

TOWN OF BROOKLINE

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Heather A. Hamilton

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Town Administrator



FY-2019 FINANCIAL PLAN

A FINANCIAL PLAN FOR BROOKLINE, MASSACHUSETTS – FY2019



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

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Town of Brookline

Massachusetts

For the Fiscal Year Beginning

July 1, 2017

A handwritten signature in black ink, appearing to read 'Jeffrey R. Egan'.

Executive Director

Select Board

Neil Wishinsky, Chair

Benjamin J. Franco
Bernard Greene

Melvin A. Kleckner, *Town Administrator*
Melissa Goff, *Deputy Town Administrator*
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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.

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February 13, 2018

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

I am pleased to submit this Fiscal Year (FY) 2019 annual Financial Plan, including the Budget and the Capital Improvement Plan (CIP) for your consideration. Overall, this FY 2019 Financial Plan balances \$318,463,005 in revenues and expenses, inclusive of enterprises and other self-supporting operations. This represents an increase of 4.7% over FY 2018.

	<u>FY 2018</u>	<u>FY 2019</u>	<u>\$\$\$ CHANGE</u>	<u>% CHANGE</u>
REVENUES				
Property Tax	211,374,488	223,057,097	11,682,609	5.5%
Local Receipts	29,456,650	29,703,588	246,938	0.8%
State Aid	20,352,973	21,642,592	1,289,619	6.3%
Free Cash	8,354,017	8,551,363	197,346	2.4%
Other Available Funds	3,481,070	2,972,678	(508,392)	-14.6%
Enterprises (net)	31,237,526	32,535,687	1,298,161	4.2%
TOTAL REVENUES	304,256,724	318,463,005	14,206,281	4.7%
EXPENDITURES				
Municipal Departments	73,050,330	74,798,988	1,748,658	2.4%
School Department	104,758,344	108,402,430	3,644,086	3.5%
Non-Departmental	77,162,935	85,150,556	7,987,621	10.4%
Special Appropriations	9,720,861	9,079,868	(640,994)	-6.6%
Enterprises (net)	31,237,526	32,535,687	1,298,161	4.2%
Non-Appropriated	8,326,728	8,495,477	168,749	2.0%
TOTAL EXPENDITURES	304,256,724	318,463,005	14,206,281	4.7%

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

BUDGET MESSAGE

FY 2019 represents the first year following the prior 3-year Override plan. Faced with continued growth in Brookline’s school aged population and other budgetary demands, the Select Board established a new Override Study Committee (OSC). The OSC is charged with considering whether the FY 2019 Budget should seek additional property tax revenue over and above the annual 2.5% limit imposed by Proposition 2½ and, if so, how much and for how long. At the time this Budget Message is being prepared, the OSC has concluded their final report to the Select Board and will recommend a two-tiered three-year Tax Override with a base amount of \$9.03 million and a top amount of \$11.78 million commencing in FY 2019.

FY2019			FY2020			FY2021			Total		
Tier 1											
	School	\$ 2,749,086		School	\$ 3,174,367		School	\$ 2,863,848		School	\$ 8,786,937
	Town	\$ 242,762		Town	\$ 929		Town	\$ 953		Town	\$ 244,644
	Total	\$ 2,991,848		Total	\$ 3,175,296		Total	\$ 2,864,801		Total	\$ 9,031,581
Tier 2			Tier 2			Tier 2			Tier 2		
	School	\$ 1,093,655		School	\$ 430,025		School	\$ 131,483		School	\$ 1,655,163
	Town	\$ 1,071,876		Town	\$ 10,444		Town	\$ 14,623		Town	\$ 1,096,944
	Total	\$ 2,165,531		Total	\$ 440,469		Total	\$ 146,106		Total	\$ 2,752,107
Grand Total			Grand Total			Grand Total			Grand Total		
		\$ 5,157,379			\$ 3,615,765			\$ 3,010,907			\$ 11,783,688

As a starting point in the budget process, the Town Administrator utilizes a process referred to as the Town School Partnership. This 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. Per the formula, the net increase in the School Department budget for FY 2019 is \$3,144,086. I recommend that \$500,000 in budget capacity for municipal departments be shifted to the School Department in an effort to further mitigate the impact of school enrollment. This recommendation is being made due to the Town’s favorable budget position no longer requiring reductions to municipal departments and in light of the reductions outlined by the schools. While there are many meaningful expenditures in municipal departments that could be funded by this \$500,000, they represent an expansion of personnel and expenses that I cannot justify when an override of Proposition 2½ is being presented to the voters (not to mention the tax impacts of existing and future debt exclusion overrides resulting from school expansion projects).

This additional \$500,000 would provide the School Department with a total increase of \$3,644,086 in FY 2019, or an increase over FY 2018 of 3.5%. After this reallocation, funding for municipal departments will increase at the rate of 2.4%. This funding will allow Town departments to maintain and in some areas strengthen existing levels of staffing and programs but does not provide any meaningful expansions or investments.

I have identified up to \$1.5 million to fund the enhancement and/or expansion of certain municipal programs conditional upon an Override and will prioritize them depending on the Select Board's consideration of the OSC's override proposal.

Overall, the Budget is nearly \$318.5 million, representing a 4.7% increase over FY 2018. I am pleased to report that this Budget accomplishes the following:

- 1.) Allocates funding to meet the operational needs of the School and Municipal departments, including reserves to cover collective bargaining agreements that have, or will, come due in FY 2019.
- 2.) Funds \$9.1 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 \$2.6 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.) Appropriates \$4.6 million in 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.
- 6.) Funds the annual debt costs of an expansion of Brookline High School, subject to voter approval of a Debt Exclusion Override referendum scheduled for May of 2018.

The FY 2019 Budget and CIP reflects a conservative, yet realistic, approach at funding the operations and capital investment in the Town of Brookline's municipal government. However, with continued growth in school population projected for FY 2019 and beyond, the costs of school building expansion and operations within the school department cannot be met with normal revenue growth. As a result, Brookline voters will be asked once again to consider additional tax levy to support the Budget and Capital Plan.

In the sections that follow, a more detailed analysis of the revenues and expenses that make up Budget are presented 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 2019 Budget.

TAXES: The property tax levy represents the Town’s most prominent and stable source of revenue. For FY 2019, property taxes are projected to total \$223.1 million, representing 78% of the Town’s total general fund revenue. Traditionally, the Town collects 99% of its property tax within the fiscal year they are assessed. For FY 2019, the property tax will increase by the allowed 2.5% increment under Proposition 2½ of \$5,259,411, plus \$2,587,500 in taxes resulting from increased property value from new construction (referred to as New Growth). Finally, \$4,833,739 will be added to the tax levy from prior approved “Debt Exclusion” overrides to fund school construction projects. This includes the cost of principal and interest on debt issued for the prior High School renovation project (this debt will be retired after FY 2020), the new Devotion School renovation and expansion, and the recent property acquisition of 111 Cypress Street which will become the site of an expanded Brookline High School.

Property taxes could increase further in FY 2019 dependent upon the outcome of the Tax Override proposal recommended by the OSC. The debt costs of additional school capital projects, including the expansion of classroom capacity from a 9th Elementary School (or its equivalent) and expansion of Brookline High School will also impact the property tax in the future, beginning in FY 2020.

The table below shows a breakdown of property taxes.

<u>PROPERTY TAXES</u>	
Prior Year Levy Limit	210,376,447
2 1/2 % Increase	5,259,411
New Growth	2,587,500
Debt Exclusion (Debt Service Costs)	4,833,739
Annual Levy FY 2019	223,057,097

Proposition 2½ allows the Town to levy additional taxes from new property construction or development. The Town of Brookline benefits from millions of dollars in new property tax value from various improvements to residential and commercial property each year. In addition, major projects contributing to New Growth in FY 2019 are the new Circle Cinema development in Cleveland Circle, the new River Road hotel development and the Children’s Hospital project at Brookline Place. The Town will continue to benefit from new taxes resulting from these developments over the next few years, and we have incorporated them into our long range budget forecast. Encouraging prudent economic development is a key budgetary strategy of the Town. The value of New Growth taxes for commercial properties is combined with other economic activity (e.g. meals and hotel taxes) and helps provide overall tax relief to the residential portion of the tax base.

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 2019, this category of revenue is about 10% of all Town general fund revenue. We project that \$29.7 million will be generated from this category, representing a 1% increase from FY 2018. Motor Vehicle Excise Taxes are the largest single category of revenue within Local Receipts. Other major categories of revenue in this category include Parking Meter Receipts, Parking and Court Fines, the Refuse Fee and Building Permits.

The Refuse Fee is an annual fee charged to residents using the Town's collection of trash service. FY 2018 represented the first full year of a new Pay as You Throw (PAYT) fee system. This new system established a variable fee depending upon the size of the wheeled trash cart (bin) that a resident chooses. It was expected that the Refuse Fee would be evaluated for FY 2019 to assess whether the fee should cover more of the costs of refuse collection and disposal (currently the rate is subsidized 28% by general tax funding). However, the OSC determined that the impacts of the new PAYT system should be fully evaluated before addressing the fee amounts.

STATE AID: This category of revenue represents general and programmatic aid provided to the Town from the Commonwealth of Massachusetts. In FY 2019, we project this aid to represent about 8% of the Town's general revenue. As part of its commitment to share general revenues with Massachusetts cities and towns, the Baker administration has proposed to increase general government aid (Unrestricted General Government Aid) at the same rate that state general revenues increase. In FY 2019, this aid will increase by 3.5%. The Chapter 70 Education Aid program will grow at an even higher rate based on the Town's growth in student enrollment and its higher contribution to funding public education that the state benchmark. The Town believes the Chapter 70 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 2019 Budget it will submit shortly. However, to be prudent we have assumed the Governor's proposed state aid numbers in this Budget.

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, limiting its use to non-recurring, non-operational expenses of the Town. Following the conclusion of FY 2018, the State certified \$11,151,363 in Free Cash that was available for appropriation in FY 2019. Of this amount, the Town will leave \$2.6 unappropriated to meet our Unreserved Fund Balance policy, ensuring that at least 10% of general revenue will be maintained in reserve. \$6,012,271 will be used to fund the CIP and the remainder will be used to fund various special reserve accounts of the Town. Of particular importance is the use of Free Cash to support the funding of the Town's Unfunded Pension Liability and its Other Post-Employment Benefits (OPEB) liability. A breakdown of the use of Free Cash is found below.

Free Cash Certification	\$11,151,363
1. Operating Budget Reserve (25% of Operating Budget Reserve)	\$637,218
2. Fund Balance	\$2,600,000
a. Unreserved Fund Balance (left unappropriated)	\$2,600,000
b. Stabilization Fund (appropriated)	\$0
3. Liability Reserve (to get fund to 1% of Prior Yr Net Revenue)	\$456,762
4. Capital Improvements (to get to 7.5% of Prior Yr Net Revenue)	\$3,823,305
5. Affordable Housing Trust Fund (since Fund Balance below \$5M)	\$545,112
Sub-Total	\$8,062,397
Amount available for Special Use (#6)	\$3,088,966
<u>6. Special Use:</u>	
Additional CIP	\$2,188,966
OPEB's	\$600,000
Pension Fund	\$300,000

OTHER AVAILABLE FUNDS: This category of revenue mainly accounts for an allocation 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, to support general government operating expenses. Revenue generated by enterprise and revolving accounts is offset through related expenses in these funds, including indirect charges for their share of Pension and OPEB funding. Another source of revenue in this category includes income from the Cemetery Trust Fund.

In FY 2019, \$2,972,678 in revenue is generated from Other Available Funds. This is down 14.6% from FY 2018, mainly due to the use in that year of \$430,624 from unexpended balances in prior year capital project accounts.

ENTERPRISES: The Town accounts for its enterprise activities separate from the General Fund. It is the Town’s policy to recover 100% from the cost of its water/sewer and golf enterprises while the Recreation Revolving Fund supports 78.3% (with general tax supporting the remaining 21.7%). In FY 2019, Enterprises represent \$32,535,687, or a 4% increase over FY 2018. All revenue generated from these enterprises is accounted for separately and offset the same amount of expenditures for these activities.

EXPENDITURES

The Expenditures category of the Budget is comprised of six sections; Municipal Departments, the School Department, Non Departmental, Special Appropriations, Enterprises and Non-Appropriated. Overall, expenditures in the FY 2019 Budget are \$318,463,005, up by \$14,206,281 for an increase of 4.7% over FY 2018. At this time, we are evaluating the final report and recommendations of the Override Study Committee. The Committee has recommended a multi-year Tax Override proposal for consideration by the Select Board.

MUNICIPAL DEPARTMENTS: The total amount of all municipal department budgets is recommended to be \$74,798,984 in FY 2019, or an increase of 2.4% over FY 2018. This amount includes a reserve for collective bargaining with various municipal unions.

As mentioned in the Introductory section of this Budget Message, this amount reflects my recommendation that \$500,000 in budget capacity for municipal departments allocated through the Town School Partnership formula be reallocated to the School Department given their budget challenges in FY 2019 that has led to a Tax Override proposal. In anticipation of an Override, we have developed up to \$1.5 million in expansion/investment requests for municipal departments whose funding would be subject to a successful Tax Override. This list will be prioritized as the Select Board considers the OSC’s override proposal.

EXPANSION LIST		Positions	Cost*
Building	Town R&M Increase		200,000
COA	COA Social Worker	0.50	37,179
Fire	Lieutenant/School Inspector	1.00	91,852
Fire	Restoration of 2 Firefighter Positions	2.00	156,720
DICR	Training		20,000
Library	Brookline Village Children's Room	1.00	62,429
Library	Facilities Coordinator	1.00	91,342
Planning	Energy/Sustainability Planner	1.00	77,110
Planning	Preservation Planner	1.00	77,110
DPW	Snow Equipment		250,000
DPW	Increase yearly equipment investment		300,000
DPW	Landscape Design Upgrades		17,119
Recreation	Aquatics Supervisor	1.00	58,049
Town Clerk	Archivist	1.00	63,459
TOTAL		9.50	1,502,369

* Cost of benefits included in personnel requests

With some modest exceptions, funding in municipal departments is flat, maintaining existing staffing levels and expenses. Most increases reflect the step increases and impacts of prior collective bargaining agreements on municipal wages and a small inflation factor for some expense accounts. Some modest increases (but no additional personnel) to municipal departments include;

- Town Clerk- Funding of new “early voting” program for state and local elections
- Planning- Funding of consulting services to advance the Town’s energy initiatives
- Building- Funding of additional expenses to support building maintenance activities
- Fire/EMS- Funding of additional capital equipment and supplies
- Diversity and Inclusion/Human Resources- Funding for diversity training
- Public Works- Funding of additional capital equipment and supplies; Funding of higher recycling collection costs resulting from global market crisis.
- Engineering and Transportation- Funding to create a Transportation Demand Management (TDM) program for town and school departments
- Human Resources- Funding to expand Long-Term Disability benefits to personnel not covered under the workers compensation program

In some cases, the Town was able to realize savings in departments. Some of the more meaningful savings in municipal departments include;

- Finance- Reduction in Credit Card Processing by requiring convenience fees
- Buildings- Reduction in Energy Consumption
- Police- Reduction in Educational Incentive (Quinn Bill) Funding as turnover in the department results in newer employees participating in the lower cost education incentive program.

A more detailed description of changes in municipal departmental budgets can be reviewed within the Departmental Budget recommendations section.

THE SCHOOL DEPARTMENT: The School Department’s Budget is recommended to be funded at \$108,402,430 in FY 2019, an increase of 3.5% over FY 2018. This amount is inclusive of all salary and wage adjustments for teachers and other school employees. This amount is derived by applying the Town School Partnership formula plus a reallocation of \$500,000 in budget capacity from municipal departments. The Department has identified an additional \$3,750,000 in expenditures above this amount, to cover the following category of expenses;

- Salaries and wages for existing personnel which are growing faster than normal budget growth (also referred to as the structural funding gap)
- Additional teaching and support staff (15 FTE) necessary to maintain existing class size with increasing enrollment.
- Higher costs for school transportation, including students with disabilities
- New strategic investments
- Increased building maintenance costs

The need to fund costs related to increasing enrollment and other factors listed above is the primary reason the Select Board had initiated an Override Study Committee (OSC) process. It is expected that the OSC will recommend that a three-year budget plan be presented to Town Meeting and the voters that will authorize an Override of the Proposition 2½ tax levy limit

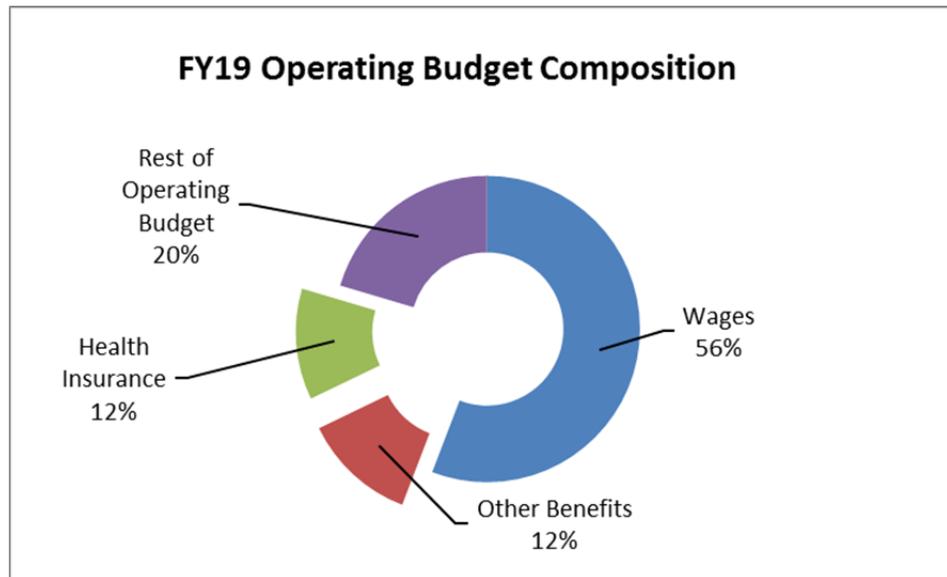
For a more detailed review of the School Budget, see the School Department submission in Section IV of this document.

NON-DEPARTMENTAL: This category of Expenditures is a large component of the Town’s Budget, including such fixed costs as pensions, health insurance, other insurances and debt service. It also covers the Reserve Fund, which is the account administered by the Advisory Committee to cover any emergency or unforeseen expenses that occur throughout the year, including snow and ice removal expenses. Overall, this category of expenditures is recommended to be funded at \$85,150,556 in FY 2019, an increase over FY 2018 of 10.4%. This category includes many of the Town’s “budget busters”, which are those expenses that rise higher than the general rate of inflation. They include;

Pensions- Eligible employees of the Town and School departments are part of the Massachusetts Contributory Retirement System and receive a defined benefit upon retirement (state and local government employees in Massachusetts are not eligible for participation in the federal Social Security system). The Town of Brookline is responsible for funding the annual expense of existing pension payments, and to make sure that future liability is properly funded. It does so through a multi-year actuarial funding schedule, with funds appropriated to meet the schedule invested for the long term to support this obligation. The current funding schedule requires an annual increase of 7.85% through 2030, at which time the Town will have eliminated the unfunded portion of the liability. For FY 2019, we recommend the appropriation of \$23,174,765, representing a \$1,675,580 increase over FY 2018.

Other Post-Employment Benefits (OPEB)/Retiree Health Insurance- Similar to the pension system, the Town has an obligation to fund the costs of health insurance for retired employees and eligible family members. The annual cost to support existing retirees is funded within the Health Insurance Budget (see below). A long-term unfunded liability of \$280.7 million for OPEB exists, which demands the Town create a long term funding schedule similar to the Pension system. While the Town is not yet on a formal funding schedule, we aggressively appropriate annual funding to a special trust fund for this purpose, and expect to commence a formal actuarial funding schedule at some point in the future. For FY 2019, we are allocating \$4,570,465 to the OPEB Trust Fund.

Employee Health Insurance- The Town is obligated to provide health insurance to permanent employees who work at least 18.75 hours per week. The Town also covers retirees and their survivors. 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 GIC has been very aggressive in keeping its costs/rates as low as possible, and is in the process of competitively procuring insurance companies to manage this benefit. The GIC’s plan to consolidate companies to affect cost savings was met with great resistance and will be deferred. Still, the procurement process and other efforts by the GIC to contain costs are likely to keep the FY 2019 rate increase low. As a result, we are assuming a composite rate increase of 2.5% for GIC plans in addition to a budget reserve for new subscribers who will initiate coverage during the annual open enrollment period. Actual rates will be known at the beginning of March and may require this budget to be adjusted. At this time however, the total Health Insurance budget recommended for FY 2019 is \$31,463,720, or an increase of 4.28%. Not unlike other governments and private companies, the cost of Health Insurance as a percentage of the overall budget is increasing. In FY 2019, the cost of health insurance as a percentage of the Town’s Budget has grown to 12%.



Debt Service- Another expense within the Non-Departmental category is Debt Service. This is the cost of principal and interest charged on debt (typically issued in municipal bonds). Incurring debt is a way to spread the cost of major capital purchases or projects over time and is a major strategy in the Town’s capital financing program. The Town’s fiscal policy dictates that at least 6% of the Town’s net revenue be allocated to fund capital projects. Within that 6% amount, we strive to have 4.5% funded via debt. In FY 2019, the Town will fund a total of \$17,119,364 in debt service, up significantly from FY 2018 due to the borrowing for the

Devotion School project. In addition, the Town will be borrowing for the first phase of the High School project in 2018 (land acquisition for the 111 Cypress Street property), impacting the FY 2019 Budget.

The school enrollment crisis has expedited the need for the Town to tackle school capital projects to increase classroom capacity. School projects comprise 69% of the current Debt Service budget. The planned High School and “9th School” projects will expand the use of debt, but these projects must be funded outside of the Proposition 2½ tax levy limit through a voter approved Debt Exclusion. Currently, \$4.83 million of the total Debt Service budget are payments on borrowing that the voters have authorized above the Town’s Proposition 2½ tax levy limit.

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 2019, the direct appropriations to fund capital projects are \$9,079,868. 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.

ENTERPRISES: The Town’s FY 2019 Budget includes \$32,528,761 in expenses related to business type enterprises of the Town. This includes the water/sewer utility, the golf course and recreational programs. The water/sewer and golf course operations are fully funded through fees and charges while the recreation programs are subsidized 21.7% from the Town’s General Fund. It is the Town’s policy that all direct and indirect expenses of the Enterprises, including debt service and employee benefits be accounted for and paid to the Town’s general fund to ensure that the Town’s taxpayers do not subsidize such activities.

NON-APPROPRIATED: This category of expenses relates to charges that are mandated but not required to be appropriated by Town Meeting. However, these expenses must be accounted for within the Town’s Budget. State and county assessments at \$6,633,122 are the largest part of this category, including \$5.2 million of which is the Town’s allocated share of the MBTA and \$972,014 is for our assessment to Norfolk County. This county assessment is a sore spot for the Town for a number of reasons. First, most other counties in Massachusetts have been assumed by state government, meaning Brookline residents’ state taxes are paying the legacy costs from those abolished counties while also having to pay for Norfolk County with their local property taxes. Secondly, the Town is geographically distant from the Norfolk County Agricultural School in Walpole and does not have any students attending. Finally, the Town has the highest assessment by virtue of its assessed property value, despite our population and limited usage of county services. Another expense that is covered in the Non-Appropriated category is the Tax Overlay account at \$1,750,000. This is an account that is under the control of the Board of Assessors and is used to fund the annual cost of property tax abatements and exemptions.

FY 2019 POLICY ISSUES AND INITIATIVES

The Financial Plan is a required document that budgets the Town's funds for the ensuing fiscal year. It is also a financial planning tool, incorporating the capital improvement plan for the next seven years and making a 5-year projection of the budget. The Financial Plan should also be a strategic and management device, linking financial resources and consequences to overall Town goals and policies. This section addresses a number of policy issues and initiatives that are relevant to the FY 2019 budget process.

Federal Government Policies and Mandates- Last year, I expressed concern about potential negative consequences to the Town of Brookline with the election of Donald J. Trump as President. It is fair to say that a new era of federal/state/local relations has emerged. After years of concern by cities and towns, President Trump proposed and Congress finally approved a new federal tax plan that caps the deductibility of state and local taxes. For the Town of Brookline and other full service municipalities with a dominant residential tax makeup, this new provision effectively reduces federal financial support to our taxpayers. As a community that consistently seeks voter approval to levy taxes for major capital projects and occasionally for operating budget tax overrides, a federal cap on the deductibility of local property taxes is problematic.

Brookline is also prone to impacts associated with a federal crackdown on immigration. The Town has consistently adopted resolutions and policies respecting the rights of all its residents, regardless of citizenship status. The Select Board recently passed police policies affirming this principle, limiting efforts to inquire about and/or report to federal authorities on the immigration status of residents. Communities adopting these policies are often referred to as "sanctuary cities", and viewed by the current administration as improperly or illegally refusing to cooperate with federal law enforcement authority. The federal administration has attempted to disqualify such communities from receiving federal grants. To date, the courts have limited this effort, but the Town has much to lose if this effort is allowed. We receive \$1.4 million in Community Development Block Grants directly from the federal government each year. The Town of Brookline also receives about \$3.1 million in direct federal education aid (Title 1, Title 3 and IDEA) as well as many federal grants "passed through" state agencies.

Finally, the Trump administration has threatened enforcement efforts against states who have passed laws allowing for the cultivation, possession and sale of marijuana for medical or recreational purposes. Brookline already has a medical marijuana dispensary that creates economic activity including a Host Community Fee. It is expected that this facility will expand to include recreational sales under the new Massachusetts law, creating opportunities for additional revenue including excise taxes. The United States Attorney has indicated he may enforce federal law that that prohibits commercial activity involving marijuana, creating substantial uncertainty to this emerging industry and threatening a new revenue source to the Town.

Trash Collection and Recycling- The Town has successfully implemented a modified Pay as You Throw (PAYT) trash collection system. The new system incentivizes less trash disposal and more recycling, thereby saving the Town from costly and environmentally unfriendly means of solid waste disposal. Combining PAYT with automated collection has also saved labor costs. Since this a voluntary service, a prior Override Study Committee recommended that the annual trash fee be increased to reduce the subsidy that the Town's general fund contributes to the service. For FY 2019, we will defer this modification and wait until the new PAYT system is more fully implemented. However, a review of the fee will eventually be necessary, especially given the change in the global recycling market where the value of recycled materials has plummeted. As the market value of recyclables is reduced, the Town no longer receives revenue but must pay our collection vendor for their handling. This has resulted in tens of thousands in unanticipated and unbudgeted costs. We will cover these costs in the Budget in FY 2019, but we hope for a rebound in this volatile market.

Credit Card Processing and Servicing- As credit card and electronic payments have emerged as a convenient and expected method of transacting business in all industries, local government has been somewhat slow to adapt. The technology issues, combined with security risks, have posed a challenge to the Town. In addition, the costs for processing and servicing payments have skyrocketed as usage has increased. When possible, the Town has incorporated these costs within the formula for calculating a fee for service. However, this is not possible for point of service transactions such as parking meters, or building permits. In December, the Select Board adopted the Finance Director's recommendation to assess convenience fees on a comprehensive set of credit card and electronic transactions to defray this cost to the Town. The Board struggled with his policy given the convenience electronic payments provides to the customer and the benefits of collection administration to the Town. Ultimately, the Board felt the imposition of convenience fees were financially required and was acceptable given the availability of no cost, though inconvenient, payment methods.

Diversity and Inclusion- A major Town goal is to improve our local government's responsiveness to a society that is increasingly diverse. One priority area is to increase the diversity of the Town's workforce, especially in its management ranks. Another is to diversify the composition of the Town's elected and appointed committee membership. The Town must also ensure that its fundamental programs and services do not discriminate or create bias depending upon one's race, cultural background, etc. In response to this challenge, the Town has become a member of the Government Alliance for Race and Equity (GARE). GARE is a national network of governments working to achieve racial equity and advance opportunities for all by, 1.) Making a commitment to achieving racial equity; 2.) Focusing on the power and influence of their own institutions; and 3.) Working in partnership with others.

The effectiveness of using GARE and other diversity initiatives depends upon a trained workforce. The FY 2019 Budget prioritizes training opportunities throughout the Town's organization.

Performance Management- The Town continues to make steady progress in utilizing performance management as a mechanism to improve the quality, cost efficiency and transparency in providing municipal services. This past year, subgroups of senior department heads were tasked with identifying several cross-functional objectives that would complement existing Town wide goals. Work continues to identify and locate essential data to better inform decision making, improve efficiency and service delivery across the organization. In FY 2019, we expect this work will result in identifying benchmarks that allow for reporting on several initiatives including Public Health and Safety, e-Government, and the Natural/Built Environment, all of which align with key Town objectives.

The Town has embraced the use of performance management in its budgeting and is attempting to expand and/or convert departmental objectives from activity or output based to more meaningful performance based criteria.

Finally, we have continued to participate in the National Citizen Survey as a means to quantify the priorities of our residents and their assessment of our performance. Using this consistent survey data, we are able to benchmark ourselves with hundreds of other municipalities across the nation.

School Expansion- Planning to expand the Town's public school facilities to accommodate continued increase in student population dominates the time and energy of the Select Board and School Committee and their staffs. The ability to site a 9th elementary school has been vexing. Each municipally owned property under consideration has been complicated by site constraints, legal restrictions and political opposition. A decision to site the school at the Town owned Baldwin site was a victim to all of these challenges and has been set aside as other properties are evaluated. The acquisition of private property, including the use of eminent domain, to site a school has proven to be equally challenging and expensive. At this time, the Town is reconsidering the "expand in place" strategy that might utilize one or more existing school properties to meet the classroom and space needs rather than constructing a single new school on a separate site. However, the K-8 education model creates its own challenges with the size of each school property and how it can accommodate expansion while continuing to operate effectively within the neighborhood where it is located. The current expansion and renovation of the Devotion School is an example of this challenge and has been useful when evaluating other existing school sites. In particular, the use of Transportation Demand Management (TDM) principles will be used to limit the construction of expensive parking facilities and to avoid burdens by allowing all day, on-street parking in the neighborhoods. A new study to site the required classroom expansion is underway and it is hoped that a siting decision can be made by the end of March to keep this project on its critical path.

The expansion of Brookline High School has moved forward through the acquisition of private property on Cypress Street. This project has entered the design stage and is expected to be presented for approval by Town Meeting and the voters this spring. Both the high school and elementary school projects cannot be funded within the Town's existing taxing capacity for capital improvements. Proposals to exempt the costs for these projects from the Town's tax levy limitations will be submitted to the voters and is essential for these projects to proceed. At this time, eligibility for grants from the Massachusetts School Building Authority (MSBA) do not appear likely given the Town's extensive and current use of MSBA funding and the expedited timeframe associated with constructing these new projects.

The school enrollment crisis not only affects capital planning but the Town's ability to fund adequate operations as well. As previously mentioned, a proposal to levy additional taxes in FY 2019 for up to three years has been advanced by the Override Study Committee and will be considered this spring. The funding will address the many challenges to operating a public school system with an unprecedented increase in enrollment, including salaries and wages for existing personnel, additional teaching and support staff necessary to maintain existing class size, demand for school transportation, and increased building maintenance costs.

Succession Planning and Management Capacity- As the Town of Brookline's workforce ages, we can expect more transition in the department head and upper management ranks. Just this past year, both the Fire Chief and the Chief of Police have retired, preceded by the Finance Director and Director of Public Health. While the Town of Brookline enjoys a fine reputation for professional management and offers competitive compensation, the sheer volume of vacancies in the industry create challenges for effective recruitment. The middle management tier of personnel in the Town is a great resource to develop for promotional opportunities and to assist in longer than normal periods of transition when department head vacancies occur. In addition to providing training and professional development opportunities for this group of managers and supervisors, the FY 2019 Budget will allocate funding to extend long-term disability coverage to this group of employees, as they are not covered by workers compensation.

The Town needs to be more strategic in planning for transition in the department head ranks. In anticipation of the inevitable retirements of the Town's long-term Commissioner of Public Works and the Department's Director of Engineering, I am working with the Commissioner and Human Resources to study the organizational structure of the Department. In addition to the succession planning that such an organizational change can create, this analysis is intended to strengthen the coordination and capacity of the engineering and transportation functions within the Department. While succession planning can cost money in the short-term, the longer term benefits can be significant in reducing periods of transition and the resulting lack of leadership and management continuity.

Energy Conservation and Sustainability Initiatives- The Town of Brookline has always been a leader in the procurement and management of its energy as well as activism in relation to sustainability and climate change challenges. The FY 2019 Budget will begin an effort at coordinating these activities and creating more management capacity to address emerging issues and opportunities.

The Town continues to benefit from long-term electricity supply contracts. In FY 2019, the guaranteed rate with Constellation Energy will provide a savings of 3.4 cents per kilowatt hour when compared to the standard rates charged by the utility company. In addition, this supply contract provides stability against a volatile market where rates change every three to six months. Thus far, the current contract has provided lower rates than the default utility rates at all times throughout its duration. Finally, the Constellation Energy contract has protected the Town from rising capacity costs, which have increased threefold since FY 2016. With respect to natural gas, the Town has avoided locking in a longer term rate due to the direction of the supply market. Natural Gas prices are projected to decrease by 36% year over year. In addition, new construction methods and more efficient equipment have allowed the Town to reduce energy usage, even when enlarging facilities (such as the Devotion School with 40,000 ft² greater area).

The positive budgetary impact of a comprehensive conversion to LED streetlights continues to be realized. In addition to the projected reduction in kWh usage resulting in budget savings, the Town will be eligible for a beneficial rebate program offered by Eversource.

The major policy area of interest is how to combine these more discreet energy initiatives with a longer term and proactive approach at sustainability and climate change. For example, last spring the Town Meeting acted upon a proposal to incorporate Net Zero LEED Platinum certification into all future school building planning. This and other initiatives to reduce the Town's carbon footprint has led me to allocate \$25,000 for professional consulting services in the Planning Department and to identify a new full-time energy manager position, conditional upon a tax override.

LONG RANGE FINANCIAL PLANNING

A 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 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 Select Board. 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 2019 – FY 2024 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 Circle Cinema site (\$350K in FY 2019, and \$25K in FY 2020), the new hotel proposed at 25 Washington Street (\$200K in FY 2019 and \$250K in FY2020), by the re-development of 2 Brookline Place (\$238K in FY19, \$1.5 million in FY 2020, and \$240K in FY 2021) 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 2019, full use of the Governor's proposal. For FY 2020 - FY 2023, annual 2.5% increases in Ch. 70 and Unrestricted General Government Aid (UGGA).
- For Local Receipts FY 2019 reflects an increase of \$247K (1%). In FY's 2020-2023, limited growth is expected with the exception of adjustments in additional Hotel Excise Taxes from the redevelopment of 25 Washington Street and Waldo Durgin sites (\$400K in FY21, \$150K in FY22). No adjustment has been made related to the recent changes for recreational marijuana.
- Use of Free Cash continues to follow the Town's Free Cash Policy, as recently updated by the Select Board 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 \$546K per year for the Schools and \$250K for Town departments).
- Annual utility increases of \$150K.
- Annual Special Education growth of \$775,000 - \$800,000.
- Enrollment growth cost increases of \$680K in FY19, \$694K in FY20, \$1.06M in FY2021, \$1.23M in FY22.
- Step increases of \$250K per year for Town Departments.
- For FY 2019, a Health Insurance rate increase of 2.5% and an increase in enrollment of 40. For FY's 2019-2023, assume a 5% annual rate increase and 40 new enrollees per year.
- A Pension appropriation based on the most recent funding schedule approved by PERAC for FY 2019 with annual increases of 7.9%.
- 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 2020 primarily for the Schools, starting at \$2.8 million in FY 2020 and reaching \$14 million by FY 2023. 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:

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

BUDGET MESSAGE

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
REVENUE					
Property Taxes	223,057,097	232,767,378	241,437,289	249,659,038	257,586,330
Local Receipts	29,703,587	30,016,685	30,706,744	31,134,996	31,426,707
Motor Vehicle Excise (MVE)	5,722,200	5,836,644	5,953,377	6,072,444	6,193,893
Local Option Taxes	2,972,410	3,031,858	3,492,495	3,712,345	3,786,592
Licenses & Permits	1,165,775	1,165,775	1,165,775	1,165,775	1,165,775
Parking / Court Fines	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
General Government	3,886,621	3,967,903	4,028,616	4,064,839	4,101,581
Interest Income	751,197	769,977	789,226	808,957	829,181
PILOT's	983,636	1,010,509	1,030,719	1,051,333	1,072,360
Refuse Fee	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000
Departmental & Other	7,421,749	7,434,020	7,446,536	7,459,303	7,477,325
State Aid	21,642,592	22,042,075	22,576,693	23,124,676	23,251,697
General Government Aid	6,645,199	6,809,312	6,977,528	7,149,949	7,326,681
School Aid	14,869,259	15,104,629	15,471,031	15,846,593	15,796,882
Tax Abatement Aid	40,779	40,779	40,779	40,779	40,779
Offset Aid	87,355	87,355	87,355	87,355	87,355
Other Available Funds	2,972,679	3,069,355	3,183,807	3,304,036	3,405,351
Walnut Hill Cemetery Fund	100,000	100,000	100,000	100,000	100,000
Reimb./Pymts from Enterprise Funds	2,521,130	2,601,398	2,696,102	2,795,348	2,874,363
Reimb. from Rec Revolving Fund	351,549	367,957	387,704	408,688	430,988
Capital Project Surplus	0	0	0	0	0
Free Cash (for Appropriation)	8,551,363	4,500,000	4,650,000	4,775,000	4,925,000
TOTAL REVENUE	285,927,319	292,395,493	302,554,532	311,997,746	320,595,085
\$\$ Increase	12,908,120	6,468,174	10,159,039	9,443,213	8,597,339
% Increase	4.7%	2.3%	3.5%	3.1%	2.8%

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

BUDGET MESSAGE

	2019	2020	2021	2022	2023
EXPENDITURES					
Departmental	73,648,988	75,512,530	77,344,163	79,276,000	81,236,758
Personnel	54,388,122	55,763,122	57,158,122	58,583,122	60,028,122
Services	9,520,446	9,758,457	10,002,418	10,252,479	10,508,791
Supplies	2,285,553	2,342,692	2,401,259	2,461,291	2,522,823
Other	573,332	587,665	602,357	617,416	632,851
Utilities	4,658,033	4,958,033	5,108,033	5,258,033	5,408,033
Capital	2,203,502	2,082,561	2,051,974	2,083,660	2,116,138
Intergovernmental	20,000	20,000	20,000	20,000	20,000
Coll. Barg. - Town	1,150,000	1,170,000	1,200,000	1,220,000	1,240,000
Schools	103,752,430	109,267,030	115,379,238	121,896,994	127,447,994
Coll. Barg. - School	4,650,000	4,880,000	5,120,000	5,380,000	5,650,000
Non-Departmental - Benefits	63,970,313	67,970,313	72,447,767	77,190,884	82,814,840
Pensions	23,174,765	24,582,486	26,512,211	28,593,420	30,838,004
Group Health	31,463,720	34,233,014	36,315,041	38,498,512	41,385,901
Retiree Group Health Trust Fund (OPEB's)	4,570,465	4,271,536	4,521,536	4,771,536	5,021,536
EAP	28,000	28,000	28,000	28,000	28,000
Group Life	145,000	148,625	152,341	156,149	160,053
Disability Insurance	46,000	46,000	46,000	46,000	46,000
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	250,000	250,000	250,000	250,000
Medical Disabilities	40,000	40,000	40,000	40,000	40,000
Medicare Coverage	2,445,551	2,609,403	2,784,233	2,970,776	3,169,818
Non-Departmental - General	1,718,821	688,910	712,001	739,981	748,597
Non-Departmental - Debt Service	17,119,364	18,697,150	17,003,768	17,514,534	19,959,320
General Fund	17,119,364	18,697,150	17,003,768	17,514,534	19,959,320
Non-Departmental - Reserve Fund	2,548,870	2,640,467	2,736,808	2,844,362	2,935,440
Tax Supported	1,911,653	1,980,351	2,052,606	2,133,271	2,201,580
Free Cash Supported	637,218	660,117	684,202	711,090	733,860
Special Appropriations	9,079,868	6,520,987	7,966,070	8,199,304	6,444,315
Tax Supported	3,067,597	2,724,589	4,044,416	4,178,973	2,280,655
Free Cash Supported	6,012,271	3,796,397	3,921,653	4,020,331	4,163,659
Other	0	0	0	0	0
Non-Appropriated	8,495,477	8,695,741	8,901,011	9,111,414	9,327,076
State Assessments	6,633,122	6,789,636	6,950,063	7,114,500	7,283,049
Cherry Sheet Offsets	87,355	87,355	87,355	87,355	87,355
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	285,927,319	296,043,128	308,810,826	323,373,472	337,804,339
\$\$ Increase	12,908,120	10,115,809	12,767,698	14,562,646	14,430,867
% Increase	4.7%	3.5%	4.3%	4.7%	4.5%

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

BUDGET MESSAGE

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
CUMULATIVE SURPLUS/(DEFICIT)	0	(3,647,635)	(6,256,293)	(11,375,726)	(17,209,254)
DEFICIT AS A % OF OP REV	0.0%	-1.2%	-2.1%	-3.6%	-5.4%
Surplus / (Deficit) Prior to Collective Bargaining	5,800,000	2,402,365	63,707	(4,775,726)	(10,319,254)
Town Share of Surplus / (Deficit)	1,150,000	345,521	470,137	(563,315)	(1,812,969)
Town Collective Bargaining	1,150,000	1,170,000	1,200,000	1,220,000	1,240,000
Total Town Surplus / (Deficit)	0	(824,479)	(729,863)	(1,783,315)	(3,052,969)
School Share of Surplus / (Deficit)	1,680,000	2,056,844	(406,431)	(4,212,411)	(8,506,285)
School Collective Bargaining	1,680,000	4,880,000	5,120,000	5,380,000	5,650,000
Total School Surplus / (Deficit)	0	(2,823,156)	(5,526,431)	(9,592,411)	(14,156,285)

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 Select Board, 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. This year, such debt exclusion is anticipated for the expansion of the High School. The final number for the High School Project has not been incorporated into the current CIP, but will be voted on by the School Building Committee and ultimately placed on the ballot by the Select Board this spring.

