proposed at Town Meeting several years ago.
8. To work with the Information Technology Department on the migration to a next generation of permitting applications and tablet technology. Upgrade our website and Facebook page, and continue to increase citizen access to our data; expand use of credit card transaction capacity for permits and maintain online death certificates and burial permits.
9. To maintain the Friends of Brookline Public Health membership organization, and offer the 20th Annual Public Health Policy Forum.
10. To work with other Town departments, to continue to oversee the medical marijuana dispensary in Brookline.

FY2018 OBJECTIVES (Con't.)

Environmental Health

1. To protect Public Health by maintaining a comprehensive program of environmental health services. This includes inspections, compliance and enforcement activities. In addition, monitor environmental hazards and provide consultation and guidance to citizens and governmental agencies.
2. To provide educational initiatives for all regulated programs. Workshops include those for Town By-Laws, tobacco control, lodging houses, children's camps, tanning establishments, public and semi-public swimming pools, rubbish standards, housing standards, septic requirements and food establishments. Continue to chair animal control meetings and assist with Town-by-law revisions.
3. To implement the adopted town-wide policy on Mosquito Control related to West Nile Virus and Eastern Equine Encephalitis to include integrated pest management, surveillance, education and control. Continue to address the growing concerns related to bed bugs, and continue education projects to counter tick-borne diseases.
4. To continue to work with other town departments (Building, Fire, DPW, Police, Selectmen) on compliance standards for snow removal, noise and rubbish enforcement, lodging inspections, residential housing, liquor license training, licensing board issues, mobile food trucks and nuisance issues. Ensure compliance with by-law requiring common victuallers to offer their customers tap water on request.
5. To maintain certification requirements of weights and measures inspector and carry out all weights and measures inspections. Continue sharps disposal kiosk program and promote safe mercury waste and pharmaceuticals disposal (with DPW and Police, respectively); continue light bulb recycling at Health Center.
6. To participate in Emergency Management planning for community on issues related to environmental health.
7. To implement ne inter-department software utilizing tablet PC's for all field inspection programs.
8. To conduct regular tobacco compliance checks at retail establishment selling tobacco.

Child Health

1. To enroll uninsured residents in the Commonwealth Care Insurance Plan.
2. To help facilitate the Essential School Health Services grant, supporting the role of School Nurse Leader.
3. To promote health, nutrition and fitness activities among school age children, and participate in the School/Community Wellness Committee. Continue to promote backpack safety.
4. To promote outreach to private school nurses in Brookline to encourage familiarity with public health issues, including emergency preparedness.
5. To maintain violence prevention activities in the schools in conjunction with the Substance Abuse Prevention Program, including Dating Violence Intervention, programs to counter bullying, and information and referral for eating disorders.

FY2018 OBJECTIVES (Con't.)

Child Health (con't.)

6. To maintain immunization clinics as needed, continue seasonal flu clinics for children as well as adults, and serve as a focal point for outreach for pediatric health issues and information and referral. Continue to provide extra clinics as needed for required immunizations of non-insured children for school entry.
7. To work closely with State EEC licensors in inspection of all group day care centers and after school day care programs, provide consultation services to them, and provide in-service sessions at the day care centers as requested. Convene at least two yearly meetings/educational events for day care directors. Continue to monitor daycare use of playgrounds, working closely with Park and Recreation Commission. Continue "Clean Hands for Good Health" campaign in all daycare centers.

Community Health

1. To update annual inventory of physical fitness and physical activity opportunities in Brookline, continue Brookline Passport to Health & Fitness campaign, physical activity and good nutrition, through programs such as "Wellness in the Village", publicize and promote town-wide fitness programs as part of "Brookline on the Move". Continue programs linking public health and climate change. Organize annual Car-Free School Day in K – 8 schools. Expand Food Day activities, to include Brookline pantry donation program at Brookline Farmers Market. Encourage community programs offered by local health and fitness businesses, support development of regularly scheduled Winter Farmers Market in Brookline. Offer array of events promoting public health during National Public Health Week.
2. To continue to recruit and train volunteer auxiliary medical personnel (Medical Reserve Corps) to be able to respond in the event of a public health emergency. Continue to participate in MAVEN (electronic disease surveillance system) governing committee and other regional issues including regional approach to epidemiology and disease surveillance.
3. To offer the community at least three-health education programs in cooperation with the Brookline Adult and Community Education Program and other local sponsors. Continue pilot dental screenings in public housing.
4. To organize regular blood drives in cooperation with the American Red Cross open to Brookline employees and town residents.
5. Work with the local media to provide pertinent public health alerts/education on emerging public health issues. Expand use of social media.
6. To work collaboratively with Council on Aging to promote health education for seniors, including planning several health forums reaching 200 seniors. Offer flu shots and blood pressure screenings for residents, targeting those at high risk, and offer a Matter of Balance series.
7. To maintain enhanced surveillance of communicable diseases, especially disease clusters, in Brookline schools, day cares, and long-term care settings.
8. To increase efforts to promote hand washing and respiratory hygiene via the "Clean Hands for Good Health" campaign; continue efforts to link low income residents with dental services.

FY2018 OBJECTIVES (Con't.)

Mental Health

1. To serve 3,600 Brookline residents, primarily low and moderate income, providing 32,900 hours of individual, family, group counseling and medication evaluations; 8,070 hours of community outreach and education to children, teens, families, adults and seniors; and 3,030 hours of case management for homeless or seriously ill children, adults and families. Respond to requests from residents and town/school staff for crisis intervention, short-term emergency shelter, and consultations. For urgent service requests, the Center will respond within 24 hours of a call.
2. To serve as Brookline's lead agency for assisting families and individuals facing eviction or homelessness. The Center anticipates helping 130 individuals and families to find or maintain safe housing or secures shelter, and providing case management services.
3. To work on site at all Brookline elementary schools and the high school to address crises, provide individual and group counseling, psycho-educational groups, and staff consultation serving up to 550 Brookline children and families. At the Center, to provide 10 social skills groups for 55 Brookline children ages 6-18 years with social and emotional issues.
4. To work through the Bridge for Resilient Youth in Transition (BRYT) Program, assist 70 Brookline teens returning to the High School following a medical, psychiatric or substance abuse hospitalization to successfully transition back to school and graduate with their class. BCMHC secures 30% of program funding annually.
5. To secure $33.00 for every $1.00 provided by the Town ($6,100,000 total budget) to fund mental health, substance abuse, crisis/violence prevention, homeless prevention, social and educational services to maintain the safety and health of lower and moderate income Brookline residents. Because of the extremely low health insurance reimbursement rates and sliding scale client fees, only 50% of the costs of counseling services are funded through these sources and the Center raises the other 50% through grants, contracts, and philanthropy.

Substance Abuse and Violence Prevention for Youth

1. To continue to provide alcohol, tobacco and other drug prevention and intervention services to Brookline youth and their families. To provide a youth diversionary program in cooperation with the Police, and Brookline Public Schools.
2. Conduct bi-annual student health survey and track a set of measurable performance-based objectives.
3. To implement research based health promotion and substance abuse prevention strategies through the B-CASA Coalition, including the Brookline High School Peer Leaders and B-Pen, the Brookline Parent Education Network.
4. To maintain and enhance collaboration with the Brookline Schools, and Police, to address youth substance abuse and violence prevention issues; serve on the Wellness Committee and the Juvenile Roundtable.
5. Continue the Brookline High School Peer Leadership Program, recruiting 40 Peer Leaders with presentations to BHS Students in Health classes' grades 7 – 9, and to parent and community groups.
6. To continue the Parent Resource Advocate position to assist parents in grades 6-12 in accessing area services.

FY2017 ACCOMPLISHMENTS

Administration

1. Built the Medical Reserve Corps (MRC) and recruited /maintained 200 members to back up the Health Department in the event of an emergency. Prepared for a potential pandemic and Zika cases. Conducted 10 MRC/CERT trainings and provided over 400 hours of volunteer services to the Town, worth approximately $11,000.
2. Secured $150,000 in grant funding from non-town sources including a variety of public-private partnerships.
3. Built the Friends of Brookline Public Health, recruiting 150 members.
4. Held the 20th Annual Public Health Policy Forum entitled "Celebrating 20 years of Advocating for Health Care Reform: Looking Back, Looking Forward" that attracted 200 people.
5. Planned, implemented, and evaluated a multi-faceted program of surveillance, education, and control to address the emergence of West Nile Virus and Eastern Equine Encephalitis (EEE) in Brookline. Monitored the emergence of Zika virus. Continued educational project related to tick-borne disease.
6. Led Community Health Network (CHNA) efforts; produced volume 17 of Healthy Brookline (Youth Behavioral Risk Factor Survey of Youth).
7. Working closely with the Chiefs of Police and Fire and the Town's Emergency Preparedness Committee, led the Town's response to the threats of Ebola, bio-terrorism and maintained an Emergency Preparedness Coordinator with grant funding.
8. Recruited ten graduate students to work on a broad array of public health projects.
9. Assisted in crafting regulations for a medical marijuana dispensary in Brookline and oversaw the opening of a dispensary in Brookline Village.

Environmental Health

1. Continued to implement inter departmental new software system that addresses Permitting, Licensing and Field Inspections. Division is performing inspections using handheld devices for Food, Housing, Children's Camps, swimming pools and Lodging Homes. Continued collaboration on Town of Brookline's blueprint for IT advancement for the future. Continued posting "online" Food Establishment reporting on Town's web page.
2. Implemented "on-line" payments for permits/license renewals.
3. Worked with Police Department (animal control division), Town Clerk, Parks and Open Space divisions and Conservation Department to address community wild life control issues including wild turkeys, coyotes, geese, bats and foxes. Coordinated monthly animal control meetings. Held four rabies clinics in Brookline and Newton; inspected kennel and dog day care facilities and issued temporary outdoor dog permits for foodservice facilities. Implemented "door hanger" advisory for community wildlife education.
4. Assisted School and Building Departments on issues including pest control and pesticides use, Green products, hazardous material handling, incident response, indoor air quality, renovations, lead, drinking water, and Polychlorinated biphenyls (PCB's).

FY2017 ACCOMPLISHMENTS (Con't.)

Environmental Health (con't.)

5. Continued to operate sharps (medical waste) and Mercury disposal kiosk with assistance from DPW and added light bulb and battery disposal kiosk. Purchased new Weights and Measures vehicle, updated all testing equipment, and completed all Weights and Measures inspections.
6. Continued to enforce Town bylaws for Tobacco Control (age restrictions for sales and High School buffer zones), polystyrene and plastic bag restrictions. Worked to promote the Smoke Free Housing initiative with Brookline Housing Authority and property owners throughout the community.
7. Implemented mosquito control and education activities within the community focusing on EEE and WNV. Issued advisory notices re: bats, Lyme disease and bed bugs.
8. Division Director continued to serve on State appointed committees for bio-terrorism, environmental health code revisions, mobile foods, food vendors, and revised lodging house regulations and co-chaired the Partnership for Food Protection Work group.
9. Continued to promote Environmental Health issues via Web based Health Quiz and various fact sheets and advisories posted on department's web page and Facebook.

Child Health

1. Maintained a regular schedule of child immunization clinics (with physician backup) that served 300 children. Offered three Flu Clinics, that served 1112 residents, including 469 children 18 and under.
2. Provided consultation and epidemiology services to school nurses and others to control communicable disease in Brookline, including TB, arboviruses, and foodborne illness.
3. Monitored and provided consultation and support to 42 group Day Care and Extended Day programs in Brookline. Monitored Day Care use of playgrounds with Park and Open Space division. Participated in the Town wide Early Childhood Advisory Council.
4. Collaborated in emergency response for school-related safety incidents.
5. Continued to offer educational programs on hand-washing to all day care centers in Brookline. Also, continued to provide day care centers with trainings in curriculum, developmental behavior management, optional space design for children, and conflict resolution for parents and staff.
6. Maintained the Dating Violence Intervention Program in High School reaching several hundred students with counseling and educational sessions.
7. Participated in health and wellness programs and curriculum development in schools, as well as membership in the Public Schools Wellness Committee.

FY2017 ACCOMPLISHMENTS (Con't.)

Community Health

1. Offered Brookline Passport to Health & Fitness program enrolling more than 200 Brookline residents as part of "Brookline on the Move" physical fitness campaign. As part of Brookline Climate Week, co-sponsored Climate Change Adaptation Challenge attracting entries from close to 50 Brookline K-8 students linking public health and climate change. Continued health education series and exercise classes at the Brookline Senior Center. In conjunction with Public Schools of Brookline, led Car-Free School Day and Food Day activities at K – 8 schools. Offered Yoga series at Putterham Library for South Brookline seniors. Supported Brookline Winter Marketplace. Celebrated National Public Health Week with events including a Walk a Mile in Her Shoes event targeting men to raise awareness about violence against women. Coordinated Brookline Farmers Market successful fresh food drive for local food pantries. Celebrated "girls night out" out for Brookline women to unplug and unwind.
2. Implemented control measures within 24 hours for 100% of communicable disease investigations. Tracked and controlled communicable disease outbreaks including TB contact investigations. Continued to utilize MAVEN (electronic disease surveillance system), including TB surveillance and case management and maintained a rabies control data base to track outcomes of human exposure to animals.
3. Maintained our Partnerships with BI/Deaconess Medical Center (Elder Health) and Brigham and Women's Hospital (Women's Health). Continued partnerships with Brookline Food Pantry and Brookline Farmer's Market.
4. Offered monthly blood drives at Brookline Main Library. Utilized social media (Facebook, Town web site) to alert residents about public health issues, food borne illnesses, hot and cold weather alerts, among others.
5. Participated in health promotion events, including a dental screening initiative with Polished Teeth, a non-profit dental organization held at a Brookline family housing site.
6. Recruited 30 local businesses as Partners in Brookline on the Move and hosted annual meeting for Partners. Held first outdoor yoga class to celebrate International Day of Yoga in June, attended by more than 150 Brookline residents.
7. Provided clinical consultation and information and referral on issues including head lice, bed bugs, tick exposure, bat exposures, etc.

FY2017 ACCOMPLISHMENTS (Con't.)

Mental Health (Con't.)

1. Demand for counseling services for children continued to increase in FY 2015 given the growing number of children in Brookline, increasing by 2.5%. Demand for adult services dropped by 2% primarily due to the improving economy. Requests for basic services (emergency food vouchers, rental and utility assistance, case management to prevent homelessness) continued steady, as lower income residents continue to experience un-/underemployment. The Center served 3,510 Brookline residents. The number of mental health counseling visits dropped in 2015 by 370 visits (32,050 total visits) over the prior year. This reduction was due primarily to the parking bans in effect in January/February because of severe snow storms. 30% of counseling services were delivered in the home, school or other community settings.
2. Provided 2,250 hours of consultation, crisis intervention, education and information to staff of Brookline schools, police, courts and other Town departments and community agencies.
3. Through the Bridge for Resilient Youth in Transition (BRYT) Program, assisted 70 Brookline High School students and their families to successfully return to school following medical, psychiatric, or substance abuse hospitalizations. 95% of youth returned to and stayed in school throughout the year.
4. Provided emergency food assistance to 445 individuals and families; worked with 125 individuals and families to prevent evictions by providing case management and rental assistance; and provided emergency shelter or diversion for 21 Brookline youth.

Substance Abuse and Violence Prevention for Youth

1. Trained over 40 peer leaders who implemented prevention strategies, to address substance abuse, teen dating violence, mental health issues, and bullying/cyber bullying.
2. Implemented B-PEN (Brookline Parent Education Network), including the monthly B-PEN News Blasts: presentations at PTO meetings, community forums, parent discussion groups, and the B-PEN.org parent education website and Facebook page.
3. Implemented the Brookline Substance Abuse Prevention Program, BSAP, for Brookline youth and their families, providing substance abuse assessments, and individual, group, and family counseling. Implemented the Brookline Youth Diversion Program in conjunction with the Brookline Police. Coordinated referral process for teens in need of treatment.
4. Applied for and was awarded the Brookline Community Fund grant to pilot for the third year a Parent Resource Advocate position to support parents in grades 6-12.
5. In collaboration with Watertown, Waltham and Belmont, applied for and was awarded alcohol prevention grant through the Massachusetts Department of Public Health, Bureau of Substance Abuse.

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2015	ESTIMATE FY2016	ACTUAL FY2016	ESTIMATE FY2017	ESTIMATE FY2018
ENVIRONMENTAL HEALTH					
% of Consumers Complaints Handled in 3 Days	90%	90%	90%	90%	90%
Tobacco Retail Sales: Compliance Rate (avg.)	95%	90%	90%	95%	95%
Reported Rabies Exposure	150	150	100	150	100
Positive Rabid Animals	1	2	1	1	1
Human Receiving Rabies Post-exposure Prophylaxis	30	20	10	30	10
Animal Control Quarantines	67	30	80	65	70
Keeping of Animal Permits	20	15	18	20	20
% Food Outlets Inspected	100%	100%	100%	100%	100%
% of Restaurants with Critical Violations	10%	10%	10%	10%	10%
% Restaurants requiring Enforcement Actions	2%	2%	2%	2%	2%
% Restaurants receiving formal orientation	100%	100%	10%	100%	100%
% Order Letter issued w/i 3 days	90%	90%	90%	90%	90%
Court Actions	11	5	15	10	15
No. Tickets issued*	1250	1,500	855	1,500	850
Solid Waste Inspections*	1,200	1,509	1,159	1,509	1,500
**An inter-departmental program (Health & DPW). Tickets figure includes warnings.*					
Swimming Pool Inspections	59	55	58	59	59
Lead Paint Inspections	4	5	7	4	7
Lead Paint Removal Notices	6	10	10	5	10
Asbestos Inspections	15	10	15	15	50
Asbestos Removal Notices	113	130	145	110	140
Food Inspections	1,032	1,000	1,015	1,030	1,030
Food Permits Issued	545	580	539	550	550
Housing Inspections	522	450	522	500	500
Order Letters	357	200	225	350	225
Tanning Salon Inspections	5	5	5	5	5
Weighing/Measuring Devices Tested for Accuracy					
Scales	178	175	185	175	185
Gasoline/Fuel Oil	136	145	116	135	116
Taxi Meter	146	155	44	145	124
Scanner Inspections	27	3*	3*	25	3*

*Inspected every other year

PERFORMANCE / WORKLOAD INDICATORS (Con't.)

	ACTUAL FY2015	ESTIMATE FY2016	ACTUAL FY2016	ESTIMATE FY2017	ESTIMATE FY2018
CHILD HEALTH					
% Day Care Attendees w/Complete Immunization Status	98%	98%	98%	98%	98%
Lead Poisoned Children	0	0	0	0	0
Child Immunizations (Indvls)	249	200	300	250	300
Day Care Visits / Consults	120	140	110	120	100
Day Care Ed. Programs	15	10	10	15	10
COMMUNITY HEALTH					
Disease Outbreaks Tracked	3	N/A	9	N/A	N/A
Disease Cases Confirmed	269	N/A	225	N/A	N/A
Animal Bites to Humans	150	150	100	150	100
Total Flu Shots	1,382	1,400	1,112	1,400	1,000
Town Employee Flu Shots	250	400	250	250	250
TB Screening (Mantoux)	33	16	7	30	10
TB Infected Persons	40	40	74	40	70
Active TB Cases	3	3	3	N/A	N/A
Blood Press. Screenings	120	175	90	120	90
MENTAL HEALTH					
Residents Served	3,510	3,550	3,530	3,600	3,620
Counseling Services	32,050	32,450	32,016	32,900	33,230
Outreach services	7,800	8,100	7,987	8,100	8,120
% of Clients with Symptom Improvements within 3 months of care	91%	91%	91%	91%	91%
Consultation to Town & Community agency staff hours	2,250	2,100	2,242	2,370	2,405
Family/individual eviction & homelessness prevented	125	135	122	130	70
High School students successfully return to and stay in school following hospitalization (BRYT)	70	70	72	70	70

PERFORMANCE / WORKLOAD INDICATORS (Con't.)

	ACTUAL FY2015	ESTIMATE FY2016	ACTUAL FY2016	ESTIMATE FY2017	ESTIMATE FY2018
SUBSTANCE ABUSE					
Students using marijuana >100x*	4%	N/A	N/A	4%	4%
Students using alcohol before age 14*	11%	N/A	N/A	10%	10%
**These data are collected every two years.*					
Counseling Services / Youths	1,960	1,800	1,760	1,800	1,800
Community Presentations	16	20	22	20	20
School Violation Referrals	28	20	8	20	20
Police/Youth Diversion Referrals	8	10	2	10	10
Youth Smoking Cessation Referrals	14	14	10	14	10
ADMINISTRATION					
% of inspectional and permit information available online.	50.0%	60.0%	65.0%	65.0%	70.0%
Overweight / obesity rate among Brookline school age children	15.0%	15.0%	15.0%	15.0%	14.0%
Overweight / obesity rate among school age children (State avg.)	N/A	25.0%	24.0%	25.0%	23.0%
% High School students using tobacco products * (Brookline)	5%	5%	N/A	5%	5%
% High School students using tobacco products (State avg.)	10%	10%	N/A	10%	10%
Life Expectancy at birth (Brookline)	N/A	87	87	87	87
Life Expectancy at birth (State)	N/A	82	82	82	82
Number of confirmed unintentional opiod deaths in Brookline	1	N/A	3	N/A	N/A
Infant Mortality Rate (Brookline)**	1.4	N/A	1.4	N/A	N/A
Infant Mortality Rate (State)	4.4	N/A	N/A	N/A	N/A

***Rates are per 1,000 live births.*

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Human Services PROGRAM: Health and Human Services

SUMMARY OF SUB-PROGRAMS

SUB-PROGRAMS	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Administration	354,156	304,271	302,573	(1,698)	-0.6%
Environ. Health	420,125	451,778	454,666	2,888	0.6%
Child Health	31,255	66,682	66,759	77	0.1%
Community Health	141,999	115,966	115,966	0	0.0%
Mental Health	168,912	171,015	174,418	3,403	2.0%
Substance Abuse	76,598	79,371	79,371	0	0.0%
Human Relations / Human Services	0	0	0	0	0.0%
TOTAL	1,193,045	1,189,083	1,193,755	4,672	0.4%

Administration

SUB-PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	275,257	234,757	235,224	467	0.2%
Services	15,984	12,922	12,922	0	0.0%
Supplies	14,799	8,000	8,000	0	0.0%
Other	4,105	3,720	3,720	0	0.0%
Utilities	39,991	40,852	38,686	(2,166)	-5.3%
Capital	4,020	4,020	4,020	0	0.0%
TOTAL	354,156	304,271	302,573	(1,698)	-0.6%

Environmental Health

SUB-PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	401,685	429,628	432,516	2,888	0.7%
Services	18,141	19,000	19,000	0	0.0%
Supplies	300	2,900	2,900	0	0.0%
Other	0	250	250	0	0.0%
Utilities	0	0	0	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	420,125	451,778	454,666	2,888	0.6%

Child Health

SUB-PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	31,255	65,132	65,209	77	0.1%
Services	0	0	0	0	0.0%
Supplies	0	1,500	1,500	0	0.0%
Other	0	50	50	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	31,255	66,682	66,759	77	0.1%

Community Health

SUB-PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	141,999	114,066	114,066	0	0.0%
Services	0	0	0	0	0.0%
Supplies	0	1,850	1,850	0	0.0%
Other	0	50	50	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	141,999	115,966	115,966	0	0.0%

Mental Health

SUB-PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	0	0	0	0	0.0%
Services	168,912	170,165	173,568	3,403	2.0%
Supplies	0	850	850	0	0.0%
Other	0	0	0	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	168,912	171,015	174,418	3,403	2.0%

Substance Abuse

SUB-PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	76,598	79,321	79,321	0	0.0%
Services	0	0	0	0	0.0%
Supplies	0	0	0	0	0.0%
Other	0	50	50	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	76,598	79,371	79,371	0	0.0%

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Human Services PROGRAM: Health and Human Services

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED FY2015	NUMBER OF POSITIONS FUNDED FY2016	FY2017 SALARY RANGE LOW	FY2017 SALARY RANGE HIGH	FY2017 BUDGET NO.	FY2017 BUDGET AMOUNT	FY2018 RECOMMENDATION NO.	FY2018 RECOMMENDATION AMOUNT
510101	Permanent Full Time Salaries									
	Dir. of Health and Human Services	D-6	1.00	1.00	107,908	127,110	1.00	127,110	1.00	127,110
	Chief Sanitarian/Asst. Dir. of Health	T-12	1.00	1.00	86,934	98,362	1.00	98,362	1.00	98,362
	Public Health Nurse		1.00	1.00		96,528	1.00	96,529	1.00	96,528
	Coord. Substance Abuse & Violence Prev.	T-7	1.00	1.00	70,106	79,321	1.00	79,321	1.00	79,321
	Public Health Sanitarian	GN-11	1.00	1.00	69,586	73,087	1.00	72,726	1.00	73,090
	Senior Public Health Inspector	GN-10	3.00	3.00	63,841	67,053	3.00	199,079	3.00	201,465
	Principal Clerk	C-10	1.00	1.00	55,365	57,724	1.00	57,438	1.00	57,725
	Senior Clerk Stenographer	C-5	1.00	1.00	44,260	46,288	1.00	46,059	1.00	46,289
	Subtotal		10.00	10.00			10.00	776,624	10.00	779,891
510102	Permanent Part Time Salaries									
	Senior Public Health Inspector	GN-10	0.49	0.49		67,383	0.49	32,274	0.49	32,435
	Sealer of Weights/Measures	GN-5	0.43	0.43	46,878	49,237	0.43	20,964	0.43	21,069
	Day Care Inspector		0.60	0.60			0.60	32,076	0.60	32,076
	Community Health Manager [1]	T-7	0.80	0.80	68,731	77,766	0.80	63,457	0.80	63,457
	Offset from private grant							(22,744)		(22,744)
	Subtotal		2.32	2.32			2.32	126,027	2.32	126,293
510901	Temporary Part Time Salaries									
	Student Intern (1)		0.30	0.30			0.30	500	0.30	500
	Offset from Handicapped Parking Fines Fund							0		0
	Subtotal		0.30	0.30			0.30	500	0.30	500
	Full Time/Part Time Salaries-Grants									
	Substance Abuse Counselor	T-4	1.00	1.00	55,652	62,968	1.00	57,651	1.00	57,651
	Senior Clerk-Typist	C-4	0.65	0.65	41,878	43,883	0.65	40,572	0.65	40,572
	CASA Parent Educator		0.27	0.27			0.27	16,793	0.27	16,793
	Parent Outreach Liaison		0.27	0.27			0.27	16,793	0.27	16,793
	Coordinator Tobacco/Alcohol Program		1.00	1.00			1.00	52,975	1.00	52,975
	Graduate Student Interns (5)		1.50	1.50			1.50	10,200	1.50	10,200
	Emergency Preparation Coordinator		0.73	0.73			0.73	53,508	0.73	53,508
			5.42	5.42			5.42	248,493	5.42	248,493
	Grants									
	Private Grants							(77,098)		(77,098)
	School Dept. Reimb.							(57,651)		(57,651)
	Federal Grants (HHS)							(98,744)		(98,744)
	State Grant							(15,000)		(15,000)
	Net Grant-Funded Salary Total							0		0
	Other									
510300	Regular Overtime							8,153		8,153
513044	Longevity Pay							7,225		7,125
513046	Health Inspectors Specialty Pay							2,000		2,000
515501	Uniform/Clothing Allowance/ In Lieu of Boots							2,375		2,375
	Subtotal							19,753		19,653
	Total		**12.62**	**12.62**			**12.62**	**922,905**	**12.62**	**926,337**

[1] 30% of this position is funded via a private grant

PROGRAM DESCRIPTION

The Department of Veterans' Services, as mandated by Massachusetts General Laws, Chapter 115, assists eligible Veterans and/or their dependents. The Department provides direct financial aid and assistance in paying medical bills to those who meet specific eligibility requirements. The Department receives reimbursement from the State for 75% of benefit expenditures and assists Veterans in obtaining benefits from the Veterans Administration (VA) and from other programs funded 100% by the Federal government.

The Director also serves as the Emergency Management Coordinator assisting Police, Fire, Public Health, Public Works, and other Town agencies in preparing to protect the residents of Brookline in the event of an emergency. Responsibilities include the preparation and updating of the Brookline Comprehensive Emergency Management Plan (CEMP) and assisting in the management of the Town's Emergency Operations Center (EOC), which is located at the Municipal Service Center (MSC) on Hammond street.

Additional departmental responsibilities include the planning of all Memorial Day activities, the registration and decoration of Veterans' graves, and making arrangements for the Veterans Day Program.

BUDGET STATEMENT

The FY18 budget decreases $100 (0.0%). Personnel increases $450 (0.3%) for Steps ($198) and the 0.5% carry-forward for the AFSCME contract ($252). Services decrease $550 (21.7%) due to a reduction in Wireless Communications.

PROGRAM COSTS - VETERANS' SERVICES

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	160,977	167,998	168,448	450	0.3%
Services	1,975	2,538	1,988	(550)	-21.7%
Supplies	562	650	650	0	0.0%
Other	162,147	163,935	163,935	0	0.0%
Capital	510	510	510	0	0.0%
TOTAL	326,172	335,631	335,531	(100)	0.0%
BENEFITS			88,836		
REVENUE	110,707	110,883	95,287	(15,596)	-14.1%

FY2018 OBJECTIVES (Con't.)

1. To continue to provide to Brookline veterans and their families the highest level of service and the most aggressive advocacy possible as we continue to have brave young men and women returning home from the war.
2. To provide our veterans and their families with the services they require in a professional manner ensuring they are treated with the highest level of dignity and respect.
3. To assist veterans with seeking alternative sources of income (SS, SSI, SSDI, unemployment, healthcare Medicare/Medicaid, Mass Health, Springwell) and housing to lessen the Town's financial burden.
4. To continue to maintain a high level of accuracy in reporting and filing Veteran's Benefits forms to the State Department of Veterans' Services, resulting in a 75% reimbursement to the Town.
5. To work with the Veteran's Administration on the Veterans Affairs Supportive Housing (VASH) Program, the Court Street Shelter for Veterans, Brookline Housing Authority and other social service agencies in securing housing for veterans and their dependents in crisis.
6. To continue to work with the Veterans of Foreign Wars, American Legion and all other Veterans' organizations to coordinate the Memorial Day, Veterans Day observances.
7. To work with and provide leadership for both the VFW and American Legion as they continue to revitalize their Veterans' Post, making it more pertinent to a younger, more diverse generation of veterans.
8. To coordinate with VA Social Workers and Case Managers to help assist with the transition of returning veterans from conflicts throughout the world, by aiding them in applying for benefits such as medical, financial, educational, employment, and outreach counseling and to refer veterans in need of legal advice to the Massachusetts Bar Association, which offers pro bono legal counsel.
9. To provide assistance and advocacy for veterans applying for VA benefits including Compensation and Pension, Montgomery GI bill, VA Healthcare and widow pensions.
10. To increase outreach to our veterans who are seniors who may have never used the VA healthcare system before, but due to their financial situation may be in need of additional medical or pharmacy care at lower costs.
11. To case manage all MGL. Ch. 115 cases, all PTSD claims and all recently separated veterans, and to assist them in not only obtaining all their benefits but in readjusting to civilian life.
12. To continue to manage the Town of Brookline's Veterans' Temporary Employment Initiative which assists so many of our recently separated veterans who are attending school or just graduated.
13. To conduct flag raising ceremonies to honor deceased Brookline veteran's military service.

FY2017 ACCOMPLISHMENTS

1. Continued to achieve approval of all Veterans' Benefits by filing precise and accurate claims to the State Veterans' Services Department. Dept. of Veterans' Services working with the Treasurers Officer reviews all reimbursements to ensure there are no discrepancies and adjudicates with Mass. Vet Services to ensure we receive all of our reimbursements due.
2. Provided financial assistance to approximately 24 Brookline veterans and their families in their time of need.
3. Reduced the costs to the Town by ensuring that all veterans and their dependents receiving financial assistance under Mass. General Laws Chapter 115 have health, prescription coverage and by seeking alternate sources of income for our veterans.
4. Assisted veterans to obtain both VA and SSDI income.
5. Filed monthly reports in a timely manner to the State Department of Veterans' Services achieving maximum reimbursement to the Town. (75% of all MGL Ch. 115 costs)
6. In partnership with departments in the Boston VAMC, significantly reduced the time that Brookline veterans have waited to receive sometimes critical healthcare.
7. Assisted veterans/dependents in filing VA Claims for service-connected and non-service connected disabilities, burial allowances, widows' pensions, Aid and Attendance and educational benefits. In addition, continued to maintain over 300 VA case files in-house.
8. Obtained or increased pensions by over $120,000 per year in benefits to Brookline veterans. Our office worked with the VA Regional Office to assist our veterans obtaining needed VA benefits.
9. Assisted the Brookline American Legion and VFW Post with attracting a new and diverse generation of veterans to join the Veterans' Post.
10. Received and forwarded donations of clothing, furniture and medical equipment for veterans to the Veterans' Homeless Shelter in Boston, Chelsea Soldiers Home, and the VA Hospitals.
11. Successfully coordinated and executed the Town's Memorial Day and Veterans Day observances.
12. Continued to work with Brookline Mental Health, Council on Aging, and the VA Outpatient Program to ensure proper mental health treatment for veterans in need of assistance. This office managed more than 30 PTSD cases during the year.
13. Provided complete case management to insure each returning veterans needs were met while adjusting back to civilian life. We continue to see veterans who return from the war, successfully work through adjustment issues, graduate college, start families and obtain homes.
14. In conjunction with the Massachusetts One-Stop Career Centers and the Vocational Rehabilitation and Employment Program, we assisted veterans with obtaining the necessary training and tools needed to gain employment.

FY2017 ACCOMPLISHMENTS (Con't.)

15. Monitored day-to-day progress of all veterans receiving benefits, and ensured they are staying on track with their scheduled treatment plans (drug/alcohol counseling, psychiatrist/psychologist appointments, and medications). Case managed over 60 MGL. Ch. 115 cases and VA cases per month.
16. Managed the veterans' temporary employment initiative program for the Town of Brookline.
17. Worked in conjunction with Congressman Joe Kennedy's office to petition the US Navy to award Commander Melvin Lederman a posthumous Purple Heart for fatal wounds sustained in Vietnam. This award was presented to Commander Lederman's family at the Town's 2016 Memorial Day ceremonies.
18. Held four flag raising ceremonies outside Town Hall to honor deceased veterans from Brookline.
19. Unveiled a long neglected and now beautifully refurbished, World War I memorial plaque mounted in the Town Hall lobby. The memorial was unveiled at our 2016 Memorial Day ceremony.

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2015	ESTIMATE FY2016	ACTUAL FY2016	ESTIMATE FY2017	ESTIMATE FY2018
Performance:					
% of Claims Approved by the State	100%	100%	100%	100%	100%
Workload:					
Recipients of Benefits (Monthly Average)	28	25	24	26	23
Service Recipients	1,020	1,000	1,000	1,000	1,000
Information Requests	1,100	1,300	1,200	1,200	1,200

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Human Services PROGRAM: Veterans

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED FY2015	NUMBER OF POSITIONS FUNDED FY2016	FY2017 SALARY RANGE LOW	FY2017 SALARY RANGE HIGH	FY2017 BUDGET NO.	FY2017 BUDGET AMOUNT	FY2018 RECOMMENDATION NO.	FY2018 RECOMMENDATION AMOUNT
510101	Permanent Full Time Salaries									
	Veterans Director / Emergency Prep. Coordinator	T-10	1.00	1.00	78,859	89,226	1.00	89,226	1.00	89,226
	Head Clerk	C-8	1.00	1.00	49,010	51,086	1.00	49,928	1.00	50,377
	Subtotal		2.00	2.00			2.00	139,153	2.00	139,603
510901	Temporary Part Time									
	Temporary Workers					$13.98/hr.		27,061		27,061
								27,061		27,061
	Other									
510300	Overtime							809		809
513044	Longevity Pay							625		625
515501	Clothing/Uniform Allowance (In lieu of boots)							350		350
	Subtotal							1,784		1,784
	Total		**2.00**	**2.00**			**2.00**	**167,998**	**2.00**	**168,448**

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Human Services PROGRAM: Council on Aging

PROGRAM DESCRIPTION

The Brookline Council on Aging (C.O.A.) is responsible for planning, coordinating, and providing comprehensive services for Brookline residents age 60 and over. The Council works with other Town agencies and community providers to enhance the quality of life for our elders. The Council's goal is to maintain independence, dignity, and connection throughout the life span.

Membership on the C.O.A. board includes representatives of six Town departments, 11 citizens, and 15 associate member citizens. Core services include transportation, geriatric social work, home care, advocacy, legal assistance, employment assistance, information and referral, and volunteer opportunities.

The C.O.A. operates the Brookline Senior Center at 93 Winchester Street, a centrally located facility where those 60 and older can go for socialization, activity, and services. Programs include: breakfast, lunch, health clinics, health education programs, exercise classes, Asian outreach, Russian outreach, ESL classes, computer lab, Adult Education classes, art exhibits, and recreational opportunities.

BUDGET STATEMENT

The FY18 budget represents a $5,085 (0.6%) increase. Personnel increases $4,163 (0.5%) due to Steps ($2,924), the 0.5% carry-forward for the AFSCME contract ($796), and Part Time salaries ($443). Services decrease ($500, 1.1%) for Office Equipment Repair and Maintenance.

The increase in Utilities ($1,922, 2.8%) is for Natural Gas ($188) and Electricity ($1,766), which is slightly offset by a decrease in Water and Sewer ($32). The Capital decrease ($500, 8.1%) was for Leased Computer Equipment.

PROGRAM COSTS - COUNCIL ON AGING

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	752,246	770,125	774,288	4,163	0.5%
Services	39,031	44,083	43,583	(500)	-1.1%
Supplies	21,296	19,763	19,763	0	0.0%
Other	2,019	2,900	2,900	0	0.0%
Utilities	63,719	69,472	71,394	1,922	2.8%
Capital	5,614	6,200	5,700	(500)	-8.1%
TOTAL	883,926	912,543	917,628	5,085	0.6%
BENEFITS			403,336		
REVENUE	0	0	0	0	0.0%

FY2018 OBJECTIVES

1. To fundraise private money to support Council on Aging transportation programs covering full salary cost of van driver, substitute van driver, substitute bus driver and all fuel costs.
2. To maintain a new stipend program for low income renters who volunteer for Town departments.
3. To recruit, train, support and utilize volunteers at the Brookline Senior Center.
4. To advocate for and provide jobs for vulnerable, low income elders at risk of poverty.
5. To provide geriatric assessments, counseling and case management services to Brookine elders and their families.
6. To provide high quality, affordable homecare to Brookline elders and their families.
7. To provide information and referral services to Brookline elders and their families.
8. To provide a variety of interesting daily/diverse programs at the Senior Center.
9. To collaborate with other geriatric providers to provide quality programs and services.
10. To continue to explore efforts on diversity to ensure all elders are served with particular emphasis on Spanish, Asian and Russian elders.To continue to provide leadership to Brookline CAN- Community Aging Network.
11. To assist the nonprofit in fundraising activities to cover the cost of personnel, programs, services, supplies not covered by the Town
12. To work with other Town departments and agencies on intergenerational activities.
13. To conduct outreach to Brookline elders with special emphasis on increasing their access to benefit programs such as SNAP, Fuel Assistance and Food Commodity program.
14. To obtain CDBG funding for critical programs of transportation and job support for low income elders.
15. To continue implementing the action steps submitted to WHO Age Friendly Cities Project.
16. To expand fitness offerings to low income elders with special emphasis on Brookline Housing Authority residents.
17. To maintain tax work off program at 30 participants. Each participant will provide 125 hours of service to various Town departments.
18. To continue to partner with LGBT Aging Project on training and supportive programs for gay, lesbian, bisexual and transgender elders.
19. To conduct annual survey of senior center participants.
20. To continue to provide support and services to Brookline residents and their families with Alzheimer's disease including hosting a Memory Café program.
21. To continue an active food distribution program for low income Brookline elders.
22. To continue providing durable medical equipment exchange program to Brookline elders and their families.
23. To update and distribute in print and online the Elder Resource Guide.
24. To continue to expand weekend and evening programs at the Brookline Senior Center.
25. To continue food commodity program which provides monthly non-perishable food items for low-income elders.

FY2017 ACCOMPLISHMENTS

1. The Brookline Council on Aging and its sister organization Brookline Community Aging Network continued innovative leadership for aging initiative focus on livable community efforts.
2. The Brookline Council on Aging and Newton Council on Aging were awarded funding for a second year grant from the State Department of Transportation to continue the transportation mobility training program. This project utilizes volunteers and interns to train other council on aging across the state. This project began in FY 2016.
3. Our Brookline Rotary Dancing with the Stars participant raised $11,423 to fund the respite program for Brookline caregivers.
4. Successfully raised enough private money to fund entire Van program, substitute elder bus driver and fuel expenses of the van and elder bus.
5. Continued to be able to expand van program from four days a week to 5 days a week with private donation.
6. Partnered with LGBT Aging project to provide bereavement workshop and support groups for LGBT seniors.
7. Assisted over 185 individuals with income tax forms partnering with AARP and using their three trained volunteers.
8. Received a grant from a family fund from Boston Foundation to support a popular art class held at the Brookline Senior Center.
9. Partnered with Town Assessor to file a warrant article to increase the amount tax-work off participants receive. The warrant article passed Town Meeting.
10. The HELP Program continues to provide essential home care services at an affordable rate to 426 elders.
11. Partnered with Goddard House, Center Communities, JF&CS, Brookline Adult Education and BrooklineCAN to provide programs and educational forums for Brookline Seniors and their families including a sold out movie at Coolidge Corner Theatre.
12. Successfully received support in the amount of $241,455.49 from the nonprofit Brookline Multi-Service Senior Center Corp. for salaries, supplies and program supports.
13. Continued Careers in Aging Program with four teens volunteering at the Brookline Senior Center in the summer.
14. Mailed September News and Events to 10,816 Brookline elders over the age of 60 providing valuable information on programs and services.
15. Conducted annual survey of Senior Center participants focusing on their volunteer experience at the Brookline Senior Center.
16. Revised and re-printed the seventh edition of the Elder Resource Guide and distributed 1,500 copies as well as updated it on the web page.
17. Increased operation to include limited night and weekend programs at no cost to the Town.

FY2017 ACCOMPLISHMENTS (Con't.)

18. Provided transportation services to over 740 different elders.
19. Provided ongoing leadership to the volunteer community initiative Brookline CAN (Brookline Community Aging Network) to create a database for potential volunteers.
20. Secured $202,650 in federal, state and private grant monies.
    Continued providing a Repair Referral Service that connects elders with vetted contractors such as plumbers, electricians and handy man.
21. Maintain Brookline status as a World Health Organization Age Friendly Town and developed an action plan to promote aging in place.
22. Provide strong programs to assist Asian, Russian and Hispanic elders.
23. Continues to offer Alzheimer's Support Group in both the day and evening for family members coping with Alzheimer's.
24. Assisted elders seeking part time work with workshops and support groups as well as job placement services.
25. Continues to provide weekly food distribution program that allows elders to select donated produce, bread and other perishable items.
26. Increased the memory café program from quarterly to monthly meetings. This program offers support and stimulation for those experiencing memory problems.
27. Continued a food commodity program that provides non-perishable grocery items once a month to low income elders.
28. Recruited 436 trained and supervised volunteers who provide essential services and programs at the Brookline Senior Center.

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2015	ESTIMATE FY2016	ACTUAL FY2016	ESTIMATE FY2017	ESTIMATE FY2018
Elderbus / Van Contributions					
Donated*	$6,411	$6,850	$6,350	$6,500	$6,000
Van Program					
Rides Given	4,196	3,800	4,641	4,000	4,200
Number of Riders	247	300	278	260	300
New Riders	28	35	31	30	30
$ donated to Town	$24,202	$26,520	$27,500	$28,000	$28,500
Volunteers - Total	278	300	318	280	300
Volunteers - New	43	40	78	40	45
Estimated volunteer Hrs.	46,125	40,000	47,000	45,000	45,000
Job Placements	48	50	44	50	45
Total Caseload	144	150	133	150	140
Tax Work off Participants	30	30	30	30	35
Low-income elders employed	15	19	14	19	15
Geriatric Social Work					
New Referrals	74	70	73	70	70
Case consultations	102	130	111	120	120
Homecare Program (HELP)					
New Referrals	112	70	103	90	90
Total Clients	403	350	426	390	390
Information/Referral					
Annual Phone Calls	10,500	10,500	10,500	10,500	10,500
Elder Resource Guide Web Hits	1,878	1,800	3,197	1,800	3,000
Taxi Discount Program (BETS)					
Total Clients	605	550	257	600	300
New Referrals	65	50	39	55	40
Senior Center					
Average # Daily Programs	14	14	14	14	14
Average # Daily Participants	150/500	150/500	175/550	150/500	175/600

*Donations for bus/van pay for gas, oil, and substitute drivers. Private donations pay for the van driver's entire salary. Prior to FY2003, donations funded the Elderbus Driver's salary. The position is now fully-funded by the Town, so donations support fuel and maintenance costs.

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Human Services PROGRAM: Council on Aging

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED FY2015	NUMBER OF POSITIONS FUNDED FY2016	FY2017 SALARY RANGE LOW	FY2017 SALARY RANGE HIGH	FY2017 BUDGET NO.	FY2017 BUDGET AMOUNT	FY2018 RECOMMENDATION NO.	FY2018 RECOMMENDATION AMOUNT
510101	Permanent Full Time Salaries									
	Director	D-4	1.00	1.00	91,665	107,976	1.00	107,976	1.00	107,976
	Supervisor of Services	T-7	1.00	1.00	70,106	79,321	1.00	79,321	1.00	79,321
	Program Manager	T-5	1.00	1.00	60,105	68,005	1.00	68,005	1.00	68,005
	Clinical Social Worker III	T-4	1.00	1.00	55,652	62,968	1.00	60,785	1.00	61,867
	Home Care Coordinator (HELP)	T-3	1.00	1.00	51,529	58,303	1.00	58,303	1.00	58,303
	Clinical Social Worker II	T-3	2.00	2.00	51,529	58,303	2.00	109,662	2.00	111,615
	Building Custodian	MN-2	1.00	1.00	47,682	50,111	1.00	49,862	1.00	50,111
	Senior Clerk Typist	C-7	1.00	1.00	47,040	49,097	1.00	48,854	1.00	49,097
	Bus Driver	GN-3	1.00	1.00	37,355	39,234	1.00	39,040	1.00	39,234
	Subtotal		10.00	10.00			10.00	621,810	10.00	625,530
510102	Permanent Part Time Salaries									
	Group Leader	GN-2	0.59	0.59	32,801	34,452	0.59	20,265	0.59	20,708
	Clinical Social Worker II	T-3	1.33	1.33	50,519	57,160	1.33	72,955	1.33	72,955
	BETS Coordinator		0.33	0.33		$13.98 /hr.	0.33	8,960	0.33	8,960
	Community Aide		0.40	0.40		$22.26 /hr.	0.40	17,692	0.40	17,692
	COA Assistant		0.11	0.11	$12.00 /hr.	$13.98 /hr.	0.11	2,905	0.11	2,905
	Staff Assistant		0.11	0.28	$12.00 /hr.	$13.98 /hr.	0.28	6,758	0.28	6,758
	Subtotal		2.87	3.04			3.04	129,535	3.04	129,978
510901	Temporary Part Time									
	Temporary Workers							10,000		10,000
	Subtotal							10,000		10,000
	Grant Funded Salaries									
	COA Assistant		1.40	1.40	$12.00 /hr.	$13.98 /hr.	1.40	38,524	1.40	38,524
	JOBS Program Coordinator		0.45	0.45		$21.27 /hr.	0.45	19,635	0.45	19,635
	Community Aides		0.89	0.89	$12.00 /hr.	$13.98 /hr.	0.89	23,565	0.89	23,565
	Community Relations Coordinator		0.00	0.00	44,178	49,985	0.43	18,849	0.43	18,849
			2.74	2.74			3.17	100,574	3.17	100,574
	Grant Off-Sets									
	State Grants (JOBS Coord., COA Asst,and Cmty. Aides)							(91,326)		(91,325)
	Private donations							(9,248)		(9,248)
								(100,574)		(100,574)
	Net Grant-Funded Salary Total							0		0
	Other									
513044	Longevity Pay							7,331		7,331
515501	Clothing/Uniform Allowance (In lieu of boots)							1,450		1,450
	Subtotal							8,781		8,781
	Total		**15.61**	**15.78**			**16.21**	**770,125**	**16.21**	**774,288**

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Human Services PROGRAM: Office of Diversity, Inclusion and Community Relations

PROGRAM DESCRIPTION

The Department of Diversity, Inclusion and Community Relations conducts a variety of activities and programs aimed at promoting Brookline as a community that is mindful and respectful of all people. The mission of the Department and the goal of the Town is to have a community characterized by the values of inclusion. The Department is instrumental in assisting the Town to create and to maintain a diverse workforce and to provide support and consultation to employees and others who are subjected to discriminatory behavior. The Department supports community projects that promote multi-cultural awareness, decrease health disparities, and foster better relationships between Brookline's diverse populations. The Department works in conjunction with Town departments and non-profit organizations to develop programs for disadvantaged groups and to increase the quality of life for all Brookline residents.

The Department provides professional and administrative support to the following Town Commissions:

- Brookline Commission for the Disabled
- Brookline Commission for Women
- Brookline Commission for Diversity, Inclusion, and Community Relations

The Director serves as the Town's Affirmative Action Officer and ADA Coordinator. The Department provides assistance in applying for health insurance and other entitlement programs and advocates for those who may face discrimination, unfair housing practices, stereotyping and social injustice.

BUDGET STATEMENT

The FY18 budget represents a $4,051 (1.7%) increase. Personnel increases $4,049 (1.9%) for Steps ($3,399) and Longevity ($650). Capital increases $2 (0.2%) reflecting the current cost of leased computers.

PROGRAM COSTS - OFFICE OF DIVERSITY, INCLUSION AND COMM. RELATIONS					
CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17	
				$ CHANGE	% CHANGE
Personnel	172,994	209,027	213,076	4,049	1.9%
Services	20,000	20,000	20,000	0	0.0%
Supplies	8,682	9,000	9,000	0	0.0%
Other	140	150	150	0	0.0%
Capital	394	873	875	2	0.2%
TOTAL	202,210	239,050	243,101	4,051	1.7%
BENEFITS			70,559		
REVENUE					

FY2018 OBJECTIVES

1. To collaborate with the Martin Luther King Day Committee to create and commence an event(s) to honor past and current civil rights efforts.
2. To collaborate with local agencies to create and commence the Annual Youth Awards event.
3. To continue providing staff support and resources to the Holocaust Witness Project Committee and programs associated with the Committee
4. To continue to create and commence informational materials and events that promote fair-housing awareness.
5. To continue to provide professional and administrative support to the Diversity, Inclusion, and Community Relations Commission, the Women's Commission, the Commission for the Disabled, MLK- Celebration Committee and the Sister City Committee
6. To continue to collaborate with town agencies and departments to further Age-Friendly City initiatives.
7. To continue to collaborate with town agencies and departments to commence domestic violence awareness campaigns and programs.
8. To continue to provide government-sponsored health insurance/entitlement application assistance to Brookline individuals and families.
9. To continue to be a partner with community entities to develop better programs and strategies that will assist Brookline individuals and families thrive.
10. To work in conjunction with Human Resources and the Commission for Diversity, Inclusion and Community Relations, monitor employment trends as they related to Diversity and Inclusion.
11. To continue to evaluate and modify Town strategies designed to promote Diversity in its workforce and Town Commissions.
12. To collaborate with Town Agencies/organizations to increase voter participation with emphasis on the young adult and low-income populations.
13. To create and promote cultural events with the Town.
14. To assist individuals to resolve complaints of discriminatory behavior and practices that occurs in the Town.
15. To continue to foster community participation and understanding of Town Government with a general focus those with low-income and under-served populations.
16. To maintain the overall goal to increase community trust in the Town Government regarding its responsibility to assist the community in its efforts to be more diverse and inclusive.

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Human Services PROGRAM: Office of Diversity, Inclusion and Community Relations

FY2017 ACCOMPLISHMENTS

1. Staff and Interns were trained and/or were re-certified to assist individuals and families apply for health insurance under the Affordable Care Act.
2. Staffed the Diversity, Inclusion and Community Relations Commission, the Women's Commission, and the Commission for the Disabled.
3. Assisted in the development and commencement of Domestic Violence Roundtable events within the Brookline Community.
4. Provided staff support and resources to cultural events including: the Lunar New Year Celebration, Martin Luther King Day, Annual Youth Award Event and the Holocaust Witness Project Committee Event.
5. Provided support and consultation to individuals seeking assist in resolving discrimination and ADA non-compliance.
6. Collaborated with the DICRC and community members to modify the Town's EEO policy.
7. Provided consultation and support to the Hoarding Task Force, Interagency Group, the Age-Friendly Committee, the Roland Hayes Committee and other interagency collaborates.
8. Provided assistance to individuals and families to apply for health insurance and government entitlements.
9. Recruited and hired a Community Relations Specialist.
10. Collaborated with the DICRC and community members to update Complaint process procedures and complaint documentation.
11. Continued to manage the grant program aimed at post-secondary students with disabilities to obtain adaptive educational technology.
12. Continued to administer the portable ramp program.
13. Collaborated with the COD, Council on Aging, and Community Planning and development to allow the BETS program to be used by those with certified disabilities.
14. Moderated two Child Care Forums and coordinated planning logistics.
15. Assisted with coordination/event planning and PR/Outreach for BCW programs.
16. Collaborated with Community Groups to promote attention to the needs of the LBGTQ community.
17. Collaborated with Community Groups to provide forums to promote Diversity and Inclusion.
18. Continued creating cultural exhibits displayed in Town Hall and continued developing the Brookline is Out Town webpage.
19. In collaboration with other Town Departments, created the Brookline Together Ambassador Program that was implemented at Brookline Day 2016.
20. Provided logistical and staff support for the Asian-American Young Leadership Symposium.
21. Provided logistical and staff support for the Dress to Success and Clothing Drives.
22. Collaborated with the Recreation Department to continue the Lunch and Learn series that are available to Town Employees.

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2015	ESTIMATE FY2016	ACTUAL FY2016	ESTIMATE FY2017	ESTIMATE FY2018
ADA Complaints	3	3	3	3	15
Affirmative Action Complaints	1	1	0	1	1
Discriminatory Conduct Complaints	4	5	1	5	5
Housing Complaints	3	1	1	1	4
Entitlement Benefits Assistance (Health Insurance/SNAP)	10	25	15	25	25
Human Services Information and Referral	105	90	85	90	90
Program Development- Consultations-Collaborations	20	15	15	15	15
Town Department Divesity and Inclusion Consultations	1	10	10	10	10
# of Fire Fund Referrals	20	5	0	5	2
Number of Ramp Program Requests	3	3	0	3	3

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Human Services PROGRAM: Office of Diversity, Inclusion and Community Relations

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED FY2015	NUMBER OF POSITIONS FUNDED FY2016	FY2017 SALARY RANGE LOW	FY2017 SALARY RANGE HIGH	FY2017 BUDGET NO.	FY2017 BUDGET AMOUNT	FY2018 RECOMMENDATION NO.	FY2018 RECOMMENDATION AMOUNT
510101	Permanent Full Time Salaries									
	Director / Chief Diversity Officer	D-4	1.00	1.00	91,665	107,976	1.00	95,851	1.00	97,290
	Assistant Director of DICR	T-7	1.00	1.00	70,106	79,321	1.00	70,106	1.00	71,353
	Community Relations Specialist	T-4	0.00	0.00	55,652	62,968	0.72	55,652	0.72	56,643
	Offset to Handicapped Parking Fines Fund							(15,583)		(15,860)
	Subtotal		2.00	2.00			2.72	206,027	2.72	209,426
510901	Temporary Part Time Salaries									
	ADA Intern		0.32	0.32			0.00	0	0.00	0
	Assistant Human Services Specialist		0.40	0.40			0.00	0	0.00	0
	Student Intern (3)							3,000		3,000
			0.72	0.72			0.00	3,000	0.00	3,000
513044	Longevity Pay							650		650
	Total		**2.72**	**2.72**			**2.72**	**209,027**	**2.72**	**213,076**

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Leisure Services PROGRAM: Recreation

PROGRAM DESCRIPTION

The Recreation Department provides high quality, safe and affordable activities and services to the community year round. Our mission is to enhance the quality of life through enriching experiences, which support the Brookline Community in developing and maintaining healthy lifestyles.