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. Since 2005, K-8 enrollment in Brookline has increased from 3,896 students to 6,193 students, a 40% increase in enrollment. 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 is currently experiencing the initial wave of rapid

enrollment growth that will increase the student body from 1,800 students in 2015, to at least 2,600 or more students by 2023.

As a result, the Town is in the midst of schematic design for the High School renovation and expansion project as well as a study for a K-8 solution. 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. 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 FY2019 continues to cover the leases at the temples, 62 Harvard, and 24 Webster Place with very limited funding to modify smaller spaces in existing buildings.

As presented, this proposed \$126.9M six-year CIP continues to provide funding for a portion of a High School Project (\$35M); and no capacity exists beyond the schematic design phase for the 9th School project. The Soule Athletic Field renovation has been moved to future years due to the uncertainty of the site selection for the 9th School project. A Debt Exclusion Override is assumed for the remainder of what would be required at the High School and 9th School Project.

The recommended FY2019 – FY2024 CIP calls for an investment of \$126.9 million, for an average of approximately \$21.2 million per year, and follows 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 (FY09 - FY18), the Town has authorized expenditures of \$314 million, for an average of \$31 million per year.

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:

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

BUDGET MESSAGE

	Total	Prior Year (FY18)	FY2019		2020		FY2021		FY2022		FY2023		FY2024		Future Years	
			Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC
Parks and Playgrounds																
Amory tennis courts, Parking and Halls	1,650,000															1,650,000
Brookline Reservoir Park	2,200,000	2,200,000														
Cypress Playground/Athl. Field	2,640,000		240,000	A	2,400,000	A										
Fisher Hill Gatehouse Safety and Struct	175,000											175,000	A			
Harry Downes Field & Playground/Kra	2,450,000		2,450,000	B												
Heath School Playground Accessibility	1,110,000															1,110,000
Larz Anderson Park	8,400,000		2,700,000	B			2,200,000	B				2,500,000	B	1,000,000		
Larz Anderson Park cash	600,000		425,000	A	175,000	A										
Murphy Playground	965,000	70,000							895,000	B						
Riverway Park	625,000															625,000
Robinson Playground	1,250,000				100,000	A	1,150,000	B								
Schick Playground	1,060,000						90,000	A	970,000	B						
Boylston St. Playground	1,350,000								110,000	A	1,240,000	B				
Griggs Park	1,060,000												90,000	A	970,000	
Soule Athletic Fields	1,450,000															1,450,000
Skyline Park Turf replacement and Par	1,980,000												180,000	A	1,800,000	

It should be noted that the projected timeframe for both a 9th School and the High School have necessitated changes for both Cypress Playground/Athletic Field Renovations and the Soule Athletic Field Renovation. A portion of the funding for the Cypress Field Project is included in the General Fund (as shown above); any additional scope not included in the \$2.64M budget is assumed to be covered via the High School Debt exclusion. Given the uncertainty around the site for the 9th School the Soule Athletic Field project has been moved to future years.

There is also funding allocated in FY2019 for a Traffic Calming/Safety Improvement project that will address improvements to the Walnut--Chestnut-Kennard Intersection.

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. Fire Station Renovation 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.

Some of the major projects proposed in the CIP include:

- High School - \$35M of Town funding + debt exclusion (FY19)
- 9th School - \$1.5M for Schematic Design
- Larz Anderson - \$9M (FY19-24, Future Years)
- Classroom Capacity - \$8.1M (FY19-FY24)
- Driscoll School HVAC - \$4.4M (FY18-FY19)
- Harry Downes Field & Playground/Kraft Family Athl. Field Turf Repl. - \$2.5M (FY19)
- Fire Station Renovations - \$1.7M (FY18-22)
- Public Building Fire Alarm upgrades - \$1.7M (FY19-24)
- HVAC equipment - \$1.3M (FY19-24)
- Fire Department's Engine #1 Replacement - \$725K (FY23)

Continued major investments include:

- Street and Sidewalk Rehab - \$25 million
- Parks and Open Space - \$21.4 million
- Town/School Building Envelope/Fenestration Repairs - \$6.4 million
- Town/School Roofs - \$1.6 million
- Water & Sewer Infrastructure - \$8.2 million -- enterprise fund
- Town/School Energy Management/Conservation - \$1.4 million
- Information Technology - \$1.1 million
- Tree Replacement - \$1.9 million

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

CONCLUSION

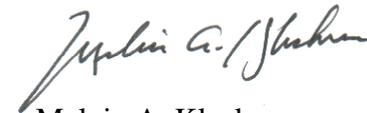
The FY 2019 Budget represents the first year following the prior 3-year Tax Override plan. Despite some hopes that increasing revenue might address the School Department's structural budget gap and that the impacts of student enrollment, this is not the case. As a result, I have decided to reallocate \$500,000 in budget capacity to the School Department to mitigate these impacts and/or to reduce the amount of a Tax Override proposal. This Financial Plan does not assume a new Tax Override plan, but identifies some possible municipal service expansion in the likely event an Override proposal. Once the Override plan is clearer, we will prioritize these municipal requests and work with the Select Board, School Committee and Advisory Committee to identify the consequences and impacts of a Tax Override proposal. Meanwhile, the FY 2019 Budget is balanced based upon a realistic assumption of projected 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.

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 proud to announce that this document has again received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA), and we have acknowledged this significant achievement on the introductory page of this publication.

The department heads of the Town and School should also receive special recognition for their efforts in preparing and defending reasonable budget requests. I sincerely appreciate their creativity and understanding during such uncertain financial and political times.

Over the next several months leading to the Annual Town Meeting in May, my staff and I look forward to working with the Select Board 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.

FY2019 FINANCIAL PLAN SUMMARY

	FY2018	FY2019	INCREASE/DECREASE	
			\$	%
REVENUE				
General Fund Revenue	273,019,198	285,927,319	12,908,120	4.7%
Water and Sewer Enterprise Fund (less Water & Sewer Overhead included in General Fund Revenue)	29,271,307 (2,233,725)	30,225,250 (2,314,117)	953,943 (80,392)	3.3% 3.6%
Golf Enterprise Fund (less Golf Overhead included in General Fund Revenue)	1,647,098 (179,992)	1,772,700 (207,013)	125,602 (27,021)	7.6% 15.0%
Recreation Revolving Fund (less Rec. Revolving Fund Overhead included in General Fund Revenue)	3,108,526 (375,690)	3,410,415 (351,549)	301,889 24,141	9.7% -6.4%
TOTAL REVENUE	304,256,723	318,463,005	14,206,282	4.7%
APPROPRIATIONS				
General Fund Operating Budget	254,971,609	268,351,971	13,380,362	5.2%
Non-Appropriated Budget *	8,326,728	8,495,477	168,749	2.0%
Revenue-Financed CIP Budget	9,720,862	9,079,868	(640,994)	-6.6%
General Fund Total	273,019,199	285,927,316	12,908,117	4.7%
Water and Sewer Enterprise Fund (less Water & Sewer Overhead included in General Fund Revenue)	29,271,307 (2,233,725)	30,225,250 (2,314,117)	953,943 (80,392)	3.3% 3.6%
Golf Enterprise Fund (less Golf Overhead included in General Fund Revenue)	1,647,098 (179,992)	1,772,700 (207,013)	125,602 (27,021)	7.6% 15.0%
Recreation Revolving Fund (less Rec. Revolving Fund Overhead included in General Fund Revenue)	3,108,526 (375,690)	3,410,415 (351,549)	301,889 24,141	9.7% -6.4%
TOTAL APPROPRIATIONS	304,256,723	318,463,005	14,206,282	4.7%
BALANCE	0	0	0	

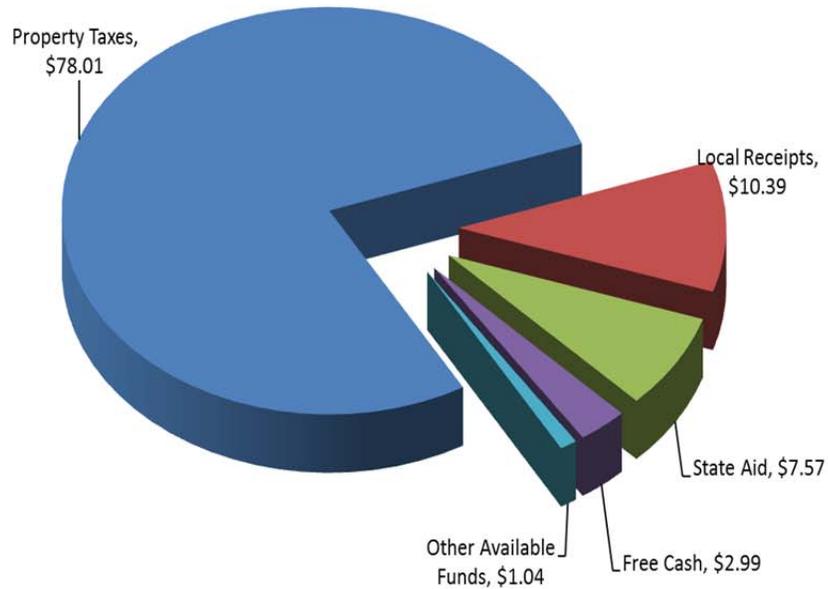
* State and County Charges/Offsets, Overlay, Deficits/Judgments.

FY2019 RECOMMENDED GENERAL FUND BUDGET SUMMARY

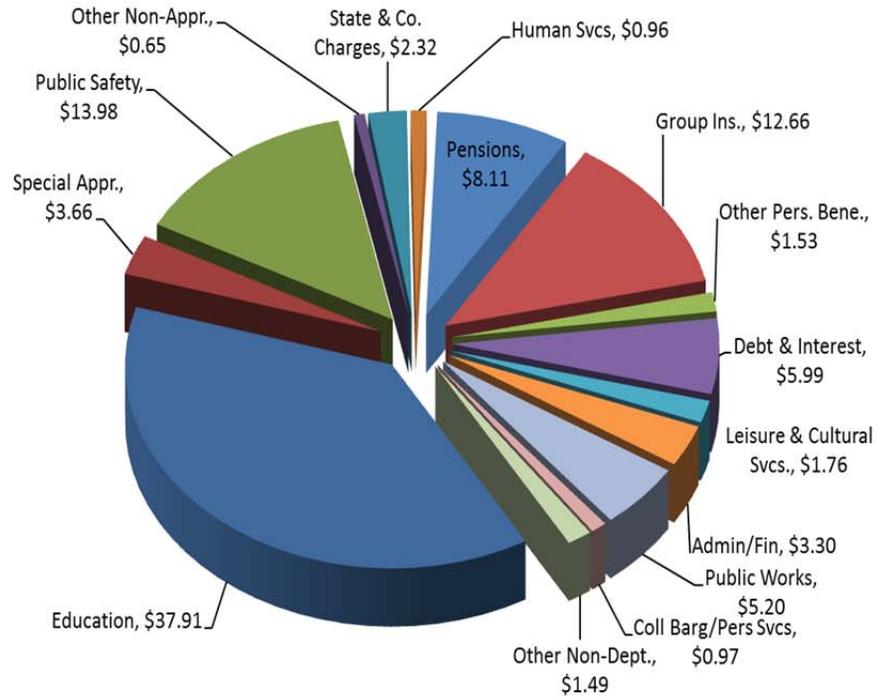
	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 BUDGET	FY2019 BUDGET	INCREASE/DECREASE	
						\$	%
REVENUE							
Property Tax	182,239,297	195,049,924	204,064,199	211,374,488	223,057,097	11,682,609	5.5%
Local Receipts	25,847,019	29,377,154	28,648,804	29,456,650	29,703,588	246,938	0.8%
State Aid	17,675,450	18,837,306	19,705,394	20,352,973	21,642,592	1,289,619	6.3%
Free Cash	5,084,152	5,016,501	5,311,538	8,354,017	8,551,363	197,346	2.4%
Other Available Funds	9,003,508	6,895,644	7,840,067	3,481,070	2,972,678	(508,392)	-14.6%
TOTAL REVENUE	239,849,426	255,176,529	265,570,002	273,019,198	285,927,319	12,908,120	4.7%
(LESS) NON-APPROPRIATED EXPENSES							
State & County Charges	6,201,541	6,319,715	6,393,642	6,492,524	6,633,122	140,598	2.2%
Tax Abatement Overlay	2,080,721	1,965,726	1,840,899	1,722,221	1,750,000	27,779	1.6%
Deficits & Judgments	25,000	25,000	13,583	25,000	25,000	0	0.0%
Cherry Sheet Offsets	126,443	91,451	89,197	86,983	87,355	372	0.4%
TOTAL NON-APPROPRIATED EXPENSES	8,433,705	8,401,892	8,337,321	8,326,728	8,495,477	168,749	2.0%
AMOUNT AVAILABLE FOR APPROPRIATION				264,692,475	277,431,841	12,739,367	4.8%
APPROPRIATIONS							
Town Departments	68,477,847	68,442,342	71,730,451	73,050,331	74,798,984	1,748,652	2.4%
School Department	82,780,770	95,916,093	101,118,780	104,758,343	108,402,430	3,644,087	3.5%
Non-Departmental Total	60,749,287	63,465,863	69,037,006	77,162,935	85,150,555	7,987,620	10.4%
General Fund Non-Departmental	58,262,334	60,945,219	66,421,939	74,373,527	82,277,877	7,904,349	10.6%
Water and Sewer Enterprise Fund Overhead *	1,973,970	1,988,729	2,057,070	2,233,725	2,314,117	80,392	3.6%
Golf Enterprise Fund Overhead *	163,049	177,791	182,097	179,992	207,013	27,021	15.0%
Recreation Revolving Fund Overhead *	349,934	354,124	375,900	375,690	351,549	(24,141)	-6.4%
OPERATING BUDGET SUBTOTAL	212,007,904	227,824,298	241,886,237	254,971,609	268,351,971	13,380,362	5.2%
Revenue-Financed CIP (Special Appropriations)	9,415,000	10,113,000	8,879,374	9,720,862	9,079,868	(640,994)	-6.6%
TOTAL APPROPRIATIONS	221,422,904	237,937,298	250,765,611	264,692,475	277,431,841	12,739,366	4.8%
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.

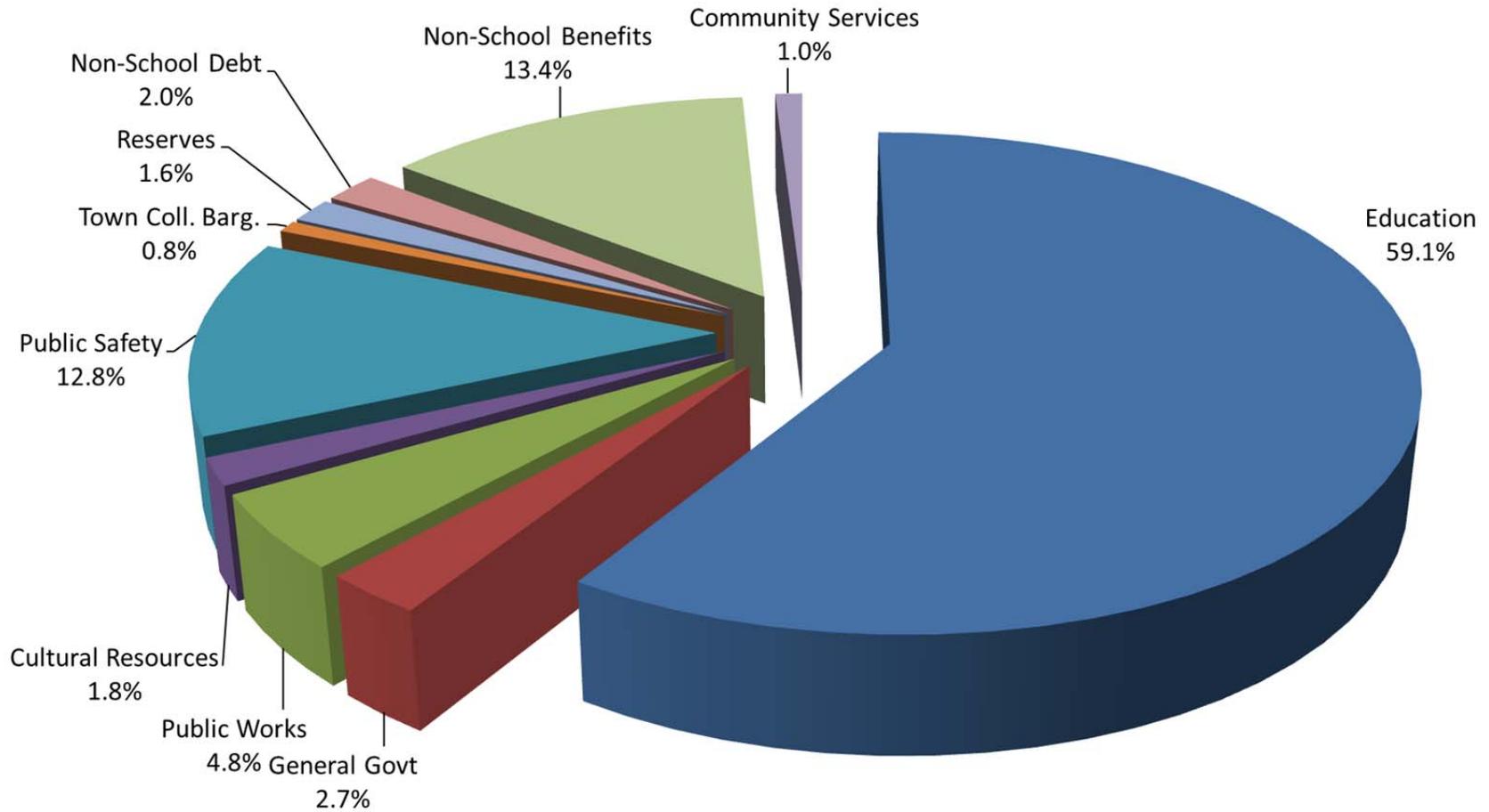
How Each \$100 Will Be Received

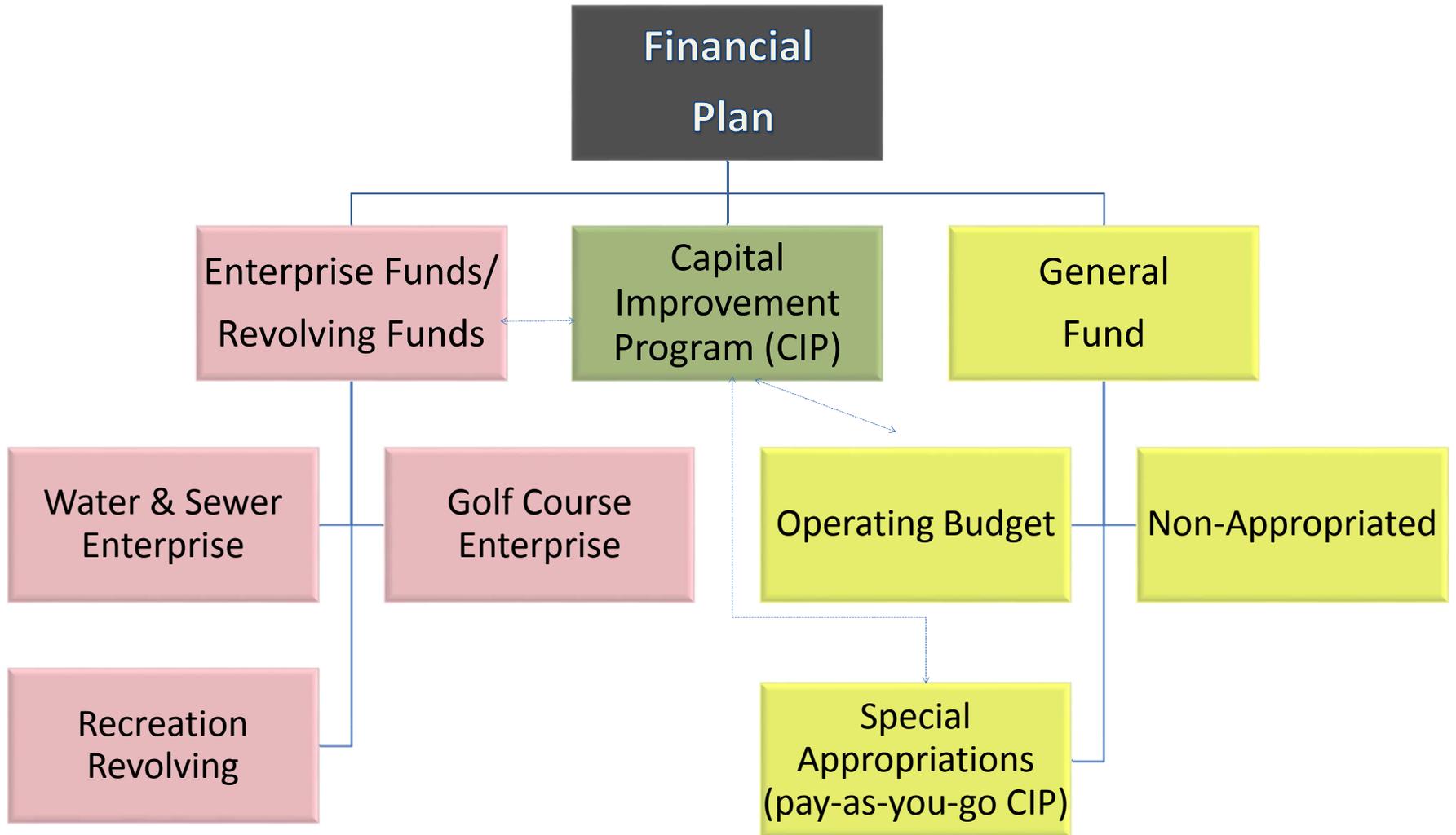


How Each \$100 Will Be Spent



FULLY ALLOCATED FY2019 GENERAL FUND OPERATING BUDGET





FY2019 FINANCIAL SUMMARY BY FUND

	General Fund *	Water & Sewer Enterprise Fund	Golf Enterprise Fund	Recreation Revolving Fund	Cemetery Trust	TOTAL	% of Total
REVENUES							
Property Taxes	223,057,097					223,057,097	70.0%
Local Receipts	29,703,588					29,703,588	9.3%
State Aid	21,642,592					21,642,592	6.8%
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			1,772,700			1,772,700	0.6%
Recreation Program Revenue				3,410,415		3,410,415	1.1%
Water and Sewer Receipts		30,225,250				30,225,250	9.5%
Capital Project Surplus						0	0.0%
Free Cash	8,551,363					8,551,363	2.7%
TOTAL FINANCIAL PLAN REVENUE	282,954,640	30,225,250	1,772,700	3,410,415	100,000	318,463,005	
EXPENDITURES **							
General Government	9,423,315					9,423,315	3.0%
Public Safety	39,968,458					39,968,458	12.6%
Public Works	14,760,187	26,366,427			100,000	41,226,614	12.9%
Library	4,023,046					4,023,046	1.3%
Health & Human Services	2,747,296					2,747,296	0.9%
Recreation	1,015,897		1,424,799	3,058,866		5,499,562	1.7%
Schools	108,402,430					108,402,430	34.0%
Personal Services Reserve	715,000					715,000	0.2%
Collective Bargaining (Town)	2,045,789					2,045,789	0.6%
Personnel Benefits **	60,959,487	2,314,113	141,528	348,373		63,763,500	20.0%
Non-Departmental **	4,199,030		65,485	3,176		4,267,691	1.3%
Debt Service	17,119,364	1,544,710	140,888			18,804,962	5.9%
Revenue-Financed CIP (Special Appropriations)	9,079,868					9,079,868	2.9%
Non-Appropriated	8,495,477					8,495,477	2.7%
TOTAL FINANCIAL PLAN EXPENDITURES	282,954,640	30,225,250	1,772,700	3,410,415	100,000	318,463,005	
% OF TOTAL FINANCIAL PLAN	88.9%	9.5%	0.6%	1.1%	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.

FY2019 FINANCIAL PLAN BY CATEGORY OF EXPENDITURE *

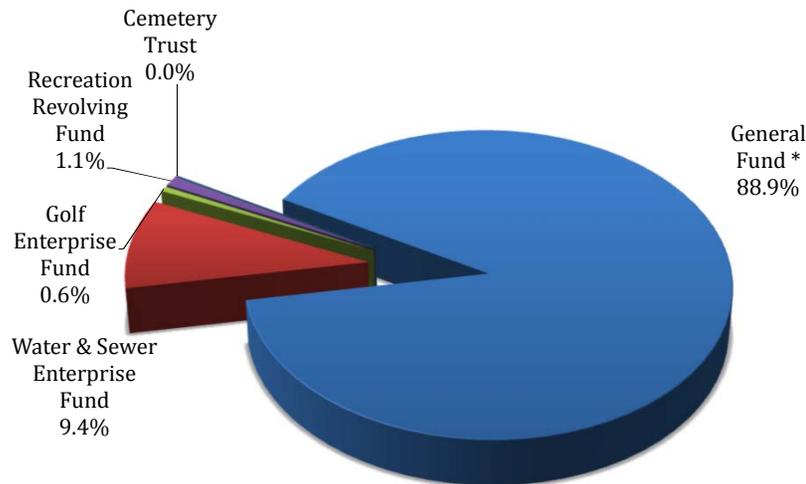
	General Fund **	Water & Sewer Enterprise Fund	Golf Course Enterprise Fund	Recreation Revolving Fund	TOTAL	% OF TOTAL
Personnel	149,806,330	2,721,181	636,150	2,171,852	155,335,513	48.8%
Services	19,258,072	353,798	140,271	464,167	20,216,308	6.3%
Supplies	4,888,914	123,020	326,986	235,368	5,574,288	1.8%
Other ***	1,601,019	10,584	75,785	87,234	1,774,622	0.6%
Utilities	4,658,033	101,865	117,923	93,741	4,971,562	1.6%
Capital Outlay	3,371,117	1,060,800	168,169	9,680	4,609,766	1.4%
Inter-Governmental	20,000	21,695,920			21,715,920	6.8%
Benefits ***	60,959,487	2,314,113	141,528	348,373	63,763,500	20.0%
Reserves	3,796,960	299,260	25,000		4,121,220	1.3%
Debt Service	17,119,364	1,544,710	140,888		18,804,962	5.9%
Rev.-Financed CIP (Special Approp.)	9,079,868				9,079,868	2.9%
Non-Appropriated	8,495,477				8,495,477	2.7%
TOTAL FINANCIAL PLAN	283,054,640	30,225,250	1,772,700	3,410,415	318,463,005	

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

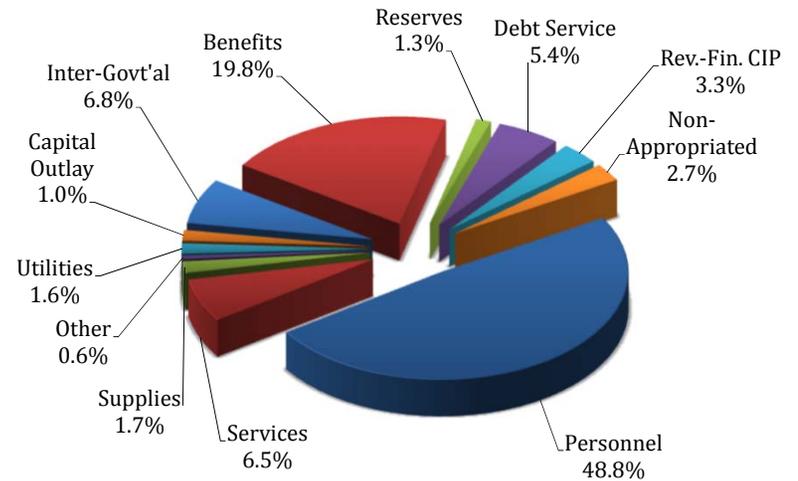
** For purposes of this analysis, the General Fund includes the funds transferred from the Parking Meter Fund and Cemetery Trust.

*** 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.

FY2019 FINANCIAL PLAN BY FUND



FY2019 FINANCIAL PLAN BY CATEGORY

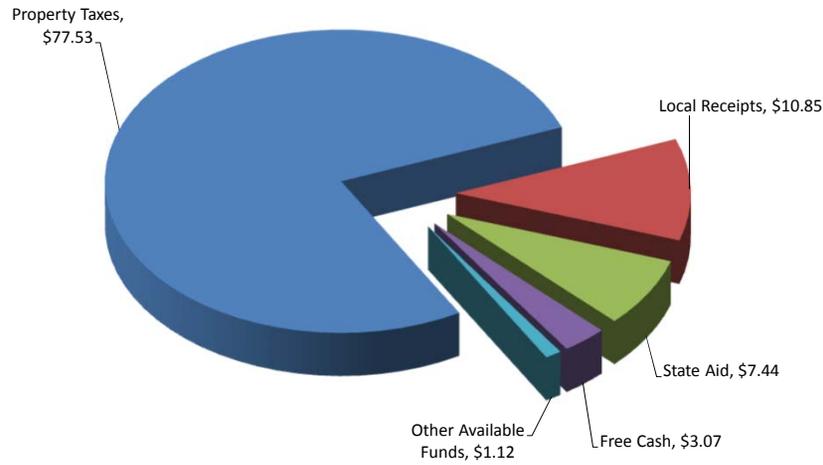


FY2019 RECOMMENDED GENERAL FUND BUDGET SUMMARY

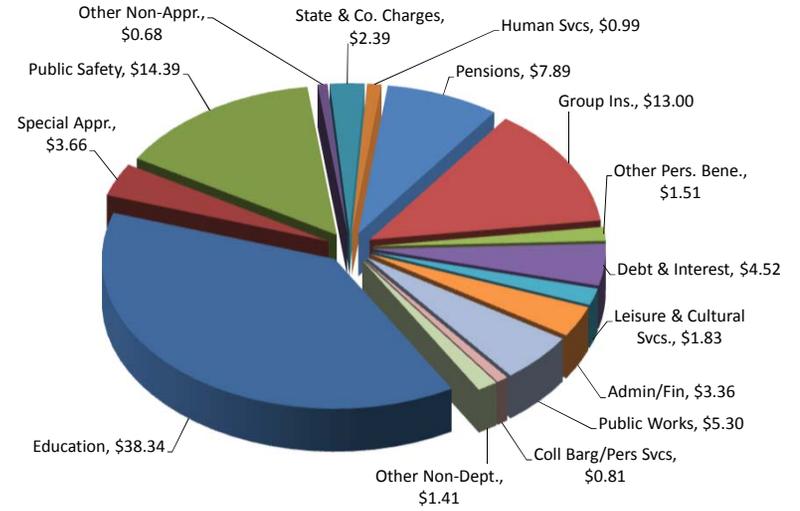
	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 BUDGET	FY2019 BUDGET	INCREASE/DECREASE	
						\$	%
REVENUE							
Property Tax	182,239,297	195,049,924	204,064,199	211,374,488	223,057,097	11,682,609	5.5%
Local Receipts	25,847,019	29,377,154	28,648,804	29,456,650	29,703,588	246,938	0.8%
State Aid	17,675,450	18,837,306	19,705,394	20,352,973	21,642,592	1,289,619	6.3%
Free Cash	5,084,152	5,016,501	5,311,538	8,354,017	8,551,363	197,346	2.4%
Other Available Funds	9,003,508	6,895,644	7,840,067	3,481,070	2,972,678	(508,392)	-14.6%
TOTAL REVENUE	239,849,426	255,176,529	265,570,002	273,019,198	285,927,319	12,908,120	4.7%
(LESS) NON-APPROPRIATED EXPENSES							
State & County Charges	6,201,541	6,319,715	6,393,642	6,492,524	6,633,122	140,598	2.2%
Tax Abatement Overlay	2,080,721	1,965,726	1,840,899	1,722,221	1,750,000	27,779	1.6%
Deficits & Judgments	25,000	25,000	13,583	25,000	25,000	0	0.0%
Cherry Sheet Offsets	126,443	91,451	89,197	86,983	87,355	372	0.4%
TOTAL NON-APPROPRIATED EXPENSES	8,433,705	8,401,892	8,337,321	8,326,728	8,495,477	168,749	2.0%
AMOUNT AVAILABLE FOR APPROPRIATION				264,692,475	277,431,841	12,739,367	4.8%
APPROPRIATIONS							
Town Departments	68,477,847	68,442,342	71,730,451	73,050,331	76,029,524	2,979,193	4.1%
School Department	82,780,770	95,916,093	101,118,780	104,758,343	108,402,430	3,644,087	3.5%
Non-Departmental Total	60,749,287	63,465,863	69,097,820	77,162,935	85,150,555	7,987,620	10.4%
General Fund Non-Departmental	58,262,334	60,945,219	66,482,753	74,373,527	82,277,877	7,904,349	10.6%
Water & Sewer Enterprise Fund Overhead *	1,973,970	1,988,729	2,057,070	2,233,725	2,314,117	80,392	3.6%
Golf Enterprise Fund Overhead *	163,049	177,791	182,097	179,992	207,013	27,021	15.0%
Recreation Revolving Fund Overhead *	349,934	354,124	375,900	375,690	351,549	(24,141)	-6.4%
OPERATING BUDGET SUBTOTAL	212,007,904	227,824,298	241,947,051	254,971,609	269,582,511	14,610,902	5.7%
Revenue-Financed CIP (Special Appropriations)	9,415,000	10,113,000	8,879,374	9,720,862	10,479,868	759,006	7.8%
TOTAL APPROPRIATIONS	221,422,904	237,937,298	250,826,425	264,692,475	280,062,381	15,369,906	5.8%
BALANCE				0	-2,630,540	-2,630,541	

* 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.

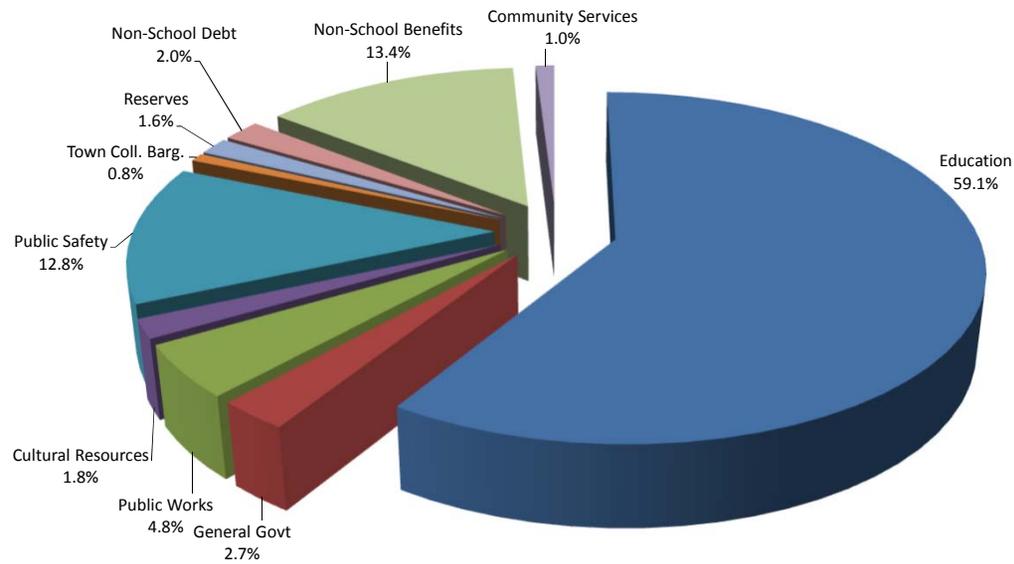
How Each \$100 Will Be Received



How Each \$100 Will Be Spent



FULLY ALLOCATED FY2019 GENERAL FUND OPERATING BUDGET



FY2019 RECOMMENDED OPERATING BUDGET SUMMARY - TOTALS BY EXPENDITURE CLASSIFICATION

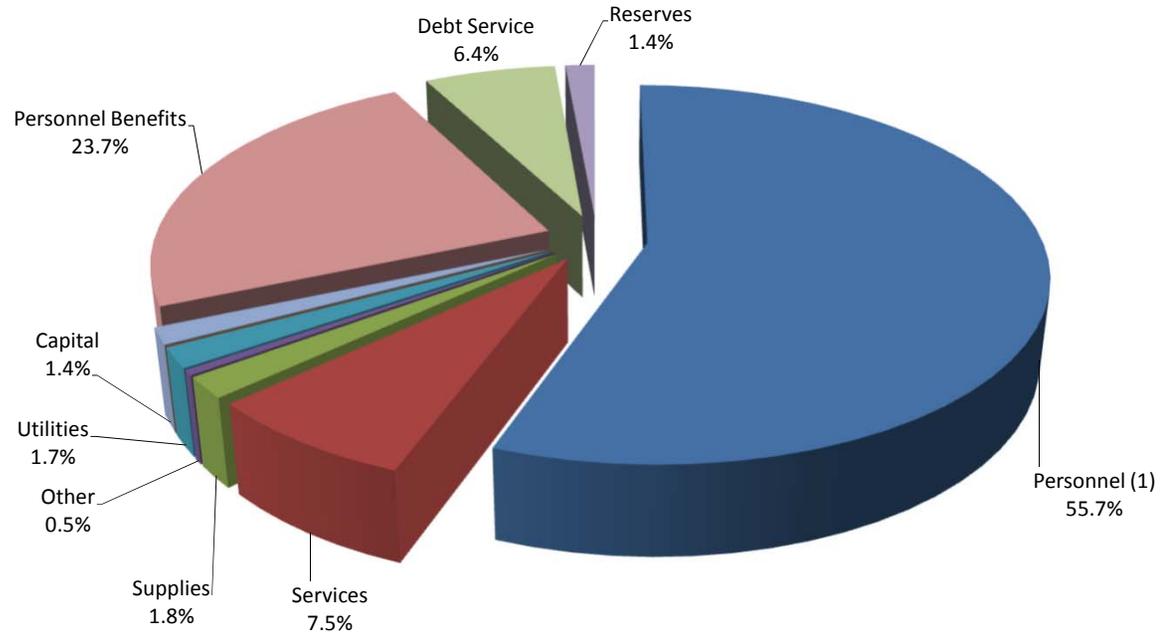
<u>CLASS OF EXPENDITURE</u>	<u>FY2015 ACTUAL</u>	<u>FY2016 ACTUAL</u>	<u>FY2017 ACTUAL</u>	<u>FY2018 BUDGET</u>	<u>FY2019 BUDGET</u>	<u>INCREASE/ DECREASE</u>	<u>% INCREASE/ DECREASE</u>
Personnel (1)	121,057,081	132,917,454	139,383,882	145,367,882	150,113,616	4,745,734	3.3%
Services	17,479,270	18,130,675	20,240,226	19,001,026	20,161,096	1,160,070	6.1%
Supplies	4,811,326	4,704,206	4,621,674	4,719,993	4,880,914	160,921	3.4%
Other	937,081	1,181,593	1,367,684	1,203,773	1,233,854	30,081	2.5%
Utilities	5,117,633	4,752,138	4,284,239	4,818,754	4,658,032	(160,721)	-3.3%
Intergovernmental	0	0	0	20,000	20,000	0	0.0%
Capital Outlay	2,350,329	2,942,702	3,240,704	3,126,074	3,820,174	694,100	22.2%
Personnel Benefits	49,570,654	53,243,663	54,682,308	60,454,519	63,763,500	3,308,982	5.5%
Debt Service	9,304,647	9,478,591	10,255,515	12,766,192	17,119,364	4,353,172	34.1%
Reserves (2)	972,598	255,421	316,235	3,493,397	3,811,960	318,563	9.1%
TOTAL OPERATING BUDGET	211,600,619	227,606,442	238,392,467	254,971,609	269,582,511	14,610,902	5.7%

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

(2) The FY15-FY17 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.

FY19 OPERATING BUDGET BY CLASS OF EXPENDITURE



**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2019 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 BUDGET	FY2019 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
ADMINISTRATION AND FINANCE							
Select Board	685,876	684,191	710,634	714,335	718,814	4,479	0.6%
Personnel	664,865	653,842	683,280	683,950	687,929	3,979	0.6%
Services	9,032	6,995	5,692	6,580	7,080	500	7.6%
Supplies	3,996	3,991	3,885	4,000	4,000	0	0.0%
Other	5,853	17,232	15,694	17,600	17,600	0	0.0%
Capital	2,130	2,130	2,083	2,205	2,205	0	0.0%
Human Resources Department	676,217	728,432	734,670	665,591	673,873	8,282	1.2%
Personnel	295,016	302,781	310,863	308,242	309,024	782	0.3%
Services	356,476	408,165	399,963	305,709	311,809	6,100	2.0%
Supplies	7,714	8,366	7,242	19,000	20,400	1,400	7.4%
Other	15,625	7,538	15,019	31,000	31,000	0	0.0%
Capital	1,385	1,583	1,583	1,640	1,640	0	0.0%
Information Technology Department	1,783,823	1,843,320	1,953,280	1,926,237	1,997,981	71,743	3.7%
Personnel	1,092,177	1,117,714	1,156,733	1,160,965	1,156,208	(4,757)	-0.4%
Services	585,914	643,556	528,113	469,272	545,773	76,501	16.3%
Supplies	33,843	10,263	10,301	10,350	10,350	0	0.0%
Other	31,592	31,082	17,298	17,550	17,550	0	0.0%
Capital	40,296	40,705	240,835	268,100	268,100	0	0.0%
Finance Department	2,869,581	2,985,840	3,174,052	3,431,924	3,170,879	(261,045)	-7.6%
Personnel	2,135,964	2,210,292	2,145,580	2,257,215	2,255,730	(1,485)	-0.1%
Services	652,522	691,091	961,120	1,095,267	816,857	(278,410)	-25.4%
Supplies	40,676	41,696	42,760	48,760	46,960	(1,800)	-3.7%
Other	17,295	18,706	16,392	22,057	25,707	3,650	16.5%
Utilities	1,924	1,332	1,332	1,375	1,375	0	0.0%
Capital	21,199	22,724	6,868	7,250	24,250	17,000	234.5%
Legal Services	889,317	989,752	1,052,847	1,007,686	1,011,329	3,643	0.4%
Personnel	501,367	609,283	644,894	640,177	643,820	3,643	0.6%
Services	283,031	263,929	312,261	250,309	250,309	0	0.0%
Supplies	3,466	3,500	3,499	3,500	3,500	0	0.0%
Other	98,634	111,446	90,615	112,000	112,000	0	0.0%
Capital	2,819	1,594	1,578	1,700	1,700	0	0.0%
Advisory Committee	13,020	13,704	21,196	26,232	26,341	109	0.4%
Personnel	10,314	11,687	18,024	23,092	23,201	109	0.5%
Services	0	0	0	0	0	0	0.0%
Supplies	2,049	1,404	2,559	2,275	2,275	0	0.0%
Other	378	333	333	570	570	0	0.0%
Capital	279	279	279	295	295	0	0.0%
Town Clerk	645,464	613,440	761,507	559,913	788,467	228,554	40.8%
Personnel	546,898	508,778	646,122	461,961	651,815	189,854	41.1%
Services	77,887	88,516	91,392	83,072	110,172	27,100	32.6%
Supplies	11,830	13,564	21,204	11,150	22,750	11,600	104.0%
Other	1,361	1,382	1,605	2,450	2,450	0	0.0%
Capital	7,487	1,200	1,184	1,280	1,280	0	0.0%
Dept. of Planning and Cmty. Development	851,250	874,057	975,267	998,192	1,140,547	142,354	14.3%
Personnel	758,244	843,567	936,301	961,857	1,078,652	116,794	12.1%
Services	83,568	17,185	24,650	18,633	43,633	25,000	134.2%
Supplies	5,149	8,700	9,449	9,712	9,712	0	0.0%
Other	1,851	1,710	2,047	4,550	4,550	0	0.0%
Capital	2,437	2,895	2,821	3,440	4,000	560	16.3%

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2019 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 BUDGET	FY2019 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
<u>ADMINISTRATION AND FINANCE TOTAL</u>	<u>8,414,546</u>	<u>8,732,736</u>	<u>9,383,452</u>	<u>9,330,109</u>	<u>9,528,229</u>	<u>198,120</u>	<u>2.1%</u>
Personnel	6,004,845	6,257,945	6,541,796	6,497,458	6,806,378	308,920	4.8%
Services	2,048,431	2,119,437	2,323,191	2,228,842	2,085,633	(143,210)	-6.4%
Supplies	108,724	91,485	100,901	108,747	119,947	11,200	10.3%
Other	172,589	189,429	159,002	207,777	211,427	3,650	1.8%
Utilities	1,924	1,332	1,332	1,375	1,375	0	0.0%
Capital	78,034	73,109	257,230	285,910	303,470	17,560	6.1%
<u>PUBLIC SAFETY</u>							
<u>Police Department</u>	<u>16,260,030</u>	<u>16,732,901</u>	<u>16,478,636</u>	<u>16,871,332</u>	<u>16,730,555</u>	<u>(140,778)</u>	<u>-0.8%</u>
Personnel	14,653,304	14,958,414	14,907,671	15,288,451	15,078,231	(210,221)	-1.4%
Services	492,675	649,820	556,684	574,743	601,243	26,500	4.6%
Supplies	209,459	241,943	192,767	219,900	259,900	40,000	18.2%
Other	61,045	113,476	89,104	74,000	74,000	0	0.0%
Utilities	378,004	300,325	284,766	281,611	282,373	762	0.3%
Capital	465,540	468,924	447,644	432,627	434,808	2,181	0.5%
<u>Fire Department</u>	<u>12,960,394</u>	<u>12,961,446</u>	<u>15,007,729</u>	<u>15,256,175</u>	<u>15,377,759</u>	<u>121,585</u>	<u>0.8%</u>
Personnel	12,233,065	12,267,352	14,312,004	14,574,812	14,504,987	(69,824)	-0.5%
Services	191,026	144,362	214,747	166,240	166,240	0	0.0%
Supplies	115,458	147,997	138,175	167,488	167,488	0	0.0%
Other	17,764	25,269	29,223	31,350	31,350	0	0.0%
Utilities	237,527	202,918	195,196	193,809	185,223	(8,586)	-4.4%
Capital	165,554	173,549	118,384	122,476	322,471	199,995	163.3%
<u>Building Department</u>	<u>7,029,407</u>	<u>7,321,190</u>	<u>7,554,334</u>	<u>7,751,557</u>	<u>8,294,340</u>	<u>542,783</u>	<u>7.0%</u>
Personnel	2,178,194	2,266,598	2,386,444	2,495,627	2,550,206	54,578	2.2%
Services	2,111,836	2,325,593	2,707,066	2,361,802	3,022,378	660,576	28.0%
Supplies	22,859	27,427	27,775	29,750	29,750	0	0.0%
Other	5,350	9,992	11,963	10,400	10,400	0	0.0%
Utilities	2,654,568	2,550,579	2,292,145	2,731,607	2,586,236	(145,371)	-5.3%
Capital	56,600	141,000	128,941	122,370	95,370	(27,000)	-22.1%
<u>PUBLIC SAFETY TOTAL</u>	<u>36,249,830</u>	<u>37,015,537</u>	<u>39,040,699</u>	<u>39,879,064</u>	<u>40,402,655</u>	<u>523,591</u>	<u>1.3%</u>
Personnel	29,064,563	29,492,364	31,606,119	32,358,891	32,133,424	(225,467)	-0.7%
Services	2,795,538	3,119,775	3,478,497	3,102,785	3,789,861	687,076	22.1%
Supplies	347,776	417,367	358,717	417,138	457,138	40,000	9.6%
Other	84,159	148,737	130,290	115,750	115,750	0	0.0%
Utilities	3,270,099	3,053,822	2,772,107	3,207,027	3,053,832	(153,195)	-4.8%
Capital	687,694	783,473	694,969	677,473	852,649	175,176	25.9%
<u>PUBLIC WORKS</u>							
<u>Department of Public Works</u>	<u>16,330,565</u>	<u>14,970,796</u>	<u>15,497,836</u>	<u>14,572,047</u>	<u>15,326,361</u>	<u>754,314</u>	<u>5.2%</u>
Personnel	8,137,831	8,035,084	8,186,079	8,134,618	8,152,083	17,464	0.2%
Services	4,322,738	3,543,963	3,827,137	3,336,524	3,582,008	245,484	7.4%
Supplies	1,536,620	1,205,409	1,467,396	960,750	970,750	10,000	1.0%
Other	123,269	68,087	58,793	53,500	53,500	0	0.0%
Utilities	1,297,419	1,134,757	927,502	1,073,453	1,102,000	28,547	2.7%
Intergovernmental	0	0	0	20,000	20,000	0	0.0%
Capital	912,687	983,497	1,030,929	993,202	1,446,021	452,819	45.6%

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2019 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 BUDGET	FY2019 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
CULTURAL SERVICES							
Library	3,894,348	3,993,161	4,129,662	4,045,570	4,155,019	109,449	2.7%
Personnel	2,731,042	2,916,037	3,042,282	2,947,156	3,056,639	109,484	3.7%
Services	290,689	180,352	185,437	186,559	204,169	17,610	9.4%
Supplies	568,884	566,724	565,364	594,250	605,225	10,975	1.8%
Other	4,103	4,097	1,182	4,700	4,700	0	0.0%
Utilities	280,542	300,824	310,224	286,906	266,492	(20,414)	-7.1%
Capital	19,088	25,128	25,174	26,000	17,794	(8,206)	-31.6%
HUMAN SERVICES							
Health and Human Services Department	1,184,308	1,193,045	1,201,816	1,200,237	1,228,331	28,094	2.3%
Personnel	898,052	926,793	931,698	932,821	941,807	8,986	1.0%
Services	199,245	203,037	199,464	205,490	208,962	3,471	1.7%
Supplies	15,059	15,099	17,353	15,100	15,100	0	0.0%
Other	3,754	4,105	9,518	4,120	4,120	0	0.0%
Utilities	40,479	39,991	40,794	38,686	36,823	(1,863)	-4.8%
Capital	27,720	4,020	2,989	4,020	21,520	17,500	435.3%
Veterans' Services	361,217	326,172	308,507	338,343	338,654	311	0.1%
Personnel	185,677	160,977	157,911	171,260	171,571	311	0.2%
Services	2,527	1,975	2,525	1,988	2,388	400	20.1%
Supplies	611	562	588	650	650	0	0.0%
Other	171,893	162,147	146,973	163,935	163,535	(400)	-0.2%
Capital	510	510	510	510	510	0	0.0%
Council on Aging	855,130	883,926	916,512	929,758	957,812	28,054	3.0%
Personnel	723,008	752,246	777,303	786,418	822,520	36,102	4.6%
Services	38,318	39,031	39,320	43,583	43,583	0	0.0%
Supplies	19,481	21,296	19,432	19,763	19,763	0	0.0%
Other	2,054	2,019	4,066	2,900	4,250	1,350	46.6%
Utilities	67,443	63,719	70,144	71,394	61,996	(9,398)	-13.2%
Capital	4,826	5,614	6,246	5,700	5,700	0	0.0%
Diversity, Inclusion and Community Relations	177,539	202,210	231,634	246,639	268,778	22,139	9.0%
Personnel	168,541	172,994	209,765	216,614	218,753	2,139	1.0%
Services	0	20,000	12,509	20,000	35,000	15,000	-
Supplies	8,998	8,682	8,665	9,000	10,500	1,500	16.7%
Other	0	140	300	150	3,650	3,500	2333.3%
Capital	0	394	394	875	875	0	0.0%
HUMAN SERVICES TOTAL	2,578,196	2,605,353	2,658,469	2,714,977	2,793,575	78,598	2.9%
Personnel	1,975,277	2,013,010	2,076,678	2,107,113	2,154,651	47,538	2.3%
Services	240,090	264,043	253,818	271,061	289,932	18,871	7.0%
Supplies	44,150	45,639	46,039	44,513	46,013	1,500	3.4%
Other	177,702	168,412	160,856	171,105	175,555	4,450	2.6%
Utilities	107,921	103,710	110,938	110,080	98,819	(11,261)	-10.2%
Capital	33,056	10,538	10,140	11,105	28,605	17,500	157.6%

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2019 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 BUDGET	FY2019 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
LEISURE SERVICES							
Recreation Department	1,022,392	1,124,759	1,020,333	1,009,246	1,063,047	53,801	5.3%
Personnel	714,908	810,788	743,010	743,396	801,595	58,199	7.8%
Services	66,441	22,717	23,008	23,037	23,037	0	0.0%
Supplies	65,683	81,169	68,410	86,480	86,480	0	0.0%
Other	12,220	18,557	12,395	12,400	12,400	0	0.0%
Utilities	159,728	157,693	162,136	139,913	135,515	(4,398)	-3.1%
Capital	3,411	33,835	11,373	4,020	4,020	0	0.0%
Personnel Services Reserve ¹				1,499,317	715,000	(784,317)	-52.3%
Collective Bargaining Reserve ²					2,045,639	2,045,639	
DEPARTMENTAL SUB-TOTAL	68,489,875	68,442,341	71,730,451	73,050,331	76,029,524	2,979,193	4.1%
¹ The amounts shown for FY15 - FY17 are \$0 because these funds were transferred to departments during the fiscal year.							
² FY17 and FY18 is unsettled for Police. FY18 is unsettled for Engineers.							
SCHOOLS ³							
	82,780,770	95,916,093	101,118,780	104,758,343	108,402,430	3,644,087	3.5%
Personnel	72,428,615	83,392,225	87,187,917	91,079,933	94,248,208	3,168,275	3.5%
Services	7,247,489	8,406,389	9,668,432	9,181,351	9,500,730	319,379	3.5%
Supplies	2,139,489	2,296,414	2,014,848	2,508,115	2,595,361	87,246	3.5%
Other	348,819	570,086	830,846	622,641	644,300	21,659	3.5%
Capital	616,358	1,033,123	1,210,889	1,128,364	1,167,615	39,251	3.5%
Reserve ¹	0	217,856	205,848	237,939	246,216	8,277	3.5%
NON-DEPARTMENTAL							
Personnel Benefits	49,570,654	53,243,663	54,682,308	60,454,519	63,763,500	3,308,982	5.5%
Pensions	17,409,988	18,724,804	19,720,540	21,499,185	23,174,765	1,675,580	7.8%
Group Health	24,090,743	26,701,439	26,821,422	30,173,026	31,463,720	1,290,694	4.3%
Health Reimbursement Account (HRA)	55,880	49,550	0	0	0	0	0.0%
Retiree Group Health Trust Fund (OPEB's) ⁴	3,514,360	3,499,119	3,774,838	4,480,080	4,570,465	90,385	2.0%
Employee Assistance Program (EAP)	24,900	24,900	24,900	28,000	28,000	0	0.0%
Group Life	137,555	132,265	131,381	145,000	145,000	0	0.0%
Disability Insurance	12,367	11,439	11,076	16,000	46,000	30,000	187.5%
Workers Comp ⁴	1,720,000	1,550,000	1,450,000	1,450,000	1,450,000	0	0.0%
Public Safety IOD Medical Expenses ⁴	400,000	250,000	250,000	200,000	200,000	0	0.0%
Unemployment Comp ⁴	450,000	300,000	300,000	200,000	200,000	0	0.0%
Medical Disabilities	20,543	19,534	19,810	40,000	40,000	0	0.0%
Medicare Payroll Tax	1,734,318	1,980,613	2,178,341	2,223,228	2,445,551	222,323	10.0%
Debt Service	9,304,647	9,478,591	10,255,515	12,766,192	17,119,364	4,353,172	34.1%
Principal	7,209,938	7,183,044	7,859,250	9,031,750	10,469,489	1,437,739	15.9%
Interest	2,083,707	2,135,547	2,381,652	3,574,442	6,452,875	2,878,433	80.5%
Bond Anticipation Notes (BANs)	4,225	100,000	3,250	100,000	137,000	37,000	37.0%
Abatement Interest and Income	6,777	60,000	11,363	60,000	60,000	0	0.0%

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.

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

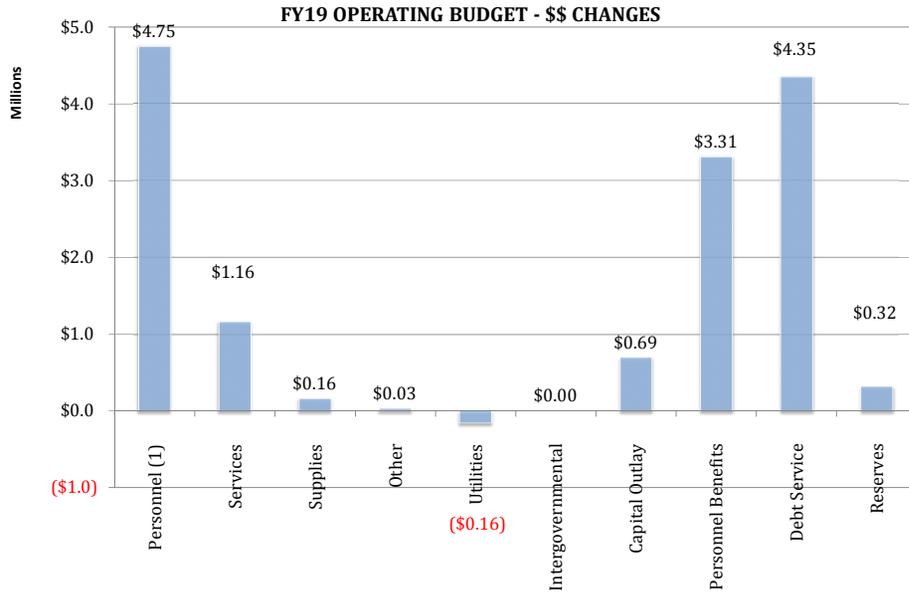
FY2019 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 BUDGET	FY2019 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
NON-DEPARTMENTAL (con't.)							
Unclassified	3,070,300	2,943,807	4,159,998	3,942,225	4,267,691	325,466	8.3%
Reserve Fund ⁵	1,615,626	2,200,198	3,348,737	2,460,011	2,548,870	88,860	3.6%
Liability/Catastrophe Fund	154,115	78,969	144,322	203,644	456,762	253,118	124.3%
Stabilization Fund	250,000	0	0	0	0	0	0.0%
Affordable Housing Trust Fund	555,106	163,078	158,539	576,803	545,112	(31,691)	-5.5%
General Insurance	325,017	316,595	316,595	405,972	420,830	14,858	3.7%
Audit & Professional Services	115,649	129,632	129,632	137,000	137,000	0	0.0%
Contingency	13,377	13,374	13,374	15,000	15,000	0	0.0%
Out of State Travel	2,704	1,908	2,039	3,000	3,000	0	0.0%
Printing of Reports / Town Meeting Costs	27,190	27,772	34,479	35,000	35,000	0	0.0%
MMA Dues	11,516	12,281	12,281	12,900	13,222	322	2.5%
Vocational Technical	0	0	0	92,895	92,895	0	0.0%
NON-DEPARTMENTAL TOTAL	63,465,863	63,465,863	69,097,820	77,162,935	85,150,555	7,987,620	10.4%
TOTAL OPERATING BUDGET	214,736,507	227,824,297	241,947,051	254,971,609	269,582,511	14,610,902	5.7%

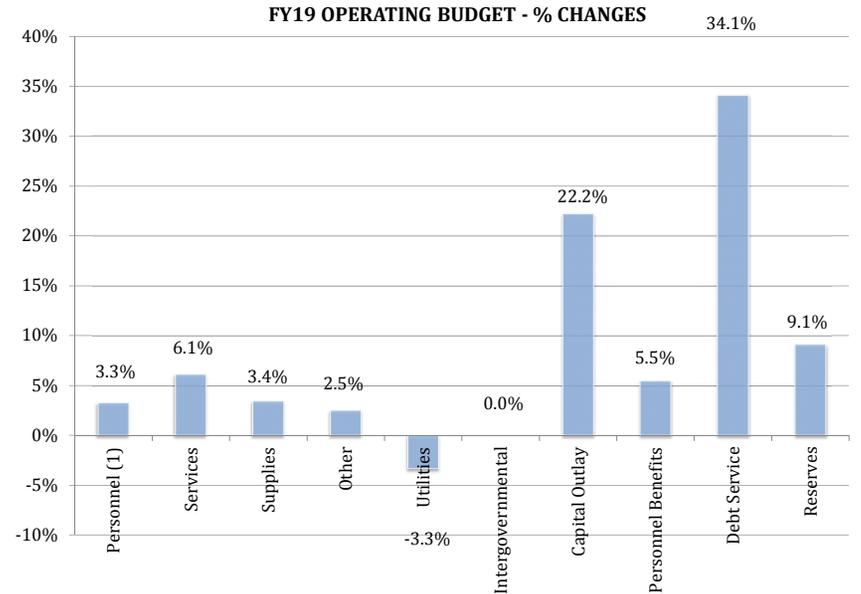
⁵ The amounts shown for FY15 -FY17 are for information purposes only, as these funds are transferred to departments during the fiscal year and accounted for in their expenditure total.

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

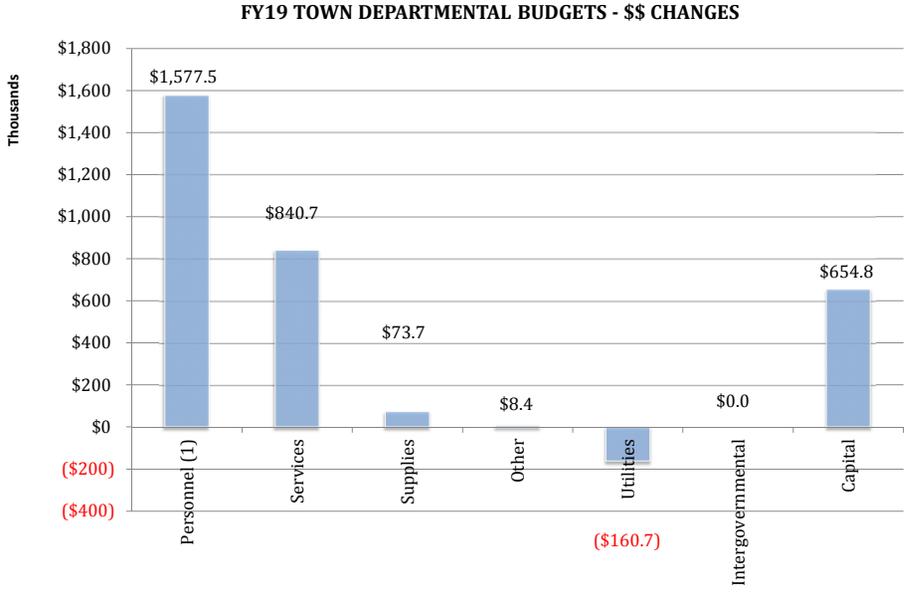
BUDGET SUMMARIES: Operating Budget



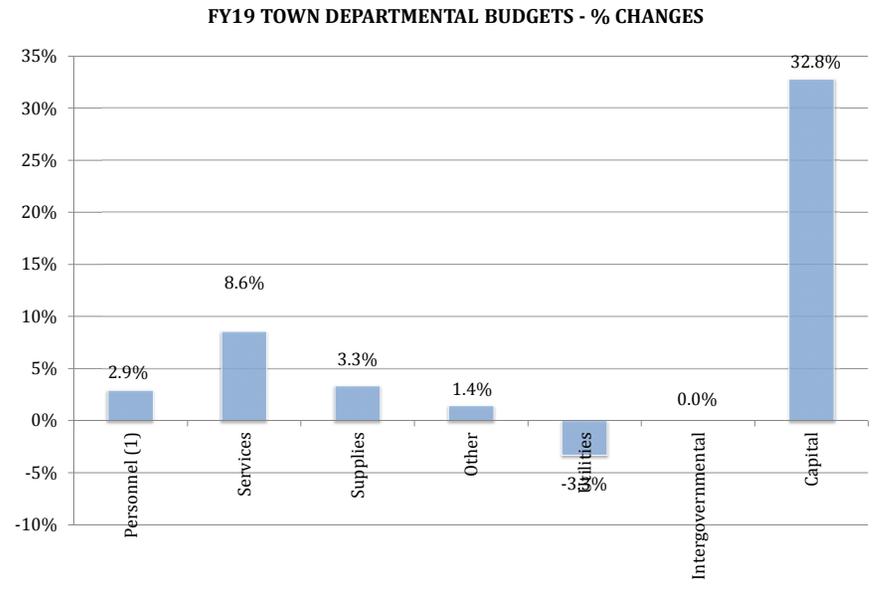
(1) Includes the Personnel Services Reserve and the Collective Bargaining Reserve



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



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



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

SUMMARY OF FY2019 OPERATING BUDGET CHANGES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Select Board	4,479 0.6%	
	3,978	Personnel Fixed Costs
	500	Printing Services
Human Resources Department	8,282 1.2%	
	782	Personnel Fixed Costs
	(200)	Office Equipment Repair and Maintenance
	7,500	Professional/Technical Services
	(1,200)	Advertising
	200	Office Supplies
	1,200	Data Processing Software
Information Technology Department	71,744 3.7%	
	(4,757)	Personnel Fixed Costs
	36,500	Data Processing Software Maintenance
	40,000	Telecommunications
Finance Department	(261,045) -7.6%	
<i>Comptroller</i>	12,453 2.0%	
	4,407	Personnel Fixed Costs
	8,046	Computer Software Repair and Maintenance
<i>Purchasing</i>	33,930 5.0%	
	2,968	Personnel Fixed Costs
	13,962	Postage
	17,000	Capital
<i>Assessing</i>	3,609 0.5%	
	1,609	Personnel Fixed Costs
	2,000	Software Service Contract

SUMMARY OF FY2019 OPERATING BUDGET CHANGES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
<i>Treasurer</i>	(311,037) -21.5%	
	(10,469)	Personnel Fixed Costs
	(1,200)	Office Equipment Repair and Maintenance
	40,400	Computer Software Maintenance
	9,157	Copier Lease
	820	Copier Service
	(60,280)	Financial Services
	(13,500)	General Consulting Services
	(500)	Professional/Technical Services
	(13,962)	Printing Services
	250	Advertising Services
	(261,603)	Credit Card Service Charges
	(2,000)	Subscriptions
	(1,800)	Books and Periodicals
	2,500	Education/Training/Conferences
	1,050	Professional Dues and Membership
	100	Fidelity Insurance
Legal Services	3,643 0.4%	
	3,643	Personnel Fixed Costs
Advisory Committee	109 0.4%	
	109	Personnel Fixed Costs
Town Clerk	228,554 40.8%	
	211,854	Personnel Fixed Costs
	(22,000)	Chargeoff to State Grant
	1,700	Motor Vehicle/Equipment Rental
	16,800	Professional/Technical Services
	6,600	Printing Services
	2,000	Advertising Services
	11,600	Meals and Receptions
Dept. of Planning & Cmty. Devel.	37,590 14.3%	
	12,029	Personnel Fixed Costs
	25,000	Planning Consultant Services
	560	Capital

SUMMARY OF FY2019 OPERATING BUDGET CHANGES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Police Department	(140,777) -0.8%	
	(210,221)	Personnel Fixed Costs
	3,500	Computer Software R&M
	23,000	Communications Equipment Repair
	40,000	Uniforms and Protective Clothing
	(15,473)	Electricity
	(10,574)	Natural Gas
	26,231	Gasoline
	100	Diesel Fuel
	478	Water and Sewer
	2,181	Capital
Fire Department	121,584 0.8%	
	(69,824)	Personnel Fixed Costs
	1,181	Electricity
	(23,178)	Natural Gas
	3,148	Gasoline
	9,387	Diesel Fuel
	876	Water and Sewer
	199,995	Capital

SUMMARY OF FY2019 OPERATING BUDGET CHANGES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Building Department	108,588 7.0%	
	54,578	Personnel Fixed Costs
	120,680	Building Repair and Maintenance Town
	94,200	Building Repair and Maintenance Schools
	11,500	Building Cleaning Services
	426	Electricity-Town
	56,584	Electricity-Schools
	(9,520)	Natural Gas-Town
	(219,979)	Natural Gas-Schools
	1,847	Gasoline for Vehicles-Town
	1,847	Gasoline for Vehicles-Schools
	563	Water and Sewer- Town
	22,861	Water and Sewer- School
	(27,000)	Capital
Department of Public Works	288,138 5.2%	
	345	Personnel Fixed Costs
	12,000	Motor Vehicle / Equipment Repair
	10,000	Building Cleaning Services
	138,679	Solid Waste Disposal Contract
	7,805	Landscaping Services
	2,000	Financial Services
	75,000	Professional/Technical Services
	10,000	Custodial Supplies
	(41,579)	Electricity
	(13,145)	Natural Gas
	26,017	Gasoline
	51,434	Diesel Fuel
	5,820	Water
	3,762	Capital

SUMMARY OF FY2019 OPERATING BUDGET CHANGES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Library	(22,524) 2.7%	
	(22,489)	Personnel Fixed Costs
	14,081	Data Processing Software Maintenance
	735	Building Repair and Maintenance
	2,794	Cataloging Services
	10,975	Library Materials
	(10,064)	Electricity
	(6,824)	Natural Gas
	(3,525)	Water
	(8,206)	Capital
Health Department	28,095 2.3%	
	8,985	Personnel Fixed Costs
	3,471	Mental Health
	268	Electricity
	(2,385)	Natural Gas
	338	Gasoline
	(84)	Water and Sewer
	17,500	Capital
Veterans' Services	311 0.1%	
	311	Personnel Fixed Costs
	400	Copier Lease
	(400)	Veterans' Benefits
Council on Aging	1,774 3.0%	
	9,822	Personnel Fixed Costs
	3,000	Office Supplies
	(3,000)	Building Maintenance Supplies
	1,350	Professional Dues and Memberships
	(4,169)	Electricity
	(5,456)	Natural Gas
	227	Water
Dept. of Diversity, Inclusion and Community Relations	2,139 9.0%	
	2,139	Personnel Fixed Costs
	(5,000)	Professional/Technical Services
	1,500	Meals and Receptions
	3,100	Education/Training/Conferences
	400	Professional Dues/Memberships

SUMMARY OF FY2019 OPERATING BUDGET CHANGES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Recreation Department	6,651 5.3%	
	11,050	Personnel Fixed Costs
	2,828	Electricity
	(10,336)	Natural Gas
	1,545	Gasoline
	715	Diesel
	850	Water
Schools	3,644,087 5.8%	
	3,644,087	School Budget
Personnel Benefits	3,308,983 4.3%	
	1,675,580	Pensions
	1,290,694	Group Health Insurance
	90,385	Retiree Group Health Trust Fund (OPEB's)
	30,000	Disability Insurance
	222,323	Medicare Payroll Tax
Debt and Interest	4,353,172 22.7%	
	1,437,739	Principal
	2,878,433	Interest
	37,000	BAN's

SUMMARY OF FY2019 OPERATING BUDGET CHANGES

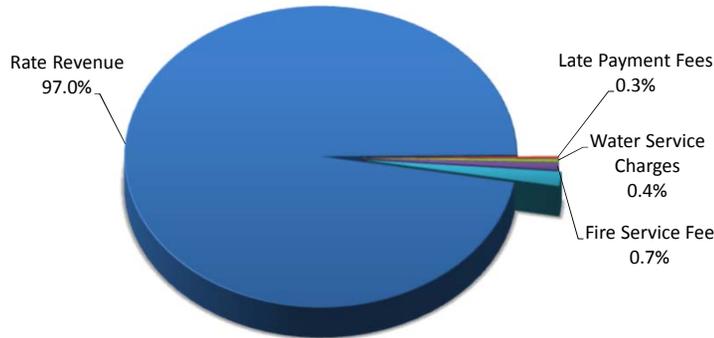
<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Unclassified	325,468 8.5%	
	88,860	Reserve Fund
	253,118	Liability/Catastrophe Fund
	(31,691)	Affordable Housing Trust Fund
	14,858	General Insurance
	322	MMA Dues
Personnel Reserves	1,261,322	
	(784,317)	Personnel Services Reserve
	2,045,639	Collective Bargaining Reserve
OPERATING BUDGET GRAND TOTAL		
	13,380,362 5.8%	

FY2019 RECOMMENDED WATER & SEWER ENTERPRISE FUND SUMMARY

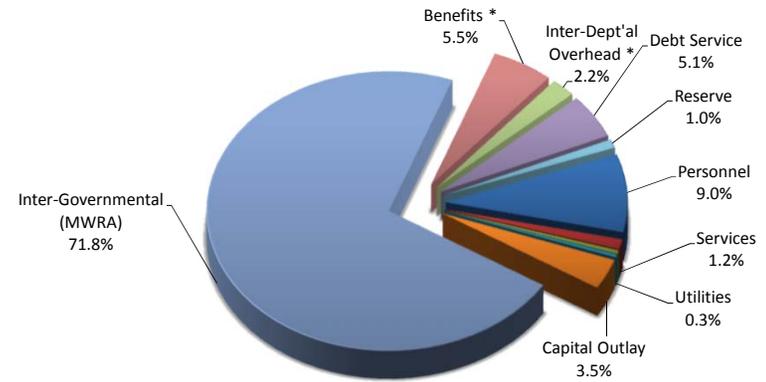
	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 BUDGET	FY2019 BUDGET	INCREASE/DECREASE	
						\$	%
REVENUE							
Rate Revenue	26,044,743	27,082,847	28,975,487	28,793,808	29,332,750	538,942	1.9%
Late Payment Fees	104,730	107,198	101,805	80,000	80,000	0	0.0%
Water Service Charges	152,983	197,937	233,016	115,500	115,500	0	0.0%
Fire Service Fee	251,250	233,941	251,148	225,000	225,000	0	0.0%
Other	61,620	112,965	28,563	57,000	472,000	415,000	728.1%
TOTAL REVENUE	26,615,326	27,734,888	29,590,019	29,271,307	30,225,250	953,942	3.3%
EXPENDITURES							
Personnel	2,248,600	2,248,600	2,350,819	2,641,375	2,721,180	79,805	3.0%
Services	277,788	345,331	276,490	353,798	353,798	0	0.0%
Supplies	119,441	136,604	119,521	123,020	123,020	0	0.0%
Other	11,235	18,666	22,268	10,580	10,580	0	0.0%
Utilities	158,312	99,289	83,685	93,891	101,865	7,974	8.5%
Capital Outlay	453,692	489,494	942,492	561,800	1,060,800	499,000	88.8%
Inter-Governmental (MWRA)	19,106,437	19,586,057	19,957,951	20,962,918	21,695,920	733,002	3.5%
Benefits *	1,369,601	1,377,900	1,437,480	1,600,756	1,656,422	55,666	3.5%
Inter-Departmental Overhead *	604,369	610,829	619,590	632,969	657,695	24,726	3.9%
Debt Service	2,133,405	2,377,747	2,180,990	2,009,931	1,544,710	(465,221)	-23.1%
Reserve	0	0	0	280,270	299,260	18,990	6.8%
TOTAL EXPENDITURE	26,482,880	27,290,517	27,991,286	29,271,307	30,225,250	953,942	3.3%
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.

FY2019 WATER & SEWER ENTERPRISE FUND - REVENUES



FY2019 WATER & SEWER ENTERPRISE FUND - EXPENDITURES



SUMMARY OF FY2019 WATER & SEWER ENTERPRISE FUND CHANGES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Water and Sewer Enterprise Fund	953,942 3.3%	
	28,250	Personnel Fixed Costs
	51,554	Collective Bargaining
	(2,186)	Electricity
	(8,745)	Natural Gas
	4,171	Gasoline
	14,734	Diesel
	259,108	MWRA Assessment - Water
	473,894	MWRA Assessment - Sewer
	80,392	Reimbursement to the General Fund
	18,990	Reserve
	(465,221)	Debt Service
	499,000	Capital Outlay

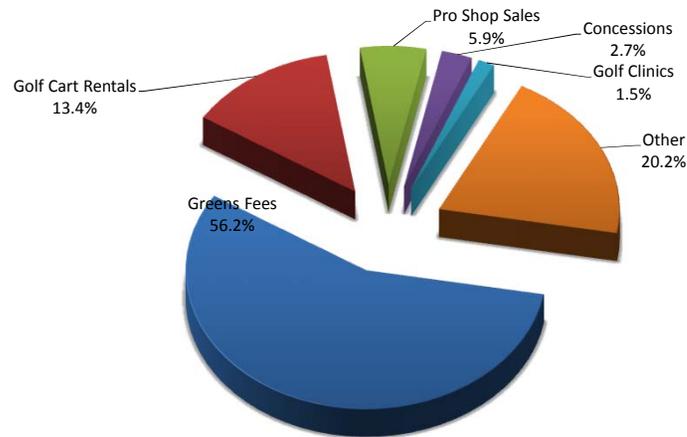
WATER & SEWER ENTERPRISE FUND TOTAL	953,942 3.3%
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FY2019 RECOMMENDED GOLF COURSE ENTERPRISE FUND SUMMARY

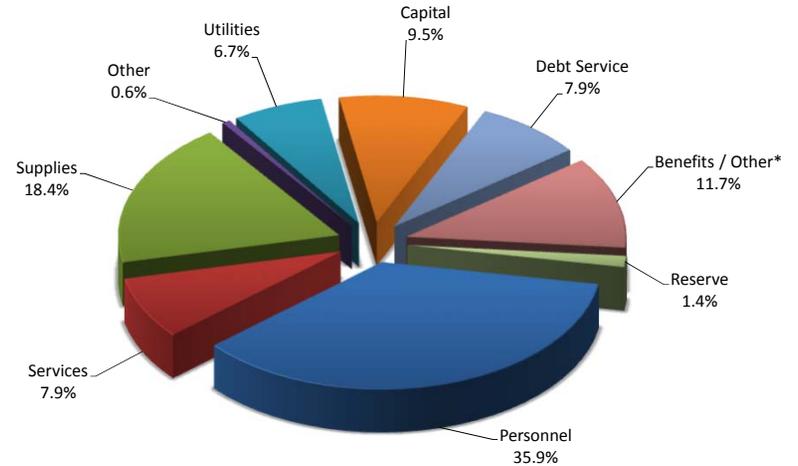
	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 BUDGET	FY2019 BUDGET	INCREASE/DECREASE	
						\$	%
REVENUE							
Greens Fees	895,051	884,941	883,501	949,462	997,000	47,538	5.0%
Golf Cart Rentals	190,539	200,331	199,738	210,000	238,000	28,000	13.3%
Pro Shop Sales	87,910	73,945	96,204	100,000	105,000	5,000	5.0%
Concessions	44,558	46,353	47,271	49,636	48,700	(936)	-1.9%
Golf Clinics	22,715	28,421	30,868	25,000	26,000	1,000	4.0%
Other	58,057	42,690	203,119	313,000	358,000	45,000	14.4%
TOTAL REVENUE	1,298,830	1,276,681	1,460,701	1,647,098	1,772,700	125,603	7.6%
EXPENDITURES							
Personnel	420,984	463,530	479,848	621,661	636,150	14,489	2.3%
Services	124,865	121,872	123,955	132,271	140,271	8,000	6.0%
Supplies	185,650	159,125	237,525	313,868	326,986	13,118	4.2%
Other	3,009	5,907	7,456	10,300	10,300	0	0.0%
Utilities	108,817	78,163	74,592	120,348	117,923	(2,425)	-2.0%
Capital Outlay	84,580	362,470	70,807	86,420	168,169	81,749	94.6%
Debt Service	186,476	191,355	183,475	153,125	140,888	(12,237)	-8.0%
Benefits / Other*	163,049	177,791	182,097	179,992	207,013	27,021	15.0%
Town Fee (Transfer to Town for general use) *	0	0	0	0	0	0	0%
Reserve	0	0	0	29,113	25,000	(4,113)	-14.1%
TOTAL EXPENDITURE	1,277,431	1,560,212	1,359,756	1,647,098	1,772,700	125,603	7.6%
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.

FY2019 GOLF COURSE ENTERPRISE FUND - REVENUES



FY2019 GOLF COURSE ENTERPRISE FUND - EXPENDITURES



SUMMARY OF FY2019 GOLF COURSE ENTERPRISE FUND CHANGES

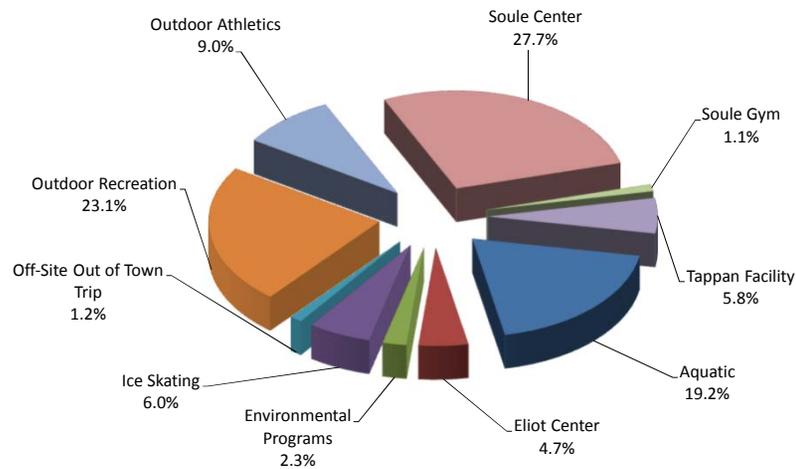
<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Golf Enterprise Fund	125,603 7.6%	
	2,128	Personnel Fixed Costs
	12,361	Collective Bargaining
	8,000	Credit Card Service Charges
	4,250	Meals and Receptions
	8,868	Recreation Supplies
	837	Electricity
	(3,262)	Natural Gas
	81,749	Capital Outlay
	27,021	Reimbursement
	(8,500)	Debt Service - Principal
	(3,737)	Debt Service - Interest
	(4,113)	Reserve
GOLF COURSE ENTERPRISE FUND TOTAL	125,602 7.6%	

FY2019 RECOMMENDED RECREATION REVOLVING FUND SUMMARY

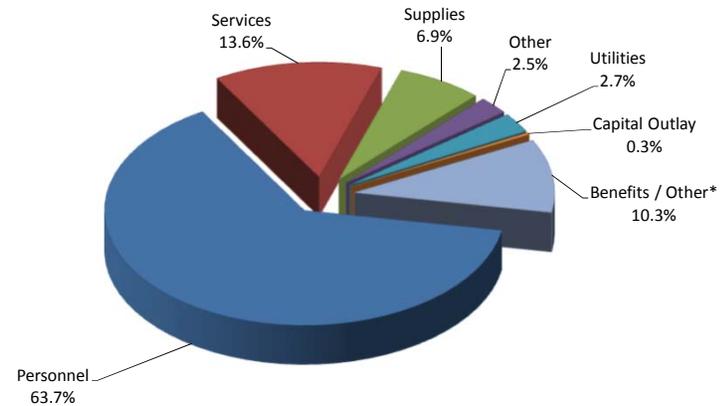
	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 BUDGET	FY2019 BUDGET	INCREASE/DECREASE	
						\$	%
REVENUE							
Aquatic	513,277	561,411	573,878	617,875	653,834	35,959	5.8%
Eliot Center	127,840	133,225	143,890	133,126	159,383	26,257	19.7%
Environmental Programs	55,700	55,011	76,198	54,493	77,225	22,732	41.7%
Ice Skating	179,649	172,773	179,364	173,596	203,197	29,601	17.1%
Off-Site Out of Town Trip	39,737	42,061	40,335	35,730	39,955	4,225	11.8%
Outdoor Recreation	586,714	599,929	666,156	675,414	787,395	111,981	16.6%
Outdoor Athletics	250,705	303,405	278,410	301,730	305,502	3,772	1.3%
Soule Center	569,932	798,154	895,894	900,492	945,978	45,486	5.1%
Soule Gym	43,892	40,535	42,830	31,430	39,197	7,767	24.7%
Tappan Facility	169,796	173,169	190,798	184,640	198,749	14,109	7.6%
Misc Revenue	(45,166)	(25,391)	(82,472)	0	0	0	-
TOTAL REVENUE	2,492,076	2,854,282	3,005,280	3,108,526	3,410,415	301,889	9.7%
EXPENDITURES							
Personnel	1,605,918	1,664,017	1,693,960	1,965,833	2,171,852	206,019	10.5%
Services	274,502	317,604	348,432	397,643	464,167	66,524	16.7%
Supplies	132,534	164,572	166,286	198,177	235,368	37,191	18.8%
Other	50,746	40,942	50,702	61,833	84,058	22,225	35.9%
Utilities	138,150	101,163	99,144	101,871	93,741	(8,130)	-8.0%
Capital Outlay	2,340	39,564	33,979	7,480	9,680	2,200	29.4%
Benefits / Other*	353,717	354,124	375,900	375,690	351,549	(24,141)	-6.4%
TOTAL EXPENDITURE	2,557,909	2,681,985	2,768,403	3,108,526	3,410,415	301,889	9.7%
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.