The Park and Recreation Commission consists of seven residents appointed by the Board of Selectmen and serves as the policy-making body to the Recreation Department. The Commission is responsible for providing year-round, high-quality indoor and outdoor recreation activities for children, youths, and adults. The goals of the Commission are to deliver programs that provide cultural, social, mental, and physical elements and to ensure that activities take place in well-maintained parks and facilities. The Commission is also concerned with meeting community-based needs with programs that are cost-effective and within the reach of the overall community resource base, while providing the highest level of participant satisfaction through programs that are consistently safe, supervised, and well-presented. Individuals with special conditions are entitled to full participation in any Recreation Department program.

The Recreation Department maintains three budgets: General Fund, the Golf Course Enterprise Fund and the Recreation Revolving Fund. Please see the detail of these two separate funds that follow this General Fund budget recommendation.

The General Fund has two categories: Administration and Aquatics.

The **Administration Sub-program** is responsible for the overall workings of the Department in accordance with the policies established by the Park and Recreation Commission. Staff organize, maintain, and control all recreation services, either as direct departmental functions or in cooperation with other municipal agencies or volunteer groups. These individuals recruit, select, assign, supervise and evaluate personnel, conduct in-service training sessions, and recommend new programs. The management team monitors the expenditure of funds, prepares annual estimates of financial need and master plans, and supervises the recording of receipts and expenditures.

The **Aquatics Sub- program** funds the complex that consists of three pools: a 42' x 75' lap pool, a 30' x 36' diving pool, and a 25' x 36' teaching pool. The Evelyn Kirrane Aquatics Center is available to the Public Schools of Brookline during the school year for high school athletics and health and wellness classes. Hundreds of summer campers enjoy the pool throughout the summer months.

BUDGET STATEMENT

The FY18 budget represents a decrease of $10,834 (1.1%). Personnel increases $2,418 (0.3%) for the 0.5% carry-forward for the AFSCME contract ($1,951), Shift Differential ($1,164), and Overtime ($41), and is slightly offset by a decrease in Steps ($738)

Utilities decrease $13,252 (8.7%) for Electricity ($15,365) and Diesel ($56), partially offset by increases in Gasoline ($296) and Water and Sewer ($1,873).

PROGRAM COSTS - RECREATION DEPARTMENT					
CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	810,788	731,940	734,358	2,418	0.3%
Services	22,717	23,037	23,037	0	0.0%
Supplies	81,169	86,480	86,480	0	0.0%
Other	18,557	12,400	12,400	0	0.0%
Utilities	157,693	153,165	139,913	(13,252)	-8.7%
Capital	33,835	4,020	4,020	0	0.0%
TOTAL	1,124,759	1,011,042	1,000,208	(10,834)	-1.1%
BENEFITS			772,846		
REVENUE	64,000	64,000	64,000	0	0.0%

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Leisure Services PROGRAM: Recreation

FY2018 OBJECTIVES

1. To create an agency three-year Marketing Plan, including training and education for staff.
2. To enhance part time employee orientation and training to include working groups.
3. To review registration software and plan for upgrade as necessary.
4. To support cost recovery goals by reviewing financial strategies within cost centers and updating as necessary.

FY2017 ACCOMPLISHMENTS

1. Awarded National Recreation and Park Association (NRPA) Out of School Time Grant of $27K for Healthy Eating and Physical Activity.
2. Awarded NRPA Walk with Ease Grant.
3. Participation in Women & Girls Thriving Collective Impact and the creation of the Thrive Guide.
4. Created internal marketing/innovation committee to develop new strategies for outreach to community.
5. Developed on site and virtual training and orientation for part time staff.
6. Updated POS terminals at all workstations to be compliant to new security standards.

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2015	ESTIMATE FY2016	ACTUAL FY2016	ESTIMATE FY2017	ESTIMATE FY2018
Registration by Telephone/ Mail	7,958	7,600	16,275	7,900	16,750
$ Collected	$698,102	$635,000	$1,469,164	$675,000	$1,550,000
On-Line Registration/Payment					
# of Registrations	4,912	5,000	6,976	5,100	7,100
$ Collected	$574,704	$590,000	$841,347	$596,700	$843,000
% of fees paid with credit cards	78%	80%	82%	80%	83%
Telephone Inquiries/month	1,800	1,800	1,800	1,800	1,800
Recreation General Emails	6,417	6,250	7,444	6,500	7,600
Home Page Website Hits	25,780	87,000	34,957	26,000	36,000
Social Networking Inquiries					
Facebook Likes	1,266	1,200	1,506	1,300	1,600
Twitter Followers	995	750	1,347	1,100	1,400
Instagram Followers	168	250	306	300	400
Usage of Brookline Day free shuttles	3,525	3,750	3,750	3,750	3,750
Volunteers					
# of Volunteers	588	560	562	590	580
# of Hrs Total	9,970	9,250	9,340	10,234	9,440
$ Equivalent	$134,097	$124,413	$128,051	$137,647	$129,422
Rec Therapy					
# of Volunteers	124	165	130	170	140
# of Hrs Total	5,120	7,000	3,269	7,000	4,000
$ Equivalent	$73,954	$104,510	$44,785	$101,150	$54,800

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Leisure Services PROGRAM: Recreation

SUMMARY OF SUB-PROGRAMS					
	ACTUAL	BUDGET	REQUEST	FY18 vs. FY17	
SUB-PROGRAMS	FY2016	FY2017	FY2018	$ CHANGE	% CHANGE
Administration	600,779	600,762	612,800	12,038	2.0%
Swimming Pool	523,980	396,167	387,407	(8,759)	-2.2%
TOTAL	1,124,759	996,928	1,000,208	3,280	0.3%

Administration

SUB-PROGRAM COSTS					
CLASS OF	ACTUAL	BUDGET	REQUEST	FY18 vs. FY17	
EXPENDITURES	FY2016	FY2017	FY2018	$ CHANGE	% CHANGE
Personnel	469,969	490,096	501,895	11,798	2.4%
Services	22,205	22,245	22,245	0	0.0%
Supplies	34,651	49,980	49,980	0	0.0%
Other	18,557	12,400	12,400	0	0.0%
Utilities	22,249	22,441	22,681	240	1.1%
Capital	33,147	3,600	3,600	0	0.0%
TOTAL	600,779	600,762	612,800	12,038	2.0%

Swimming Pool

SUB-PROGRAM COSTS					
CLASS OF	ACTUAL	BUDGET	REQUEST	FY18 vs. FY17	
EXPENDITURES	FY2016	FY2017	FY2018	$ CHANGE	% CHANGE
Personnel	340,819	227,731	232,463	4,733	2.1%
Services	512	792	792	0	0.0%
Supplies	46,518	36,500	36,500	0	0.0%
Other	0	0	0	0	0.0%
Utilities	135,444	130,724	117,232	(13,492)	-10.3%
Capital	689	420	420	0	0.0%
TOTAL	523,980	396,167	387,407	(8,759)	-2.2%

COST RECOVERY

Cost Recovery measures the extent to which the cost of the Department is supported by user fees versus tax dollars. For many recreation departments across the country, a cost recovery model is used for long-range strategic financial planning. The Brookline Recreation Department has begun implementing a cost recovery policy. The policy identifies the percentages of programs and services that are to be subsidized by tax dollars by assigning a level of community benefit, and allocating a subsidy accordingly.

For example, a program or service that provides the highest level of "community benefit" will have a smaller cost recovery than a program or service that is "highly individual." This approach to cost recovery follows the "Pyramid Methodology" that was developed in 2009. The Park and Recreation Commission adopted the methodology that year, with a three-year implementation goal. The Commission's fundamental purpose in implementing a cost recovery methodology is to provide accurate accounting and transparency to the community, and to achieve a clear, consistent approach to the pricing of programs and services that the Recreation Department offers in the community.

	ACTUAL	BUDGET	REQUEST
REVENUES	FY2016	FY2017	FY2018
General Fund	64,000	64,000	64,000
Revolving Fund	2,852,781	2,949,410	3,067,585
Golf Enterprise Fund	1,276,682	1,512,005	1,647,098
TOTAL	4,193,463	4,525,415	4,778,683
EXPENDITURES			
General Fund	1,094,823	1,011,042	1,000,208
General Fund Benefits est. (current employees)	301,394	364,430	363,053
Revolving Fund	2,624,860	2,949,410	3,067,585
Golf Enterprise Fund	1,560,213	1,512,005	1,647,098
TOTAL	5,581,290	5,836,886	6,077,944
Cost Recovery	**75.1%**	**77.5%**	**78.6%**
General Fund Subsidy	**24.9%**	**22.5%**	**21.4%**

FINANCIAL ASSISTANCE

The Recreation Department will not turn away any resident from participating in any program because of financial reasons. The Department provides financial aid for program fees to all qualified Brookline families. It is the policy of the Park and Recreation Commission to reach out to all families in need to ensure that everyone has the opportunity to participate in all the Brookline Recreation Department has to offer.

PROGRAM	FINANCIAL ASSISTANCE
Soule Center	$40,000
Soule Gym	$300
Environmental Ed Center	$600
Aquatic	$5,700
Eliot	$10,000
Tappan	$1,000
Outdoor Rec	$70,000
Outdoor Athletic	$1,000
Offsite - Out of Town Trips	$500
TOTAL	**$129,100**

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Leisure Services PROGRAM: Recreation

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED FY2015	NUMBER OF POSITIONS FUNDED FY2016	FY2017 SALARY RANGE LOW	FY2017 SALARY RANGE HIGH	FY2017 BUDGET NO.	FY2017 BUDGET AMOUNT	FY2018 RECOMMENDATION NO.	FY2018 RECOMMENDATION AMOUNT
510101	Permanent Full Time Salaries									
	Director	D-6	1.00	1.00	107,908	127,110	1.00	117,991	1.00	119,761
	Assistant Director	T-10	1.00	1.00	78,859	89,226	1.00	87,665	1.00	80,263
	Resource Manager/Performance Analyst	T-5	0.00	0.00	60,105	68,005	1.00	62,263	1.00	63,371
	Therapeutic Recreation Specialist	T-4	1.00	1.00	55,652	62,968	1.00	56,642	1.00	57,651
	Area Manager / Programs	GN-10	1.00	1.00	63,841	67,053	0.00	0	0.00	0
	Area Manager / Aquatic Director	GN-10	1.00	1.00	63,841	67,053	1.00	68,055	1.00	67,053
	Business/Administrative Manager	GN-10	1.00	1.00	64,155	67,383	1.00	64,573	1.00	67,383
	Recreation Leader	GN-7	1.00	1.00	53,655	56,355	1.00	56,076	1.00	56,355
	Building Custodian	MN-4	1.00	1.00	53,928	56,676	1.00	56,395	1.00	56,676
	Marketing/Office Assistant	C-7	1.00	1.00	50,176	52,370	1.00	49,927	1.00	51,637
	Senior Office Assistant	C-6	1.00	1.00	45,791	47,835	1.00	46,726	1.00	47,160
	Recreation Receptionist	C-4	1.00	1.00	41,878	43,883	1.00	43,665	1.00	43,883
	Subtotal		11.00	11.00			11.00	709,979	11.00	711,192
	Other									
510140	Shift Differential							4,655		5,819
510300	Regular Overtime							8,281		8,322
513044	Longevity Pay							6,225		6,225
515501	Clothing/Uniform Allowance (In Lieu of Boots)							2,800		2,800
	Subtotal							21,961		23,166
	Total		**11.00**	**11.00**			**11.00**	**731,940**	**11.00**	**734,358**

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Leisure Services PROGRAM: Golf Enterprise Fund

PROGRAM DESCRIPTION

The Robert T. Lynch Municipal Golf Course at Putterham Meadows is an 18-hole public course designed and built by Stiles and Van Kleek in 1931. The course includes a practice putting green, practice chipping green and teaching areas. The clubhouse adjacent to the course houses an administrative office, a large foyer with tables and chairs, and a full-service restaurant with both indoor and outdoor dining available. A fully equipped pro-shop is also maintained at the course.

More than $3 million dollars in capital improvements have been implemented since FY03, including renovation of tee complexes, sand bunkers, and greens throughout the course; installation of paved cart paths; drainage improvements; renovation of the irrigation and remote control systems; and improvements to the interior of the clubhouse.

The finances of the Golf Course are accounted for in an Enterprise Fund, as allowed under M.G.L. Ch. 44, section 53F 1/2. The Enterprise Fund fully reimburses the General Fund for expenses incurred on behalf of the golf course, including fringe benefits.

BUDGET STATEMENT

The FY18 budget increases $124,268 (8.2%). Personnel increases $97,586 (18.6%) due to a new Assistant Golf Professional ($53,655), funding a 2% Collective Bargaining Reserve ($11,030), Temporary Part Time Salaries ($32,622) and the 0.5% carry-forward for the AFSCME contract ($279).

The increase in Services ($11,623, 9.4%) is in Software Service Contract ($1,300), Other Equipment Rental/Lease ($4,773), Printing Services ($1,250), and Credit Card Services ($4,300). Supplies increase $90,618 (40.6%) due predominantly to support the new driving range. The increase is split over Pro Shop Supplies ($12,486), Equipment Maintenance Supplies ($19,000), Custodial Supplies ($4,500), Agricultural Supplies ($38,000), and Recreation Supplies ($16,632). The increase in Other of $2,200 (27.2%) is for Professional Dues and Memberships.

The increase in Utilities ($10,468, 9.5%) is for Electricity ($2,447), Natural Gas ($1,401), and Water and Sewer ($6,620).

Intragovernmental decreases $2,105 (1.2%), Debt Service decreases $75,000 (32.9%), and the Reserve decreases $11,123 (30.8%).

SUB-PROGRAM COSTS - GOLF ENTERPRISE

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	463,530	525,188	622,774	97,586	18.6%
Services	121,872	123,648	135,271	11,623	9.4%
Supplies	159,125	223,250	313,868	90,618	40.6%
Other	5,907	8,100	10,300	2,200	27.2%
Utilities	78,163	109,880	120,348	10,468	9.5%
Capital	362,470	86,420	86,420	0	0.0%
Intragovernmental	177,791	182,097	179,992	(2,105)	-1.2%
Debt Service	191,355	228,125	153,125	(75,000)	-32.9%
Reserve	0	36,123	25,000	(11,123)	-30.8%
TOTAL	1,560,213	1,522,831	1,647,098	124,268	8.2%
BENEFITS			115,019		
REVENUE	1,273,214	1,522,831	1,647,098	124,267	8.2%

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Leisure Services PROGRAM: Golf Enterprise Fund

FY2018 OBJECTIVES

1. To meet budgeted revenues of $1.65 million in FY18.
2. To increase Rounds of Golf by 10% in FY18 over the prior-year.
3. To exceed budgeted driving range revenues of $216,000 in FY18.
4. To support local businesses in FY18 by selling $45,000 in sponsorship opportunities.
5. To enhance Golf Course playability by planning renovation of Holes #1 and #2.

FY2017 ACCOMPLISHMENTS

1. Increased Rounds of Golf by 10% in FY17.
2. Completed construction phase and opened a $1.1 million Driving Range in FY17.
3. Exceeded prior-year revenues by 15% in FY17.
4. Increased player development programs by 30% in FY17 over the prior year.
5. Enhanced Golf Course playability and aesthetics in FY17 by improving bunker quality.

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2015	ESTIMATE FY2016	ACTUAL FY2016	ESTIMATE FY2017	ESTIMATE FY2018
Number of Rounds	28,416	34,000	29,171	35,000	32,000
# Rounds Employee	422	500	197	500	200
Average pace of play 18 holes	4:15 min	4:15 min	4:15 min	4:15 min	4:15 min
Merchandise revenue per round	$3.04	$2.95	$2.54	$2.86	$3.00
Revenue per Round of Golf	$41.23	$42.87	$43.19	$47.58	$51.56
Number of Golf Outing Rounds	1,576	1,600	1,258	1,750	1,500
Number of Club Tournament Rounds	84	120	100	120	100
Junior Golf Program Participants	105	150	150	150	150
Private lessons	725	675	750	800	800
Private school play	852	800	850	850	850
Public School Play (BHS)	335	300	350	355	350
College/University Play	153	150	185	175	185
Online tee time reservations	15,420	12,000	15,000	18,000	16,000
Tee Time Reservations - Telephone	12,996	22,000	14,171	17,000	16,000
Number of entries in database	13,349	15,000	14,500	15,000	15,000
Web-site Hits	157,255	150,000	162,000	165,000	175,000
Social Networking Inquiries					
Facebook Likes	488	600	700	600	900
Twitter Followers	887	1,200	1,150	1,000	1,200

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Leisure Services PROGRAM: Golf Enterprise Fund

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED FY2015	NUMBER OF POSITIONS FUNDED FY2016	FY2017 SALARY RANGE LOW	FY2017 SALARY RANGE HIGH	FY2017 BUDGET NO.	FY2017 BUDGET AMOUNT	FY2018 RECOMMENDATION NO.	FY2018 RECOMMENDATION AMOUNT
510101	Permanent Full Time Salaries									
	Head Golf Pro / Operations Manager	T-8	1.00	1.00	72,910	82,494	1.00	82,494	1.00	82,494
	Head Superintendent	GN-13	1.00	1.00	74,344	78,085	1.00	78,085	1.00	78,085
	Assistant Superintendent	GN-7	1.00	1.00	53,655	56,355	1.00	56,076	1.00	56,355
	Assistant Golf Professional	GN-7	0.00	0.00	53,655	56,355	0.00	0	1.00	53,655
	Subtotal		3.00	3.00			3.00	216,655	4.00	270,589
510901	Temporary Part Time Salaries									
	Seasonals							296,763		328,005
	Teachers/Instructors							6,120		7,500
	Subtotal							302,883		335,505
	Other									
513044	Longevity Pay							650		650
515059	A-Day Buyouts							4,300		4,300
515501	Clothing/Uniform Allowance (In Lieu of Boots)							700		700
	Subtotal							5,650		5,650
	FY18 Collective Bargaining									11,030
	Total		**3.00**	**3.00**			**3.00**	**525,188**	**4.00**	**622,774**

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Leisure Services PROGRAM: Recreation Revolving Fund

PROGRAM DESCRIPTION

The Recreation Revolving Fund supports the activities that take place at Brookline's indoor and outdoor facilities including the Soule Center, Soule Gym, Kirrane Skating Rink, Environmental Education Center, Kirrane Aquatics Center, Eliot Center, Tappan Facility, and the many outdoor facilities and leagues. Activities are offered to community members of all age groups and include both passive and active opportunities through instruction, leagues, lessons and enrichment activities. Fees and charges that support these activities are determined according to the Cost Recovery Pyramid Methodology. Provisions for financial assistance, as required, are addressed on a case-by-case basis. See p. IV-118 for a summary of the overall cost recovery for the Recreation Department.

Under Chapter 44, Section 53E 1/2 of the Massachusetts General Laws, the Town is authorized to establish revolving funds. This specific revolving fund enables the Recreation Department to operate numerous programs on a self-supporting basis. All revenue derived from revolving fund programs is used to offset all expenses, including salaries and benefits of employees for these same programs.

BUDGET STATEMENT

The FY18 budget reflects an increase of $123,885 (4.2%). Personnel increases $112,183 (6.1%) due to a 2% Collective Bargaining reserve ($37,096), Steps ($30,974), the 0.5% carry-forward for the AFSCME contract ($2,950), Permanent Part Time Salaries ($34,830), Overtime ($2,247), Longevity ($200), and Temporary Part Time Salaries ($4,625). Services increase $17,538 (4.6%) for Building Maintenance ($373), Transportation Rentals/Leases ($2,000), Other Rental/Leases ($7,695), Building Cleaning ($708), General Consulting Service ($250), Field Trips ($4,668), Printing ($350), Recreation Services ($4,965), Athletic Event Officials ($460), and Credit Card Service Charges ($2,732), with a decrease in the Ecommerce Charges ($5,533), and Entertainers / Lecturers ($1,130).

Supplies decrease $25,897 (11.6%) due to a decrease in Recreation Supplies ($27,207), Meals and Receptions ($5,856) and Food Service Supplies ($158), which is offset by increases in Office Supplies ($500), Special Program Supplies ($5,824), and Medical Supplies ($1,000). Other increases $18,991 (44.3%) for Education/Training/Conferences ($18,100) and Professional Dues and Memberships ($891).

Utilities decrease $6,301 (5.8%) for Electricity ($6,874), which is slightly offset by a decrease in Natural Gas ($573). Capital decreased $500 (6.3%). Intergovernmental increases $7,870 (2.1%).

FY2018 OBJECTIVES

1. To improve inclusion support for summer camp staff by providing more effective pre-season training.
2. To expand youth basketball program to include Rec Plus division.
3. To expand swim lesson programming by 10%, offering more pre swim team preparatory classes.
4. To increase Aquatics lessons enrollment increase by 10%.
5. To expand collection and use of data to drive program innovation and management decisions.

FY2017 ACCOMPLISHMENTS

1. Enhanced Afterschool Program by adopting best practice standards already in place at Soule Early Childhood Center.
2. Established a program for families of kindergarten aged children to guide them successfully into the public school year ahead.
3. Adaptive Aquatics program offerings increased by 20%.
4. Active Adults program participants increased by 25%.
5. Environmental education outreach grant program for funded internally and will expand.
6. Recreation Therapy age group limitations were dissolved, providing more access to community.
7. Soule Early Childhood Center hosted Japanese delegation.
8. Shifted an Assistant Recreation Leader to a Recreation Leader.

SUB-PROGRAM COSTS - REVOLVING FUND					
CLASS OF EXPENDITURES	ACTUAL FY2015	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	1,664,017	1,845,569	1,957,753	112,183	6.1%
Services	317,604	380,105	397,643	17,538	4.6%
Supplies	164,572	224,074	198,177	(25,897)	-11.6%
Other	40,942	42,842	61,833	18,991	44.3%
Utilities	101,163	108,172	101,871	(6,301)	-5.8%
Capital	39,564	7,980	7,480	(500)	-6.3%
Intragovernmental	354,124	375,900	383,770	7,870	2.1%
TOTAL	2,681,986	2,984,642	3,108,526	123,885	4.2%
BENEFITS			380,594		
TOTAL REVENUE	2,852,781	2,984,642	3,108,526	123,884	4.2%

PERFORMANCE / WORKLOAD INDICATORS

# of Participants:	ACTUAL FY2015	ESTIMATE FY2016	ACTUAL FY2016	ESTIMATE FY2017	ESTIMATE FY2018
Soule Center					
Soule Childcare	72	72	72	72	72
% of Cost Recovery	84%	95%	91%	100%	100%
# Waitlist Family Tours	150	70	200	150	100
Soule Gym					
Indoor Play	636	700	224	670	240
K-2 Basketball	104	185	64	110	65
Kirrane Skating Rink					
Public Skate	12,512	14,600	11,107	14,600	12,500
Rink Rentals	7,200	5,000	5,500	6,000	6,000
Brookline Environmental Ed Center					
All Activities	505	377	583	405	585
Community Gardens	103	102	103	105	103
Kirrane Aquatics Center					
Public Swim	29,567	30,113	27,757	29,892	30,191
BHS Swim Team	77	80	80	82	75
Rec Swim Team	211	200	200	198	195
Swim Lessons	2,451	2,307	2,397	2,379	2,375
% increase in passes sold	4%	3%	2%	2%	2%

PERFORMANCE / WORKLOAD INDICATORS (Con't.)

	ACTUAL FY2015	ESTIMATE FY2016	ACTUAL FY2016	ESTIMATE FY2017	ESTIMATE FY2018
Eliot Rec Center					
After School	30	30	30	30	30
Vacation Week	80	90	75	90	75
Tappan Main Facility					
Basketball	662	650	643	660	655
Tennis - Indoor	N/A	40	N/A	N/A	N/A
RAFT	972	1,100	899	1,025	1,100
Outdoor Facilities					
Summer Camp	1,052	1,046	1,133	1,050	1,100
Camp PSB Partnerships	125	150	187	130	175
Larz Picnic & Shelter	60,205	77,500	56,111	75,000	58,000
Special Events (Concerts/Hayride)	4,400	4,700	4,250	4,500	4,400
Outdoor Athletics Participants					
Lacrosse	387	450	375	400	425
Soccer	2,218	2,200	2,108	2,200	2,175
Softball	51	120	50	70	60
Archery	60	60	40	60	40
Field Hockey	25	30	N/A	30	N/A
Out Of Town Trips Participants					
Activities/Trips	326	300	328	330	350
Teen Ski	45	45	45	45	45
Ski/Snowboard Lessons	40	45	45	45	45
Recreation Therapy Participants	356	430	389	450	400
Programs and Services	79	195	233	85	235
Special Olympics	124	235	156	250	170
RT Trips (OTT)	14	25	17	15	20
% participants enrolled in two + activities (CY)	68%	75%	70%	75%	75%
% Forever Young participants using public transportation	100%	100%	100%	100%	100%

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Leisure Services PROGRAM: Recreation Revolving Fund

SUMMARY OF SUB-PROGRAMS

SUB-PROGRAMS	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Soule Center	798,266	876,838	893,527	16,689	1.9%
Soule Gym	38,591	47,810	37,947	(9,863)	-20.6%
Ice Skating Rink	269,141	254,670	263,916	9,246	3.6%
Environmental Ed Center	112,110	111,774	109,971	(1,803)	-1.6%
Aquatic	402,090	452,469	455,293	2,824	0.6%
Eliot	158,437	202,218	265,690	63,471	31.4%
Tappan	178,569	231,389	217,584	(13,805)	-6.0%
Outdoor Recreation	457,428	501,148	540,405	39,257	7.8%
Outdoor Athletic	172,331	194,825	204,609	9,785	5.0%
Off Site	95,022	111,503	119,585	8,083	7.2%
TOTAL	2,681,986	2,984,642	3,108,526	123,884	4.2%
TOTAL REVENUE	2,852,781	2,984,642	3,108,525	123,883	4.2%

Soule Center (Rec 1)

SUB-PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	494,072	521,414	525,854	4,440	0.9%
Services	81,433	78,090	77,662	(428)	-0.5%
Supplies	23,713	28,500	28,500	0	0.0%
Other	2,269	6,500	6,500	0	0.0%
Utilities	29,182	31,917	30,690	(1,227)	-3.8%
Capital	2,568	2,600	2,600	0	0.0%
Intragovernmental	165,030	207,817	221,721	13,904	6.7%
TOTAL	798,266	876,838	893,527	16,689	1.9%
REVENUE	798,154	857,611	900,932	43,321	5.1%

Brookline Environmental Ed Center (BEEC) (Rec 4)

SUB-PROGRAM COSTS

CLASS BY EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	69,969	73,181	73,797	616	0.8%
Services	12,797	12,640	10,570	(2,070)	-16.4%
Supplies	2,770	2,120	1,734	(386)	-18.2%
Other	800	1,000	800	(200)	-20.0%
Utilities	2,537	2,108	2,034	(74)	-3.5%
Capital	0	0	0	0	0.0%
Intragovernmental	23,236	20,725	21,037	312	1.5%
TOTAL	112,110	111,774	109,971	(1,803)	-1.6%
REVENUE	55,011	54,163	54,493	330	0.6%

Soule Gym (Rec 2)

SUB-PROGRAM COSTS

CLASS BY EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	10,464	26,092	17,990	(8,102)	-31.1%
Services	13,764	12,750	11,608	(1,142)	-9.0%
Supplies	565	1,366	1,000	(366)	-26.8%
Other	0	0	200	200	-
Capital	0	0	0	0	0.0%
Intragovernmental	13,799	7,602	7,149	(453)	-6.0%
TOTAL	38,591	47,810	37,947	(9,863)	-20.6%
REVENUE	40,535	70,996	31,430	(39,566)	-55.7%

Aquatic (Rec 5)

SUB-PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	338,449	375,244	377,193	1,949	0.5%
Services	12,676	28,953	26,941	(2,012)	-6.9%
Supplies	30,048	31,532	33,032	1,500	4.8%
Other	4,314	5,919	7,019	1,100	18.6%
Utilities	0	0	0	0	0.0%
Capital	840	1,000	2,000	1,000	100.0%
Intragovernmental	15,763	9,821	9,108	(713)	-7.3%
TOTAL	402,090	452,469	455,293	2,824	0.6%
REVENUE	561,411	577,765	617,875	40,110	6.9%

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Leisure Services PROGRAM: Recreation Revolving Fund

Ice Skating and Rink (Rec 3)

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	120,004	131,246	147,102	15,856	12.1%
Services	24,811	22,175	23,138	963	4.3%
Supplies	12,225	18,620	16,500	(2,120)	-11.4%
Other	81	0	0	0	0.0%
Utilities	64,941	74,147	69,147	(5,000)	-6.7%
Capital	33,280	880	880	0	0.0%
Intragovernmental	13,799	7,602	7,149	(453)	-6.0%
TOTAL	269,141	254,670	263,916	9,246	3.6%
REVENUE	172,773	161,768	173,596	11,828	7.3%

Eliot Rec Center (Rec 6)

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	65,754	129,559	178,105	48,546	37.5%
Services	30,484	32,168	42,873	10,705	33.3%
Supplies	30,641	17,309	20,691	3,382	19.5%
Other	2,645	2,625	5,125	2,500	95.2%
Utilities	4,502	0	0	0	0.0%
Capital	2,437	3,000	1,500	(1,500)	-50.0%
Intragovernmental	21,975	17,557	17,396	(161)	-0.9%
TOTAL	158,437	202,218	265,690	63,471	31.4%
REVENUE	133,225	114,500	133,126	18,626	16.3%

Tappan Street Gym (Rec 7)

SUB-PROGRAM COSTS					
CLASS BY EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	89,884	132,424	109,272	(23,152)	-17.5%
Services	27,035	33,065	40,241	7,176	21.7%
Supplies	13,451	20,235	22,175	1,940	9.6%
Other	4,734	6,584	6,200	(384)	-5.8%
Capital	233	500	500	0	0.0%
Intragovernmental	43,233	38,581	39,196	615	1.6%
TOTAL	178,569	231,389	217,584	(13,805)	-6.0%
REVENUE	173,169	182,148	184,640	2,492	1.4%

Off Site (Rec 10)

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	45,412	49,358	50,675	1,317	2.7%
Services	38,007	50,662	55,150	4,488	8.9%
Supplies	1,101	2,700	5,222	2,522	93.4%
Other	704	300	500	200	66.7%
Utilities	0	0	0	0	0.0%
Capital	0	0	0	0	0.0%
Intragovernmental	9,798	8,483	8,039	(444)	-5.2%
TOTAL	95,022	111,503	119,585	8,083	7.2%
REVENUE	42,061	46,900	35,730	(11,170)	-23.8%

Outdoor Recreation Programs (Rec 8)

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	374,889	387,067	434,402	47,335	12.2%
Services	44,790	61,730	59,643	(2,087)	-3.4%
Supplies	23,901	36,910	31,623	(5,287)	-14.3%
Other	1,876	4,739	4,739	0	0.0%
Utilities	0	0	0	0	0.0%
Capital	207	0	0	0	0.0%
Intragovernmental	11,764	10,701	9,998	(704)	-6.6%
TOTAL	457,428	501,148	540,405	39,257	7.8%
REVENUE	599,929	630,024	675,414	45,390	7.2%

Outdoor Athletics (Rec 9)

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Personnel	55,118	55,218	43,363	(11,855)	-21.5%
Services	31,807	47,872	49,817	1,945	4.1%
Supplies	26,159	29,550	37,700	8,150	27.6%
Other	23,520	15,175	30,750	15,575	102.6%
Capital	0	0	0	0	0.0%
Intragovernmental	35,727	47,010	42,979	(4,031)	-8.6%
TOTAL	172,331	194,825	204,609	9,785	5.0%
REVENUE	303,405	288,767	301,290	12,523	4.3%

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	PROGRAM GROUP: Leisure Services PROGRAM: Recreation Revolving Fund

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED FY2015	NUMBER OF POSITIONS FUNDED FY2016	FY2017 SALARY RANGE LOW	FY2017 SALARY RANGE HIGH	FY2017 BUDGET NO.	FY2017 BUDGET AMOUNT	FY2018 RECOMMENDATION NO.	FY2018 RECOMMENDATION AMOUNT
510101	Permanent Full Time Salaries									
	Director Early Learning Center	GN-10	1.00	1.00	63,520	66,716	1.00	66,716	1.00	66,716
	Recreation Leader II	GN-8	1.00	1.00	58,323	61,258	1.00	59,965	1.00	61,258
	Recreation Leader	GN-7	2.00	2.00	53,655	56,355	2.00	108,541	3.00	165,421
	Administrator/Lead Teacher	GN-7	1.00	1.00	53,655	56,355	1.00	56,076	1.00	56,355
	Environmental Educator and Outreach Coordinator	GN-7	1.00	1.00	53,385	56,072	1.00	56,072	1.00	56,072
	Asst Rec Leader	GN-5	1.00	1.00	46,648	48,996	1.00	53,390	0.00	0
	Curriculum Coordinator/Lead Teacher	GN-5	1.00	1.00	46,648	48,996	1.00	47,183	1.00	48,201
	Lead Teacher	GN-4	5.00	5.00	41,837	43,942	5.00	215,088	4.00	171,363
	Assistant Teacher	GN-3	1.00	1.00	37,355	39,234	1.00	37,783	1.00	38,598
	Building Custodian	MN-2	1.00	1.00	47,682	50,111	1.00	48,039	1.00	48,881
	Charge Off from Parks Department (Skating Rink)							46,833		116,746
	Subtotal		15.00	15.00			15.00	795,686	14.00	829,610
510102	Permanent Part Time Salaries									
	Lead Teacher	GN-4	0.75	0.75	41,630	43,725	0.75	32,262	1.50	65,914
	Subtotal		0.75	0.75			0.75	32,262	1.50	65,914
510901	Temporary Part Time Salaries									
	Asst Rec Leader				$12.00 /hr.	$14.19 /hr.		31,246		49,795
	Asst Teacher/Group Leader				$12.00 /hr.	$15.50 /hr.		67,808		72,128
	Bus Driver				$17.00 /hr.	$22.00 /hr.		22,217		21,231
	Coach				$12.00 /hr.	$26.00 /hr.		25,554		25,554
	Concessions/Pro Shop				$12.00 /hr.	$14.19 /hr.		11,194		11,194
	Coordinator/Director				$15.00 /hr.	$16.50 /hr.		97,882		90,026
	Counselor				$12.00 /hr.	$14.19 /hr.		219,433		223,821
	Custodian				$16.31 /hr.	$16.31 /hr.		14,453		14,453
	Guard				$12.00 /hr.	$16.00 /hr.		263,527		263,843
	Instructor				$12.00 /hr.	$50.00 /hr.		64,562		58,432
	Part Time Manager				$13.98 /hr.	$15.50 /hr.		40,379		37,400
	Referee				$12.00 /hr.	$38.00 /hr.		23,954		19,444
	Scorekeeper				$13.98 /hr.	$13.98 /hr.		1,068		0
	Specialist				$13.98 /hr.	$50.00 /hr.		83,428		84,449
	Subtotal							966,705		971,770
	Other									
510140	Shift Differential							2,500		2,500
510143	Working Out of Class							3,239		3,239
510300	Regular Overtime							24,577		26,824
513044	Longevity Pay							1,450		1,650
514540	Sick Buyouts							5,500		5,500
515058	Vacation Buyouts							7,000		7,000
515059	A-Day Buyouts							4,200		4,200
515501	Clothing/Uniform Allowance							2,450		2,450
	Subtotal							50,916		53,363
	FY18 Collective Bargaining									37,096
	(1) Prior to FY14, 2/3 of Head Golf Pro/ Rink Manager salary charged to Golf Enterprise Fund and 1/3 charged to Recreation Revolving Fund (2) In FY12, 53% of the Park Ranger position was charged here; the remaning 47% was charged to the DPW budget. In FY14, all funding was moved to the General Fund.									
	Total		**15.75**	**15.75**			**15.75**	**1,845,569**	**15.50**	**1,957,753**

PERSONNEL BENEFITS

Personnel Benefits total $61 million, which reflects an increase of $4.2 million (7.4%). They comprise nearly 25% of the Operating Budget, making them a critical cost center of the budget that must be managed as carefully as possible and as allowed under the various State laws that pertain to pensions, health care, unemployment, and on-the-job injuries. This is a category of expenditures that has grown at rates well above inflation, due primarily to increases in health care and retirement costs. The health insurance line-item was $16.8 million in FY06; it is now $30.8 million, an increase of 83%. If not for the move to the GIC, the increase would have been much greater. Contributory Pension costs have more than doubled over the past decade, going from $9.9 million in FY07 to $21.1 million in FY18. The pages that follow detail all benefit items.

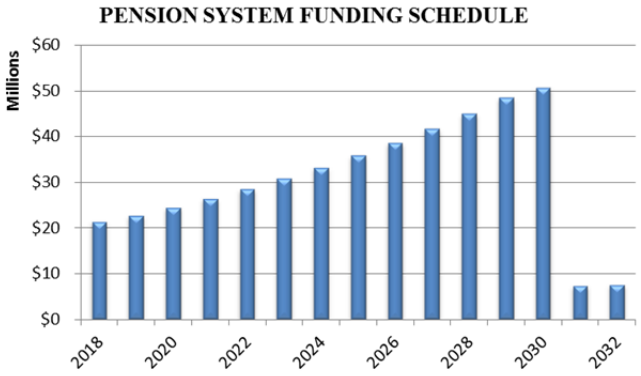
PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	BUDGET FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Pensions - Contributory *	18,614,051	19,623,677	21,434,185	**1,810,508**	**9.2%**
Pensions - Non-Contributory	110,753	95,000	65,000	**(30,000)**	**-31.6%**
Group Health Insurance	26,701,439	29,042,056	30,758,441	**1,716,385**	**5.9%**
Health Reimbursement Account (HRA)	49,550	0	0	**0**	**0.0%**
Retiree Group Health Fund (OPEB's) *	3,499,119	3,774,838	4,480,080	**705,242**	**18.7%**
Employee Assistance Program (EAP)	24,900	28,000	28,000	**0**	**0.0%**
Group Life Insurance	132,265	145,000	145,000	**0**	**0.0%**
Disability Insurance	11,439	16,000	16,000	**0**	**0.0%**
Worker's Compensation *	1,550,000	1,450,000	1,450,000	**0**	**0.0%**
Public Safety IOD Medical Expenses *	250,000	250,000	200,000	**(50,000)**	**-20.0%**
Unemployment Compensation *	300,000	300,000	200,000	**(100,000)**	**-33.3%**
Public Safety Medical Disability	19,534	40,000	40,000	**0**	**0.0%**
Medicare Payroll Tax	1,980,613	2,083,625	2,223,228	**139,603**	**6.7%**
TOTAL EXPENDITURE	53,243,663	56,848,195	61,039,933	**4,191,738**	**7.4%**

* The figures shown reflect the appropriation that was transferred to the trust fund from General Fund revenues, not actual expenditures.

PENSIONS - CONTRIBUTORY

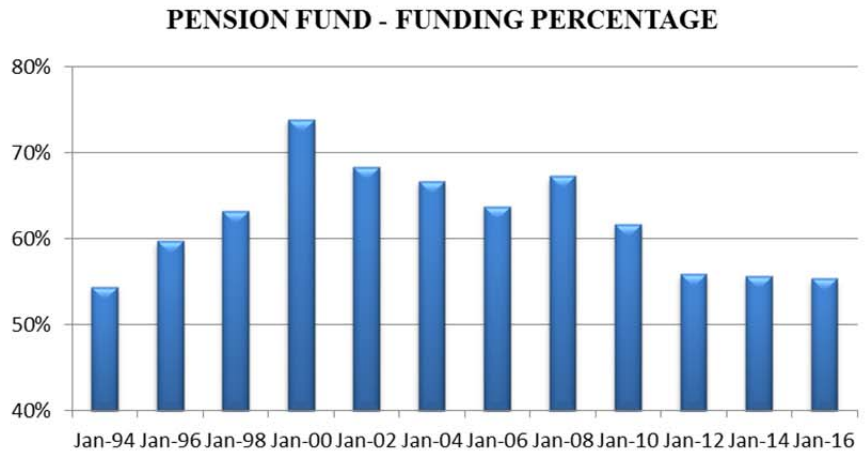
The Contributory Retirement System, a defined benefit program, is governed by Massachusetts General Laws, Ch. 32 and is regulated by the Public Employee Retirement Administration Commission (PERAC), a State entity responsible for the oversight, guidance, monitoring, and regulation of Massachusetts' 105 public pension systems. This appropriation covers the costs of employees who are part of the Town's retirement system (teacher pensions are funded by the State, not the Town). In 1989, the Town accepted the optional provision of the Pension Reform law that committed the Town to funding its system in full over 40 years (by 2028). In 2010, the State approved a bill that extended the full-funding date to 2040. Based on the current funding schedule, a graph of which is shown to the right, the system will be fully-funded in 2030. The large decrease in FY31 reflects the full amortization of the unfunded liability, leaving just the Normal Cost.



The Town's pension fund is under the control and custody of the Retirement Board, an entity that consists of two employees (active or retired) who are elected, one appointee of the Board of Selectmen

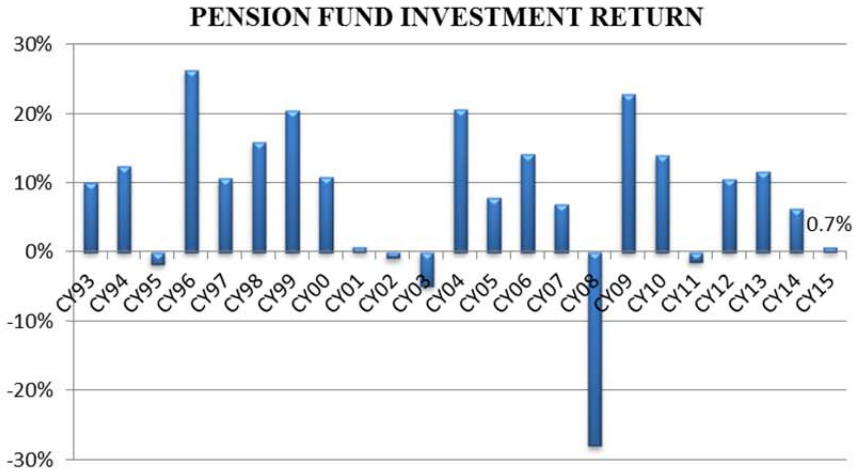
PENSIONS - CONTRIBUTORY (con't)

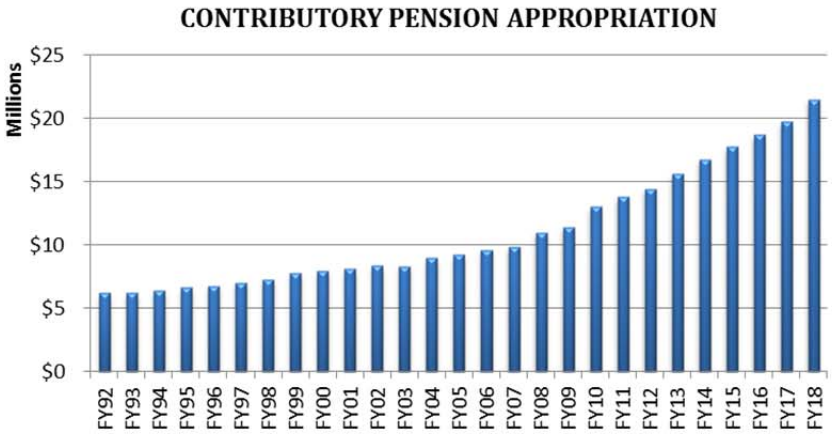
(currently the former Finance Director), the Town Comptroller, and a fifth member chosen by the other four. There are approximately 1,395 active employees, 1,290 inactive employees, and 893 retirees and survivors who are members of the system. As of December 31, 2015, the retirement system was valued at approximately $256 million, an amount that reflects the loss of approximately 0.5% during CY15. The actuarial valuation and review as of January 1, 2016 showed the system being 55.4% funded with an unfunded liability of $216.1 million. The next formal update of the actuarial valuation will be as of January 1, 2018 and will be available late-Spring / early-Summer of 2018. The graphs below provide a history of both variables since 1/1/94.



In an effort to help compensate for the 28% loss in CY08, which can be seen in the below left graph on the following page, the 2009 Fall Town Meeting appropriated additional monies ($965,151) into the pension fund. These funds came from two sources: new Meals Excise Tax / increased Lodging Excise Tax ($700,000) and the balance in the FY10 Collective Bargaining Reserve ($265,151). In FY11, those funds remained in the budget base. These steps helped obviate the need for a $1.8 million increase in FY12; instead, a $657,380 (4.8%) increase was required. Similarly, in order to protect against a very large increase in the FY14 appropriation, resulting primarily from the CY11 loss of 1.4%, the 2012 Fall Town Meeting appropriated an additional $344,283 into the FY13 base. That action, coupled with an extension of the full-funding date from 2028 to 2030, both reduced the extent to which the FY14 appropriation needed to grow and allowed for a reduction in the assumed annual rate of return from 8.15% to 7.75%.

In FY14, with an eye to the future, $200,000 was added to required contribution of $16.6 million. Doing so not only resulted in additional funds for investment, but it also increased the base appropriation for FY15 and allowed the Retirement Board to reduce the rate of return to 7.6%. With this most recent valuation the Retirement Board lowered the rate of return to 7.4%. The FY18 appropriation recommends an additional $300,000 of free cash to be added to the required contribution for a total increase of $1,780,508 (9.0%) to $21.5 million. The graph on the following page shows the appropriation history for the Contributory Retirement line-item.





PENSIONS - NON-CONTRIBUTORY

Employees eligible for a Non-Contributory Pension include persons hired prior to the establishment of a retirement system and who have at least 15 years of service, Veterans hired prior to July 1, 1939 that have at least 30 years of service, and disabled Veterans who have at least 10 years of service. There are currently six retirees receiving such pensions. Total FY18 expenditures are projected at $65,000, a decrease of $30,000 (31.6%).

GROUP HEALTH INSURANCE

Health insurance is a major cost center of the Town, accounting for 11% of the Operating Budget. Therefore, controlling its costs is vital to the Town's budget and, ultimately, to providing the level of services residents desire. Brookline implemented a new self-insured, managed health care plan in FY96. This, along with a moderation of national health care costs, kept expenditures under reasonable control through FY00. At that time, national cost trends began to rise. Since then, the Town has realized significant increases in the health insurance budget, as shown in the table and graph on the following page and detailed below.

Between July 1, 1995 and September 30, 2004, the Town offered Blue Cross / Blue Shield (BC/BS) products along with plans administered by Harvard Pilgrim. In response to 15% (BC/BS) and 20% (Harvard Pilgrim) premium increases expected for FY05, the Town issued an RFP in CY04 to ascertain whether more reasonable rate increases could be realized. BC/BS responded very favorably to the RFP, so the Town moved to a sole provider of health insurance. The result of the switch was a savings of $830,000 for the Town and $275,000 for employees. (On an annualized basis, the savings were $1.1 million for the Town and $400,000 for employees. The FY05 savings were less because the new plan went into effect on October 1, 2004.)

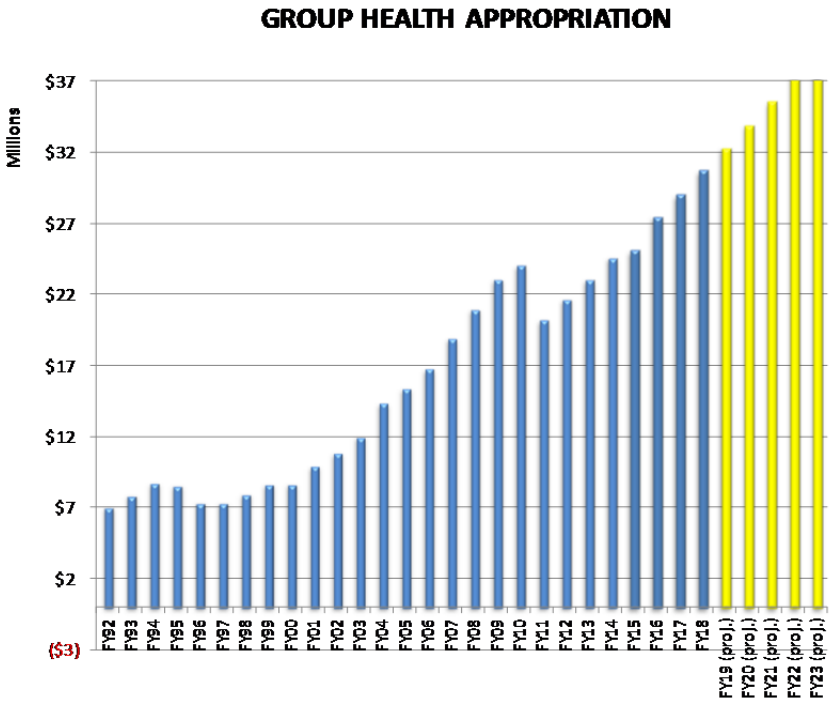
For FY08, the quoted rate increase from BC/BS was 12%. In response to the expected $2.7 million increase, the Town and its unions, under Coalition Bargaining, agreed to a number of plan design changes that reduced premiums by approximately $950,000 for the Town, partially offset by the loss of the Medicare Part D Subsidy from the Federal government ($195,000), yielding a net savings of $755,000 for FY08. On an annualized basis, the total premium reduction was nearly $1.3 million. In FY11, as a result of the Town and the unions agreeing to move to the State-administered Group Insurance Commission (GIC), the appropriation decreased $3.85 million instead of increasing an estimated $1.7 million. Since the move to the GIC, annual rate increases have been well below the increases realized prior to the move, which has played a key role in balancing budgets and has saved most employees money (lower premiums than would have been under old plans, net of increased out-of-pocket costs). The FY18 budget assumes a rate increase of 5% and 40 new enrollees, bringing the FY18 Group Health budget to $30.76 million, which reflects an increase of $1.7 million (5.91%). Final GIC rates will be announced in early-March.

GROUP HEALTH INSURANCE (con't.)

	FY	RATE CHANGE BC / BS	HARVARD PILGRIM	GIC	BUDGET CHANGE
	2001	20%	13%	na	$1,250,000
	2002	5%	1%	na	$925,000
	2003	5%	14.79%	na	$1,150,000
	2004	20%	17.56%	na	$2,400,000
(1)	2005	-2%	20%	na	$1,050,000
	2006	10.3%	na	na	$1,360,000
	2007	14.0%	na	na	$2,150,000
(2)	2008	6.0%	na	na	$2,000,000
	2009	12.8%	na	na	$2,100,000
	2010	7.8%	na	na	$1,000,000
(3)	2011	na	na	6%-16%	($3,850,000)
(4)	2012	na	na	4.4%	$1,453,000
(5)	2013	na	na	2.2%	$1,398,000
(6)	2014	na	na	3.5%	$1,540,000
(6)	2015	na	na	1.5%	$520,000
(6)	2016	na	na	6.9%	$2,348,611
(6)	2017	na	na	5.7%	$1,557,366
(7)	2018	na	na	5.0%	$1,780,508
	Total				**$22,132,485**

(1) While Hvd Pilgrim no longer offered as of 10/1/04, those employees who went from Hvd Pilgrim to BC/BS realized a 20% increase. Those enrolled in BC/BS realized a decrease of 2% for 8 months.
(2) The quoted rate increase was 12%. After the Town and its unions agreed on a package of plan design changes, the rate increase was 6%.
(3) Savings due to move to GIC plans. A range is necessary due to the number of plan options. The 6% shown was the low-end; the 16% was the high-end.
(4) Average rate increase for plans based on enrollment allocation. The Town's share of the premium increased from 78% to 80%, which was part of the budget increase.
(5) Average rate increase for plans based on enrollment allocation. The Town's share of the premium increased from 80% to 83%, which was part of the budget increase.

(6) Average rate increase for plans based on enrollment allocation.
(7) Estimated average rate increase.

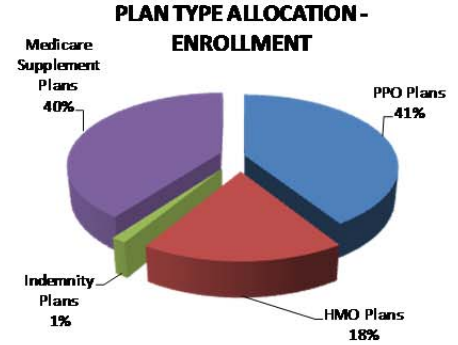


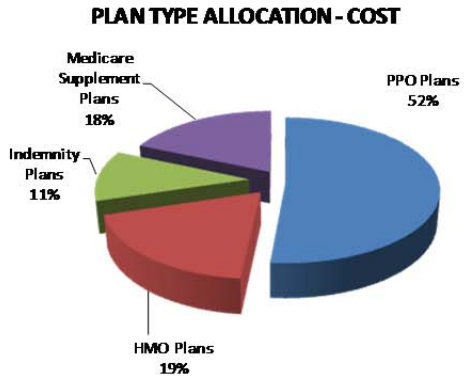
The left table on the following page shows the enrollment allocation between Town/School, Active/Retired, and Individual plan/Family plan while the pie charts in the middle break out enrollment and costs by plan type. The right graph shows the increase in the number of enrollees since FY98, during which time enrollment has increased 20% (521 enrollees), the result of additional school employees -- the number of school enrollees has grown by almost 600 -- and the growing number of retirees. This increase compounds the large rate increases, placing additional pressure on the Town's budget.

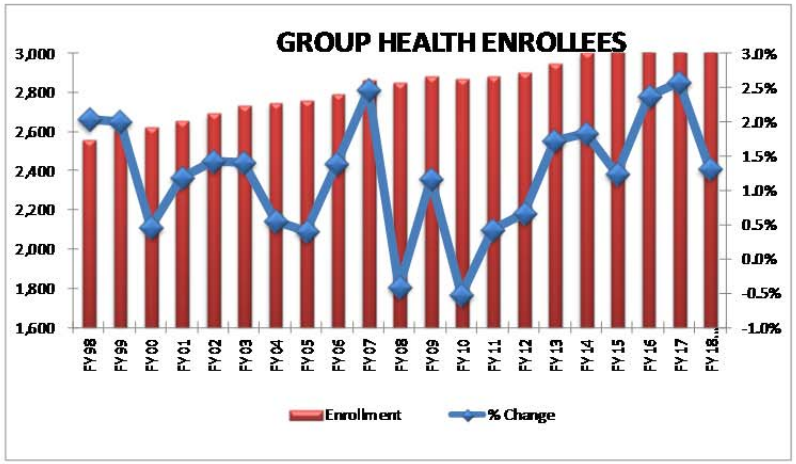
HEALTH REIMBURSEMENT ACCOUNT (HRA)

An HRA is a program where the employer reimburses certain out-of-pocket medical expenses paid by employees. As part of the agreement to enter the GIC, for FY11 the Town funded an HRA for some expenses, including co-pays for outpatient surgery, inpatient hospital care, emergency room visits, and durable medical equipment, all of which were paid from the old Group Health Trust Fund. In FY12, the costs were moved to the General Fund. The Public Employee Committee expires at the end of FY 2016. Funding for this account has been moved to the Group Health Trust Fund Account.