FY2019 RECREATION REVOLVING FUND - REVENUES



FY2019 RECREATION REVOLVING FUND - EXPENDITURES



SUMMARY OF FY2019 RECREATION REVOLVING FUND CHANGES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Recreation Revolving Fund	301,889 9.7%	
	163,860	Personnel Fixed Costs
	42,160	Collective Bargaining
	4,437	Building Maintenance
	7,000	Skating Rink Repair and Maintenance
	75	Computer Hardware Rental
	1,000	Software Service Contract
	5,641	Transportation Rentals/Leases
	(405)	Other Rentals / Leases
	2,400	Building Cleaning Service
	1,237	General Consulting Service
	900	Professional/Technical Service
	19,028	Field Trips
	5,416	Printing
	16,045	Recreation Services
	(12,000)	Athletic Event Officials
	4,875	Entertainers/Lecturers
	900	Credit Card Service Charges (E-Commerce)
	10,000	Credit Card Service Charges
	(25)	Laundry Services
	500	Office Supplies
	2,600	Data Processing Software
	15,000	Special Program Supplies
	2,113	Meals and Receptions
	(1,675)	Food Service Supplies
	1,000	Medical Supplies
	17,653	Recreation Supplies
	17,000	Education/Training/Conferences
	5,225	Professional Dues and Membership
	(833)	Electricity
	(7,297)	Natural Gas
	2,200	Capital Outlay
	(24,141)	Reimbursement
RECREATION REVOLVING FUND TOTAL	301,889 9.7%	

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

CAPITAL OUTLAY SUMMARY

PROGRAM	ITEM REQUESTED	AMOUNT
Select Board	8 Leased PC's / 2 Laptops	2,205
	Select Board 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 Vehicle		17,000
Assessors	12 Leased PC's	2,100
Treasurer	12 Leased PC's	2,600
	Finance Department Total	24,250
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	18 Leased PC's	4,000
	Planning and Community Development Dept. Total	4,000
Police Department	9 Vehicles	330,750
	Communication Equipment	31,111
	Bullet Proof Vests	16,500
	26 Leased Rugged In-Car Laptops	36,144
	46 Leased PC's	20,303
	Police Department Total	434,808
Fire Department	29 Leased PC's / 2 Leased Laptops	6,876
	10 Rugged In-Apparatus Laptops	21,000
	Hose Replacement	25,000
	Rescue Tool Replacement	25,000
	Radios	57,192
	Self-Contained Breathing Apparatus Cylinders	21,220

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

CAPITAL OUTLAY SUMMARY

PROGRAM	ITEM REQUESTED	AMOUNT
Fire Department (con't.)	Ford F350	32,000
	3 Ford Sedans	79,935
	Ford E250 Van	32,000
	Turnout Gear	22,248
	Fire Department Total	322,471
Building Department	19 Leased PC's	3,870
	Server Memory	5,000
	Chevy 2500HD	30,000
	Toyota Prius	25,000
	Ford Transit	24,000
	Test Equipment	7,500
	Building Department Total	95,370
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
	32 CY Rubbish Packer w/Side Load (Fourth year of a four-year lease)	75,550
	33 CY Rubbish Packer w/Side Load (Fourth year of a four-year lease)	75,550
	11 CY Rubbish Packer (Second year of a three-year lease)	53,795
	Compact 4WD Pickup Truck	35,994
Sub-Total Sanitation	303,649	
Highway	11 Leased PC's	3,465
	35,000 GVW 10 Wheel Dump Truck w/Plow & Sander (Third year of a three-year lease)	105,600
	Street Sweeper (Second year of a three-year-lease)	66,650
	Trackless Municipal Tractor (Second year of a three-year lease)	49,700
	4WD Pickup Truck w/Plow	41,290
	4WD Pickup Truck w/Plow	37,786
	Liquid Brine and Sander Combo Unit (First year of a three-year lease)	32,617
	Sub-Total Highway	337,108
Parks and Open Space	18 Leased PC's/Laptops	5,670
	Aerial Forestry Truck (Fourth year of a four-year lease)	40,000
	8CY Rubbish Packer (Third year of a three-year lease)	38,000
	Backhoe/Loader (Third year of a three-year lease)	32,000
	Backhoe/Loader (Second year of a three-year lease)	34,800
	9 CY Rubbish Packer (Second year of a three-year lease)	39,500
	Toro Groundsman Mower (First year of a three-year lease)	29,183
	1 Ton Dumptruck w/ Plow	63,000

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

CAPITAL OUTLAY SUMMARY

PROGRAM	ITEM REQUESTED	AMOUNT
Parks and Open Space (con't.)	Compact 4WD Pickup Truck w/ Cap	37,994
	(3) Walker Stander 52" Mowers	28,500
	Sub-Total Parks and Open Space	348,647
Department of Public Works Total		996,964
Library	75 Leased PC's / 2 Leased Laptop	17,794
	Library Total	17,794
Health & Human Svcs Department	17 Leased PC's	4,020
	Ford Fusion	17,500
	Health Department Total	21,520
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		2,135,402

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

CAPITAL OUTLAY SUMMARY

PROGRAM	ITEM REQUESTED	AMOUNT
	ENTERPRISE FUNDS	
Water	10 Leased PC's	2,300
	4WD Backhoe/Loader (Second year of three-year-lease)	42,500
	Chevrolet 2500 Express Cargo Van	25,000
	4WD Pickup Truck w/ Plow	32,000
	Bobcat Skid Steer Loader	40,000
	Construction Materials	75,000
	Water Meters	40,000
	Sub-Total Water Enterprise	256,800
Sewer	58,000 GVW Cab and Chassis (Second year of three-year lease)	135,000
	4WD Backhoe (Second year of three-year-lease)	40,000
	18,000 GVW Cab and Chassis w/ Service	92,000
	Hi-Top CCTV Service Van (First year of a three-year lease)	82,000
	Construction Materials	25,000
	Maintenance Equipment	15,000
	Sub-Total Sewer Enterprise	389,000
	Water and Sewer Enterprise Fund Total	645,800
Golf Course	2 Leased PCs	3,050
	Landscaping Equipment (leased)	83,370
	Golf Course Improvements	81,749
	Golf Course Enterprise Fund Total	168,169
	TOTAL ENTERPRISE FUNDS	813,969
	RECREATION REVOLVING FUND	
Recreation Revolving Fund	Furniture	4,500
	20 Leased PC's / Laptops	5,180
	Recreation Revolving Fund Total	9,680
	TOTAL REVOLVING FUNDS	9,680

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

FULL-TIME EQUIVALENT (FTE) POSITIONS FUNDED

<u>GENERAL FUND</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>
Select Board	6.48	6.48	6.48	6.48	6.48	6.48
Human Resources	5.00	5.98	5.98	5.98	5.98	5.98
Information Technology	11.40	12.40	12.00	12.00	12.00	12.00
Finance	29.04	29.16	30.22	30.22	30.22	30.22
<i>Comptroller</i>	5.00	5.00	5.00	5.00	5.00	5.00
<i>Purchasing</i>	5.93	5.93	5.93	5.93	5.93	5.93
<i>Assessor</i>	7.80	7.80	8.29	8.29	8.29	8.29
<i>Treasurer/ Collector</i>	10.31	10.43	11.00	11.00	11.00	11.00
Legal Services	6.53	6.53	6.53	6.53	6.53	6.53
Advisory Committee	0.40	0.40	0.40	0.40	0.40	0.40
Town Clerk	6.00	5.50	5.50	5.50	5.50	5.50
Planning and Community Development	12.60	12.80	12.80	11.80	11.80	12.80
Police	178.30	178.30	179.30	179.30	179.30	179.30
Fire	161.00	161.00	161.00	160.00	160.00	160.00
Building	33.42	35.42	35.42	36.90	36.90	36.90
Public Works	133.08	133.08	133.38	130.38	130.38	130.38
<i>Administration</i>	8.00	8.00	8.00	8.00	8.00	8.00
<i>Engineering/Transportation</i>	14.00	14.00	14.00	14.00	14.00	14.00
<i>Highway</i>	52.00	52.00	52.00	52.00	52.00	51.00
<i>Sanitation</i>	17.07	17.07	17.07	14.07	14.07	15.07
<i>Parks and Open Space</i>	42.01	42.01	42.31	42.31	42.31	42.31
Library	51.75	51.75	51.75	51.75	51.50	53.50
Health & Human Services	14.62	12.62	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	12.77	12.87	13.04	13.04	13.04	13.04
Diversity, Inclusion and Cmty Relations ¹	0.00	2.72	2.72	2.72	2.72	2.72
Recreation	12.00	11.00	11.00	11.00	11.00	12.00
GENERAL FUND TOTAL	676.39	680.01	682.14	678.62	678.37	682.37

* 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
FY2019 PROGRAM BUDGET**

FULL-TIME EQUIVALENT (FTE) POSITIONS FUNDED

<u>NON-GENERAL FUND</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>
Water & Sewer Enterprise Fund	41.50	41.50	41.50	41.50	41.50	41.50
<i>Water</i>	36.50	36.50	36.50	36.50	36.50	36.50
<i>Sewer</i>	5.00	5.00	5.00	5.00	5.00	5.00
Recreation Revolving Fund	15.33	15.75	15.75	15.75	15.50	15.75
Golf Enterprise Fund	3.00	3.00	3.00	3.00	4.00	4.00
Community Development Block Grant	2.40	2.89	2.89	5.20	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	9.16	9.59	9.59	9.59
<i>Police</i>	1.00	1.00	0.00	0.00	0.00	0.00
<i>Health Department</i>	6.42	6.42	6.42	6.42	6.42	6.42
<i>Council on Aging</i>	2.74	2.74	2.74	3.17	3.17	3.17
NON-GENERAL FUND TOTAL	72.71	73.62	72.62	75.36	76.11	76.36
ALL TOWN FUNDS TOTAL	749.10	753.63	754.76	753.98	754.48	758.73
SCHOOL DEPARTMENT						
General Fund	1,030.24	1,061.54	1,163.72	1,211.34	1,245.02	1,244.19
Grant / Revolving Funds	150.24	154.79	161.37	158.28	154.27	155.08
SCHOOL DEPARTMENT TOTAL	1,180.48	1,216.33	1,325.09	1,369.62	1,399.29	1,399.27
ALL FUNDS TOTAL	1,929.58	1,969.96	2,079.85	2,123.60	2,153.77	2,158.00

**TOWN OF BROOKLINE
FY2019 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 \$285.93 million, or 90% of total Financial Plan revenues. Total Financial Plan revenue is \$318.5 million, which represents an increase of \$14.2 million, or 4.7%. FY19 General Fund revenues are projected to increase by \$12.9 million (4.7%) from the FY18 budgeted amounts. Operating Revenue, which is basically General Fund revenue less one-time revenues that support the Capital Improvement Program (CIP), increases \$9.3 million, or 3.6%. 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	\$11.68	5.5%
Capital Project Surplus	(\$0.43)	-
State Aid	\$1.29	6.3%
Motor Vehicle Excise	\$0.11	2.0%
Local Option Taxes	\$0.17	5.9%
Building Permits	\$0.03	1.0%
“Free Cash”	\$0.20	2.4%
All Others	(\$0.14)	
TOTAL	\$12.90	4.7%

	FY18	FY19	\$ Change	% Change
Total General Fund Revenue	273,019,199	285,927,319	12,908,120	4.7%
Less:				
SBA Reimbursements	556,757	556,757	0	0.0%
Debt Exclusions	1,020,800	4,833,739	3,812,939	373.5%
Free Cash	8,354,017	8,551,363	197,346	2.4%
Add'l Revenue for CIP	430,624	0	(430,624)	-
Tax Abatement Reserve Surplus	0	0	0	-
Capital Project Surplus	430,624	0	(430,624)	-
OPERATING REVENUE	262,657,001	271,985,460	9,328,459	3.6%

It should be noted that the State Aid figures used in this Financial Plan are based on the Governor’s FY2019 budget proposal which was submitted on January 24th. For Brookline, the Governor’s proposal results in a total State Aid increase of \$1,289,619. Since both the House and Senate need to offer their own versions of a FY2019 State budget, it is likely that final State Aid figures will be different by the time a final FY2019 State budget is approved.

A detailed description and analysis of the FY2019 revenue items and related changes are found within the pages that follow.

REVENUE SOURCE	FY2016	FY2017	FY2018	FY2018	FY2019	BUDGET INCREASE	
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	\$\$	%
Property Taxes *	195,049,924	204,064,199	211,374,488	211,374,488	223,057,097	11,682,609	5.5%
Local Receipts	29,377,154	28,648,804	29,456,650	29,456,650	29,703,588	246,938	0.8%
State Aid	18,837,306	19,705,394	20,352,973	20,352,973	21,642,592	1,289,619	6.3%
Free Cash	5,016,501	5,311,538	8,354,017	8,354,017	8,551,363	197,346	2.4%
Other Available Funds	6,895,644	7,840,067	3,481,070	3,481,070	2,972,678	(508,392)	-14.6%
General Fund Revenues	255,176,529	265,570,002	273,019,198	273,019,198	285,927,319	12,908,120	4.7%
Water/Sewer Enterprise **	25,746,159	27,532,949	27,037,583	27,037,583	27,911,133	873,551	3.2%
Golf Enterprise**	1,098,890	1,278,603	1,467,107	1,467,107	1,565,687	98,580	6.7%
Recreation Revolving Fund **	2,500,158	2,629,380	2,732,836	2,732,836	3,058,866	326,030	11.9%
Total Financial Plan Revenues	284,521,736	297,010,934	304,256,723	304,256,723	318,463,005	14,206,281	4.7%

* The figures provided for the FY16 and FY17 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
FY2019 FINANCING PLAN**

**REVENUE GROUP: Overall Summary
SUB-GROUP: Overall Summary**

DETAILED REVENUE SUMMARY

GENERAL FUND	FY16	FY17	FY18	FY19	FY19 vs FY18	
	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
Property Taxes *	195,049,924	204,064,199	211,374,488	223,057,097	11,682,609	5.5%
Local Receipts	29,377,154	28,648,804	29,456,650	29,703,588	246,938	0.8%
Motor Vehicle Excise (MVE)	6,360,901	6,211,079	5,610,000	5,722,200	112,200	2.0%
Local Option Taxes	2,712,859	2,904,370	2,805,910	2,972,410	166,500	5.9%
Licenses & Permits	1,259,385	1,191,181	1,165,775	1,165,775	0	0.0%
Parking / Court Fines	4,053,279	3,861,631	4,000,000	4,000,000	0	0.0%
General Government	7,857,334	6,481,436	4,001,902	3,886,621	(115,281)	-2.9%
Interest Income	715,483	940,709	732,875	751,197	18,322	2.5%
PILOTs	1,042,912	1,407,085	916,800	983,636	66,836	7.3%
Refuse Fee	2,673,838	2,670,948	2,800,000	2,800,000	0	0.0%
Departmental & Other	2,701,163	2,980,364	7,423,388	7,421,749	(1,639)	0.0%
State Aid	18,837,306	19,705,394	20,352,973	21,642,592	1,289,619	6.3%
General Government Aid	5,961,515	6,216,528	6,436,175	6,645,199	209,024	3.2%
School Aid	12,188,524	12,803,192	13,233,338	14,312,502	1,079,164	8.2%
School Construction Aid	556,757	556,757	556,757	556,757	0	0.0%
Tax Abatement Aid	39,059	39,720	39,720	40,779	1,059	2.7%
Offset Aid	91,451	89,197	86,983	87,355	372	0.4%
Other Available Funds	6,895,644	7,840,067	3,481,070	2,972,678	(508,392)	-14.6%
Parking Meter Receipts	4,300,000	5,150,000	161,040	0	(161,040)	-100.0%
Walnut Hill Cemetery Fund	75,000	75,000	100,000	100,000	0	0.0%
State Aid for Libraries	0	0	0	0	0	0.0%
Golf Enterprise Fund Reimb.	177,791	182,098	179,991	207,013	27,022	15.0%
Recreation Revolving Fund Reimb.	354,124	375,900	375,690	351,549	(24,141)	-6.4%
Water and Sewer Enterprise Fund Reimb.	1,988,729	2,057,070	2,233,725	2,314,117	80,391	3.6%
Tax Abatement Reserve Surplus	0	0	0	0	0	0.0%
Capital Project Surplus	0	0	430,624	0	(430,624)	-100.0%
Sale of Town-owned Land	0	0	0	0	0	0.0%
Free Cash	5,016,501	5,311,538	8,354,017	8,551,363	197,346	2.4%
Capital Improvements	4,224,403	4,421,493	6,058,567	6,012,271	(46,296)	-0.8%
Operating Budget Reserve	550,050	587,184	615,003	637,218	22,215	3.6%
Strategic Reserves / Other Spec Approp's	242,048	302,861	1,680,447	1,901,874	221,427	13.2%
TOTAL GENERAL FUND REVENUE	255,176,529	265,570,002	273,019,198	285,927,319	12,908,121	4.7%
ENTERPRISE FUND / REVOLVING FUND REVENUE						
Water and Sewer Enterprise Fund **	25,746,159	27,532,949	27,037,583	27,911,133	873,550	3.2%
Golf Course Enterprise Fund **	1,098,890	1,278,603	1,467,107	1,565,687	98,580	6.7%
Recreation Revolving Fund **	2,500,158	2,629,380	2,732,836	3,058,866	326,030	11.9%
TOTAL ENTERPRISE / REVOLVING FUND REVENUE	29,345,207	31,440,932	31,237,526	32,535,686	1,298,160	4.2%
TOTAL REVENUES	284,521,736	297,010,934	304,256,723	318,463,005	14,206,281	4.7%

* The figures provided for the FY16 and FY17 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
FY2019 FINANCING PLAN**

**REVENUE GROUP: Overall Summary
SUB-GROUP: Overall Summary – By Fund**

FY2019 REVENUE BY FUND

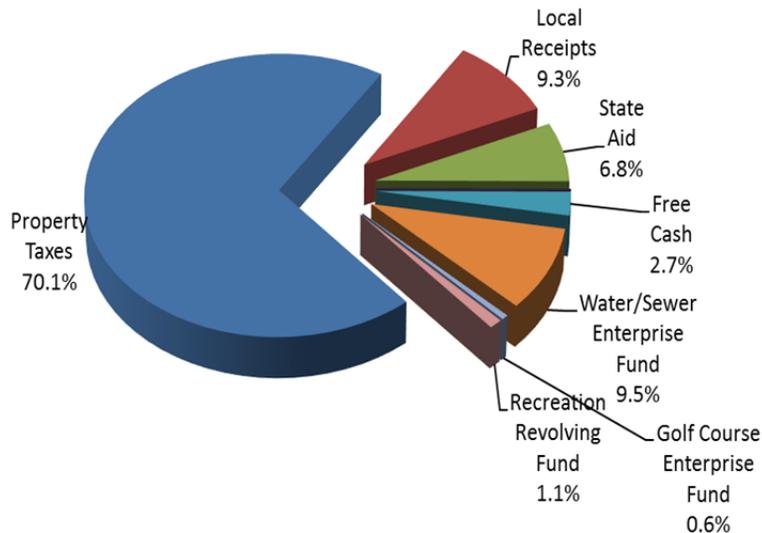
	General Fund ¹	Water & Sewer Enterprise Fund	Golf Enterprise Fund	Recreation Revolving Fund	Parking Meter Fund ²	Cemetery Fund ²	Capital Project Surplus ²	TOTAL
Property Taxes	223,057,097							223,057,097
Local Receipts	29,703,588							29,703,588
State Aid	21,642,592							21,642,592
Parking Meter Receipts								-
Walnut Hill Cemetery Fund						100,000		100,000
State Aid for Libraries								
Golf Enterprise Fund Reimbursement			207,013					207,013
Recreation Revolving Fund Reimbursement				351,549				351,549
Water and Sewer Enterprise Fund Reimbursement		2,314,117						2,314,117
Capital Project Surplus								-
Free Cash	8,551,363							8,551,363
TOTAL GENERAL FUND	282,954,640	2,314,117	207,013	351,549		100,000		285,927,319
Water and Sewer Enterprise Fund ³		27,911,133						27,911,133
Golf Course Enterprise Fund ³			1,565,687					1,565,687
Recreation Revolving Fund ³				3,058,866				3,058,866
TOTAL FINANCIAL PLAN	282,954,640	30,225,250	1,772,700	3,410,415		100,000		318,463,005

¹ Includes revenue from property taxes, local receipts, state aid, and Free Cash (not the "Other Available Funds" category shown on the previous pages).

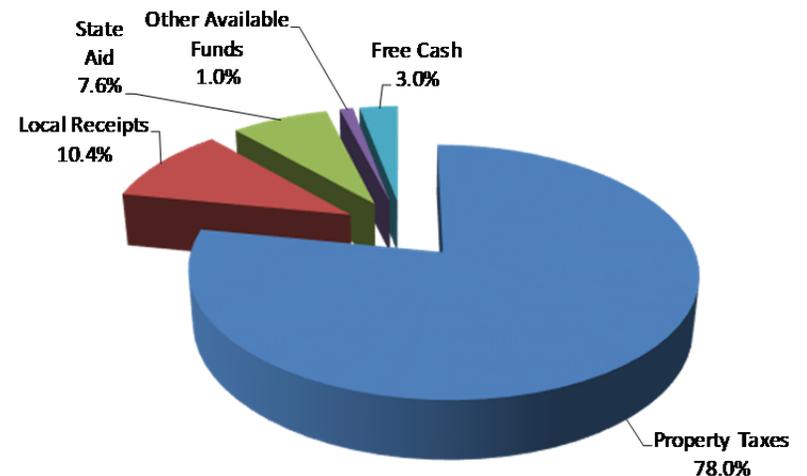
² The revenue from these funds are transferred into the General Fund.

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.

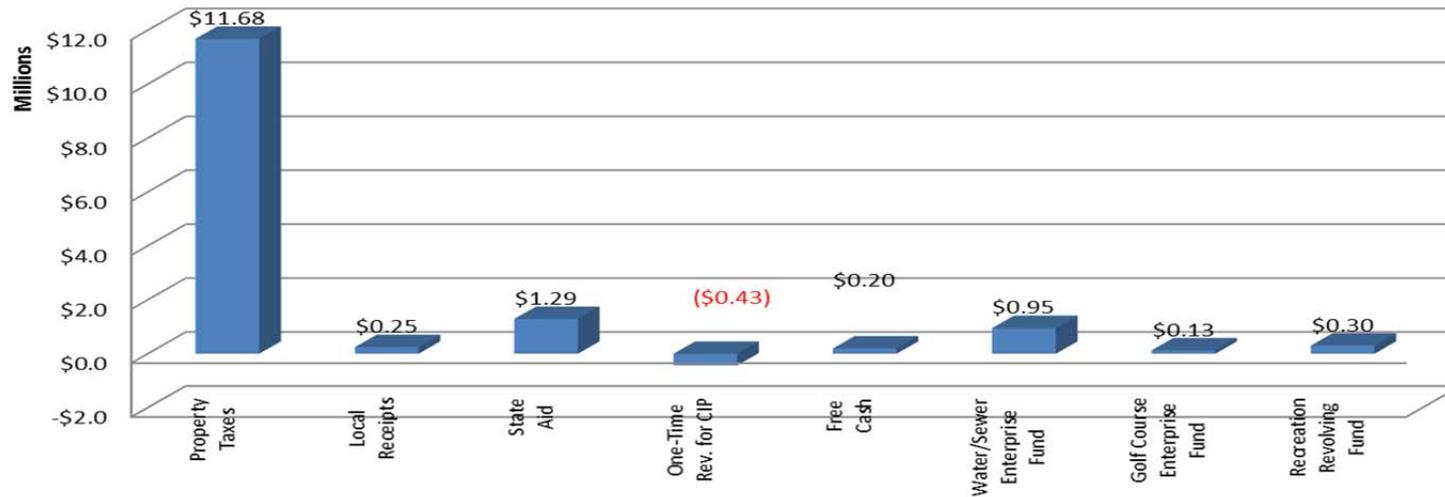
FY19 TOTAL REVENUE COMPOSITION



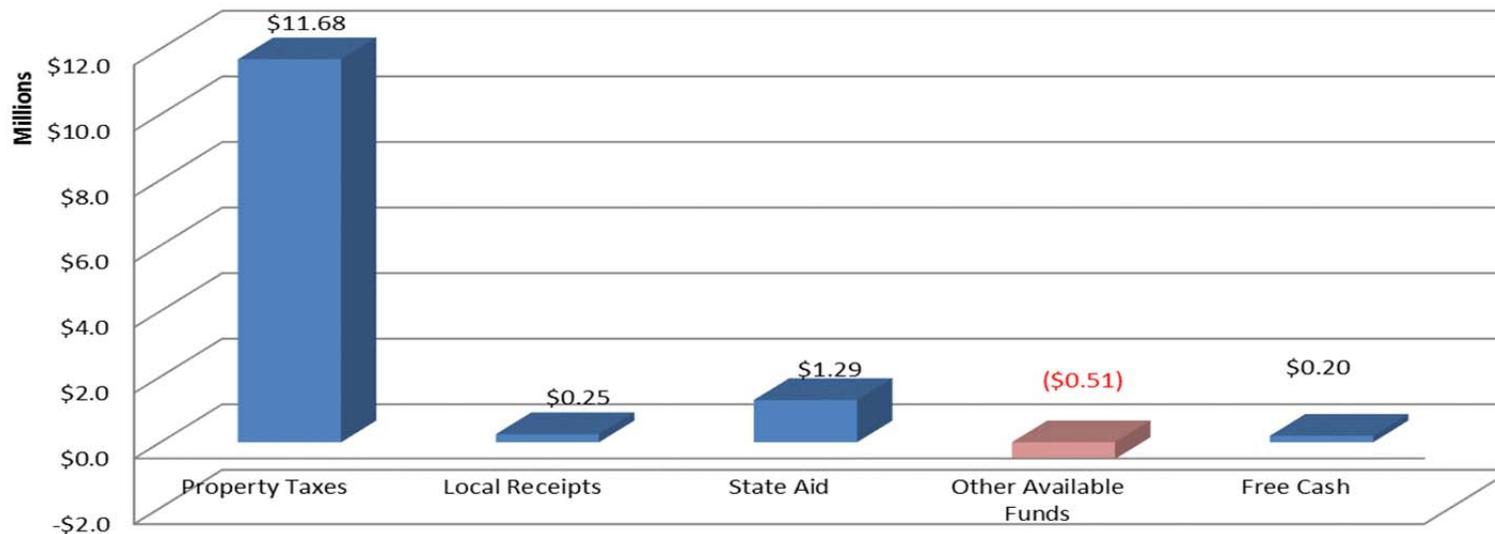
FY19 GENERAL FUND REVENUE COMPOSITION



FY19 TOTAL REVENUE CHANGES



FY19 GENERAL FUND REVENUE CHANGES



TOTAL REVENUES

\$ (millions)

% of General Fund Budget

REVENUE SOURCE	FY81	FY82	FY10 ACT.	FY11 ACT.	FY12 ACT.	FY13 ACT.	FY14 ACT.	FY15 ACT.	FY16 ACT.	FY17 ACT.	FY18 BUD.	FY19 BUD.
PROPERTY TAX	\$45.8 76.4%	\$40.8 71.0%	\$152.6 74.6%	\$155.9 77.2%	\$162.7 76.6%	\$169.0 74.8%	\$174.9 75.5%	\$182.2 76.0%	\$195.0 76.4%	\$204.1 76.8%	\$211.4 77.4%	\$223.1 78.0%
LOCAL RECEIPTS	\$3.8 6.4%	\$5.3 9.2%	\$21.0 10.3%	\$22.6 11.2%	\$23.8 11.2%	\$24.5 10.8%	\$25.5 11.0%	\$25.8 10.8%	\$29.4 11.5%	\$28.6 10.8%	\$29.5 10.8%	\$29.7 10.4%
STATE AID	\$5.5 9.2%	\$7.2 12.5%	\$16.5 8.1%	\$13.8 6.8%	\$13.8 6.5%	\$15.1 6.7%	\$16.6 7.2%	\$17.7 7.4%	\$18.8 7.4%	\$19.7 7.4%	\$20.4 7.5%	\$21.6 7.6%
FEDERAL REVENUE SHARING	\$1.1 1.8%	\$1.0 1.7%	\$0.0 0.0%									
FREE CASH	\$3.4 5.7%	\$2.7 4.7%	\$7.1 3.4%	\$4.6 2.3%	\$5.4 2.5%	\$5.3 2.4%	\$7.7 3.3%	\$5.1 2.1%	\$5.0 2.0%	\$5.3 2.0%	\$8.4 3.1%	\$8.6 3.0%
OTHER AVAILABLE FUNDS	\$0.3 0.5%	\$0.5 0.9%	\$7.4 3.6%	\$5.1 2.5%	\$6.6 3.1%	\$11.9 5.3%	\$6.9 3.0%	\$9.0 3.8%	\$6.9 2.7%	\$7.8 3.0%	\$3.5 1.3%	\$3.0 1.0%
GENERAL FUND BUDGET TOTAL	\$59.9	\$57.5	\$204.6	\$202.0	\$212.3	\$225.9	\$231.5	\$239.8	\$255.2	\$265.6	\$273.0	\$285.9
WATER & SEWER ENT FUND (1)	\$2.1	\$2.9	\$20.9	\$22.4	\$23.1	\$24.5	\$24.4	\$24.6	\$25.7	\$27.5	\$27.0	\$27.9
GOLF COURSE ENT FUND (1)	\$0.0	\$0.0	\$0.9	\$0.9	\$1.0	\$1.1	\$1.1	\$1.1	\$1.1	\$1.3	\$1.5	\$1.6
RECREATION REVOLVING FUND (1)	\$0.0	\$0.0	\$1.6	\$1.9	\$1.9	\$2.2	\$2.1	\$2.3	\$2.5	\$2.6	\$2.7	\$3.1
TOTAL FINANCIAL PLAN	\$62.0	\$60.4	\$228.2	\$227.2	\$238.4	\$253.7	\$259.2	\$267.9	\$284.5	\$297.0	\$304.3	\$318.5

(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	FY09 ACT.	FY10 ACT.	FY11 ACT.	FY12 ACT.	FY13 ACT.	FY14 ACT.	FY15 ACT.	FY16 ACT.	FY17	FY18 BUDGET	FY19 BUDGET
PROPERTY TAX	(\$5.1) -11.1%	\$12.7 9.5%	\$6.0 4.1%	\$3.3 2.2%	\$6.8 4.3%	\$6.4 3.9%	\$5.8 3.5%	\$7.4 4.2%	\$21.8 12.0%	\$16.3 8.4%	\$7.3 3.6%	\$11.7 5.5%
LOCAL RECEIPTS	\$1.5 39.1%	(\$2.1) -8.4%	(\$1.4) -6.3%	\$1.6 7.5%	\$1.2 5.5%	\$0.6 2.6%	\$1.0 4.9%	\$0.3 104.9%	\$2.8 204.9%	\$0.1 304.9%	\$5.6 23.6%	\$0.2 0.8%
STATE AID	\$1.7 31.1%	(\$1.0) -5.2%	(\$1.4) -7.9%	(\$2.7) -16.5%	(\$0.0) -0.1%	\$1.3 9.6%	\$1.5 10.0%	\$1.0 6.3%	\$2.0 11.5%	\$1.5 8.0%	\$0.7 3.5%	\$1.3 6.3%
FEDERAL REVENUE SHARING	(\$0.1) -5.5%	\$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%	\$0.0 0.0%
FREE CASH	(\$0.6) -17.9%	\$2.1 56.1%	\$1.1 18.4%	(\$2.5) -34.9%	\$0.8 17.2%	(\$0.0) -0.8%	\$2.3 43.5%	(\$2.6) -33.6%	\$0.2 4.5%	\$3.3 66.5%	\$3.0 57.3%	\$0.2 2.4%
OTHER AVAILABLE FUNDS	\$0.2 70.8%	(\$2.6) -30.4%	\$1.4 23.9%	(\$2.3) -31.5%	\$1.5 30.3%	\$5.3 79.7%	(\$5.0) -42.4%	\$2.2 31.4%	(\$1.2) -12.9%	(\$3.4) -49.5%	(\$4.4) -55.6%	(\$0.5) -14.6%
GENERAL FUND BUDGET TOTAL	(\$2.4) -4.1%	\$9.2 4.8%	\$5.7 2.9%	(\$2.7) -1.3%	\$10.3 5.1%	\$13.5 6.4%	\$5.7 2.5%	\$8.3 3.6%	\$25.7 10.7%	\$17.8 7.0%	\$12.3 4.7%	\$12.9 4.7%
WATER & SEWER ENT FUND (1)	\$0.9 41.0%	\$3.1 17.0%	(\$0.1) -0.6%	\$1.5 6.9%	\$0.7 3.3%	\$1.4 6.0%	(\$0.1) -0.5%	\$0.2 1.0%	\$2.9 11.7%	\$1.3 5.0%	(\$0.1) -0.2%	\$0.9 3.2%
GOLF COURSE ENT FUND (1)	\$0.0 0.0%	\$0.1 14.3%	(\$0.1) -5.9%	(\$0.0) -1.5%	\$0.1 11.0%	\$0.0 3.4%	\$0.1 4.9%	\$0.0 1.2%	\$0.1 12.6%	\$0.4 33.5%	\$0.1 10.1%	\$0.1 6.7%
RECREATION REVOLVING FUND (1)	\$0.0 0.0%	\$0.2 17.1%	\$0.1 6.3%	\$0.3 17.3%	\$0.0 0.9%	\$0.3 14.9%	(\$0.1) -2.8%	\$0.2 8.1%	\$0.3 13.7%	\$0.2 9.3%	\$0.1 4.4%	\$0.3 11.9%
TOTAL FINANCIAL PLAN	(\$1.5) -2.6%	\$12.6 6.0%	\$5.6 2.5%	(\$0.9) -0.4%	\$11.2 4.9%	\$15.3 6.4%	\$5.5 2.2%	\$8.7 3.4%	\$29.1 10.9%	\$19.7 6.9%	\$12.5 4.3%	\$14.2 4.7%

(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 every fifth year. A comprehensive town-wide revaluation was completed in FY2015, with the next one now scheduled for FY2019, the assessors continue to update assessments annually based on changes in market conditions, changes in use and new construction.

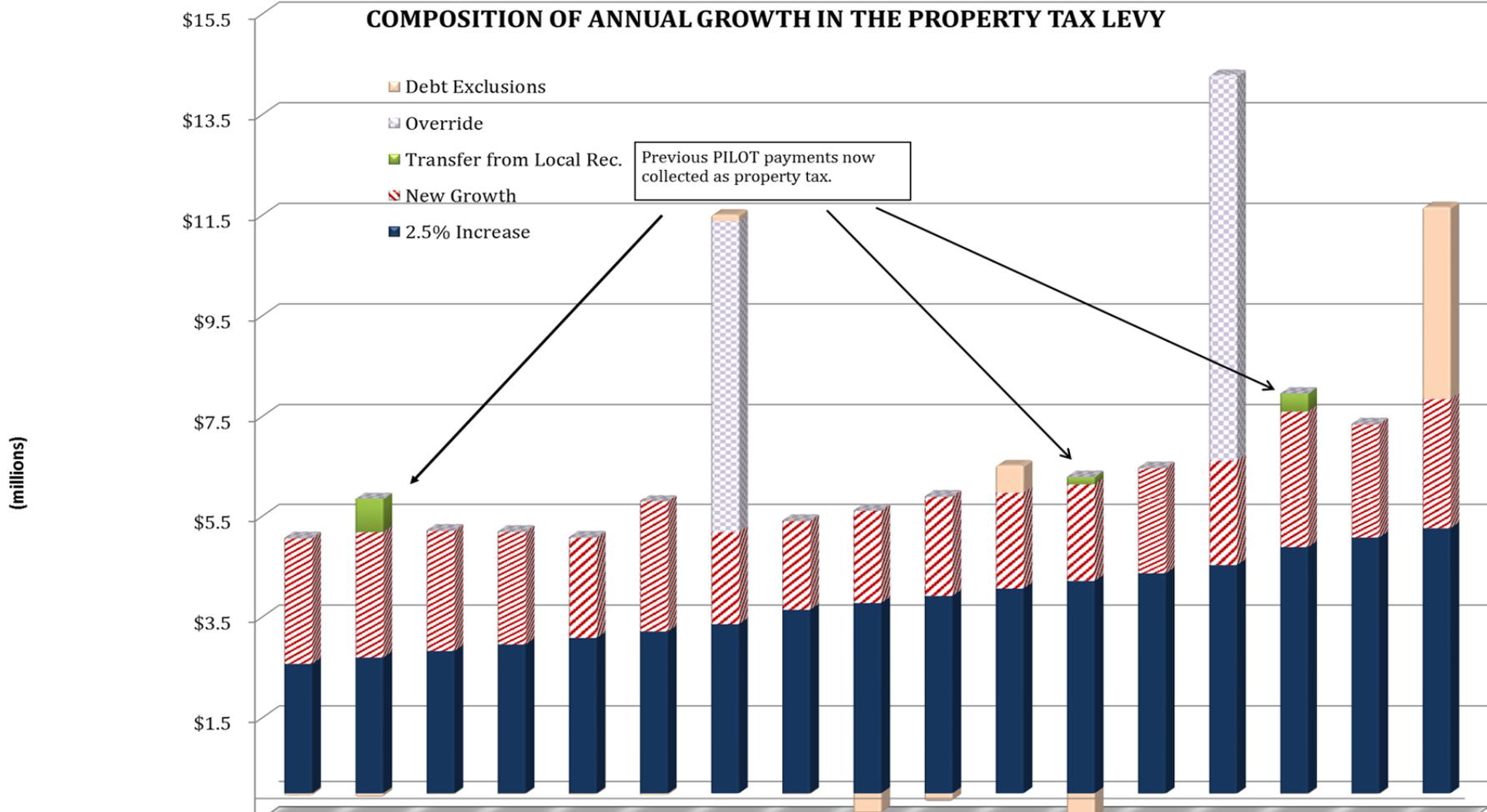
Under the provisions of Proposition 2 ½, property taxes, in the aggregate, may not exceed 2 ½% of their "full and fair cash value". This limit is known as the "Levy Ceiling". In addition, annual levy increases may not exceed 2 ½% more than the previous year's levy plus the "New Growth" in taxes added 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 FY2019 are preliminary estimates used to project the Levy Limit. The FY2019 Maximum Allowable Levy is projected to total \$223,057,097, representing an increase of \$11,682,609 (5.5%) over the FY2018 Levy. The figures below detail how the estimated FY2019 levy is calculated:

FY18 LEVY LIMIT	\$210,376,447
<u>PROP. 2 1/2 INCREASE</u>	<u>\$5,259,411</u>
SUB-TOTAL	\$215,635,858
NEW GROWTH (est.)	\$2,587,500
<u>OVERRIDE</u>	<u>\$0</u>
ESTIMATED FY19 LEVY LIMIT	\$218,223,358
<u>DEBT EXCLUSIONS</u>	<u>\$4,833,739</u>
FY19 TOTAL PROPERTY TAX LEVY	\$223,057,097

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

<u>REVENUE SOURCE</u>	<u>FY2016 ACTUAL</u>	<u>FY2017 ACTUAL</u>	<u>FY2018 BUDGET</u>	<u>FY2018 ESTIMATE</u>	<u>FY2019 BUDGET</u>	<u>BUDGET INCREASE</u>	
						<u>\$</u>	<u>%</u>
Prior Year Levy Limit	181,154,340	195,438,924	203,036,517	203,036,517	210,376,447		
2.5% Increase	4,528,858	4,885,973	5,075,913	5,075,913	5,259,411		
New Growth	2,090,726	2,711,620	2,264,017	2,264,017	2,587,500		
Override	7,665,000	0	0	0	0		
Debt Exclusions	1,076,000	1,048,400	1,020,800	1,020,800	4,833,739		
(less) Excess Capacity	(1,465,000)	(20,718)	(22,759)	(22,759)	0		
Total Property Tax Levy	195,049,924	204,064,199	211,374,488	211,374,488	223,057,097	11,682,609	5.5%



	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19 (est.)
Debt Exclusions	-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	-0.03	3.81
Override	0	0	0	0	0	0	6.2	0	0	0	0	0	0	7.67	0.00	0.00	0.00
Transfer from Local Rec.	0	0.66	0	0	0	0	0	0	0	0	0	0.14	0	0	0.35	0	0
New Growth	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	2.26	2.59
2.5% Increase	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	5.26

TOWN OF BROOKLINE FY2019 FINANCING PLAN	FUND: General Fund	REVENUE GROUP: Property Tax SUB-GROUP: Property Tax
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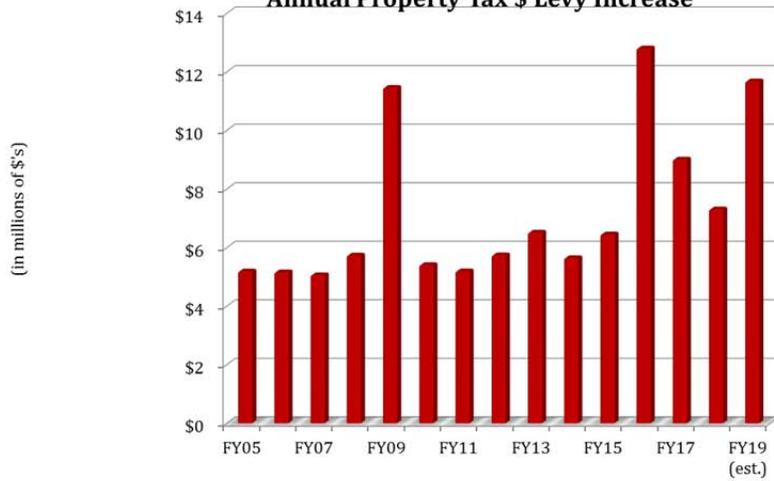
Fiscal Year	Real Estate & Personal Prop Levy	(1) Collections As Of Base Yr End	% As Of Base Yr End	Uncollected Bal As Of Base Yr End	(2) Cumulative Pr Yr Collections Yr End As Of Dec 31, 2017	Uncollected Real Estate & Pers Prop As Of Dec 31, 2017	% Collected As Of Dec 31, 2017	(3) Tax Titles / Foreclosures Receivable As of Yr-End
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	\$168,233,531	98.8%	\$1,960,757	\$1,587,428	\$373,329	99.8%	\$1,181,226
2014	\$175,831,775	\$173,998,921	99.0%	\$1,832,854	\$1,465,564	\$367,290	99.8%	\$1,451,799
2015	\$181,664,856	\$179,462,717	98.8%	\$2,202,139	\$1,813,781	\$388,358	99.8%	\$1,539,728
2016	\$194,656,307	\$193,023,340	99.2%	\$1,632,967	\$1,141,320	\$491,647	99.7%	\$2,052,653
2017	\$200,350,202	\$198,540,193	99.1%	\$1,810,009	\$837,306	\$972,703	99.5%	\$1,818,694

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.

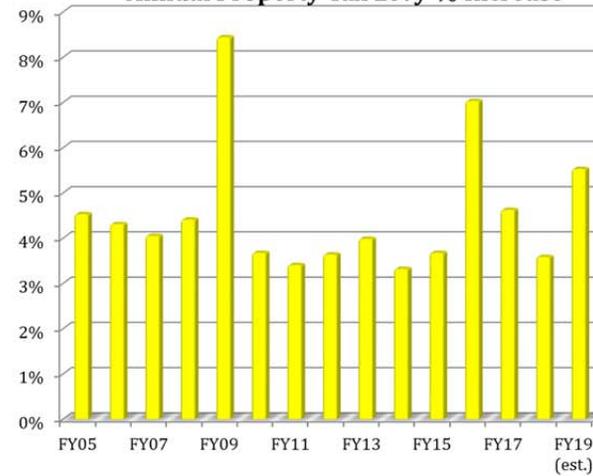
Annual Property Tax Levy



Annual Property Tax \$ Levy Increase



Annual Property Tax Levy % Increase



MEDIAN PER PARCEL VALUES AND TAX BILLS

DESCRIPTION	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18
Single Family Median Assessed Value	1,022,400	1,027,300	1,059,400	1,071,750	1,114,000	1,193,600	1,298,000	1,412,200	1,502,800
\$ Change	5,400	4,900	32,100	12,350	42,250	79,600	104,400	114,200	90,600
% Change	0.5%	0.5%	3.1%	1.2%	3.9%	7.1%	8.7%	8.8%	6.4%
Single Family Median Tax Bill	9,429	9,771	10,187	10,531	10,694	10,704	11,342	11,684	11,882
\$ Change	299	342	416	344	162	10	638	342	198
% Change	3.3%	3.6%	4.3%	3.4%	1.5%	0.1%	6.0%	3.0%	1.7%
Two Family Median Assessed Value	956,100	958,850	975,400	981,500	1,032,450	1,160,450	1,307,850	1,442,000	1,559,650
\$ Change	2,900	2,750	16,550	6,100	50,950	128,000	147,400	134,150	117,650
% Change	0.3%	0.3%	1.7%	0.6%	5.2%	12.4%	12.7%	10.3%	8.2%
Two Family Median Tax Bill	8,701	8,998	9,230	9,480	9,765	10,350	11,444	11,978	12,420
\$ Change	253	296	232	250	285	585	1,095	533	442
% Change	3.0%	3.4%	2.6%	2.7%	3.0%	6.0%	10.6%	4.7%	3.7%
Three Family Median Assessed Value	1,115,150	1,116,000	1,151,400	1,152,400	1,209,400	1,275,300	1,444,000	1,573,250	1,685,100
\$ Change	1,950	850	35,400	1,000	57,000	65,900	168,700	129,250	111,850
% Change	0.2%	0.1%	3.2%	0.1%	4.9%	5.4%	13.2%	9.0%	7.1%
Three Family Median Tax Bill	10,446	10,773	11,236	11,471	11,780	11,577	12,863	13,275	13,607
\$ Change	288	327	463	235	309	(204)	1,287	412	332
% Change	2.8%	3.1%	4.3%	2.1%	2.7%	-1.7%	11.1%	3.2%	2.5%
Condo Median Assessed Value	423,000	423,900	421,900	425,200	447,000	496,150	547,800	607,150	662,500
\$ Change	(500)	900	(2,000)	3,300	21,800	49,150	51,650	59,350	55,350
% Change	-0.1%	0.2%	-0.5%	0.8%	5.1%	11.0%	10.4%	10.8%	9.1%
Condo Median Tax Bill	2,853	2,953	2,920	2,999	3,097	3,255	3,525	3,730	3,933
\$ Change	68	99	(33)	79	97	159	270	205	203
% Change	2.4%	3.5%	-1.1%	2.7%	3.2%	5.1%	8.3%	5.8%	5.4%
Commercial Median Assessed Value	1,033,800	1,038,350	1,048,450	1,085,750	1,171,800	1,350,600	1,475,100	1,607,850	1,688,800
\$ Change	18,200	4,550	10,100	37,300	86,050	178,800	124,500	132,750	80,950
% Change	1.8%	0.4%	1.0%	3.6%	7.9%	15.3%	9.2%	9.0%	5.0%
Commercial Median Tax Bill	18,402	19,002	19,480	20,597	21,678	23,487	25,062	26,047	26,548
\$ Change	811	600	478	1,116	1,082	1,809	1,575	985	501
% Change	4.6%	3.3%	2.5%	5.7%	5.3%	8.3%		3.9%	1.9%
Residential Tax Rate	10.97	11.30	11.40	11.65	11.39	10.68	10.42	9.88	9.46
% Change	2.6%	3.0%	0.9%	2.2%	-2.2%	-6.2%	-2.4%	-5.2%	-4.3%
Commercial Tax Rate	17.80	18.30	18.58	18.97	18.50	17.39	16.99	16.20	15.72
% Change	2.8%	2.8%	1.5%	2.1%	-2.5%	-6.0%	-2.3%	-4.6%	-3.0%
Residential Exemption	162,904	162,607	165,764	167,761	175,127	191,357	209,531	229,655	246,775
Residential Exemption (Tax)	1,787.06	1,837.46	1,889.71	1,954.42	1,994.70	2,043.69	2,183.31	2,268.99	2,334.49
% Change	2.6%	2.8%	2.8%	3.4%	2.1%	2.5%	6.8%	3.9%	2.9%

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

LOCAL RECEIPTS SUMMARY

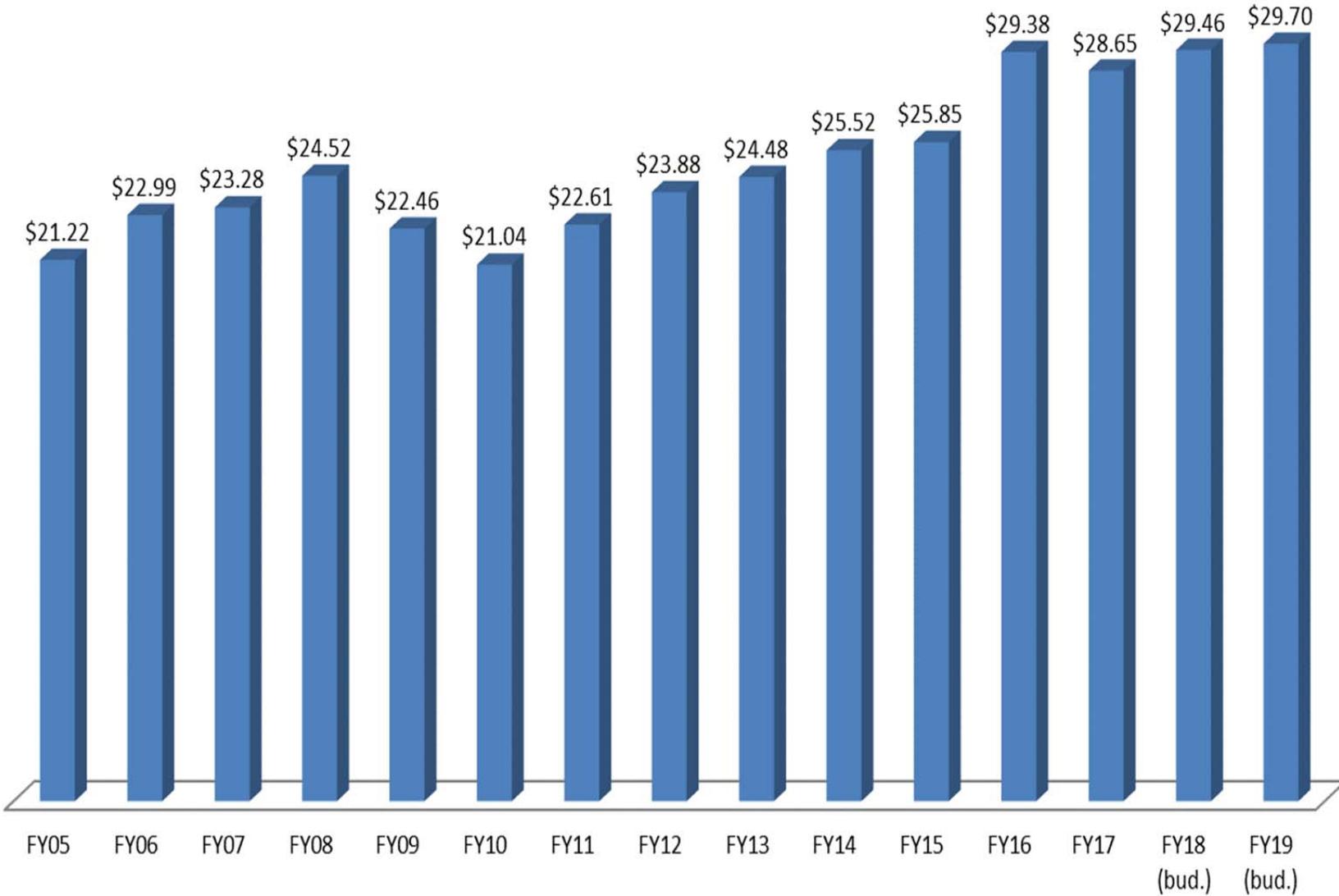
Local Receipts, estimated to add \$29.7 million to the Town's revenue stream, represent 10.4% of total General Fund revenues. They include motor vehicle excise, local option taxes, fees, fines, charges for licenses and permits, investment earnings, and other similar non-tax type items. These items are 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 \$246,938 (0.8%) over the FY18 budgeted amounts. A summary of the changes are as follows:

- 1.) **Motor Vehicle Excise (MVE)** - increases \$112,200 (2%) to \$5.72 million.
- 2.) **Local Option Taxes** - increase \$166,500 (5.9%) to \$2.97 million to reflect the actual experience of the meals and lodging excise taxes and the full year operation 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 decreases \$115,281 (2.9%) to \$3.9 million due primarily to a decrease in the Medicare Part D subsidy (\$200,000), partially offset by an increase to the Registered Marijuana Dispensary (RMD) Host Community Agreement Revenue (\$50,000), Building Permits (\$25,000), the Benefit Reimbursement (\$9,719) and Distributed Antenna System (DAS) fees (\$5,000).
- 4.) **Interest Income** – this category increases \$18,322 (2.5%) to \$751K.
- 5.) **Payment in Lieu of Taxes (PILOTs)** - increase \$66,836 (7.3%) to \$984K 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 level-funded at \$2.8M.
- 7.) **Departmental and Other** - decrease \$1,639 and reflects an increase in the Medicaid Reimbursement (\$63,361) offset by decreases in Library fees (\$20,000) and the Cable TV Franchise fee (\$45,000).

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

REVENUE SOURCE	FY2016	FY2017	FY2018	FY2018	FY2019	BUDGET INCREASE	
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	\$	%
Motor Vehicle Excise	6,360,901	6,211,079	5,610,000	5,610,000	5,722,200	112,200	2.0%
Local Option Taxes	2,712,859	2,904,370	2,805,910	2,805,910	2,972,410	166,500	5.9%
Licenses and Permits	1,259,385	1,191,181	1,165,775	1,165,775	1,165,775	0	0.0%
Parking and Court Fines	4,053,279	3,861,631	4,000,000	4,000,000	4,000,000	0	0.0%
General Government	7,857,334	6,481,436	4,001,902	4,001,902	3,886,621	(115,281)	-2.9%
Interest Income	715,483	940,709	732,875	732,875	751,197	18,322	2.5%
In Lieu of Tax Payments	1,042,912	1,407,085	916,800	916,800	983,636	66,836	7.3%
Refuse Fees	2,673,838	2,670,948	2,800,000	2,800,000	2,800,000	0	0.0%
Departmental and Other	2,701,163	2,980,364	7,423,388	7,423,388	7,421,749	(1,639)	0.0%
Total	29,377,154	28,648,804	29,456,650	29,456,650	29,703,588	246,938	0.8%

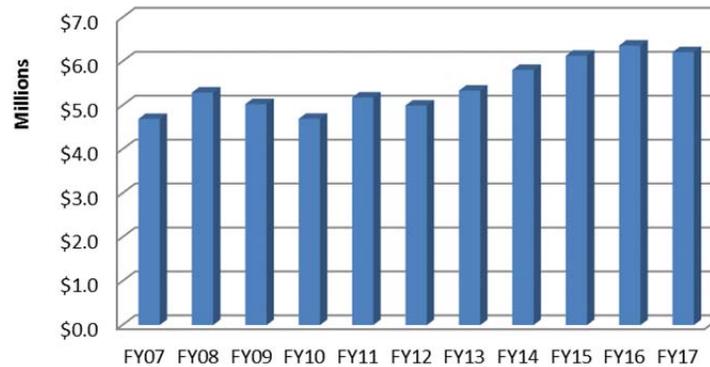
LOCAL RECEIPT HISTORY (in millions)



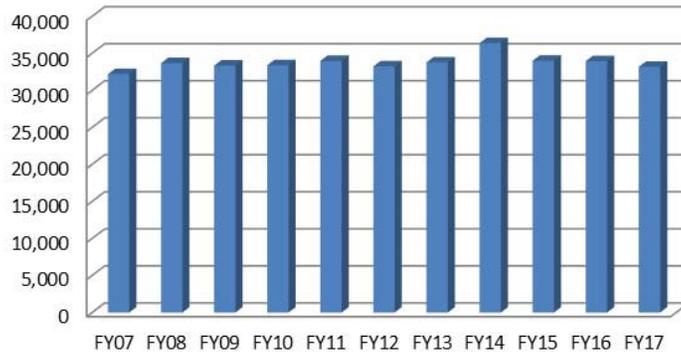
MOTOR VEHICLE EXCISE

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 \$5.7 million in FY19, an amount that is \$112,200 (2.0%) above the FY18 budgeted amount.

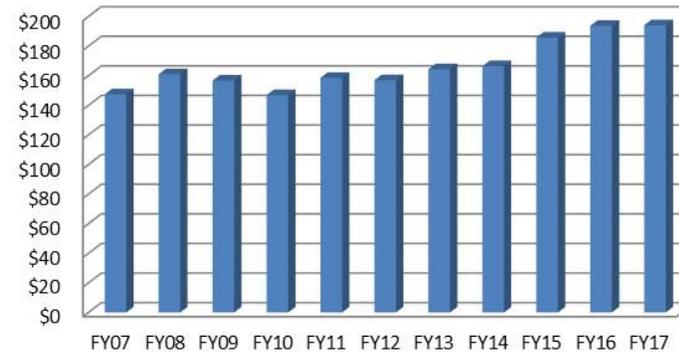
MVE COLLECTIONS (in millions)



NUMBER OF MVE BILLS



AVERAGE MVE BILL



<u>REVENUE SOURCE</u>	<u>FY2016 ACTUAL</u>	<u>FY2017 ACTUAL</u>	<u>FY2018 BUDGET</u>	<u>FY2018 BUDGET</u>	<u>FY2019 BUDGET</u>	<u>BUDGET INCREASE</u>	
						<u>\$\$</u>	<u>%</u>
Motor Vehicle Excise	6,360,901	6,211,079	5,610,000	5,610,000	5,722,200	112,200	2.0%

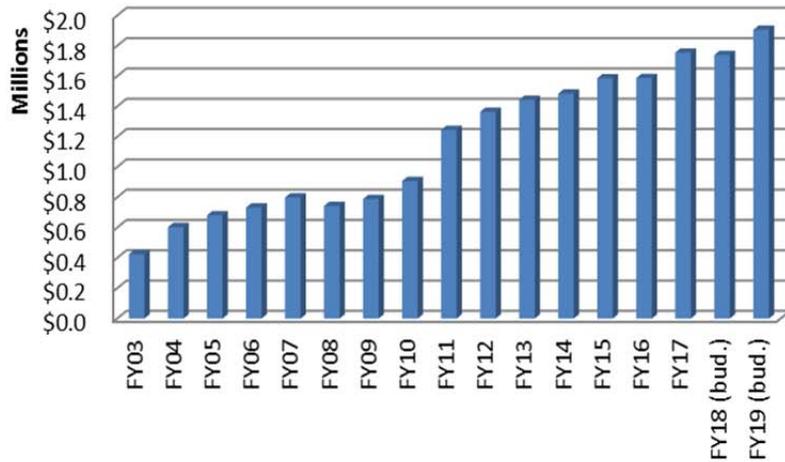
LOCAL OPTION TAXES

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.

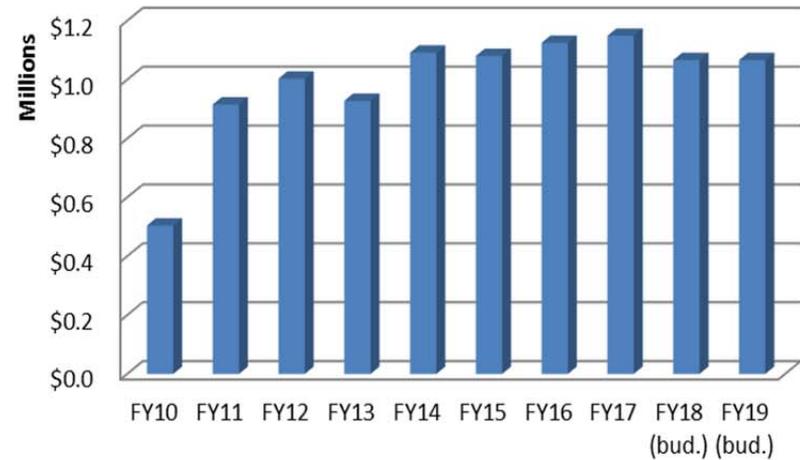
In 1985, legislation was enacted that enabled communities to impose a local option excise of up to 4% on gross receipts from room rentals of hotels and motels, in addition to the state excise of 5.7%. Brookline adopted the local option excise tax, at 4%, by a vote of Town Meeting in November, 1985. In 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 FY19, this revenue source is expected to generate \$1.9 million, an increase of \$166,500 (9.6%) from the FY18 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 FY19, this revenue source is expected to generate \$1.07 million, which represents a level budget.

LODGING EXCISE TAX (in millions)



MEALS EXCISE TAX (in millions)



REVENUE SOURCE	FY2016	FY2017	FY2018	FY2018	FY2019	BUDGET INCREASE	
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	\$	%
Lodging Excise Tax	1,587,568	1,755,279	1,739,500	1,739,500	1,906,000	166,500	9.6%
Meals Excise Tax	1,125,291	1,149,091	1,066,410	1,066,410	1,066,410	0	0.0%
Total	2,712,859	2,904,370	2,805,910	2,805,910	2,972,410	166,500	5.9%

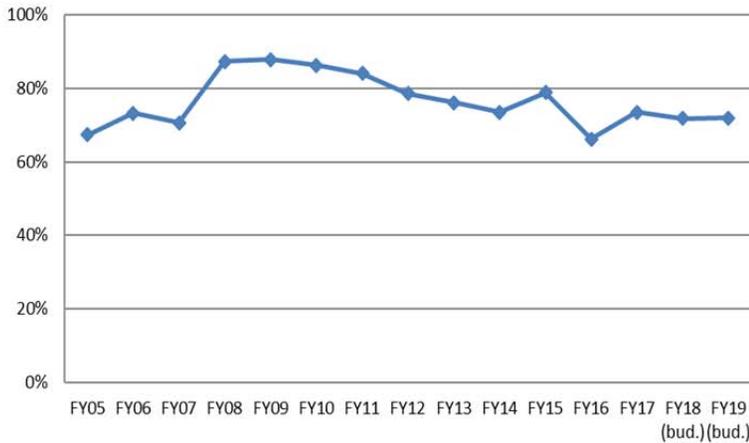
REFUSE FEE

For FY19, the Refuse Fee reflects the implementation of the Hybrid PAYT (H-PAYT) Program. Variable sized wheeled carts of 35, 65 and 95 gallon capacity are available for residents to choose from at \$190, \$252, and \$312 respectively per year. This should generate \$2,800,000, which represents level funding from the FY18 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:

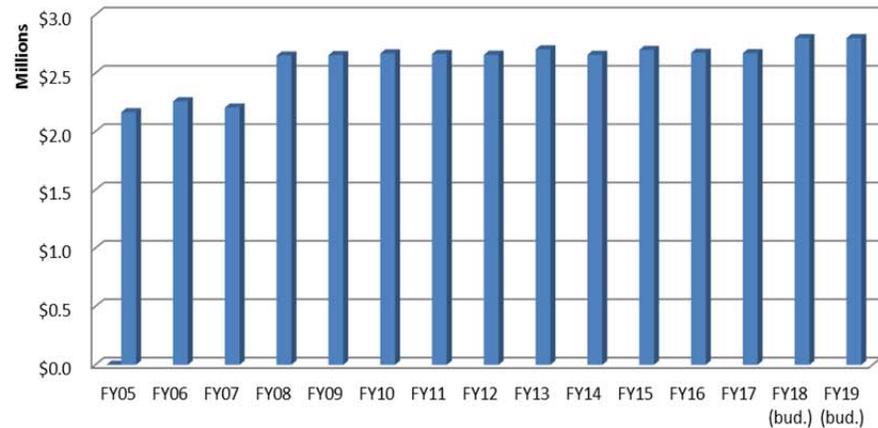
FY89-FY91	FY92	FY93-FY94	FY95-FY07	FY08-FY17	FY18-19 Est
\$150	\$175	\$200	\$165	\$200	varies

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 was then changed as part of the implementation of the new H-PAYT program in FY2018. The fee revenue covers approximately 72% of the service costs, as shown in the below left graph.

Revenues as a Percentage of Total Expenditures for the Refuse Operation



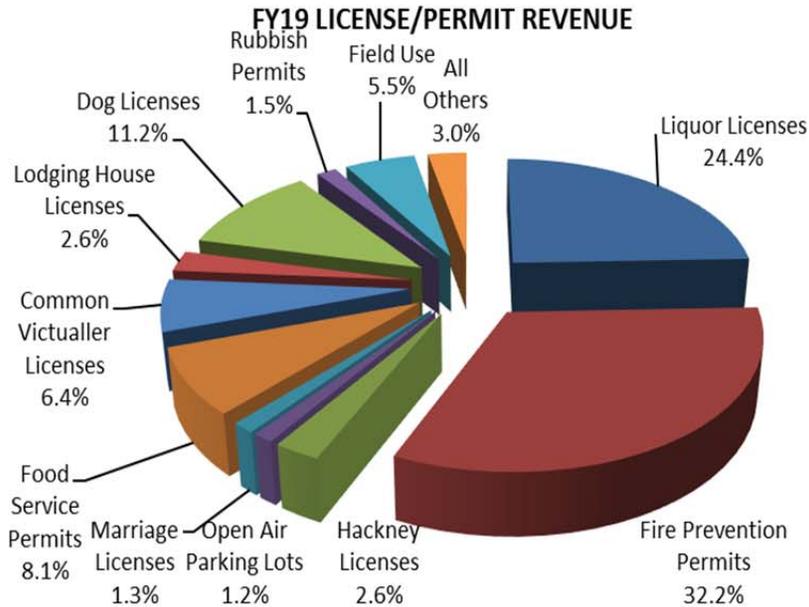
REFUSE FEE REVENUE



<u>REVENUE SOURCE</u>	FY2016 <u>ACTUAL</u>	FY2017 <u>ACTUAL</u>	FY2018 <u>BUDGET</u>	FY2018 <u>ESTIMATE</u>	FY2019 <u>BUDGET</u>	<u>BUDGET INCREASE</u>	
						<u>\$\$</u>	<u>%</u>
Refuse Fee	2,673,838	2,670,948	2,800,000	2,800,000	2,800,000	0	0.0%

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 FY19, revenues from this category are expected to total \$1.17 million, which is level from the FY18 budget.

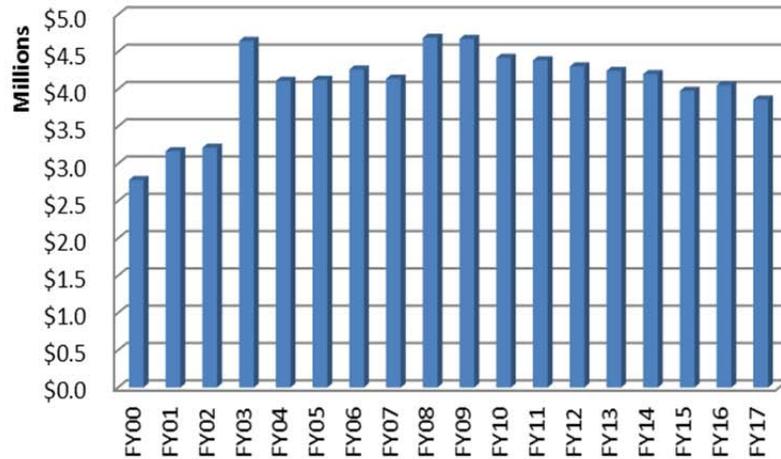


REVENUE SOURCE	FY2016	FY2017	FY2018	FY2018	FY2019	BUDGET INCREASE	
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	\$\$	%
Liquor Licenses	299,160	299,722	285,000	285,000	285,000	0	0.0%
Fire Prevention Permits	400,361	377,285	375,000	375,000	375,000	0	0.0%
Hackney Licenses	34,533	15,300	30,000	30,000	30,000	0	0.0%
Open Air Parking Lots	12,180	10,620	13,500	13,500	13,500	0	0.0%
Marriage Licenses	17,225	15,790	15,000	15,000	15,000	0	0.0%
Food Service Permits	94,626	97,541	95,000	95,000	95,000	0	0.0%
Common Victualler Licenses	88,163	85,285	75,000	75,000	75,000	0	0.0%
Lodging House Licenses	30,960	27,300	30,000	30,000	30,000	0	0.0%
Dog Licenses	139,821	144,958	130,000	130,000	130,000	0	0.0%
Rubbish Permits	20,080	17,390	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	58,276	35,990	35,275	35,275	35,275	0	0.0%
Total	1,259,385	1,191,181	1,165,775	1,165,775	1,165,775	0	0.0%

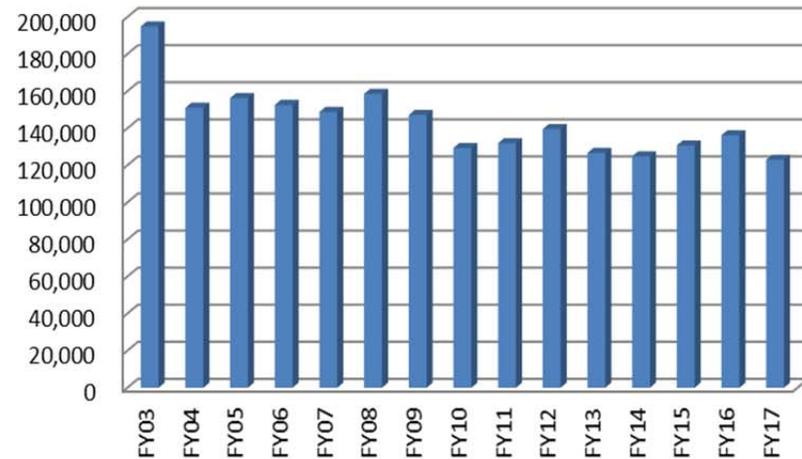
PARKING AND COURT FINES

Parking and Court Fines are the third 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 Select Board 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 Select Board to raise parking violations to a maximum of \$50. In March, 2007 and July, 2007, the Select Board 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 FY19 estimate of \$4 million reflects level funding from the FY18 budget.

PARKING/COURT FINE COLLECTIONS



TICKET ISSUANCE



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 123,000 in FY17. This represents a decrease of 40% since the peak in FY02 and a 23% decline since FY08.

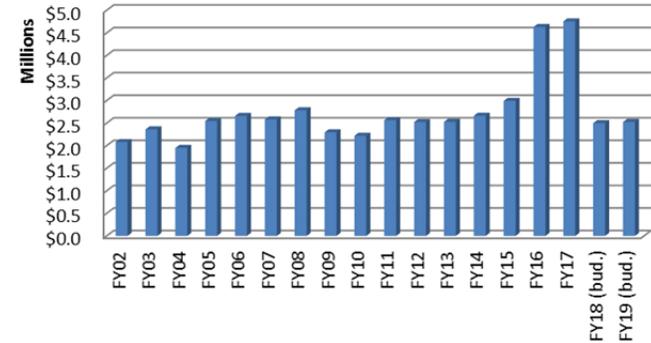
<u>REVENUE SOURCE</u>	<u>FY2016 ACTUAL</u>	<u>FY2017 ACTUAL</u>	<u>FY2018 BUDGET</u>	<u>FY2018 ESTIMATE</u>	<u>FY2019 BUDGET</u>	<u>BUDGET INCREASE</u>	
						<u>\$\$</u>	<u>%</u>
Parking and Court Fines	4,053,279	3,861,631	4,000,000	4,000,000	4,000,000	0	0.0%

GENERAL GOVERNMENT

Revenues derived from this category are expected to decrease \$115,281 (2.9%) from the FY18 budgeted amount, due primarily to a reduction in the **Medicare Part D Subsidy**, which added a prescription drug coverage component for seniors. The subsidy served as an incentive for those employers that currently offer prescription drug coverage to its retirees to continue to offer the coverage. For FY19 the GIC will use the subsidy to reduce Medicare premiums which will result in an elimination of this revenue in FY19.

Other changes include a \$50,000 increase related to the Community Host payment from the Registered Marijuana Dispensary (RMD) combined with an increase in **Building Permits** (\$25,000, 1%). 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 permits filed for 2 Brookline Place, filed at the end of the year. The increase in FY17 was due to projects like the BU theater and the new Target on Commonwealth Avenue. **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 reduced \$5,000 (5.3%) to \$90,000.

BUILDING PERMIT COLLECTIONS



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.

Benefits Reimbursements from special revenue/grant funds are increased \$9,719 (1.7%) to \$587,871. 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 \$95,000 in FY19. 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 \$50,000 (13.6%).

REVENUE SOURCE	FY2016	FY2017	FY2018	FY2018	FY2019	BUDGET INCREASE	
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	\$\$	%
Building Permits and Inspections	4,631,784	4,755,873	2,500,000	3,000,000	2,525,000	25,000	1.0%
Damage/Legal Recovery	282	299,000	10,000	10,000	10,000	0	0.0%
Town Clerk's Fees	92,071	85,659	95,000	90,000	90,000	(5,000)	-5.3%
Collector's Fees	136,835	121,631	135,000	135,000	135,000	0	0.0%
Plan Design Review	25,650	24,446	25,000	25,000	25,000	0	0.0%
Medicare Part D Subsidy	441,373	479,205	200,000	200,000	0	(200,000)	-100.0%
Benefits Reimbursement	528,460	299,127	578,152	578,152	587,871	9,719	1.7%
Distributed Antenna System (DAS) Fees	94,133	112,115	90,000	100,000	95,000	5,000	5.6%
All Others	1,909,650	304,379	368,750	368,750	418,750	50,000	13.6%
Total	7,857,334	6,481,436	4,001,902	4,001,902	3,886,621	(115,281)	-2.9%

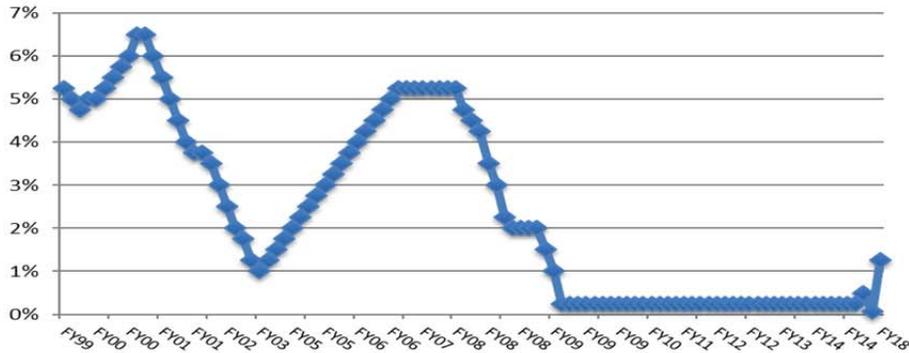
INTEREST INCOME

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 32% of the interest income earned in FY17, a significant change from the 62% it represented in FY09.

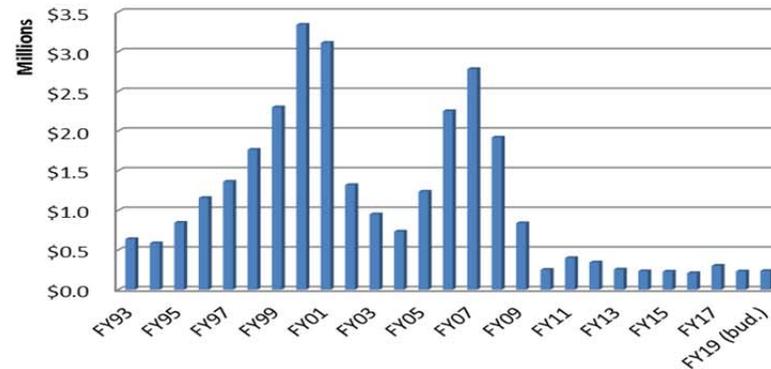
The estimate for interest earned on investments for FY19 is increased to \$236,391 (2.5%). This reflects an incredible \$2.5 million (92%) decrease from the FY07 actual. The large decrease is the result of actions taken by the Federal Reserve Bank to help improve the nation's economy. For historical 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, 2016 and 2017 the Federal Reserve increased the rate slightly. The \$236,391 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).

FEDERAL FUNDS RATE



HISTORICAL GENERAL FUND INVESTMENT EARNINGS



The amount budgeted in FY19 for interest earned from delinquent taxpayers is increased \$12,556 (2.5%) to \$514,806.

REVENUE SOURCE	FY2016	FY2017	FY2018	FY2018	FY2019	BUDGET INCREASE	
	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$\$	%
Interest Income	210,123	302,106	230,625	230,625	236,391	5,766	2.5%
Delinquent Tax Interest	505,360	638,604	502,250	502,250	514,806	12,556	2.5%
Total	715,483	940,709	732,875	732,875	751,197	18,322	2.5%

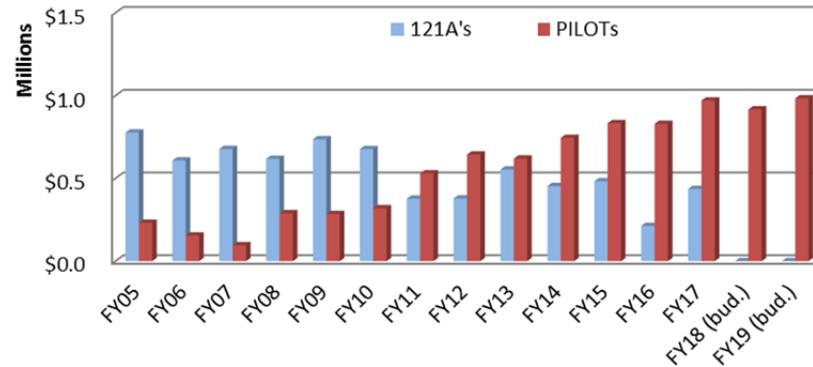
PAYMENTS IN LIEU OF TAXES

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 Select Board has 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 \$983,636 for FY19, an increase of \$66,836 (7.3%) from FY18 budgeted amounts, due primarily to the agreement with Boston University.

HISTORICAL CH. 121A + PILOT PAYMENTS



REVENUE SOURCE	FY2016	FY2017	FY2018	FY2018	FY2019 BUDGET	BUDGET INCREASE	
	ACTUAL	ACTUAL	BUDGET	ESTIMATE		\$	%
Chapter 121A Projects	213,204	436,498	0	0	0	0	-
PILOT's	829,708	874,869	825,000	850,000	890,000	65,000	7.9%
Brookline Housing Authority (BHA) PILOT	0	95,718	91,800	91,800	93,636	1,836	2.0%
Total	1,042,912	1,407,085	916,800	941,800	983,636	66,836	7.3%

**TOWN OF BROOKLINE
FY2019 FINANCING PLAN**

FUND: General Fund

**REVENUE GROUP: Local Receipts
SUB-GROUP: Departmental and Other**

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 in FY18, is level-funded at \$5,150,000.
- 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 level funded at \$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 level funded at \$591,700.
- Medicaid Reimbursement (Schools) - this is the Medicaid reimbursement for medical services provided to qualified Brookline special education students. It is increased \$63,361 (14.2%) to \$509,509.
- Library - these consist of overdue fines and miscellaneous fees and reduced by \$20,000 (20%) to \$80,000.
- 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 reduced by \$45,000 to \$600,000.
- 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 level-funded at \$3,000.

REVENUE SOURCE	FY2016	FY2017	FY2018	FY2018	FY2019	BUDGET INCREASE	
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	\$	%
Public Safety	82,737	76,669	62,000	62,000	62,000	0	0.0%
Parking Meter Receipts	0	0	5,150,000	5,150,000	5,150,000	0	-
Health and Sanitation	49,572	55,406	44,500	44,500	44,500	0	0.0%
Public Works	112,748	110,715	77,000	77,000	77,000	0	0.0%
On-Line Parking Ticket Convenience Fee	102,785	99,986	104,040	104,040	104,040	0	0.0%
Parking Fees	653,131	849,663	591,700	591,700	591,700	0	0.0%
Medicaid Reimbursement (Schools)	571,128	699,591	446,148	446,148	509,509	63,361	14.2%
Library	83,638	80,191	100,000	100,000	80,000	(20,000)	-20.0%
Detail Surcharges	390,606	386,205	200,000	200,000	200,000	0	0.0%
Cable TV Franchise	651,692	614,795	645,000	645,000	600,000	(45,000)	-7.0%
Pension Reimbursement	3,125	7,142	3,000	3,000	3,000	0	0.0%
Total	2,701,163	2,980,364	7,423,388	7,423,388	7,421,749	(1,639)	0.0%

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.