	ESTIMATE FY2017	ESTIMATE FY2018
Group Health Enrollment	3,114	3,236
Group Health Budget (in millions)	$29.04	$30.76
Town:		
Enrollment	1,361	1,409
% of Total	43.7%	43.5%
Budget	$12.69	$13.39
% of Total	43.7%	43.5%
School:		
Enrollment	1,753	1,827
% of Total	56.3%	56.5%
Budget	$16.35	$17.37
% of Total	56.3%	56.5%
Active:		
Enrollment	1,537	1,614
% of Total	49.4%	49.9%
Budget	$18.38	$19.44
% of Total	**63.3%**	**63.2%**
Retiree:		
Enrollment	1,577	1,622
% of Total	50.6%	50.1%
Budget	$10.66	$11.32
% of Total	**36.7%**	**36.8%**
Individual:		
Enrollment	2,192	2,279
% of Total	70.4%	70.4%
Budget	$15.41	$16.32
% of Total	**53.1%**	53.1%
Family:		
Enrollment	922	957
% of Total	29.6%	29.6%
Budget	$13.64	$14.44
% of Total	47.0%	47.0%







POST-RETIREMENT BENEFITS TRUST FUND (OPEB's)

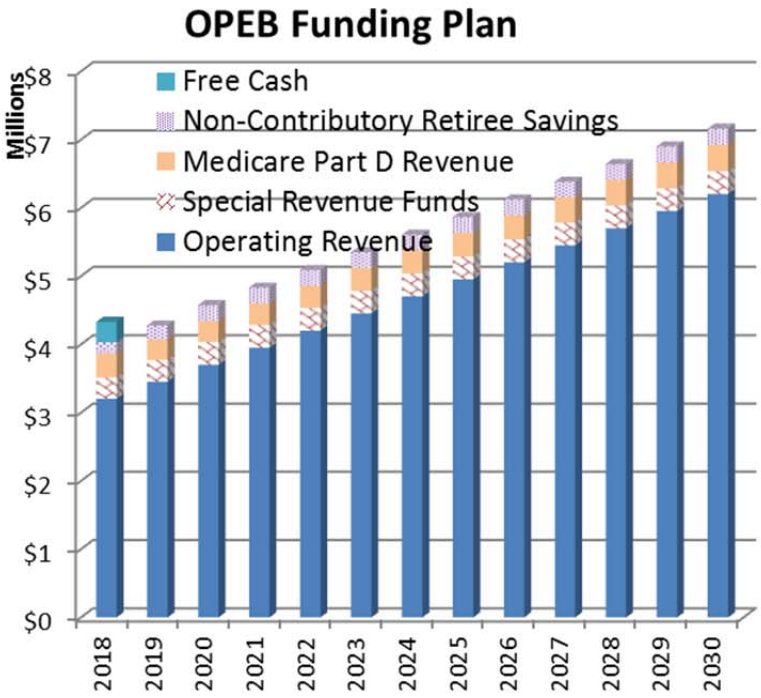
Retiree healthcare benefits are of significant concern to both public and private sector employers. The aging of the workforce, combined with escalating healthcare costs, raise serious concerns about how these benefits will be financed. For Brookline, more than 50% of all enrollees are retirees, and that figure will grow over the next few years as the Baby Boomers retire.

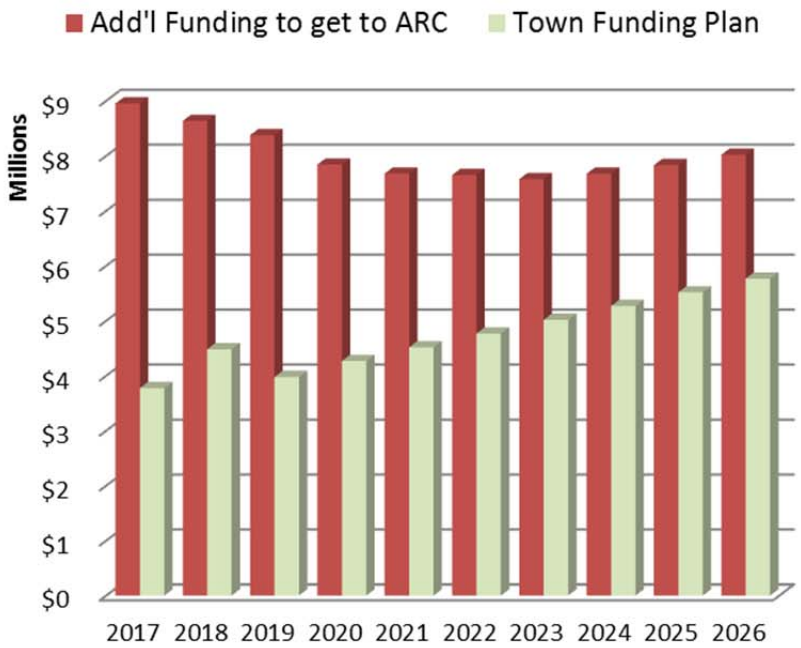
The Government Accounting Standards Board (GASB) issued Statements No. 43 and No. 45 in 2004, both of which address the Other Post-Retirement Benefit (OPEB) issue. The purpose of GASB 43 is to require the accrual of liabilities of OPEB generally over the working career of plan members rather than the recognition of pay-as-you-go contributions, which is the current practice for most government-sponsored plans. GASB 45 requires the accrual of the OPEB expense over the same period of time. The reporting requirements of GASB 43 and 45 include disclosures and schedules providing actuarially determined values related to the funded status of the OPEB. This requires that the accrued liabilities be determined by a qualified actuary using acceptable actuarial methods. GASB 43 applies to trusts that are established in order to pre-fund OPEB benefits and for trusts that are used as conduits to pay OPEB benefits while GASB 45 applies to the financial statements issued by employers.

POST-RETIREMENT BENEFITS TRUST FUND (OPEB's) (con't.)

In order to comply with GASB 43, at the Town's request the Legislature enacted Chapter 472 of the Acts of 1998, a Home Rule petition that established a Post-Retirement Benefits Trust Fund to be used to offset or defray future costs of retiree healthcare. (It was amended by Chapter 143 of the Acts of 2009.) The primary objective of this fund is to begin to accumulate funds to meet the actuarially determined past service unfunded accrued healthcare liability of the Town. The Town's OPEB liability, as calculated by the Segal Group as of June 30, 2016, was $280.7 million. (This will next be updated with figures as of June 30, 2018.)

While the Town is not legally required to make an annual contribution toward reducing the unfunded liability, the Town has taken steps to recognize and fund this liability. In fact, Brookline is one of the few communities in the state that has taken steps to appropriate monies for OPEB's. As of January 1, 2015, the balance in the trust fund was $25.4 million. For FY18, $3.57 million of General Fund revenue is recommended for appropriation plus $311,988 from assessments on grants / special revenue funds. These proposals result in a FY18 appropriation of $4.5 million. The below left graph shows the funding plan through 2030. Based on the current schedule, in FY30 the Pension fund will be fully-funded, allowing for a significant re-direction of funds ($30.2 million) to OPEB's. While not shown in the graph, once that begins it will greatly reduce the unfunded liability.





EMPLOYEE ASSISTANCE PROGRAM (EAP)

The Town implemented an Employee Assistance Program on May 1, 1999 to provide short-term counseling or referral services to employees and their families who may be experiencing personal or family problems. The use of this program is voluntary and confidential. The budget is level-funded at $28,000.

GROUP LIFE INSURANCE

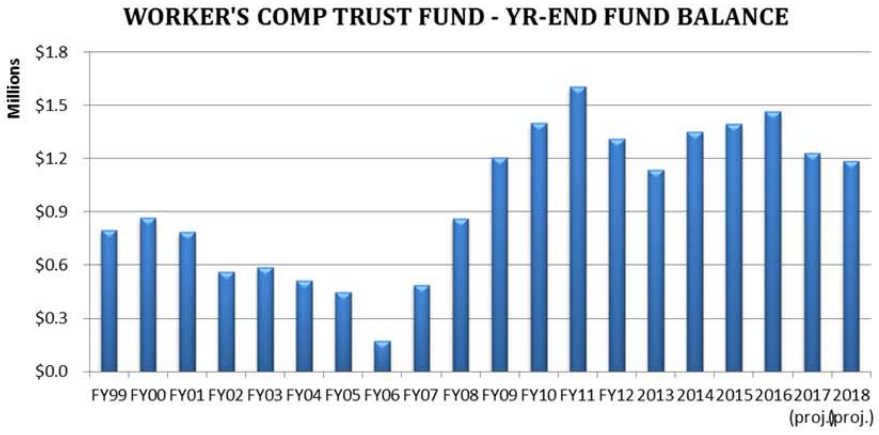
The Town provides a group life insurance program available for all employees and retirees. Those who choose to enroll are insured at $5,000. There are approximately 1,395 active employees and 994 retirees enrolled in the program. The Town entered into a 36-month contract with Boston Mutual Insurance Company for FY13 – FY15 and has since committed to holding the rates for another fiscal year. The rate is $76.20 per year per employee, with the Town paying for 75% of the cost. The FY18 budget is level funded at $145,000.

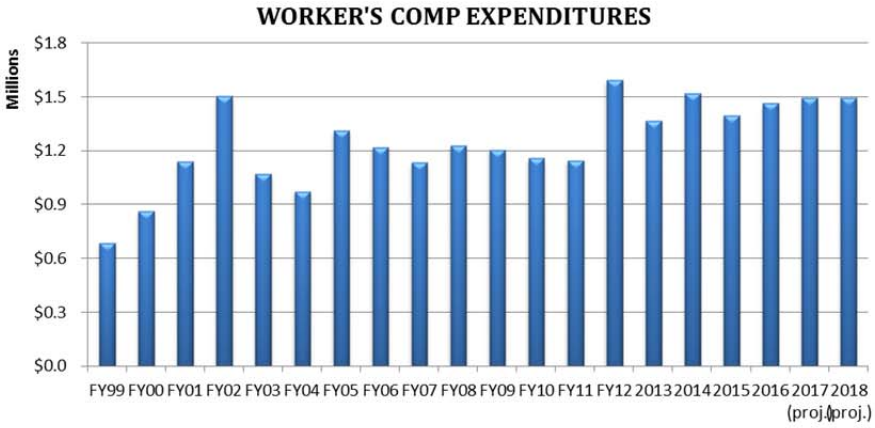
DISABILITY INSURANCE

The Town provides disability insurance to members of the Department Head and Senior Administrator Classification Plan. The contributory program provides coverage to be based on a 90-day elimination period before benefits commence with a benefit of 60% to a maximum of $6,000 a month per individual. The FY18 budget is level-funded at $16,000.

WORKERS' COMPENSATION

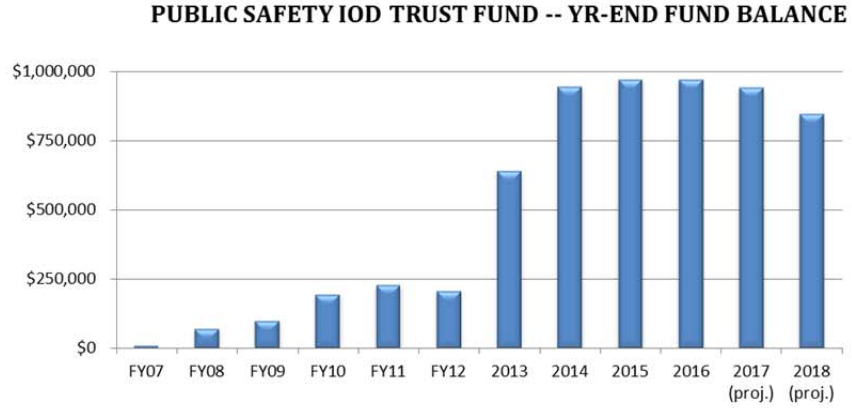
The Town provides workers' compensation on a self-insured basis with a stop loss policy of $800,000 per accident. Employees injured on the job receive 60% of their pay tax-free plus 100% of associated medical bills. Accumulated sick leave may be used to make up the difference between this compensation and normal full pay. As shown in the below left graph, the fund balance dropped significantly between FY00 and FY06, to the point where the balance was just 14% of a year's expenditures, a very low reserve level for a fund that can experience large spikes in expenses. At the end of FY11, the fund balance was equal to one year's worth of expenditures. This turnaround was due to increasing the annual appropriation, using Free Cash to augment the fund, and efforts to slow the growth in costs. Both FY12 and FY13 realized levels of expenditures that were larger than normal, resulting in a decrease in fund balance. To help augment fund balance, the FY14 base appropriation was increased and $270,000 of Free Cash was added. The FY18 budget is level-funded at $1.45 million.

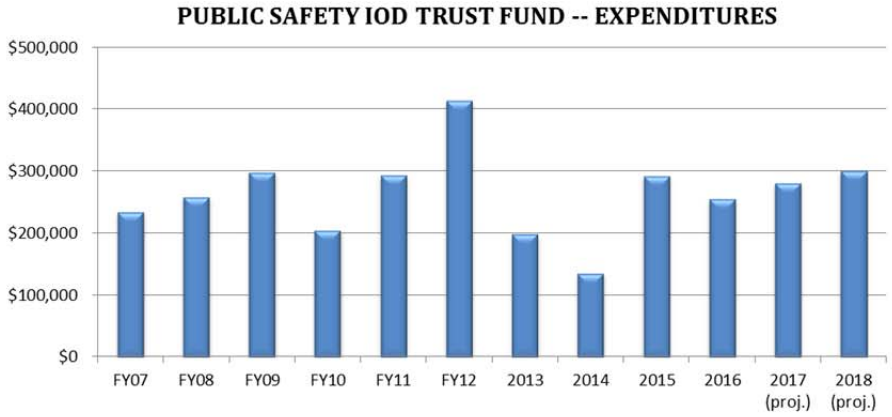




PUBLIC SAFETY INJURED ON DUTY (IOD) MEDICAL EXPENSES TRUST FUND

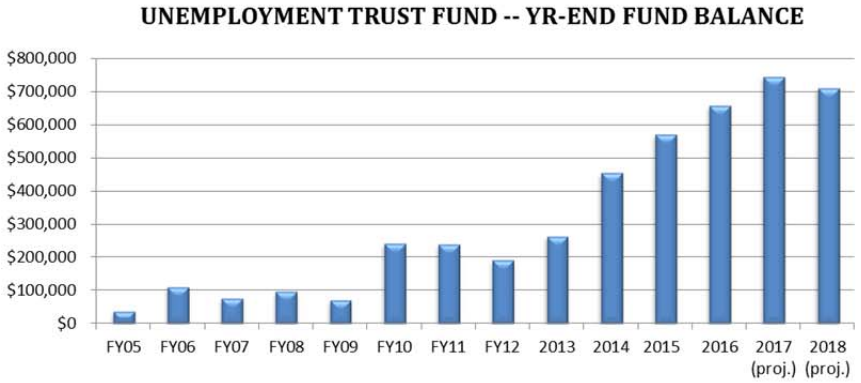
At the Town's request, the Legislature enacted Chapter 40 of the Acts of 2006, a Home Rule petition that established a Public Safety Injured on Duty (IOD) Medical Expenses Trust Fund. This fund is modeled after the Workers' Compensation Trust Fund statute (MGL, Ch. 40, Sec. 13A) and allows the Town to pay the medical bills of police officers and firefighters who are injured while on duty from a trust fund rather than from a line-item in those departments' budgets. It made little sense that it was permissible to establish a trust fund to cover the medical costs of employees injured on the job who are covered by Worker's Compensation (non-public safety employees), but it was not permissible to establish a fund to pay for similar expenses for public safety employees. The FY18 request is $200,000, which is a reduction of $50,000 (20%). The below left graph shows the year-end fund balance since the fund was created in FY07 while below right graph shows annual expenditures from the fund.

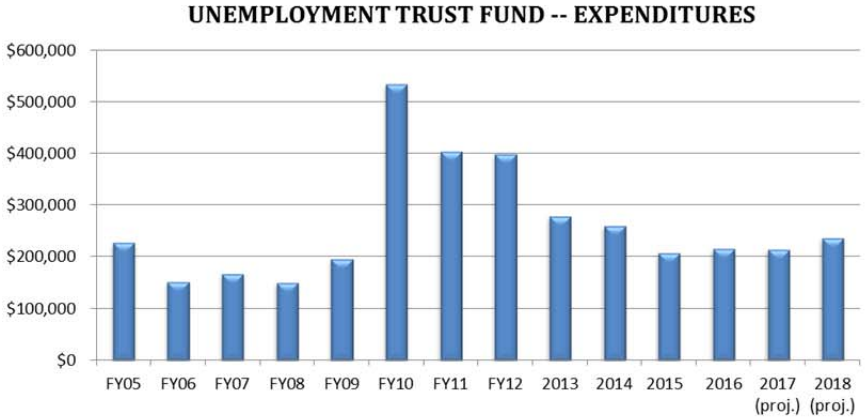




UNEMPLOYMENT COMPENSATION

Unemployment benefits paid out by the State to former employees of the Town are charged back to the Town. Employees are eligible to receive 50% of their weekly wage up to 57.5% of the statewide weekly wage, or $698 per week. Claimants may draw only the lesser of 30 times their weekly benefit rate or 36% of their total base period wages. In addition, $25 per week is payable for dependent children under the age of 18, provided that the employee is the major wage earner. Based on FY15 data, approximately 49% of the claims and associated costs are for former School employees, with the remaining 51% for former Town employees. For FY18, the budget is reduced by $100,000 to $200,000. The below left graph shows the year-end fund balance since the fund was created in FY05 while the below right graph shows annual expenditures from the fund.



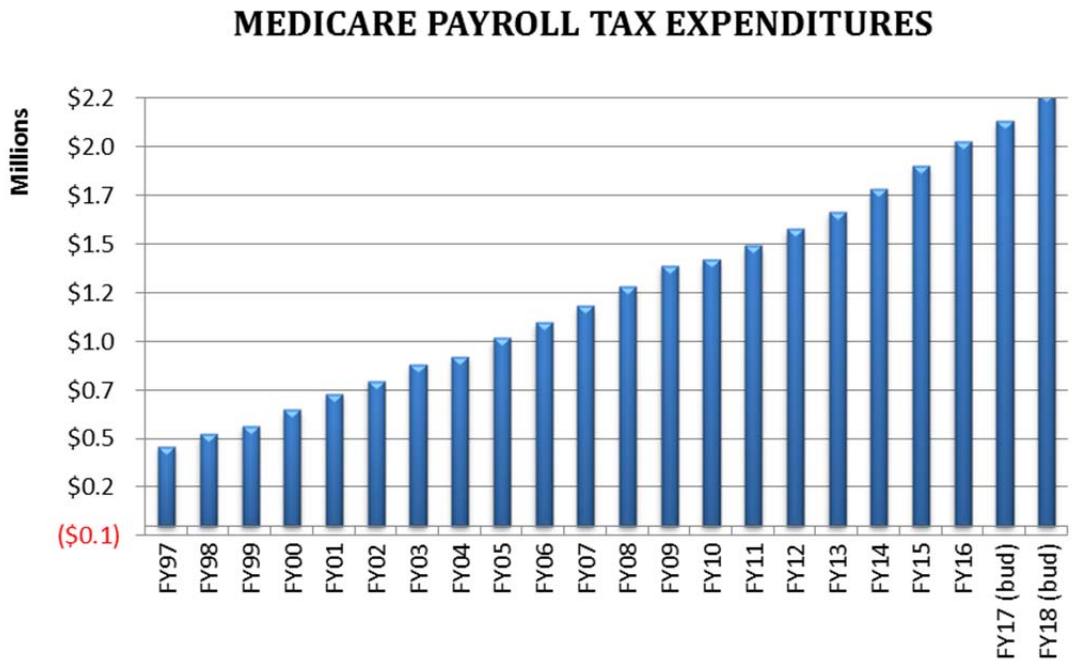


PUBLIC SAFETY MEDICAL DISABILITY

Chapter 41, Section 100B requires the Town to pay all disability-related medical costs for police and firefighters retired from the Town due to a job-related disability. The FY18 appropriation is level-funded at $40,000.

MEDICARE PAYROLL TAX

As a result of federal legislation, all local government employees hired after March 1, 1987 are required to be covered under the Medicare program. Both the Town and the employees are responsible for a payroll tax of 1.45%, for a total of 2.9%. As more and more positions turnover, or are added, this tax will increase. It also increases as wages grow, as it is based upon a percentage of wages. The graph below shows the expenditure history of this line-item since FY97. The FY18 requested amount is increased $139,603 (6.7%) to $2.22 million.



DEBT SERVICE

Debt Service is the payment of principal and interest costs for bonds issued by the Town for capital projects. For FY18, the Debt Service budget for the General Fund is $12.3 million, an increase of $1,579,491 (14.7%). Please see Section VII of this Financial Plan for a more detailed description of the Capital Improvement Program (CIP), debt, and debt service.

LONG-TERM DEBT

In accordance with the Board of Selectmen's Capital Improvements Program (CIP) financing policies, between 4.5% - 6% of the Town's net operating revenues are allocated to service the debt of the CIP. (The policies, which can be found in the Appendix of this Financial Plan, require that a total of 6% of the prior year's net revenue be dedicated to the CIP, with 4.5% targeted for debt and 1.5% targeted for pay-as-you-go.) The Board's policies were designed to boost the commitment to the CIP in an effort to address the backlog of much needed capital projects. In the last 10 years, more than $101 million in bond authorizations have been voted by Town Meeting, of which $91 million is supported by the General Fund and $10 million is supported by Enterprise Funds. As a result, total outstanding debt is now approximately $70 million, with the General Fund responsible for $60 million. FY18 General Fund long-term debt service is projected to total $12.32 million, an increase of $1,579,490 (14.7%) from FY17. The table on page VII-17 shows debt service for all funds, which totals $14,321,451 million, an increase of $1,120,496 (8.5%).

BOND ANTICIPATION NOTES

Bond Anticipation Notes (BANs) are temporary borrowings made by the Treasurer in anticipation of a long-term bond issue. If funds for a project are needed quickly, or only a portion of the funds are needed right away, or if a majority of the funds will be reimbursed by another governmental agency, the Treasurer will issue BANs, with the approval of the Board of Selectmen. BAN interest costs for FY18 are level-funded at $100,000.

ABATEMENT INTEREST AND REFUNDS

Interest payments, which may be due to a taxpayer as a result of a tax abatement, are paid from this account. Also paid from this account are small refunds due to taxpayers because of overpayments. The budget is level-funded for FY18 at $60,000.

PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	BUDGET FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Long-Term Debt - Principal	7,183,044	7,923,973	8,412,237	**488,264**	**6.2%**
Long-Term Debt - Interest	2,135,547	2,658,965	3,750,191	**1,091,226**	**41.0%**
Total Long-Term Debt	9,318,591	10,582,938	12,162,428	**1,579,490**	**14.9%**
Short-Term Debt Interest - Bond Anticipation Notes (BAN's)	100,000	100,000	100,000	**0**	**0.0%**
Total Short-Term Debt	100,000	100,000	100,000	**0**	**0.0%**
Abatement Interest & Refunds	60,000	60,000	60,000	**0**	**0.0%**
TOTAL EXPENDITURE	9,478,591	10,742,938	12,322,428	**1,579,490**	**14.7%**

UNCLASSIFIED

The Unclassified portion of the budget represents miscellaneous accounts in the Town budget, including various reserves. This category of expenses totals $3.85 million, an increase of $600,999 (18.5%).

OUT OF STATE TRAVEL

This budget covers the costs of out-of-state conferences, workshops, and training seminars for Department Heads. This minimal level of funding of $3,000 allows for only one or two conferences and a few technical workshops.

PRINTING OF WARRANTS AND REPORTS / TOWN MEETING

This budget is for the costs associated with Town Meeting and for the printing and production of the Combined Reports, the Town's Annual Report, and the Annual Financial Plan. The budget is level funded for FY18 at $35,000.

MMA DUES

Debt Service is the payment of principal and interest costs for bonds issued by the Town for capital projects. For FY18, the Debt Service budget for the General Fund is $12.3 million, an increase of $1579,491 (14.7%). Please see Section VII of this Financial Plan for a more detailed description of the Capital Improvement Program (CIP), debt, and debt service.

GENERAL INSURANCE

The Town has several insurance coverages including property, boiler, auto, equipment, landlord liability, and fidelity bonds. Property insurance accounts for more than 80% of all the general insurance costs. The total amount requested for FY18 is increased $11,824 (3.0%) to $405,972.

PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	BUDGET FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
Out of State Travel	1,908	3,000	3,000	**0**	**0.0%**
Printing of Warrants & Reports / Town Mtg	27,772	35,000	35,000	**0**	**0.0%**
Mass. Municipal Association (MMA) Dues	12,281	12,585	12,900	**315**	**2.5%**
General Insurance	316,595	394,148	405,972	**11,824**	**3.0%**
Audit and Professional Services	129,632	137,000	137,000	**0**	**0.0%**
Contingency Fund	13,374	15,000	15,000	**0**	**0.0%**
Liability / Catastrophe Fund *	78,969	144,322	203,644	**59,322**	**41.1%**
Affordable Housing Trust Fund *	163,078	158,539	576,803	**418,264**	**263.8%**
Stabilization Fund *	0	0	0	**0**	**-**
Reserve Fund **	2,200,198	2,348,737	2,460,011	**111,274**	**4.7%**
Property Tax Supported (0.75%)	na	1,761,553	1,845,008	**83,456**	**4.7%**
Free Cash Supported (0.25%)	na	587,184	615,003	**27,819**	**4.7%**
TOTAL EXPENDITURE	2,943,807	3,248,330	3,849,329	**600,999**	**18.5%**

* Amounts transferred to the trust fund from General Fund revenues.

** For the FY16 Actual, the figure shown represents the actual amount spent from the Reserve Fund.

AUDIT AND PROFESSIONAL SERVICES

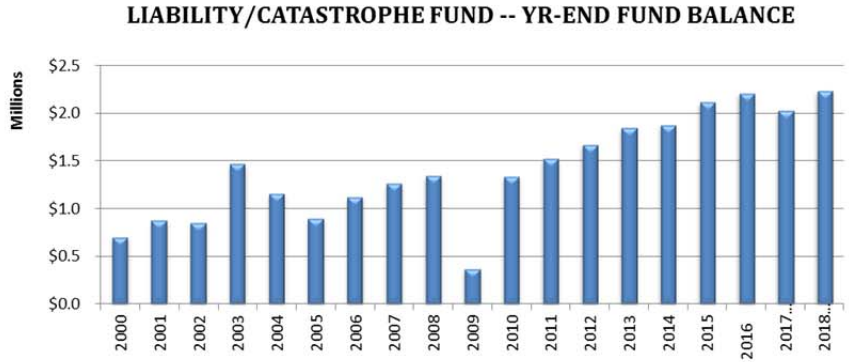
In accordance with State law, the Town contracts for an annual independent audit of its accounts. The cost of the annual audit for FY18 is budgeted at $92,000, while the remaining $45,000 is for outside professional consulting services that may be necessary during the course of the year.

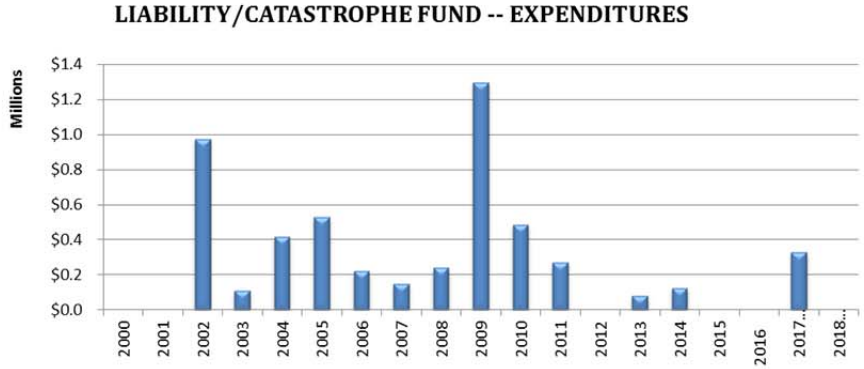
CONTINGENCY FUND

This small contingency fund, which is administered by the Selectmen and Town Administrator, is generally used to fund smaller, non-budgeted items and smaller, unforeseen items more appropriately handled from a contingency fund rather than through a reserve fund transfer. It is level-funded at $15,000.

LIABILITY/CATASTROPHE FUND

This reserve was established by Town Meeting in 1997 via Home Rule legislation that was eventually signed into law on April 3, 1998 as Chapter 66 of the Acts of 1998. (It was later amended by Chapter 137 of the Acts of 2001.) The purpose of the Fund is to allow the Town to set aside reserves, pay settlements and judgments, and protect the community from the negative financial impact of catastrophic loss or legal claims. Per the Town's Reserve Fund policies, the required level for this fund is an amount equivalent to 1% of the prior year's net revenue, or $2.46 million for FY18. The amount required to achieve the recommended funding level for FY18 is $203,644, an increase of $59,322 (41.1%). All of the funding comes from Free Cash, per the Town's Free Cash and Reserve Fund policies. The graphs below show the annual year-end fund balance (left) and expenditure history (right).





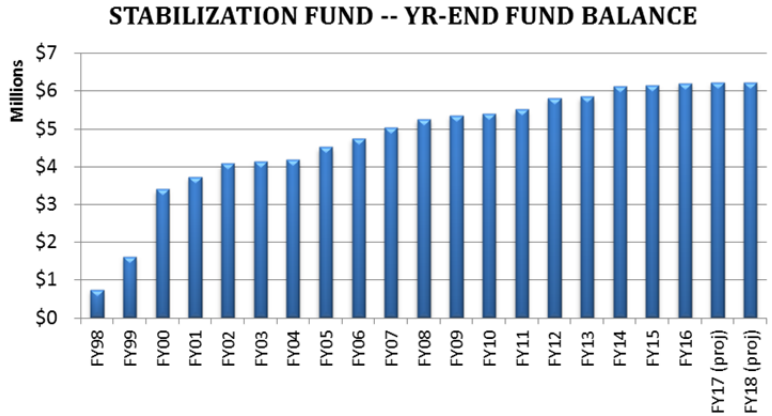
AFFORDABLE HOUSING TRUST FUND (AHTF)

This fund was established as part of the Town's effort to increase the amount of affordable housing in the Town. In FY02, the Town was able to make its first appropriation from General Fund revenues into the Fund, in the amount of $1 million. This was made possible by having an extremely large Free Cash certification of $12.4 million. In order to establish a clear policy regarding how Free Cash relates to the Trust Fund, an allocation formula was adopted. The Fiscal Policy Review Committee (FPRC), as part of its work in CY11, recommended a revision to the policy, which the Selectmen adopted. The policy, which can be found in its entirety in the Appendix of this Financial Plan, states that if the year-end fund balance in the AHTF is below $5 million, then 15% of any Free Cash remaining after funding the first four priorities shall be allocated to the AHTF. Based on this policy, $576,803 is recommended for appropriation into the AHTF in FY18. The table on the following page provides a history of funding by source, along with the annual year-end fund balance.

	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17 (proj.)
From Free Cash	$0	$1,000,000	$311,225	$316,455	$348,312	$0	$0	$0	$0	$0	$0	$355,264	$251,363	$555,106	$170,390	$163,078	$158,539
From Developers	$1,719,294	$763,249	$662,564	$410,133	$1,077,623	$349,203	$554,254	$187,275	$550,372	$0	$0	$0	$0	$0		$0	$0
Loan Repayments			$298,067		$358,339	$135,014			$221,000			$12,744	$283,111		$549,687		
Interest Income	$75,700	$74,642	$51,007	$43,425	$102,676	$249,165	$299,894	$257,114	$119,709	$49,911	$35,085	$23,301	$17,563	$18,534	$19,129	$16,424	$15,826
Misc			$1,300		$676,846	$5,000											
Revenue	**$1,794,994**	**$1,837,891**	**$1,324,163**	**$770,013**	**$2,563,797**	**$738,383**	**$854,149**	**$444,389**	**$891,081**	**$49,911**	**$35,085**	**$391,309**	**$552,037**	**$573,640**	**$739,206**	**$179,502**	**$174,365**
Expend./Encumb.	$313,467	$39,220	$1,000,000	$815,073	$1,726,530	$14,999	$651,750	$393,500	$0	$1,000,000	$589,663	$825,866	$199,989	$826,062	$2,100,002	$90,162	$2,520,000
Expend./Encumb.	**$313,467**	**$39,220**	**$1,000,000**	**$815,073**	**$1,726,530**	**$14,999**	**$651,750**	**$393,500**	**$0**	**$1,000,000**	**$589,663**	**$825,866**	**$199,989**	**$826,062**	**$2,100,002**	**$90,162**	**$2,520,000**
Year-End Fund Balance	**$1,619,981**	**$3,418,652**	**$3,742,815**	**$3,697,754**	**$4,535,020**	**$5,258,404**	**$5,460,803**	**$5,511,692**	**$6,402,773**	**$5,452,684**	**$4,898,106**	**$4,576,196**	**$4,928,244**	**$4,675,822**	**$3,315,026**	**$3,404,366**	**$1,058,731**

STABILIZATION FUND

A "Capital Stabilization Fund" was established upon the 1997 recommendation of the CIP Policy Review Committee, a study group appointed by the Board of Selectmen to review CIP Financing policies and practices. In 2004, the Fiscal Policy Review Committee (FPRC) recommended that the Stabilization Fund be expanded and made accessible for both operating and capital needs when revenue conditions decline to specified levels. To accommodate the expansion of the Fund's purpose from solely capital to both the capital and operating budgets, the FPRC also recommended changing the funding target from 1% of the replacement value of buildings to 3% of prior year net revenue. As part of the FPRC's CY11 work, the Committee recommended removing the 3% ceiling since the Stabilization Fund is a component of the Town's overall fund balance levels, a key metric used by the bond rating agencies. By removing the ceiling, the Town can deposit more into the fund if overall fund balance levels dictate the need. No appropriation is recommended for FY18. The graph below shows the annual year-end fund balance.

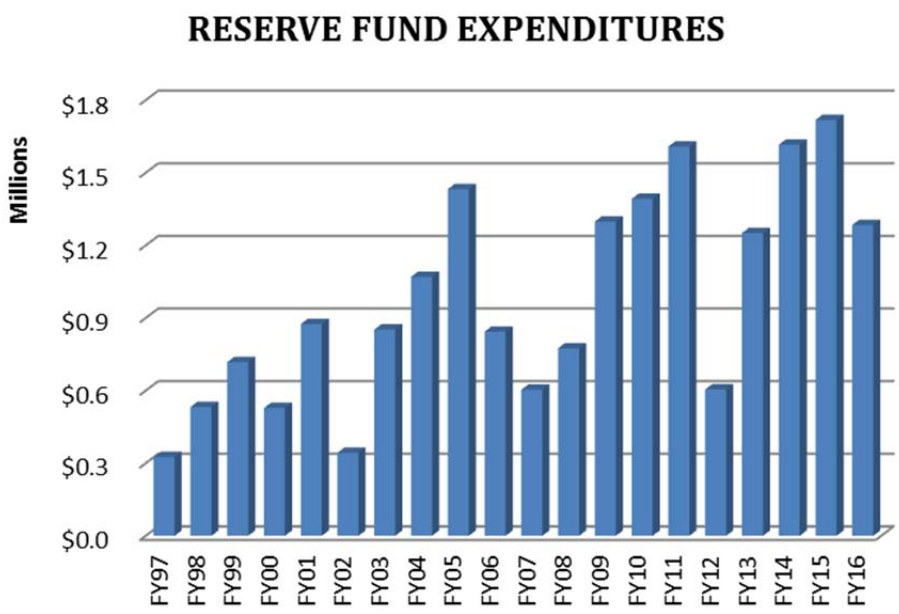


RESERVE FUND

The Reserve Fund is administered by the Advisory Committee and is used to fund extraordinary and unforeseen expenses, per Massachusetts General Laws Chapter 40, Section 6. According to Town policies, it is set at a level equivalent to 1% of the prior year's net revenue and is funded in the following manner:

- 75% from Operating Budget revenue, in an amount equivalent to 0.75% of the prior year's net revenue
- 25% from Free Cash, in an amount equivalent to 0.25% of the prior year's net revenue.

The requested amount of $2,460,011, which represents an increase of $111,274 (4.7%), meets the requirements of the Reserve Fund policies that were reviewed by the Fiscal Policy Review Committee (FPRC) in 2004 and 2011 and can be found in the Appendix of this Financial Plan. Of the total, $1,845,008 comes from the Operating Budget and $615,003 comes from Free Cash. The graph below shows the annual spending history.



Public Schools of Brookline

The School Committee budget request for fiscal year 2018 is $104,500,311 (3.3%). The School Committee will continue to use offsets to fund the school budget. The increase is due to the General Fund Appropriation ($3,381,529), Tuition and Fees ($20,272), and Circuit Breaker Funding ($532,343).

The Public Schools of Brookline

Program	Exp. Type	FY16 Actual FTE'S	FY16 Actual Expended	FY17 Budget FTE'S	FY17 Budget Budgeted	FY18 Preliminary FTE'S	FY18 Preliminary Budgeted	FY18 Bud-FY17 Bud Variance FTE'S	FY18 Bud-FY17 Bud Variance Budgeted
School Dept. Revenues									
General Fund Appropriation			$95,916,094		$101,058,795		$104,440,324	**3.35%**	$3,381,529
Tuition and Fees			$675,744		$675,744		$696,016		$20,272
Facility Rental			$225,000		$225,000		$225,000		$0
Health Insurance Supplement			$0		$0		$0		$0
Circuit Breaker Funding			$1,866,144		$2,167,657	*	$2,700,000		$532,343
Revolving Fund Reimbursement			$150,680		$150,680		$150,680		$0
Other Revenue			$358,680		$358,680		$358,680		$0
Total Revenue:			**$99,192,342**		**$104,636,556**		**$108,570,700**	**3.76%**	**$3,934,144**

Budget Guidelines

The Brookline School Committee (BSC) is responsible for approving and overseeing the Public Schools of Brookline (PSB) annual budget. In accordance with those responsibilities, the BSC annual process begins with this statement of priorities and guidelines to inform the Superintendent's initial construction of a budget for the next fiscal year.

Budget Development Principles

The budget should serve to accomplish the Public Schools of Brookline Strategic Plan Goals:

1. Every Student Achieving
2. Every Student Invested in Learning
3. Every Student Prepared for Change and Challenge
4. Every Educator Growing Professionally

PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs. FY17 $ CHANGE	FY18 vs. FY17 % CHANGE
TOTAL	95,916,093	101,118,783	104,500,311	3,381,528	3.3%
BENEFITS					
REVENUE					

The BSC urges the Administration to follow these best practice principles for budget development:

1. Emphasize transparency and accountability in the development, presentation, and management of the annual budget, with expenditures and/or reductions expressed in a format readily understandable by the public.
2. Describe the effect on the teaching and learning experience (i.e. students, families, and staff) of any proposed budget changes that are substantive (increases and decreases).
3. Minimize reliance on one-time revenues for ongoing operating budget needs.
4. Plan adequate contingency funds for uncertainties and fluctuations in known areas of budget pressure such as (but not limited to) enrollment, special education, and State budget commitments.
5. Maintain solvency within Revolving funds (such as school lunches and adult education).
6. Seek savings through efficiencies within existing programming and/or staffing before seeking additional revenue, provided the proposed change(s) achieve both sustainable improvements in teaching and learning as well as operational efficiencies.
7. Continue the sustainable growth budget model urged by the 2007 Override Study Committee (OSC), approved by the BSC in 2008, and affirmed by the 2014 OSC: … "consistent with our obligations to engage in good faith bargaining pursuant to M.G.L.c. 150E, [the BSC will] incorporate into our approach to bargaining in the coming year the approach recommended in the Override Study Committee Report of January 2008 on managing total personnel costs, so that the combination of salaries, employee health benefits, and staffing levels grow at a sustainable rate."

Budget Development Current Conditions & Priorities

The budget should remain consistent with the investment priorities outlined by the PSB for the override voted on May 5, 2015, and in particular maintain the BSC's ongoing commitments to:

1. Low student-to-teacher ratios, especially in the early grades;
2. Program Review—a periodic fact-based evaluation and revision of our core programs for students—a key priority this year is the implementation of the restructured ECS program;
3. Student and staff diversity and equity, including but not limited to the METCO program;
4. District-wide capacity to collect, analyze, and use student assessment data to understand both individual student growth and longitudinal trends for the district;
5. Evidence-based student achievement initiatives such as the Literacy Initiative, the Benchmark Assessment System, the Calculus Project, and training for inclusion in collaboration with the Landmark School;
6. K-12 art, music, foreign language, recess, and physical education as part of the school day.

The budget should also reflect the following current conditions and priorities:

1. Special Education: The PSB should continue to invest in high quality in-district programming and inclusion classrooms for students with special needs, as well as identify targeted investments and innovations in district-wide programs.
2. Educational Equity: In March 2016, the School Committee reviewed a Student Achievement Report that highlighted large and persistent gaps in achievement and inequity of student access to opportunities by race, income, special needs and language. The budget should support and invest in core education program areas that address inequities, and program budget narratives should highlight how resources are being deployed to address inequities.
3. Collective Bargaining: The BSC approved one-year collective bargaining agreements with all its unions to cover Fiscal Year 2015, but those contracts have all expired as of September 1, 2015. We are currently in negotiations for a new multi-year Collective Bargaining Agreement between the Brookline School Committee and the Brookline Educators Union (BEU). The budget should reflect new contracts consistent with the sustainable growth budget model indicated above.

4. State Mandates: The BSC expects the PSB to continue to budget to meet the demands of various mandated initiatives. Mandated initiatives for 2017 will include:

   - Educator Evaluation. Piloted in 2013-14 with system-wide implementation in 2014-15, the new system requires changes in both training and supervision, with additional implications for personnel hiring and assignment. Commitment to evaluation and development for our teachers and school leaders is a critically important pillar of our educational system.
   - Rethinking Equity and Teaching for English Language Learners (RETELL). All licensed educators are required (teacher and administrators) to earn a Sheltered English Immersion (SEI) Teacher Endorsement. Most educators earn their RETELL SEI Teacher Endorsement by completing the 45-hour graduate-level Teacher Endorsement course.
   - Legislative and DESE regulatory changes. The PSB will review and update policy, guidelines, and services in accordance with new legislative mandates and DESE regulatory changes.

5. Special Revenue Funds. Review and analyze the sustainability of reliance on these funds for basic and specialized program needs, including but not limited to reductions to the Kindergarten grant that were implemented in FY 2017.
6. Educational Technology: This includes key investments required for phased implementation of a robust and flexible technology infrastructure:

   - Innovative approaches to teaching and learning, and equitable and universal access to advanced technology for all our students in a growing School population
   - Financial implications of changes to the Information Technology governance structure between the PSB and the Town of Brookline
   - Costs of implementing and supporting a new statewide testing system

7. Operating Implications of Capital Budget: Continued enrollment growth has had, and will continue to have both operating and capital implications. The pressing needs of the schools for physical expansion and the operations budgets for those buildings are inextricably linked: limitations and/or expansions in the physical plant can drive decisions about class sizes, the number of courses offered and other program choices, and rental space—all of which have implications for the operating budget. The PSB Administration should plan for and highlight those incremental operating costs in the 2018 budget.

This category consists of mandated expenditures and assessments that are automatically added to the tax rate without appropriation. Overall, Non-Appropriated expenses are expected to total $8,370,109, an increase of $21,371 (0.3%) for FY18. The total projected State and County Assessments of $6,508,126, an increase of $114,484 (1.8%), includes $5,146,859 for the MBTA and $948,309 for Norfolk County. The remaining Non-Appropriated expenses include Education Offsets, Tax Titles/ Court Judgments/ Deficits, and the Tax Levy Overlay. Those items decrease $93,113 (4.8%).

CLASS OF EXPENDITURE	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	FY18 vs FY17	
				$ CHANGE	% CHANGE
State and County Assessments					
County	841,540	862,578	948,309	**85,731**	**9.9%**
Air Pollution District	28,045	28,747	31,070	**2,323**	**8.1%**
Metropolitan Area Planning Council (MAPC)	29,255	29,986	30,499	**513**	**1.7%**
Special Education	49,812	32,331	1,183	**(31,148)**	**-96.3%**
School Choice Sending Tuition	3,953	20,100	20,100	**0**	**0.0%**
Charter School Assessment	68,157	70,608	96,626	**26,018**	**36.8%**
Registry Parking Surcharges	232,380	232,380	233,480	**1,100**	**0.5%**
MBTA	5,066,573	5,116,912	5,146,859	**29,947**	**0.6%**
SUB-TOTAL - STATE AND COUNTY ASSESSMENTS	6,319,715	6,393,642	6,508,126	**114,484**	**1.8%**
Misc. Non-Appropriated Expenses					
Education Offsets	91,451	89,197	86,983	**(2,214)**	**-2.5%**
School Lunch	0	0	0	**0**	**0.0%**
Libraries	91,451	89,197	86,983	**(2,214)**	**-2.5%**
Tax Levy Overlay	1,965,726	1,840,899	1,750,000	**(90,899)**	**-4.9%**
Tax Titles/ Court Judgments/ Deficits	25,000	25,000	25,000	**0**	**0.0%**
SUB-TOTAL - MISC. NON-APPROPRIATED	2,082,177	1,955,096	1,861,983	**(93,113)**	**-4.8%**
TOTAL NON-APPROPRIATED	**8,401,892**	**8,348,738**	**8,370,109**	**21,371**	**0.3%**

COUNTY TAX

General Laws Chapter 35, Section 31, provides that the cost of county government shall be apportioned among the cities and towns within each County according to the equalized valuation (EQV) of each city and town in relation to the total EQV of all cities and towns in the County. EQV's are updated by the State every two years and were updated by the State in CY2016. Under the present EQV's, Brookline pays more than 14% of the Norfolk County assessment. While the overall county assessment is limited to a 2 ½% increase under Proposition 2 ½, individual communities' assessments are not. The Town's FY18 assessment is estimated to increase $85,731 (9.9%) to a total of $948,309.

AIR POLLUTION CONTROL DISTRICT

General Laws Chapter 11, Section 142B, requires that communities be assessed for a portion of the costs incurred by the State Department of Environmental Protection (DEP) to monitor air pollution levels and enforce air quality standards at industrial, commercial, and institutional facilities. Expenditures made for such purposes are assessed against the metropolitan communities, one-half in proportion to the EQV's and one-half by the population of each community. Costs for FY18 are expected to increase $2,323 (8.1%) to $31,070.

METROPOLITAN AREA PLANNING COUNCIL (MAPC)

The basic purpose of the Council is to coordinate and assist communities in their planning efforts, particularly for those activities or projects that may have a regional impact. The total assessment is apportioned among communities based on the community's share of the total district population. The assessment is estimated to increase $513 (1.7%) for FY18, resulting in a projected cost of $30,499.

SPECIAL EDUCATION

This assessment is to partially reimburse the State for providing special needs education to children enrolled in state hospital schools. The cost that each municipality is charged is the average per pupil cost of education within the school district multiplied by the Full Time Equivalent of resident pupils served by the State. Current year charges are for pupils served in the prior school year. The FY18 assessment is estimated to decrease $31,148 (96.3%) to $1,183.

SCHOOL CHOICE SENDING TUITION

General Laws Chapter 71, Section 12B mandates that the State assess a municipality or regional school district for pupils attending another school district under School Choice. School Choice tuition charges are assessed against the sending district and paid to the receiving school district. Cherry Sheet estimates are based on the prior year’s final tuition rates and enrollment figures. The tuition charge is based on the number of Full Time Equivalent students multiplied by the per pupil tuition rate. Per pupil tuition rates are based on the receiving district's per pupil costs for the prior fiscal year. Costs are based on instruction, pupil services, administration, maintenance and fixed charges. A student’s tuition equals 75% of the per pupil cost, up to a limit of $5,000. For a student with an individualized education plan, a special

education increment augments that tuition. The amount of the increment is determined by applying annual cost rates to the specific services cited in a pupil's individual education plan. A $20,100 assessment is expected for FY18, which reflects level funding.

CHARTER SCHOOL ASSESSMENT

General Laws Chapter 71, Section 89, Sub-section (nn) mandates that the State assess a municipality or regional school district for the costs associated with pupils attending a Charter School district. Municipalities and school districts are reimbursed for this assessment based on the following schedule: in year one, an amount equal to 100% of the assessment; in year two, an amount equal to 60% of the assessment; in year three, an amount equal to 40% of the assessment; after year three, no reimbursement. The reimbursement of the assessment, which appears as revenue under State Aid, is, of course, subject to appropriation. If the account is not fully-funded, then the reimbursement is pro-rated. The FY18 assessment is expected to increase by $26,018 (36.8%), for a projected cost of $96,626.

PARKING FINE REGISTRY SURCHARGE

If after proper notices a motorist fails to pay a parking fine, motor vehicle excise tax, or a charge for abandonment of a motor vehicle, the Town notifies the Registry of Motor Vehicles (RMV) to not renew the license and registration of that motorist. To cover the RMV's administrative costs of entering the necessary information into its computer system, the RMV assesses the Town a fee of $20 for each notification it receives. This fee, which comes through as a charge on the Cherry Sheet, is recovered by the Town by adding this amount and other penalties to the original fine amount. The FY18 surcharge assessment is expected to remain increase $1,100 (0.6%) to $233,480.

MBTA

The MBTA provides rapid transit and other mass transit services to 175 cities and towns including Brookline. Prior to the 1999 enactment of the reform package that overhauled the budgeting and assessment procedures for the MBTA (commonly referred to as "forward-funding"), only 78 communities were assessed, totaling $145 million and increasing 2 1/2 % annually. Now 175 communities are assessed and total assessments declined over a six-year period, ending in FY06, when it reached $127.5 million. With the total assessment being spread over a larger number of communities, the assessment for the original 78 communities was lowered over the six-year period. This is governed by General Laws, Chapter 161A. Beginning in FY07, total assessments could not increase by more than 2 1/2% annually.

Each community's MBTA assessment equals its weighted share of the total population of the authority. Chapter 161A, Section 9 has determined the weights for each community. The population figures utilized in this calculation are the most recent from the United States Census Bureau. The FY18 total assessment for all communities is estimated at $166.5 million, with the Town's assessment at $5.15 million, a projected increase of $29,947 (0.6%).

EDUCATION OFFSET

Included in the estimated amount of aid to be received from the State are grant funds for the Schools and Libraries. These funds are reserved for direct expenditure by the departments and cannot be counted as general available revenues. Consequently, as part of the tax rate preparation process, whatever amount is included within the state aid estimate is also included in the non-appropriated expense section as an off-setting debit. The main component of Education Offsets is Libraries, which are expected to decrease by $2,214 (2.5%), for a projected cost of $86,983. A more detailed explanation of this item can be found in the financing section (Section III) under State Aid.

TAX LEVY OVERLAY

General Laws Chapter 59, Section 25 requires that the Board of Assessors put aside funds from each tax levy in a reserve that is called an Overlay. This account is established in anticipation that a certain percentage of the tax levy may end up being abated or exempted. Individual tax abatements are paid out of this fund, as are exemptions for certain elderly, veterans, surviving spouses, and blind persons. The final amount of the overlay account is determined by the Assessors and added to the tax rate without appropriation. The proposed overlay for FY18 is $1.75 million, or approximately 0.8% of the total property tax levy, a decrease of $90,899 (4.9%).

TAX TITLES, COURT JUDGMENTS, AND DEFICITS

State law provides that if the Town receives a court judgment requiring the payment of funds, the Treasurer, with the Director of Account's approval, may pay the award from the treasury without appropriation. The amount must then be added to the tax rate for the following year unless a subsequent appropriation is made to cover the deficit prior to setting the next year's tax rate. From time to time, there are other non-appropriated expenses that have to be added to the tax rate. Any deficits in revenue, overlay, pensions, or debt and interest accounts, along with tax title amounts, must be added to the following year's tax rate. Expenses for FY18 are level-funded at $25,000.

FUND ACCOUNTING

The financial operations of the Town are organized into funds and account groups, each of which is a separate fiscal and accounting entity. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

1. GOVERNMENTAL FUNDS - most Town functions are financed through what are called governmental funds. There are three types of governmental funds maintained by the Town: the General Fund, Special Revenue Funds, and the Capital Projects Fund.

A. General Fund - this is the major operating fund of the Town and it accounts for the vast majority of Town operations. The General Fund is supported by revenues from real estate and personnel property taxes, state and federal aid, excise taxes, investment income, fines and forfeitures, and fees, fines and charges. Most of the Town's departments, including the Schools, are supported in whole or in part by the General Fund.

B. Special Revenue Funds - these are used to account for those types of revenues that are legally restricted to being spent for a specific purpose (except for expendable trusts or major capital projects). These revenues must be accounted for separately from the General Fund for a variety of reasons. The Town's Special Revenue Funds are grouped into five categories:

1. *Revolving Funds* - these allow the Town to raise revenues from a specific service and use those revenues to support the service. Revolving Funds are established by state statute and may require reauthorization each year at Town Meeting. There are four revolving funds on the Town side that require annual reauthorization: the Recreation Revolving Fund, the Sidewalk Betterment Fund, the Facade Improvement Loan Fund, and the Rental of Town Property Fund. Examples of revolving funds on the School side include the School Lunch Fund, the School Athletics Fund, and the Summer School Fund.

2. *Receipts Reserved for Appropriation* - these are restricted to a specific use but also require appropriation by Town Meeting such as Parking Meter Receipts and the Sale of Town-owned real estate.

3. *School Grants* - these are state and federal grants for School programs including smoking cessation, drug free school programs, community partnership, education technology, health services, Title I, and special education.

4. *Other Intergovernmental Funds* - these are state and federal grants for Town programs, such as community policing, Chapter 90 (road repairs), state elections, Council on Aging programs, and library aid.

5. *Other Special Revenue Funds* - these account for miscellaneous special revenues often including private donations for a specific purpose, such as gifts for Police and Fire equipment, numerous Health Department sponsored programs, and Senior Center programs.

C. Capital Projects Fund - this is used to account for monies used for the acquisition or construction of major capital facilities. It is funded primarily by the receipts of bond proceeds resulting form the Town's issuance of bonds for a specific project. Other funding sources include private donations and grants.

2. PROPRIETARY FUNDS - these are used to account for a government's business-type activities. There are two types of proprietary funds - enterprise funds and internal service funds. Both fund types use the same generally accepted accounting principles (GAAP) as similar to businesses in the private sector. Both enterprise and internal service funds recover the full cost of providing services (including capital costs) through fees and charges on those who use their services.

A. Enterprise Funds - these allow for a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. The Town has two enterprise funds: the Water and Sewer Enterprise Fund and the Golf Course Enterprise Fund. Both were established per the provisions of Ch. 44, Sec. 53F1/2.

B. Internal Service Funds - these are an accounting device used to accumulate and allocate costs internally among various functions. The Town uses internal service finds to account for health insurance activities, worker's compensation benefits, and municipal insurance.

3. FIDUCIARY FUNDS - these are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, and other governmental units. Fiduciary Funds include expendable trusts, non-expendable trusts, and agency funds.

A. Expendable Trusts - these are used to account for monies received by the Town in a trustee capacity where both the principal and earnings of the fund may be expended. Examples include the Town's Stabilization Fund, the BAA Trust Fund, and the Friends of Brookline Health.

B. Non-Expendable Trusts - these are used to account for trusts where the principal must remain intact. Generally, income earned on the non-expendable trust principal may be expended in accordance with the conditions of the trust. Examples include the Cemetery Perpetual Trust, the Ben Alper Tree Trust, and the Abbie Deanne School Trust.

C. Agency Funds - these are used to account for funds that are custodial in nature and do not involve the measurement of operations. An example is the private details fund.

FUND BALANCE

Fund balance is the difference between assets and liabilities in a governmental fund. It is a key measure of financial health that credit rating agencies carefully review as part of their evaluation of a government's continued creditworthiness. The table below and on the following pages show the Combined Summary of Revenues and Expenditures, on a budgetary basis, for the Town for fiscal years 2012-2016. It shows the beginning and year-end fund balances for the Town's funds.

COMBINED SUMMARY OF REVENUES AND EXPENDITURES (Budgetary basis) - FY12

	Governmental General Fund	Special Revenue - Recreation Revolving Fund	Other Special Revenue	Enterprise - Water & Sewer	Enterprise - Golf	Capital Projects	Agency Funds	Private Purpose Trust Funds	Internal Service Funds	Total All Funds
Revenues										
Real & Personal Property Taxes, net of refunds	162,674,174									$ 162,674,174
Motor Vehicle & other Excise Taxes	4,996,690									$ 4,996,690
Hotel/Motel Tax	1,364,218									$ 1,364,218
Meals Tax	1,003,402									
Charges for Services	4,790,393	2,260,096	4,299,259	24,891,352	1,101,751		2,668,904			$ 40,011,755
Penalties & Interest on Taxes	565,628									$ 565,628
PILOT	1,022,790									$ 1,022,790
Licensees and Permits	3,421,805									$ 3,421,805
Fines & forfeitures	4,333,279									$ 4,333,279
Intergovernmental	13,714,544		22,729,897			6,119,669				$ 42,564,110
Departmental & other	1,367,423		6,315,040					94,926		$ 7,777,389
Contributions			1,022,642					265,255	3,476,004	$ 4,763,902
Other Revenue		(49,841)	309,420	11,270	88,670			125,004		$ 484,523
Investment Income	343,841		25,159		2,089			108,103	8,631	$ 487,823
Total Revenues	**$ 199,598,187**	**$ 2,210,256**	**$ 34,701,417**	**$ 24,902,622**	**$ 1,192,510**	**$ 6,119,669**	**$ 2,668,904**	**$ 593,288**	**$ 3,484,635**	**$ 274,468,087**
Expenditures:										
Current:										
General Government	8,188,276		841,679			381,703		741,828	871,407	$ 11,024,893
Public Safety	34,360,256		828,498			6,106,738	2,543,787	16,124		$ 43,855,403
Education	75,251,892		14,244,356			15,951,959		236,731		$ 105,684,939
Public Works	13,218,118		11,360,039	2,988,567		3,393,087		34,990		$ 30,994,802
CDBG			1,478,145							$ 1,478,145
Human Services	2,303,134		451,438					43,312		$ 2,797,884
Leisure Services	4,622,224	2,124,777	122,952		826,043	192,644		125,458		$ 8,014,098
Pension benefits	14,556,225									$ 14,556,225
Fringe Benefits	27,116,815								13,968,546	$ 41,085,361
State and county charges	5,654,190			17,238,307						$ 22,892,497
Debt Service:										$ -
Principal	7,931,237			1,919,511	145,000					$ 9,995,748
Interest	2,119,798			401,731	34,104					$ 2,555,633
Total Expenditures	**$ 195,322,165**	**$ 2,124,777**	**$ 29,327,107**	**$ 22,548,116**	**$ 1,005,146**	**$ 26,026,132**	**$ 2,543,787**	**$ 1,198,444**	**$ 14,839,952**	**$ 294,935,627**
Excess (deficiency) of Revenues over Expenditures	**$ 4,276,022**	**$ 85,479**	**$ 5,374,311**	**$ 2,354,506**	**$ 187,364**	**$ (19,906,463)**	**$ 125,117**	**$ (605,155)**	**$ (11,355,317)**	**$ (20,467,539)**
Other Financing Sources (Uses):										
Proceeds from bonds & notes	4,375,500					12,855,100				$ 17,230,600
Premium from issuance of bonds	630,808			103,604	6,433					$ 740,845
Premium from issuance of refunding bonds, net of expenses	440,363									$ 440,363
Sale of Capital Assets	3,668		2,512,020							$ 2,515,688
Payments to current refunding fund	(4,815,863)									$ (4,815,863)
Overlay Transfer										$ -
Insurance recovery			35,299	8,389						$ 43,688
Transfers in	6,196,316		27,200			7,401,546		355,265	253,092	$ 14,233,419
Transfers out	(8,009,902)	(295,912)	(3,891,555)	(1,820,366)	(138,852)	(49,631)		(27,201)		$ (14,233,419)
Total Other Financing Sources (Uses):	**$ (1,179,110)**	**$ (295,912)**	**$ (1,317,036)**	**$ (1,708,373)**	**$ (132,419)**	**$ 20,207,015**	**$ -**	**$ 328,064**	**$ 253,092**	**$ 16,155,321**
Other Adjustments to Fund Balance	**$ -**									**$ -**
Net Change in Fund Balances	**$ 3,096,912**	**$ (210,433)**	**$ 4,057,275**	**$ 646,133**	**$ 54,944**	**$ 300,552**	**$ 125,117**	**$ (277,091)**	**$ (11,102,225)**	**$ (3,308,817)**
Budgetary Fund Balance at Beginning of Year	**$ 19,150,450**	**$ 464,403**	**$ 12,445,073**	**$ 338,605**	**$ 149,695**	**$ 21,087,392**	**$ (525,646)**	**$ 12,170,160**	**$ 15,249,331**	**$ 80,529,463**
Budgetary Fund Balance at End of Year	**$ 22,247,362**	**$ 253,970**	**$ 16,502,348**	**$ 984,738**	**$ 204,639**	**$ 21,387,944**	**$ (400,529)**	**$ 11,893,068**	**$ 4,147,106**	**$ 77,220,647**

SOURCE: Office of the Comptroller

TOWN OF BROOKLINE
FY2018 PROGRAM BUDGET

FUND BALANCE

COMBINED SUMMARY OF REVENUES AND EXPENDITURES (Budgetary basis) - FY13

	Governmental General Fund	Special Revenue - Recreation Revolving Fund	Other Special Revenue	Enterprise - Water & Sewer	Enterprise - Golf	Capital Projects	Agency Funds	Private Purpose Trust Funds	Internal Service Funds	Total All Funds
Revenues										
Real & Personal Property Taxes, net of refunds	169,029,415									$ 169,029,415
Motor Vehicle & other Excise Taxes	5,334,089									$ 5,334,089
Hotel/Motel Tax	1,443,781									$ 1,443,781
Meals Tax	928,255									
Charges for Services	4,766,177	2,533,576	4,208,193	26,340,857	1,106,991		3,859,196			$ 42,814,990
Penalties & Interest on Taxes	621,541									$ 621,541
PILOT	1,174,370									$ 1,174,370
Licensees and Permits	3,546,094									$ 3,546,094
Fines & forfeitures	4,275,535									$ 4,275,535
Intergovernmental	15,405,300		15,513,128			6,608,833				$ 37,527,261
Departmental & other	1,316,500		6,134,603					73,020		$ 7,524,123
Contributions			1,216,269					300,264	2,877,981	$ 4,394,514
Other Revenue		(52,719)	404,525		114,185	75,383		317,867		$ 859,241
Investment Income	255,765		19,667		3,992		2,413	559,696	7,894	$ 849,426
Total Revenues	**$ 208,096,822**	**$ 2,480,857**	**$ 27,496,386**	**$ 26,340,857**	**$ 1,225,167**	**$ 6,684,216**	**$ 3,861,609**	**$ 1,250,846**	**$ 2,885,875**	**$ 279,394,381**
Expenditures:										
Current:										
General Government	9,030,670		827,297			475,907		199,990	883,574	$ 11,417,438
Public Safety	34,642,993		837,669			5,458,778	3,715,632	14,362		$ 44,669,433
Education	78,700,364		14,216,330			8,817,885		277,301		$ 102,011,880
Public Works	14,361,458		6,180,834	3,145,177		5,232,554		43,751		$ 28,963,773
CDBG			1,890,327							$ 1,890,327
Human Services	2,433,878		447,782					46,664		$ 2,928,324
Leisure Services	4,752,525	2,323,957	24,478		814,759	54,149		137,902		$ 8,107,770
Pension benefits	15,839,921									$ 15,839,921
Fringe Benefits	29,704,926								1,058,078	$ 30,763,004
State and county charges	6,105,553			18,057,800						$ 24,163,353
Debt Service:										$ -
Principal	7,404,634			1,993,137	155,000					$ 9,552,771
Interest	2,353,079			382,267	36,499					$ 2,771,844
Total Expenditures	**$ 205,330,001**	**$ 2,323,957**	**$ 24,424,717**	**$ 23,578,380**	**$ 1,006,258**	**$ 20,039,273**	**$ 3,715,632**	**$ 719,968**	**$ 1,941,652**	**$ 283,079,837**
Excess (deficiency) of Revenues over Expenditures	**$ 2,766,821**	**$ 156,900**	**$ 3,071,669**	**$ 2,762,477**	**$ 218,910**	**$ (13,355,057)**	**$ 145,977**	**$ 530,878**	**$ 944,224**	**$ (3,685,456)**
Other Financing Sources (Uses):										
Proceeds from bonds & notes						5,832,810				$ 5,832,810
Premium from issuance of bonds	454,502			52,340						$ 506,842
Premium from issuance of refunding bonds, net of expenses										$ -
Sale of Capital Assets										$ -
Payments to current refunding fund										$ -
Overlay Transfer										$ -
Insurance recovery			65,928	361						$ 66,289
Transfers in	9,699,735		112,200			12,872,460		251,363		$ 22,935,758
Transfers out	(12,128,823)	(281,764)	(7,291,555)	(1,855,987)	(155,037)	(747,673)		(47,200)	(427,719)	$ (22,935,758)
Total Other Financing Sources (Uses):	**$ (1,974,586)**	**$ (281,764)**	**$ (7,113,427)**	**$ (1,803,286)**	**$ (155,037)**	**$ 17,957,597**	**$ -**	**$ 204,163**	**$ (427,719)**	**$ 6,405,941**
Other Adjustments to Fund Balance	**$ -**									**$ -**
Net Change in Fund Balances	**$ 792,235**	**$ (124,864)**	**$ (4,041,758)**	**$ 959,191**	**$ 63,873**	**$ 4,602,540**	**$ 145,977**	**$ 735,041**	**$ 516,505**	**$ 3,648,739**
Budgetary Fund Balance at Beginning of Year	**$ 22,247,362**	**$ 253,970**	**$ 16,502,348**	**$ 984,738**	**$ 204,639**	**$ 21,387,944**	**$ (400,529)**	**$ 11,893,068**	**$ 4,147,106**	**$ 77,220,647**
Budgetary Fund Balance at End of Year	**$ 23,039,597**	**$ 129,106**	**$ 12,460,590**	**$ 1,943,929**	**$ 268,512**	**$ 25,990,484**	**$ (254,551)**	**$ 12,628,109**	**$ 4,663,610**	**$ 80,869,387**

SOURCE: Office of the Comptroller

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET	FUND BALANCE

COMBINED SUMMARY OF REVENUES AND EXPENDITURES (Budgetary basis) - FY14

	Governmental General Fund	Special Revenue	Enterprise - Water & Sewer	Enterprise - Golf	Capital Projects	Trust Funds	Agency Funds	Total All Funds
Revenues								
Real & Personal Property Taxes, net of refunds	174,869,775							$ 174,869,775
Motor Vehicle & other Excise Taxes	5,808,435							$ 5,808,435
Hotel/Motel Tax	1,484,588							$ 1,484,588
Meals Tax	1,092,031							$ 1,092,031
Charges for Services	4,617,788	13,821,769	26,328,023	1,104,283		77,093	2,926,993	$ 48,875,949
Penalties & Interest on Taxes	540,505		80,858					$ 621,363
PILOT	1,198,180							$ 1,198,180
Licensees and Permits	4,034,079							$ 4,034,079
Fines & forfeitures	4,317,013	29,575						$ 4,346,588
Intergovernmental	16,618,615	11,376,394			631,043	6,167		$ 28,632,219
Departmental & other	1,427,579	636,117	20,724	131,040	(61,671)	2,977,874	1,017,888	$ 6,149,551
Contributions		1,681,486				374,782		$ 2,056,268
Investment Income	233,380	10,212		3,030	136	915,566	1,971	$ 1,164,295
Total Revenues	**$ 216,241,968**	**$ 27,555,553**	**$ 26,429,605**	**$ 1,238,353**	**$ 569,508**	**$ 4,351,482**	**$ 3,946,852**	**$ 280,333,321**
Expenditures:								
Current:								
General Government	9,873,847	522,216	24,125,334		1,160,273	826,431		$ 36,508,101
Public Safety	35,053,798	795,909			4,136,573	30,992	2,829,996	$ 42,847,268
Education	82,249,488	14,495,635			1,725,922	209,585	983,676	$ 99,664,306
Public Works	14,965,286	3,494,207			6,936,803	99,710		$ 25,496,006
CDBG		1,934,420						$ 1,934,420
Human Services	2,435,879	493,919				38,550		$ 2,968,348
Leisure Services	4,789,399	2,375,887		1,048,181	190,653	183,160		$ 8,587,280
Pension benefits	17,407,868					1,903,399		$ 19,311,267
Fringe Benefits	32,321,245					135,809		$ 32,457,054
State and county charges	6,196,321							$ 6,196,321
Debt Service:								$ -
Principal	7,209,938							$ 7,209,938
Interest	2,087,932							$ 2,087,932
Total Expenditures	**$ 214,591,001**	**$ 24,112,193**	**$ 24,125,334**	**$ 1,048,181**	**$ 14,150,224**	**$ 3,427,636**	**$ 3,813,672**	**$ 285,268,241**
Excess (deficiency) of Revenues over Expenditures	**$ 1,650,967**	**$ 3,443,360**	**$ 2,304,271**	**$ 190,172**	**$ (13,580,716)**	**$ 923,846**	**$ 133,180**	**$ (4,934,920)**
Other Financing Sources (Uses):								
Proceeds from bonds & notes			99,604	34,861	8,400,000			$ 8,534,465
Premium from issuance of bonds	627,711							$ 627,711
Sale of Capital Assets								$ -
Overlay Transfer								$ -
Transfers in	6,852,688	192,200			8,581,000	850,728		$ 16,476,616
Transfers out	(9,386,106)	(4,720,272)	(2,125,747)	(150,416)	(6,253)	(87,822)		$ (16,476,616)
Total Other Financing Sources (Uses):	**$ (1,905,707)**	**$ (4,528,072)**	**$ (2,026,143)**	**$ (115,555)**	**$ 16,974,747**	**$ 762,906**	**$ -**	**$ 9,162,176**
Other Adjustments to Fund Balance	**$ -**							**$ -**
Net Change in Fund Balances	**$ (254,740)**	**$ (1,084,712)**	**$ 278,128**	**$ 74,617**	**$ 3,394,031**	**$ 1,686,752**	**$ 133,180**	**$ 4,227,256**
Budgetary Fund Balance at Beginning of Year	**$ 22,539,597**	**$ 12,589,696**	**$ 1,943,929**	**$ 268,512**	**$ 25,990,484**	**$ 23,137,904**	**$ (254,551)**	**$ 86,215,571**
Budgetary Fund Balance at End of Year	**$ 22,284,857**	**$ 11,504,984**	**$ 2,222,057**	**$ 343,129**	**$ 29,384,515**	**$ 24,824,656**	**$ (121,371)**	**$ 90,442,827**

SOURCE: Office of the Comptroller

FUND BALANCE

COMBINED SUMMARY OF REVENUES AND EXPENDITURES (Budgetary basis) - FY15

	Governmental General Fund	Special Revenue	Enterprise - Water & Sewer	Enterprise - Golf	Capital Projects	Trust Funds	Agency Funds	Total All Funds
Revenues								
Real & Personal Property Taxes, net of refunds	180,868,177							$ 180,868,177
Motor Vehicle & other Excise Taxes	6,129,194							$ 6,129,194
Hotel/Motel Tax	1,585,628							$ 1,585,628
Meals Tax	1,080,825							$ 1,080,825
Charges for Services	4,806,112	14,484,793	26,467,125	1,150,833		62,766	2,884,543	$ 49,856,172
Penalties & Interest on Taxes	547,781		104,730					$ 652,511
PILOT	1,317,054							$ 1,317,054
Licensees and Permits	4,436,016							$ 4,436,016
Fines & forfeitures	4,086,866	15,275						$ 4,102,141
Intergovernmental	17,549,007	12,894,481			1,245,634			$ 31,689,122
Departmental & other	1,430,968	2,223,277	6,274	132,468		1,037,452	1,082,426	$ 5,912,865
Investment Income	228,602	2,779		914	2,431	314,833	1,736	$ 551,295
Total Revenues	**$ 224,066,230**	**$ 29,620,605**	**$ 26,578,129**	**$ 1,284,215**	**$ 1,248,065**	**$ 1,415,051**	**$ 3,968,705**	**$ 288,181,000**
Expenditures:								
Current:								
General Government	9,687,277	1,467,673	24,458,285		1,288,131	2,107,108		$ 39,008,474
Public Safety	36,016,716	707,543			8,820,046	88,240	2,911,211	$ 48,543,756
Education	86,674,422	15,864,317			3,046,938	225,865	993,546	$ 106,805,088
Public Works	16,422,239	4,002,883			6,926,219	24,777		$ 27,376,118
Human Services	2,575,827	418,488				42,749		$ 3,037,064
Leisure Services	4,839,431	2,263,716		1,111,062	96,890	222,030		$ 8,533,129
Pension benefits	17,890,372							$ 17,890,372
Fringe Benefits	32,742,183					1,934,621		$ 34,676,804
State and county charges	6,221,857							$ 6,221,857
Debt Service:								$ -
Principal	7,196,544							$ 7,196,544
Interest	2,193,256							$ 2,193,256
Total Expenditures	**$ 222,460,124**	**$ 24,724,620**	**$ 24,458,285**	**$ 1,111,062**	**$ 20,178,224**	**$ 4,645,390**	**$ 3,904,757**	**$ 301,482,462**
Excess (deficiency) of Revenues over Expenditures	**$ 1,606,106**	**$ 4,895,985**	**$ 2,119,844**	**$ 173,153**	**$ (18,930,159)**	**$ (3,230,339)**	**$ 63,948**	**$ (13,301,462)**
Other Financing Sources (Uses):								
Proceeds from bonds & notes					5,620,890			$ 5,620,890
Premium from issuance of bonds	211,939		37,196	14,615				$ 263,750
Sale of Capital Assets								$ -
Overlay Transfer								$ -
Transfers in	6,992,764	42,200			9,415,000	2,491,729		$ 18,941,693
Transfers out	(9,585,390)	(4,766,489)	(1,973,970)	(163,049)	(89,256)	(42,200)		$ (16,620,354)
Total Other Financing Sources (Uses):	**$ (2,380,687)**	**$ (4,724,289)**	**$ (1,936,774)**	**$ (148,434)**	**$ 14,946,634**	**$ 2,449,529**	**$ -**	**$ 8,205,979**
Other Adjustments to Fund Balance	**$ -**							**$ -**
Net Change in Fund Balances	**$ (774,581)**	**$ 171,696**	**$ 183,070**	**$ 24,719**	**$ (3,983,525)**	**$ (780,810)**	**$ 63,948**	**$ (5,095,483)**
Budgetary Fund Balance at Beginning of Year	**$ 22,284,859**	**$ 11,504,984**	**$ 2,222,057**	**$ 343,129**	**$ 29,384,515**	**$ 24,824,656**	**$ (121,371)**	**$ 90,442,829**
Budgetary Fund Balance at End of Year	**$ 21,510,278**	**$ 11,676,680**	**$ 2,405,127**	**$ 367,848**	**$ 25,400,990**	**$ 24,043,846**	**$ (57,423)**	**$ 85,347,346**

SOURCE: Office of the Comptroller

COMBINED SUMMARY OF REVENUES AND EXPENDITURES (Budgetary basis) - FY16

	Governmental General Fund	Special Revenue	Enterprise - Water & Sewer	Enterprise - Golf	Capital Projects	Trust Funds	Agency Funds	Total All Funds
Revenues								
Real & Personal Property Taxes, net of refunds	194,377,798							$ 194,377,798
Motor Vehicle & other Excise Taxes	6,360,901							$ 6,360,901
Hotel/Motel Tax	1,587,568							$ 1,587,568
Meals Tax	1,125,291							$ 1,125,291
Charges for Services	4,981,404	15,049,512	27,535,076	1,155,629		66,572	4,028,996	$ 52,817,189
Penalties & Interest on Taxes	501,939		107,198					$ 609,137
PILOT	1,042,912							$ 1,042,912
Licensees and Permits	6,098,439							$ 6,098,439
Fines & forfeitures	4,146,003	11,045						$ 4,157,048
Intergovernmental	19,053,808	9,966,000			768,475			$ 29,788,283
Departmental & other	1,635,149	2,753,245	8,202	120,299		2,704,254	1,125,275	$ 8,346,424
Investment Income	210,123	2,312		754	9,195	515,226	1,609	$ 739,219
Total Revenues	**$ 241,121,335**	**$ 27,782,114**	**$ 27,650,476**	**$ 1,276,682**	**$ 777,670**	**$ 3,286,052**	**$ 5,155,880**	**$ 307,050,209**
Expenditures:								
Current:								
General Government	11,047,835	1,030,760	25,356,761		553,490	90,162		$ 38,079,008
Public Safety	36,522,970	1,039,045			4,710,475	14,525	4,079,570	$ 46,366,585
Education	95,715,553	16,366,395			6,337,744	267,542	1,132,429	$ 119,819,663
Public Works	14,870,343	110,491			9,532,338	49,686		$ 24,562,858
Human Services	2,605,616	1,608,883				34,245		$ 4,248,744
Leisure Services	4,969,808	2,475,960		1,286,043	753,197	166,821		$ 9,651,829
Pension benefits	18,724,794							$ 18,724,794
Fringe Benefits	34,511,939					1,960,254		$ 36,472,193
State and county charges	6,283,848							$ 6,283,848
Debt Service:								$ -
Principal	7,188,044							$ 7,188,044
Interest	2,082,502							$ 2,082,502
Total Expenditures	**$ 234,523,252**	**$ 22,631,534**	**$ 25,356,761**	**$ 1,286,043**	**$ 21,887,244**	**$ 2,583,235**	**$ 5,211,999**	**$ 313,480,068**
Excess (deficiency) of Revenues over Expenditures	**$ 6,598,083**	**$ 5,150,580**	**$ 2,293,715**	**$ (9,361)**	**$ (21,109,574)**	**$ 702,817**	**$ (56,119)**	**$ (6,429,859)**
Other Financing Sources (Uses):								
Proceeds from bonds & notes					18,735,000			$ 18,735,000
Premium from issuance of bonds	1,362,097		84,413					$ 1,446,510
Sale of Capital Assets								$ -
Overlay Transfer								$ -
Transfers in	6,896,145	42,200			9,083,000	163,078		$ 16,184,423
Transfers out	(9,246,078)	(4,729,124)	(1,988,729)	(177,791)	(1,030,501)	(42,200)		$ (17,214,423)
Total Other Financing Sources (Uses):	**$ (987,836)**	**$ (4,686,924)**	**$ (1,904,316)**	**$ (177,791)**	**$ 26,787,499**	**$ 120,878**	**$ -**	**$ 19,151,510**
Other Adjustments to Fund Balance	**$ -**							**$ -**
Net Change in Fund Balances	**$ 5,610,247**	**$ 463,656**	**$ 389,399**	**$ (187,152)**	**$ 5,677,925**	**$ 823,695**	**$ (56,119)**	**$ 12,721,651**
Budgetary Fund Balance at Beginning of Year	**$ 21,510,276**	**$ 11,676,679**	**$ 2,405,127**	**$ 367,849**	**$ 25,400,988**	**$ 24,043,848**	**$ (57,424)**	**$ 85,347,343**
Budgetary Fund Balance at End of Year	**$ 27,120,523**	**$ 12,140,335**	**$ 2,794,526**	**$ 180,697**	**$ 31,078,913**	**$ 24,867,543**	**$ (113,543)**	**$ 98,068,994**

SOURCE: Office of the Comptroller

FUND BALANCE - GENERAL FUND

The following tables show fund balance histories for the General Fund and the three other major funds that support departmental operations.

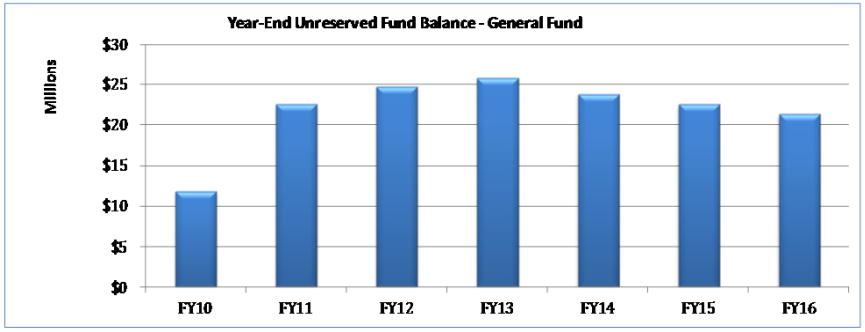
GENERAL FUND

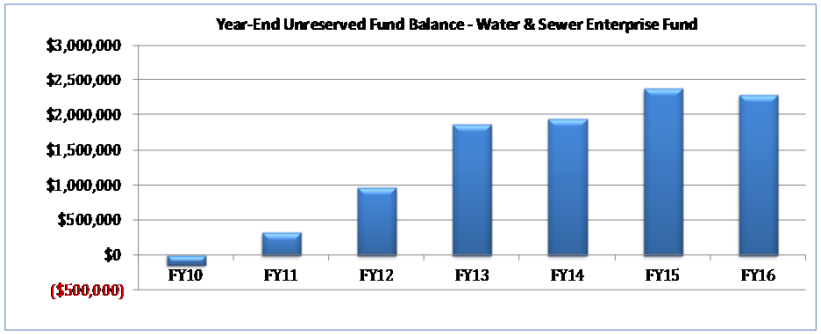
	FY10	FY11	FY12	FY13	FY14	FY15	FY16
Beginning Unreserved Fund Balance	12,604,133	11,883,429	22,555,076	24,801,047	25,833,833	23,869,182	22,575,235
Net Change in Unreserved Fund Balance [1]	(720,704)	na	2,245,971	1,032,786	(1,964,651)	(1,293,947)	(1,229,353)
Year-End Unreserved Fund Balance	11,883,429	22,555,076	24,801,047	25,833,833	23,869,182	22,575,235	21,345,882

WATER & SEWER ENTERPRISE FUND (exclusive of bonded capital accounts)

	FY10	FY11	FY12	FY13	FY14	FY15	FY16
Beginning Unreserved Fund Balance	223,195	(137,879)	322,324	966,046	1,862,276	1,949,529	2,377,367
Net Change in Unreserved Fund Balance	(361,074)	460,203	643,722	896,230	87,253	427,838	(96,957)
Year-End Unreserved Fund Balance	(137,879)	322,324	966,046	1,862,276	1,949,529	2,377,367	2,280,410

[1] Under new GASB requirements, fund balance calculation changed starting in FY11. The Year-End Unreserved Fund Balance figures shown from FY11 on are the "Unassigned" Fund Balances per the new GASB requirements.



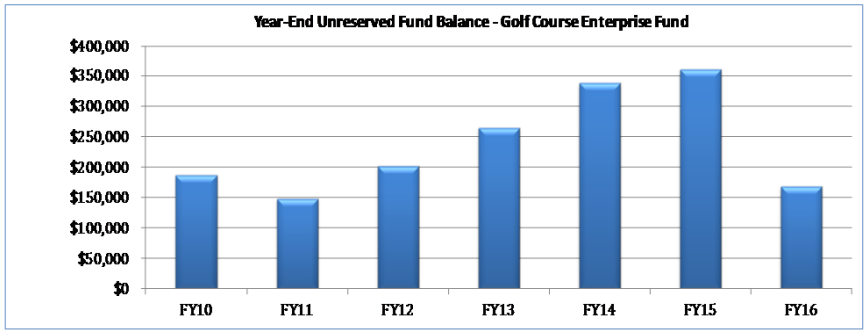


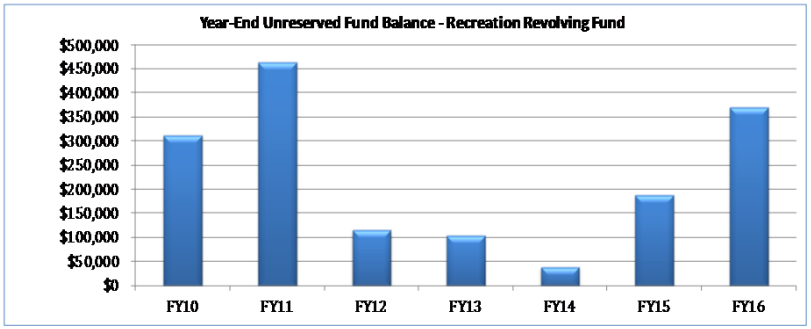
GOLF COURSE ENTERPRISE FUND (exclusive of bonded capital accounts)

	FY10	FY11	FY12	FY13	FY14	FY15	FY16
Beginning Fund Balance	215,613	187,413	148,737	202,811	265,150	338,400	359,800
Net Change in Unreserved Fund Balance	(28,200)	(38,676)	54,074	62,339	73,250	21,400	(191,492)
Year-End Unreserved Fund Balance	187,413	148,737	202,811	265,150	338,400	359,800	168,308

RECREATION REVOLVING FUND

	FY10	FY11	FY12	FY13	FY14	FY15	FY16
Beginning Fund Balance	211,415	312,137	464,403	115,871	104,087	40,231	187,623
Net Change in Unreserved Fund Balance	100,722	152,266	(348,532)	(11,784)	(63,856)	147,392	182,200
Year-End Unreserved Fund Balance	312,137	464,403	115,871	104,087	40,231	187,623	369,823





Outside of the General Fund, there exist particular revenues that are earmarked for and restricted to expenditure for specified purposes, including receipts reserved for appropriation, revolving funds, trust and agency funds, enterprise funds, special purpose funds, and grants. Generally referred to as Special Revenue Funds, these external funds augment the General Fund to support departmental operations. While some are one-time in nature (e.g., grants), others have annual inflows and outflows (e.g., parking meter receipts, cemetery lot sales). Below is a list of all Town special revenue funds, their FY16 year-end fund balance, fund balance as of January 1, 2017 and a brief description of each fund.

* NOTE: Under "Fund Type", "Revolving Fund (A)" does not, per state law, require appropriation. "Revolving Fund (B)" does require appropriation.

DEPT	FUND	FUND TYPE	FUND NAME	FY16 YEAR-END FUND BALANCE	FUND BALANCE AS OF 1/1/17	DESCRIPTION
Building	SP19	Local Grant	KEYSPAN ENERGY GRANT	758	758	Funds from KeySpan used for energy conservation projects
Building	SP20	Local Grant	NSTAR GRANT/REBATE	0	29,100	Funds from NStar used for energy conservation projects
Building	SP23	Local Grant	ICLEI TRAVEL SPONSORSHIP GRANT	335	335	Funding for professional development in the Building Dept.
Building	SP25	Revolving Fund (B)	TOWN PROPERTIES REVOLVING FUND	148,565	105,424	Proceeds from rental properties to support maintenance of those facilities
	BUILDING SUB-TOTAL			**149,658**	**135,617**	
COA	SH01	State Grant	COA SPENDING PLAN FORMULA GRANT	0	(60,950)	Used to support personnel
COA	SH24	Local Grant	SENIOR CENTER GIFT	(616)	1,653	Private Grants to support special projects
COA	SH29	Local Grant	ASIAN ELDER OUTREACH PROGRAM	0	0	Grant for Asian/Russian Outreach
COA	SH31	Local Grant	ARTHRITIS PROGRAMMING	0	0	Community Fund grant for Arthritis programs
COA	SH33	Local Grant	COUNCIL ON AGING GIFT-VAN EXPENSES	173	5,500	Donations to support the Senior Center van
COA	SH35	Federal Grant	SPRINGWELL ALZHEIMER'S RESPITE	87	87	Federal Grant for Respite Workers
COA	SH49	Local Grant	PILOT PROP TAX WORK-OFF FOR RENTERS	939	162	Donation to fund a pilot project of the renters property tax workoff
COA	SH50	State Grant	ENHANCED MOBILITY FOR SENIORS	(6,042)	(4,488)	Funds transit/service improvements for seniors and disabled
COA	TH04	Trust	COUNCIL ON AGING EXPENDABLE FUND	15,821	18,076	Supports the Elderbus
	COUNCIL ON AGING SUB-TOTAL			**10,362**	**(39,960)**	
Fire	SG19	Revolving Fund (A)	PRIVATE DETAILS	(32,717)	(32,270)	Fire Details account
Fire	SP14	State Grant	SAFE GRANT	10,181	248	For the Student Awareness of Fire Education (SAFE) program
Fire	SP55	Local Grant	FIRE SAFETY/PREVENTION GIFT	3,797	4,557	Local gifts to support fire safety efforts
Fire	SP74	State Grant	MASS DECONTAMINATION UNIT DEPLOYMENT	4,068	4,068	Maintain/replace supplies/equipment for Mass Decontamination Trailer
Fire	SPG2	Federal Grant	FY13 ASSISTANCE TO FIREFIGHTERS	0	0	For training of firefighters to obtain Firefighter 1 and 2 certifications
	FIRE SUB-TOTAL			**(14,671)**	**(23,397)**	
Health/Human Svcs	SG20	Local Grant	HOLOCAUST MEMORIAL GIFTS	164	164	Supports Holocaust Witness Project
Health/Human Svcs	SG22	Local Grant	MARTIN LUTHER KING DAY	171	171	Supports MLK and Black History programs
Health/Human Svcs	SH03	Local Grant	TUBERCULOSIS GRANT	86,774	62,517	Supports public health nursing
Health/Human Svcs	SH04	Local Grant	ALCOHOLIC BEVERAGE SERVER TRAINING	73	73	Supports training of bartenders
Health/Human Svcs	SH07	Local Grant	ASIAN-AMERICAN HERITAGE PROGRAM	1,782	2,482	Supports Asian-American programs
Health/Human Svcs	SH11	State Grant	SEPTIC MANAGEMENT PROGRAM	4,871	4,871	Supports environmental health projects
Health/Human Svcs	SH12	Local Grant	VIOLENCE PREVENTION	(2,564)	8,613	Supports violence and substance abuse prevention
Health/Human Svcs	SH13	Local Grant	CHILDREN'S INSURANCE	(1,206)	(3,725)	Supports children's health programs
Health/Human Svcs	SH15	Local Grant	ELDER HEALTH	2,424	1,874	Supports elder health programs (with COA)

DEPT	FUND	FUND TYPE	FUND NAME	FY16 YEAR-END FUND BALANCE	FUND BALANCE AS OF 1/1/17	DESCRIPTION
Health/Human Svcs	SH16	Federal Grant	MLK SERVICE DAY	100	100	Supports MLK and Black History programs
Health/Human Svcs	SH17	Local Grant	CHILDREN'S INJURY PREVENTION	14,587	6,068	Supports injury prevention programs
Health/Human Svcs	SH19	Local Grant	CLINIC BOOKS	10,705	10,705	Supports dental health programs and outreach
Health/Human Svcs	SH22	Local Grant	CHINESE HEALTH	15,131	15,131	Supports programs targeting Chinese speakers and translation services
Health/Human Svcs	SH23	Local Grant	RUSSIAN AMERICAN FESTIVAL	1,723	1,723	Supports outreach efforts to Russian immigrant community
Health/Human Svcs	SH27	Special Purpose	COMMISSION FOR THE DISABLED	33,319	25,638	From handicapped parking violations to support Commission
Health/Human Svcs	SH37	Local Grant	MEDICAL RESERVE CORPS	10,783	10,447	Supports activities of the Medical Reserve Corps
Health/Human Svcs	SH38	State Grant	EMERGENCY PREPARATION	17,958	16,637	From State DPH for emergency preparation planning
Health/Human Svcs	SH39	Local Grant	DIVERSE THE CURSE GIFT	1,166	1,166	For Hidden Brookline projects
Health/Human Svcs	SH40	Local Grant	WELLNESS IN THE COMMUNITY	24,706	22,156	Supports wellness initiatives including "Brookline On the Move"
Health/Human Svcs	SH41	Local Grant	HEALTH INSURANCE PROJECT	1,500	900	Grant to educate and enroll people in health insurance
Health/Human Svcs	SH47	State Grant	TOBACCO AND ALCOHOL AWARENESS	1,500	9,869	Tobacco control program for Brookline and four other communities
Health/Human Svcs	TH01	Trust	STEPHEN TRAIN EXPENDABLE FUND	5,160	5,105	Supports Health Center expenditures
Health/Human Svcs	TH02	Trust	STEPHEN TRAIN NON-EXPENDABLE FUND	101,117	101,117	Cannot be spent
Health/Human Svcs	TH05	Trust	FRIENDS OF BROOKLINE HEALTH	2,408	2,941	Supports Friends' activities
	HEALTH AND HUMAN SERVICES SUB-TOTAL			**334,352**	**306,743**	
Human Resources	TI02	Special Purpose	GROUP HEALTH TRUST FUND	720,895	700,504	Fund from when Town was self-insured
Human Resources	TI03	Special Purpose	WORKERS COMPENSATION TRUST FUND	1,491,836	1,920,404	Worker's comp trust fund
Human Resources	TI05	Special Purpose	RETIREE GROUP HEALTH TRUST	N/A	34,294,018	OPEB Trust balance reporting commencing in FY17 per Audit Report
Human Resources	TI06	Special Purpose	UNEMPLOYMENT COMPENSATION TRUST FUND	658,558	478,758	Unemployment trust fund
Human Resources	TI07	Special Purpose	PUBLIC SAFETY INJURED ON DUTY TRUST FUND	972,006	1,147,129	Trust fund for Sec. 100 medical payments for public safety employees
	HUMAN RESOURCES SUB-TOTAL			**3,843,295**	**38,540,813**	
Library	SL01	State Grant	STATE LIBRARY AID	41,585	19,986	State aid for Library operations
Library	SL14	Local Grant	LIBRARY FOUNDATION GIFT	9,829	9,829	Library Foundation gift for Coolidge Corner Library
Library	SL16	Local Grant	MAIN LIBRARY GIFT	24,650	24,650	Library Trustee and Foundation gift for Main Library landscaping project
Library	SL17	Local Grant	LIBRARY ANNUAL APPEAL	35,139	35,139	Proceeds from Annual Appeal to be spent on library materials
Library	SL29	Special Purpose	LIBRARY DAMAGE RECOVERY	48,404	51,985	Funds recovered to replace/repair lost or damaged library materials
Library	TL01	Trust	A.W. BANCROFT FUND	0	(30)	Restricted to purchase of books on to animals, particularly domestic animals.
Library	TL07	Trust	MARTIN HALL FUND	0	(38)	Restricted to the purchase of books
Library	TL09	Trust	FRANCES HUNT FUND	0	(356)	Restricted to the acquisition/maintenance of books of an educational nature
Library	TL10	Trust	LOUISE HOOPER FUND	0	0	For history and economics books
Library	TL12	Trust	LIBRARY GENERAL CONTRIBUTION FUND	0	(7,657)	Donations, usually "in lieu of flowers", for books or other materials
Library	TL22	Trust	DOROTHY CLEMENS FUND	0	(313)	Restricted to books and other library materials on travel and home repair
Library	TL24	Trust	CHILDREN'S CENTENNIAL FUND	0	(1,090)	For the physical plant and collections of the Children's Department
Library	TL26	Trust	ESTHER KAHN FUND	0	(45)	Restricted to books in American history, biography & autobiography.
Library	TL30	Trust	ANNUAL BOOK PURCHASE FUND	0	0	Restricted to purchase of library materials
Library	TL31	Trust	BENEDICT ALPER BOOK TRUST	0	(618)	Restricted to the purchase of books
Library	TL35	Trust	EDWARD J KINGSBURY FUND	0	(123)	Restricted to the purchase of materials on cinema and the arts
Library	TL36	Trust	GROSS FUND - EXEPNDABLE	0	(14)	Restricted to the purchase of books and audio
Library	TL41	Trust	LIBRARY GALA TRUST FUND	0	0	Proceeds from the annual Gala, to be spent on library materials
Library	TL45	Trust	FRIENDS OF THE LIBRARY	0	(3,938)	Friends group use to pay for materials or services
Library	TL48	Trust	FLAHERTY FUND FOR LIBRARY INNOVATION	0	(2,034)	Betterment of library services at the discretion of the Library Director
	LIBRARY SUB-TOTAL			**159,607**	**125,333**	

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET				SPECIAL REVENUE FUNDS		
DEPT	**FUND**	**FUND TYPE**	**FUND NAME**	**FY16 YEAR-END FUND BALANCE**	**FUND BALANCE AS OF 1/1/17**	**DESCRIPTION**
Planning	SA03	Escrow	CDBG ESCROW	0	0	Escrow for lead paint abatement program
Planning	SG01	Federal Grant	COMMUNITY DEVEL BLOCK GRANT (CDBG)	(38,552)	(881,605)	CDBG program
Planning	SG02	Federal Grant	HOUSING REHAB LOAN PROGRAM	65,480	38,691	Match for homebuyer assistance for CDBG program
Planning	SG03	Federal Grant	RENTAL REHAB PROGRAM	25,363	25,363	Funding for housing program outreach
Planning	SG15	Federal Grant	HOME PROGRAM	8,145	9,627	HOME Grant
Planning	SG30	Local Grant	TOWN WIDE CELEBRATIONS/PROMOTION	16,865	11,993	Funds for the First Light Festival
Planning	SG36	Revolving Fund (B)	FACADE IMPROVEMENT LOAN PROGRAM	4,114	8,865	Loans to businesses for façade improvements
Planning	SG43	Special Purpose	GATEWAY EAST PROJECT GIFT	21,565	21,565	Payment from 1 Brookline Place
Planning	SG47	Revolving Fund (A)	PLANNING BOARD OUTSIDE CONSULTANTS	3,747	3,761	Funds from prospective developers to be used for Town studies
Planning	SG48	Federal Grant	HOMELESS PREVENTION/RAPID REHOUSING	1,501	1,501	Federal stimulus funds for homeless prevention
Planning	SG51	Federal Grant	ENERGY EFFICIENCY BLOCK GRANT	0	0	Federal stimulus funds for energy efficiency programs
Planning	SG56	Various	HUBWAY REGIONAL BICYCLE SHARING	38,248	48,878	Gifts and grants for the Hubway regional bike share program
Planning	SG59	State Grant	GREEN COMMUNITY GRANT	11,426	11,426	Funds from becoming a Green Community
Planning	SG60	State Grant	SOLARIZE MASS PROGRAM	1,225	1,225	Provides education and outreach efforts for the Solarize Mass program
Planning	SG61	State Grant	DOER SOLAR OWNERS AGENT	781	781	Consultant support for negotiating solar power purchases for Town
Planning	SG62	Revolving Fund (A)	CH. 44, SEC 53G ZBA HANCOCK VILLAGE	1,655	1,656	Peer review consulting services for Comprehensive Permit Application
Planning	SG63	Special Purpose	CHILDREN'S HOSPITAL (2 BROOKLINE PL.)	300,000	0	From developer of 2 Brookline Place for removal of pedestrian overpass
Planning	SG64	State Grant	FY14 MASS HISTORIC SURVEY PLANNING GRANT	(20,000)	(20,000)	Mass Historic grant: survey of 3 areas for possible Nat'l Register designation
Planning	SG65	State Grant	FISHER HILL GATEHOUSE MPPF GRANT	(10,259)	(40,000)	Mass Historic grant: to assist with work on the Gatehouse
Planning	SG66	State Grant	GREEN COMMUNITY GRANT	0	(142,421)	Competitive grant award from the Green Community Program
Planning	SG67	Special Purpose	GATEWAY EAST PROJECT GIFT	0	750,000	Payment from Children's Hospital for work on the Gateway East Project
Planning	TG05	Trust	HOUSING TRUST	3,315,026	3,485,386	For affordable housing projects
	PLANNING SUB-TOTAL			**3,746,330**	**3,336,692**	
Police	SA07	Special Purpose	PARKING METER FUND	3,773,523	5,751,708	Parking Meter receipts (transferred to General Fund)
Police	SP06	Local Grant	WALK & TALK	11,137	17,564	BHA grant for the Walk & Talk program
Police	SP10	Federal Grant	POLICE VESTS	0	0	Reimbursed 50% on selected body armor
Police	SP82	Federal Grant	URBAN AREAS SECURITY INITIATIVE (UASI)	(63,690)	(37,957)	For regional training and equipment
Police	SP85	State Grant	CLICK IT & TICKET	0	0	For mobilization units and traffic enforcement equipment
Police	SPD9	Federal Grant	UASI/FEMA CRITICAL INFRASTRUCTURE	0	0	Used for security upgrades to the Public Safety Building
Police	SPF1	State Grant	FY12 MASS TRAFFIC SAFETY	(17,458)	(17,548)	Creation of automated reports from the field terminals
Police	SPF3	State Grant	FY14 STATE 911 TRAINING GRANT	4,199	4,199	For enhanced 911 services
Police	SPF7	State Grant	FY13 EDWARD BYRNE JUSTICE ASSISTANCE	(29,516)	0	For technological advancements in Police Department
Police	SPG1	Federal Grant	FY13 SHSP GRANT	0	0	To support the efforts of the CERT Program
Police	SPG4	State Grant	FY15 STATE 911 TRAINING GRANT	(9,738)	(9,738)	For enhanced 911 services
Police	SPG5	Federal Grant	FY15 UNDERAGE ALCOHOL ENFORCEMENT	0	0	For enforcement of underage drinking laws
Police	SPH3	State Grant	DMH CIT JAIL DIVERSION	(35,128)	(11,046)	Funding for Crisis Intervention Teams (CIT) and Jail Diversion Programs
Police	SPH4	State Grant	EDWARD BYRNE JUSTICE ASSISTANCE	(10,541)	0	For technological advancements in Police Department
Police	SPH6	State Grant	FY16 STATE 911 TRAINING	(957)	11,413	For enhanced 911 services
Police	SPJ2	Federal Grant	EOPSS FFY16 TRAFFIC ENFORCEMENT	(4,596)	0	Supports Traffic enforcement
Police	SPJ5	State Grant	FY16 SHANNON GRANT	(9,173)	(7,114)	For anti-gang programs and warrant sweeps
Police	SPJ7	State Grant	FY17 STATE 911 SUPPORT	0	119,490	For enhanced 911 services
Police	TA05	Revolving Fund (A)	PRIVATE DETAILS - POLICE	(608,380)	(441,168)	Police Details account
Police	TP02	Trust	LAW ENFORCEMENT EXPENDABLE FUND	91,630	93,798	Proceeds from drug forfeitures
Police	TP03	Trust	BROOKLINE CITIZEN POLICE ACADEMY	1	1	Supports the Citizen Police Academy
Police	TP04	Trust	PUBLIC SAFETY MEMORIAL TRUST	4,233	4,233	Trust to construct memorial for fallen members in line of duty
	POLICE SUB-TOTAL			**3,095,546**	**5,477,835**	

DEPT	FUND	FUND TYPE	FUND NAME	FY16 YEAR-END FUND BALANCE	FUND BALANCE AS OF 1/1/17	DESCRIPTION
Police/Fire	SP29	Special Purpose	PUBLIC SAFETY DAMAGE RECOVERY	11,521	20,316	Funds recovered to replace/repair damaged goods
Police/Fire	SP97	Local Grant	SYDA FOUNDATION GIFT	10,376	10,376	Local gift for the Police and Fire Departments
	POLICE/FIRE SUB-TOTAL			**21,897**	**30,692**	
DPW	EW40	Enterprise Fund	WATER/SEWER ENTERPRISE FUND	2,304,525	7,020,005	See the DPW portion of Sec. IV for a description
DPW	SW01	Special Purpose	CEMETERY LOTS/GRAVES	488,931	560,128	From sale of lots and service fees; for improvements to the cemetery
DPW	SW03	State Grant	CH90 HIGHWAY	0	(1,601,527)	For roadway reconstruction
DPW	SW08	State Grant	CH573:1985 OLMSTED PARK IMPROVEMENTS	14,115	14,115	For improvements to and management of Olmsted Park
DPW	SW16	State Grant	COMPOST BIN	1,970	3,042	For sale/purchase of compost bins
DPW	SW18	State Grant	ALLERTON-OLMSTED PARK	22,715	22,715	Improvements to and management of Allerton Overlook/Olmsted Park
DPW	SW20	Special Purpose	CYPRESS ST PLAYGROUND GIFT	12,625	12,625	Gift from the Cypress Street development for playground improvements
DPW	SW27	State Grant	RIVERWAY HISTORIC LAND PRESERVATION	25,000	25,000	DEM grant for the Riverway
DPW	SW28	Local Grant	HALL'S POND SANCTUARY GIFT (STONEMAN)	25,272	20,301	Gift for improvements to/management of Hall's Pond Nature Sanctuary
DPW	SW29	Special Purpose	DPW DAMAGE RECOVERY	6,775	15,598	Insurance proceeds recovered to replace/repair damaged goods
DPW	SW30	Local Grant	PARK/OPEN SPACE GIFT	39,683	25,559	Gifts/donations for improvements to parks and open spaces
DPW	SW31	State Grant	RESTORATION OF HALL'S POND	22,360	22,360	Grant for improvements to and management of Halls Pond
DPW	SW39	Revolving Fund (B)	SIDEWALK AND WALKWAYS	226,200	229,612	"Betterment Fund" for sidewalk improvements
DPW	SW43	Local Grant	BROOKLINE IN BLOOM PROGRAM	1	0	Local grant money to support the bulb planting program
DPW	SW44	Local Grant	CONRY SQUARE GIFT	2,525	0	Off-site improvement fund for improvements to Conry Square
DPW	SW48	Federal Grant	RECREATIONAL TRAILS GRANT	7,500	7,500	For improvements to conservation trails
DPW	SW52	State Grant	LANDFILL CLOSURE URBAN SELF-HELP	71,329	42,660	For Skyline Park and associated trails
DPW	SW53	Local Grant	IF YOU CAN RIP IT-YOU CAN RECYCLE IT	11,297	10,697	Community Fund grant for recycling education
DPW	SW58	Local Grant	LARZ ANDERSON FILM SERIES	10	10	Grant funding for outdoor films
DPW	SW61	Local Grant	PARKS SUMMER OUTDOOR MOVIE SERIES	20,571	10,639	Grants and donations for outdoor films
DPW	SW62	Special Purpose	1285 BEACON ST MITIGATION	32,518	32,518	From ZBA decision for traffic and streetscape improvements
DPW	SW63	Special Purpose	150 ST PAUL ST MITIGATION	1,771	1,771	From ZBA decision for traffic improvements
DPW	SW64	State Grant	LOST POND SANCTUARY GRANT	9,790	9,790	To improve pathways, access, and use of Lost Pond Nature Sanctuary
DPW	SW67	Local Grant	DEVOTION SCHOOL PLAYGROUND	10,000	10,000	From ZBA decision for playground improvements
DPW	SW68	Local Grant	GREEN DOG PROGRAM	410	410	Local donation to support the Green Dog program
DPW	SW70	State Grant	DCR EMERALD NECKLACE PED/BIKE CROSSING	41,317	29,106	For design development of pedestrian/bike crossings in Emerald Necklace
DPW	SW72	Local Grant	CHESTNUT HILL SQUARE-HEATH ST TRAFFIC	70,708	20,708	From developer of the Chestnut Hill Square project for traffic mitigation
DPW	SW73	Local Grant	CLEVELAND CIRCLE CINEMA DEVELOPMENT	1,541	0	From Cleveland Circle Cinema site developer for transportation consultant
DPW	SW74	State Grant	FISHER HILL RESERVOIR PARK	246,290	107,507	PARC Grant funds for construction
DPW	SW75	Local Grant	SIDEWALK FURNITURE GIFT	412	412	Street furniture donations such as commemorative benches
DPW	SW76	Local Grant	FISHER HILL RESERVOIR GIFT	141,575	101,888	Donations for improvements to Fisher Hill Reservoir Park
DPW	SW77	Special Purpose	BROOKLINE PLACE PEER REVIEW	9,483	0	Engineering Consultant Review of Traffic Plans for Brookline Place
DPW	SW78	State Grant	DCR EMERALD NECKLACE PED/BIKE CROSSING	70,000	17,652	DCR Grant funds for design and construction bid documents
DPW	SW80	Special Purpose	IMPROV.TO DAVIS PATH/BOYLSTON ST PLAYG	141,408	141,408	Hotel Developer funds for improvements to Boylston Plgrd + Davis Path
DPW	SW82	State Grant	DCR RT9 BICYCLE/PED CROSSING	1,637,736	95,914	For improved bike/pedestrian crossing across Route 9 at River Road
DPW	SW83	Special Purpose	BKLN 300 LEGACY DUKAKIS RIVERWAY	56,655	27,014	To support the Dukakis dedication and improvements to Riverway Park
DPW	SW84	Special Purpose	TARGETED SMALL SCALE INITIATIVE	1,600	1,600	Materials/services to support existing municipal waste reduction programs
DPW	SW87	State Grant	MASSDEP RECYCLING GRANT	19,500	19,500	To support DPW recycling programs
DPW	SW88	Special Purpose	EVERSOUCE ENERGY REBATE	91,971	70,421	Rebates from the LED Streetlight conversion
DPW	TW03	Trust	A.W. & F.G. BLAKE EXPENDABLE TREE FUND	5,531	5,539	Purchase, planting, and maintenance of shade trees
DPW	TW04	Trust	A.W. & F.G. BLAKE NON-EXPENDABLE FUND	3,000	3,000	Interest used for the purchase, planting, and maintenance of shade trees
DPW	TW05	Trust	J. BOWDITCH EXPENDABLE TREE FUND	15,941	15,955	Care and planting of trees on the streets of the Town

DEPT	FUND	FUND TYPE	FUND NAME	FY16 YEAR-END FUND BALANCE	FUND BALANCE AS OF 1/1/17	DESCRIPTION
DPW	TW06	Trust	J. BOWDITCH NON-EXPENDABLE TREE	4,500	4,500	Interest used for the care and planting of trees on Town streets
DPW	TW07	Trust	D.B. HOAR MEMORIAL EXPENDABLE FUND	50,149	29,289	Care of D.B Hoar Memorial Land
DPW	TW09	Trust	D.B. HOAR BIRD SANCTUARY EXPEND. FUND	94	94	Care of D.B Hoar Memorial Land
DPW	TW11	Trust	D.B. HOAR TREE EXPENDABLE FUND	238,820	241,763	Planting and caring for trees/other vegetation of the Hoar Sanctuary
DPW	TW13	Trust	J. WARREN EXPENDABLE TREE FUND	6,728	6,732	Planting trees on the streets of the Town
DPW	TW14	Trust	J. WARREN NON-EXPENDABLE TREE FUND	1,000	1,000	Interest used for the planting of trees on the streets of the Town
DPW	TW15	Trust	LONGWOOD MALL TREE EXPENDABLE FUND	15,035	9,782	Specialized care of trees, lawns and parkland on Longwood Mall
DPW	TW17	Trust	AMORY WOODS PARK EXPENDABLE FUND	31,850	26,885	Funds for improvements to Amory Woods
DPW	TW19	Trust	MINOT PARK - ROSE GARDEN EXPEND. FUND	24,494	23,520	For maintenance and management of the Minot Rose Garden
DPW	TW21	Special Purpose	CONSERVATION COMMISSION FUND	26,163	26,190	Purchase of land/other interests in real estate; other conservation purposes
DPW	TW23	Special Purpose	CEMETERY PERPETUAL CARE EXPEND. FUND	128,875	88,341	Maintenance/management/care of the Cemetery grounds
DPW	TW24	Trust	CEMETERY PERPETUAL CARE NON-EXPEND.	1,503,239	1,522,979	Interest generated from fund used by Cemetery Trustees
DPW	TW25	Trust	SPECIAL TREE PLANTING EXPENDABLE FUND	18,303	18,322	Planting of trees
DPW	TW27	Trust	BROOKLINE RESERVOIR TREE EXPEND. FUND	27	0	For trees at the Brookline Reservoir
DPW	TW29	Trust	BEN ALPER TREE EXPENDABLE FUND	14,176	14,259	Planting of trees
DPW	TW30	Trust	BEN ALPER TREE NON-EXPENDABLE FUND	147,153	147,237	Interest used for the planting of trees in Brookline
DPW	TW31	Trust	TANYA STARZENSKI TREE-LANDSCAPING	0	0	Planting of trees
	PUBLIC WORKS SUB-TOTAL			**8,123,167**	**9,314,045**	
Recreation	E700	Enterprise Fund	GOLF COURSE ENTERPRISE FUND	180,696	143,379	See the Recreation portion of Sec. IV for a description
Recreation	SL04	Revolving Fund (B)	RECREATION REVOLVING FUND	389,712	209,135	See the Recreation portion of Sec. IV for a description
Recreation	SL20	Local Grant	BROOKLINE DAY	52,083	69,544	Funds the Recreation Department's annual "Brookline Day"
Recreation	TR01	Trust	ROBSON YOUTH SOCCER EXP FUND	0	0	Used for sports equipment purchases and signage
Recreation	TR02	Local Grant	BAA REC EXPENDABLE TRUST	239,103	207,329	Annual payment from the BAA for the Boston Marathon
Recreation	TR03	Trust	LYNCH RECREATION EXPENDABLE FUND	345	345	Used for playground equipment
Recreation	TR04	Trust	BROOKLINE RECREATION BOOSTER CLUB	21,440	18,667	Donations used for expenses for various Recreation programs
Recreation	TR05	Trust	KIRRANE SPECIAL NEEDS EXPENDABLE FUND	0	0	Special Olympics team equipment and supplies
Recreation	TR07	Trust	CHILDREN'S CAMP EXPENDABLE FUND	17	17	Scholarships for Recreation programs
Recreation	TR08	Trust	JM NOE EXPENDABLE TRUST	1,619	1,620	Sports equipment for basketball program and maintenance of facility
Recreation	TR09	Trust	GRIGGS PARK GARDEN GIFT	0	0	Improvements to the Solomon Memorial Garden at Griggs Park
Recreation	TR10	Trust	AFTER THE PROM PARTY	1,205	1,208	Donations to support the After the Prom Party
	RECREATION SUB-TOTAL			**886,220**	**651,244**	
Selectmen	SG04	State Grant	ARTS COUNCIL	21,667	20,465	Local arts grants
Selectmen	SG25	Special Purpose	RCN / COMCAST GIFT ACCOUNT	277,282	358,432	Payments for PEG/Access facilities/other cable purposes
Selectmen	SG27	Local Grant	ARTS MATCHING GRANT	2,251	(1,349)	Covers administrative expenses of Arts Commission
Selectmen	SG45	Special Purpose	SALE OF TOWN-OWNED LAND	80,000	80,000	Proceeds from the sale of Town-owned land
Selectmen	SG54	Local Grant	NSTAR COMMUNITY OUTREACH GRANT	5,137	5,137	Grant to promote energy conservation awareness
Selectmen	SG55	Special Purpose	PIONEER INSTITUTE AWARD (MUNI REPORT)	2,325	2,325	Award from the Pioneer Institute's Municipal Report contest
Selectmen	SG58	Local Grant	POET LAUREATE OF BROOKLINE PROGRAM	1,006	509	Supports Brookline's Poet Laureate program
Selectmen	TG02	Special Purpose	STABILIZATION FUND	6,204,334	6,228,701	General stabilization fund as allowed for under MGL, Ch. 40, Sec. 5B
Selectmen	TG03	Trust	PENNY SAVINGS FUND	0	0	Residue from old (1948) fund related to children's savings fund
Selectmen	TG04	Trust	COMMISSION FOR WOMEN	12	12	Donations to support the Commission for Women
Selectmen	TI04	Special Purpose	LIABILITY INSURANCE TRUST FUND	2,202,685	2,253,714	Funded from Free Cash and spent with Advisory Committee approval
	SELECTMEN SUB-TOTAL			**8,796,699**	**8,947,946**	

DEPT	FUND	FUND TYPE	FUND NAME	FY16 YEAR-END FUND BALANCE	FUND BALANCE AS OF 1/1/17	DESCRIPTION
Town Clerk	SG05	State Grant	ELECTION HOURS REIMBURSEMENT	27,174	52,370	State grant for state election costs
	TOWN CLERK SUB-TOTAL			**27,174**	**52,370**	
Veterans	SG21	Local Grant	TOWN CELEBRATIONS FUND	164	164	Flag Day and Adopt-A-Pole donations
	VETERANS SUB-TOTAL			**164**	**164**	
		GRAND TOTAL		**29,179,800**	**66,856,137**	

CAPITAL IMPROVEMENTS PROGRAM

Capital planning and budgeting is a critical undertaking for any government and is "central to economic development, transportation, communication, delivery of other essential services, and environmental management and quality of life", as stated in ICMA's *Capital Budgeting: A Guide for Local Governments*. In fact, without a sound plan for long-term investment in infrastructure, facilities, and equipment, a local government's ability to accomplish its goals is greatly hindered. Developing a financing plan for capital investments that fits within the overall financial framework of a community is of equal importance, as poor decisions regarding the use of debt can negatively impact a community's financial condition for many years.