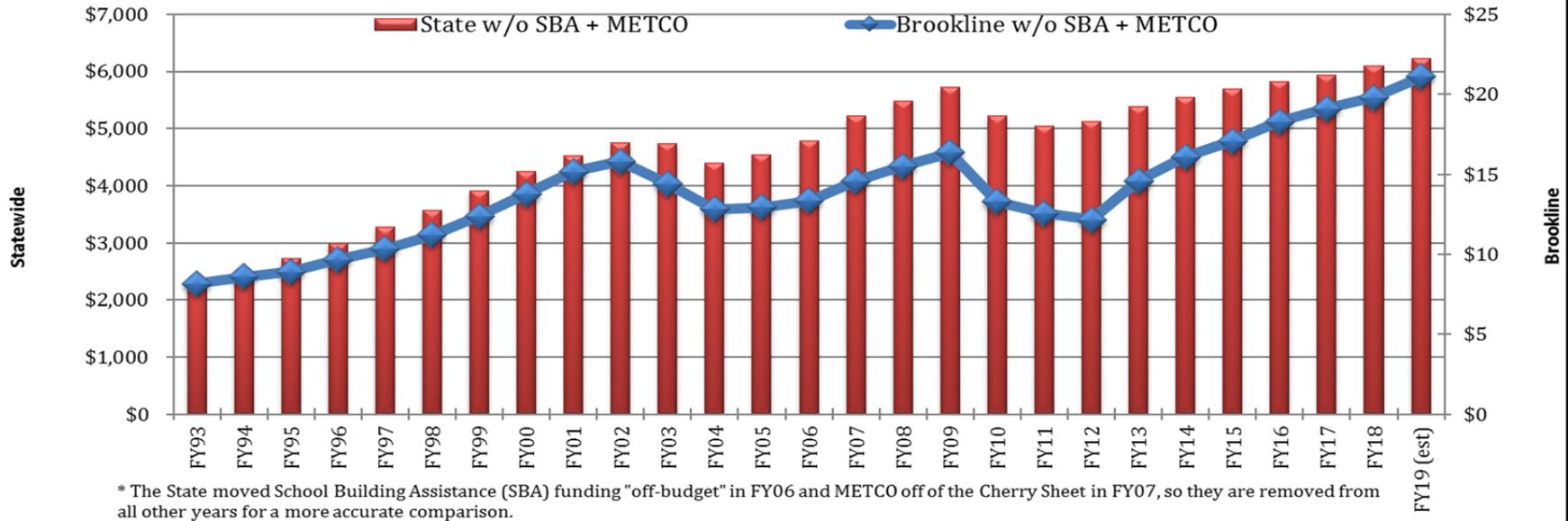
The final FY05 State budget increased State Aid by \$142.3 million (3%), but Brookline's State Aid increased by less than one-half of 1% (\$44,000). In FY06, the State began restoring some of the cuts it imposed in FY03 and FY04. This restoration continued into FY09, until the Governor announced \$128 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 FY19 budget proposal increases total Cherry Sheet Aid by \$134 million (2.3%) to \$6.2B , driven by a \$104.6 million increase in Chapter 70 education aid (to \$4.85 billion). Unrestricted General Government Aid increased \$37.2 million (3.5%) to \$1.1 billion. Veterans’ Benefits decreased \$7.9M to \$39.7 million.

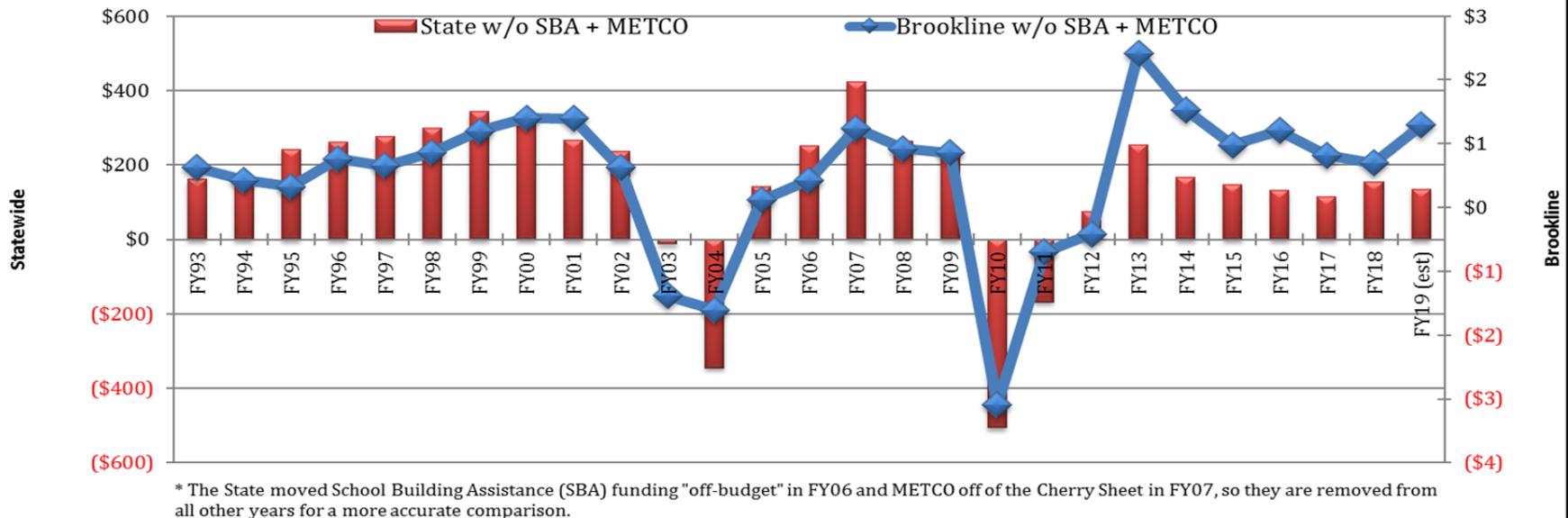
Since both the House and Senate need to offer their own versions of a FY19 budget, it is likely that a final State Aid figure will be different by the time a final FY19 State budget is approved.

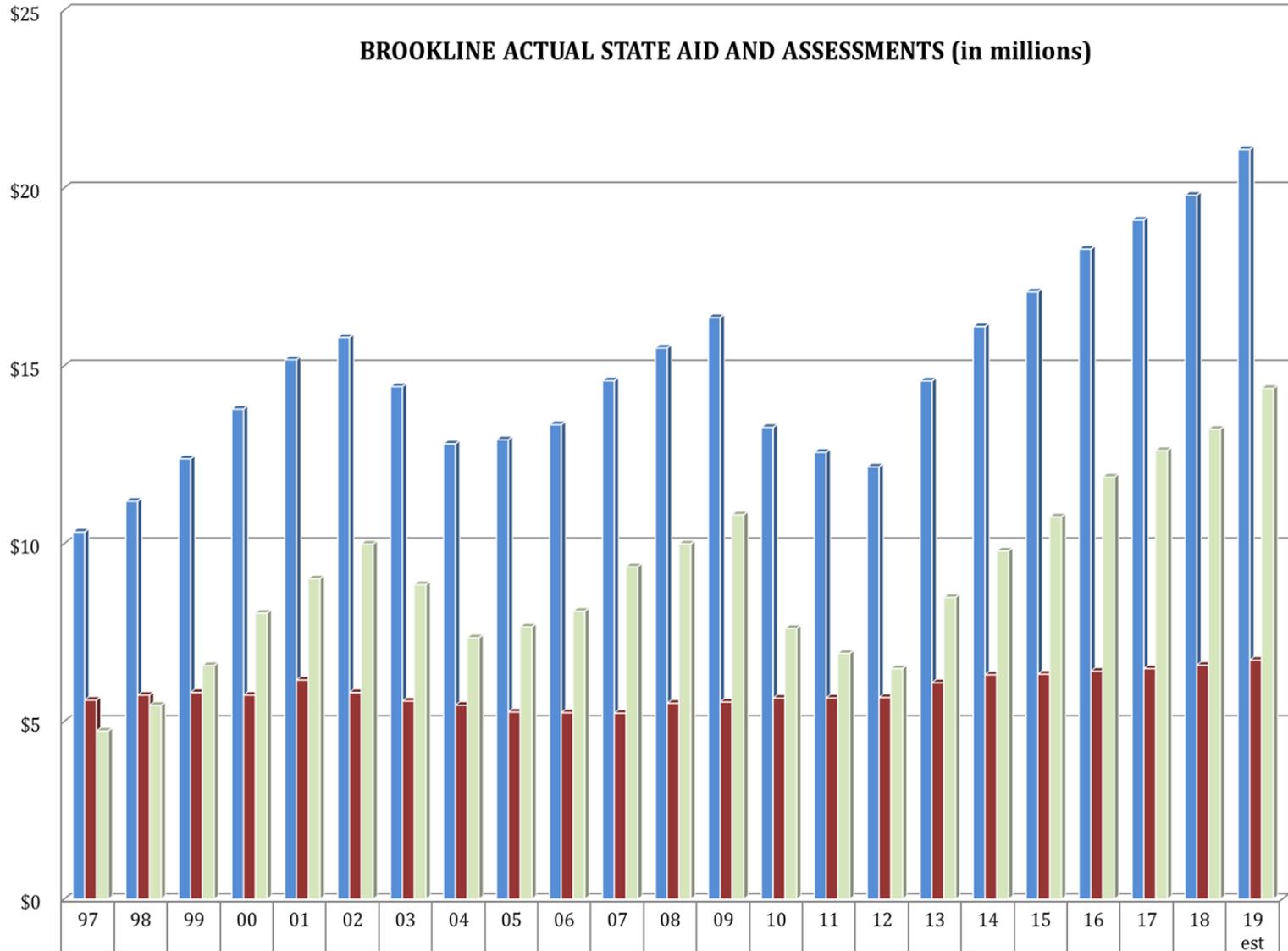
<u>REVENUE SOURCE</u>	<u>FY2016 ACTUAL</u>	<u>FY2017 ACTUAL</u>	<u>FY2018 BUDGET</u>	<u>FY2018 ESTIMATE</u>	<u>FY2019 BUDGET</u>	<u>BUDGET INCREASE</u>	
						<u>\$\$</u>	<u>%</u>
General Government Aid	5,961,515	6,216,528	6,436,175	6,436,175	6,645,199	209,024	3.2%
School Aid	12,188,524	12,803,192	13,233,338	13,233,338	14,312,502	1,079,164	8.2%
School Construction Aid	556,757	556,757	556,757	556,757	556,757	0	0.0%
Tax Exemptions	39,059	39,720	39,720	39,720	40,779	1,059	2.7%
Education Offset Items	91,451	89,197	86,983	86,983	87,355	372	0.4%
Total	18,837,306	19,705,394	20,352,973	20,352,973	21,642,592	1,289,619	6.3%

CHERRY SHEET AID HISTORY (in millions)



CHERRY SHEET AID HISTORY - ANNUAL CHANGE (in millions)





	97	98	99	00	01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19 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	19.80	21.09
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	6.58	6.72
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	13.22	14.37

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:

$$\text{LOTTERY AID} = (\text{State Wide EQV Per Capita} / \text{Local EQV Per Capita}) \times \$10 \text{ per Capita}$$

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-FY18 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) \$251,670 (FY17) and \$238,074 (FY18). Based on the Governor's FY19 budget proposal UGGA is increased 3.5% which results in a \$221,989 increase for Brookline.

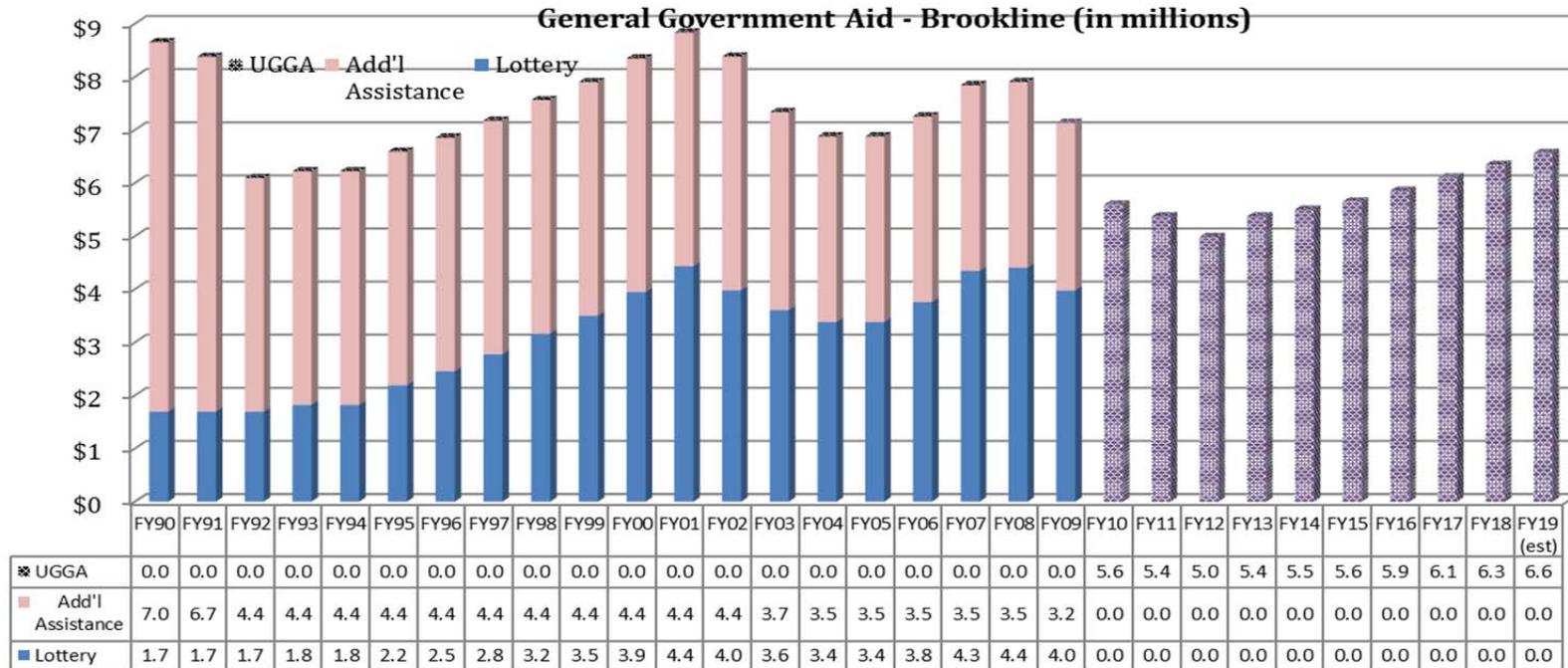
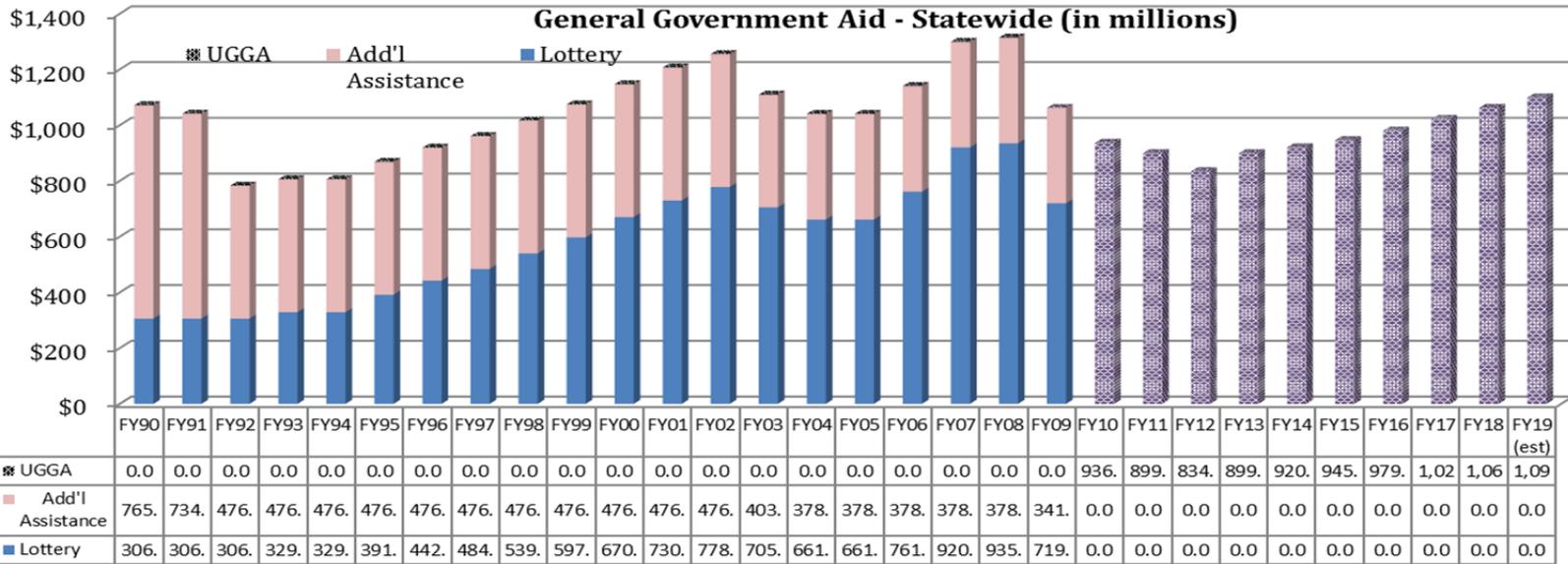
The graphs on the following page show the history of General Government Aid, both statewide and for Brookline.

REVENUE SOURCE	FY2016	FY2017	FY2018	FY2018	FY2019	BUDGET INCREASE	
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	\$	%
Unrestricted General Government Aid (UGGA)	5,852,785	6,104,455	6,342,529	6,342,529	6,564,518	221,989	3.5%
Veteran's Benefits	110,707	112,073	93,646	93,646	80,681	(12,965)	-13.8%
Total	5,963,492	6,216,528	6,436,175	6,436,175	6,645,199	209,024	3.2%

**TOWN OF BROOKLINE
FY2019 FINANCING PLAN**

FUND: General Fund

**REVENUE GROUP: State Aid
SUB-GROUP: General Government**



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 FY19 budget proposal results in a decrease of \$12,965 (13.8%) 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.

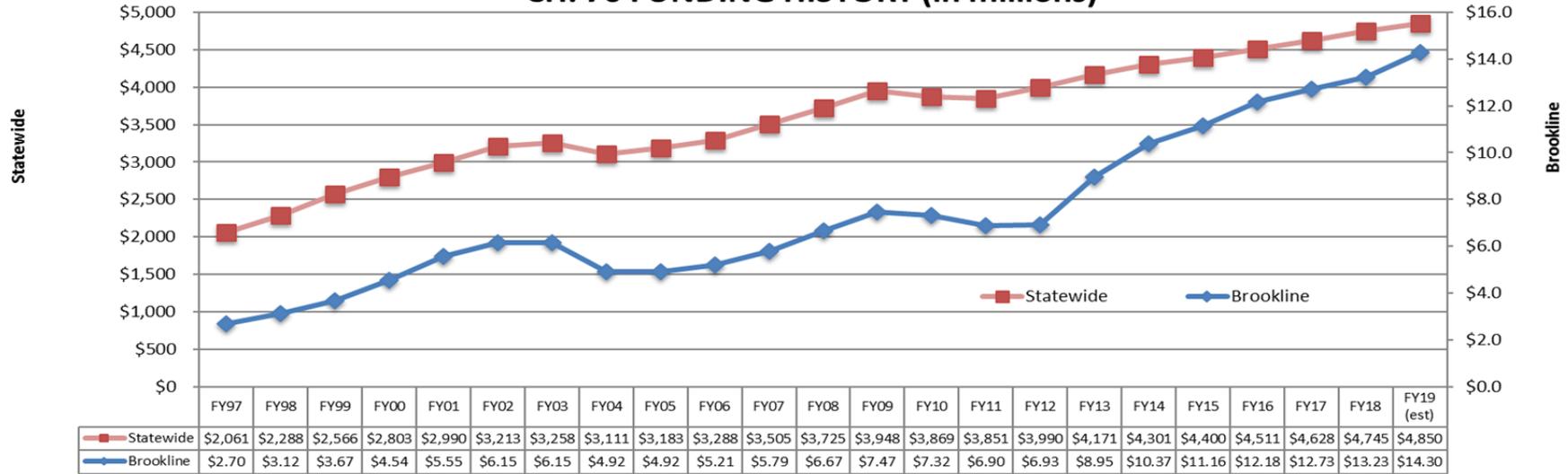
The reform legislation targeted the majority of funds to poorer communities and required them to increase school spending. School districts with relatively higher property wealth, such as Brookline, tended to be classified as "Minimum Aid" communities and were originally entitled to a minimum increase 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%).

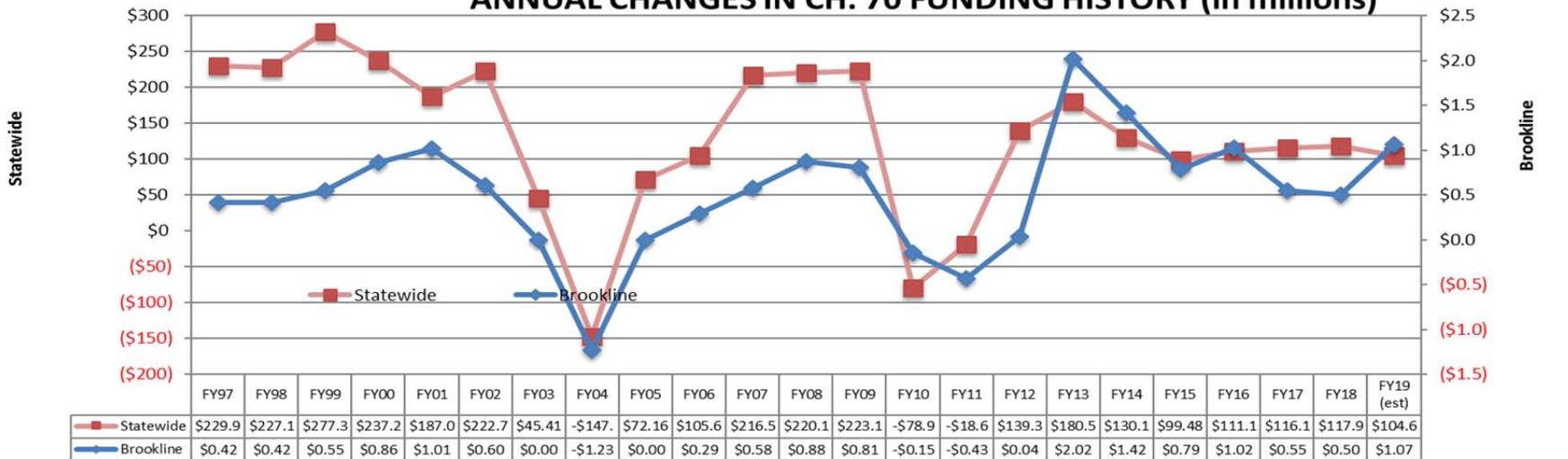
In the FY13 – FY18 period, total funding was increased \$755.4 million to statewide funding of \$4.7 billion. For Brookline, the Ch. 70 aid rose by \$6.3 million during that same time period. The Governor's FY19 budget brings statewide funding to \$4.85B, an increase of \$104.6 million (2.2%). For Brookline, there is an increase of \$1,079,164 (7.9%) to \$14.9 million.

<u>REVENUE SOURCE</u>	<u>FY2016 ACTUAL</u>	<u>FY2017 ACTUAL</u>	<u>FY2018 BUDGET</u>	<u>FY2018 ESTIMATE</u>	<u>FY2019 BUDGET</u>	<u>BUDGET INCREASE</u>	
						<u>\$</u>	<u>%</u>
School Aid Chapter 70	12,183,520	12,729,627	13,229,766	13,229,766	14,298,610	1,068,844	8.1%
School Construction Aid	556,757	556,757	556,757	556,757	556,757	0	0.0%
Charter Tuition Assessment Reimbursement	2,874	73,565	3,572	3,572	13,892	10,320	288.9%
Total	12,745,281	13,359,949	13,709,194	13,709,194	14,869,259	1,079,164	7.9%

CH. 70 FUNDING HISTORY (in millions)



ANNUAL CHANGES IN CH. 70 FUNDING HISTORY (in millions)



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:

$$\text{Reimbursement Rate} = 31\% \text{ base rate} + \text{income factor} + \text{property wealth factor} + \text{poverty factor}$$

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 FY19. 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 FY18, the total appropriation for all of these exemption reimbursements was \$24.1 million, with Brookline receiving \$39,720. The Governor's FY19 budget increases this line item by \$1.2M; Brookline's reimbursement on the preliminary Cherry Sheet is increased to \$40,779.

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.

<u>REVENUE SOURCE</u>	<u>FY2016 ACTUAL</u>	<u>FY2017 ACTUAL</u>	<u>FY2018 BUDGET</u>	<u>FY2018 ESTIMATE</u>	<u>FY2019 BUDGET</u>	<u>BUDGET INCREASE</u>	
						<u>\$\$</u>	<u>%</u>
Veterans/Blind/Surviving Spouse	39,059	39,720	39,720	39,720	40,779	1,059	2.7%

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 Library reserves the Public Libraries funds for direct expenditure. The Library uses the funds to augment the Town's appropriation.

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.

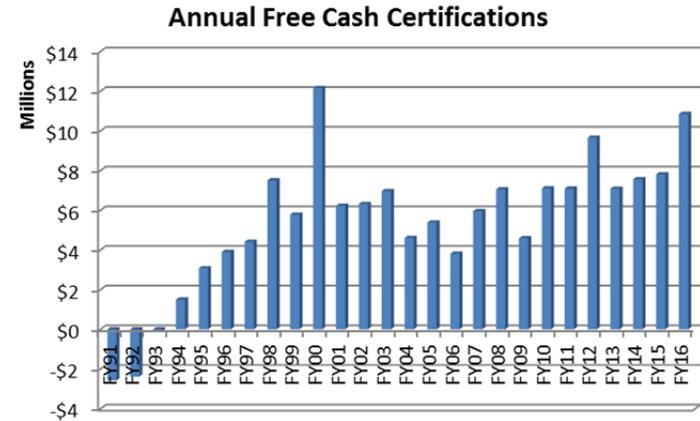
Three different funding formulas are used to distribute these funds. The LIG formula provides for \$0.50 per capita to communities who have populations over 2,500 and who have appropriated at least \$1,250 for public library services during the preceding year. The MEG formula is the same as the lottery 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 FY19 budget increases this line item by \$90,900 with Brookline receiving \$87,355 a \$372 (0.4%) increase.

<u>REVENUE SOURCE</u>	<u>FY2016 ACTUAL</u>	<u>FY2017 ACTUAL</u>	<u>FY2018 BUDGET</u>	<u>FY2018 ESTIMATE</u>	<u>FY2019 BUDGET</u>	<u>BUDGET INCREASE</u>	
						<u>\$\$</u>	<u>%</u>
Public Libraries	91,451	89,197	86,983	86,983	87,355	372	0.4%

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 FY19 (i.e., Free Cash as of 7/1/17) is \$11,151,363. However, as discussed in the Town Administrator's Budget Message, this Financial Plan spends \$8.55 million, leaving \$2.6 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	FY2016 <u>ACTUAL</u>	FY2017 <u>ACTUAL</u>	FY2018 <u>BUDGET</u>	FY2018 <u>BUDGET</u>	FY2019 <u>BUDGET</u>	BUDGET <u>INCREASE</u>	
						\$	%
Free Cash appropriated for:							
Operating Budget Reserve Fund	550,050	587,184	615,003	615,003	637,218	22,215	3.6%
Stabilization Fund	0					0	-
Liability Reserve	78,970	144,322	203,644	203,644	456,762	253,118	124.3%
Capital Improvements	4,224,403	4,421,493	6,058,567	6,058,567	6,012,271	(46,296)	-0.8%
Affordable Housing Trust Fund	163,078	158,539	576,803	576,803	545,112	(31,691)	-5.5%
OPEB's	0	0	600,000	600,000	600,000	0	-
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	300,000	300,000	300,000	0	-
Unemployment Trust Fund	0	0	0	0	0	0	-
Operating Budget	0	0	0	0	0	0	-
Total	5,016,501	5,311,538	8,354,017	8,354,017	8,551,363	197,346	2.4%

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 FY19 appropriations is \$2.97 million, a decrease of \$508,392 (14.6%) from the amount available in FY18.

1. **Parking Meter Receipts** – the Municipal Modernization Act now allows revenue generated from parking meters to revert to the city or town’s general fund. This item became a Local Receipt in FY18.
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 level-funded at \$100,000, which covers approximately 34% of cemetery operating costs.
3. **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 increases \$27,022 (15%) to \$207,213.
4. **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 FY19 reimbursement decreases \$24,141 (6.4%) to \$351,549.
5. **Water and Sewer Enterprise Fund Reimbursement** - this reimbursement to the General Fund consists of fringe benefits and certain interdepartmental expenses. The reimbursement increases \$80,391 (3.6%) to \$2.31 million.
6. **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. No such funding is planned for FY19.
7. **Capital Project Surplus** - \$430,624 of remaining balances from previously appropriated capital projects was used in FY18 to support the CIP. No such use is planned for FY19.
8. **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 FY19.

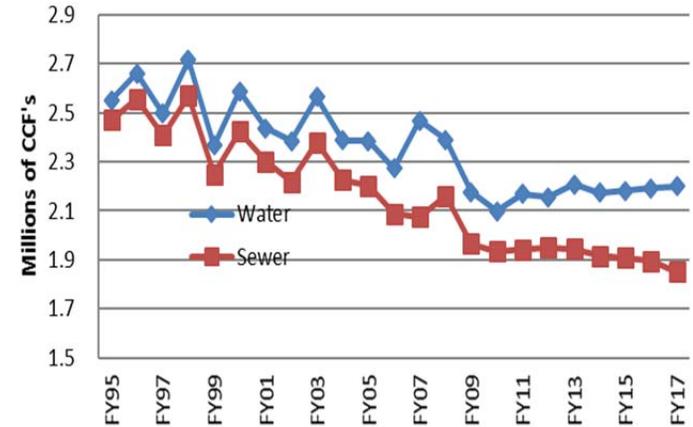
REVENUE SOURCE	FY2016	FY2017	FY2018	FY2018	FY2019	BUDGET INCREASE	
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	\$	%
Parking Meter Receipts	4,300,000	5,150,000	161,040	161,040	0	(161,040)	-
Walnut Hill Cemetery Fund	75,000	75,000	100,000	100,000	100,000	0	0.0%
Golf Enterprise Fund Reimbursement	177,791	182,098	179,991	179,991	207,013	27,022	15.0%
Recreation Revolving Fund Reimbursement	354,124	375,900	375,690	375,690	351,549	(24,141)	-6.4%
Water and Sewer Enterprise Fund Reimbursement	1,988,729	2,057,070	2,233,725	2,233,725	2,314,117	80,391	3.6%
Tax Abatement Reserve Surplus	0	0	0	0	0	0	-
Capital Project Surplus	0	0	430,624	430,624	0	(430,624)	-100.0%
Sale of Town-owned Land Fund	0	0	0	0	0	0	0.0%
Total	6,895,644	7,840,067	3,481,070	3,481,070	2,972,678	(508,392)	-14.6%

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 FY19 will increase \$539K (1.9%) from FY18. The increase is driven primarily by increases in the MWRA Assessment (\$733,002 3.5%), which is partially offset by a decrease in Debt Service (\$465K). The Department also plans on using \$415K in retained earnings for two CIP projects (please see the CIP, Section VII for more detail).

CONSUMPTION HISTORY



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 Select Board 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.

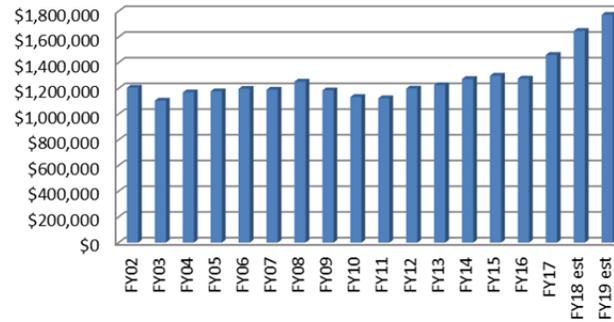
REVENUE SOURCE	FY2016	FY2017	FY2018	FY2018	FY2019	BUDGET INCREASE	
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	\$\$	%
Water and Sewer Charges	27,082,847	28,975,487	28,793,808	28,793,808	29,332,750	538,942	1.9%
Late Payment Fees	107,198	101,805	80,000	80,000	80,000	0	0.0%
Service Fees	197,937	233,016	115,500	115,500	115,500	0	0.0%
Fire Service Fee	233,941	251,148	225,000	225,000	225,000	0	0.0%
Misc	112,965	28,563	57,000	57,000	472,000	415,000	728.1%
Gross Total	27,734,888	29,590,019	29,271,308	29,271,308	30,225,250	953,942	3.3%
less Reimbursement to the General Fund	1,988,729	2,057,070	2,233,725	2,233,725	2,314,117	80,391	3.6%
Net Total	25,746,159	27,532,949	27,037,583	27,037,583	27,911,133	873,551	3.2%

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 FY19, collections are estimated to total \$1.77 million, an increase of \$125,602 (7.6%) from the FY18 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 with additional bays coming online next year. 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.

GOLF COURSE ENTERPRISE FUND REVENUE



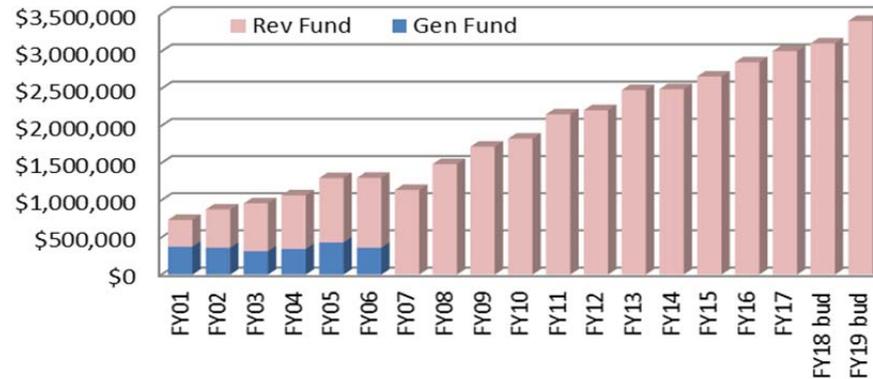
REVENUE SOURCE	FY2016	FY2017	FY2018	FY2018	FY2019	BUDGET INCREASE	
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	\$\$	%
Green Fees / Permits	884,941	883,501	949,462	949,462	997,000	47,538	5.0%
Cart Rentals	200,331	199,738	210,000	210,000	238,000	28,000	13.3%
Pro Shop	73,945	96,204	100,000	100,000	105,000	5,000	5.0%
Concessions	46,353	47,271	49,636	49,636	48,700	(936)	-1.9%
Golf Clinics	28,421	30,868	25,000	25,000	26,000	1,000	4.0%
Other	42,690	203,119	313,000	313,000	358,000	45,000	14.4%
Gross Total	1,276,681	1,460,701	1,647,098	1,647,098	1,772,700	125,602	7.6%
less Reimbursement to the General Fund	177,791	182,098	179,991	179,991	207,013	27,022	15.0%
Net Total	1,098,890	1,278,603	1,467,107	1,467,107	1,565,687	98,580	6.7%

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 FY19 estimate for the Revolving Fund is \$3.41 million, an increase of \$301,889 (9.7%). 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.

RECREATION REVENUE



REVENUE SOURCE	FY2016	FY2017	FY2018	FY2018	FY2019	BUDGET INCREASE	
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	\$\$	%
Aquatic	561,411	573,878	617,875	617,875	653,834	35,959	5.8%
Eliot Center	133,225	143,890	133,126	133,126	159,383	26,257	19.7%
Environmental Programs	55,011	76,198	54,493	54,493	77,225	22,732	41.7%
Ice Skating	172,773	179,364	173,596	173,596	203,197	29,601	17.1%
Off-Site Out of Town Trip	42,061	40,335	35,730	35,730	39,955	4,225	11.8%
Outdoor Recreation	599,929	666,156	675,414	675,414	787,395	111,981	16.6%
Outdoor Athletics	303,405	278,410	301,730	301,730	305,502	3,772	1.3%
Soule Center	798,154	895,894	900,492	900,492	945,978	45,486	5.1%
Soule Gym	40,535	42,830	31,430	31,430	39,197	7,767	24.7%
Tappan Facility	173,169	190,798	184,640	184,640	198,749	14,109	7.6%
Misc Revenue	(25,391)	(82,472)	0	0	0	0	-
Gross Total	2,854,282	3,005,280	3,108,526	3,108,526	3,410,415	301,889	9.7%
less Reimbursement to the General Fund	354,124	375,900	375,690	375,690	351,549	(24,141)	-6.4%
Net Total	2,500,158	2,629,380	2,732,836	2,732,836	3,058,866	326,030	11.9%

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Administration and Finance
PROGRAM: Select Board**

PROGRAM DESCRIPTION

The Select Board 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 Select Board 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 Select Board 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 FY19 budget increases \$4,479 (0.6%). Personnel increases \$3,978 (0.6%) for Steps (\$4,928), but there is a decrease in Longevity (\$950). Services increase \$500 (7.6%) for Printing Services.

FY2019 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.
 - build on the work of the 2014 Override Study Committee in order to determine the support needed to sustain quality town and school services.
 - 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, Fire Maintenance and Training Facility, Water and Sewer infrastructure improvements, Brookline High School, a Major K-8 project, and Brookline Reservoir Park.
 - to complete major public projects in various stages of planning, including Brookline High School, Gateway East/Village Square, Larz Anderson Park improvements, and the Driscoll School HVAC improvements.
 - 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.

PROGRAM COSTS - SELECT BOARD

CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	683,280	683,950	687,929	3,979	0.6%
Services	5,692	6,580	7,080	500	7.6%
Supplies	3,885	4,000	4,000	0	0.0%
Other	15,694	17,600	17,600	0	0.0%
Capital	2,083	2,205	2,205	0	0.0%
TOTAL	710,634	714,335	718,814	4,479	0.6%
BENEFITS			420,533		
REVENUE	551,837	512,575	512,575	0	0.0%

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Administration and Finance
PROGRAM: Select Board**

FY2019 OBJECTIVES (Con't.)

3. To continue to support the work of the 2017 Override Study Committee as the group provides a report to the Board concerning a permanent operating override.
4. 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.
5. To continue the Town/School Partnership as the means of budgetary planning for financial issues that span municipal and school interests.
6. To integrate diversity and inclusion into the Town's business objective of providing excellent government services that effectively address the needs of all citizens.
7. To develop innovative programs and initiatives to increase racial diversity and integration in the Town, including marketing programs, incentives, and other initiatives.
8. 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.
9. To have three or more Town Departments be reviewed through the GARE process.
10. To continue to contract with former School Superintendent, Joe Connelly, to serve as project manager for a 9th school site study process. Both the Board and School Committee will receive regular updates on the progress of various studies with formal updates to be provided as needed.
11. To assist the School Department with the 9th School feasibility study and schematic design.
12. To work with state legislators to increase the income limits for tax deferrals and the asset threshold for the circuit breaker, pursuant to Article 6 of Fall 2017 Special Town Meeting.
13. To work with state legislators to increase the number of liquor licenses available in Town, pursuant to Article 9 of Fall 2017 Special Town Meeting.
14. To develop a charge and appoint a Committee concerning Indigenous Peoples Day.
15. To send copies of the resolution concerning criminal justice reform to our legislators, statewide elected officers, and the Norfolk County District Attorney with the request that our state Senator and Representatives update the Town on significant General Court developments.
16. To prepare the Town for any potential federal encroachment on local prerogatives related to immigrant and refugee persons in Brookline by, for example, staff training, Town Counsel legal analyses, written guidance, and the development of legal options.
17. To implement recreational marijuana regulations; in accordance with the regulations of the Cannabis Control Commission.
18. To identify ways to work with Massachusetts State and Federal elected officials to develop plans and strategies to defend against federal encroachment on Town regulation of medical and recreational marijuana, including identifying possible federal or state legislation that Town officials could support.
19. To work with the Planning Department and the Department of Public Works in delivering the Gateway East Project to 100% design, while coordinating the project with other public and private development projects.

FY2019 OBJECTIVES (Con't.)

20. To pursue opportunities to grow the tax base through commercial development.
21. To update the zoning by-laws.
22. To prepare a five-year Preservation Plan to establish a comprehensive and methodical program to proactively promote the preservation of Brookline's heritage.
23. To analyze the action items presented in the strategic asset plan.
24. To increase the production of affordable housing; this will eventually lead to Brookline qualifying for safe harbor under Chapter 40B.
25. To seek racial equity in housing options.
26. To identify and pursue, with the assistance of other municipal departments, energy efficiency improvement and funding opportunities for municipal buildings.
27. To assist with the development of solar facilities and reduction of the use of fossil fuels, including managing grants and permitting processes, as needed, on appropriate Town-owned property.
28. To continue to plan for a climate vulnerability assessment focused on the risks to local resources from climate change.
29. To plan for non-environmental disasters, such as terrorism, through assessments.
30. To continue improving energy efficiency in all Town and School buildings by using grant, rebate monies and/or CIP funds.
31. To work with users of all facilities and continue all efforts to make public buildings fully accessible.
32. To add multigenerational programs centered on food and nutrition.
33. To advocate for and provide jobs for vulnerable low income elders at risk of poverty.
34. To continue to partner with LGBT Aging Project on training and supportive programs for gay, lesbian, bisexual and transgender elders.
35. To conduct annual survey of senior center participants and/or volunteers.
36. To assess the space needs of the senior center and explore possible expansion.
37. To continue to provide support and services to Brookline residents and their families with Alzheimer's disease including hosting a Memory Café program.
38. To continue an active food distribution program for low income Brookline elders.
39. To complete the Design Review Process for the renovation of Brookline Reservoir Park.
40. To continue to install water bottle refill stations in parks and open spaces to reduce the use of single serving disposable water bottles.
41. To pursue "Complete streets" designation in future projects.
42. 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.
43. To revise the tree protection guidelines provided by the Town, pursuant to the recommendations of the Tree Study Committee. This can be accomplished by providing site plan review, or to include tree protection in the storm water management by-law section that concerns erosion.
44. To pursue succession planning for Department Heads.
45. To continue to explore options to rectify inequities inherent in the Norfolk County structure.
46. To strengthen relationships with Boards and Commissions.

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Administration and Finance
PROGRAM: Select Board**

FY2019 OBJECTIVES (Con't.)

47. 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.
48. 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.