In Massachusetts, the preparation of the annual Capital Improvements Program (CIP) is mandated by State statute. Massachusetts General Law Chapter 41 provides that the Planning Board shall annually prepare and submit a CIP. In Brookline's case, Chapter 270 of the Acts of 1985, special legislation known as the "Town Administrator Act", directs the Town Administrator to prepare and recommend an annual financial plan that includes a CIP. The Deputy Town Administrator and the Director of Planning and Community Development co-chair a working group of department heads that reviews and evaluates all project requests. A number of these requests arise from public input received by boards and commissions. A more detailed description of the CIP process can be found starting on page VII-3.

The Town has a set of formal CIP policies that define what a capital improvement project is, how projects are evaluated and prioritized, and how the CIP is financed. The complete text of these policies can be found in the Appendix of this Financial Plan. The table on the following page presents the indicators that are to be monitored per the Debt Management Policies portion of the CIP Financing Polices, along with other standard debt measurement variables.

INTRODUCTION

The financial underpinning of the Town's CIP is the policy that states an amount equivalent to 6% of the prior year's net revenue shall be dedicated to the CIP. This key policy places both a floor and a ceiling on the amount of debt supported by the tax levy that can be authorized, thereby limiting the impact on the Operating Budget. The goal is to have the 6% consist of both a debt-financed component and a revenue (or "pay-as-you-go") component, with 4.5% for debt-financed CIP and 1.5% for pay-as-you-go CIP.

In addition to the 6% policy, there is a Free Cash Policy, also included in the Appendix of this Financial Plan, that dedicates an amount of this revenue source to the CIP so that total CIP funding reaches 7.5% of prior year net revenue. In summary, the policy prioritizes the use of Free Cash so that (1) an annual Operating Budget Reserve is supported, (2) overall Fund Balance levels are maintained, (3) the Catastrophe and Liability Fund is maintained at recommended funding levels, and (4) the CIP reaches the 7.5% level*. This important funding source allows for the expansion of the pay-as-you-go component of the CIP. Without Free Cash, the Town would be unable to fund many of the projects being recommended. Lastly, from time to time, one-time revenues will be used to augment the CIP, such as the re-appropriation of surpluses from prior year CIP appropriations.

* The Free Cash policy also calls for a.) supporting the Affordable Housing Trust Fund under certain circumstances and b.) supporting other trust funds related to fringe benefits and unfunded liabilities related to employee benefits, if available.

MEASUREMENT OF CIP FINANCING POLICIES & OTHER COMMON DEBT INDICATORS

	VARIABLE	FY17	FY18	FY19	FY20	FY21	FY22	FY23
	Legal Limit for Outstanding Debt = 5% of Equalized Valuation (EQV)							
	EQV for 1/1/16 = $20.945 billion. Assume 2.5% annual growth. (In billions)	$20.945	$21.468	$22.005	$22.555	$23.119	$23.697	$24.289
	Outstanding Debt as a % of EQV	0.5%	0.7%	0.7%	0.7%	0.6%	0.6%	0.6%
	General Fund Outstanding Debt as a % of EQV	0.5%	0.7%	0.7%	0.6%	0.6%	0.5%	0.6%
	Net General Fund Outstanding Debt as a % of EQV	0.5%	0.7%	0.7%	0.6%	0.6%	0.5%	0.6%
	Total Outstanding Debt (in millions)	$112.1	$156.5	$158.4	$150.9	$146.3	$135.0	$157.7
	General Fund Outstanding Debt (in millions)	$103.5	$148.2	$150.5	$143.1	$138.7	$128.5	$152.2
	Net General Fund Outstanding Debt (in millions)	$102.1	$147.0	$149.6	$142.5	$138.4	$128.5	$152.2
	Total Debt Service (in millions)	$12.6	$14.3	$18.4	$19.0	$17.3	$17.8	$20.2
	General Fund Debt Service (in millions)	$10.2	$12.3	$16.6	$17.1	$15.8	$16.3	$18.9
	Net General Fund Debt Service (in millions)	$9.7	$11.7	$16.0	$16.7	$15.4	$15.9	$18.9
	Total Debt Service Per Capita	$215	$244	$314	$324	$295	$302	$343
	General Fund Debt Service Per Capita	$174	$209	$282	$292	$269	$278	$321
	Net General Fund Debt Service Per Capita	$165	$199	$273	$284	$261	$271	$321
	Total Debt Service as a % of Revenue	4.3%	4.7%	5.9%	5.9%	5.2%	5.1%	5.7%
	General Fund Debt Service as a % of General Fund Revenue	3.9%	4.5%	5.7%	5.3%	4.5%	4.3%	3.9%
	Net General Fund Debt Service as a % of General Fund Revenue	3.7%	4.3%	5.5%	5.2%	4.5%	4.3%	3.9%
A.	Total Outstanding Debt Per Capita as a % of Per Capita Income	2.9%	4.0%	3.9%	3.7%	3.5%	3.1%	3.5%
	General Fund Outstanding Debt Per Capita as a % of Per Capita Income	2.7%	3.8%	3.7%	3.5%	3.3%	3.0%	3.4%
	Net General Fund Outstanding Debt Per Capita as a % of Per Capita Income	2.4%	3.3%	3.2%	2.9%	2.7%	2.4%	2.7%
B.	Total Outstanding Debt Per Capita	$1,908	$2,664	$2,696	$2,570	$2,491	$2,298	$2,684
	General Fund Outstanding Debt Per Capita	$1,762	$2,524	$2,562	$2,437	$2,361	$2,187	$2,591
	Net General Fund Outstanding Debt Per Capita	$1,562	$2,196	$2,179	$2,026	$1,919	$1,738	$2,008
C.	Total Outstanding Debt as a % of Assessed Value (AV)	0.5%	0.7%	0.7%	0.7%	0.6%	0.6%	0.6%
	General Fund Outstanding Debt as a % of Assessed Value (AV)	0.5%	0.7%	0.7%	0.6%	0.6%	0.5%	0.6%
	Net General Fund Outstanding Debt as a % of Assessed Value (AV)	0.6%	0.7%	0.7%	0.6%	0.6%	0.5%	0.6%
D.	Total Net Direct Debt Maturing Within 10 Years	69%	70%	73%	75%	73%	71%	72%
E.	CIP Financing as a % of Prior Year's Net Revenue	6.00%	6.00%	6.00%	6.01%	6.00%	6.00%	6.00%
	Debt-Financed CIP as a % of Prior Year's Net Revenue	4.10%	4.57%	4.74%	4.79%	4.49%	4.52%	5.25%
	Revenue-Financed CIP as a % of Prior Year's Net Revenue	1.90%	1.43%	1.26%	1.22%	1.51%	1.48%	0.75%

Town Policies

A. Total Outstanding Debt Per Capita = shall not exceed 6% of Per Capita Income.
B. Total Outstanding Debt Per Capita = shall not exceed $2,554 (for FY17).
C. Total Outstanding Debt = shall not exceed 2.5% of Assessed Value (AV).
D. Bond Maturities = 60% of Net Direct General Fund principal shall mature within 10 years.
E. CIP Financing = 6% of Prior Year's Net Revenue, with a goal of 4.5% from Debt-Financed and 1.5% from Revenue-Financed.

Another key CIP financing policy is that both the Water and Sewer Enterprise Fund and the Golf Course Enterprise Fund cover 100% of their debt service. When additional capital work to the water and sewer infrastructure or to the golf course is requested, the impact debt service has on those enterprise funds is taken into consideration. Since they are both 100% cost recovery funds, any growth in debt service may well necessitate increases in fees. Therefore, the decision to authorize additional debt is made carefully.

The table below details how much funding is made available for the CIP, exclusive of enterprise fund-supported debt and projects funded from non-Town sources (e.g., grants):

	2018	2019	2020	2021	2022	2023
Total General Fund Revenue	272,527,996	281,771,949	290,776,328	300,697,442	310,137,297	318,731,420
LESS:						
Non Appropriations	8,370,109	8,567,763	8,770,359	8,978,019	9,190,871	9,409,044
Debt Exclusions	1,020,800	4,505,739	4,469,139	3,517,539	3,517,539	3,517,539
Free Cash	8,354,017	4,400,000	4,500,000	4,650,000	4,775,000	4,925,000
Capital Project Surplus	147,900	0	0	0	0	0
Net Revenue	254,635,171	264,298,446	273,036,830	283,551,884	292,653,887	300,879,837
Prior Year Net Revenue	246,001,077	254,635,171	264,298,446	273,036,830	283,551,884	292,653,887
6% CIP FUNDING POLICY						
Net Debt Financed [1]	11,241,628	12,062,725	12,659,219	12,267,307	12,825,559	15,364,220
Net Debt Financed as a % of Prior Yr Net Rev	4.57%	4.74%	4.79%	4.49%	4.52%	5.25%
Revenue Financed	3,518,436	3,215,385	3,215,408	4,114,903	4,187,554	2,195,013
Revenue Financed as a % of Prior Yr Net Rev	1.43%	1.26%	1.22%	1.51%	1.48%	0.75%
SUB-TOTAL 6% Dedicated to CIP	**14,760,065**	**15,278,110**	**15,874,627**	**16,382,210**	**17,013,113**	**17,559,233**
Free Cash for CIP	6,058,567	3,327,292	3,260,408	3,236,336	3,114,216	2,891,494
Capital Project Surplus -- Re-approp. of Funds	0	0	0	0	0	0
Other Funds (Sale of Town-owned land)	0	0	0	0	0	0
FUNDS AVAILABLE FOR CIP THROUGH GEN. FUND WITHIN TAX LEVY	**20,818,632**	**18,605,402**	**19,135,035**	**19,618,546**	**20,127,329**	**20,450,727**
As % of Prior Yr Net Rev	**8.5%**	**7.3%**	**7.2%**	**7.2%**	**7.1%**	**7.0%**
Debt Exclusions	1,020,800	4,505,739	4,469,139	3,517,539	3,517,539	3,517,539
TOTAL FUNDS AVAILABLE FOR CIP THROUGH GEN. FUND	**21,839,432**	**23,111,141**	**23,604,174**	**23,136,085**	**23,644,868**	**23,968,266**
As % of Prior Yr Net Rev	**8.8%**	**9.0%**	**8.8%**	**8.3%**	**8.2%**	**8.1%**

[1] As defined in the CIP Policies, "Net Debt" is total debt service exclusive of debt service related to a Debt Exclusion and debt service funded by enterprise fund revenues.

BROOKLINE'S CIP PROCESS

The preparation of the annual CIP is mandated by statute: MGL Chapter 41 provides that the Planning Board shall prepare and submit a CIP. In Brookline's case, Chapter 270 of the Acts of 1985, special legislation known as the "Town Administrator Act", directs the Town Administrator to prepare and recommend an annual financial plan that includes a CIP. The annual process for Brookline begins with the submission of project requests by departments, which in many cases are the result of various board/commission (Park and Recreation Commission, Library Trustees, etc.) public hearings.

The requests are then reviewed by a working group that is co-chaired by the Deputy Town Administrator and the Director of the Department of Planning and Community Development and is comprised of all department heads that have requested projects. After reviewing all project requests, a Preliminary CIP is recommended to the Town Administrator, who then presents it to the Board of Selectmen as part of a public hearing on the Town's Operating and Capital budgets, normally held in December. The Town Administrator's Preliminary CIP is then reviewed by both the Planning Board and the Capital Sub-Committee of the Advisory Committee. To the extent necessary, any modifications to the Preliminary CIP are reflected in the formal CIP publication that is published by the Planning Board. Similarly, any changes to the first year of the CIP are factored into the budget that is presented to Town Meeting by the Advisory Committee.

PROPOSED FY2018 – FY2023 CIP

The recommended FY2018 – FY2023 CIP calls for an investment of $115.8 million, for an average of approximately $19.3 million per year, and complies with the Town's CIP and Free Cash policies. This continues the Town's commitment to prevent the decline of its infrastructure, upgrade its facilities, improve its physical appearance, and invest in opportunities that positively impact the Operating Budget. Over the last 10 years (FY08 - FY17), the Town has authorized expenditures of $337 million, for an average of nearly $31 million per year. These efforts, which have been supported by the Board of Selectmen, the Advisory Committee, Town Meeting, and, ultimately, the taxpayers of Brookline, have helped address a backlog of capital projects. This has allowed for the creation of additional classroom spaces necessitated by the surge in enrollment, dramatically improved the Town's physical assets, and have helped yield savings in the Operating Budget through investments in technology and energy efficiency.

As presented, this proposed $115.8M six-year CIP continues to provide funding for a portion of a High School Project ($35M) no capacity exists beyond the schematic design phase for the 9th School at Baldwin project. The Soule Athletic Field renovation is also included as part of this project. Therefore, a Debt Exclusion Override is assumed for the remainder of what would be required at the High School and 9th School at Baldwin Project.

It was a challenge to develop a balanced CIP that continues to reflect the various priorities of the Town, while simultaneously addressing the overcrowding issue in the schools. The overcrowding issue in the schools continues to be the most urgent CIP need, consuming more of the CIP and necessitating additional Debt Exclusion Overrides. Our K-12 student population has grown by 28.6% since FY 2006 from 5,766 students to 7,412. While the increase in size of Brookline's kindergarten enrollment has driven the growth, these larger elementary grades will soon begin to enter the high school. Brookline High School has grown 4.1% in the last ten years, with a five-year growth of 12.7%. Currently, grades Kindergarten through 4th average 651 students this year, while grades 8-12 are still averaging only 490 students. The School Department projects that there will be more than 2,400 students attending Brookline High School in grades 9-12 by the school year 2020-2021.

As a result the Town is in the midst of two feasibility studies for the High School renovation and expansion project as well as the 9th School at the Baldwin site. This CIP is only able to provide minimal funding for additional classroom capacity in the interim years prior to the High School and K-8 projects coming online. This CIP also alters the plan for the High School due to an accelerated timetable proposed by the School Committee combined with the decision to proceed with the project without partnering with the Massachusetts School Building Authority (MSBA). The debt plan for this project now assumes that debt exclusion funding source will be accessed prior to using CIP capacity. We will seek authorization for the entire amount in FY2019 once a project has been defined by the schematic design process.

Overcrowding in the schools is an issue that we must continue to address. Since the plans to address the issue are expensive, it places great pressure on the CIP. The commencement of debt service for the Devotion School in FY2018, and the plans for the High School in FY2019, limits the ability for this CIP to address projected classroom needs over the next several years. The Classroom Capacity item in FY2018 covers the leases at the temples, 62 Harvard, 24 Webster Place and the Baker modules ($992K) with very limited funding to modify smaller spaces in existing buildings.

$4.4M is included for the Driscoll School. While the overall renovation of this building has been postponed until the space issues throughout the system have been addressed, there are critical repairs that can no longer be deferred and are addressed within this recommended CIP. The funding will provide a new HVAC system (equipment, piping, ductwork and controls) and conversion of the boilers from steam to a forced hot water system. The work would be done over two years (primarily in the summer months) with phasing to allow the building to remain occupied.

This CIP adjusts for the projected timetables for the High School and 9th School at Baldwin Projects and reflects the decision to proceed without MSBA partnership. The current plan calls for Feasibility to conclude sometime this spring with funding for Schematic Design Planned for FY2018. For the High School this is estimated at $1.5M which is planned for bond financing while the $1.5M for the 9th School at Baldwin will be funded with cash.

Even with the pressure placed on the CIP by the overcrowding issue, this recommended CIP continues the Town's commitment to **public works projects**, including upgrading its parks/playgrounds, streets/sidewalks, water/sewer infrastructure, and other areas. There is $25.6M of specific park projects included, as shown in the table below:

CC		Total	Prior Year	FY2018		FY2019		FY2020		FY2021		FY2022		FY2023		Future Years	
			(FY17)	Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC
	Parks and Playgrounds																
3	Brookline Reservoir Park	2,340,000	140,000	2,200,000	B												
3	Corey Hill Park	700,000	700,000														
3	Cypress Playground/Athl. Field	2,640,000				240,000	A	2,400,000	B								
3	Emerson Garden Playground	770,000	770,000														
3	Harry Downes Field & Playground	1,070,000	80,000			990,000	B										
3	Heath School Playground Accessibility	1,050,000														1,050,000	A
3	Kraft Family Athl. Field Turf Repl.	1,078,000						98,000	A	980,000	A						
3	Larz Anderson Park	9,000,000				2,700,000	B	600,000	A	2,200,000	B					3,500,000	B
3	Murphy Playground	890,000		70,000	A	820,000	B										
3	Riverway Park	625,000														625,000	A
3	Robinson Playground	1,190,000						100,000	A	1,090,000	B						
3	Schick Playground	1,060,000								90,000	A	970,000	B				
3	Boylston St. Playground	1,180,000														1,180,000	A
3	Griggs Park	970,000														970,000	A
3	Soule Athletic Fields	1,110,000				90,000	K	1,020,000	K								

It should be noted that the projected timeframe for both the 9th School at Baldwin and the High School have necessitated an accelerated schedule for both *Cypress Playground/Athletic Field Renovations* and the *Soule Athletic Field Renovation*. In order to meet that timetable within the constraints of the CIP it is recommended that the funding for the Soule project be part of what will be requested as part of the Debt Exclusion for the 9th School at Baldwin Project.

There is also funding allocated in FY2018 for a *Traffic Calming/Safety Improvement* project that calls for a Pedestrian Crossing LED Warning System at various locations. Flashing warning lights will be installed at either end of the existing cross walks. Lights will be activated by pushing a pedestrian button. These lights are similar to the flashing stop lights at High Street and Allerton Road. There is also funding for improvements to the *Carlton Street / Monmouth Street Traffic Signal*. The *Fire Alarm Call box System* project is currently in "future years". This was a project that had previously been in the CIP, but subsequently removed. The DPW commissioned a study in partnership with the Fire Department. The recommendations of the study need to be prioritized under the current CIP constraints and a larger conversation on reinvestment in this system needs to be had considering that a project this large would likely result in the deferment of several significant projects.

This CIP makes some changes to the Town's apparatus replacement program. The Town has an excellent fire apparatus rehab/replacement schedule that calls for rehabbing engines every 10 years and ladders every 12 years and for replacing front line engines every 17 years and front line ladder trucks every 20 years. While it was thought that Ladder #12 could be rehabbed for approximately $200,000 attempting a rehab is not recommended based on extensive rust and corrosion that currently exists and would only be worse in two years from now. This condition combined with the need to replace Tower 1 during FY2017 left the Town in a less than desirable position while waiting for the arrival of a new ladder truck (expected around January, 2018) and necessitated the purchase of a lightly used ladder truck funded via a reserve fund transfer. We will be working with the Department to reassess the replacement and refurbishment schedule based on this experience. The Department has also requested the acceleration of the *Engine 6 Replacement* by one fiscal year so a minimal rehab can be performed on the engine it is replacing to be a quality reserve.

A few years ago, a study was made of the conditions of the fire stations and what was needed to maintain the integrity of the floors and building in regard to the newer, larger fire equipment. The work outlined in the report included flooring, shoring, beams, columns, and structural work. The report also included recommendations for the HVAC systems, generators, lighting, life safety, and mechanical, electrical, plumbing (MEP), along with other peripheral systems. In FY2012, $650K was appropriated to undertake the Structural component. The next phase for implementation was the Life Safety component, which was funded between FY2013 – FY2015 ($890K). Given the work planned for Station 6 the funding schedule for Station 6 MEP work was moved from FY2021 to FY2017 in order to allow efficiencies with bids and project schedules. MEP work for the remaining stations is as follows:

Sta 5 (Babcock St)	$220,000 (FY18)
Sta 4 (Rt. 9/Reservoir Rd)	$445,000 ($60K FY18, $385K FY19)
Sta 1 (Brookline Village)	$450,000 (FY21)
Sta 7 (Washington Sq)	$620,000 ($350K FY21, $270K FY23)

Work at Station 7 also includes a second means of egress and work on the second floor living area.

The *Gateway East/Village Square Circulation Improvements Project* involves reconfiguration of the existing circulation system in Brookline Village at Washington Street, Route 9, Walnut Street, High Street, and Pearl Street. Funding for the project is assumed to come from multiple sources:

Funding for project construction is assumed to come from multiple sources:

- Transportation Improvement Program (TIP) – Gateway East is programmed in the Boston MPO's TIP for $4,818,000 in Federal Fiscal Year 2018 toward a $5,818,000 construction project. Recent project cost estimates based on the Town's August, 2016 project resubmission that includes enhanced bicycle accommodation has increased the construction budget to $7,933,000. It is estimated that the TIP will cover $6,933,000 in Federal Fiscal Year 2018 toward a $7,933,000 revised construction project.

- The Town's Gateway East construction match of $1,000,000 will be filled by:

  - A portion of Children's Hospital's 1% Off-Site Improvements--2 Brookline Place) $327,000 and
  - $673,000 in SAFETEALU earmark

Funding for Right-of-Way Acquisition is assumed to come from multiple sources:

- The Town is responsible for acquisition costs for all Temporary and Permanent easements needed for the Gateway East project. The estimated cost is $1,300,000. It should be noted that the Town previously sought and received Town Meeting authorization to utilize a Section 108 loan, which is a tool that can be used to undertake CDBG-eligible activities when a lump sum is needed to move a project forward. The Town may once again seek authorization from Town Meeting to secure a Section 108 loan as a funding source to pay for the acquisition of needed permanent and temporary right-of-way to accommodate the Gateway East project. Under a Section 108 loan, a community borrows against its future CDBG funds. Like a conventional loan, the Section 108 loan would have an amortization term, but instead of making payments, the Town's loan is paid back once per year off the top of its CDBG entitlement. The loan must be backed by the Town's full faith and credit.

- The Town's Right-of-Way costs of $1,300,000 will be filled by:
  - A portion of Children's Hospital's 1% Off-Site Improvements--2 Brookline Place) $422,000
  - $378,000 in prior year CDBG funds
  - $500,000 from a Section 108 Loan

Please note that the right-of-way acquisition costs are preliminary estimates. Under State statute, the Town may not discuss acquisition costs with property owners until the state has approved 25% the Town's design.

The current CIP includes funding for windows, carpeting and an elevator/HP lift at the *Coolidge Corner Library*. This funding had been postponed pending the outcome of a feasibility study for the Coolidge Corner Library. The lack of capacity in the CIP combined with concerns over the preferred option for that site has caused the Library Trustees to reassess the plans for this Library. The Library Trustees requested that the renovation project commence as soon as possible. This work will also be timed with roof and masonry work allocated under the Town's roof and masonry programs.

A request for renovations to the *Putterham Library Bathrooms* has also been funded in FY2022. With the exception of one recently installed ADA compliant bathroom, all five bathrooms at the Putterham library are original to the construction of the building in 1961.

In addition to the 6% financing policy, Free Cash, CDBG, and State/Federal grants are the other key components of the overall financing strategy of the CIP. The Town's certified Free Cash for the fiscal year ending June 30, 2016 was $10.8 million. The proposed allocation of Free Cash used throughout this Financial Plan follows the Town's formal Free Cash policy, which results in the following use of these funds:

Certification	$10,854,017
1. Operating Budget Reserve	$615,003
2. Unreserved Fund Balance/Stabilization Fund	$2,500,000
3. Liability Reserve	$203,644
4. Capital Improvements	$3,690,016
5. Affordable Housing Trust Fund	$576,803
Sub-Total	$7,585,466
Amt available for Special Use (#6)	$3,268,551
6. Special Use:	
Additional CIP	$2,368,551
OPEB's	$600,000
Pension Fund	$300,000
Amount Appropriated	$8,354,017

By following these policies, $3,690,016 of Free Cash is used to get from 6% of prior year net revenue to 7.5%. Then an additional $2,368,551 is allocated to the CIP to help balance it. In total, $6,058,567 of Free Cash goes toward the CIP, as recommended.

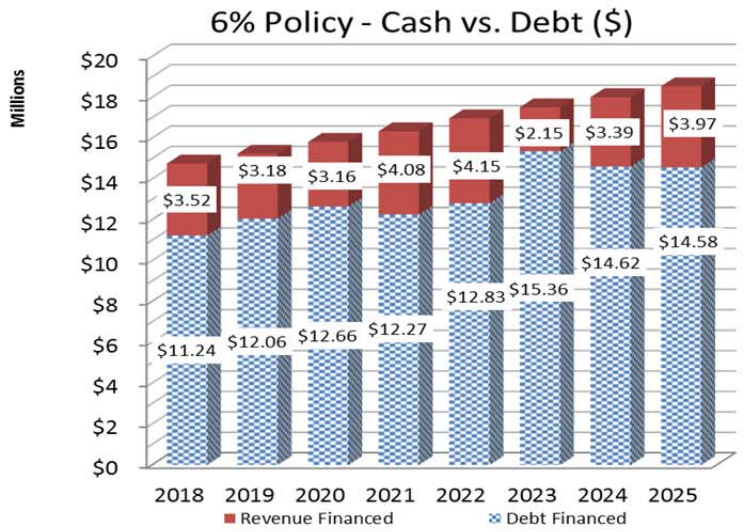
Some of the major projects proposed in the CIP include:

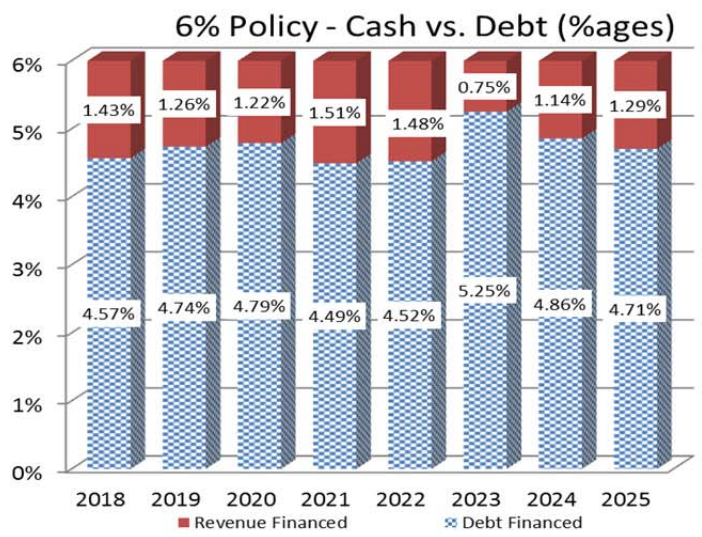
- Parking Meter Technology Upgrade - $805,200 (FY17-21)
- BHS - $36.5 million of Town funding (FY18, FY23)
- 9th School at Baldwin - $1.5 million (FY18, schematic design)
- Classroom Capacity - $6.37 million (FY17-22)
- Village Square - $7.1 million (FY17) - - all outside funding
- Coolidge Corner Improvements - $647K (FY18)
- Larz Anderson - $4.9 million (FY19, FY21)
- Fire Sta. Renovations - $2.4 million (FY18-22)
- Brookline Reservoir Park - $2.3 million (FY17-18)
- Robinson Playground - $1.2 million (FY20-FY21)
- Larz Anderson Park - $9.0 million (FY19-21)
- Cypress Playground - $2.6 million (FY19-20)

Continued major investments include:

- Street and Sidewalk Rehab - $21.3 million
- Town/School Bldg Envelope/Fenestration Repairs - $3.2 million
- Water & Sewer Infrastructure - $5.8 million -- enterprise fund
- Information Technology - $1.1 million
- Parks and Open Space - $19.8 million
- Town/School Roofs - $3.1 million
- Town/School Energy Mgmt/Conservation - $1.8 million
- Tree Replacement - $1.4 million

Prior Financial Plans spoke to the "tightness" of the CIP, resulting primarily from the costs associated with addressing the increasing school enrollment and the cost estimate for the Devotion School project. Graphs showed the split between revenue-financed and debt-financed CIP being relatively consistent from FY14 – FY17, then becoming more heavily weighted toward debt because of the Devotion School debt coming on-line. Over the six-year period of this Preliminary CIP, 47.9% of funding ($58.37 million) is financed through the issuance of municipal debt. The cash-financed portion is reduced even further in FY23 when the High School project is permanently financed. The funding plan for the High School was altered to reflect a project that is not partially funded by the MSBA. This means that the CIP funding for Schematic Design changed from an estimate $1,137,500 to an estimate of $1.5M. The project was also escalated to FY2018. That cost escalation combined with the accelerated timeframe proposed by the School Committee would cause too much disruption to the current schedule of projects. Therefore the new schedule assumes that the debt exclusion would be used first until permanent financing of $35M is available in the CIP in CY2022 (debt service commencing in FY2023).



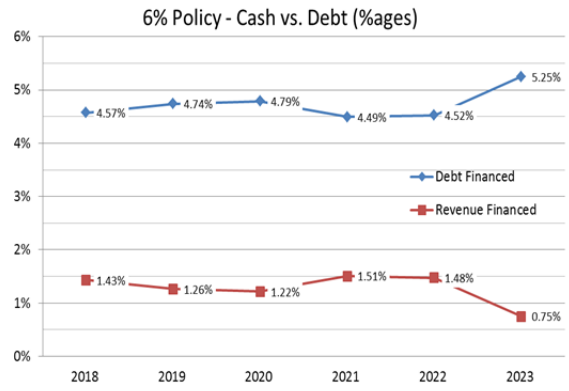


The table below details the funding sources for each year of the Proposed CIP.

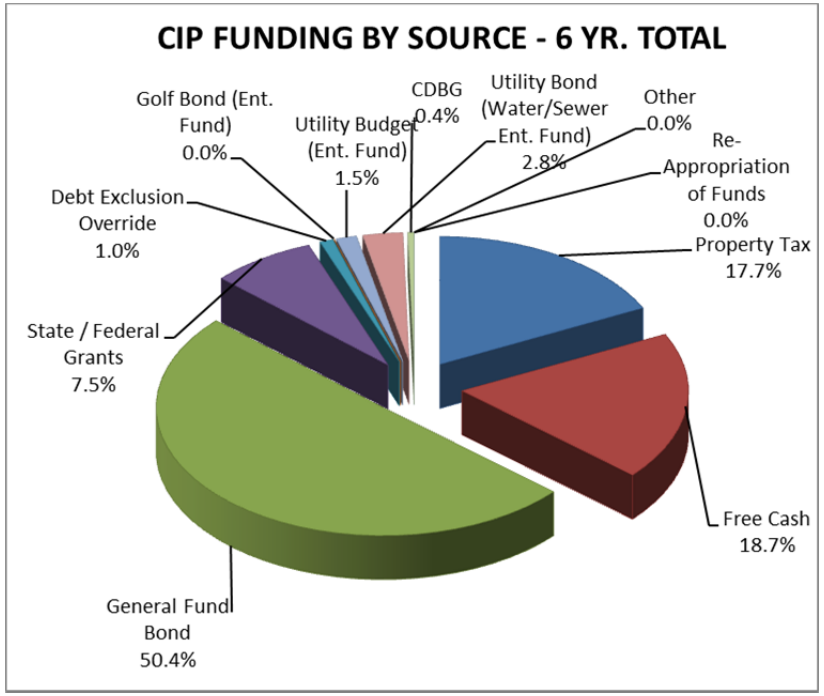
GRAND TOTAL BY SOURCE (in millions)

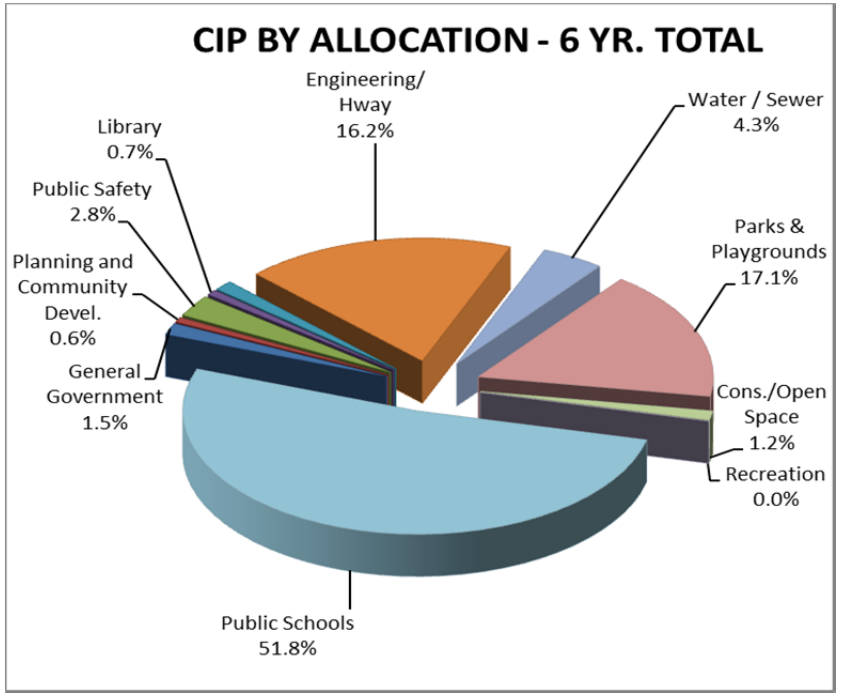
	FY18	FY19	FY20	FY21	FY22	FY23	TOTAL	% OF TOTAL
Property Tax	$3.66	$3.21	$3.19	$4.10	$4.17	$2.19	**$20.52**	**17.7%**
Free Cash	$6.06	$3.29	$3.22	$3.20	$3.06	$2.84	**$21.67**	**18.7%**
General Fund Bond	$3.70	$43.51	$6.10	$3.29	$0.97	$0.80	**$58.37**	**50.4%**
State / Federal Grants	$1.44	$1.44	$1.44	$1.44	$1.44	$1.44	**$8.64**	**7.5%**
Debt Exclusion Override	$0.00	$0.09	$1.02	$0.00	$0.00	$0.00	**$1.11**	**1.0%**
Golf Bond (Ent. Fund)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	**$0.00**	**0.0%**
Utility Budget (Ent. Fund)	$0.30	$0.79	$0.30	$0.30	$0.00	$0.00	**$1.69**	**1.5%**
Utility Bond (Water/Sewer Ent. Fund)	$0.30	$3.00	$0.00	$0.00	$0.00	$0.00	**$3.30**	**2.8%**
CDBG	$0.50	$0.00	$0.00	$0.00	$0.00	$0.00	**$0.50**	**0.4%**
Other	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	**$0.00**	**0.0%**
Re-Appropriation of Funds	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	**$0.00**	**0.0%**
TOTAL	**$15.96**	**$55.33**	**$15.27**	**$12.33**	**$9.65**	**$7.27**	**$115.80**	**100%**

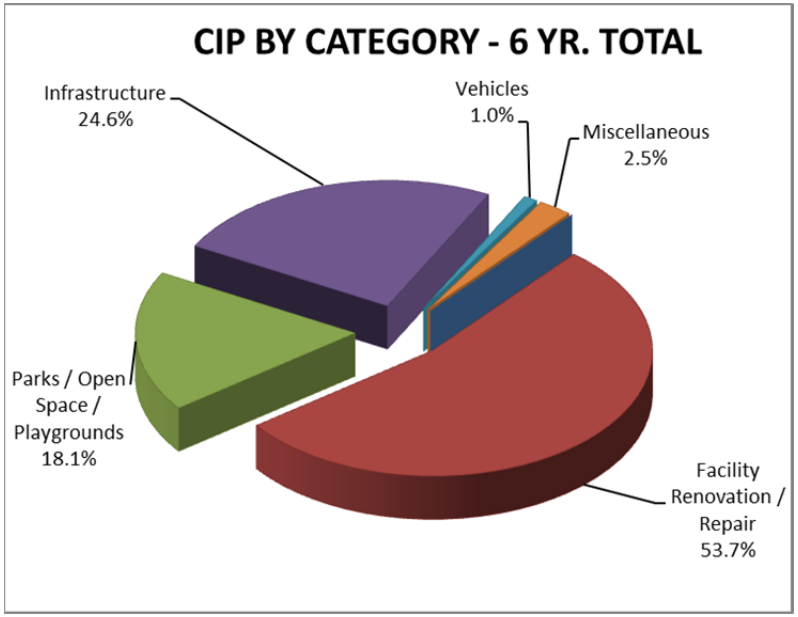
Given the reliance on more than $58.37 million of bonds supported by the General Fund within the tax levy there is an impact on the Town's operating budget. However, because the CIP complies with the Town's CIP Financing Policies, the impact on the debt service budget is offset by a decrease in the tax-financed component. As the portion of the 6% that is utilized for borrowing increases or decreases, the portion supported by the tax-financed monies moves in the opposite direction. The graph to the right shows how the 6% is apportioned between debt-financed and pay-as-you-go for each of the six years of the Proposed CIP.



The graphs below and on the following page summarize the FY18 – FY23 CIP by revenue source, by category, and by allocation group. As shown in the graph on the left side, 50.5% of the six-year CIP is funded from General Fund-supported bonds, 18.9% is funded by free cash, and 17.4% is funded via property tax. The graph on the right breaks out the six-year CIP by allocation group and shows that 52% is for Schools, 17.2% is for Parks / Playgrounds, and 16% is for Engineering / Highway. The final graph (on the following page) breaks out the CIP by category: 54% of the CIP goes toward facility renovations / repairs, 25% for infrastructure repairs (streets, sidewalks, water and sewer system), and 18% for Parks / Open Space / Playgrounds.







It is important to note that the recommendations contained in this CIP are based upon current best estimates of future revenues, future project costs, and future outside funding assistance. The amount of Free Cash available for the CIP can fluctuate dramatically from year to year. Also, budget reductions at the Federal and State levels could require cutbacks in the recommended program for future years. The CIP recommendations would have to be revisited should the actual amount of available funding be less than anticipated and / or the project costs are greater than anticipated.

DEBT & DEBT SERVICE

This portion of Section VII is dedicated to the role debt plays in the CIP and its relationship to the Operating Budget. For all entities, both public and private, debt financing is a primary method of financing large capital projects, as it enables projects to be undertaken now with the costs spread out over a period of years. However, if used in an imprudent and / or poorly constructed manner, debt can have a disastrous impact on the Operating Budget and negatively impact the level and quality of services a municipality can deliver. This is why the Town's CIP Financing Policies are a vital component of the Town's overall Financial Planning guidelines. A well planned and properly devised debt management plan is critical to maintaining the Town's positive financial condition and to maintaining the Town's much-valued Aaa bond rating.

The bond authorization process is laid out in Massachusetts General Laws (MGL), specifically Chapter 44, Sections 7 and 8. General Obligation (GO) Bonds are secured by a pledge of revenues through property taxes and are authorized by Town Meeting via a 2/3's vote. Bond Anticipation Notes (BANs) can be utilized prior to the permanent issuance of bonds and are included as part of the Town's 6% funding policy. The Town's credit was most recently reviewed on March 27, 2015 by Moody's and the Town maintained its Aaa rating. Among the reasons stated by Moody's for the Aaa rating were "the town's history of structurally balanced operations, adequate reserve levels, and strong fiscal policies", and "[m]anageable liabilities for debt, pensions and OPEB."

Chapter 44, Section 10 limits the authorized indebtedness to 5% of the Town's equalized valuation (EQV). The Town's most recent EQV, approved by

the State as of 1/1/2014, is $20.945 billion. Therefore, the Town's debt limit is $1.047 billion. Obviously, the Town has no plans to come near this limit. In fact, the Town's CIP Financing Policies would not allow outstanding debt to reach that level, as a number of measurement variables would not be met.

Debt can be broken into "exempt debt" and "non-exempt debt". Exempt debt is paid for outside of the property tax levy limit of Proposition 2 1/2. Stated another way, it is paid for with taxes raised outside of the property tax limit. In order to have exempt debt, a Debt Exclusion Override is required, and that can only be approved by the local electorate. Non-Exempt debt, or "within-levy debt", must be raised and paid for within the property tax levy. In Brookline, one project is funded with exempt debt: the High School Renovation ($43.8 million). The last debt service payment for that project is in FY20. Debt Service for a portion of the Devotion Debt Exclusion is expected to commence in FY19.

Debt is issued on behalf of the Water and Sewer Enterprise Fund and the Golf Course Enterprise Fund. The tax levy does not fund any enterprise fund debt. As previously mentioned, they are 100% cost recovery funds, so they pay for their debt service through their own revenue streams. The table below breaks out outstanding debt by fund, with exempt and non-exempt debt of the General Fund separated, for each of the past six years. Looking at FY16, this shows that the Town's total outstanding debt was $76.09 million, of which $10.7 million (15.2%) was owed by either the State ($1.76 million) or enterprise funds ($8.9 million), leaving $65.4 million of outstanding debt.

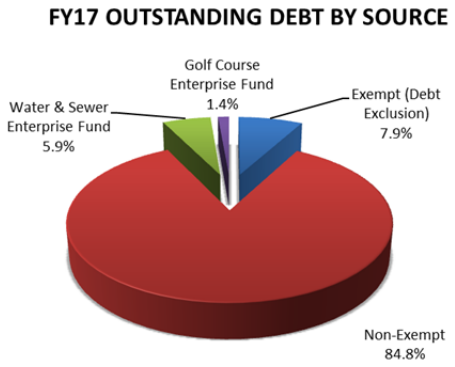
OUTSTANDING DEBT

DESCRIPTION	FY11	FY12	FY13	FY14	FY15	FY16
Total General Fund Outstanding Debt	**62,629,298**	**66,094,309**	**64,145,426**	**63,539,088**	**60,077,544**	**67,179,500**
a.) Exempt (Debt Exclusion) [1]	9,286,963	7,831,500	6,430,000	5,510,000	4,590,000	3,670,000
b.) Non-Exempt	53,342,335	58,262,809	57,715,426	58,029,088	55,487,544	63,509,500
Minus State (SBA) Reimbursed Debt [2]	4,423,697	3,554,470	2,849,005	2,452,505	2,056,310	1,756,800
Net General Fund Outstanding Debt	58,205,600	62,539,839	61,296,421	61,086,583	58,021,234	65,422,700
Water & Sewer Enterprise Fund Outstanding Debt	12,245,702	11,521,791	10,028,654	10,382,110	9,050,072	7,920,156
Golf Course Enterprise Fund Outstanding Debt	1,080,000	929,000	899,000	1,099,000	1,149,000	995,000
Enterprise Fund Outstanding Debt	**13,325,702**	**12,450,791**	**10,927,654**	**11,481,110**	**10,199,072**	**8,915,156**
TOTAL Outstanding Debt	**75,955,000**	**78,545,100**	**75,073,080**	**75,020,198**	**70,276,616**	**76,094,656**

[1] The Lincoln School and High School projects were financed via a Debt Exclusion.

[2] The following school projects were reimbursed by the State: High School (through FY09), Lincoln (through FY12), Baker, and Heath.

The graph on the following page depicts the FY17 figures. As it shows, 84.8% of the Town's debt is covered within the levy while 7.9% is covered outside the levy via Debt Exclusion Overrides. The remaining 7.3% is covered by enterprise fund revenues. The projected level of outstanding debt based upon the Proposed CIP is shown in the table on the following page. The increase in FY17 is due to the Devotion School project. Also, there is a graph on page VII-27 that shows both a history and a projection of outstanding debt.



Once debt is incurred, an amount must be set aside annually to fund the principal and interest payments, known as Debt Service. As previously noted, if debt is used in an imprudent and / or poorly constructed manner, it can have a negative impact on the Operating Budget. This is because of debt service: debt service takes away funding that would otherwise be available for other areas of the Operating Budget. If decision makers are not made aware of the

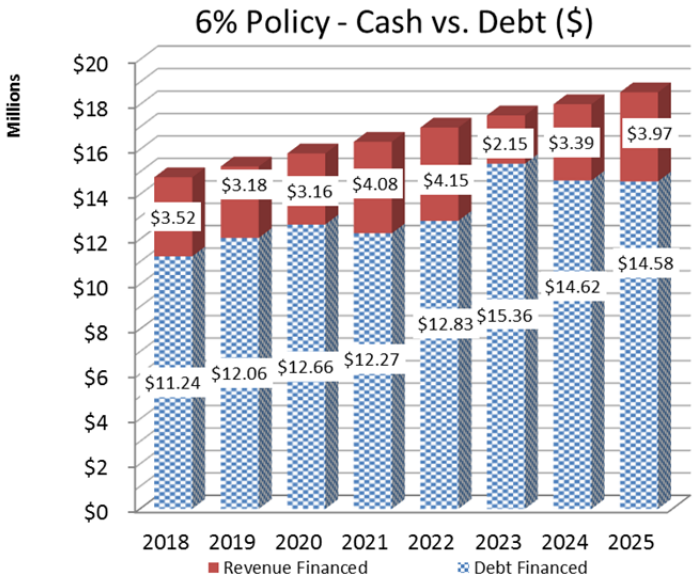
OUTSTANDING DEBT (PROJECTED)							
DESCRIPTION	**FY17**	**FY18**	**FY19**	**FY20**	**FY21**	**FY22**	**FY23**
Total General Fund Outstanding Debt	**103,514,416**	**148,210,676**	**150,456,877**	**143,124,153**	**138,669,757**	**128,467,741**	**152,178,864**
a.) Exempt (Debt Exclusion) [1, 2]	2,750,000	1,830,000	50,323,498	48,369,759	47,279,083	46,133,873	44,931,403
b.) Non-Exempt	100,764,416	146,380,676	100,133,379	94,754,394	91,390,674	82,333,868	107,247,461
Minus State (SBA) Reimbursed Debt [3]	1,457,900	1,162,050	866,200	576,450	286,700	0	0
Net General Fund Outstanding Debt	102,056,516	147,048,626	149,590,677	142,547,703	138,383,057	128,467,741	152,178,864
Water & Sewer Enterprise Fund Outstanding Debt	6,961,446	6,522,256	6,286,128	6,050,000	5,977,375	4,975,900	4,075,700
Golf Course Enterprise Fund Outstanding Debt	1,610,000	1,741,750	1,626,000	1,760,250	1,642,000	1,518,750	1,395,500
Enterprise Fund Outstanding Debt	**8,571,446**	**8,264,006**	**7,912,128**	**7,810,250**	**7,619,375**	**6,494,650**	**5,471,200**
TOTAL Outstanding Debt	**112,085,862**	**156,474,682**	**158,369,005**	**150,934,403**	**146,289,132**	**134,962,391**	**157,650,064**

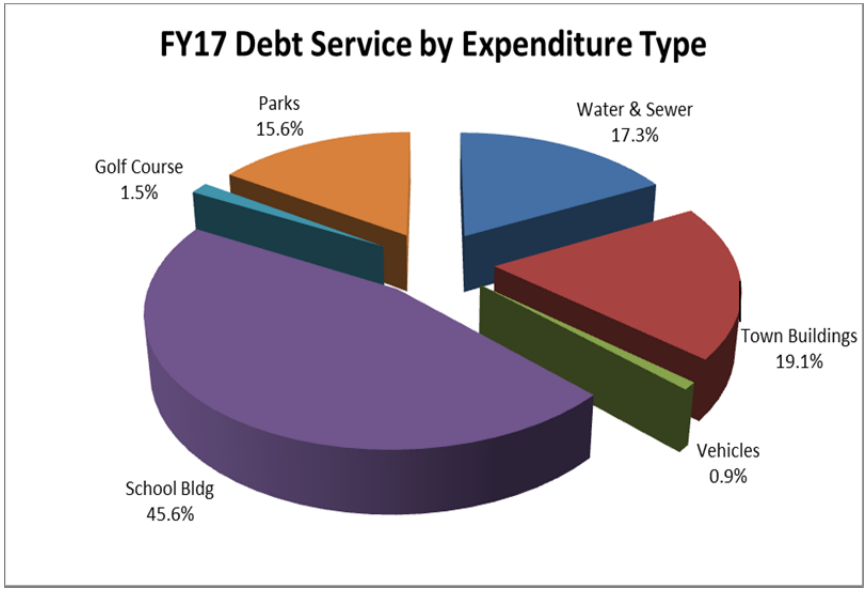
[1] The High School project was financed via a Debt Exclusion. Current funding plans for the Devotion School project assumes a portion of that project is funded via a Debt Exclusion.
[2] Estimates for the 9th School at Baldwin and High School Debt projects amounts are unknown.
[3] The Baker (through FY22) and Heath (through FY19) school projects are being reimbursed by the State.

impact debt service has on the Operating Budget (via long-range forecasting), then the authorization of debt is being made in a vacuum. Governmental bodies can cripple their finances if bonds are authorized and issued without a full understanding of the impact they have on the overall finances of the entity.

In Brookline, both the Long Range Financial Plan and the planning process for the CIP clearly show decision makers the impact debt service has on the Operating Budget. Since the Town's CIP Financing Policies set a limit on the overall amount of debt that can be issued -- basically the 6% policy plus the other debt management variables that are to be measured -- the impact on the Operating Budget is both known and within an expected range.

The graph to the right illustrates how the Town's 6% policy works. In each year, the amount available for the CIP is 6% of the prior year's net revenue. This amount represents the total impact on the Operating Budget. For FY16, $13.2 million is dedicated to the CIP ($8.3 million for net debt service and $4.9 million for pay-as-you-go), and, therefore, unavailable for the operating budget. The graph also shows the balance between pay-as-you-go-CIP and debt-financed CIP: as debt service increases, pay-as-you go capacity decreases, and vice versa. This is clearly shown in FY23, when the large increase in debt service (resulting from the BHS project coming on-line) reduces the pay-as-you-go portion of the CIP.





The graph to the left breaks out existing (FY17) debt service by expenditure type. As it shows, the largest component of debt service is for school buildings, followed by town buildings and the water and sewer system.

As was previously mentioned, debt is issued on behalf of the Water and Sewer Enterprise Fund and the Golf Course Enterprise Fund. Those debt service costs are budgeted for within both enterprise funds and are covered by enterprise fund revenues. As a result, the tax levy does not fund any enterprise fund debt service. The table on the following page breaks out debt service by fund, with exempt and non-exempt debt of the General Fund separated, for each of the past six years. Looking at FY17, it shows that the Town's total debt service was $12.6 million, of which $2.9 million (24.7%) was reimbursed by either the State ($556,757) or Enterprise funds ($2.36 million), leaving $9.68 million of debt service.

DEBT SERVICE

DESCRIPTION	FY11	FY12	FY13	FY14	FY15	FY16	FY17
Total General Fund Supported Debt Service	9,440,762	10,098,259	9,804,995	9,297,870	9,389,799	9,270,546	10,240,902
a.) Exempt (Debt Exclusion) [1]	1,899,453	1,730,917	1,630,808	1,112,800	1,094,400	1,076,000	1,048,400
b.) Non-Exempt	7,541,309	8,367,342	8,174,187	8,185,070	8,295,399	8,194,546	9,192,502
Minus State (SBA) Reimbursed Debt [2]	1,227,634	1,227,634	587,125	556,757	556,757	556,757	556,757
Net General Fund Debt Service	8,213,128	8,870,625	9,217,870	8,741,113	8,833,042	8,713,789	9,684,145
Water & Sewer Enterprise Fund Supported Debt Svc.	2,495,199	2,321,242	2,375,403	2,365,461	2,133,405	2,377,747	2,180,990
Golf Course Enterprise Fund Supported Debt Svc.	189,130	185,679	191,499	179,374	186,476	191,355	183,475
Enterprise Fund Debt Service	**2,684,329**	**2,506,921**	**2,566,902**	**2,544,835**	**2,319,881**	**2,569,102**	**2,364,465**
TOTAL Debt Service	**12,125,091**	**12,605,180**	**12,371,897**	**11,842,705**	**11,709,680**	**11,839,648**	**12,605,366**

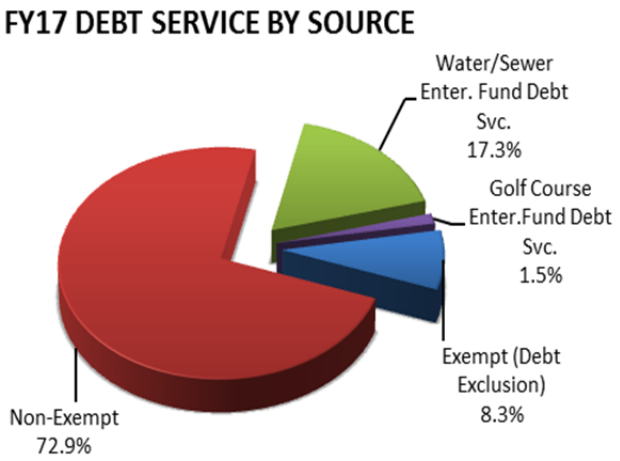
[1] The Lincoln School and High School projects were financed via a Debt Exclusion.

[2] The following school projects were reimbursed by the State: High School (through FY09), Lincoln (through FY12), Baker, and Heath.

The graph to the right depicts FY17 debt service by source. As it shows, 72.9% of the Town's debt service is covered within the levy while 8.3% is covered outside the levy via Debt Exclusion Overrides. The remaining 18.8% is covered by enterprise fund revenues.

The projected level of debt service based upon the Proposed CIP is shown in the table on the following page. Also, there is a graph on page VII-27 that shows both a history and a projection of debt service.

Great care has gone into the crafting of the Debt Management Plan for the FY18 – FY23 CIP and is detailed on the following pages. As mentioned at the beginning of this Section VII, this debt management plan results in the Town complying with all of its CIP Financing Policies. The table shows the amount of authorization, the amount to be borrowed, and the number of years planned for paying off the principal (term). The Town hopes to not have to borrow for the $1.245 million for the Carlton St. Footbridge. The Town is working toward a grant for the project and if it is received, the Town will not have to issue a bond for the project. Town Meeting would then be asked to rescind the bond authorization.



DEBT SERVICE (PROJECTED)

DESCRIPTION	FY18	FY19	FY20	FY21	FY22	FY23	FY24
Total General Fund Supported Debt Service	12,262,428	16,568,464	17,128,358	15,784,846	16,343,098	18,881,759	18,135,248
a.) Exempt (Debt Exclusion) [1]	1,020,800	4,505,739	4,469,139	3,517,539	3,517,539	3,517,539	3,517,539
b.) Non-Exempt	11,241,628	12,062,725	12,659,219	12,267,307	12,825,559	15,364,220	14,617,709
Minus State (SBA) Reimbursed Debt [2]	556,757	556,757	434,662	434,662	434,662	0	0
Net General Fund Debt Service	11,705,671	16,011,707	16,693,696	15,350,184	15,908,436	18,881,759	18,135,248
Water & Sewer Enterprise Fund Supported Debt Svc.	1,878,930	1,682,960	1,693,072	1,361,525	1,221,575	1,084,225	1,001,375
Golf Course Enterprise Fund Supported Debt Svc.	180,093	184,303	179,819	188,985	189,189	184,143	179,421
Enterprise Fund Debt Service	**2,059,023**	**1,867,262**	**1,872,891**	**1,550,510**	**1,410,764**	**1,268,368**	**1,180,796**
TOTAL Debt Service	**14,321,451**	**18,435,726**	**19,001,249**	**17,335,356**	**17,753,862**	**20,150,127**	**19,316,044**

[1] The High School project was financed via a Debt Exclusion. Current funding plans for the Devotion School project assumes $49.5M of that project is funded by the a Debt Exclusion.

[2] Estimates for the 9th School at Baldwin and High School Debt projects amounts are unknown.

[3] The Baker (through FY22) and Heath (through FY19) school projects are being reimbursed by the State.

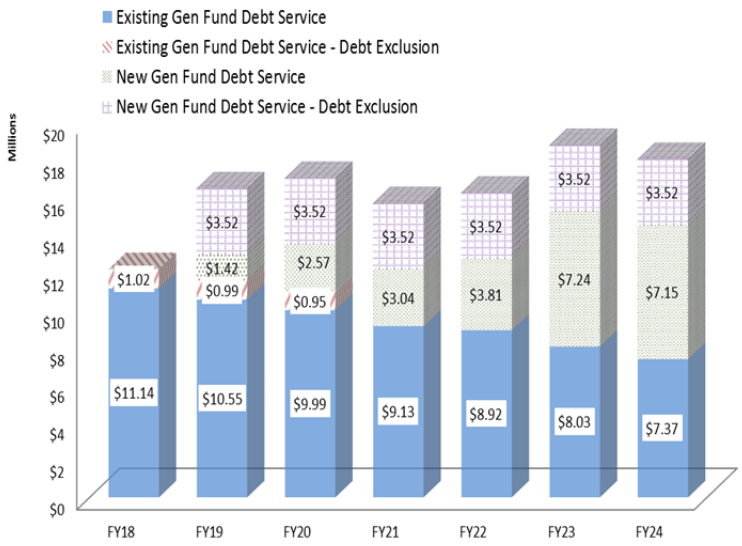
DEBT MANAGEMENT PLAN

PROJECT	BOND AUTH.	BOND AMT.	TERM	2018	2019	2020	2021	2022	2023	2024	2025	2026
Funded Within 6% CIP Policy												
Envelope/Fenestration Repairs (previously authorized)	$2.100	$0.380	5	$0.090	$0.087	$0.085	$0.082	$0.079				
Carlton St. Footbridge (previously authorized)	$1.40	$0.25	5	$0.058	$0.056	$0.055	$0.053	$0.051				
Corey Hill (previously authorized)	$0.70	$0.70	10	$0.096	$0.094	$0.091	$0.088	$0.086	$0.083	$0.081	$0.078	$0.075
Tower #1 Replacement (previously authorized)	$0.80	$0.80	10	$0.110	$0.107	$0.104	$0.101	$0.098	$0.095	$0.092	$0.089	$0.086
Devotion School (previously authorized)	$118.40	$33.00	25	$2.225	$2.225	$2.225	$2.225	$2.225	$2.225	$2.225	$2.225	$2.225
Envelope/Fenestration Repairs (previously authorized)	$2.10	$1.72	10		$0.245	$0.238	$0.230	$0.223	$0.216	$0.209	$0.201	$0.194
Carlton St. Footbridge (previously authorized)	$1.40	$1.00	10		$0.14	$0.14	$0.13	$0.13	$0.13	$0.12	$0.12	$0.11
High School Addition - Schem. Des. (future authorization)	$1.50	$1.50	10		$0.214	$0.207	$0.201	$0.195	$0.188	$0.182	$0.176	$0.169
Brookline Reservoir Park (future authorization)	$2.20	$2.20	10		$0.314	$0.304	$0.295	$0.285	$0.276	$0.267	$0.257	$0.248
Fire Maintenance/Training Facility (previously authorized)	$4.50	$4.50	15		$0.503	$0.489	$0.476	$0.462	$0.449	$0.435	$0.422	$0.408
Muddy River (previously authorized)	$0.75	$0.75	10			$0.106	$0.103	$0.100	$0.097	$0.093	$0.090	$0.087

TOWN OF BROOKLINE FY2018 PROGRAM BUDGET				CAPITAL IMPROVEMENTS PROGRAM								
PROJECT	BOND AUTH.	BOND AMT.	TERM	2018	2019	2020	2021	2022	2023	2024	2025	2026
Harry Downes (future authorization)	$0.99	$0.99	10			$0.141	$0.137	$0.133	$0.128	$0.124	$0.120	$0.116
Larz Anderson Park (future authorization)	$2.70	$2.70	10			$0.385	$0.373	$0.362	$0.350	$0.339	$0.327	$0.316
Murphy Playground (future authorization)	$0.82	$0.82	10			$0.117	$0.113	$0.110	$0.106	$0.103	$0.099	$0.096
Driscoll School (future authorization	$4.00	$4.00	15			$0.447	$0.435	$0.423	$0.411	$0.399	$0.387	$0.375
Envelope/Fenestration Repairs (future authorization)	$1.40	$1.40	10				$0.200	$0.194	$0.188	$0.182	$0.176	$0.170
Cypress Playground / Athl Field (future authorization)	$2.40	$2.40	10				$0.342	$0.332	$0.322	$0.311	$0.301	$0.291
Roof Repairs/Replacements (previously authorized)	$1.20	$1.20	15	Combined with new authorization below for $3.5M bond over 15 years								
Roof Repairs/Replacements (future authorization)	$2.30	$2.30	15					$0.391	$0.380	$0.370	$0.359	$0.349
Robinson Playground (future authorization)	$1.09	$1.09	10					$0.155	$0.151	$0.146	$0.141	$0.137
Larz Anderson Park (future authorization)	$2.20	$2.20	10					$0.314	$0.304	$0.295	$0.285	$0.276
Schick Park (future authorization)	$0.97	$0.97	10						$0.138	$0.134	$0.130	$0.126
High School Addition (future authorization)	$35.00	$35.00	25						$3.150	$3.080	$3.010	$2.940
Envelope/Fenestration Repairs (future authorization)	$1.80	$1.80	10						$0.257	$0.249	$0.241	$0.234
Roof Repairs/Replacements (future authorization)	$0.80	$0.80	10						$0.000	$0.114	$0.111	$0.107
Larz Anderson Park (future authorization)	$2.50	$2.50	10						$0.000	$0.000	$0.356	$0.346
Envelope/Fenestration Repairs (future authorization)	$2.40	$2.40	10						$0.000	$0.000	$0.342	$0.332
Larz Anderson Park - Auth for FY25/ CY25 Issue	$1.00	$1.00	10						$0.000	$0.000	$0.000	$0.143
Roof Repairs/Replacements (future authorization)	$1.80	$1.80	10						$0.000	$0.000	$0.000	$0.257
NEW GEN FUND DEBT SERVICE (cumulative)				$2.580	$3.987	$5.132	$5.588	$6.346	$9.639	$9.550	$10.042	$10.214

PROJECT	BOND AUTH.	BOND AMT.	TERM	2018	2019	2020	2021	2022	2023	2024	2025	2026
Debt Exclusions												
Devotion School - Design/Constr. (future authorization)	$49.58	$49.58	25		$3.518	$3.518	$3.518	$3.518	$3.518	$3.518	$3.518	$3.518
NEW DEBT EXCLUSION DEBT SERVICE (cumulative)					$3.518	$3.518	$3.518	$3.518	$3.518	$3.518	$3.518	$3.518
Enterprise Funds												
Wastewater (future authorization)	$3.00	$1.00	10	$0.14	$0.13	$0.13	$0.13	$0.12	$0.12	$0.12	$0.11	$0.11
Singletree Tank & Gatehouse MWRA Interest Free Loan	$0.66	$0.66	10	$0.07	$0.07	$0.07	$0.07	$0.07	$0.07	$0.07	$0.07	$0.07
Stormwater (future authorization)	$0.30	$0.30	10		$0.04	$0.04	$0.04	$0.04	$0.04	$0.04	$0.04	$0.03
Wastewater (future authorization)	$3.00	$1.00	10		$0.14	$0.14	$0.13	$0.13	$0.13	$0.12	$0.12	$0.11
Stormwater (future authorization)	$0.30	$0.30	10			$0.04	$0.04	$0.04	$0.04	$0.04	$0.04	$0.04
Wastewater (future authorization)	$3.00	$1.00	10			$0.14	$0.14	$0.13	$0.13	$0.13	$0.12	$0.12
Stormwater (future authorization)	$0.30	$0.30	10				$0.04	$0.04	$0.04	$0.04	$0.04	$0.04
Stormwater (future authorization)	$0.30	$0.30	10				$0.04	$0.04	$0.04	$0.04	$0.04	$0.04
Wastewater (future authorization)	$3.00	$1.00	10				$0.14	$0.14	$0.13	$0.13	$0.13	$0.12
Wastewater (future authorization)	$3.00	$1.00	10					$0.14	$0.14	$0.13	$0.13	$0.13
Golf Course (previously authorized)	$2.84	$0.27	20	$0.03	$0.02	$0.02	$0.02	$0.02	$0.02	$0.02	$0.02	$0.02
Golf Course (future authorization)	$1.00	$0.21	20	$0.02	$0.02	$0.02	$0.02	$0.02	$0.02	$0.02	$0.02	$0.02
Golf Course (future authorization)	$1.00	$0.25	20		$0.02	$0.02	$0.02	$0.02	$0.02	$0.02	$0.02	$0.02
Golf Course (future authorization)	$1.00	$0.25	20				$0.02	$0.02	$0.02	$0.02	$0.02	$0.02
NEW ENTERPRISE FUND DEBT SERVICE (cumulative)				$0.248	$0.452	$0.627	$0.862	$0.981	$0.953	$0.925	$0.897	$0.869

When Moody's last reviewed the Town's bond rating in March, 2016, they referenced the above average amortization rate. That is an important factor in being able to take on additional debt: as old debt runs off, new debt can be taken on. The graph to the right shows the amortization of existing debt and the proposed new debt for the General Fund.



A common indicator used to measure debt service levels is comparing it to revenue, since it is those revenues that are needed to pay the principal and interest payments. For general funds, ratings agencies tend to consider ratios of between 5% - 10% as being prudent. The table below shows debt service as a percent of revenue for the General Fund, Water and Sewer Enterprise Fund, and the Golf Course Enterprise Fund. As it shows, total debt service is projected at 4.3% in FY17 but will increase to 5.9% in FY19 when the majority of debt service associated with the Devotion School project kicks in. When looking solely General Fund-supported debt, the figure drops to 3.9% in FY17, reaching a high of 5.9% in FY19.

DEBT SERVICE AS A PERCENTAGE OF REVENUE

DESCRIPTION	FY14 (Act.)	FY15 (Act.)	FY16 (Act)	FY17 (Proj.)	FY18 (Proj.)	FY19 (Proj.)	FY20 (Proj.)	FY21 (Proj.)	FY22 (Proj.)	FY23 (Proj.)	FY24 (Proj.)
Total General Fund Supported Debt Service	9,297,870	9,389,799	9,270,546	10,240,902	12,262,428	16,568,464	17,128,358	15,784,846	16,343,098	18,135,248	18,095,157
a.) Exempt (Debt Exclusion) [1]	1,112,800	1,094,400	1,076,000	1,048,400	1,020,800	4,505,739	4,469,139	3,517,539	3,517,539	3,517,539	3,517,539
b.) Non-Exempt	8,185,070	8,295,399	8,194,546	9,192,502	11,241,628	12,062,725	12,659,219	12,267,307	12,825,559	14,617,709	14,577,618
Minus SBA Reimbursements	556,757	556,757	556,757	556,757	556,757	556,757	434,662	434,662	434,662	0	0
Net General Fund Debt Service	8,741,113	8,833,042	8,713,789	9,684,145	11,705,671	16,011,707	16,693,696	15,350,184	15,908,436	18,135,248	18,095,157
Water & Sewer Enterprise Fund Supported Debt Svc.	2,365,461	2,133,405	2,377,747	2,180,990	1,878,930	1,682,960	1,693,072	1,361,525	1,221,575	1,084,225	1,001,375
Golf Course Enterprise Fund Supported Debt Svc.	179,374	186,476	191,355	183,475	180,093	184,303	179,819	188,985	189,189	184,143	179,421
TOTAL Debt Service	**11,842,705**	**11,709,680**	**11,839,648**	**12,605,366**	**14,321,451**	**18,435,726**	**19,001,249**	**17,335,356**	**17,753,862**	**19,403,616**	**19,275,953**
General Fund Revenue	231,533,855	235,632,057	250,398,058	260,709,753	272,527,996	281,771,949	290,776,328	300,697,442	310,137,297	318,731,420	328,004,632
General Fund Revenue Without SBA Reimbursement	230,977,098	235,075,300	249,841,301	260,152,996	271,971,239	281,215,192	290,341,666	300,262,780	309,702,635	318,731,420	328,004,632
Water & Sewer Enterprise Fund Revenue	26,529,207	26,617,217	27,828,675	28,495,260	28,961,073	30,269,574	31,122,057	32,046,976	33,307,939	34,645,008	36,100,466
Golf Course Enterprise Fund Revenue	1,273,214	1,298,830	1,390,926	1,522,831	1,647,098	1,674,693	1,702,413	1,620,261	1,636,987	1,653,937	1,671,114
TOTAL Revenue of Funds Supporting Debt Svc.	**259,336,276**	**263,548,104**	**279,617,659**	**290,727,844**	**303,136,167**	**313,716,215**	**323,600,798**	**334,364,680**	**345,082,223**	**355,030,366**	**365,776,212**
General Fund Debt Service as a % of General Fund Revenue	4.0%	4.0%	3.7%	3.9%	4.5%	5.9%	5.9%	5.2%	5.3%	5.7%	5.5%
Net General Fund Debt Service as a % of General Fund Revenue [2]	3.8%	3.8%	3.5%	3.7%	4.3%	5.7%	5.7%	5.1%	5.1%	5.7%	5.5%
Water & Sewer Enterprise Fund Debt Service as a % of Revenue	8.9%	8.0%	8.5%	7.7%	6.5%	5.6%	5.4%	4.2%	3.7%	3.1%	2.8%
Golf Course Enterprise Fund Debt Service as a% of Revenue	14.1%	14.4%	13.8%	12.0%	10.9%	11.0%	10.6%	11.7%	11.6%	11.1%	10.7%
TOTAL Debt Service as a % of Total Rev. Supporting Debt Svc.	**4.6%**	**4.4%**	**4.2%**	**4.3%**	**4.7%**	**5.9%**	**5.9%**	**5.2%**	**5.1%**	**5.5%**	**5.3%**

[1] The Lincoln School and High School projects were financed via a Debt Exclusion. Current funding plans for the Devotion School project assumes a Debt Exclusion.

[2] Excludes both the debt service (expense) reimbursed by the State for school projects and the reimbursement from the State (revenue).

IMPACT ON OPERATING BUDGET

The "Debt and Debt Service" section discussed the impact of debt service on the Operating Budget. Another potential impact of a CIP on a community's Operating Budget is an increase or decrease in operating expenses. For example, adding another facility in the community will add costs for utilities and building operation / maintenance. Conversely, undertaking energy conservation projects will help reduce costs in the Operating Budget. The proposed CIP contains a number of projects that will impact the Operating Budget, both positively and negatively. They are listed below:

- Technology Applications – projects undertaken by the Information Technology Department (ITD) are focused on improving efficiencies in numerous departments. While it is difficult to put a dollar figure on savings, past applications have proven to yield savings in the Operating Budget, including a reduction in headcount. On the other hand, new technologies often come with increased maintenance contracts.
- Fire Apparatus Rehab/Replacement – rehabilitating fire apparatus extends the life of the vehicles and also helps reduce repair and maintenance costs. Also, once replaced with a new vehicle, repair and maintenance costs are reduced.
- Coolidge Corner Library Rear Windows – these nine large panels of glass windows in the rear of the building date from the original construction in 1970. The glass is not insulated and is loose in a number of areas. New windows are certain to help reduce energy consumption.
- LED Streetlights – the conversion of the Town's 3,600 streetlights from high-pressure sodium lamps to LED's is projected to reduce the electricity budget for streetlights by more than 50% ($180,000 / yr) once fully-implemented.
- Wastewater System Improvements - these projects will help prevent costly system failures, lower MWRA wholesale costs by reducing extraneous flows, and make more efficient use of annual operating funds.
- Playground Projects - as playgrounds are renovated and new or improved water play features are included as part of the project, water/sewer costs will increase.
- Golf Course – the proposed improvements to the course and facilities will help improve its playability and make it a more sought-after course, thereby increasing revenue.
- 9th School at Baldwin / High School projects – these projects are certain to increase the size of the facilities, so additional utility costs are to be expected. However, increases will be minimized to the greatest extent possible by including energy efficient systems and "green" components.
- Town / School Energy Management Systems and Energy Conservation - these on-going items are meant to yield savings in the operating budget. With large increases in utility prices over the past few years, it is imperative that monies be invested to decrease energy consumption in buildings. Programs would include, but are not limited to, lighting retrofit and controls, energy efficient motors, insulation, and temperature equipment. This program would augment existing gas and electric utility conservation programs. Monies would also go toward more efficient heating and cooling equipment.
- Town / School Emergency Generator Replacement, Elevator Replacement, Roof Replacement, Masonry Repairs, and Fenestrian - these items represent an approach to systematically replace various core facility needs that only become more expensive to maintain if not replaced in a timely manner. They also help eliminate the need for larger expenditures that might arise if allowed to deteriorate.

RECOMMENDED PROJECTS

The following pages contain the FY18 – FY23 CIP as proposed by project. Commencing on page VII-29 is a project description for each project.

TOWN OF BROOKLINE CAPITAL IMPROVEMENT PROGRAM: FY2018 - FY2023

CATEGORY CODES (CC):

1 = New Facility Construction
2 = Facility Renovation / Repair
3 = Parks/Open Space/Playgrounds
4 = Infrastructure
5 = Vehicles
6 = Miscellaneous

REVENUE CODES (RC):

A = Property Tax/Free Cash/Overlay Surplus
B = General Fund Bond
C = State / Federal Aid
D = Golf Budget
E = Golf Bond
F = Utility Budget
G = Utility Bond
H = CDBG
I = Other
J = Re-Appropriation of Funds
K = Debt Exclusion Override

CC		Total	Prior Year (FY17)	FY2018 Amount	RC	FY2019 Amount	RC	FY2020 Amount	RC	FY2021 Amount	RC	FY2022 Amount	RC	FY2023 Amount	RC	Future Years Amount	RC
	GENERAL GOVERNMENT																
2	Larz Anderson Garage	125,000								125,000	A						
2	Parking Garage (Town Hall/Pierce Phase 4)	300,000	300,000														
6	Town Building Furniture	125,000	25,000	**50,000**	**A**									25,000	A	25,000	A
2	Town Rehab/Upgrade	350,000		**50,000**	**A**	50,000	A	50,000	A	50,000	A	50,000	A	50,000	A	50,000	A
2	Town Hall Data Room Improvements	120,000		**120,000**	**A**												
6	Technology Applications	1,605,000	275,000	**175,000**	**A**	180,000	A	185,000	A	190,000	A	195,000	A	200,000	A	205,000	A
	General Government Total	2,625,000	600,000	**395,000**		230,000		235,000		365,000		245,000		275,000		280,000	
	PLANNING & COMMUNITY DEVELOPMENT																
4	Gateway East/Village Sq. Circulation Improv. - CD	378,000	378,000														
4	Gateway East/Village Sq. Circulation Improv. - CD	500,000		**500,000**	**H**												
4	Gateway East/Village Sq. Circulation Improv. - Other	1,422,000	1,422,000														
4	Gateway East/Village Sq. Circulation Improv. - State	6,933,000	6,933,000														
4	Commercial Area Improvements	150,000														150,000	A
6	Major Parcel Study	100,000	100,000														
6	Zoning By-Law Reorganization	250,000				250,000	A										
	Planning & Community Development Total	9,733,000	8,833,000	**500,000**		250,000		-		-		-		-		150,000	
	PUBLIC SAFETY																
5	Fire Apparatus Rehab	1,550,000		**50,000**	**A**			500,000	A							1,000,000	A/B
5	Engine #6 Replacement	625,000		**625,000**	**A**												
5	Tower #1 Replacement	800,000	800,000														
6	CAD System Upgrade	270,000				270,000	A										
2	Fire Station Renovations	2,405,000	670,000	**280,000**	**A**	385,000	A			800,000	A	270,000	A				
1	Training & Maintenance Facility	4,500,000	4,500,000														
6	PPE Washers and Dryers	71,000		**71,000**	**A**												
	Public Safety Total	10,221,000	5,970,000	**1,026,000**		655,000		500,000		800,000		270,000		-		1,000,000	

TOWN OF BROOKLINE CAPITAL IMPROVEMENT PROGRAM: FY2018 - FY2023

CATEGORY CODES (CC):

1 = New Facility Construction
2 = Facility Renovation / Repair
3 = Parks/Open Space/Playgrounds
4 = Infrastructure
5 = Vehicles
6 = Miscellaneous

REVENUE CODES (RC):

A = Property Tax/Free Cash/Overlay Surplus
B = General Fund Bond
C = State / Federal Aid
D = Golf Budget
E = Golf Bond
F = Utility Budget
G = Utility Bond
H = CDBG
I = Other
J = Re-Appropriation of Funds
K = Debt Exclusion Override

CC		Total	Prior Year (FY17)	FY2018 Amount	RC	FY2019 Amount	RC	FY2020 Amount	RC	FY2021 Amount	RC	FY2022 Amount	RC	FY2023 Amount	RC	Future Years Amount	RC
	LIBRARY																
2	Coolidge Corner - Elev./Rear Windows /Carpet	646,500		**646,500**	**A**												
6	Library Furnishings	110,000	110,000														
2	Library Interior Painting / Facelift	110,000	110,000														
2	Putterham Library Bathroom Renovations	150,000										150,000	A				
	Library Total	1,016,500	220,000	**646,500**		-		-		-		150,000		-		-	
	PUBLIC WORKS:																
	Transportation																
4	Traffic Calming / Safety Improvements	358,659		**58,659**	**A**	50,000	A	50,000	A	50,000	A	50,000	A	50,000	A	50,000	A
4	Bicycle Access Improvements	245,775	36,000	**33,000**	**A**	176,775	A										
4	Parking Meter Technology Upgrade	805,200	161,040	**161,040**	**A**	50,000	A	111,040	A	322,080	A						
4	Fire Alarm Call box system	2,380,000														2,380,000	A
4	Dean / Chestnut Hill Ave Signal	260,000	260,000														
4	Carlton St /Monmouth Traffic Signal	333,663		**333,663**	**A**												
	Public Works - Transportation Sub-Total	4,383,297	457,040	**586,362**		276,775		161,040		372,080		50,000		50,000		2,430,000	
	Engineering/Highway																
4	Street Rehab - Town	14,190,000	1,630,000	**1,670,000**	**A**	1,710,000	A	1,750,000	A	1,790,000	A	1,830,000	A	1,880,000	A	1,930,000	A
4	Street Rehab - State	11,522,344	1,440,293	**1,440,293**	**C**	1,440,293	C	1,440,293	C	1,440,293	C	1,440,293	C	1,440,293	C	1,440,293	C
4	Sidewalk Repair	2,659,000	304,000	**312,000**	**A**	320,000	A	328,000	A	336,000	A	344,000	A	353,000	A	362,000	A
4	Parking Lot Rehab.	205,000														205,000	A
4	Winthrop Path Rehab.	65,000	65,000														
2	Municipal Service Center Site Improvements			**240,000**	**A**												
4	Davis Path Footbridge			**40,000**	**A**												
	Public Works - Engineering/Highway Sub-Total	28,921,344	3,439,293	**3,702,293**		3,470,293		3,518,293		3,566,293		3,614,293		3,673,293		3,937,293	
	Water / Sewer																
4	Singletree Hill Tank Improvements	830,000	340,000			490,000	F										
4	Stormwater Improvements	1,500,000	300,000	**300,000**	**F**	300,000	F	300,000	F	300,000	F						
4	Water System Improvements	300,000		**300,000**	**G**												
4	Wastewater System Improvements	3,000,000				3,000,000	G										
2	Netherlands Road Improvements	190,000	190,000														
2	Singletree Hill Gatehouse	320,000	320,000														
	Public Works - Water / Sewer Sub-Total	6,140,000	1,150,000	**600,000**		3,790,000		300,000		300,000		-		-		-	

TOWN OF BROOKLINE CAPITAL IMPROVEMENT PROGRAM: FY2018 - FY2023

CATEGORY CODES (CC):

1 = New Facility Construction
2 = Facility Renovation / Repair
3 = Parks/Open Space/Playgrounds
4 = Infrastructure
5 = Vehicles
6 = Miscellaneous

REVENUE CODES (RC):

A = Property Tax/Free Cash/Overlay Surplus
B = General Fund Bond
C = State / Federal Aid
D = Golf Budget
E = Golf Bond
F = Utility Budget
G = Utility Bond
H = CDBG
I = Other
J = Re-Appropriation of Funds
K = Debt Exclusion Override

CC		Total	Prior Year (FY17)	FY2018 Amount	RC	FY2019 Amount	RC	FY2020 Amount	RC	FY2021 Amount	RC	FY2022 Amount	RC	FY2023 Amount	RC	Future Years Amount	RC
	Parks and Playgrounds																
3	Brookline Reservoir Park	2,340,000	140,000	**2,200,000**	**B**												
3	Corey Hill Park	700,000	700,000														
3	Cypress Playground/Athl. Field	2,640,000				240,000	A	2,400,000	B								
3	Emerson Garden Playground	770,000	770,000														
3	Harry Downes Field & Playground	1,070,000	80,000			990,000	B										
3	Heath School Playground Accessibility	1,050,000														1,050,000	A
3	Kraft Family Athl. Field Turf Repl.	1,078,000						98,000	A	980,000	A						
3	Larz Anderson Park	9,000,000				2,700,000	B	600,000	A	2,200,000	B					3,500,000	B
3	Murphy Playground	890,000		**70,000**	**A**	820,000	B										
3	Riverway Park	625,000														625,000	A
3	Robinson Playground	1,190,000						100,000	A	1,090,000	B						
3	Schick Playground	1,060,000								90,000	A	970,000	B				
3	Boylston St. Playground	1,180,000														1,180,000	A
3	Griggs Park	970,000														970,000	A
3	Soule Athletic Fields	1,110,000				90,000	K	1,020,000	K								
3	Parks/Playgrounds Rehab/Upgrade	2,380,000	300,000	**305,000**	**A**	305,000	A	310,000	A	210,000	A	315,000	A	315,000	A	320,000	A
3	Town/School Ground Rehab.	1,175,000	90,000	**150,000**	**A**	155,000	A	160,000	A	165,000	A	170,000	A	175,000	A	110,000	A
3	Tennis Courts / Basketball Courts	300,000				200,000	A									100,000	A
2	Comfort Stations	340,000	40,000							250,000	A					50,000	A
	Public Works - Parks and Playground Sub-Total	29,868,000	2,120,000	**2,725,000**		5,500,000		4,688,000		4,985,000		1,455,000		490,000		7,905,000	
	Conservation/Open Space																
3	Tree Removal&Repl/Urban Forestry Mgmt	1,880,000	225,000	**230,000**	**A**	230,000	A	235,000	A	235,000	A	240,000	A	240,000	A	245,000	A
3	Old Burial Ground	250,000														250,000	A
3	Walnut Hills Cemetery	770,000														770,000	I
	Public Works - Conser /Open Space Sub-Total	2,900,000	225,000	**230,000**		230,000		235,000		235,000		240,000		240,000		1,265,000	
	Public Works Total	72,212,641	7,391,333	**7,843,655**		13,267,068		8,902,333		9,458,373		5,359,293		4,453,293		15,537,293	
	RECREATION																
2	Eliot Rec Improvements	775,000														775,000	A
	Recreation Total	775,000	-	**-**		-		-		-		-		-		775,000	

TOWN OF BROOKLINE CAPITAL IMPROVEMENT PROGRAM: FY2018 - FY2023

CATEGORY CODES (CC):

1 = New Facility Construction
2 = Facility Renovation / Repair
3 = Parks/Open Space/Playgrounds
4 = Infrastructure
5 = Vehicles
6 = Miscellaneous

REVENUE CODES (RC):

A = Property Tax/Free Cash/Overlay Surplus
B = General Fund Bond
C = State / Federal Aid
D = Golf Budget
E = Golf Bond
F = Utility Budget
G = Utility Bond
H = CDBG
I = Other
J = Re-Appropriation of Funds
K = Debt Exclusion Override

CC		Total	Prior Year (FY17)	FY2018 Amount	RC	FY2019 Amount	RC	FY2020 Amount	RC	FY2021 Amount	RC	FY2022 Amount	RC	FY2023 Amount	RC	Future Years Amount	RC
	SCHOOL																
6	Furniture Upgrades	920,000	80,000	**90,000**	A	100,000	A	110,000	A	120,000	A	130,000	A	140,000	A	150,000	A
2	Town/School ADA Renovations	640,000	70,000	**75,000**	A	75,000	A	80,000	A	80,000	A	85,000	A	85,000	A	90,000	A
2	Town/School Elevator Renov. Program	750,000	275,000	**475,000**	A												
2	Town/School Energy Conservation Projects	1,400,000	170,000	**75,000**	A	180,000	A	185,000	A	190,000	A	195,000	A	200,000	A	205,000	A
2	Town/School Energy Management System	1,185,000	175,000	**125,000**	A	125,000	A	125,000	A	125,000	A	130,000	A	130,000	A	250,000	A
2	Town/School Bldg Envelope/Fenestration Rep	17,000,000	2,100,000					1,400,000	B			1,800,000	A		A	11,700,000	A/B
2	Town/School Roof Repair/Repl. Program	17,300,000						2,300,000	B					800,000	B	14,200,000	A/B
2	Town/School Bldg Security / Life Safety Sys	1,305,000	175,000	**215,000**	A	130,000	A	160,000	A	160,000	A	170,000	A	170,000	A	125,000	A
2	Town/School Compactor Replacements	200,000	50,000			100,000	A									50,000	A
2	School Rehab/Upgrade	600,000		**100,000**	A	50,000	A	50,000	A			200,000	A	100,000	A	100,000	A
2	High School Addition - Town Share (non-Debt Excl)	36,500,000		**1,500,000**	B	35,000,000	B										
2	High School Addition (Debt Excl)	-				TBD	K										
2	9th School at Baldwin	1,500,000		**1,500,000**	A	TBD	K										
2	School Studies (9th and HS)	800,000	800,000														
2	Driscoll School Rehabilitation	4,400,000		**400,000**	A	4,000,000	B										
2	Old Lincoln School Modifications	350,000	350,000														
2	Classroom Capacity	7,280,000	1,038,000	**995,000**	A	1,165,000	A	1,223,000	A	1,032,000	A	912,000	A	915,000	A		
	School Total	92,130,000	5,283,000	**5,550,000**		40,925,000		5,633,000		1,707,000		3,622,000		2,540,000		26,870,000	

TOWN OF BROOKLINE CAPITAL IMPROVEMENT PROGRAM: FY2018 - FY2023

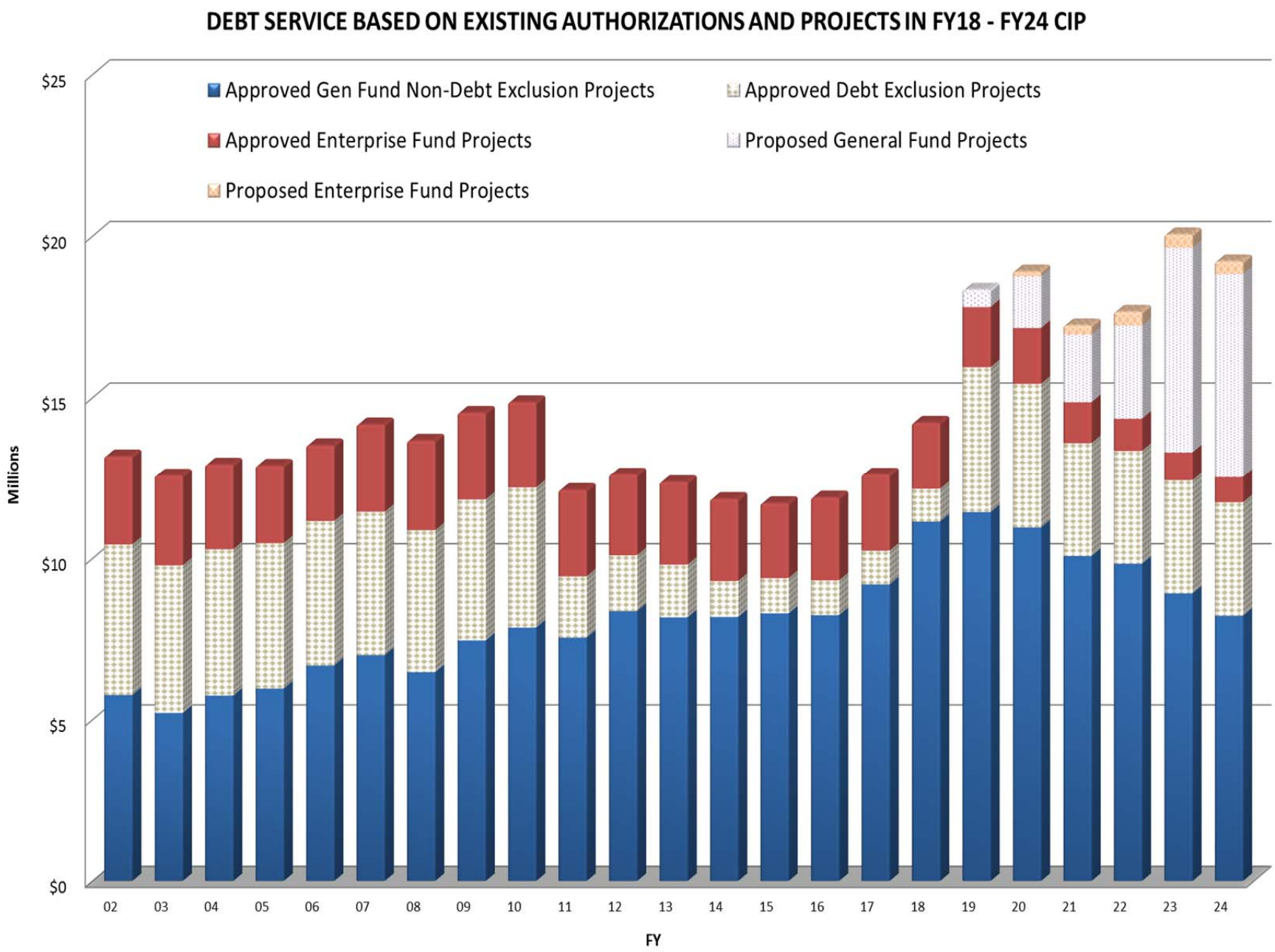
CATEGORY CODES (CC):

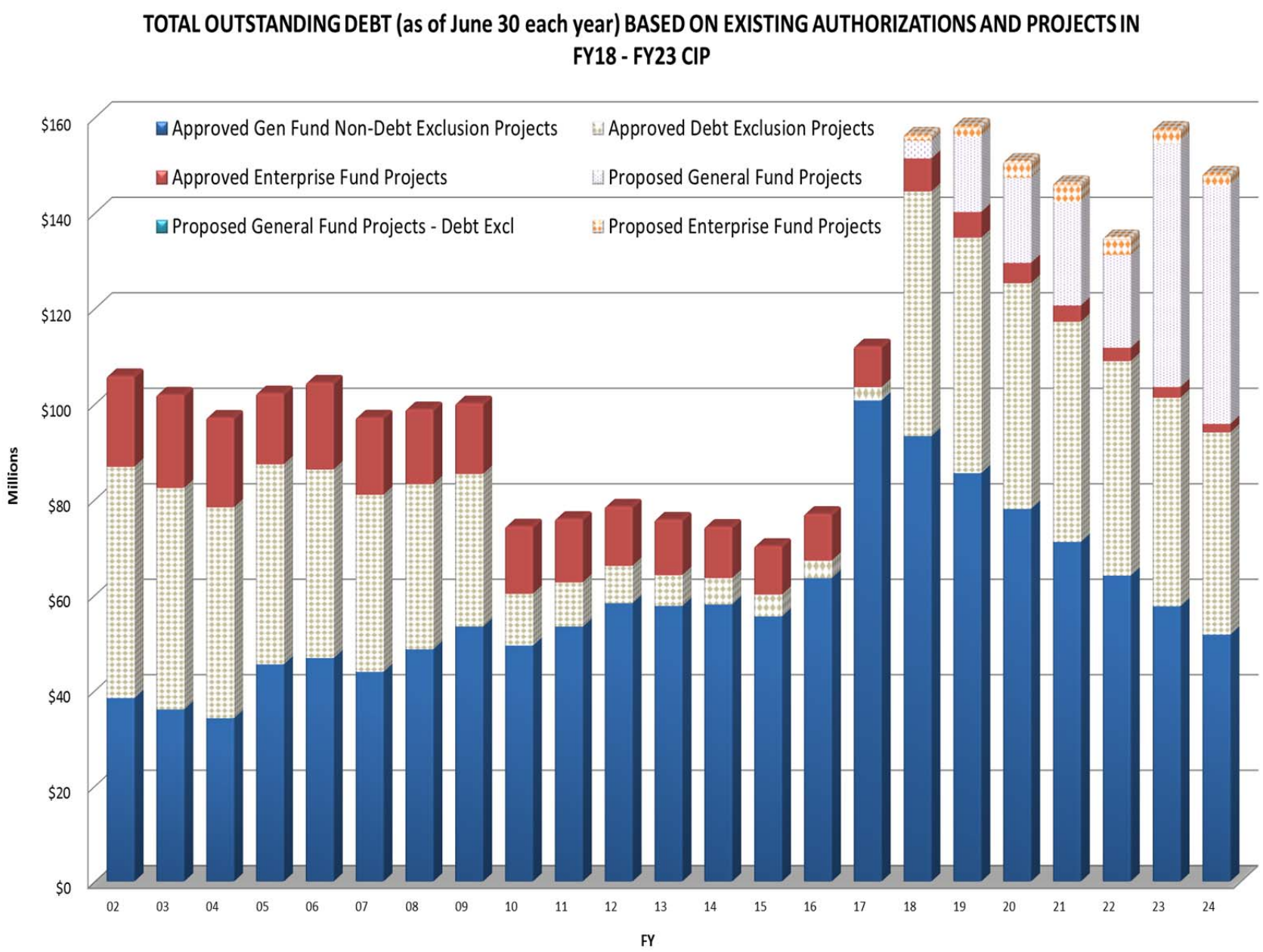
1 = New Facility Construction
2 = Facility Renovation / Repair
3 = Parks/Open Space/Playgrounds
4 = Infrastructure
5 = Vehicles
6 = Miscellaneous

REVENUE CODES (RC):

A = Property Tax/Free Cash/Overlay Surplus
B = General Fund Bond
C = State / Federal Aid
D = Golf Budget
E = Golf Bond
F = Utility Budget
G = Utility Bond
H = CDBG
I = Other
J = Re-Appropriation of Funds
K = Debt Exclusion Override

CC		Total	Prior Year (FY17)	FY2018 Amount	RC	FY2019 Amount	RC	FY2020 Amount	RC	FY2021 Amount	RC	FY2022 Amount	RC	FY2023 Amount	RC	Future Years Amount	RC
	GRAND TOTAL	**188,713,141**	**28,297,333**	**15,961,155**		**55,327,068**		**15,270,333**		12,330,373		**9,646,293**		**7,268,293**		**44,612,293**	
	GRAND TOTAL BY SOURCE																
	A = Property Tax / Free Cash / Overlay Surplus	71,167,797	8,874,040	**9,720,862**	**A**	6,496,775	A	6,410,040	A	7,300,080	A	7,236,000	A	5,028,000	A	20,102,000	A
	B = General Fund Bond	88,770,000	8,100,000	**3,700,000**	**23%**	43,510,000	79%	6,100,000	40%	3,290,000	27%	970,000	10%	800,000	11%	22,300,000	50%
	C = State / Federal Grants	19,877,344	9,795,293	**1,440,293**	**9%**	1,440,293	3%	1,440,293	9%	1,440,293	12%	1,440,293	15%	1,440,293	20%	1,440,293	3%
	D = Golf Budget	-	-	**-**	**0%**	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
	E = Golf Bond	-		**-**	**0%**	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
	F = Utility Budget	2,180,000	490,000	**300,000**	**2%**	790,000	1%	300,000	2%	300,000	2%	-	0%	-	0%	-	0%
	G = Utility Bond	3,960,000	660,000	**300,000**	**2%**	3,000,000	5%	-	0%	-	0%	-	0%	-	0%	-	0%
	H = CDBG	878,000	378,000	**500,000**	**3%**	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
	I = Other	770,000			**0%**	-	0%	-	0%	-	0%	-	0%	-	0%	770,000	2%
	J = Re-Approp. of Existing Funds	-		**-**	**0%**	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
	K = Debt Exclusion Override	1,110,000			**0%**	90,000	0%	1,020,000	7%	-	0%	-	0%	-	0%	-	0%
	Grand Total	**188,713,141**	**28,297,333**	**15,961,155**		**55,327,068**		**15,270,333**		12,330,373		**9,646,293**		**7,268,293**		**44,612,293**	
	GRAND TOTAL BY ALLOCATION																
	General Government	2,625,000	600,000	**395,000**	**2%**	230,000	0%	235,000	2%	365,000	3%	245,000	3%	275,000	4%	280,000	1%
	Planning and Community Development	9,733,000	8,833,000	**500,000**	**3%**	250,000	0%	-	0%	-	0%	-	0%	-	0%	150,000	0%
	Public Safety	10,221,000	5,970,000	**1,026,000**	**6%**	655,000	1%	500,000	3%	800,000	6%	270,000	3%	-	0%	1,000,000	2%
	Library	1,016,500	220,000	**646,500**	**4%**	-	0%	-	0%	-	0%	150,000	2%	-	0%	-	0%
	DPW - Transportation	4,383,297	457,040	**586,362**	**4%**	276,775	1%	161,040	1%	372,080	3%	50,000	1%	50,000	1%	2,430,000	5%
	Engineering/Highway	28,921,344	3,439,293	**3,702,293**	**23%**	3,470,293	6%	3,518,293	23%	3,566,293	29%	3,614,293	37%	3,673,293	51%	3,937,293	9%
	Water / Sewer	6,140,000	1,150,000	**600,000**	**4%**	3,790,000	7%	300,000	2%	300,000	2%	-	0%	-	0%	-	0%
	Parks & Playgrounds	29,868,000	2,120,000	**2,725,000**	**17%**	5,500,000	10%	4,688,000	31%	4,985,000	40%	1,455,000	15%	490,000	7%	7,905,000	18%
	Conservation/Open Space	2,900,000	225,000	**230,000**	**1%**	230,000	0%	235,000	2%	235,000	2%	240,000	2%	240,000	3%	1,265,000	3%
	Recreation	775,000	-	**-**	**0%**	-	0%	-	0%	-	0%	-	0%	-	0%	775,000	2%
	Public Schools	92,130,000	5,283,000	**5,550,000**	**35%**	40,925,000	74%	5,633,000	37%	1,707,000	14%	3,622,000	38%	2,540,000	35%	26,870,000	60%
	Grand Total	**188,713,141**	**28,297,333**	**15,961,155**		**55,327,068**		**15,270,333**		12,330,373		**9,646,293**		**7,268,293**		**44,612,293**	
	GRAND TOTAL BY CATEGORY																
1	New Facility Construction	5,300,000	5,300,000	**-**	**0%**	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
2	Facility Renovation / Repair	95,771,500	6,033,000	**6,386,500**	**40%**	41,210,000	74%	5,523,000	36%	2,762,000	22%	3,912,000	41%	2,400,000	33%	27,545,000	62%
3	Parks / Open Space / Playgrounds	32,428,000	2,305,000	**2,955,000**	**19%**	5,730,000	10%	4,923,000	32%	4,970,000	40%	1,695,000	18%	730,000	10%	9,120,000	20%
4	Infrastructure	48,317,641	13,269,333	**5,388,655**	**34%**	7,537,068	14%	3,979,333	26%	4,238,373	34%	3,664,293	38%	3,723,293	51%	6,517,293	15%
5	Vehicles	2,975,000	800,000	**675,000**	**4%**	-	0%	500,000	3%	-	0%	-	0%	-	0%	1,000,000	2%
6	Miscellaneous	3,921,000	590,000	**556,000**	**3%**	850,000	2%	345,000	2%	360,000	3%	375,000	4%	415,000	6%	430,000	1%
	Grand Total	**188,713,141**	**28,297,333**	**15,961,155**		**55,327,068**		**15,270,333**		12,330,373		**9,646,293**		**7,268,293**		**44,612,293**	
	6-Year Total	**115,803,515**															


DEBT SERVICE BASED ON EXISTING AUTHORIZATIONS AND PROJECTS IN FY18 - FY24 CIP
Approved Gen Fund Non-Debt Exclusion Projects
Approved Debt Exclusion Projects
Approved Enterprise Fund Projects
Proposed General Fund Projects
Proposed Enterprise Fund Projects
$25
$20
$15
$10
$5
$0
Millions
02
03
04
05
06
07
08
09
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
FY


TOTAL OUTSTANDING DEBT (as of June 30 each year) BASED ON EXISTING AUTHORIZATIONS AND PROJECTS IN FY18 - FY23 CIP
Approved Gen Fund Non-Debt Exclusion Projects
Approved Debt Exclusion Projects
Approved Enterprise Fund Projects
Proposed General Fund Projects
Proposed General Fund Projects - Debt Excl
Proposed Enterprise Fund Projects
Millions
$0
$20
$40
$60
$80
$100
$120
$140
$160
02
03
04
05
06
07
08
09
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
FY

FY 2018-2023 CIP PROJECT DESCRIPTIONS

NOTE: The figures included in this report are based on the best available cost estimates at the time of the development of the CIP and are subject to change due to revised estimates and bids.

GENERAL GOVERNMENT

1. GARAGES AT LARZ ANDERSON

The fuel tank located on site is not used anymore and should be removed, along with the gas pumps, in order to avoid a possible leak in the future.

Estimated Cost: $125,000

Time Schedule: FY 2021 -- $125,000 Property Tax / Free Cash

2. GARAGE REPAIRS / TOWN HALL/PIERCE SCHOOL PHASE 4

With Phases 1-3 now complete, a few remaining miscellaneous items are left to repair. These include a leak in the Pierce Garage from the area outside the Main Office of Pierce, the overhang/balcony area above the Pierce Driveway which is leaking and needs masonry work, the Town Hall lower garage needs to have the drain pipes that go through it from above re-piped to area that have drains, a main drain in the Town Hall Garage that comes from the Pierce above needs to be re-piped as it is broken and there is a drainage issue behind the Main Library that goes into the driveway and ultimately water drain into the Town Hall Garage.

Estimated Cost: $300,000

Time Schedule: Prior Year-- $300,000 Property Tax / Free Cash

3. TOWN BUILDING FURNITURE

This item allows for the replacement of aging furniture at Town Hall and other non-school buildings.

Estimated Cost: $125,000

Time Schedule:

Prior Year -- $25,000	Property Tax / Free Cash
FY 2018 -- $50,000	Property Tax / Free Cash
Future Years -- $25,000	Property Tax / Free Cash

4. TOWN REHAB/UPGRADES

This is an on-going town-wide program for the repair and upgrade of Town facilities in between major renovation projects. Items funded under this program include large scale painting programs, new flooring, ceilings, window treatments and toilet upgrades. This program avoids more expensive rehabilitation that would be necessary if these items were left to deteriorate.

Estimated Cost: $350,000

Time Schedule:

FY 2018 -- $50,000	Property Tax / Free Cash
FY 2019 -- $50,000	Property Tax / Free Cash
FY 2020 -- $50,000	Property Tax / Free Cash
FY 2021 -- $50,000	Property Tax / Free Cash
FY 2022 -- $50,000	Property Tax / Free Cash
FY 2023 -- $50,000	Property Tax / Free Cash
Future Years -- $50,000	Property Tax / Free Cash

5. TOWN HALL DATA ROOM IMPROVEMENTS

As the Town continues to invest in technology that enables critical and anytime access to information and communication, the infrastructure needed to maintain information availability and access plays an equally essential role. Having completed a recent study by an outside consultant to determine the optimal operating environment for the Town Data Center, this project seeks the necessary monies to invest in power and cooling upgrades. This request of $120,000 is jointly made the Building and IT Departments in order to address the continued reliance on the enterprise computing environment for 7 day per week/24 hours per day availability. The breakout is as follows: $70k for HVAC upgrades, $30k for electrical upgrades and $20k for as-built documentation.

Estimated Cost: $120,000

Time Schedule: FY 2018 -- $120,000 Property Tax / Free Cash

6. TECHNOLOGY APPLICATIONS

This annual appropriation is for funding the projects included in the Information Technology Department's Long-Term Strategic Plan, which serves as the framework for the selection and management of technology expenditures and is updated periodically by the Chief Information Officer (CIO). Moreover, additional projects that meet the short-term objectives set by the CIO and appropriate committees provide the guidance for the Town's approach to technology management. Primary focus areas for IT investments include Infrastructure lifecycle replacement, Enterprise Applications/Better Government initiatives, School Technology, and Public Safety enhancements. Special consideration is given to projects that reduce operating expenses and / or create efficiencies.

Estimated Cost: $1,605,000

Time Schedule:	Prior Year -- $275,000	Property Tax / Free Cash
	FY 2018 -- $175,000	Property Tax / Free Cash
	FY 2019 -- $180,000	Property Tax / Free Cash
	FY 2020 -- $185,000	Property Tax / Free Cash
	FY 2021 -- $190,000	Property Tax / Free Cash
	FY 2022 -- $195,000	Property Tax / Free Cash
	FY 2023 -- $200,000	Property Tax / Free Cash
	Future Years -- $205,000	Property Tax / Free Cash

PLANNING & COMMUNITY DEVELOPMENT

7. GATEWAY EAST / VILLAGE SQUARE CIRCULATION IMPROVEMENTS

This significant public works project involves reconfiguration of the existing circulation system in Brookline Village at Washington Street, Route 9, Walnut Street, High Street, and Pearl Street. The existing jughandle, currently used to provide access to Washington Street from Route 9 eastbound, will be removed and replaced with a new four-way intersection at Pearl Street. Signals will be relocated and upgraded and a new ADA-compliant surface-level pedestrian crosswalk with walk signal will cross Route 9 just west of Pearl Street as part of a new four-way intersection, replacing the demolished pedestrian bridge that had once provided a protected crossing on Route 9. In addition, the project will include enhanced bicycle accommodation via protected bicycle lanes, and lighting and landscaping improvements. The project will improve the overall safety and aesthetics of this portion of Route 9 and Brookline Village.

Funding for project construction is assumed to come from multiple sources:

1. Transportation Improvement Program (TIP) – Gateway East is programmed in the Boston MPO's TIP for $4,818,000 in Federal Fiscal Year 2018 toward a $5,818,000 construction project. Recent project cost estimates based on the Town's August, 2016 project resubmission that includes enhanced bicycle accommodation has increased the construction budget to $7,933,000. It is estimated that the TIP will cover $6,933,000 in Federal Fiscal Year 2018 toward a $7,933,000 revised construction project.

2. The Town's Gateway East construction match of $1,000,000 will be filled by:

    - A portion of Children's Hospital's 1% Off-Site Improvements--2 Brookline Place) $327,000 and
    - $673,000 in SAFETEALU earmark

Funding for Right-of-Way Acquisition is assumed to come from multiple sources:

1. The Town is responsible for acquisition costs for all Temporary and Permanent easements needed for the Gateway East project. The estimated cost is $1,300,000. It should be noted that the Town previously sought and received Town Meeting authorization to utilize a Section 108 loan, which is a tool that can be used to undertake CDBG-eligible activities when a lump sum is needed to move a project forward. The Town may once again seek authorization from Town Meeting to secure a Section 108 loan as a funding source to pay for the acquisition of needed permanent and temporary right-of-way to accommodate the Gateway East project. Under a Section 108 loan, a community borrows against its future CDBG funds. Like a conventional loan, the Section 108 loan would have an amortization term, but instead of making payments, the Town's loan is paid back once per year off the top of its CDBG entitlement. The loan must be backed by the Town's full faith and credit.

2. The Town's Right-of-Way costs of $1,300,000 will be filled by:
    - A portion of Children's Hospital's 1% Off-Site Improvements--2 Brookline Place) $422,000
    - $378,000 in prior year CDBG funds
    - $500,000 from a Section 108 Loan

    Please note that the right-of-way acquisition costs are preliminary estimates. Under State statute, the Town may not discuss acquisition costs with property owners until the state has approved 25% the Town's design.

Estimated Cost: $9,233,000

Time Schedule:	Prior Year -- $1,422,000	Other (1% Off-Site Improvements--2 Brookline Place)
	Prior Year -- $6,933,000	Federal Grant (via State TIP)
	Prior Year -- $378,000	Federal Grant (CDBG)
	FY2018 -- $500,000	Federal Grant (CDBG) Section 108 Loan

8. COMMERCIAL AREAS IMPROVEMENTS

This appropriation is intended to fund projects detailed in the Economic Development Division's Strategic Plan, which serves as the framework for the selection and management of Commercial Area Improvements and is updated periodically by the Economic Development Advisory Board (EDAB). Maintaining healthy, local commercial areas affects the quality of life and adds much needed support to the Town's tax base. Investment toward easy to use and attractive streets, pedestrian amenities, and other civic spaces makes our commercial areas more enjoyable to live, shop, dine, and work.

Estimated Cost: $150,000

Time Schedule:

Future Years -- $150,000 Property Tax / Free Cash

9. MAJOR PARCEL STUDY

The town is essentially – but certainly not completely – built-up. Simultaneously, as a highly desirable community in which to live and invest, Brookline is subject to intense residential development pressure. The Town needs to be concerned that major privately-owned parcels, most of which are currently in institutional and/or non-profit use, may eventually succumb to that pressure and be developed. Most of these parcels are zoned for one-acre single-family housing essentially as-of-right or under Definitive or Approval Not Required Subdivision. Development of these parcels could dramatically reduce the amount of green space as well as potentially have significant effects on our facilities, thereby generating major fiscal impacts. Single-family homes on one acre lots may or may not be the best use for the property. Starting with the vision articulated in our Comprehensive Plan, combined with long-term needs identified in our Strategic Asset Plan, we, as a town, need to think about what we want to see on those privately-owned parcels. While the preponderance of the study will focus on privately-held property, it will also address any municipally- owned property that the Strategic Asset Plan may have identified as underutilized or unneeded.