FY2018 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 \$4.57 million in FY19.
5. Followed the Fiscal Policy Review Committee's recommendations regarding undesignated fund balance in order to maintain the Town's Aaa bond rating.
6. Awarded the "Distinguished Budget Presentation Award" by the Government Finance Officers Association (GFOA) for the FY2018 budget document.
7. Maintained a collaborative relationship with our Legislative Delegation.
8. Continued the Town/School Partnership.
9. Continued planning for the implementation of a number of major capital projects on the Town's CIP, including the 9th School and High School projects, the Muddy River Restoration, and the Gateway East project.
10. Continued to work towards improving Brookline's status as an "Age Friendly Community".
11. Participated in Climate Week and continued to raise awareness and work toward reducing the carbon footprint of our community.
12. In partnership with the Coolidge Corner Theater, sponsored a celebration for Martin Luther King, Jr. Day celebrating the life and legacy of Dr. King.
13. Participated in the fifth annual "Brookline Day" community celebration.
14. Participated in the Bottled Water Study Committee, which lead to a new water refilling station truck being procured by the Water and Sewer Department.
15. Contributed to the River Road Study Committee in recommending rezoning of the Industrial Zone between River Road and Brookline Avenue in Brookline Village.
16. Implemented of Automated Waste Collection/Hybrid PAYT System and implemented a curbside used textile collection program.
17. Partnered with ClearGov to provide residents with an open checkbook platform, along with additional transparency.
18. Formed a Tree Protection Committee out of the recommendation of Town Meeting.
19. Provided a report from the Senior Tax Policy Committee.
20. Adopted policies for the Police Department and other municipal agencies to ensure that immigration status is not a factor in their work.
21. Appointed a new Finance Director and Director of Public Health.

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2016	ESTIMATE FY2017	ACTUAL FY2017	ESTIMATE FY2018	ESTIMATE FY2019
Performance:					
Brookline's Credit Rating	Aaa	Aaa	Aaa	Aaa	Aaa
# of Aaa's in Mass. *	14	14	14	14	14
Tax Levy Per Capita	\$3,299	\$3,406	\$3,451	\$3,575	\$3,646
% of budgets with at least 2 outcome indicators	100%	100%	100%	100%	100%
Workload:					
Management Appointments	0	2	2	2	2
Licenses Issued	619	700	642	700	700
% of renewal licenses paid online	29%	35%	31%	35%	35%

* Aaa's rated by Moody's

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Administration and Finance
PROGRAM: Select Board**

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2018 SALARY RANGE		FY2018 BUDGET		FY2019 RECOMMENDATION	
			FY2016	FY2017	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Town Administrator	D-11	1.00	1.00	172,094	202,718	1.00	202,718	1.00	202,718
	Deputy Town Administrator	D-8	1.00	1.00	128,381	151,226	1.00	140,377	1.00	142,483
	Assistant Town Administrator	T-10	1.00	1.00	80,436	91,010	1.00	84,809	1.00	86,318
	Assistant to Town Administrator	T-8	1.00	1.00	74,368	84,144	1.00	78,410	1.00	79,806
	Recording Secretary	T-3	1.00	1.00	52,560	59,469	1.00	57,407	1.00	58,430
	Administrative Assistant	C-8	1.00	1.00	49,739	51,845	1.00	51,845	1.00	50,422
	Subtotal		6.00	6.00			6.00	615,566	6.00	620,176
510102	Permanent Part Time Salaries									
	Office Assistant	C-4	0.48	0.48	42,501	44,535	0.48	19,834	0.48	20,152
	Arts Council Coordinator					\$600 / month		7,200		7,200
	<i>Charge Off to Special Revenue Fund</i>							(7,200)		(7,200)
	Subtotal		0.48	0.48			0.48	19,834	0.48	20,152
	Other									
513044	Longevity Pay							2,350		1,400
514045	Stipend - Select Board (Chair)						4,500	4,500		4,500
514045	Stipend - Select Board Member (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							48,550		47,600
	Total		6.48	6.48			6.48	683,950	6.48	687,929

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Administration and Finance
PROGRAM: Human Resources**

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 FY19 budget represents an \$8,282 (1.2%) increase. Personnel increases \$782 (0.3%) for Steps. Services increase \$6,100 (2.0%) for Professional Technical Services (\$7,500); and are offset by reductions in Office Equipment Repair and Maintenance (\$200) and Advertising (\$1,200). Supplies increased \$1,400 (7.4%) for Office Supplies (\$200) and Data Processing Software (\$1,200).

FY2019 OBJECTIVES

1. To continue our self-audit work to review and revise human resources policies, including the prioritization of policies and the creation of a review timeline.
2. To develop more effective training and development tools utilizing the metrics derived from the employee engagement study which created a baseline of information. Repeat the same survey to continue to identify challenge areas and to develop effective solutions of engaging employees by building best practices.
3. To continue to work with the Office of Diversity, Inclusion and Community Relations to develop a strategic plan to increase town-wide diversity and inclusion efforts in areas of recruitment, hiring, management and governance practices, including additional anti-discrimination training, diversity job fairs, collaboration with other towns and cities and an expansion of our recruitment networks to professional affinity groups.
4. 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.

FY2019 OBJECTIVES (Con’t.)

5. To continue to assess best practices regarding Social Media and Drug Free Workplace Policies. Continued the revision and updates of personnel policies including the workplace safety, and equal opportunity policy with an objective of developing an employee Code of Conduct that incorporates all Town Policies under the leadership of the Human Resources Board.
6. To continue to seek out and 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, including use of the Office of Diversity, Inclusion and Community Relations Blueprint for Recruiting Diverse Candidates to Brookline Town Government.
7. To continue to develop collaborative relationships with the Town unions in an effort to reduce grievances and costly litigation and to negotiate settlement of new union contracts.
8. To continue to examine all HR and Payroll processes and functions, in conjunction with payroll, Information Technology and super user departments with the new Munis payroll system, 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 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 FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	310,863	308,242	309,024	782	0.3%
Services	399,963	305,709	311,809	6,100	2.0%
Supplies	7,242	19,000	20,400	1,400	7.4%
Other	15,019	31,000	31,000	0	0.0%
Capital	1,583	1,640	1,640	0	0.0%
TOTAL	734,670	665,591	673,873	8,282	1.2%
BENEFITS			315,891		
REVENUE	0	0	0		

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Administration and Finance
PROGRAM: Human Resources**

FY2018 ACCOMPLISHMENTS

1. Implemented a new Town applicant tracking system for the effective online hiring and onboarding of candidates. This system will allow the Human Resources Office to offer candidates a simple, professional online application process; provide increased recruiting and sourcing tools; provide advanced analytics and reporting, particularly in the area of diversity recruiting; increase the efficiency of the hiring process for recruiters and hiring managers and decrease the time and cost per hire.
2. Effectively reduced labor costs by working with Town Counsel and Assistant Town Administrator to more carefully delineate between outside labor and outside employment legal costs.
3. Implemented a Town Social Media Policy, in collaboration with the Information Technology Department, to enhance the Town's social media presence and ability to provide services and information to the public; to define the appropriate use of work-related social media; assist in cyber security efforts and to implement internal controls on the Town's social media presence.
4. Assisted the Office of Diversity and Inclusion in its seminar introducing the Town's executive management to the Government Alliance on Race and Equity organization and our membership in the organization.
5. Met monthly and work closely with the Director, Diversity, Inclusion and Community Relations to identify inclusion and diversity goals and objectives for the Town's work environment and to review approaches to education and training.
6. Collaborated 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.
7. Continued to partner with the Professional Diversity Network to continue to expand and diversify our municipal hiring pools, to continue to "brand" the Brookline workforce as a welcoming and inclusive workforce with a more strategic approach using professional affinity groups and social media.
8. Identified new training modules and opportunities to further develop effective training and development tools for employees and mid-managers.
9. Continued to develop efficiencies with the Payroll department for the rollout of the Tyler Munis payroll system with a goal of enabling the Town to develop better data and analytic tools to more efficiently manage personnel costs.
10. Participated in the development of a Town/School working group analyzing Tyler Munis payroll practices within federal and state wage rules, exploring best practices.
11. Utilized effective claims management, medical case management and specialized legal support to contain and manage workers compensation expenditures in a time of rapidly escalating medical costs.
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. Continued to develop and implement employee workplace illness prevention programs by vaccinating employees for seasonal flu, providing education on wellness initiatives, and planning new wellness initiatives and increasing the awareness of the Employee Assistance Program.

FY2018 ACCOMPLISHMENTS (Cont'd.)

14. Worked closely with the AFSCME union to work more collaboratively and efficiently by increasing communication with specific objectives of dealing with and resolving matters with various Departments which resulted in fewer grievances and arbitrations.

PERFORMANCE/ WORKLOAD INDICATORS

	ACTUAL FY2016	ESTIMATE FY2017	ACTUAL FY2017	ESTIMATE FY2018	ESTIMATE FY2019
Workers' Comp. Costs					
Town	\$1,464,718	\$1,400,000	\$1,977,422	\$1,900,000	\$1,900,000
School	\$1,412,854	\$1,300,000	\$1,765,103	\$1,465,000	\$1,700,000
	\$51,864	\$100,000	\$212,319	\$85,000	\$212,000
Job injuries (WC/Police & Fire)	106/39	104/74	117/31	117/31	117/31
Time Lost/No Time Lost (WC/Pol& Fir)	24/82 - 18/16	23/81-28/46	41/76 - 20/11	41/76 - 20/11	41/76 - 20/11
Management Training Programs	8	10	11	12	12
Employee Training Programs	27	25	27	27	27
Immunization Clinics/# of Employees	3/275	4/350	4/236	4/236	4/236
Sick Leave Hours/Permanent Employees	51,303	55,000	54,279	54,000	54,000
Unemployment Claims					
Paid/Processed					
Town	42/111	61/166	43/98	43/98	43/98
School	18/43	30/67	18/42	18/42	18/42
School	28/68	31/99	25/56	25/56	25/56
Unemployment Costs					
Town	\$178,398	\$219,000	\$132,608	\$130,000	\$130,000
Town	\$110,879	\$112,000	\$55,695	\$54,600	\$54,600
School	\$67,519	\$107,000	\$76,913	\$75,400	\$75,400
Job Appl. Processed	2,776	2,800	3,879	3,800	3,800
CORI/SORI Checks	1,348	1,500	1,670	1,700	1,700

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Administration and Finance
PROGRAM: Human Resources**

PERFORMANCE/ WORKLOAD INDICATORS (CON'T.)

	ACTUAL FY2016	ESTIMATE FY2017	ACTUAL FY2017	ESTIMATE FY2018	ESTIMATE FY2019
Group Health Contracts	17	17	17	17	17
Group Health Changes	2,650	2,500	2,650	2,500	2,650
Group Health Subscribers	3,076	3,114	3,133	3,150	3,133
GIC-offered PPO Plans	227	209	245	230	245
% of Total	7.4%	6.7%	7.8%	7.3%	7.8%
GIC-offered POS Plans	1,038	1,084	999	980	999
% of Total	34.1%	34.8%	31.9%	31.1%	31.9%
GIC-offered HMO Plans	442	473	543	550	543
% of Total	14.4%	15.2%	17.3%	17.1%	17.3%
GIC-offered Indemnity Plans	46	44	41	32	41
% of Total	1.5%	1.4%	1.3%	1.0%	1.3%
Medicare Supplement Plans	1,281	1,305	1,301	1,305	1,301
% of Total	426.0%	41.9%	41.5%	41.4%	41.5%
Active	1,504	1,537	1,553	1,576	1,553
% of Total	48.9%	49.4%	49.6%	50.0%	49.6%
Retiree	1,572	1,577	1,580	1,574	1,580
% of Total	51.1%	50.6%	50.4%	50.0%	50.4%
Individual	2,177	2,192	2,213	2,218	2,213
% of Total	70.8%	70.4%	70.6%	70.4%	70.6%
Family	899	922	920	932	920
% of Total	29.2%	29.6%	29.4%	29.6%	29.4%
Town	1,360	1,361	1,372	1,365	1,372
% of Total	44.2%	43.7%	43.8%	43.3%	43.8%
School	1,716	1,753	1,761	1,785	1,761
% of Total	55.8%	56.3%	56.2%	56.7%	56.2%

PERFORMANCE/ WORKLOAD INDICATORS (CON'T.)

	ACTUAL FY2016	ESTIMATE FY2017	ACTUAL FY2017	ESTIMATE FY2018	ESTIMATE FY2019
Group Life Subscribers	2,283	2,381	2,307	2,375	2,307
Active	1,354	1,425	1,420	1,420	1,420
% of Total	59.3%	59.8%	61.5%	59.7%	61.5%
Retiree	929	956	887	955	887
% of Total	40.7%	40.2%	38.5%	40.3%	38.5%
Town	1,062	1,100	1,068	1,100	1,068
% of Total	46.5%	46.2%	46.3%	46.3%	46.3%
School	1,221	1,281	1,239	1,275	1,239
% of Total	53.5%	53.8%	53.7%	53.7%	53.7%
No. of Death Benefits Paid	29	30	26	28	26
Voluntary Addl. Life Subscribers	201	225	223	225	223
Voluntary Addl. Life Changes	120	150	150	150	150
Voluntary Dental Contracts	2	2	2	2	2
Voluntary Dental Changes	625	600	630	625	630
Voluntary Dental Subscribers	1,246	1,200	1,321	1,220	1,321
Individual	684	650	722	650	722
Family	434	450	450	470	450
Individual +1	128	100	149	100	149
Town	461	435	475	440	475
School	785	714	846	780	846
Retiree Dental Subscribers	368	350	407	420	407
Individual	229	220	244	250	244
Family	139	130	163	170	163
Long Term Disability (LTD)	30	30	30	30	30
LTD Changes	30	30	30	30	30

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Administration and Finance
PROGRAM: Human Resources**

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2018 SALARY RANGE		FY2018 BUDGET		FY2019 RECOMMENDATION	
			FY2016	FY2017	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Human Resources Director	D-6	1.00	1.00	110,066	129,652	1.00	129,652	1.00	129,652
	Assistant Director of Human Resources	T-10	1.00	1.00	80,436	91,010	1.00	87,855	1.00	89,419
	Labor Relations Specialist	T-8	1.00	1.00	74,368	84,144	1.00	75,692	1.00	75,692
	Benefits Administrator	T-4	1.00	1.00	56,765	64,227	1.00	64,227	1.00	64,227
	Human Resources Assistant	C-6	1.00	1.00	46,473	48,547	1.00	47,657	1.00	47,862
	Subtotal		5.00	5.00			5.00	405,082	5.00	406,851
	Chargeoff to Workers' Comp. Trust Fund (1)							(92,098)		(92,880)
	Chargeoff to Group Health Trust Fund							(47,657)		(47,862)
	Net Total		5.00	5.00			5.00	265,328	5.00	266,110
510102	Permanent Part Time Salaries									
	Staff Assistant	C-8	0.78	0.78	49,739	51,845	0.78	40,039	0.78	40,039
	Net Total		0.78	0.78			0.78	40,039	0.78	40,039
	Other									
513044	Longevity Pay							2,525		2,525
515501	Clothing/Uniform Allowance (In lieu of boots)							350		350
	Subtotal							2,875		2,875
	Total		5.78	5.78			5.78	308,242	5.78	309,024
	(1) 75% of Benefits Administrator, and 50% of the Assistant Director charged to workers' compensation trust fund.									

**TOWN OF BROOKLINE
FY2019 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 FY19 budget represents a \$71,742 (3.7%) increase. Personnel decreased by \$4,757 (0.4%) due to a decrease in Steps (\$4,432) and Longevity (\$325). Services increased \$76,501 (16.3%) due to an increase in Data Processing Software Maintenance (\$36,500) and Telecom (\$40,000).

PROGRAM COSTS - INFORMATION TECHNOLOGY DEPARTMENT

CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	1,156,733	1,160,965	1,156,208	(4,757)	-0.4%
Services	528,113	469,272	545,773	76,501	16.3%
Supplies	10,301	10,350	10,350	0	0.0%
Other	17,298	17,550	17,550	0	0.0%
Capital	240,835	268,100	268,100	0	0.0%
TOTAL	1,953,280	1,926,238	1,997,981	71,742	3.7%
BENEFITS			605,981		
REVENUE	0	1,250	1,250	0	0.0%

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Administration and Finance
PROGRAM: Information Technology**

FY2019 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 Information Technology Advisory Committee (ITAC).
4. To represent the IT department at monthly Emergency Management Team meetings.
5. To continue to drive business process changes, 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.
10. To lead and administer the 2018 National Citizen Survey town-wide

Application Management

1. To continue to manage the lifecycle management strategy for all enterprise applications.
2. To continue to practice change management best practices.
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 leverage the new permitting system, implement workflow and process change to optimize workflow and customer experience.
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. To leverage new HR applicant tracking application to integrate with payroll system.
10. To improve data transparency and open data related information.
11. To review and identify modifications for Town Website upgrade.
12. To continue to work with business partners on integrated security and data protection policies.
13. To better integrate School based employee applications for ease of management and use.
14. To institute student centric application environment and management structure.
15. To work closely with DPW for the investigation of a next generation work order system.

FY2019 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 and upgrade Library network capacity.
4. To upgrade and implement additional disaster recovery infrastructure.
5. To upgrade and implement next generation voice systems infrastructure.
6. To work closely with Building Department to incorporate renovated Devotion School online.
7. To continue to improve data center performance and availability.
8. To implement additional user self-service capabilities for users.

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.
3. To manage the annual procurement and replacement of over 3,000 staff and student devices.

FY2018 ACCOMPLISHMENTS

Administration

1. Continued leadership position in enhancing the Town and Public School social media presence and effectiveness.
2. Led collaborative efforts to develop Town wide performance management goals.
3. Met with individual departments and various committees on a regular basis to review upcoming technology initiatives.
4. Chaired internal steering committee to facilitate Town wide Payroll and HR integration.
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. Administered town IT CIP program and outcomes.
9. Worked with Town Counsel and Chief Procurement Officer on the creation of a master telecommunications license for 3rd party providers.
10. Maintain partnerships with various local and national IT organizations to stay current on technology trends, best practices and advisories.
11. Completed annual PSB E-Rate submission
12. Continued to develop employment partnerships to provide internship opportunities for Veteran's, students and local residents.

Application Management

1. Continued to upgrade and keep current all major Town/School Applications.
2. Continued to adhere to change management best practices.
3. Successfully migrated all departments to updated Enterprise Permitting application.
4. Merged multiple email platforms into a single repository to archival purposes.
5. Migrated several on premises applications to cloud environment.
6. Cleansed and updated the entire inventory of GIS Layers.

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Administration and Finance
PROGRAM: Information Technology**

FY2018 ACCOMPLISHMENTS (Con't.)

Application Management (con't.)

7. Actively participated in PSB Enrollment Working Group Committee.
8. Continued charter membership of Metro Boston Homeland Security Data Group.
9. Built and refined data feeds between various systems.
10. Completed additional rollout of handheld devices for increased inspection and data collection capabilities.
11. Supported public safety and other departments with spatial data, and data analysis.
12. Migrated and updated water collection application 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. Continued to increase capacity and capability of the Public School wireless infrastructure.
4. Evaluated existing core data centers for optimal performance and redundancy.
5. Achieved near 100% uptime for key services for CY17.

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 3,000 devices across the Town and School departments.

PERFORMANCE/ WORKLOAD INDICATORS

	ACTUAL FY2016	ESTIMATE FY2017	ACTUAL FY2017	ESTIMATE FY2018	ESTIMATE FY2019
<u>Application Management</u>					
Enterprise Applications Maintained	17	20	18	17	18
% Uptime	99.85%	99.85%	99.98%	99.85%	99.98%
Departmental Applications Maintained	19	13	22	21	22
BrooklineMA.gov Site Visits	635,000	650,000	649,805	640,000	670,000
BrooklineMA.gov Mobile site Visits	179,000	190,000	196,284	200,000	205,000
% Uptime	99.93%	99.70%	99.70%	99.70%	99.90%
Web Pages Maintained	814	985	801	800	770
Brookline.k12.ma.us Site Visits	440,044	325,000	495,323	450,000	510,000
% Uptime	99.97%	99.70%	99.90%	99.80%	99.90%
Public List Servs Managed	106	112	106	120	81
# of Standard GIS					
Maps Avail.	373	365	345	370	370
GIS Data Layers	520	480	374	480	380
<u>Network Operations</u>					
Network Connected Sites	43	42	43	43	43

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Administration and Finance
PROGRAM: Information Technology**

SUMMARY OF SUB-PROGRAMS

ELEMENTS	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Administration	966,078	705,685	746,661	40,977	5.8%
Application Management	598,046	776,405	805,719	29,315	3.8%
Network Support	289,390	331,327	331,327	(0)	0.0%
Help Desk	84,765	112,822	114,273	1,451	1.3%
TOTAL	1,938,280	1,926,239	1,997,981	71,742	3.7%

Administration

PROGRAM COST

CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	191,702	211,392	212,368	977	0.5%
Services	512,348	214,468	254,468	40,000	18.7%
Supplies	10,301	5,350	5,350	0	0.0%
Other	17,123	10,200	10,200	0	0.0%
Capital	234,604	264,275	264,275	0	0.0%
TOTAL	966,078	705,685	746,661	40,977	5.8%

Application Management

PROGRAM COST

CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	590,875	578,257	571,071	(7,185)	-1.2%
Services	765	189,523	226,023	36,500	19.3%
Supplies	0	0	0	0	0.0%
Other	175	7,350	7,350	0	0.0%
Capital	6,230	1,275	1,275	0	0.0%
TOTAL	598,046	776,405	805,719	29,315	3.8%

Network Support

PROGRAM COST

CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	289,390	289,770	289,770	(0)	0.0%
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	289,390	331,327	331,327	(0)	0.0%

Customer Service

PROGRAM COST

CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	84,765	81,547	82,998	1,451	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	84,765	112,822	114,273	1,451	1.3%

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Administration and Finance
PROGRAM: Information Technology**

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2018 SALARY RANGE		FY2018 BUDGET		FY2019 RECOMMENDATION	
			FY2016	FY2017	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Chief Information Officer	D-8	1.00	1.00	128,381	151,226	1.00	151,226	1.00	151,226
	Director of IT Applications	T-15	1.00	1.00	105,611	119,494	1.00	119,494	1.00	119,494
	Manager Network Operations	T-13	1.00	1.00	93,993	106,350	1.00	106,350	1.00	106,350
	Web Developer	T-10	1.00	1.00	80,436	91,010	1.00	91,010	1.00	91,010
	GIS Admin/Developer	T-10	1.00	1.00	80,436	91,010	1.00	91,010	1.00	91,010
	Information Systems Analyst	T-10	1.00	1.00	80,436	91,010	1.00	89,419	1.00	91,010
	Network Systems Administrator	T-10	2.00	2.00	80,436	91,010	2.00	182,020	2.00	182,020
	Database Administrator	T-9	1.00	1.00	77,343	87,510	1.00	87,510	1.00	87,510
	Help Desk Technician	T-9	1.00	1.00	77,343	87,510	1.00	81,547	1.00	82,998
	Senior Programmer Analyst	T-8	1.00	1.00	74,368	84,144	1.00	84,144	1.00	75,692
	Administrative Technology Resource Coordinator	GN-08	0.00	0.00	59,191	62,169	1.00	59,191	1.00	60,167
	Administrative Assistant	C-8	1.00	1.00	48,525	50,580	0.00	0	0.00	0
	Subtotal		12.00	12.00			12.00	1,142,920	12.00	1,138,488
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							5,950		5,625
515501	Clothing/Uniform Allowance							350		350
	Subtotal							6,300		5,975
	Total		12.40	12.40			12.40	1,160,965	12.40	1,156,208

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Administration and Finance
PROGRAM: Finance Department**

PROGRAM DESCRIPTION

The Finance Department, under the direction of the Finance Director, is responsible for the implementation, oversight, integrity, and reporting of the Town's operating and capital finances.

The Finance Department is comprised of the following four divisions:

1. **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. **Purchasing** - this division is responsible for ensuring that all purchases of goods and services, including public construction, are made in accordance with state laws and are open, fair, competitive, and obtained at the lowest possible cost without sacrificing quality. 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. **Assessing** - 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 portion of the property tax levy.
4. **Treasury** - this division is responsible for the billing, collecting, and investing of all funds and the arrangement of timely disbursements of all payments to vendors, town employees, and retirees. The Division is also responsible for processing payroll for the Town and School.

BUDGET STATEMENT

The FY19 budget reflects a \$261,045 (7.6%) decrease. Personnel decreases \$1,485 (0.1%) primarily due to Steps (\$7,026), and is offset by the 1.0% carry forward from the AFSCME contract (\$5,541).

Services decrease \$278,410 (25.4%) due to multiple line changes. Within the Comptroller's Division, there was an increase to Computer Software Repair and Maintenance (\$8,046). In the Purchasing Division, there was an increase to Postage (\$17,000). In the Assessing Division, there was an increase in Software Service Contract (\$2,000). In the Treasurer/Collector Division, there were decreases in Office Equipment and Repair (\$1,200), Financial Services (\$60,280), General Consulting Services (\$13,500), Professional/Technical Services (\$500), Printing Services (\$13,962), Credit Card Service Charges (\$261,603) and Subscriptions (\$2,000); this is slightly offset by an increase in Computer Software Maintenance (\$40,400), Copier Lease (\$9,157), Copier Service (\$820), and Advertising Services (\$250).

Supplies decreased \$1,800 (3.7%), due to a reduction in Books and Periodicals in the Treasurer's Office.

The Other category increased by \$3,650 (16.5%), due to an increase in Education/Training/Conferences (\$2,500), Professional Dues and Membership (\$1,050), and Fidelity Insurance (\$100)

Capital increases \$17,000 (234.5%), which reflects a vehicle for the Purchasing Division.

PROGRAM COSTS - FINANCE DEPARTMENT

CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	2,145,580	2,257,215	2,255,730	(1,485)	-0.1%
Services	961,120	1,095,267	816,857	(278,410)	-25.4%
Supplies	42,760	48,760	46,960	(1,800)	-3.7%
Other	16,392	22,057	25,707	3,650	16.5%
Utilities	1,332	1,375	1,375	0	0.0%
Capital	6,868	7,250	24,250	17,000	234.5%
TOTAL	3,174,052	3,431,924	3,170,879	(261,045)	-7.6%
BENEFITS			1,212,182		
REVENUE	2,061,902	1,942,875	2,088,447	145,572	7.5%

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Administration and Finance
PROGRAM: Finance Department**

FY2019 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 continue to support Devotion School remodel project through occupancy.
2. To establish new contracts for goods and services that will result in savings for Town and School Departments.
3. To update existing contracts, and rebid as necessary, to improve levels of service and quality of goods.
4. To rebid on a rolling 3 year basis Building Department service contracts, as well as establish new categories of service as needed.
5. To use State's Commbuys online procurement system as required. Continue to investigate online methods of ordering items and posting of bids.
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 fuel efficient vehicles, energy star equipment, green cleaning, 30% recycled paper, and other materials as appropriate for various Department use.
8. To continue to assist Information Technology Department with the various IT and Telecom projects.
9. To increase use by other departments of new folder inserter machine, purchased by the School Department, located in the mailing area to reduce or eliminate manual inserting of documents.
10. To continue to promote in-house print capabilities to lessen the costs of outside printing.
11. To control mailing costs at Council on Aging, Library and Public Safety by coordination with Town Hall basement mailing facility.
12. To continue to manage and review current cell phone provider plans and devices to lower costs and improve service.

Assessors

1. To conduct a town-wide revaluation of all property for fiscal year 2019; the first state certification of values in a new five year audit cycle. Due to recent changes in state law (Chapter 40, section 56) the certification of assessed values by the Commissioner of the Department of Revenue now occurs every five years, instead of the previous three year cycle. The town-wide revaluation will include a recalibration of all valuation models; market sales, replacement cost and income capitalization. The Assessors will continue to use the existing computer-assisted mass-appraisal system (CAMA) licensed by the town and rely on the town's comprehensive property database and GIS mapping programs.
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, requested under section 38D of Chapter 59.
3. To continue to be diligent in the discovery of taxable property and allowable levy growth due to new construction for fiscal year 2019 and beyond.

Treasurer/Collector

1. To maintain the Town's Aaa bond rating - the highest bond rating attainable.
2. 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.
3. To maintain a prudent debt management program and continue favorable relationships with rating agencies, bond counsel, and the investment community.
4. To maintain a high collection rate for all tax, refuse, and water/sewer bills.
5. To continue to offer customers multiple options for paying bills, including the cashier's window, mailing to the lockbox, and online payments.
6. To continue to analyze the Town's cash flow needs and maintain a reasonably safe level of short-term investments in local banks while providing liquidity to ensure timely distribution of all debt service, vendor, and payroll obligations.
7. To research new investment portfolios screened for Environment, Social, and Governance (ESG) issues.
8. To monitor banking service charges and credit card processing fees. Maintain positive relationships with local banks.
9. To continue to monitor the funding strategy for the Town's unfunded liabilities of pensions and other post-employment benefits.
10. To implement recommendations from the 2017 payroll audit report.
11. To implement cash audit procedures to ensure cash received is properly handled; disbursements are authorized, and balances match deposits.
12. To continue to expand the Town's PILOT program.
13. To create a taxation fund to aid the elderly/disabled in paying their tax bills as was voted at the November 2017 Town Meeting.
14. To change the rate of interest charged on real estate taxes to the elderly in the deferred tax program to the rate of the one-year average of the U.S. 10-year Treasury Constant Maturity as was voted at the November 2017 Town Meeting.

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Administration and Finance
PROGRAM: Finance Department**

FY2018 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, Salt (Newton Cooperative bid) for DPW, HVAC, 2 for Energy Management, Burner Boiler, Carpentry, Electrical, Plumbing, Construction Testing Devotion, Financial Peer Review, Legal Services for Real Property Acquisition, Lease of 29 Avon Street, Design of Renovation of Brookline Reservoir, Acquisition of Fire Truck, Parking Violations Process and Collection Services, Annual Fire Sprinkler/Alarm/Extinguisher Service, Exit & Emergency Light Testing, Strategic Asset Plan and Major Parcel Study.
2. Examples of some School Department bids and RFPs that were prepared, issued and awarded: Food Services Management Program, Lease of Gym Space for Pierce School, Level 2 Testing Services for Devotion School, Full Service Hamburgers and Chicken Sandwiches.
3. Supported Devotion School remodel project for fixtures, furniture, technology and services, as well as construction support as needed.
4. Reviewed needs for Town and School contracts. Established new and updated existing contracts, through research to improve levels of service and quality of goods.
5. Continued to prepare issue, award and manage cooperative bid and contract for heating oil, gasoline and diesel for 11 regional Cities and Towns. Obtained savings (compared to consumer prices) for FY18 with the following prices for the entire fiscal year: gasoline fixed price of \$2.08 per gallon, diesel and bio-diesel fixed price of \$2.13 per gallon, and #2 heating fuel fixed price of \$1.85 per gallon.
6. Continued to use and expand the Purchasing Card (PCard) program with School and Town Departments for appropriate purchases.
7. Purchased additional fuel efficient vehicles for use by Town and School Departments, including: hybrids and 4 cylinder vehicles.
8. Continued to make purchases from state and other cooperative contracts, as appropriate, in compliance with MGL Ch. 30B.
9. Continued to train and monitor staff on use of office supply vendor online ordering for all Town and School Departments.

FY2018 ACCOMPLISHMENTS (Con't.)

Purchasing (con't.)

10. Managed various supermarket accounts (Ahold/Stop & Shop, Albertsons/Star) for SPED and other summer programs.
11. Continued review, with IT Department assistance, to modify and eliminate telephone lines. Received proposals for potential dark fiber solutions for internet and telecom connectivity.
12. Continued to coordinate use of mailing machines at Town Hall, COA and Public Safety to control the costs of mail processing.
13. Managed cell phones plans, phones, and accessories to keep costs low and improve service. Saved approximately \$1000 per month modifying plans for all phones.
14. Use in-house print capabilities to lessen the costs of outside printing services. The Annual Report, Financial Plan, Financial Trend Monitoring Report, Contract Specifications, Town Meeting Combined Reports, Town Meeting Member Newsletters, and other materials continue to be printed internally.

Assessors

1. The Assessors completed an interim year (non-certification) adjustment to all assessed values for fiscal year 2018, which resulted in a town-wide increase in the total taxable value of 7.7% to \$23.3 billion, now the 4th highest assessed value in the Commonwealth.
2. The Assessors provided assistance to a special committee established by the Select Board to review a 2016 Special Town Meeting warrant article to study the tax relief programs available to Brookline senior taxpayers, including the modification or expansion of existing programs and the exploration of new programs. The result of the special committee's work was the authorization of three warrant articles before the 2017 Special Town Meeting that would make the following changes available to the town:
 - a. Lower the current 5% interest rate on deferred property taxes to a rate tied to the one-year average of 10-year US Treasury constant maturity rate.
 - b. Petition the General Court to modify the existing statutory language of clause 41A of section 5, of Chapter 59 (tax deferral), to increase the income limit of eligible taxpayers, in order to open the deferral program to more participants.
 - c. To establish a taxation aid committee to oversee a special fund to aid qualified elderly and disabled taxpayers using funds donated through the tax bill process as a special, additional contribution.

Treasurer/Collector

1. Rolled out new accounts receivable software for tax, refuse, and water/sewer bills.
2. Updated website with more information including FAQ's for tax bills.
3. Performed a payroll audit with a local accounting firm to create more uniform time collection practices and find efficiencies in the payroll system.
4. Restructured the Town's investment portfolio to include investments in government securities, certificates of deposit, corporate fixed income, and equities listed on the Massachusetts legal equities list.
5. Shifted credit card convenience fees paid from the general fund to the customer.

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Administration and Finance
PROGRAM: Finance Department**

PERFORMANCE/ WORKLOAD INDICATORS

	ACTUAL FY2016	ESTIMATE FY2017	ACTUAL FY2017	ESTIMATE FY2018	ESTIMATE FY2019
<u>COMPROLLER</u>					
Payment Vouchers/ Invoices Processed	39,764	40,000	39,770	40,000	40,000
EFT Payments Processed	2,191	1,600	1,798	2,200	2,000
Manual checks processed	0	1	0	0	1
Computer Checks Processed	14,911	17,000	13,490	16,000	15,000
Vendors Serviced	4,320	4,800	4,637	4,600	4,600
Journal Vouchers Processed	1,985	2,000	1,801	2,000	1,900
Requisitions Approved	10,126	9,800	10,149	10,126	10,000
Cash Receipts Processed	29,471	29,000	28,755	30,000	29,000
Miscellaneous Committed Bills Created	4,176	3,800	4,750	4,100	4,100
<u>PURCHASING</u>					
Blanket Contracts	86	90	89	95	90
Public Bids	81	80	77	85	80
Purchase Orders (PO's)	10,161	9,600	10,149	10,250	10,250
PO \$ Value (millions)	\$99.1	\$90.0	\$102.5	\$105.0	\$105.0
<u>ASSESSORS*</u>					
Property Inspections Completed	1,492	1,500	1,495	1,500	1,500
Building Permits Reviewed	919	700	1,047	850	900
Property Sales Reviewed & Validated	812	900	808	850	825
Property Transfers (Deeds) Reviewed	1,262	1,350	1,233	1,300	1,300
Income & Expense Statements Reviewed	327	300	336	325	375
Personal Property Returns Reviewed	531	500	436	550	500
Exempt Property Returns Reviewed (3ABC)	98	100	100	100	100
Residential Exemption Audits Completed	159	100	148	150	150
Statutory (Personal) Exemptions Granted	152	175	141	160	160
Abatement Applications Received/Reviewed	176	175	177	180	180
Appellate Tax Board Petitions Filed/Reviewed	71	55	41	65	60
Motor Vehicle Excise Bills Committed	33,938	35,000	33,180	34,000	33,500
MVE Bills Abated	1,024	1,500	1,603	1,200	1,500

PERFORMANCE/ WORKLOAD INDICATORS (Con't.)