There should not be any preconceived notions about the best reuse options for any of the sites, be it housing in any number of configurations (single-family, senior housing, affordable housing, multi-family, etc.), green space, mixed use or commercial use. Consulting services are necessary to take a comprehensive approach to identifying the optimum use for each of these properties and how

best to encourage those uses. This requires extensive work with both the property owners and the public to determine what is both desirable and achievable and then to balance those needs.

Estimated Cost: $100,000

Time Schedule:

Prior Year-- $100,000 Property Tax / Free Cash

10. ZONING BY-LAW REORGANIZATION

The Town of Brookline Zoning By-Law was first adopted by Annual Town Meeting in May 1962. Since its adoption, the Zoning By-Law has been amended more than 70 times. These amendments were recommended to address various concerns within the Town for residential and commercial land use and development. In addition, there have been a number of amendments adopted to promote redevelopment in specific areas in Town.

The proposed revisions to the Zoning By-Law over the years were recommended to resolve neighborhood issues regarding setbacks, density or other concerns. There have also been many revisions to promote good development and redevelopment within a specific zoning district in Town. The Zoning By-Law, in its current version, is the culmination of numerous amendments reacting to onetime events or concerns resulting in a reactionary document. This approach has been done for years without examining the impact of other provisions of the by-law creating unintended consequences. The current version of the by-law is not user friendly, difficult for the public to comprehend and creates a strain on economic development in the areas where economic development should be promoted. The end result would be a document that is clearer, more understandable, and easier for the public to follow and use.

This funding would be used to engage the services of a consultant, or consultants for the purpose of the performing a comprehensive review of the Zoning By-Law. The Zoning By-Law will be reviewed/rewritten to correct contradictions and inconsistencies that inadvertently resulted from the adoption of such amendments and otherwise; to address specific issues that have come before the Planning Board and Zoning Board of Appeals; to account for changed circumstances in land use patterns and other conditions in the Town; to recognize recent judicial decisions and statutory amendments; and to clarify language and improve organization.

A consistent and well-written Zoning By-Law will provide a solid foundation for regulatory decisions and a clearer set of rules for applicants. It will also provide consistency with the laws of the Commonwealth of Massachusetts. The product of their work is anticipated to provide a better land use guide that reflects the policies and procedures of the Town and the Commonwealth.

Estimated Cost: $250,000

Time Schedule: FY2019-- $250,000 Property Tax / Free Cash

PUBLIC SAFETY

11. FIRE APPARATUS REHAB

The Town's policy is to replace front-line fire engines every 17 years and front-line ladder trucks every 20 years. While this replacement schedule serves the Town very well, funding needs to be appropriated every 10 years to rehab engines and every 12 years to rehab ladder trucks. The breakout of the proposed funding is as follows:

Engine #6 = $50,000(FY18) Quint #4 = $500,000 (FY20)

Unfortunately, Engine #6 was excluded from the refurbishment schedule while it would have been rehabbed in 2012.

Quint 4 was purchased in 2010. In keeping with the Town's policy of refurbishing fire engines at 10 years the quint will need to be refurbished in 2020. While the Quint has an aerial ladder on it, we typically operate it as an engine company and therefor fall under the 10 year guideline. However, the refurbishment costs will be higher than a traditional fire engine due to its dual design.

Ladder #12 (formerly Ladder #2), which serves as the Department's spare ladder, is a 1995 Pierce that was rehabbed in 2007 - 2008. In FY21, the Department's front-line ladder trucks should be in excellent condition is the current replacement plan is adhered to. However, Ladder #12 will be quite old and in need of replacement or rehab. While it was thought that Ladder #12 could be rehabbed for approximately $200,000, on the recommendation from our Master Mechanic, attempting a rehab is not recommended based on extensive rust and corrosion that currently exist and would only be worse in two years from now.

Estimated Cost:	$1,550,000	
Time Schedule:	FY 2018 -- $50,000	Property Tax / Free Cash
	FY 2020 -- $500,000	Property Tax / Free Cash
	Future Years -- $1,000,000	Property Tax / Free Cash

12. ENGINE #6 REPLACEMENT

Keeping with the current policy of engine replacement at 17 years, Engine #6 would of needed to be replaced in FY19. The estimated cost for replacement would be $660,000. Unfortunately, Engine #6 was not rehabbed when it was was scheduled in 2012. While we rely upon

these replacement engines becoming spare apparatus, which is frequently put into front line status, we are requesting to purchase this engine in FY18 so a minimal rehab can be performed on the engine it is replacing to be a quality reserve. The replacement cost is estimated to be $625,000 in FY18.

Estimated Cost: $625,000

Time Schedule:

FY 2018 -- $625,000	Property Tax / Free Cash
FY2018 -- $300,000	Property Tax / Free Cash

13. TOWER #1 REPLACEMENT

Tower 1 was purchased in 2006 and would have been 12 years old in 2018, the point at which the Town policy requires refurbishment of Ladder trucks. Refurbishment is estimated at $500,000.00. However, Tower 1 has not served us well both operationally and mechanically. The Department has had to repair this vehicle several times and it has not been a reliable piece of equipment. Its size makes operating in the Coolidge Corner area difficult and its unusual design and complicated operation are problematic. The Fire Chief was able to trade in the current truck on a future replacement purchase which will reduce the replacement cost to $800,000.

Our goal is to purchase a more traditionally designed Ladder truck. In fact, the current plan is to order a basic twin to the recently built Ladder 2 bringing consistency to the apparatus, their use, operation and maintenance. History has shown us a traditional Ladder truck will serve us for 20 years.

Estimated Cost: $800,000

Time Schedule:

Prior Year -- $800,000	General Fund Bond

14. CAD SYSTEM UPGRADE

The Police Department is looking to update our (Larimore) Public Safety programs, to the new programming language in C# (C-Sharp Programming Language). The Town's current CAD (Computer Aided Dispatch) system has been dispatching Police/Fire/EMS calls for over 10 years.

The new system will have the ability and functionality to support multi-jurisdictional multi-agency dispatching for Police, Fire, and EMS. This flexible system will allow dispatchers to be assigned geographical areas, individual agencies, or both. Unit recommendations based on call location via unit's AVL (Automated Vehicle Locators), and the ability to dispatch resources to any location by premise name. Premise information will have previous call history, hazardous material information, SOP's (Standard Operating Procedures) and patrol file information; all will be available by location as the call is being managed.

The system will have a CAD alert feature allowing time sensitive information to be entered as an alert, stored as a call transaction, and given to dispatchers as a visual notification of crucial information. The system will have Embedded Map on the dispatch and call taking screen, which allows dispatchers to assign units directly from the mapping component, as well as the call list. The new CAD system will have built-in interfaces for mapping, E-911, mobile data and tablet based systems, State NCIC, D-CJIS , and external digitizer fire alarm systems. The CAD system will interface with the Records Management and Scheduling System .The system will have the ability to interface into the department's camera network(s) by a direct address link to a camera, if a camera is in the location of a E-911 call the camera will PTZ (Pan-Tilt-Zoom) into the area of the call, giving the dispatcher the ability to view that camera.

The upgraded CAD system will be fully compatible with Phase 2 wireless E-911 providers. The system will have a certified interface to Pro/QA Medical application and will be set up for Next Generation 911 which is an IP based system that allows and captures digital information, such as, voice, photos, videos and text messaging from the 911 network to the CAD system.

The State has stated Brookline can expect to cut over on the Next Gen 911 System, sometime this upcoming spring (2017), which makes the upgraded CAD system a top priority in order to accept the new Next Gen 911 standards and data flow. Within the next 3 to 6 months Brookline will be receiving wireless 911 calls to our dispatch center, currently these wireless calls are routed to the Mass State Police, with Brookline accepting these calls directly, the CAD system needs to be upgraded to accept the new wireless information, such as latitude, longitude and height to pinpoint the exact location of the call. It is imperative that we have a upgraded CAD system in place, to be able to interface to the new State wireless 911 calls and most importantly for the Next Generation 911 system.

Other applications that have to be upgraded (re-written) to the new C# environment are:

Scheduling System \ Training System \ Records Management System \ Intelligence System \ Detective Case Management \ Arrest-Booking System \National Incident Based Reporting Systems (NIBRS) \ False Burglar Alarm Tracking and Billing System \ Detail Assignment and Billing System \ Total Overtime tracking System \ Evidence Tracking System \ Field Interview System \ Situation Tracking and Analysis System \ Parking Ticket System and RMV Data Exchange Systems \ Towed Vehicle System \Internal Affairs System \ Liquor Law and Lodging House Tracking System \ Department Property Tracking System, Vehicle Inspection-Equipment System, and Hackney System . Over the last few years we have updated the foundation of the operating system to C# (C-Sharp) and new applications such as Traffic Case Management System and Crisis Intervention System have been written in the C# environment.

The new Larimore System also has developed Apps for smart phones and tablets, both for IOS and Android operating systems. These modules will connect to the CAD system and the Records Management system and will be part of the new installation. The Total cost is estimated at $485,000.00. Because of the need to upgrade the CAD portion during this fiscal year, funds in the amount of approximately $65,000.00 have been appropriated and the upgrade of the CAD will proceed during the current fiscal year. Therefore, we are seeking funding in the amount of $270,000.00 to complete the entire project.

Estimated Cost: $270,000

Time Schedule:

FY 2019 -- $270,000 Property Tax / Free Cash

15. FIRE STATION RENOVATIONS

A study was made of the conditions of the fire stations and what was needed to maintain the integrity of the floors and building in regard to the newer, larger fire equipment. The work outlined in the report includes flooring, shoring, beams, columns, and structural work. The report also includes recommendations for the HVAC systems, generators, lighting, life safety, and mechanical, electrical, plumbing (MEP), along with other peripheral systems.

The report broke the work into three categories: (1) structural, (2) life safety systems, and (3) MEP. The recommended approach was to fund all required structural work in the first year ($625,000 was approved in FY12), then fund life safety systems by stations as prioritized by the Fire Chief (FY13 – FY15), and then undertake the MEP work (starting in FY17). Given the work planned for Station 6 the funding schedule for Station 6 MEP work was moved from FY2021 to FY2017 in order to allow efficiencies with bids and project schedules. Additional structural work needed at this site is also included.

The estimates for remaining work at each station are as follows:

Sta 6 (Hammond St.)	$670,000 (FY17)
Sta 5 (Babcock St)	$220,000 (FY18)
Sta 4 (Rt. 9/Reservoir Rd)	$445,000 ($60K FY18, $385K FY19)
Sta 1 (Brookline Village)	$450,000 (FY21)
Sta 7 (Washington Sq)	$620,000 ($350K FY21, $270K FY23)
TOTAL	$2,405,000

Estimated Cost: $2,405,000

Time Schedule:

Prior Year -- $670,000	Property Tax / Free Cash
FY 2018 -- $280,000	Property Tax / Free Cash
FY 2019 -- $385,000	Property Tax / Free Cash
FY 2021 -- $800,000	Property Tax / Free Cash
FY 2022 -- $270,000	Property Tax / Free Cash

16. FIRE DEPARTMENT FLEET MAINTENANCE AND TRAINING BUILDING

The current maintenance facility is located in Station #1. The service area (shop) is on the first floor with storage and office space located in the basement. At this time the service elevator, used to transport supplies to the basement for storage, has been condemned. Because of that, there are tires weighing several hundred pounds virtually inaccessible in the basement. The actual shop area is above the basement area. Currently, the shop floor requires replacement and/or reinforcement if work in the area is to continue. Additionally, the shop is not large enough to allow access to many of the Department's vehicles, leaving the mechanics no choice but to do repairs out in the street, the drill yard, or, on occasion, inside another fire station. This is obviously unsafe when on the street and inefficient when working in locations away from the shop and all its tools and equipment. The limited size of the shop and its inability to house the apparatus leaves the Department looking to costly outside repair vendors more often than would be necessary if the Department had an adequate facility.

The Department's training facility is located at Station #6. A modernized training facility would have a classroom with the technology necessary for the delivery of essential training. The Station would also be upgraded with a new Self Contained Breathing Apparatus (SCAB) filling station, to be utilized not only for the filling of air depleted while training, but also for air used during the course of regular firefighting activities. This would eliminate the need for Engine #6 to travel outside their first due response area in order to fill cylinders. The Training Division would acquire appropriate and sufficient equipment to aid in the administration of hands-on training programs without depleting the equipment from front-line companies. This will leave companies fully complimented and better able to return to service and respond to emergencies while at the Training Facility. Lastly, a new drill yard would contain a modern, fully NFPA-compliant, live-fire training building. The existing tower, which is in poor condition, will be removed.

The ideal conclusion of this project would be twofold: (1) the creation of an apparatus maintenance facility that meets the needs of the Brookline Fire Department and provides a safe working environment for the employees and (2) the revamping of the current training site

into a safe, modern, and up-to-date facility. The $40,000 in FY15 funded a feasibility study. In FY17, $4.5 million is included for design and construction.

Estimated Cost: $4,500,000

Time Schedule:

Prior Year -- $4,500,000 General Fund Bond

17. WASHERS AND DRYERS FOR PERSONAL PROTECTIVE EQUIPMENT (PPE)

The National Fire Protection Agency (NFPA) standard 1851 details the care of Personal Protective Equipment (AKA Turnout Gear) including the cleaning or "decontaminating" of such equipment. In summary, the standard recommends routine cleaning as well as immediate cleaning after being soiled due exposure in fires or other medical emergencies.

In recent years, it has been identified that:

- Turnout gear worn on previous fire-related calls, without cleanings in between, diminishes in ability to protect the wearer.
- Over the long term, turnout gear that is always dirty doesn't last as long.
- Turnout gear worn on previous calls presents other kinds of hazards. While on the job, firefighters come in contact with carcinogenic materials, toxins and communicable disease found in blood or other body fluids. These hazards can then be carried away to potentially cause harm later by ingestion, inhalation or absorption from touch. The firefighter, or anyone else who has contact with the turnout gear, is then at risk.

For these reasons, the Fire Department is seeking $71,000 in funding to purchase three extractors (washers) and five dryers so every fire station in town is equipped to properly handle cleaning of their Personal Protective Equipment.

Estimated Cost: $71,000

Time Schedule:

FY 2018 -- $71,000 Property Tax / Free Cash

LIBRARY

18. COOLIDGE CORNER LIBRARY - ELEVATOR (ADA)/ REAR WINDOWS/CARPETING

The Coolidge Corner Library is presently only fully accessible at the front main entrance. On the lower level in the rear is a meeting room and toilets, and this room is not handicap accessible from the upper level; the only access is through a rear door. In order to make the library fully accessible, an elevator is proposed for installation at the rear of the library, which would allow access directly below. The proposed plan is to build a structure to house a permanent lift outside, which is estimated to cost $285,500. By installing the lift on the exterior of the existing building, the library can remain open during the construction and the library will avoid having to discard a significant number of books due to the loss of space caused by the new equipment and resulting ADA code restrictions.

There are nine large panels of glass windows in the rear of the building dating from the original construction in 1970. The glass is not insulated and is loose in a number of areas. All the glass would be replaced with operable windows that can be locked for security purposes. $180,500 is included for plans and specs ($17,500) and the windows ($163,000).

The majority of the carpet was installed in 1997 and is now more than 15 years old. This project will replace approx. 15,000 sq. feet of carpet at an estimated cost of $163,000. Included in the estimate is $17,500 for soft costs associated with the potential relocation renting or moving of space and materials that would be needed for this project.

Estimated Cost: $646,500

Time Schedule:

FY 2018 -- $646,500 Property Tax / Free Cash

19. LIBRARY FURNISHINGS

This request of $110,000 will be used to replace furnishings and equipment at all three libraries. The furnishings at the Main Library will be 15 years old in 2018. While the tables are expected to last 25 years or more, most of the wood and all of the upholstered chairs will have to be replaced.

Estimated Cost: $110,000

Time Schedule:

Prior Year -- $110,000 Property Tax / Free Cash

20. LIBRARY INTERIOR FACELIFT/PAINTING AND REPAIRS

This project will allow for repairs to the heavy traffic areas of all three libraries. It will provide for the painting of the interior of the libraries every 6-7 years; the replacement of flooring and ceiling tiles, as needed; and the ability to make minor electrical repairs and lighting upgrades. Each library would be done in sections to avoid having to close each facility.

Estimated Cost: $110,000

Time Schedule:

Prior Year -- $110,000 Property Tax / Free Cash

21. PUTTERHAM LIBRARY BATHROOM RENOVATIONS

With the exception of one recently installed ADA compliant bathroom, all 5 bathrooms at the Putterham library are original to the construction of the building in 1961. They are cramped, unattractive, frequent victims of plumbing problems, and are non-compliant with ADA laws.

Replacement of the two bathrooms outside the program room with one ADA accessible, unisex bathroom, replacement of the two bathrooms at the front of the library near the circulation desk with one ADA accessible, unisex bathroom, and replacement of the staff bathroom in the basement with an ADA accessible, unisex bathroom. ($150,000).

Estimated Cost: $150,000

Time Schedule:

FY2022 -- $150,000 Property Tax / Free Cash

TRANSPORTATION

22. TRAFFIC CALMING / SAFETY IMPROVEMENTS

This funding will be used to implement approved traffic calming measures, which are those that have been reviewed, analyzed, and designed by the Transportation Division using the Traffic Calming Policy as a guide.

Plans for FY2018 are for a Pedestrian Crossing LED Warning System. Pedestrian LED flashing sign system will be installed at the following pedestrian crossing locations: Chestnut Hill Avenue at Hyslop Road Chestnut Hill Avenue at Ackers Avenue Warren Street at Dudley Street. Flashing warning lights will be installed at either end of the existing cross walks. Lights will be activated by pushing a pedestrian button. These lights are similar to the flashing stop lights at High Street and Allerton Road.

Estimated Cost: $358,659

Time Schedule:	FY 2018 -- $58,659	Property Tax / Free Cash
	FY 2019 -- $50,000	Property Tax / Free Cash
	FY 2020 -- $50,000	Property Tax / Free Cash
	FY 2021 -- $50,000	Property Tax / Free Cash
	FY 2022 -- $50,000	Property Tax / Free Cash
	FY 2023 -- $50,000	Property Tax / Free Cash
	Future Years -- $50,000	Property Tax / Free Cash

23. BICYCLE ACCESS IMPROVEMENTS

The $33,000 requested for FY2018 is for the installation of pavement markings on Centre Street from Beacon Street to Fuller Street. This request would need to be reviewed and approved by the Transportation Board.

The $176,775 requested for FY2019 would fund the following:

- Construct a separate bicycle lane on the west side of Essex Street starting at Commonwealth Avenue and ending at Dummer Street.
- Construct a raised intersection at Essex Street and Dummer Street
- Repave Essex Street from Commonwealth Avenue to Dummer Street.

Estimated Cost: $245,775

Time Schedule:	Prior Year -- $36,000	Property Tax / Free Cash
	FY2018 --$33,000	Property Tax / Free Cash
	FY2019 -- $176,775	Property Tax / Free Cash

24. PARKING METER TECHNOLOGY UPGRADE

As parking meter rates increase and less people carry coins users of our parking meter system have continuously requested that the Town implement new parking meter technologies to offer alternative forms of payment. In 2013, the Town of Brookline upgraded our metered public parking supply to provide improved customer convenience, ensure a regular turnover of spaces in our high demand areas, and improve municipal maintenance and collection operations. This deployment included the installation of Digital Luke multi-space parking meters in public parking lots and over 500 IPS single space credit card acceptance parking meters on-street in our high use districts along portions of Beacon Street, Harvard Street, Kent Street, and Brookline Avenue. Use of these single space parking meters have been widely accepted and supported by general users, merchants, and others. As parking meter rates increase and less people carry coins, the Brookline Chamber of Commerce and other business and civic leaders have requested that the Town replace the remaining 1,320 POM coin only single head parking meter mechanisms with IPS credit card accepting parking meters over a 5 year period. The per unit price of $610 per mechanism includes meter mechanism, installation and commissioning, and extended 12 month warranty.

The impact on the operating budget for data storage and credit card service charges is quite significant, so while Capital funding is provided in FY2017 for the mechanisms, the recommendation is for implementation over a longer period. This will give the Town time to evaluate the impact of an anticipated pay-by-cell program and whether or not full implementation is needed given the convenience pay-by-cell technology provides.

Estimated Cost: $805,200

Time Schedule:	Prior Year -- $161,040	Property Tax / Free Cash
	FY 2018 -- $161,040	Property Tax / Free Cash
	FY 2019 -- $50,000	Property Tax / Free Cash
	FY 2020-- $111,040	Property Tax / Free Cash
	FY 2021 -- $322,080	Property Tax / Free Cash

25. FIRE ALARM CALL BOX SYSTEM

The Department of Public Works operates and maintains the Town's Fire Alarm Call Box System that consists of 297 street call boxes along the public way, 203 master station call boxes within buildings (of which 42 are publicly owned), and a network of underground conduit and cable and overhead cable providing both power to the boxes and communication to central dispatch at the Public Safety Building. The system provides notification to Dispatch for deployment of fire resources and emergency medical response. The DPW's ability to maintain this aging system has been hampered by inaccurate mapping of conduit and cable locations as well as out-of-date equipment. In 2015, the DPW and the Fire Department engaged the services of Environmental Partners Group, Inc. to update the entire system inventory, perform a condition study and recommend options for the upgrade or replacement of the system. Information gathered from central dispatch has also revealed that only 239 pulls were recorded over a 10 year period from 130 street boxes and that 167 street boxes had no activity over the same 10 year period. The following options were provided by EPG to upgrade or replace the system:

1. Repair the existing hard-wired system ($3,800,000)

2. Replace 162 of the 297 street boxes and all 42 public master boxes with solar powered wireless boxes and abandon the hard-wired network ($2,380,000)

3. Replace all 297 street boxes and all 42 public master boxes with solar powered wireless boxes and abandon the hard-wired network ($4,100,000)

Both the Public Works and Fire Department recommend the implementation of option (2) at a cost of $2,380,000 to be funded over a 2 year period.

Estimated Cost: $2,380,000

Time Schedule: Future Years -- $2,380,000 Property Tax / Free Cash

26. DEAN ROAD/CHESTNUT HILL AVE TRAFFIC SIGNAL UPGRADE

The traffic signal at the intersection of Dean Road and Chestnut Hill Avenue is the last of the older electronic traffic signals that needs to be upgraded. $35,000 is for design while the $225,000 is for the signal upgrades.

Estimated Cost: $260,000

Time Schedule: Prior Year -- $260,000 Property Tax / Free Cash

27. CARLTON ST./MONMOUTH ST. TRAFFIC SIGNALS

The Engineering/Transportation Division has received many complaints about the traffic signals at the intersection of Carlton Street and Monmouth Street particularly about the lack of appropriate pedestrian signals. The major compliant is that pedestrians don't feel safe crossing at this intersection. This funding will be used to evaluate the existing condition of the traffic signals and propose upgrades to meet current standards. The construction will involve upgrading the traffic signal equipment, replacing sidewalks, repaving the intersection and installing pavement markings.

Estimated Cost: $333,663

Time Schedule: FY2018 -- $333,663 Property Tax / Free Cash

ENGINEERING/HIGHWAY

28. STREET REHABILITATION - TOWN

In 1992, the Department of Public Works (DPW) undertook a comprehensive study of its roads and implemented a pavement management system. The system was designed to bring Town-owned streets to a sufficient level of repair such that the roads could be maintained without undertaking costly full reconstruction. From 1992 to 1997, the Town made some progress in this regard, but funding was inconsistent. Starting in 1997, the Town began allocating $1 million per year to streets, in addition to Chapter 90 funding from the State.

Based on the recommendations of the 2007/2008 Override Study Committee (OSC), the 2008 Override approved by the voters included $750,000 for streets and sidewalks, to be increased annually by 2.5%. In FY17, the appropriation is recommended at $1.63 million (the original $1 million base plus the $300,000 added in FY09 increased annually by 2.5%).

Estimated Cost: $14,190,000

Time Schedule: Prior Year -- $1,630,000
FY 2018 -- $1,670,000 Property Tax / Free Cash
FY 2019 -- $1,710,000 Property Tax / Free Cash

FY 2020 -- $1,750,000	Property Tax / Free Cash
FY 2021 -- $1,790,000	Property Tax / Free Cash
FY 2022 -- $1,830,000	Property Tax / Free Cash
FY 2023 -- $1880,000	Property Tax / Free Cash
Future Years -- $1,930,000	Property Tax / Free Cash

29. STREET REHABILITATION - STATE

The State provides monies under its Chapter 90 program for improvements to certain streets. About 1/3 of Brookline's streets are eligible for 100% State reimbursement. This money supplements the funding appropriated from Town funds for street rehabilitation. An annual $300 million statewide Chapter 90 program is assumed.

Estimated Cost: $11,522,344

Time Schedule:

Prior Year -- $1,440,293	
FY 2018 -- $1,440,293	State Grant
FY 2019 -- $1,440,293	State Grant
FY 2020 -- $1,440,293	State Grant
FY 2021 -- $1,440,293	State Grant
FY 2022 -- $1,440,293	State Grant
FY 2023 -- $1,440,293	State Grant
Future Years -- $1,440,293	State Grant

30. SIDEWALK REPAIR

The Department of Public Works developed a sidewalk management program. Some sidewalks are reconstructed as part of the street reconstruction program; those that are not are funded under this program. Based on the recommendations of the 2007/2008 Override Study Committee (OSC), the 2008 Override approved by the voters included $750,000 for streets and sidewalks, to be increased annually by 2.5%. Of the FY09 override amount, $50,000 was appropriated for sidewalks. In FY17, the appropriation is recommended at $304,000 (the original $200,000 base plus the $50,000 added in FY09 increased annually by 2.5%).

Estimated Cost: $2,659,000

Time Schedule:	Prior Year -- $304,000	
	FY 2018 -- $312,000	Property Tax / Free Cash
	FY 2019 -- $320,000	Property Tax / Free Cash
	FY 2020 -- $328,000	Property Tax / Free Cash
	FY 2021 -- $336,000	Property Tax / Free Cash
	FY 2022 -- $344,000	Property Tax / Free Cash
	FY 2023-- $353,000	Property Tax / Free Cash
	Future Years -- $362,000	Property Tax / Free Cash

31. PARKING LOT REHABILITATION

Since its construction in 1965, the Centre Street parking lot has not had any substantial maintenance work done. Repairs have been more reactive and of the "band-aid" type and significant renovations in terms of curbing, pavement, and associated improvements are necessary. The Centre St. East Parking Lot / Harvard St. Study calls for the expenditure of $100,000 to hire a consultant to further develop conceptual plans prepared as part of a preliminary Reconfiguration Study conducted in 2014. There is a great opportunity for the Town to identify and then integrate other needs confronting Coolidge Corner into planning for the parking lot, thereby promoting an efficient use of the publicly owned parcel. Once this study is complete, there will be a better understanding of the opportunities and costs. The $205,000 shown in Future Years is the estimate for the more traditional repaving and resetting of curbing.

Estimated Cost: $205,000

Time Schedule: Future Years -- $205,000 Property Tax / Free Cash

32. WINTHROP PATH REHABILITATION

Winthrop Path is a 380 ft. pedestrian foot path that runs from Washington Street to Winthrop Road. The path was constructed in 1933 and had major reconstruction in 1965. In the 50 years since then the path has received only minor maintenance. There are many steps which have deteriorated to the point where they are not safe to travel. The Highway Division has done the best they can in trying to keep the steps passable. DPW will try to keep the path open but may have to close path if the temporary/preventive maintenance falls behind.

Estimated Cost: $65,000

Time Schedule: Prior Year -- $65,000 Property Tax / Free Cash

33. MUNICIPAL SERVICE CENTER SITE IMPROVEMENTS

The 10' high cedar fence which borders the 2nd fairway of Putterham Meadows Golf Course is over twenty years old and is falling over. The posts have deteriorated to a point that temporary steel posts had to be installed to keep the fence upright. The cedar slats have split and many are missing leaving gaps in the fence. Approximately 830' of fencing is in need of removal and replacement.

In order to increase the much needed parking and storage areas opposite the mechanic's bay and the salt shed a 3.5' high concrete retaining wall is proposed along the 2nd fairway at the golf course. With the retaining wall the pavement will be increased by +/- 10'. Approximately 300' of new retaining wall will be installed.

Estimated Cost: $240,000

Time Schedule: FY 2018 -- $240,000 Property Tax / Free Cash

34. DAVIS PATH FOOTBRIDGE

Davis Path footbridge is a cement concrete footbridge which spans the MBTA D line at Boylston Playground. The footbridge has only seen cosmetic maintenance work for the last several years. Currently the surface is delaminating and treads have started to separate from the risers. The bridge is clearly in need of a structural evaluation. With the completion of the new hotel on Boylston Street the bridge is sure to see more activity. This funding will be used to do a structural analysis of the bridge which will include a recommendation on future steps.

Estimated Cost: $40,000

Time Schedule: FY 2018 -- $40,000 Property Tax / Free Cash

WATER/SEWER

35. SINGLETREE HILL TANK IMPROVEMENTS

The Singletree Hill water storage tank provides the water distribution system with storage and operating reserves. Scheduled maintenance requires that the interior and exterior of the tank be reconditioned every 10 to 15 years. The interior was completely renovated in 2008 while the exterior was last completed in 2003. These funds will provide for the complete restoration of the exterior surface in FY17 and the interior surface in FY19.

Estimated Cost: $830,000

Time Schedule:	Prior Year -- $340,000	Water & Sewer Enterprise Fund Bond
	FY 2019 -- $490,000	Water & Sewer Enterprise Fund Bond

36. STORMWATER IMPROVEMENTS & PERMIT COMPLIANCE

The EPA's Stormwater Phase II Rule establishes an MS4 stormwater management program that is intended to improve the Town's waterways by reducing the quantity of pollutants that stormwater picks up and carries into storm sewer systems during storm events. This project includes consulting services required for compliance with EPA's Phase II MS4 Permit and installation of structural lining in existing drain crossings along the MBTA C Line and D Line.

Estimated Cost: $1,500,000

Time Schedule:	Prior Year -- $300,000	Water & Sewer Enterprise Fund Budget
	FY 2018 -- $300,000	Water & Sewer Enterprise Fund Budget
	FY 2019 -- $300,000	Water & Sewer Enterprise Fund Budget
	FY 2020 -- $300,000	Water & Sewer Enterprise Fund Budget
	FY 2021 -- $300,000	Water & Sewer Enterprise Fund Budget

37. WATER SYSTEM IMPROVEMENTS

Purchase of hardware, software and professional services to implement a Water System Asset Management Program that will improve the water department's efficiency in operating and maintaining the distribution system and provide valuable information for future capital improvement planning. The program will promote water system reliability, resilience and sustainability.

Estimated Cost: $300,000

Time Schedule: FY2018 -- $300,000 Water & Sewer Enterprise Fund Budget

38. WASTEWATER SYSTEM IMPROVEMENTS

This on-going project provides funding for the rehabilitation of the wastewater collection system (sanitary sewer). Rehabilitation was based on the recommendations of the Wastewater Master Plan completed in 1999. Previously construction projects to correct sewer system deficiencies targeted: 1) structural improvements, 2) sewer and storm drain separation and 3) hydraulic capacity restoration. Moving forward the primary focus will be on the removal of inflow and infiltration sources with the overall goals of eliminating sewerage backups into homes and businesses and lowering MWRA wholesale costs by reducing extraneous flows. Funding for this project should ultimately enhance the efficiency of the wastewater collection system and help to lower MWRA wholesale costs.

Estimated Cost: $3,000,000

Time Schedule: FY 2019 -- $3,000,000 Water & Sewer Enterprise Fund Bond

39. 44 NETHERLANDS ROAD - IMPROVEMENTS

Project includes replacement of existing skylights, which are leaking; repair of existing concrete floor, which is de-laminating and replacement of two fuel pumps/dispensers, which are currently corroded.

Estimated Cost: $190,000

Time Schedule: Prior Year -- $190,000 Water & Sewer Enterprise Fund Budget

40. SINGLETREE STORAGE TANK GATEHOUSE

The Singletree Gate House, which houses the instrumentation and utilities for the Singletree Storage Tank is in desperate need of upgrades. Plastic is covering internal components due to a leaking roof, the electrical panel contains “screw in” type fuses and instrumentation must be upgraded, among other necessary improvements.

Tighe & Bond, a local full service engineering firm, from Westwood, Ma, preformed an evaluation of the Singletree Storage Tank Gatehouse to determine structural, architectural, electrical, HVAC and SCADA (instrumentation) improvement needs.

Estimated Cost: $320,000

Time Schedule: Prior Year -- $320,000 Water & Sewer Enterprise Fund Bond

PARKS/PLAYGROUNDS

41. BROOKLINE RESERVOIR PARK

Brookline Reservoir Park is a multi-generational community park and water body located along Route 9 between Lee and Warren Streets in the middle of town. Both the reservoir and the gatehouse are listed as a National Landmark. It is a man-made body of water approximately one mile in circumference with a walking/jogging stone dust track that circles the reservoir. The active walking/jogging path also serves as a dam regulated under the Commonwealth of Massachusetts Dam Safety Program. The dam is inspected on a regular basis and in order to be compliant with state regulations and to sustain the structural integrity of the dam must have significant trees and vegetation removed from the berm. The interior basin of the Reservoir is a stone riprap wall and is in need of repointing, regrouting and stabilization. The stone dust path is in need of reconstruction, for both accessibility and safety. In addition to repairing the stone basin, dam/embankment stabilization and invasive aquatic vegetation, the design review process and restoration project will include consideration of plantings, park furniture, screening from Route 9, comfort station, and pathway/access/entry/overlook points.

Funding for the project is estimated to total $2.34 million, with $140,000 in FY17 for design and $2.2 million in FY18 for construction.

Estimated Cost: $2,340,000

Time Schedule: Prior Year -- $140,000 Property Tax / Free Cash (Design)
FY 2018 -- $2,200,000 General Fund Bond (Construction)

42. COREY HILL PARK

Corey Hill Park is located at the crest of Summit Avenue. The southern parcel contains an active play equipment area and lawn and the northern parcel contains an attractive overlook of Boston, lawn area, sundial, and seating. The playground, last renovated in 1989, is in need of complete replacement including site regrading and accessibility improvements. This project will replace all play structures at the

site and review the layout and design of the active playground portion of the park. Site masonry work, benches, walkways, planting, and other site amenities will be included with this renovation. Funding for the project is estimated to total $740,000, with $40,000 in FY16 for design and $700,000 in FY17 for construction.

Estimated Cost: $700,000

Time Schedule: Prior Year -- $700,000 General Fund Bond (Construction)

43. CYPRESS PLAYGROUND & THOMAS P. HENNESSEY ATHLETIC FIELDS

Cypress Playground is a 5.22 acre park located in the heart of Brookline, adjacent to the High School, Tappan Gym and Kirrane Aquatic Center. The park has two softball fields that are shared with a rectangular natural turf field that serve high school sports, adult leagues and year round recreational programming and summer camps. A large seating area and full basketball court are located at the far side of the athletic playing fields. The park has a spray pool, picnic area, play equipment for tots and children and a sledding hill.

This renovation includes new play equipment for 2-5 and 5-12 year-old children, repair of a perimeter retaining wall, new curbing, new water play, pathways, drainage improvements, new basketball court, updated picnic area and seating, plantings, new irrigation, athletic field light improvements/replacement and installation of a full competitive sport level synthetic turf field. The $2.4 million is comprised of $240,000 for design development and construction oversight and $2,400,000 for construction.

Estimated Cost: $2,640,000

Time Schedule: FY 2019 -- $240,000 Property Tax / Free Cash (Design)
FY 2020 -- $2,400,000 General Fund Bond (Construction)

44. EMERSON GARDEN PLAYGROUND

Emerson Garden is a park located along Davis Avenue and Emerson Street with a perimeter walking path, seating, waterplay, picnic area, playground and lawn area. The play equipment for tots and older children, last renovated in 1995, is in need of total replacement, new perimeter fencing is required, and accessibility improvements are needed. The playground review will include consideration of picnic/passive areas, review of spray pool utilities, park furniture, and rehabilitation of the landscaped areas. The design review process will revisit layout, grading, accessibility, safety, and functionality of the park. Funding for the project is estimated to total $830,000, with $60,000 in FY16 for design and $770,000 in FY17 for construction.

Estimated Cost: $770,000

Time Schedule: Prior Year -- $770,000 Property Tax / Free Cash (Construction)

45. HARRY DOWNES FIELD & PLAYGROUND

While the oval and track at Harry Downes Field, located at Pond Avenue and Jamaica Road, were renovated in 2006, the play area, picnic area and softball field are in need of renovation. The playground area was last renovated in 1993. This budget item is intended to replace the play equipment and park furniture, install a water play/spray pool amenity, and renovate the athletic/softball field (also used for lacrosse, soccer youth baseball and football)and install exercise equipment. Funding for the project is estimated to total $990,000, with $80,000 in FY17 for design and $910,000 in FY19 for construction.

Estimated Cost: $1,070,000

Time Schedule:

Prior Year -- $80,000 Property Tax / Free Cash (Design)
FY 2019 -- $990,000 General Fund Bond (Construction)

46. HEATH SCHOOL PLAYGROUND & ACCESSIBILITY ACCOMODATION

The Heath School Playground has two play areas; one on the side of the school for younger children (early education program and kindergarten generally ages 2-5) and one at the front of the school for older children (5-12 years old). The play areas are actively and continuously used by the Brookline public school system during the day, extended day program until 6 pm and by the community after school hours, on the weekends, summers and holidays. The tot play area was last renovated in 1996 and is in need of complete replacement, including major grade changes and expansion to make necessary accessibility accommodations. In addition, while a portion of the older children's play area was upgraded in 2005, it is in need of refurbishment, expansion, accessibility improvements and all new safety surfacing.

This request is addressing a current need identified at the school. The request is for $80,000 for design/construction bid documents and $970,000 for construction.

Estimated Cost: $1,050,000

Time Schedule: Future Years -- $1,050,000 Property Tax / Free Cash

47. KRAFT FAMILY ATHLETIC FIELD SYNTHETIC TURF REPLACEMENT

The Kraft Family Athletic Facility, synthetic turf field and track, was installed in 2006. The synthetic turf carpet has a warranty of 8 years and an anticipated life cycle of 12 years. In FY21 the field will be 15 years old. The carpet has suffered several tears requiring repair, the turf fibers are wearing down and matting and the drainage layer is in need of regrading. The project involves removing the existing carpet, laser grading the sub base, replacing the synthetic turf and installing new infill. In addition, the track is in need of crack sealing the base and installation of a new rubberized surface and lines. In FY20, $90,000 is included for design while $980,000 is in FY21 for construction.

Estimated Cost:	$1,078,000	
Time Schedule:	FY 2020 -- $98,000	Property Tax / Free Cash (Design)
	FY 2021 -- $980,000	Property Tax / Free Cash (Construction)

48. LARZ ANDERSON PARK

With over 65 acres, Larz Anderson Park is the largest park in Brookline, is listed on the National and State Registers of Historic Places and is the flagship park of the Town with many architecturally significant buildings, structures and fences, athletic fields, play equipment, picnic areas, walking paths, an ice rink, significant trees, a water body, sweeping slopes and magnificent views of the City of Boston.

The FY19 request ($2.7 million) is for restoration in and around the lagoon area including: stabilization of the banks, dredging excessive organic material that has accumulated in the pond leading to constant algae blooms, installation of new fountain and aeration units, repair to the drainage structures, safety repair/replacement of the deteriorating Tempietto, terrace, stairs and fountain, repair of the railings and bridge structures, invasive removal and new plantings.

The FY20 request ($600,000) is for completion of full depth reclamation/reconstruction of the roadway, associated handicapped accessible paths, parking and safety improvements, overall pathway improvements and restoration of the stairs that are currently in deteriorating condition.

The $2.2 million budget in FY21 is for the Italianate Garden and the Maintenance Yard. Larz Anderson Park shows many traces of the three major cultural influences on the Anderson's aesthetics and lifestyle: Italy, Japan and England. The Andersons had a vision for their Brookline home that would take them nearly 20 years to realize. They hired the landscape architect and artist Charles A. Platt to design a sunken Italian garden at the top of the hill that would embody their love of Italy. The Italian Garden infrastructure that remains is in poor and unstable condition. The request for improvements is to make structural repairs to the walks, stairs and walls, restore the gazebo on

the east side of the garden (to match the restoration of the west side that was completed several years ago), removal of invasive vegetation and replacement with appropriate planting.

Just below the Italian Garden was the Agricultural and Horticultural area for the Anderson Estate. Isabel and Larz had greenhouses, a hen house, a rose garden, garden shed, and maintained extensive agricultural operations to support themselves and their staff. These operations, later to be replaced by the Parks and Open Space Maintenance Garages, were surrounded by significant concrete/stucco walls. The massive walls have shifted significantly and are cracking and deteriorating. The walls and access gate/door are in need of complete replacement (similar to the replacement of the perimeter wall on Goddard Avenue that was completed several years ago).

Estimated Cost:	$9,000,000	
Time Schedule:	FY 2019 -- $2,700,000	General Fund Bond
	FY 2020 -- $600,000	Property Tax / Free Cash
	FY 2021 -- $2,200,000	General Fund Bond
	Future Years -- $3,500,000	General Fund Bond

49. MURPHY PLAYGROUND

Murphy Playground, located between Kent, Bowker and Brook Streets, is a bowl shaped park with a noticeable grade change, retaining walls on three sides, play areas and a sloped open grass area. The park was last renovated in 1992 and is in need of renovation, including new play equipment for tots and older children, new perimeter fencing, improved accessibility, restoration of the field, rehabilitation of pathways, landscape improvements, review of picnic/passive areas, and review of spray pool utilities. The design review process will revisit layout, grading, accessibility, safety, and functionality of the park. Funding for the project is estimated to cost $890,000, with $70,000 for design in FY18 and $820,000 for construction in FY19.

Estimated Cost:	$890,000	
Time Schedule:	FY 2018 -- $70,000	Property Tax / Free Cash
	FY 2019 -- $820,000	General Fund Bond

50. RIVERWAY PARK

This is a continuing project of the Olmsted Park/Riverway Improvements program. This appropriation is for the reconstruction of the riverbanks that have eroded in some places by as much as 10 feet, replacement of failing or hazard trees, edge planting, lawn restoration,

rebuilding the path system, and re-grading to prevent future erosion. The project was originally anticipated to be implemented in FY2003; however, with the Brookline/Boston/Commonwealth of Massachusetts/US Army Corps of Engineers joint restoration of the Muddy River, this phase of restoration will be coordinated with the overall flood mitigation, environmental quality, and historic preservation work that is currently being designed and permitted.

Estimated Cost: $625,000

Time Schedule: Future Years -- $625,000 Property Tax / Free Cash

51. ROBINSON PLAYGROUND

Robinson Playground is a 2.38 acre park located between Cypress, High and Franklin Streets in a dense neighborhood. The playground facilities include a youth baseball/softball field, paved basketball court, multi-use court play area, playground equipment, picnic area, and water play.

The renovation includes new playground equipment for older and younger children; water play, new irrigation and field renovation; basketball and multi-use court improvements; pathway and drainage improvements; and fence replacement. The $100,000 in FY20 is for design while the $1.090 million in FY21 is for construction.

Estimated Cost: $1,190,000

Time Schedule: FY 2020 -- $100,000 Property Tax / Free Cash (Design)
FY 2021 -- $1,090,000 General Fund Bond (Construction)

52. SCHICK PLAYGROUND

Schick Park, located on Addington Road, is in need of a full site renovation to meet new safety and accessibility requirements. Renovations will include new play equipment for older and younger children, repointing the stone walls, repair/replacement of the wooden picnic shelter, field renovation, fence improvements, paving and site furniture. The estimated project cost is $90,000 for design/construction bid documents and $970,000 for construction.

Estimated Cost: $1,060,000

Time Schedule: FY 2021 -- $90,000 Property Tax / Free Cash (Design)
FY 2022 -- $970,000 General Fund Bond

53. BOYLSTON STREET PLAYGROUND

Boylston Street Playground is located on Route 9 in Brookline across from the Old Lincoln School. It has a basketball court, play equipment, water play, picnic and seating areas and a small athletic field most suitable for youth soccer, softball and baseball practices. In addition to a neighborhood playground, the playground serves as a site for recess and gym classes when the Old Lincoln School is occupied as a temporary school during school renovation projects. The field is also used by school sports for practices as necessary due to its proximity to the high school. The playground, basketball court and field are in need of full replacement/refurbishment along with accessibility improvements into and through the site and social seating/gathering places to best serve community and school use.

Estimated Cost: $1,180,000

Time Schedule: Future Years --$1,180,000 Property Tax / Free Cash

54. GRIGGS PARK RENOVATION

Griggs Park is located on a former wetland, in an enclave surrounded by houses and apartment buildings between Washington and Beacon Streets. The pathway is circular, rounding a collection of trees and vegetation, an open lawn area, seating and picnic areas, basketball and a playground. The playground was renovated in 1997. The project is estimated to cost $80,000 for survey, design review, development and construction bid documents and $890,000 for replacement of the play structures and safety surfacing for the 2-5 year olds and the school aged children. The pathway will be resurfaced, drainage improvements made, basketball and multi-generational/adult exercise area improved/added, lawn and plantings improved and furnishings replaced.

Estimated Cost: $970,000

Time Schedule: Future Years --$970,000 Property Tax / Free Cash

55. SOULE ATHLETIC FIELDS & SITE RENOVATION

The Soule Early Education Center is located on Hammond Street. The athletic fields on site serve Town-run child care programs, multi-age athletic leagues, camps, and residents of all ages and abilities. The circulation and stormwater management of the site are in need of redesign and renovation. Funds will provide for design and construction for increased capacity and improvements to parking areas, safe and accessible pedestrian circulation, storm drainage improvements, safety improvements, picnic/seating areas and improvement to Robson Athletic Field (Upper Soule). The estimated project cost is $1,110,000, with $90,000 for design and $1,020,000 for construction.

Given the site selection for the 9th Elementary School it is anticipated that this project would be incorporated into the overall plans for the School site and that this project would be included in what is requested for a debt exclusion.

Estimated Cost:	$1,100,000	
Time Schedule:	FY 2019 -- $90,000	General Fund Bond – Debt Exclusion (Design)
	FY 2020 -- $1,020,000	General Fund Bond – Debt Exclusion (Construction)

56. PARKS AND PLAYGROUNDS REHABILITATION & UPGRADE

This is an on-going town-wide program for the repair and replacement of unsafe and deteriorating playground, fence, and field facilities or components. Items funded under this program include fences, backstops, retaining walls, picnic furniture, turf restoration, bench replacements, play structures, safety surfacing, and drainage improvements. This program avoids more expensive rehabilitation that would be necessary if these items were left to deteriorate.

Estimated Cost:	$2,380,000	
Time Schedule:	Prior Year -- $300,000	Property Tax / Free Cash
	FY 2018 -- $305,000	Property Tax / Free Cash
	FY 2019 -- $305,000	Property Tax / Free Cash
	FY 2020 -- $310,000	Property Tax / Free Cash
	FY 2021 -- $210,000	Property Tax / Free Cash
	FY 2022 -- $315,000	Property Tax / Free Cash
	FY 2023 -- $315,000	Property Tax / Free Cash
	Future Years -- $320,000	Property Tax / Free Cash

57. TOWN/SCHOOL GROUNDS REHAB

Town and School grounds require on-going structural improvements and repair. These funds will be applied to create attractive and functional landscapes and hardscape improvements including plant installations, regrading, reseeding, tree work, repair to concrete or asphalt walkways through the site, trash receptacles, bike racks, drainage improvements, retaining walls, and repairs to stairs, treads, railings, benches, or other exterior structures. This funding does not include capital replacement of areas over building structures or directly connected to the buildings, such as entrance stairways and ramps into the building that are under the Building Department's jurisdiction. This program avoids more expensive rehabilitation that would be necessary if these items were left to deteriorate.

Estimated Cost: $1,175,000

Time Schedule:	Prior Year -- $90,000	Property Tax / Free Cash
	FY 2018 -- $150,000	Property Tax / Free Cash
	FY 2019 -- $155,000	Property Tax / Free Cash
	FY 2020 -- $160,000	Property Tax / Free Cash
	FY 2021 -- $165,000	Property Tax / Free Cash
	FY 2022 -- $170,000	Property Tax / Free Cash
	FY 2023 -- $175,000	Property Tax / Free Cash
	Future Years -- $110,000	Property Tax / Free Cash

58. TENNIS COURTS/BASKETBALL COURTS

The Town has over 19 basketball courts and 36 hard-surface tennis courts. Over time, the court surfaces begin to deteriorate, crack, and weather. In order to maintain the integrity, safety, and playability of the courts, the Town needs to plan for the phased reconstruction/renovation/resurfacing of the courts, lighting and drainage improvements.

Estimated Cost: $300,000

Time Schedule:	FY 2019 -- $200,000	Property Tax / Free Cash
	Future Years -- $100,000	Property Tax / Free Cash

59. COMFORT STATIONS

The Larz Anderson Comfort Station and service area are in need of accessibility, structural and ventilation improvements. The facility has public restroom facilities that are in need of structural upgrades, new doors, landings and facilities to better accommodate all ages and abilities. The project includes ventilation and flooring improvements, doors, fixtures and lighting. This project will also upgrade the service doors and area for the maintenance and office areas of the building as well as the fasçade. The office area will be upgraded to better serve staff and park visitors. Future year funding includes fixture, drainage, ventilation and access improvements to the comfort stations system wide.

Estimated Cost: $340,000

Time Schedule:	Prior Year -- $40,000	Property Tax / Free Cash

FY 2021 -- $250,000	Property Tax / Free Cash
Future Years -- $50,000	Property Tax / Free Cash

CONSERVATION/OTHER OPEN SPACE

60. TREE REMOVAL AND REPLACEMENT / URBAN FORESTRY MANAGEMENT

The tree removal and replacement program represents the Town's effort to balance street tree removals with plantings. As trees mature or are impacted by storm damage or disease, it is critical to remove these before they become public safety hazards. New tree plantings are also critical, as they directly impact the tree-lined character of the community, improve stormwater quality, provide oxygen, reduce heat impact in the summer, and improve the overall quality of life in Brookline. In addition, funding is included for on-going management work in the four conservation properties (Hall's Pond Sanctuary, Amory Woods Sanctuary, D. Blakely Hoar Sanctuary, and the Lost Pond Sanctuary) and parks. Storm damage, disease, and old age continue to reduce tree canopies. The funds will be utilized to remove hazard trees and provide structural, health, and safety pruning to prolong the life and viability of our significant trees. New trees will be planted in anticipation of the ultimate loss of existing mature trees.

Included in the requested annual amount is funding for Urban Forest Management to address a range of significant improvements needed, such as: tree removals, crown thinning, soil amendments, woodland canopy gap management, invasives removal, pest management, health and structural pruning, and planting throughout the Town's parks and open spaces. This program will help with resiliency to disease, pests and rapid decline attributed with trees unmanaged in an urban environment. The first phase of work will be performed in collaboration with the Olmsted Tree Society of the Emerald Necklace Conservancy who has worked with the Town of Brookline, City of Boston and Commonwealth of Massachusetts on an Urban Forestry Management Plan for the Emerald Necklace. The work outlined in this plan will be supported with public, private and grant funding. The protocol outlined in the plan shall be used to plan for and address urban forestry management priorities throughout Town.

Estimated Cost: $1,875,000

Time Schedule:	Prior Year -- $225,000	
	FY 2018 -- $230,000	Property Tax / Free Cash
	FY 2019 -- $230,000	Property Tax / Free Cash
	FY 2020 -- $235,000	Property Tax / Free Cash
	FY 2021 -- $235,000	Property Tax / Free Cash
	FY 2022 -- $240,000	Property Tax / Free Cash

FY 2023 -- $240,000 Property Tax / Free Cash
Future Years -- $245,000 Property Tax / Free Cash

61. OLD BURIAL GROUND

The Old Burying Ground, located on Walnut Street, is Brookline's first cemetery. Although the cemetery dates back to 1717, its appearance today reflects the ideals of the 19th century rural cemetery movement. The cemetery is listed as part of the Town Green National Register Historic District. It has been featured in a publication by the Massachusetts Department of Environmental Management (now Department of Conservation and Recreation) entitled "Preservation Guidelines for Historic Burial Grounds and Cemeteries". Research completed by both landscape architects and specialists in monument conservation indicates that the Town has much work to do in restoring the perimeter walls, markers and footstones, tombs, and monuments, as well as landscape improvements.

Estimated Cost: $250,000

Time Schedule: Future Years -- $250,000 Property Tax / Free Cash

62. WALNUT HILLS CEMETERY

The Walnut Hills Cemetery was established by the Town in 1875. Designed to preserve the natural features and effects for the landscape, the Cemetery provides visitors with a place of solace, natural beauty and quiet charm. The Walnut Hills Cemetery was listed in the National and State Registers of Historic Places in 1985.

In 2004, the Town completed a master plan for the Cemetery in order to set the parameters necessary to meet town cemetery needs of the future while maintaining the visual, service, quality and other features that make the Cemetery such a valuable historic cultural resource for the Town.

Current plans for the $770,000 in Future Years, intended for lot expansion, is to use a combination of Town Tax dollars, cemetery perpetual care fund(SW01) and an expendable cemetery trust fund (TW23). A bond authorization with debt service funded from these accounts is also a possibility. Meetings with the Trustees will continue, and they will include discussions regarding potential changes to how revenues received for the sale of lots is currently split.

Estimated Cost: $770,000

Time Schedule: Future Years -- $770,000 Other (Cemetery Funds)

RECREATION

63. ELIOT RECREATION CENTER IMPROVEMENTS

The Eliot Recreation Center is home to many of Brookline Recreation's Administrative staff and houses many community programs and services. The center is in need of renovations including an updated HVAC system, as well as utility and network infrastructure upgrades. The project includes an additional 1000 sq ft space build out over the current boiler room to accommodate a badly needed conference room as well as upgrades to the perimeter drains around the building. Historically, there have been drainage issues that have impacted the first floor during significant weather events. The project would also include renovation of the public bathrooms on the first floor.

Estimated Cost: $775,000

Time Schedule: Future Years -- $775,000 Property Tax / Free Cash

SCHOOL

64. SCHOOL FURNITURE

This is a continuous program to upgrade furniture in all schools, which absorbs significant wear and tear annually. This program will replace the most outdated and worn items.

Estimated Cost: $920,000

Time Schedule:	Prior Year -- $80,000	Property Tax / Free Cash
	FY 2018 -- $90,000	Property Tax / Free Cash
	FY 2019 -- $100,000	Property Tax / Free Cash
	FY 2020 -- $110,000	Property Tax / Free Cash
	FY 2021 -- $120,000	Property Tax / Free Cash
	FY 2022 -- $130,000	Property Tax / Free Cash
	FY 2023 -- $140,000	Property Tax / Free Cash
	Future Years -- $150,000	Property Tax / Free Cash

65. TOWN/SCHOOL BUILDING - ADA RENOVATIONS

This annual program of improvements is requested in order to bring Town and School buildings into compliance with the Americans with Disabilities Act (ADA), which requires that the Town make public buildings accessible to all.

Estimated Cost: $640,000

Time Schedule:	Prior Year -- $70,000	Property Tax / Free Cash
	FY 2018 -- $75,000	Property Tax / Free Cash
	FY 2019 -- $75,000	Property Tax / Free Cash
	FY 2020 -- $80,000	Property Tax / Free Cash
	FY 2021 -- $80,000	Property Tax / Free Cash
	FY 2022 -- $85,000	Property Tax / Free Cash
	FY 2022 -- $85,000	Property Tax / Free Cash
	Future Years -- $90,000	Property Tax / Free Cash

66. TOWN/SCHOOL BUILDING - ELEVATOR RENOVATIONS

When a building is renovated, most elevators are upgraded (new controls, motors, cables, refurbishment of the car, etc.). Some elevators are also partially upgraded to meet the requirements of the existing building codes. The buildings that have not been renovated have elevators that are close to 40 years old. Maintenance is an issue and parts are increasingly difficult to find. This project would upgrade those cars and lifts with new equipment.

The New Lincoln Elevator cylinder/piston has shown signs of failure. The situation is being monitored closely. The elevator however, is 24 years old. The controller and peripheral equipment should be modernized and upgraded at this time. An estimated $200K of the FY2018 appropriation would be used to replace the jack/controls over the summer of 2017.

Estimated Cost: $750,000

Time Schedule:	Prior Year -- $275,000	Property Tax / Free Cash
	FY 2018 -- $475,000	Property Tax / Free Cash

67. TOWN/SCHOOL BUILDING - ENERGY CONSERVATION

It is imperative that monies be invested to decrease energy consumption in Town and School buildings. Programs include, but are not limited to, lighting retrofit and controls, energy efficient motors, insulation, and heating and cooling equipment. In addition, water conservation efforts are explored. This program augments existing gas and electric utility conservation programs. A continued area of focus is building commissioning. Many years ago, a building's HVAC system was set up by multiple contractors and then signed off by the design engineer. Sometimes there would be control issues, leading to complaints or high energy usage. The Building Department, for all new projects, hires a Commissioning Agent. Recommissioning of certain buildings is suggested in order to confirm that the equipment was designed, installed and set up properly.

Estimated Cost: $1,400,000

Time Schedule:	Prior Year -- $170,000	Property Tax / Free Cash
	FY 2018 -- $75,000	Property Tax / Free Cash
	FY 2019 -- $180,000	Property Tax / Free Cash
	FY 2020 -- $185,000	Property Tax / Free Cash
	FY 2021 -- $190,000	Property Tax / Free Cash
	FY 2022 -- $195,000	Property Tax / Free Cash
	FY 2023 -- $200,000	Property Tax / Free Cash
	Future Years -- $205,000	Property Tax / Free Cash

68. TOWN/SCHOOL BUILDING - ENERGY MANAGEMENT SYSTEM

This project is to upgrade the energy management systems in Town and School buildings. A few of the larger buildings have older (30 years) energy management systems that have exceeded their life expectancy and replacement parts are no longer available. These systems would be replaced and upgraded with new web-based systems integrated into the Town's existing computer network. Other systems would be upgraded with newer software or firmware. The Building Department will continue to work with the Information Technology Department on these projects. Software upgrades are needed at the High School, Lawrence, Pierce and Baker Schools in the next few years.

Estimated Cost: $1,185,000

Time Schedule:	Prior Year -- $175,000	Property Tax / Free Cash
	FY 2018 -- $125000	Property Tax / Free Cash
	FY 2019 -- $125,000	Property Tax / Free Cash

FY 2020 -- $125,000	Property Tax / Free Cash
FY 2021 -- $125,000	Property Tax / Free Cash
FY 2022 -- $130,000	Property Tax / Free Cash
FY 2023 -- $130,000	Property Tax / Free Cash
Future Years -- $250,000	Property Tax / Free Cash

69. TOWN/SCHOOL BUILDING - ENVELOPE /FENESTRATION REPAIRS

In FY12, $250,000 was appropriated for costs associated with repairs to the outside envelope of all Town and School buildings, including a visual inspection of the exterior of all buildings that will help prioritize these repairs. The outside envelope of facilities includes masonry, bricks and mortar, flashing, dental work, coping stones, metal shelves, and tower work. Some of these structures are over 100 years old and have never had exterior work done to them. A number of buildings have windows, door entrances, and other wall openings (fenestration) that are in need of repair/replacement. This causes water to penetrate into buildings behind walls and ceilings, causing security and safety problems. Also included in this program is any required chimney inspection and repairs, if appropriate, or the installation of new metal liners to connect to the gas burning equipment in the building.

A master plan was prepared by a consultant and includes a priority list and schedule and that calls for $27.45 million over a 30-year period. The schedule has been reassessed by the Building Department and accounts for prior year savings with $5.3 million required within the six-year period of this FY18 – FY23 CIP. Facilities addressed within this time frame include the following:

2017	55 Newton, Fire Station 1	2018	Coolidge Corner Library
2019	Fire Station 7	2020	Baker, Lawrence, Main Library, Public Safety, Soule Rec
2021	No work scheduled	2022	Fire Station 4, Larz Anderson Toilets, Lincoln
2023	Driscoll, Old Lincoln, Heath		

Estimated Cost: $17,000,000

Time Schedule:	Prior Year -- $2,100,000	General Fund Bond
	FY 2020 -- $1,400,000	General Fund Bond
	FY 2022 -- $1,800,000	General Fund Bond
	Future Years -- $11,700,000	General Fund Bond+ Property Tax / Free Cash

70. TOWN/SCHOOL BUILDING - ROOF REPAIR/REPLACEMENT PROGRAM

A master plan for repair and replacement of roofs on all Town and School buildings was prepared by a consultant. The plan includes a priority list and schedule and calls for $29.3 million over a 20-year period. The schedule has been reassessed by the Building Department and accounts for prior year savings with $3.1 million required within the six-year period of this FY18 – FY23 CIP. Facilities addressed within this time frame include the following:

2017	55 Newton, Fire Station 1	2018	Coolidge Corner Library
2019	Fire Station 7	2020	No work scheduled
2021	Golf Course, Heath, Lawrence, Larz Skate Rink, Lincoln, Pierce Primary	2022	No work scheduled
2023	Driscoll		

Estimated Cost: $17,300,000

Time Schedule:	FY 2020 -- $2,300,000	General Fund Bond
	FY 2023 -- $800,000	General Fund Bond
	Future Years -- $14,200,000	General Fund Bond + Property Tax / Free Cash

71. TOWN/SCHOOL BUILDING - SECURITY/LIFE SAFETY SYSTEMS

Over the last number of years, several large capital projects have been undertaken that included security improvements in Town and School buildings. This program will extend the effort and improve areas where security may be lacking. In general, the plan calls for making all doors around the perimeter of a building more secure by replacing the doors, frames, door handles, and locks with electronic locks that may only be opened with a keypad and/or on a specific schedule. Only the front main entrance of the building would allow for general access. At the front door, a speaker and doorbell will be added to connect to the building's existing intercom or phone system for use by visitors. The lighting around each building will be improved and placed on a timer. A small camera system connected to a computer will be added at the main entrance to monitor access to the building.

School buildings will be a priority. Most schools are reasonably secure, but based on an assessment by the Police Department, security can and should be improved. These funds would also be used to continue the on-going process of replacement and installation of new and upgraded burglar alarms, fire alarm systems, sprinkler systems, emergency lighting, and egress signs.

Estimated Cost: $1,305,000

Time Schedule:	Prior Year -- $175,000	Property Tax / Free Cash
	FY 2018 -- $215,000	Property Tax / Free Cash
	FY 2019 -- $130,000	Property Tax / Free Cash
	FY 2020 -- $160,000	Property Tax / Free Cash
	FY 2021 -- $160,000	Property Tax / Free Cash
	FY 2022 -- $170,000	Property Tax / Free Cash
	FY 2023 -- $170,000	Property Tax / Free Cash
	Future Years -- $125,000	Property Tax / Free Cash

72. TOWN/SCHOOL TRASH COMPACTOR REPLACEMENTS

Trash compactors need to be replaced at the following facilities:

Baldwin Baker Driscoll Heath High School UAB Lawrence New Lincoln Pierce Health

Estimated Cost: $200,000

Time Schedule:	Prior Year -- $50,000	Property Tax / Free Cash
	FY 2019 -- $100,000	Property Tax / Free Cash
	Future Years -- $50,000	Property Tax / Free Cash

73. SCHOOL REHAB/UPGRADES

This is an on-going school-wide program for the repair and upgrade of school facilities in between major renovation projects. Items funded under this program include large scale painting programs, new flooring, ceilings, window treatments and toilet upgrades. This program avoids more expensive rehabilitation that would be necessary if these items were left to deteriorate.

Estimated Cost: $600,000

Time Schedule:	FY 2018 -- $100,000	Property Tax / Free Cash
	FY 2019 -- $50,000	Property Tax / Free Cash
	FY 2020 -- $50,000	Property Tax / Free Cash
	FY 2022 -- $200,000	Property Tax / Free Cash
	FY 2023 -- $100,000	Property Tax / Free Cash

Future Years -- $100,000 Property Tax / Free Cash

74. HIGH SCHOOL ADDITION

Due to Brookline's extraordinary K-12 enrollment increases there now exists a need to expand at the K-8 and 9-12 levels. It is anticipated that both projects will occur during an FY17 – FY20/21 timeframe. BHS enrollment is expected to grow from approximately rom 2000 student in 2016 students to 2,600 -2,800 students by 2022 -- a growth of more than 600 students in six years. This enrollment level presents a capacity challenge because the High School was renovated to accommodate 2,100 – 2,200 students and enrollment will reach approximately 2,200 by 2017/2018 and approximately 2,600 by 2021/2022. In FY13, $50,000 was authorized for expenditure from "Classroom Capacity" funding for a concept study to review all possible options for addressing the capacity needs of BHS. Those monies were spent to hire an architect to assist the B-Space Committee with the BHS issue. In addition, $100,000 was authorized in FY14 for expenditure from "Classroom Capacity" funding to further study options for the expansion of capacity at the High School.

The study, conducted by Symmes, Maini & McKee Associates (SMMA), came on the heels of the recommendations for school expansion contained in the B-Space report to address continued enrollment growth, to align with the Public Schools of Brookline Strategic Plan and Vision, and to preserve Brookline's commitment to excellence and equity. Last Winter/Spring 2016, the Brookline High School Expansion Working Group restarted the work to advance the process to expand and renovate BHS. The working group was made up of BHS teachers, staff, coordinators, district administrators, and school committee members. The working group process led by the Superintendent and Headmaster, took into account, but not limited to, the options presented in the HMFH Architects, Inc. High School Concept Study, the B-Space Committee Report, and the SMMA study. In total, since 2011, there have been three studies, 15 options reviewed, two visioning sessions to understand and contribute to the BHS further study process with District administrators, BHS administrators, BHS teachers, BSH students, BHS parents, school committee, selectmen, planning board, building commission, and members of the business community. The charge included beginning a process of analyzing the pedagogical and administrative implications of optimally serving up to 2,600-2,800 high school students in Brookline. The working group produced an updated Brookline High School Education Plan for its use as part of the Feasibility Study phase.

In March, 2016, the School Committee, the Board of Selectmen, and the Advisory Committee all voted unanimously to proceed with the process for the 9th Elementary School and Brookline High School renovation and expansion without submitting a Statement of Interest to the Massachusetts School Building Authority to allow for more flexibility in the design processes and the timelines for the projects. In FY17, $500,000 of the School Studies appropriation (item 75 listed below) was included for the Feasibility phase of the project. An additional $1.5 million is available in FY18 for schematic design. In FY19, $35 million of authorization will combined with a Debt Exclusion Override request. The $35.1 million figure represents the amount that can be afforded within the Town's 6% CIP Financing Policy. The current debt management plan calls for this funding to be accessed during the last phase of borrowing for this project in calendar year 2022. Any change to the timing of this authorization would require significant modifications to the projects contained within this CIP.

HMFH was selected to be the architect for the Feasibility Phase. HMFH will be working with the BHS School Building Committee, the School Committee as the user agency, the Building Department, and numerous town commissions and departments including Parks and

Open Space, the Building Commission, the Recreation Department, and the Transportation Board to more deeply analyze the site specific considerations of this site. During the Feasibility Study phase HMFH will create design options for the size, configuration and location of the school on the High School site. There may be a need to analyze additional site locations abutting the high school complex. The outcome of this phase will be the BHS School Building Committee's recommendation of a preferred design concept that will then move the project forward into the Schematic Design phase.

Estimated Cost:	$36,500,000	
Time Schedule:	FY 2018 -- $1,500,000	General Fund Bond (Schematic Design)
	FY 2019 – TBD	General Fund Bond – Debt Exclusion (Design/Construction)
	FY 2019 -- $35,000,000	General Fund Bond (Design Completion / Construction)

75. 9th SCHOOL AT BALDWIN

Due to Brookline's extraordinary K-12 enrollment increases there now exists a need to expand at the K-8 and 9-12 levels. It is anticipated that both projects will occur during an FY17 – FY20/21 timeframe. Since the Town will not pursue partnership with the MSBA school construction program, the project team can accelerate a timeline toward construction for the high school to be completed by 2021.

On October 13, 2016, after a process that began more than four years ago, more than 20 public meetings over the past year, and input from hundreds of community members, the Board of Selectmen and the Brookline School Committee voted to select the Baldwin School site as the location for the town's new elementary school.

With the final selection of the Baldwin School site as the location of Brookline's 9th elementary school, the project moved to Feasibility Study phase. During this phase, Jonathan Levi Architects (JLA) will be working with the 9th School Building Committee, the School Committee as the user agency, the Building Department, and numerous town commissions and departments including Parks and Open Space, the Building Commission, the Recreation Department, and the Transportation Board to more deeply analyze the site specific considerations of this site. During the Feasibility Study phase JLA will create design options for the size, configuration and location of the school on the Baldwin site. The outcome of this phase will be the 9th Elementary School Building Committee's recommendation of a preferred design concept that will then move the project forward into the Schematic Design phase.

In FY17, $500,000 of the School Studies appropriation (item 76 listed below) was included for the Feasibility phase of the project. An additional $1.5 million is available in FY18 for schematic design. The remainder of the project is assumed to be covered via a Debt Exclusion Override request.

Estimated Cost: $1,500,000

Time Schedule:	FY 2018 -- $1,500,000	Property Tax / Free Cash (Schematic Design)
	FY 2019 – TBD	General Fund Bond – Debt Exclusion (Design/Construction)

76. SCHOOL STUDIES

In October, 2014, a study was commissioned by the Selectmen and School Committee to focus on identifying and evaluating sites throughout Brookline that may be able to accommodate a new or expanded school in order to address the rapidly escalating school population. In December, 2014 a contract was awarded to a vendor, CivicMoxie, in the context of their understanding of both the school capacity issue and the dearth of available and appropriately sited land in Brookline. The Board of Selectmen and School Committee reviewed the Ninth Elementary School Site Identification Study and discussed the need for a new school. The Board of Selectmen and School Committee identified six sites from the Civic Moxie study. The outcome of a joint board meeting was a decision to move ahead with a study of three sites to be funded out of the "Classroom Capacity" CIP appropriation. It is anticipated that a final site will be identified in the fall of 2016. This funding for School Studies would include a feasibility study for the High School and the 9th School site, as identified by both Boards this fall. It is projected that approximately $500,000 will support the High School feasibility study and $300,000 will be needed for the 9th School feasibility study. Included in the funding request is project management support for both projects.

Estimated Cost: $800,000

Time Schedule:	Prior Year -- $800,000	Property Tax / Free Cash

77. DRISCOLL SCHOOL REHABILITATION

The Driscoll School is in need of a new HVAC system with temperature controls.

The building presently uses steam to heat the building. The steam HVAC system dates back to 1910 in the main section, 1928 and 1953 with the additions.

It is extremely difficult to find parts to maintain the systems. The system as it is now is hard to maintain, sometimes overheats or under heats parts of the building and there is a concern of proper ventilation and cooling air. The boilers were replaced in 1995. They are fully functional and operate well. The plan would be to convert them from a steam to a forced hot water system. This would allow better heating control plus save energy.

A new HVAC system (equipment, piping, ductwork and controls) would be installed to replace the existing equipment. The work would be done over two years (primarily in the summer months). Phasing would allow the building to remain occupied.

Estimated Cost: $4,400,000

Time Schedule: FY 2018 -- $400,000 Property Tax / Free Cash
FY 2019 -- $4,000,000 General Fund Bond

78. OLD LINCOLN IMPROVEMENTS/MODIFICATIONS

In FY14, $3 million was appropriated to update some of the building equipment and make the Old Lincoln School usable as school space for the next few years. The bids for the project came in over the appropriation, so some items were removed from the project. In FY16 $1 million funded unit ventilators for heating, flooring and the required furnishings, fixtures, and equipment (FF&E), including cafeteria equipment, library shelving, shades/blinds, and white boards.

During recent renovations, inadequate wiring was discovered. Old Lincoln School is in need of an electrical distribution upgrade. These monies would be used to replace branch circuit wiring plus combine the two services into one. Also, these monies would be used to upgrade the plumbing system.

Estimated Cost: $350,000

Time Schedule: Prior Year -- $350,000 Property Tax / Free Cash

79. CLASSROOM CAPACITY

The Public Schools of Brookline PreK-12 student population has grown by 29% since FY 2006 from 6,014 students to 7,777 in FY 2017. In FY17 (October 1), there are now 5,445 PreK-8 students compared with less than 4,095 in FY05, an increase of 33%.

While the increase in size of Brookline's kindergarten enrollment has driven the majority of the growth, these larger elementary grades have moved up, consistent with the district's decades-long pattern of near 100% cohort retention. They have already started arriving at the high school which has grown by 200 students since FY14 (1,802) to FY17 (2,001). Brookline High School has grown 4.1% in the last ten years, with a five-year growth of 12.7%. In the past five years, student enrollment at the high school has increased from 1,726 students to 2,001. The maximum capacity of the existing high school is between 2,000 and 2,200 without expansion. Our current 1st through 4th Grades total 2,621 students and that cohort will be attending Brookline High School in grades 9-12 during the 2024-2025 school year. Our current 8th grade enrollment of 531 students is the lowest enrollment of the current K-8 grades, and will be replacing a 2017 graduating class of 481 students.

In order to create the classroom space necessary to accommodate this PreK-8 enrollment increase, a long series of well-planned larger-scale renovation projects and smaller-scale space conversion projects have been completed over the past decade. A total of 55 PreK-8 Classrooms were added through the use of an "Expand-in-Place" strategy since 2008 including but not limited to:

- 6 classrooms built at Heath;
- 4 classrooms built at Lawrence;
- 2 modular classrooms added at Baker;
- 11 BEEP classes moved out of K-8 buildings into leased commercial space;
- 4 classrooms in leased commercial space for Pierce;
- 1 brand new school will be built at Devotion to add 12 classrooms; and
- Expanded use of the buffer zones to maintain class size at desired levels.
- FY18 we will bring online 4 classroom conversions from existing spaces. These are likely the last K-8 classroom spaces available in the district for conversion and reclaiming
    - Driscoll is projected to need a fourth section of Grade 3.
    - Lawrence is projected to need a fourth section of Grade 6.
    - Pierce is projected to need a fifth section of Grade 4.
    - Devotion is projected to also need a fifth section of Grade 6.

The work of adapting the High School to accommodate the growing enrollment is underway with building or reclaiming a total of 9 classrooms. To accomplish this, more than forty staff members from Brookline Early Education Program (BEEP), Office of Student Affairs, METCO, ELL, Operations (Custodians, Transportation, & Food Service), Brookline Adult and Community Education (BACE), Office of Strategy and Performance, and Steps to Success Inc., were all moved in FY16 to 24 Webster Place (leased). In FY 17, the Help Desk was moved to the Health Building to join the Town IT Department. Educational Technology is also slated to move to the Sperber Center at Pierce Elementary in FY17 or FY 18. The movement of these departments from the High School, Pierce (Sperber Center), and Town Hall has allowed the district to reclaim classroom and small group instructional spaces at the high school to be used by new teachers and support staff needed due to increased enrollment.

The Classroom Capacity item in FY2017 covers the leases at the temples, 62 Harvard, 24 Webster Place and the Baker modules with very limited funding to modify smaller spaces in existing buildings. The FY2018 – 2022 budgets assume continuation of those lease arrangements.

Estimated Cost: $7,280,000

Time Schedule: Prior Year -- $1,038,000 Property Tax / Free Cash

FY 2018 -- $995,000	Property Tax / Free Cash
FY 2019 -- $1,165,000	Property Tax / Free Cash
FY 2020 -- $1,223,000	Property Tax / Free Cash
FY 2021 -- $1,032,000	Property Tax / Free Cash
FY 2022 -- $912,000	Property Tax / Free Cash
FY 2023 -- $915,000	Property Tax / Free Cash

TOWN OF BROOKLINE, MASSACHUSETTS

Located four miles from downtown Boston, in Norfolk County, Brookline is one of the largest towns in New England. It is primarily a mature suburban, residential community with urban characteristics. The primary occupations of Brookline residents are management and professional, heavily concentrated in the fields of medicine and education.

The Town of Brookline continues to be a safe and highly desirable place to live, due to its proximity to job opportunities, excellent public transportation and school systems, and livable neighborhoods that balance green space, historic preservation, and outstanding commercial services. Surrounded by the City of Boston on three sides, Brookline consists of roughly six square miles of land.

The Town, which began as an agricultural community in the 17th century, became a streetcar suburb of Boston during the mid-19th century. By 1900, most of the remaining farmland had been divided into residential developments that were supported by the existing mass transit linkages. Brookline's transformation from farm to suburb meant that, unlike many other Massachusetts towns, it never had significant industrial areas. Currently less than 6% of Town land is zoned for commercial use.

Some important facts about Brookline include:

• Over the past several decades, Brookline's population has remained fairly stable, fluctuating between 54,000 and 59,000 since 1950. The current population is approximately 59,000. (Source: 2011-2015 American Community Survey 5-year estimates)

• 25.8% of Brookline's residents are foreign born. Currently, 82.5% of this population aged 5+ lived in a home where a language other than English was spoken and 32.1% stated that they speak English less than "very well". (Source: American Community Survey (ACS) 2011-2015)

• Brookline has continued to become more racially diverse over the past several decades with approximately 24.5% of the Town's population being minority or mixed-race. The fastest growing minority group is Asian, at nearly 17.5% of the population – a much higher percentage than Boston and many other surrounding communities. (Source: ACS 2011-2015)

• Brookline median housing prices are among the highest in Massachusetts with a current median assessed value of over $1.4 million for a single family home and $607,150 for a condominium. Nearly 49% of all renters and 29% of homeowners pay more than 30% of their incomes toward housing costs. (Source: Brookline Assessor's Office, ACS 2011-2015)

• Form of Government: Representative Town Meeting (240 Elected Town Meeting Members and eight At-Large) with five-member Board of Selectmen who appoints a Town Administrator.

BROOKLINE FACTS (Con't.)

• Brookline tax bills, while significantly higher than the state median, are lower than in other high per capita income communities. In addition, with condos comprising 60% of all residential parcels, it is important to note that the median tax bill with the residential exemption for a condo is $3,730, well under the median tax bill for a single-family home with a residential exemption ($11,684) which makes up just 28% of residential parcels (Source: Brookline Assessor's Office).

• As of 2010, there were 26,448 housing units in Town, of which 33% were located in buildings of more than 20 units. Approximately 8.68% of Brookline's housing units are under affordability restrictions. (Source: Census 2010 and Brookline Department of Planning and Community Development)

• 75% of the Town's residential land is zoned for single-family housing, while only 23.3% of Brookline's housing units are single family homes. (Source: Brookline Department of Planning and Community Development)

• The number of homeowner and renter households in Brookline is nearly even with approximately 49.8% of residents being homeowners. (Source: ACS 2011-2015)

• Brookline has eight distinct commercial areas – Coolidge Corner, Brookline Village, Washington Square, JFK Crossing, St. Mary's, Chestnut Hill, Putterham Circle, and Commonwealth Avenue. Each commercial district is unique and part of a residential neighborhood, providing a strong symbiotic relationship between residential and commercial uses.

• As of 2000, Brookline had over 2,500 businesses, including home-based businesses. 50% of jobs located in Brookline are in the service sector while 24% are in the trade sector and 14% are in government. (Source: Brookline Comprehensive Plan 2005-2015)

• 82% of Brookline residents work outside of Town. (Source: Census 2010)

• Brookline is well-serviced by public transportation with four bus routes and access to the MBTA Green C, D, and B lines. Currently, 24.7% of all households owned no vehicles while 48.3% of households owned only one vehicle. Nearly 52% of Brookline workers either walk or take public transportation to work or work at home. (Source: ACS 2011-2015)

• Brookline has significant protected parks and recreation resources including 506 acres of protected public and private conservation and park land. An additional 653 acres are unprotected public and private open space, including Allendale Farm, the area's last working farm. (Source: Brookline Comprehensive Plan 2005-2015)

BROOKLINE BY THE NUMBERS

Settled: 1638
Incorporated: 1705

Total Area: 6.82 square miles
Land Area: 6.79 square miles

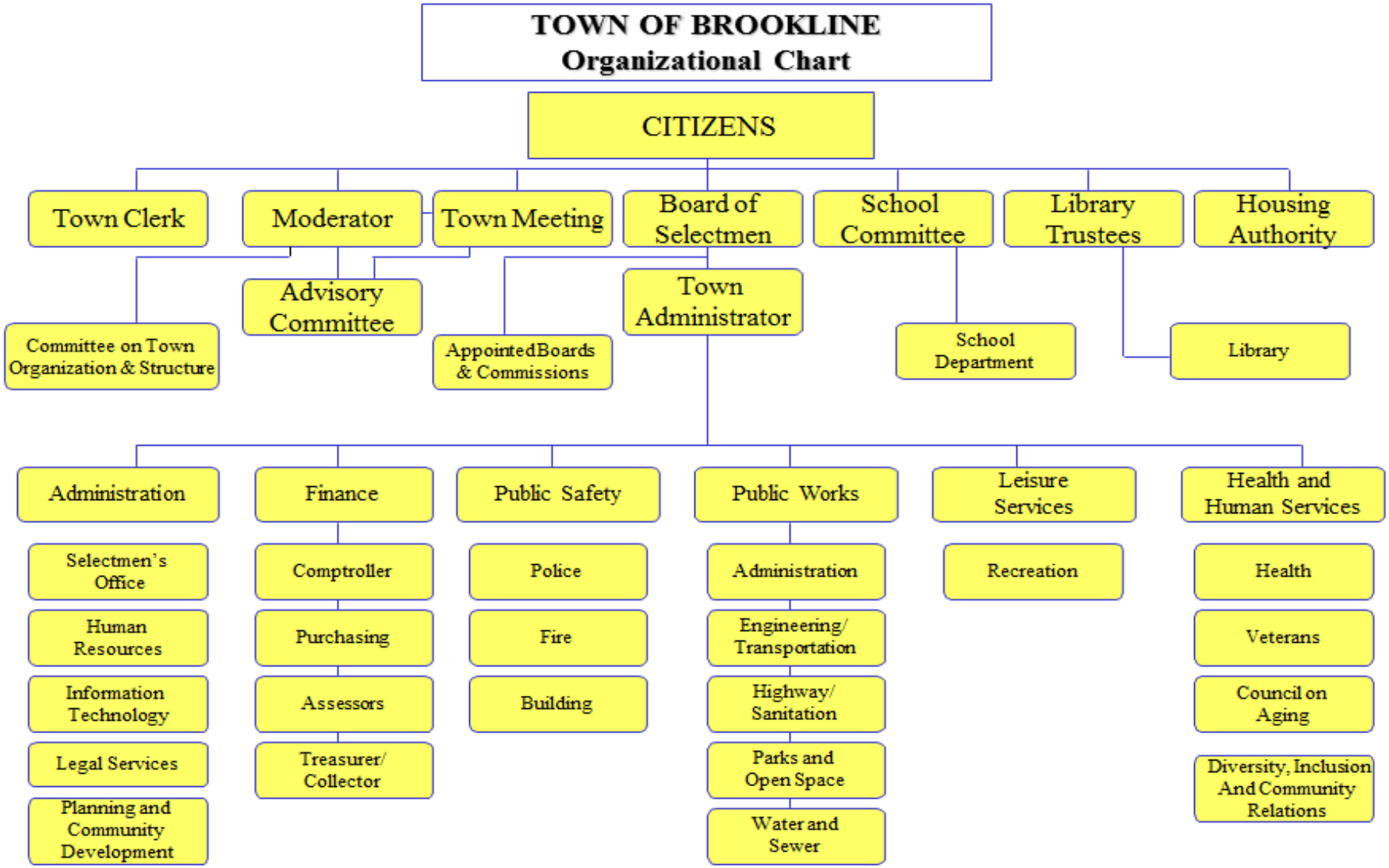
Bond Rating: Aaa

FY2017 Assessed Valuation: $21,664,629,041

FY2017 Tax Rate:
Residential $9.88
Commercial $16.20
Residential Exemption $2,269

Demographics (2011-2015 American Community Survey 5-year estimates)
Population: 59,132
Median Age (years): 34.5
White: 75.5%
Asian: 17.5%
Black or African American: 2.9%
Hispanic or Latino: 6.0%

Male: 43.4%
Female: 56.6%


TOWN OF BROOKLINE
Organizational Chart
CITIZENS
Town Clerk
Moderator
Town Meeting
Board of Selectmen
School Committee
Library Trustees
Housing Authority
Committee on Town Organization & Structure
Advisory Committee
Appointed Boards & Commissions
Town Administrator
School Department
Library
Administration
Finance
Public Safety
Public Works
Leisure Services
Health and Human Services
Selectmen's Office
Human Resources
Information Technology
Legal Services
Planning and Community Development
Comptroller
Purchasing
Assessors
Treasurer/ Collector
Police
Fire
Building
Administration
Engineering/ Transportation
Highway/ Sanitation
Parks and Open Space
Water and Sewer
Recreation
Health
Veterans
Council on Aging
Diversity, Inclusion And Community Relations

TOWN OF BROOKLINE
FY2018 PROGRAM BUDGET

THE BUDGET PROCESS

The budget process begins each year in the fall when Town Administration staff work with departments on developing a preliminary Capital Improvement Program (CIP) and "maintenance budgets" for operating purposes. Department Heads also prepare expansion requests that are reviewed and prioritized for use if revenue is available. If the department has a board or commission, it reviews the requests before they are submitted to the Town Administrator. Eventually operating budget levels are set based on revenue availability as defined in the most recent Long-Range Financial Forecast.

The Town Administrator then develops the Financial Plan, which encompasses the recommended municipal budget, with costs, goals, and objectives for every department, the proposed Capital Improvements Program (CIP), and comments on all other fiscal matters for the ensuing fiscal year. The Financial Plan also includes the School Department appropriation, estimates of state and county assessments, collective bargaining objectives, and the property tax abatement reserve (Overlay).

In February*, the Town Administrator submits the recommended Financial Plan to the Board of Selectmen and Advisory Committee, which serves as the Town's Finance Committee and is appointed by the Town Moderator, for review and consideration. The Town Administrator, budget staff, and Department Heads regularly appear at meetings of these bodies to explain and defend the proposals contained in the Plan.

The budget is presented to Town Meeting upon the motion of the Advisory Committee and is contained in the Advisory Committee's report in the Combined Reports to Town Meeting. Also included in the Combined Reports are the Selectmen's separate comments and recommendations.

Town Meeting must approve most budget items by a majority vote, with the exception of bond authorizations and deposits into or withdrawals from the Stabilization Fund, all of which require a two-thirds vote. Individual items within the proposed budget may be increased, decreased, or stricken so long as expenditures do not exceed available revenues. Only Town Meeting can amend the budget after adoption. If necessary, this is done at a subsequent Town Meeting.

The Town of Brookline prepares its basic financial statements on the basis of "generally accepted accounting principles" (GAAP). Governmental fund financial statements are reported using the flow of current financial resources measurement focus and the modified accrual basis of accounting.

*Per Town by-laws, the Town Administrator shall submit the Financial Plan by February 15th or the next town business day if said date falls on a weekend or holiday; or seven days after the Governor submits the annual budget to the General Court, whichever is later.

BUDGET PROCESS

CAPITAL IMPROVEMENT PROGRAM	DATES	OPERATING BUDGET
Fiscal Year Begins	July 1	Fiscal Year Begins
Request Forms distributed	July	
Board/Commission Public Hearings	Aug / Sept	
Request Forms due	September	Budget Forms distributed
Interdepartmental CIP Committee reviews requests	Sept / Oct	Boards/Commissions discuss/review needs with staff Department Heads prepare budget requests
Interdepartmental CIP Committee reviews preliminary recommendations	October	Budget Requests due
Interdepartmental CIP Committee submits final recommendations to Town Administrator Town Administrator submits Preliminary CIP to Selectmen Preliminary CIP posted online in advance of the public hearing in December	Nov / Dec	Long-Range Financial Forecast is presented Selectmen hold public hearing on the Budget
Planning Board and Advisory Committee's Capital Subcommittee review the Preliminary CIP	Dec / Jan	Town Administrator and staff meet with Department Heads to ascertain the need for cutbacks and/or expansion based on projected revenue
Town Administrator submits Financial Plan to Selectmen and Advisory Committee	February 15* (or next Town business day)	Town Administrator submits Financial Plan to Selectmen and Advisory Committee
Selectmen review and vote CIP Advisory Committee reviews and makes recommendations to Town Meeting	Feb-Apr	Selectmen review and vote Budget Advisory Committee reviews and makes recommendations to Town Meeting
Town Meeting votes CIP	May / June	Town Meeting votes Budget
Fiscal Year ends	June 30	Fiscal Year ends

THE BUDGET PROCESS (con't.)

For budgetary financial reporting purposes, the Uniform Municipal Accounting System basis of accounting (established by the Commonwealth) is followed, which differs from the GAAP basis of accounting in the following ways:

- Real and personal property taxes are recorded as revenue when levied (budgetary), as opposed to when susceptible to accrual (GAAP).
- Encumbrances are recorded as the equivalent of expenditures (budgetary), as opposed to a reservation of fund balance (GAAP).
- The Retirement Board has been included as a component in the reporting entity, because of the significance of its operational and/or financial relationship (GAAP).

A reconciliation of budgetary-basis to GAAP-basis results for the general fund for the fiscal year ended June 30, 2016 is presented below:

Adjustments Between Budgetary Basis and GAAP Basis of Accounting in FY16

Excess of revenues and other financing Sources (uses) over expenditures - budgetary basis	$ 5,585,249
Perspective Difference:	
Activity of the stabilization fund recorded in the General fund for GAAP	52,250
Basis of accounting differences:	
Recognition of expenditures on modified accrual basis	(71,490)
Net change in recording 60-day receipts accrual	(429,984)
Tax refunds payable	(841,000)
Recognition of revenue for on-behalf of payments	10,664,000
Recognition of expenditures for on-behalf of payments	10,664,000
Excess of revenues and other financing sources (uses) over expenditures - GAAP basis	$ 4,295,025

TOWN OF BROOKLINE FISCAL POLICIES

As approved by the Board of Selectmen on June 28, 2011

RESERVE POLICIES

The Town shall maintain the following general, special, and strategic reserve funds:

• **Budget Reserve** – to respond to extraordinary and unforeseen financial obligations, an annual budget reserve shall be established under the provisions of MGL Chapter 40, Section 6. The funding level shall be an amount equivalent to 1% of the prior year's net revenue, maintained in the manner set out below. Any unexpended balance at the end of the fiscal year must go toward the calculation of free cash; no fund balance is maintained.

- o Funding from Property Tax Levy – an amount equivalent to .75% of the prior year's net revenue shall be allocated from the Property Tax levy to the Appropriated Budget Reserve.
- o Funding from Free Cash – an amount equivalent to 0.25% of the prior year's net revenue shall be allocated from Free Cash, per the Town's Free Cash Policies, to the Appropriated Budget Reserve.

• **Unreserved Fund Balance / Stabilization Fund** – the Town shall maintain an Unreserved Fund Balance plus Stabilization Fund in an amount equivalent to no less than 10% of revenue, as defined in the Town's Audited Financial Statements, with a goal of 12.5%. If the balance falls below 10% at the end of the fiscal year, then Free Cash shall be used to bring the amount up to 10%, as described in the Free Cash Policy, as part of the ensuing fiscal year's budget. The Stabilization Fund shall be maintained, under the provisions of MGL Chapter 40, Section 5B.

1. The Stabilization Fund may only be used under the following circumstances:
   a. to fund capital projects, on a pay-as-you-go basis, when available Free Cash drops below $2 million in any year; and/or
   b. to support the operating budget when Net Revenue, as defined in the CIP policies, increases less than 3% from the prior fiscal year.

2. The level of use of the Stabilization Fund shall be limited to the following:
   a. when funding capital projects, on a pay-as-you-go basis under #1a. above, no more than $1 million may be drawn down from the fund in any fiscal year. The maximum draw down over any three year period shall not exceed $2.5 million.
   b. when supporting the operating budget under #1b. above, the amount drawn down from the fund shall be equal to the amount necessary to bring the year-over-year increase in the Town's prior year net revenue to 3%, or $1 million, whichever is less. The maximum draw down over any three year period shall not exceed $2.5 million.

3. In order to replenish the Stabilization Fund if used in the year immediately following any draw down, an amount at least equivalent to the draw down shall be deposited into the fund. Said funding shall come from Free Cash.

Liability / Catastrophe Fund – established by Chapter 66 of the Acts of 1998, and amended by Chapter 137 of the Acts of 2001, this fund shall be maintained in order to protect the community against major facility disaster and/or a substantial negative financial impact of litigation. The uses of, and the procedures for accessing, the fund are prescribed in the above referenced special act. The target fund balance is 1% of the prior year's net revenue and funding shall come from available Free Cash and other one-time revenues.

RESERVE POLICIES (con't.)

Overlay Reserve – established per the requirements of MGL Chapter 59, Section 25, the Overlay is used as a reserve, under the direction of the Board of Assessors, to fund property tax exemptions and abatements resulting from adjustments in valuation. The Board of Selectmen shall, at the conclusion of each fiscal year, require the Board of Assessors to submit an update of the Overlay reserve for each fiscal year, including, but not limited to, the current balances, amounts of potential abatements, and any transfers between accounts. If the balance of any fiscal year overlay exceeds the amount of potential abatements, the Board of Selectmen may request the Board of Assessors to declare those balances a surplus, for use in the Town's Capital Improvement Plan (CIP) or for any other one-time expense.

FREE CASH POLICIES

Free Cash shall not be used for Operating Budget purposes. It shall be utilized in the following manner and order:

Appropriated Budget Reserve – an amount equivalent to 0.25% of the prior year's net revenue shall be appropriated as part of the Town's 1% Appropriated Budget Reserve Fund, as allowed for under MGL Chapter 40, Section 6and as described in the Town's Reserve Policies.

Unreserved Fund Balance / Stabilization Fund – Free Cash shall be used to maintain an Unreserved Fund Balance plus Stabilization Fund in an amount equivalent to no less than 10% of revenue, as defined in the Town's Audited Financial Statements, with a goal of 12.5%, as described in the Town's Reserve Policies. If the Stabilization Fund were drawn down in the immediate prior fiscal year, then an allocation shall be made to the Fund in an amount at least equivalent to the draw down of the immediate prior fiscal year.

Liability / Catastrophe Fund – to the extent necessary, Free Cash shall be used to reach the funding target of the Town's Liability / Catastrophe Fund, as outlined in the Town's Reserve Policies.

Capital Improvement Program (CIP) – remaining Free Cash shall be dedicated to the CIP so that total CIP funding as a percent of the prior year's net revenue is not less than 7.5%, to the extent made possible by available levels of Free Cash.

Affordable Housing Trust Fund (AHTF) – in order to support the Town's efforts toward creating and maintaining affordable housing, 15% of remaining Free Cash shall be appropriated into the AHTF if the unreserved fund balance in the AHTF, as calculated in the Town's financial system, is less than $5 million.

Special Use – remaining Free Cash may be used to augment the trust funds related to fringe benefits, unfunded liabilities related to employee benefits, including pensions and Other Post-Employment Benefits (OPEB's), and other one-time uses, including additional funding for the CIP and AHTF.

CAPITAL IMPROVEMENT PROGRAM (CIP) POLICIES

Definition of a CIP Project

A capital improvement project is any project that improves or adds to the Town's infrastructure, has a substantial useful life, and costs $25,000 or more, regardless of the funding source. Examples of capital projects include the following:

. Construction of new buildings
. Major renovation of or additions to existing buildings
. Land acquisition or major land improvements
. Street reconstruction and resurfacing
. Sanitary sewer and storm drain construction and rehabilitation
. Water system construction and rehabilitation
. Major equipment acquisition and refurbishment
. Planning, feasibility studies, and design for potential capital projects

Evaluation of CIP Projects

The Capital Improvement Program shall include those projects that will preserve and provide, in the most efficient manner, the infrastructure necessary to achieve the highest level of public services and quality of life possible within the available financial resources.

Only those projects that have gone through the CIP review process shall be included in the CIP. The CIP shall be developed in concert with the operating budget and shall be in conformance with the Board's CIP financing policy. No project, regardless of the funding source, shall be included in the CIP unless it meets an identified capital need of the Town and is in conformance with this policy.

Capital improvement projects shall be thoroughly evaluated and prioritized using the criteria set forth below. Priority will be given to projects that preserve the essential infrastructure. Expansion of the capital plan (buildings, facilities, and equipment) must be necessary to meet a critical service. Consideration shall be given to the distributional effects of a project and the qualitative impact on services, as well as the level of disruption and inconvenience.

The evaluation criteria shall include the following:

- Eliminates a proven or obvious hazard to public health and safety
- Required by legislation or action of other governmental jurisdictions
- Supports adopted plans, goals, objectives, and policies
- Reduces or stabilizes operating costs
- Prolongs the functional life of a capital asset of the Town by five years or more
- Replaces a clearly obsolete facility or maintains and makes better use of an existing facility
- Prevents a substantial reduction in an existing standard of service
- Directly benefits the Town's economic base by increasing property values
- Provides new programs having social, cultural, historic, environmental, economic, or aesthetic value
- Utilizes outside financing sources such as grants

CAPITAL IMPROVEMENT PROGRAM (CIP) POLICIES (con't.)

CIP Financing Policies

An important commitment is providing the funds necessary to fully address the Town's capital improvement needs in a fiscally prudent manner. It is recognized that a balance must be maintained between operating and capital budgets so as to meet the needs of both to the maximum extent possible.

For the purposes of these policies, the following definitions apply:

- Net Operating Revenue - Gross revenues, less net debt exclusion funds, enterprise (self-supporting) operations funds, free cash, grants, transfers from other non-recurring non-general funds, and non-appropriated costs.

- Net Direct Debt (and Debt Service) - Gross costs from local debt, less Prop 2 1/2 debt exclusion amounts and amounts from enterprise operations.

- Net Tax-Financed CIP - Gross amount of appropriations for capital improvements from current revenues, less amounts for enterprise operations, grants, free cash, transfers, and non-recurring special revenue funds.

The Capital Improvements Program shall be prepared and financed in accordance with the following policies:

OUTSIDE FUNDING
State and/or federal grant funding shall be pursued and used to finance the capital budget wherever possible.

ENTERPRISE OPERATIONS - SELF SUPPORTING
Capital projects for enterprise operations shall be financed from enterprise revenues solely.

CIP BUDGET ALLOCATIONS - 6% OF NET REVENUES
Total net direct debt service and net tax-financed CIP shall be maintained at a level equivalent to 6% of prior year net operating revenues.

- TAX FINANCED ALLOCATION - 1.5% OF NET REVENUES
  Net tax-financed capital expenditures shall be maintained at a target level equivalent to 1.5% of prior year net operating revenues.

- DEBT-FINANCED ALLOCATION - 4.5% OF NET REVENUES
  Net direct debt service shall be maintained at a target equivalent to 4.5% of prior year net operating revenues.

CAPITAL IMPROVEMENT PROGRAM (CIP) POLICIES (con't.)

DEBT MANAGEMENT POLICIES

Debt financing of capital projects shall be utilized in accordance with the following policies:

• Debt financing for projects supported by General Fund revenue shall be reserved for capital projects and expenditures which either cost in excess of 250,000 or have an anticipated life span of five years or more, or are expected to prolong the useful life of a capital asset by five years or more. For projects supported by Enterprise Fund revenue, debt financing shall be reserved for capital projects and expenditures that cost in excess of $100,000.

• Bond maturities shall not exceed the anticipated useful life of the capital project being financed. Except for major buildings and water and sewer projects, bond maturities shall be limited to no more than ten years.

• Bond maturities shall be maintained so that at least 60% of the outstanding net direct debt (principal) shall mature within 10 years.

• Total outstanding general obligation debt shall not exceed 2.5% of the total assessed value of the property.

• Total outstanding general obligation debt per capita shall not exceed $2,385, which reflects $2,000 inflated annually since July 1, 2004. This amount shall continue to be adjusted annually by the consumer price index (CPI) for all urban consumers (northeast region all items).

• Total outstanding general obligation debt per capita shall not exceed 6% of per capita income, as defined by the Census Bureau of the U.S. Department of Commerce.

FREE CASH

After using free cash in accordance with the Town's free cash policy, available free cash shall be used to supplement the CIP so that total CIP funding as a percent of the prior year's net revenue is not less than 7.5%, to the extent made possible by levels of available free cash.

GLOSSARY OF TERMS

Accrual Basis - The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

Annual Required Contribution (ARC) - An amount equal to the sum of 1.) the employer's cost of normal cost of retirement benefits earned in the current year and 2.) the amount needed to amortize any existing unfunded accrued liability over a period or not more than 30 years.

Appropriation - An authorization granted by Town Meeting to expend money and incur obligations for specific public purposes.

Assessed Valuation - A value assigned to real estate or other property by a government as the basis for levying taxes. In Massachusetts, assessed valuation is based on the property's full and fair cash value as set by the Assessors.

Balanced Budget - A budget in which estimated expenditures equal actual and estimated revenues.

Bond - A means to raise money through the issuance of debt.

Bond Anticipation Note (BAN) - Short-term debt instrument used to generate cash for initial project costs and with the expectation that the debt will be replaced later by permanent bonding. BANs are typically issued for a term of less than one year.

Budgetary Fund Balance - See "Free Cash"

Capital Improvement Program (CIP) - An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. The Town's CIP is a six-year plan, with projects in the first year of the plan being voted by Town Meeting.

Cash Basis - A basis of accounting under which transactions are recognized only when cash is increased or decreased.

Chapter 70 - The school funding formula created under the Education Reform Act of 1993 by which state aid is distributed through the Cherry Sheet.

Chapter 90 - The formula by which state highway funds are distributed to communities. The formula is comprised of three variables: local road mileage, local employment level, and population estimates.

Chapter 121A - A designation given to certain development projects within Massachusetts that serve a public purpose or generate economic advancement in areas that are blighted and minimally marketable for private investment. This designation forms a special partnership between the State, the Town and the developer that results in a streamlined regulatory process and a negotiated alternative tax payment in lieu of real and personal property taxes.

Cherry Sheet - Named for the cherry-colored paper on which they were originally printed, the Cherry Sheet is the official notification to municipalities of the next fiscal year's state aid and assessments (to cover the cost of certain state and county programs).

Cherry Sheet Offset Items - Local aid that may be spent without appropriation in the budget, but which must be spent for specific programs (e.g., School Lunch Program, Library Aid).

Conditions of Appropriation - Conditions set forth in the budget vote which define how a particular appropriation is to be spent, whether and how transfers of funds from one category to another can be made, or any other conditions which Town Meeting may make on the appropriation.

GLOSSARY OF TERMS (con't.)

Debt Burden - The amount of debt carried by an issuer.

Debt Exclusion - An action taken by a community through a referendum to vote to raise the funds necessary to pay debt service costs for a particular project from the property tax levy, but outside the limits under Proposition 2½.

Debt Limit - The maximum amount of debt that a municipality may authorize for qualified purposes under state law.

Deficit - The excess of expenditures over revenues.

Enterprise Fund - Authorized by MGL Ch. 44, section 53F½, this fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services.

Equalized Valuation (EQV) - The full and fair cash value of property within a municipality.

Excess Levy Capacity - The difference between the levy limit and the amount of real and personal property taxes actually levied in a given year.

Expendable Trust Fund - An expendable trust is created to account for money and other property that is receivable to be held in trust and is to be used in accordance with the terms of a trust agreement. All assets of an expendable trust fund may be used, and thus expended, to carry out the objectives of the trust agreement, which generally restricts the purpose for which assets of the expendable fund may be used.

Fiscal Year - Since 1974, Massachusetts municipalities have operated on a cycle that begins July 1 and ends June 30.

Fixed Costs - Costs that are legally or contractually mandated, such as retirement, insurance, debt service, or interest on loans.

Free Cash (Also "Budgetary Fund Balance") - Remaining, unrestricted funds from operations of the previous fiscal year including unexpended free cash from the previous year, actual receipts in excess of revenue estimates shown on the tax recapitulation sheet, and unspent amounts in budget line-items. Unpaid property taxes and certain deficits reduce the amount that can be certified as Free Cash. The calculation of Free Cash is based on the balance sheet as of June 30, which is submitted by the community's comptroller. Free Cash is not available for appropriation until certified by the Commonwealth Director of Accounts.

Fund - An accounting entity with a self-balancing set of accounts that is segregated for the purpose of carrying on identified activities.

Fund Accounting - Organizing the financial records of a municipality into multiple, segregated locations for money.

Fund Balance - The difference between assets and liabilities reported in a governmental fund.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards and guidelines for financial accounting and reporting that serve to achieve some level of standardization.

General Fund - The fund used to account for most financial resources and activities governed by the normal Town Meeting appropriation process.

Levy - The amount a community raises through the property tax.

GLOSSARY OF TERMS (con't.)

Levy Ceiling - One of two types of levy restrictions imposed by Proposition 2½. It states that, in any year, the real and personal property taxes imposed may not exceed 2½ percent of the total full and fair cash value of all taxable property.

Levy Limit - One of two types of levy restrictions imposed by Proposition 2½. It states that the real and personal property taxes imposed by a city or town may only grow each year by 2½ percent of the prior year's levy limit, plus new growth and any overrides or exclusions.

Local Aid - Revenue allocated by the state to municipalities. Estimates of local aid are transmitted annually by the "Cherry Sheets."

Local Receipts - Locally generated revenues, other than real and personal property taxes. Examples include fees, fines, and investment income.

Maintenance Budget - A "no-growth" budget that continues appropriations for programs and services at their current year levels. The actual appropriation to maintain programs and services may still increase due to inflation or other factors.

Modified Accrual Basis: - The accrual basis of accounting adapted to the governmental fund type, wherein only current assets and current liabilities are generally reported on fund balance sheets and the fund operating statements present financial flow information (revenues and expenditures). Revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred except for a few specific exceptions. All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting.

New Growth - The additional tax revenue generated by new construction, renovations, and other increase in the property tax base during a calendar year.

Non-Expendable Trust Fund - A non-expendable trust fund is created to account for money and/or property received, the principal amount of which is to be retained intact, the income of which is restricted by a trust agreement.

Normal Cost - the value of benefits that employees are expected to earn during the current year.

Operating Budget - A plan of proposed expenditures for personnel, supplies, services, and other expenses for the fiscal year.

Other Post Employment Benefits (OPEBs) - Retirement benefits other than conventional pension benefits, including medical, dental, life insurance and long-term care benefits.

Overlay - An account established annually to fund anticipated property tax abatements, exemptions, and uncollected taxes in that year.

Overlay Surplus - Any balance in the overlay account of a given year in excess of the amount remaining to be collected or abated can be transferred into this account. Overlay surplus may be appropriated for any lawful purpose.

Override - A vote by a community at an election to permanently increase the levy limit.

Payments in Lieu of Taxes (PILOT) - An agreement between a municipality and an entity not subject to taxation, such as charitable or education organizations, in which the payer agrees to make a voluntary payment to the municipality.

GLOSSARY OF TERMS (con't.)

Proposition 2½ - A tax limitation measure adopted by state-wide referendum in 1980 (MGL Ch. 59, section 21C) which limits the ability of the Town to increase its budget from year to year. The principle provision outlines the Levy Ceiling and Levy Limit of a community. To override these tax limitations requires a Town-wide referendum.

Reserve Fund - An amount set aside annually within the budget of a town (by law, not to exceed 5% of the tax levy for the preceding year) to provide a funding source for extraordinary or unforeseen expenditures.

Residential Exemption - An option that allows a community to grant an exemption to owner-occupied residential properties of up to 20% of the properties assessed value.

Revenue Anticipation Note - A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revolving Fund - Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

School Building Assistance Program (MSBA) - Established in 1948 and frequently revised by statutory amendments, this state program reimburses municipalities varying percentages of their school construction costs depending on the wealth of the community and the category of reimbursement.

Special Revenue Fund - A fund, established by statute only, that contains revenues that are earmarked for and restricted to expenditures for specific purposes. Special revenue funds include revolving funds, grants, and gifts.

Stabilization Fund - A fund designed to accumulate amounts for future spending purposes, although it may be appropriated for any lawful purpose. A two-thirds vote of Town Meeting is required to appropriate money from the stabilization fund.

State Aid Anticipatory Note (SAAN) - A short-term loan issued in anticipation of a state grant or aid.

Tax Anticipation Note - A short-term note issued to provide cash to cover operating expenses in anticipation of tax proceeds.

Tax Rate Recapitulation Sheet ("Recap") - A document submitted by a municipality to the state Department of Revenue in order to set a property tax rate. The recap sheet shows all estimated revenues and actual appropriations that affect the property tax rate.

Underrride - A vote by a community to permanently decrease the tax levy limit. As such, it is the exact opposite of an override.

Undesignated Fund Balance - Monies in the various government funds as of June 30 which are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of Free Cash.

Unfunded Actuarial Accrued Liability (UAAL) - the portion of the unfunded benefits earned in prior years.

Unfunded Pension Liability - The difference between the value assigned to the retirement benefits already earned by a municipality's employees and the assets the local retirement system will have on hand to meet these obligations. The dollar value of the unfunded pension liability is re-determined every three years and is driven by assumptions about interest rates at which a retirement system's assets will grow and the rate of future cost of living increases to pensioners.

Selected Acronym Table

ADA	Americans with Disabilities Act
ARC	Annual Required Contribution
ARRA	American Recovery and Reinvestment Act
CAC	Climate Action Committee
CDBG	Community Development Block Grant
CDL	Commercial Driver's License
CERT	Civilian Emergency Response Team
CIMS	Critical Infrastructure Monitoring System
CIP	Capital Improvements Program
CMMS	Cartegraph Maintenance Management System
COA	Council on Aging
COLA	Cost-of-Living-Allowances
COOP	Continuity of Operations Plan
CORI	Criminal Offender Record Information
CPA	Community Preservation Act
BAT	Brookline Access Television
B-CASA	Brookline Coalition Against Substance Abuse
BEEP	Brookline Early Education Program
BPD	Brookline Police Department
BPL	Brookline Public Library
DAS	Distributed Antenna System
DOR	Massachusetts Department of Revenue
DPW	Department of Public Works
EAP	Employee Assistance Program
EECBG	Energy Efficiency and Conservation Block Grant
EFT	Electronic Funds Transfer
EIC	Efficiency Initiative Committee
EMT	Emergency Medical Treatment/Technician
EOC	Emergency Operations Center
ERI	Early Retirement Incentive
FEMA	Federal Emergency Management Association
FTE	Full-time equivalent
FPAC	Financial Planning Advisory Committee
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GIS	Geographic Information System
GIC	Group Insurance Commission
GPS	Global Positioning System
GREAT	Gang Resistance Education and Training
HMO	Health Maintenance Organization
HRA	Health Reimbursement Account
HRIS	Human Resource Information System
HUD	Federal Department of Housing and Urban Development
IMGC	Information Management Governance Committee
IOD	Injured on Duty
ITAC	Information Technology Advisory Committee
IT	Information Technology
ITD	Information Technology Department
KwH	Kilowatt Hour
LED	Light Emitting Diode
LEED	Leadership in Energy and Environmental Design
MBTA	Massachusetts Bay Transportation Authority
MCAS	Massachusetts Comprehensive Assessment System
MGL	Massachusetts General Laws
MLC	Municipal Lien Certificate
MSBA	Massachusetts School Building Authority
MWPAT	Massachusetts Water Pollution Abatement Trust
MWRA	Massachusetts Water Resources Authority
NCLB	No Child Left Behind
NEA	National Endowment for the Arts
OPEB	Other Post Employment Benefits
OPM	Owner's Project Manager
OSC	Override Study Committee
OSHA	Occupational Safety and Health Administration
OT	Overtime
PEC	Public Employee Committee
PERAC	Public Employee Retirement Administration Commission
PILOT	Payments In-Lieu-Of-Tax
PSB	Public Schools of Brookline
RMV	Registry of Motor Vehicles
SADD	Students Against Destructive Decisions
SBA	School Building Assistance
SOPs	Standard Operating Procedures
SWAC	Solid Waste Advisory Committee
UAAL	Unfunded Actuarial Accrued Liability
VA	U.S. Department of Veterans Affairs
VFW	Veterans of Foreign Wars
VOIP	Voice Over Internet Protocol
ZBA	Zoning Board of Appeals