	ACTUAL FY2016	ESTIMATE FY2017	ACTUAL FY2017	ESTIMATE FY2018	ESTIMATE FY2019
<u>TREASURER / COLLECTOR</u>					
Current Year Collections:					
Property Taxes	99.50%	99.00%	99.20%	99.00%	99.00%
Motor Vehicle Excise	93.71%	93.00%	92.50%	93.00%	93.00%
Investment Earnings:					
Total \$	\$210,123	\$200,000	\$302,106	\$200,000	\$230,000
% Increase / (Decrease)	0.0%	-20.0%	0.0%	0.0%	15.0%
Property Tax Bills	68,606	68,000	69,788	68,000	69,500
Water Bills	39,276	41,600	42,344	41,600	42,000
Refuse Bills	26,692	29,400	29,481	29,400	29,400
MLC's Issued	1,528	1,250	1,403	1,500	1,400
Total Payrolls	101	100	87	100	100
Total # of Checks	7,752	7,000	4,504	7,000	5,000
Total # of Direct Deposits	89,307	85,000	89,380	89,000	89,000
W-2's Prepared Annually	4,029	3,700	4,029	4,000	4,000
1099's Prepared Annually	247	250	291	250	250
Total Papeless Bills	11,916	9,500	13,027	11,000	12,500
% of employees direct deposit	96%	95%	97%	95%	97%
Credit Card Use:					
% Water Bills	25%	23%	26%	25%	25%
% Refuse Bills	26%	24%	27%	25%	25%

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Administration and Finance
PROGRAM: Finance Department**

SUMMARY OF SUB-PROGRAMS					
SUB-PROGRAMS	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Comptroller	587,376	609,295	621,748	12,453	2.0%
Purchasing	655,723	673,103	707,033	33,930	5.0%
Assessor	687,608	701,556	705,165	3,609	0.5%
Treasurer-Collector	1,243,344	1,447,970	1,136,933	(311,037)	-21.5%
TOTAL	3,174,052	3,431,924	3,170,879	(261,045)	-7.6%

COMPTROLLER					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	370,634	373,738	378,145	4,407	1.2%
Services	206,429	220,600	228,646	8,046	3.6%
Supplies	3,170	6,000	6,000	0	0.0%
Other	5,750	7,507	7,507	0	0.0%
Capital	1,394	1,450	1,450	0	0.0%
TOTAL	587,376	609,295	621,748	12,453	2.0%

ASSESSOR					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	647,207	655,797	657,406	1,609	0.2%
Services	31,873	34,159	36,159	2,000	5.9%
Supplies	2,667	2,000	2,000	0	0.0%
Other	3,814	7,500	7,500	0	0.0%
Capital	2,045	2,100	2,100	0	0.0%
TOTAL	687,608	701,556	705,165	3,609	0.5%

PURCHASING					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	395,370	391,078	394,046	2,968	0.8%
Services	232,385	253,190	267,152	13,962	5.5%
Supplies	23,225	23,960	23,960	0	0.0%
Other	2,400	2,400	2,400	0	0.0%
Utilities	1,332	1,375	1,375	0	0.0%
Capital	1,011	1,100	18,100	17,000	1545.5%
TOTAL	655,723	673,103	707,033	33,930	5.0%

TREASURER-COLLECTOR					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	732,368	836,602	826,133	(10,469)	-1.3%
Services	490,433	587,318	284,900	(302,418)	-51.5%
Supplies	13,698	16,800	15,000	(1,800)	-10.7%
Other	4,428	4,650	8,300	3,650	78.5%
Capital	2,418	2,600	2,600	0	0.0%
TOTAL	1,243,344	1,447,970	1,136,933	(311,037)	-21.5%

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Administration and Finance
PROGRAM: Finance Department**

PURCHASING SUBPROGRAM

SUMMARY OF ELEMENTS					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Purchasing	318,167	313,775	332,627	18,851	6.0%
General Services	337,806	359,328	374,406	15,079	4.2%
TOTAL	655,973	673,103	707,033	33,930	5.0%

Purchasing

ELEMENT COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	306,462	301,443	303,295	1,851	0.6%
Services	4,312	4,397	4,397	0	0.0%
Supplies	2,651	3,060	3,060	0	0.0%
Other	2,400	2,400	2,400	0	0.0%
Utilities	1,332	1,375	1,375	0	0.0%
Capital	1,011	1,100	18,100	17,000	1545.5%
TOTAL	318,167	313,775	332,627	18,851	6.0%

General Services

ELEMENT COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	88,909	89,635	90,751	1,117	1.2%
Services	228,322	248,793	262,755	13,962	5.6%
Supplies	20,575	20,900	20,900	0	0.0%
Other	0	0	0	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	337,806	359,328	374,406	15,079	4.2%

TREASURER-COLLECTOR SUB-PROGRAM

SUMMARY OF ELEMENTS					
SUB-PROGRAMS	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Administration	497,098	567,440	318,636	(248,804)	-43.8%
Treasurer	89,606	166,736	172,153	5,417	3.2%
Collector	272,879	294,948	261,457	(33,491)	-11.4%
Payroll	383,762	393,846	384,687	(9,159)	-2.3%
TOTAL	1,243,344	1,422,970	1,136,933	(286,037)	-20.1%

Administration

ELEMENT COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	95,755	154,019	155,261	1,242	0.8%
Services	393,645	410,208	158,100	(252,108)	-61.5%
Supplies	6,014	2,463	1,000	(1,463)	-59.4%
Other	1,289	175	3,700	3,525	2014.3%
Capital	394	575	575	0	0.0%
TOTAL	497,098	567,440	318,636	(248,804)	-43.8%

Treasurer

ELEMENT COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	89,233	117,955	110,378	(7,577)	-6.4%
Services	0	46,306	58,100	11,794	25.5%
Supplies	121	1,000	1,500	500	50.0%
Other	252	900	1,600	700	77.8%
Capital	0	575	575	0	0.0%
TOTAL	89,606	166,736	172,153	5,417	3.2%

Collector

ELEMENT COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	197,673	216,380	214,882	(1,498)	-0.7%
Services	73,722	74,843	43,200	(31,643)	-42.3%
Supplies	640	2,250	2,500	250	11.1%
Other	252	900	300	(600)	-66.7%
Capital	591	575	575	0	0.0%
TOTAL	272,879	294,948	261,457	(33,491)	-11.4%

Payroll

ELEMENT COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	349,708	348,248	345,612	(2,636)	-0.8%
Services	23,065	30,961	25,500	(5,461)	-17.6%
Supplies	6,922	11,087	10,000	(1,087)	-9.8%
Other	2,634	2,675	2,700	25	0.9%
Capital	1,433	875	875	0	0.0%
TOTAL	383,762	393,846	384,687	(9,159)	-2.3%

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Administration and Finance
SUB-PROGRAM: Comptroller**

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2018 SALARY RANGE		FY2018 BUDGET		FY2019 RECOMMENDATION	
			FY2016	FY2017	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Town Comptroller	D-5	1.00	1.00	101,913	120,048	1.00	116,526	1.00	118,274
	Assistant Comptroller	T-10	1.00	1.00	80,436	91,010	1.00	91,010	1.00	91,010
	Senior Accountant	T-5	1.00	1.00	61,307	69,365	1.00	66,960	1.00	68,152
	Senior Audit Clerk	C-6	2.00	2.00	47,176	49,281	2.00	96,191	2.00	97,658
	Subtotal		5.00	5.00			5.00	370,688	5.00	375,095
	Other									
513044	Longevity							2,350		2,350
515501	Clothing/Uniform Allowance (In lieu of boots)							700		700
	Subtotal							3,050		3,050
	Total		5.00	5.00			5.00	373,738	5.00	378,145

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Administration and Finance
SUB-PROGRAM: Purchasing**

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2018 SALARY RANGE		FY2018 BUDGET		FY2019 RECOMMENDATION	
			FY2016	FY2017	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Chief Procurement Officer	D-5	1.00	1.00	101,913	120,048	1.00	120,048	1.00	120,048
	Procurement Officer	T-8	1.00	1.00	74,368	84,144	1.00	79,806	1.00	81,227
	Supervisor of Mailing/Printing	GN-6	1.00	1.00	51,182	53,758	1.00	53,228	1.00	53,758
	Buyer/Clerk	C-9	1.00	1.00	52,071	54,223	1.00	52,601	1.00	52,763
	Senior Office Assistant/CT	C-5	1.00	1.00	45,373	47,452	1.00	46,738	1.00	47,007
	Mail Clerk	GN-2	0.93	0.93	34,985	36,746	0.93	33,587	0.93	34,174
	Subtotal		5.93	5.93			5.93	386,008	5.93	388,976
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	391,078	5.93	394,046

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Administration and Finance
SUB-PROGRAM: Assessing**

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2018 SALARY RANGE		FY2018 BUDGET		FY2019 BUDGET	
			FY2016	FY2017	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Chief Assessor	D-5	1.00	1.00	101,913	120,048	1.00	120,048	1.00	120,048
	Deputy Chief Assessor	T-12	1.00	1.00	88,673	100,330	1.00	100,330	1.00	100,330
	Assistant Assessor - Residential / Commercial	T-9	1.00	1.00	77,343	87,510	1.00	87,510	1.00	87,510
	Assistant Assessor / Field Appraiser	GN-10	3.80	3.80	64,790	68,050	3.80	257,486	3.80	258,590
	Principal Clerk	C-8	1.00	1.00	49,749	51,852	1.00	50,679	1.00	51,184
	Subtotal		7.80	7.80			7.80	616,053	7.80	617,662
510102	Permanent Part Time Salaries									
	Office Assistant	C-5	0.49	0.49	44,918	46,976	0.49	22,344	0.49	22,344
	Assessor - Board Members (2)					6,000		12,000		12,000
	Subtotal		0.49	0.49			0.49	34,344	0.49	34,344
	Other									
513044	Longevity Pay							5,050		5,050
515501	Clothing/Uniform Allowance (In Lieu of Boots)							350		350
	Subtotal							5,400		5,400
	Total		8.29	8.29			8.29	655,797	8.29	657,406

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Administration and Finance
SUB-PROGRAM: Treasurer - Collector**

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2018 SALARY RANGE		FY2018 BUDGET		FY2019 RECOMMENDATION	
			FY2016	FY2017	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Director of Finance/Treasurer	D-8	1.00	1.00	128,381	151,226	1.00	146,789	1.00	148,991
	Payroll Director	T-14	1.00	1.00	99,633	112,730	1.00	112,730	1.00	112,730
	Assistant Treasurer	T-7	1.00	1.00	71,508	80,908	1.00	80,908	1.00	72,780
	Assistant Collector	T-7	1.00	1.00	71,508	80,908	1.00	80,908	1.00	80,908
	Payroll Coordinator	T-5	2.00	2.00	61,307	69,365	2.00	135,154	2.00	131,763
	Head Cashier	C-9	1.00	1.00	52,071	54,223	1.00	53,689	1.00	54,223
	Senior Clerk Typist/CT	C-6	2.00	2.00	47,176	49,281	1.00	48,312	1.00	47,362
	Senior Office Assistant/AR	C-5	1.00	1.00	45,598	47,687	2.00	94,446	2.00	93,505
	Senior Office Assistant	C-5	1.00	1.00	44,918	46,976	1.00	46,307	1.00	46,511
	Subtotal		11.00	11.00			11.00	799,243	11.00	788,774
510901	Temporary Part Time Salaries									
	Clerical Support							17,500		17,500
	Subtotal		0.00	0.00			0.00	17,500	0.00	17,500
	Other									
510300	Regular Overtime							14,859		14,859
513044	Longevity Pay							3,600		3,600
515501	Clothing/Uniform Allowance (In Lieu of Boots)							1,400		1,400
	Subtotal							19,859		19,859
	Total		11.00	11.00			11.00	836,602	11.00	826,133

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Administration and Finance
PROGRAM: Legal Services**

PROGRAM DESCRIPTION

The Office of Town Counsel functions as the Town of Brookline’s municipal counsel, providing legal advice to Town officials and employees in Town related matters. With staff support, the Town’s counsel represent the Town and its officials and employees in claims and lawsuits in which they are named as parties, including personal injury and property damage claims that are brought under M.G.L. c. 84 and the Massachusetts Tort Claims Act; at administrative hearings and appeals before state and federal agencies, and in the state and federal trial and appellate courts. The Town’s counsel draft, review and approve contracts, leases, and other municipal legal instruments; respond to open meeting and public records law requests and complaints; provide daily advice to officials, administrators and town and school department employees in matters concerning education, employment, open meeting, public record, conflict of interest, and zoning law; and provide advice and support to Town Meeting members and others in matters pertaining to Town Meeting.

BUDGET STATEMENT

The FY19 budget increases \$3,643 (0.4%). Personnel increases \$3,634 (0.6%) for Steps.

FY2019 OBJECTIVES

1. To assist with the drafting and implementation of Warrant Articles related to the proposed regulations for community recreational marijuana dispensaries.
2. To successfully Defend NRA-Funded Lawsuit at the First Circuit Court of Appeals.
3. To continue to Assist School Department in securing and maintaining school space through lease agreements as necessary.
4. To assist Town departments with expected influx of applications under Chapter 40B once safe harbor ends.
5. To manage the legal support necessary to finalize the site for a ninth elementary school.

FY2019 OBJECTIVES (Con’t.)

6. To continue to provide guidance to the School Department in areas concerning policy development, the provision of special education, and education and disability law.
7. To continue to provide guidance to Town Meeting Members and citizens in the filing of warrant articles.
8. To continue 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.
9. To finalize the Town owned property database, and maintain access to the relevant information: property acquisition votes, deeds; and restrictions.
10. To continue to obtain favorable resolution of claims filed against the Town, its officials and employees.
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 provide ongoing training to Town officials and employees in laws pertaining to Open Meeting Law and Public Records Law.
13. To continue to defend the Town, its officials and employees in active litigation.

PROGRAM COSTS - LEGAL SERVICES

CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	644,894	640,177	643,820	3,643	0.6%
Services	312,261	250,309	250,309	0	0.0%
Supplies	3,499	3,500	3,500	0	0.0%
Other	90,615	112,000	112,000	0	0.0%
Capital	1,578	1,700	1,700	0	0.0%
TOTAL	1,052,847	1,007,686	1,011,329	3,643	0.4%
BENEFITS			342,260		
REVENUE	299,000	10,000	10,000	0	0.0%

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Administration and Finance
PROGRAM: Legal Services**

FY2018 ACCOMPLISHMENTS

1. Working with Select Board's Office, IT Department, Engineering Division and Purchasing Division, created a uniform license agreement to allow wireless infrastructure companies to locate in right of way. Agreement provides appropriate process, protections and revenue. Three providers have signed the agreement and a fourth is expected to sign in 2018.
2. Won dismissal of an employment discrimination and retaliation case filed in Court.
3. Negotiated, drafted and promulgated Hancock Village Master Plan and attendant warrant articles and development agreements.
4. Successfully resolved a case of school enrollment termination whereby protections were claimed under the McKinney-Vento Act, the matter was dismissed in the First Circuit Court of Appeals.
5. Coordinated and responded to a series of public records requests related to the site selection for a ninth elementary school.
6. Effectively updated the Select Board's designation of special municipal employees.
7. Facilitated a streamlined process for the review and execution of a multitude of Town contracts.
8. Provided guidance to Town Departments on the implementation of the recently enacted Municipal Modernization Act.
9. Successfully defended the Town in litigation matters, including, tort claims, appeals of zoning decisions and appeals of Preservation Commission decisions.
10. Worked with the Select Board, License Review Committee, and various Town departments to provide guidance on the development of recreational marijuana dispensary regulation.
11. Successfully defended the Town against an NRA-funded lawsuit in Federal Court challenging the Police Chief's authority to restrict gun licenses.
12. Assisted the Town's Records Access Officer with managing and responding to Public Record Requests received by the Town.
13. Negotiated, drafted and reviewed numerous contracts and other legal documents related to environmental issues; real estate transactions; and substantial project developments.
14. Provided Town officials and staff with informal and formal opinions.
15. Continued the research and collection of records pertaining to Town owned property.
16. Assisted the Planning and Community Development Department Housing Division in closing loans to create additional affordable housing units.

PERFORMANCE/ WORKLOAD INDICATORS

	ACTUAL FY2016	ESTIMATE FY2017	ACTUAL FY2017	ESTIMATE FY2018	ESTIMATE FY2019
Claims & Lawsuits - Filed	112	110	158	140	125
Claims & Lawsuits - Active	74	60	96	90	85
Claims & Lawsuits - Disposed	78	71	63	60	55
Petitions to Foreclose	42	30	57	30	35
Tax Title Cases in Land Court	23	20	17	20	15
Medical Panel Claims	88	85	87	90	80
Zoning Board Of Appeals Matters	9	10	5	10	7
Appellate Tax Board Matters	6	4	5	5	4
Bankruptcy Cases	15	15	11	15	10
Real Property Leases - Drafted /Reviewed	15	9	18	12	15
Contracts/Agreements/Legal Instruments	187	200	162	200	150
Formal/Informal Legal Opinions	34	30	78	30	65
Warrant Article Review	16	15	20	15	15
Affordable Housing Projects/Closings	13	20	15	14	12
Town Property Damage Recovery	30	25	33	25	25
Miscellaneous Legal Matters	33	30	37	30	35

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Administration and Finance
PROGRAM: Legal Services**

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2018 SALARY RANGE		FY2018 BUDGET		FY2019 RECOMMENDATION	
			FY2016	FY2017	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Town Counsel	D-8	1.00	1.00	128,381	151,226	1.00	151,226	1.00	151,226
	Associate Town Counsel II	D-5	1.00	1.00	101,913	120,048	1.00	118,274	1.00	120,048
	First Assistant Town Counsel	T-15	1.00	1.00	105,611	119,494	1.00	119,494	1.00	119,494
	Associate Town Counsel I	T-14	1.00	1.00	99,633	112,730	1.00	105,049	1.00	106,918
	Senior Paralegal Secretary	T-5	1.00	1.00	61,307	69,365	1.00	69,365	1.00	69,365
	Paralegal Secretary	C-9	1.00	1.00	51,295	53,416	1.00	53,416	1.00	53,416
	Subtotal		6.00	6.00			6.00	616,824	6.00	620,468
	CDBG Charge-Off							(5,000)		(5,000)
	Net Total		6.00	6.00			6.00	611,824	6.00	615,468
510102	Permanent Part Time Salaries									
	Senior Clerk Typist	C-4	0.53	0.53	42,501	44,535	0.53	23,752	0.53	23,752
	Subtotal		0.53	0.53			0.53	23,752	0.53	23,752
	Other									
513044	Longevity Pay							4,250		4,250
515501	Clothing/Uniform Allowance							350		350
	Subtotal							4,600		4,600
	Total		6.53	6.53			6.53	640,177	6.53	643,820

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Administration and Finance
PROGRAM: Advisory Committee**

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 Select Board 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 FY19 budget represents a \$109 (0.4%) increase for Steps.

FY2019 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."

PROGRAM COSTS - ADVISORY COMMITTEE

CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	18,024	23,092	23,201	109	0.5%
Services	0	0	0	0	0.0%
Supplies	2,559	2,275	2,275	0	0.0%
Other	333	570	570	0	0.0%
Capital	279	295	295	0	0.0%
TOTAL	21,196	26,232	26,341	109	0.4%
BENEFITS					
REVENUE	0	0	0	0	0.0%

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Administration and Finance
PROGRAM: Advisory Committee**

FY2018 ACCOMPLISHMENTS

1. During FY2018, the full Advisory Committee met over 40 times and each of the Advisory Committee Subcommittees separately met numerous more times. In addition, the Capital Subcommittee made multiple visits to project sites.
2. Spent three months reviewing the Town Administrator's Proposed FY2018 Financial Plan and Capital Improvements Program (CIP) and developing the Advisory Committee's version of the budget for FY2018. 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, and descriptions and analyses of the numerous construction/renovation projects included in the CIP.
3. Monitored fiscal trends and reiterated its February 2017 recommendation that the Select Board appoint a committee to consider the need for operating and debt exclusion overrides.
4. Continued to implement a process for more detailed review of Reserve Fund transfer requests, including subcommittee evaluation of all such requests prior to review by the full Advisory Committee
5. Prepared and presented to Town Meeting comprehensive reports on a number of complicated warrant articles and financial considerations. Topics to which the Advisory Committee devoted a great deal of attention and analysis included the various studies of the proposed expansion of Brookline High School and proposals for adding K-8 classroom capacity, including but not limited to construction of a 9th elementary school, the proposed Hancock Village Overlay District and Hancock Village Master Development Agreement, efforts to increase use of gender-neutral language in Town by-laws, a by-law amendment requiring the posting of documents associated with public meetings, an amendment to the Town's Zoning By-Law to authorize administrative approval of certain signs and awnings, and an amendment to the Town's General By-Laws that limited the issuance of tobacco sales permits.
6. 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.
7. Members of the Advisory Committee participated on committees appointed by the Select Board and the Moderator, including the Devotion School Building Committee, the Coolidge Corner Study Committee, the Override Study Committee, the Building Committee for the Brookline High School Expansion Project, the Select Board's Committee on Senior Tax Policy, the Building Committee for the 9th Elementary School at Baldwin, the Select Board's Committee for Animal Control Training for Police, the Kent/Station Street Affordable Senior Housing Committee, and the Tobacco Control Committee.
8. 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, Hubway Advisory Committee, Naming Committee, and Audit Committee.

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Administration and Finance
PROGRAM: Advisory Committee**

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2018 SALARY RANGE		FY2018 BUDGET		FY2019 RECOMMENDATION	
			FY2016	FY2017	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510102	Permanent Part Time Salaries Executive Assistant	C-10	0.40	0.40	56,189	58,582	0.40	23,092	0.40	23,201
	Total		0.40	0.40			0.40	23,092	0.40	23,201

**TOWN OF BROOKLINE
FY2019 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 FY19 budget reflects a \$228,554 (40.8%) increase. This is due primarily to the fact that there will be three elections in FY19.

Personnel increases \$189,854 (41.1%) due to increases in Steps (\$765), the 1% carry-forward from the AFSCME contract (\$1,774), Election Workers (\$209,315), which is partially offset by a increase in the charge off to the state grant for election expenses (\$22,000).

Services increase \$27,100 (32.6%) for Motor Vehicle/Equipment Rental (\$1,700), Professional/Technical (\$16,800), Printing (\$6,600) and Advertising (\$2,000).

The increase in Supplies (\$11,600; 104%) is in Meals and Receptions for election meals, reflecting additional elections.

PROGRAM COSTS - TOWN CLERK

CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	646,122	461,961	651,815	189,854	41.1%
Services	91,392	83,072	110,172	27,100	32.6%
Supplies	21,204	11,150	22,750	11,600	104.0%
Other	1,605	2,450	2,450	0	0.0%
Capital	1,184	1,280	1,280	0	0.0%
TOTAL	761,507	559,913	788,467	228,554	40.8%
BENEFITS			198,074		
REVENUE	144,512	160,200	155,200	(5,000)	-3.1%

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Administration and Finance
PROGRAM: Town Clerk**

FY2019 OBJECTIVES

1. To generate and mail late notices for 2018 Year End Campaign Finance Reports to all local candidates and committees.
2. To receive, file and post 2018 Year-End Campaign Finance reports for all local candidates and committees.
3. To distribute, collect and record the 2018 Annual Street List.
4. To conduct voter registration sessions for the May 2018 Annual Town Election.
5. To conduct a Test Deck Tabulation for ballots for the May 2018 Annual Town Election.
6. 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 2018 Annual Town Election.
7. To receive, file and post 8 day Pre-Election Campaign Finance Reports for local candidates and committees for the May 2018 Annual Town Election.
8. To administer, record and certify the results of the May 2018 Annual Town Election.
9. To update the Town Web-site's List of Town Meeting Members based upon the results of the May 2018 Annual Town Election.
10. 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 2018 Annual Town Election.
11. To receive, file and post 30 day Post-Election Campaign Finance Reports for local candidates and committees for the May 2018 Annual Town Election.
12. To administer, record, and certify the actions taken at the May 2018 Annual Town Meeting.
13. To certify and transmit all General and Zoning By-Laws, passed at the May 2018 Annual Town Meeting to the Office of the Attorney General's Municipal Law Unit for review and approval.
14. To certify and transmit all authorizations to borrow to the Department of Revenue's Local Services Division taken at the May 2018 Annual Town Meeting.
15. To inactivate all voters who did not respond to the 2018 Annual Street List mailing.
16. To generate, print and mail Confirmation Notices for all Inactive Voter/Non-Respondents to the 2018 Annual Street List.
17. To delete and edit all in-active voters based upon the 2018 confirmation notice responses.
18. To publish and distribute the 2018 List of Persons 17 Years of Age and Older.
19. To publish and distribute the 2018-2019 List of Elected Officers, Advisory Committee Members, Committee on Town Organization and Structure and Executive Officers of the Town Meeting Members Association.
20. To certify and attest to Bond Counsel regarding all authorizations to borrow passed at the May 2018 Annual Town Meeting.
21. To update the General By-Laws on the Town's website based on the approval of the actions taken at the May 2018 Annual Town Meeting by the Attorney General's Municipal Law Unit.
22. To post the Attorney General's Municipal Law Unit's approval of the General and Zoning By-laws, passed at the May 2018 Annual Town Meeting.

FY2019 OBJECTIVES (Con't.)

23. To notify the affected Town departments based on the General and Zoning By-Law changes taken at the May 2018 Annual Town Meeting.
24. To destroy all ballots and election materials from the September 8, 2016 State Primary.
25. To conduct four special voter registration sessions for the September 2018 State Primary.
26. To conduct six special absentee voting sessions for the September 2018 State Primary.
27. To conduct a Test Deck Tabulation of the ballots for the September 2018 State Primary.
28. To transmit to the Elections Division of the Office of the Secretary of the Commonwealth certification of the Test Deck tabulation programming for the September 2018 State Primary.
29. To administer, record, and certify the results of the September 2018 State Primary.
30. To transmit to the Elections Division of the Office of the Secretary of the Commonwealth certification of the results of the September 2018 State Primary.
31. To update the Election Calendar on the Town Clerk's webpage to reflect the November 2018 State Election, including the dates, times and locations for Early Voting.
32. To post the Attorney General's Municipal Law Unit's approval of the General and Zoning By-laws, passed at the May 2018 Annual Town Meeting.
33. To notify affected Town Departments of the Attorney General's Municipal Law Unit's approval of the actions taken at the May 2018 Annual Town Meeting.
34. To update the General By-Laws on the Town's website based on the approval of the actions taken at the May 2018 Annual Town Meeting by the Attorney General's Municipal Law Unit.
35. To conduct six specialized Early Voting training sessions for staff and poll workers.
36. To conduct eleven separate Early Voting sessions, including evenings and weekends, for the November 2018 State Election.
37. To conduct four special voter registration sessions for the November 2018 State Election.
38. To conduct three special absentee voting sessions for the November 2018 State Election.
39. To conduct a Test Deck Tabulation for ballots for the November 2018 State Election.
40. To transmit to the Elections Division of the Office of the Secretary of the Commonwealth certification of the Test Deck tabulation programming for the November 2018 State Election.
41. To administer, record, and certify the results of the November 2018 State Election.
42. To administer, record, and certify the results from the Central Tabulation Facility for Early Voting.
43. To transmit to the Elections Division of the Office of the Secretary of the Commonwealth, certification of the results of the November 2018 State Election.
44. To transmit and certify results of the election of County officers based on the final results of the November 2018 State Election.
45. To administer, record, certify and transmit any randomly selected audits, mandated by the Commonwealth for the November 2018 State Election.
46. To administer, record, and certify the actions taken at the November 2018 Special Town Meeting.
47. To certify and transmit all General and Zoning By-Laws, passed at the November 2018 Special Town Meeting to the Office of the Attorney General's Municipal Law Unit for review and approval.
48. To delete all registered voters who are multiple year non-respondents to the Annual Street List.
49. To certify and transmit all authorizations to borrow to the Department of Revenue's Local Services Division, passed at the November 2018 Special Town Meeting.
50. To generate and mail all dog License and Green Dog License renewals for 2018.

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Administration and Finance
PROGRAM: Town Clerk**

FY2018 ACCOMPLISHMENTS

1. Received and filed 2016 Year End campaign finance reports for all local candidates, candidates committees and political action committees.
2. Distributed, collected and recorded the 2017 Annual Street List Census.
3. Mailed absentee ballot applications to all certified physically disabled voters on file with the Town Clerk's Office.
4. Posted the Attorney General's Municipal Law Unit's approval of the actions taken at the November 15, 2016 Special Town Meeting.
5. Notified affected Town Departments of the Attorney General's Municipal Law Unit's approval of the actions taken at the November 15, 2016 Special Town Meeting.
6. Updated the General By-Laws on the Town's website based upon the approval of the actions taken at the November 15, 2016 Special Town Meeting by the Attorney General's Municipal Law Unit.
7. Certified all town-wide and Town Meeting nomination papers, for the May 2, 2017 Annual Town Election, that were submitted for certification.
8. Destroyed all ballots and election materials from the May 3, 2016 Annual Town Election.
9. Conducted four special voter registration sessions for the May 2, 2017 Annual Town Election.
10. Conducted six special absentee voting sessions for the May 2, 2017 Annual Town Election.
11. Conducted a Test Deck Tabulation for ballots for the May 2, 2017 Annual Town Election.
12. Transmitted 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. Received, filed and posted all Pre-Election campaign finance reports for local candidates, candidates' committees, and political action committees for the May 2, 2017 Annual Town Election.
14. Administered, recorded and certified the results of the May 2, 2017 Annual Town Election.
15. Updated the Town Web-site's List of Town Meeting Members based on the results of the May 2, 2017 Annual Town Election.
16. 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 2, 2017 Annual Town Election..
17. Received, filed, and posted all Post-Election campaign finance reports for local candidates, candidates' committees, and political action committees for the May 2, 2017 Annual Town Election.
18. Received and filed all Post-Election campaign finance reports for local candidates, candidates' committees, and political action committees for the May 2, 2017 Annual Town Election.
19. Published the 2017 List of Persons 17 Years of Age and Older.
20. 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

FY2018 ACCOMPLISHMENTS (Con't.)

21. Administered, recorded and certified the actions taken at the November 14, 2017 Special Town Meeting.
22. Certified and transmitted all General and Zoning By-Laws, passed at the November 14, 2017 Town Meeting to the Office of the Attorney General's Municipal Law Unit for review and approval.
23. Certified and transmitted all authorizations to borrow to the Commonwealth of Massachusetts' Department of Revenue's Local Services Division that were taken at the November 14, 2017 Town Meeting.
24. Certified and attested to Bond Counsel regarding all authorizations to borrow passed at the November 14, 2017 Town Meeting.
25. Mailed all Dog license and Green Dog License renewals for 2017.
26. Deleted all registered voters, of who were multiple year non-respondents to the Annual Street List.

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Administration and Finance
PROGRAM: Town Clerk**

**TOWN CLERK
PERFORMANCE/ WORKLOAD INDICATORS**

	ACTUAL FY2016	ESTIMATE FY2017	ACTUAL FY2017	ESTIMATE FY2018	ESTIMATE FY2019
Performance:					
% of Eligible Registered Voters Participating (average)	27.8%	29.0%	28.9%	15.0%	28%
% Rate of Return for Census Forms	60.0%	65.0%	63.0%	65.0%	66%
Hours Election Workers Trained	8	36	40	12	40
Workload:					
Total Elections	2	3	3	1	3
Total Residents as determined by Town Census Respondents	47,342	45,000	47,602	47,000	48,000
Registered Voters	36,677	35,000	39,127	39,500	39,750
Inactive Voters	5,835	9,500	5,080	5,000	6,000
Marriage Intentions	430	395	395	415	420
Dog Licenses	2,555	2,725	2,769	2,525	2,725
Green Dog Licenses	1,551	1,565	1,638	1,500	1,600
Business Certificates	181	200	204	190	215
Other	3,862	3,680	3,619	3,700	3,725

PERFORMANCE/ WORKLOAD INDICATORS (con't)

	ACTUAL FY2016	ESTIMATE FY2017	ACTUAL FY2017	ESTIMATE FY2018	ESTIMATE FY2019
Voters Registered	4,555	4,500	5,336	2,500	4,250
Party/Address/All Changes	3,040	4,750	4,874	2,500	2,200
Voters Inactivated	1,125	5,000	8,255	4,000	5,500
Voters Deleted	2,830	7,000	5,110	2,500	3,500
Confirmation Notices	6,322	7,500	8,888	6,500	7,000
Early Voters	0	6,200	11,750	0	6,500

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Administration and Finance
PROGRAM: Town Clerk**

SUMMARY OF SUB-PROGRAM COSTS					
SUB-PROGRAMS	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Public Records	334,925	357,475	359,516	2,041	0.6%
Elections	278,523	104,213	323,628	219,415	210.5%
Voter Registration	147,660	98,225	105,323	7,098	7.2%
TOTAL EXPENSES	761,107	559,913	788,467	228,554	40.8%

Elections

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	216,286	64,360	251,675	187,315	291.0%
Services	43,735	32,703	53,203	20,500	62.7%
Supplies	18,502	7,150	18,750	11,600	162.2%
Other	0	0	0	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	278,523	104,213	323,628	219,415	210.5%

Public Records

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	318,298	335,493	337,534	2,041	0.6%
Services	13,787	18,802	18,802	0	0.0%
Supplies	997	2,000	2,000	0	0.0%
Other	856	500	500	0	0.0%
Capital	987	680	680	0	0.0%
TOTAL	334,925	357,475	359,516	2,041	0.6%

Voter Registration

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	111,539	62,108	62,606	498	0.8%
Services	33,960	31,567	38,167	6,600	20.9%
Supplies	1,216	2,000	2,000	0	0.0%
Other	749	1,950	1,950	0	0.0%
Capital	197	600	600	0	0.0%
TOTAL	147,660	98,225	105,323	7,098	7.2%

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Administration and Finance
PROGRAM: Town Clerk**

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2018 SALARY RANGE		FY2018 BUDGET		FY2019 RECOMMENDATION		
			FY2016	FY2017	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT	
510101	Permanent Full Time Salaries										
	Town Clerk	D-4	1.00	1.00	93,498	110,136	1.00	110,136	1.00	110,136	
	Assistant Town Clerk	T-10	1.00	1.00	80,436	91,010	1.00	91,010	1.00	91,010	
	Administrative Assistant	C-8	1.00	1.00	50,492	52,630	1.00	51,389	1.00	52,108	
	Principal Clerk	C-7	1.00	1.00	48,461	50,581	1.00	50,083	1.00	50,581	
	Senior Clerk Typist	C-6	1.50	1.50	47,176	49,281	1.50	73,383	1.50	74,705	
	Subtotal		5.50	5.50			5.50	376,001	5.50	378,540	
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							70,000		279,315	
	Census Workers							3,500		3,500	
	Subtotal							73,500		282,815	
510901	Temporary Part Time Salaries										
	Town Meeting							2,500		2,500	
	Subtotal							2,500		2,500	
	Other										
510300	Regular Overtime							10,010		10,010	
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							16,460		16,460	
	Chargeoff to State Grant							(11,000)		(33,000)	
	Total		5.50	5.50				5.50	461,961	5.50	651,815

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Administration and Finance
PROGRAM: Planning and Community Development**

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 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 FY19 budget reflects an increase of \$142,355 (14.3%). Personnel will increase \$116,794 (12.1%), due to an increase in Steps, the 1% carry-forward from the AFSCME contract, and Longevity. Services increased \$25,000 (134.2%) due to Planning Consulting Services.

The \$560 (16.3%) increase in Capital reflects two additional computer leases.

PROGRAM COSTS - PLANNING AND COMMUNITY DEVELOPMENT					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	936,301	961,857	1,078,652	116,794	12.1%
Services	24,650	18,633	43,633	25,000	134.2%
Supplies	9,449	9,712	9,712	0	0.0%
Other	2,047	4,550	4,550	0	0.0%
Capital	2,821	3,440	4,000	560	16.3%
TOTAL	975,267	998,192	1,140,547	142,355	14.3%
BENEFITS			678,226		
REVENUE	68,967	42,000	42,000	0	0.0%

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Administration and Finance
PROGRAM: Planning and Community Development**

FY2019 OBJECTIVES

Planning and Administration

1. To expand the Hubway regional bike share system in Brookline by siting new stations and working with the Cities of Boston, Cambridge and Somerville to incorporate adaptive and smart bicycles into the existing network.
2. To work with the Department of Public Works in delivering the Gateway East Project to 100% design, while coordinating the project with other public and private development projects.
3. To prepare the Gateway East project for bid by MASSDOT.
4. To continue to provide administrative and professional staff support to the Housing Advisory Board, the CDBG Advisory Committee, the Hubway Advisory Committee and other boards, commissions and committees as directed.
5. To implement recommendations related to a Work Force Development Gap Analysis in partnership with World Education, Inc., and as part of the State's Community Compact Grant.
6. To continue to provide administrative and professional staff support to the Planning Board and Zoning Board of Appeals (ZBA) 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.
7. To continue to identify improvements to the Zoning By-law and develop proposed amendments for Town Meeting approval.
8. To continue to provide staff support to the ZBA by working with Comprehensive Permit applicants to improve their proposed projects in order to better address neighborhood and municipal needs within the constraints imposed by Chapter 40B.
9. To work with other municipal departments in implementing Accela, the Town's recently-adopted software permitting program, in order to advance coordination of recordkeeping relative to land use and transparency.
10. 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.
11. To continue protecting and preserving the cultural, architectural and historic resources of the town.
12. 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 and NCD Commission.
13. To provide support and guidance to property owners interested in exploring the possible designation of additional LHDs and/or NCDs.
14. 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.
15. To continue to coordinate the archiving and disseminating of information relative to the visual resources held by the Department; and 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.

FY2019 OBJECTIVES (Con't.)

Planning and Administration (Con't.)

16. To prepare a five-year Preservation Plan to establish a comprehensive and methodical program to proactively promote the preservation of Brookline's heritage.
17. To finalize the preservation needs assessment started as part of the Massachusetts Board of Library Commissioners (MBLC) Community-Wide Preservation Assessment Grant, and begin to implement an action plan.
18. To finalize revisions to the demolition and Local Historic District applications.
19. To propose revisions to the Demolition Bylaw for Town Meeting approval.
20. To secure Survey and Planning Grant funding through the Massachusetts Historical Commission to conduct a survey project.
21. To update maps and GIS data related to LHD, NCD, and National Register-listed and eligible properties.
22. To complete data sheets and standards supplementing the Guidelines for the Greater Toxteth NCD.
23. To cooperate with other 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.
24. To identify and pursue, with the assistance of other municipal departments, energy efficiency improvement and funding opportunities for municipal buildings.
25. To assist with the development of solar facilities, including managing grants and permitting processes, as needed, on appropriate Town-owned property.
26. To continue to plan for a climate vulnerability assessment focused on the risks to local resources from climate change.

Housing

1. To plan for and administer the use of \$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 Metropolitan Area Planning Council, the Boston Metropolitan Planning Organization and the National Community Development Association.
3. To create new affordable housing units, preserve and improve existing affordable units, and use public resources to maximize private investment.

Economic Development and Long Term Planning

1. To continue to identify and facilitate new development and redevelopment to strengthen and expand the tax base, as directed by EDAB's Commercial Areas Visioning Study.
2. To continue to identify technical and financial support and resources for cultural institutions, events, and capital improvements that builds community capital.
3. To implement the findings and recommendations of both the Strategic Asset Plan and the Major Parcel Study in order to address facilities needs and plan for the future of major parcels.
4. To continue and expand long term planning projects that maintain and promote the quality of life for Brookline residents, including: assisting other departments; providing assistance to the School Department to identify mechanisms to address overcrowding in both our elementary schools and high school; and assisting the Planning Board regarding the Capital Improvements Program and the implementation and updating of the Comprehensive Plan.

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Administration and Finance
PROGRAM: Planning and Community Development**

FY2018 ACCOMPLISHMENTS

Planning and Administration

1. Oversaw contracts, grant administration and financial management of approximately twenty new and ongoing CDBG-funded programs.
2. Completed and submitted the Town's Annual CDBG Action Plan and CAPER as required by HUD for federal fund recipients.
3. Continued to work with the public and the Massachusetts Department of Transportation to move revised 25 percent design plans for the Gateway East project to 75 percent in preparation for public bidding in Federal Fiscal Year (FFY) 2018.
4. Managed right-of-way acquisition process in preparation for Gateway East.
5. Managed federal grants, operations and expansion of Hubway, the regional bike share program, including working with the Select Board-appointed Hubway Advisory Committee to review system operations and develop strategies for continued operations of Hubway in Brookline.
6. Participated in a joint procurement process with the Cities of Boston, Cambridge and Somerville to select a Hubway operator; and executed a five-year contract with the chosen operator, Motivate International, Inc.
7. Worked with the Select Board-appointed Kent Street/Station Street Committee to determine the feasibility or redeveloping a Town-owned parking lot for affordable senior housing.
8. In partnership with World Education, Inc., and as part of the State's Community Compact Grant, completed a Work Force Development Gap Analysis.
9. Applied for and secured State-certification of the Town's Housing Production Plan (HPP), which provided the Town with a one-year safe harbor from new Comprehensive Permit applications.
10. Continued to provide professional and administrative staff support to the Planning Board, Board of Appeals, Preservation Commission and NCD Commission.
11. Responded to questions and concerns of property owners, abutters and other interested parties and explained Brookline's land use regulatory system.
12. Provided technical assistance and professional guidance to the Planning Board's Design Advisory Teams for various Major Impact Projects including the proposed Hilton Garden Inn at 700 Brookline Avenue, a mixed-use commercial and residential building at 20 Boylston Street, a mixed-use project at 209 Harvard and the Brookline Early Education Program (BEEP) facility at 131 Harvard Street.
13. Updated the Zoning By-Law to incorporate all recent zoning amendments, printed new copies and posted the By-Law the Town website to provide up-to-date versions for staff, the public and applicants.
14. Administered several Comprehensive Permit applications, resulting in increasing the Town's Subsidized Housing Inventory (Note: as a result of the successful efforts of the Department and the ZBA in FY17, the State certified 131 units on the Town's Subsidized Housing Unit (the "10%" index), which provided the basis for a one-year safe harbor from 40Bs.)

FY2018 ACCOMPLISHMENTS (Con't.)

Planning and Administration (Con't.)

1. In conjunction with the Select Board's office, Office of Town Counsel and Building Department, worked to create the Hancock Village Master Development Plan and supporting Warrant Articles for approval by Town Meeting.
2. 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.
3. As a result of a cooperative effort with the Building Department and the Parks and Open Space Division of DPW, helped earn the Town a Massachusetts Historical Commission Preservation Award in recognition of the extraordinary Town efforts to rehabilitate and restore the Fisher Hill Reservoir Park Gatehouse.
4. Received and managed a \$20,000 Survey and Planning Grant through the Massachusetts Historical Commission to conduct a neighborhood survey of historic resources in the Aspinwall Hill area.
5. Worked with the Library Department on the MBLC Community-Wide Preservation Assessment Grant project.
6. Worked with a Preservation Commission subcommittee in drafting a set of proposed commercial guidelines for a section of Harvard Street.
7. Preservation Planner Meghan Hanrahan Richard guest lectured at Boston University's Preservation Studies Program.
8. Preservation Planner Tonya Loveday made a presentation at the University of Vermont's Historic Preservation Graduate Program's 40th anniversary event.
9. Initiated the revisions to the demolition and Local Historic District (LHD) applications
10. 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.
11. Furthered the development of solar PV facilities on municipal buildings and properties, in cooperation with other municipal departments.
12. Launched Brookline Green Electricity in July 2017 helping Brookline displace almost 34 million pounds of polluting carbon dioxide emissions annually, and establishing Brookline's electricity aggregation program as a climate action leader nationwide.
13. Updated and secured approval of the Brookline Climate Action Plan 2017-2021.
14. Secured approval of first Vulnerability Assessment and Mitigation/Adaptation Plan.
15. Submitted an application for Green Communities Grant (\$250,000) to fund Town-wide energy efficiency projects (February 2018).
16. Completed ten Town-wide energy-efficiency projects made possible through \$233,000 in funding from the Massachusetts Department of Energy Resources, including the installation of electric vehicle charging stations, LED retrofits, and three kitchen exhaust system upgrades in public schools.
17. Senior Planner Maria Morelli testified before the Boston City Council as part of an expert panel encouraging the City to pass legislation to launch Community Choice Electricity Program.
18. Brookline recognized by MassEnergy for its climate action leadership.

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Administration and Finance
PROGRAM: Planning and Community Development**

Housing

1. Facilitated the resale of existing affordable housing units; oversaw participant selection, conducted lotteries for affordable housing units, and participated in closings for over eight of the Town's deed-restricted units.
2. Worked with Jewish Community Housing for the Elderly to secure a Comprehensive Permit and a commitment of \$2.5 million in Town funding for a friendly 40B at the site of Temple Kehillath Israel consisting of a 100% affordable 62-unit senior housing units.
3. 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.
4. Analyzed obstacles to fair housing and worked with the West Metro HOME Consortium and 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).

Economic Development and Long Term Planning

1. Conducted long-term planning studies including the Strategic Asset Plan and Major Parcel Study
2. Provided assistance with 111 Cypress Street Acquisition of the High School and site selection for the 9th elementary school.
3. In partnership with the Economic Development Advisory Board and the Metropolitan Area Planning Agency, led the Commercial Areas Visioning Study.
4. Managed the fabrication and installation of updated wayfinding signage to direct visitors to cultural institutions.
5. Assisted the Regulatory Division, Building Department and Select Board during the permitting and construction phases of the hotel at Brookline Place, the former Circle Cinema site, and 700 Brookline Avenue.
6. Assisted the Select Board's Office, Finance Office and Planning Board related to Capital Improvements Program requests.
7. Completed an initial survey and documentation of publicly-owned outdoor public art in Brookline.
8. Assisted the Licensing Committee with regards to the implementation of recreational marijuana laws.
9. Fully implemented the online permitting process for 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.
10. Continued to administer the Town's façade loan program, public art installation and community music group performances as part of the First Light Festival, and Coolidge Corner Merchants' Association sidewalk café seating program.

TOWN OF BROOKLINE FY2019 PROGRAM BUDGET						PROGRAM GROUP: Administration and Finance PROGRAM: Planning and Community Development					
PERFORMANCE/ WORKLOAD INDICATORS						PERFORMANCE/ WORKLOAD INDICATORS (con't)					
	ACTUAL FY2016	ESTIMATE FY2017	ACTUAL FY2017	ESTIMATE FY2018	ESTIMATE FY2019		ACTUAL FY2016	ESTIMATE FY2017	ACTUAL FY2017	ESTIMATE FY2018	ESTIMATE FY2019
CDBG Value (millions)	\$1.35	\$1.35	\$1.34	\$1.34	\$1.34	Denolition Applications	62	48	57	55	55
CDBG Programs	15	15	14	15	15	Historic District Applications	123	132	114	130	125
New Housing Program Income (in millions)						Neighborhood Conservation District (NCD) Applications	4	8	0	4	2
HOME Funds	\$02	\$02	\$02	\$02	\$02	New NCD/LHD Investigations/Designat	1	2	0	2	1
Housing Trust	\$02	\$02	\$02	\$02	\$02	Existing Businesses Assisted	20	10	6	10	10
CDBG (included in above)	\$01	\$02	\$02	\$02	\$02	New Businesses Assisted	11	10	19	10	10
New/Newly Affordable Units Underway						Opened Storefronts	10	3	10	5	5
HOME/Housing Trust/CDBG	47	31	31	62	60	EDAB Projects under permitting/construction	3	4	4	3	3
Inclusionary zoning	0	3	0	6	3	# Façade Loans Granted	2	1	1	1	1
Developer/Owner/Homebuyer Assistance Provided (in millions) for new or newly affordable units						Active Façade Loans	4	4	4	4	4
HOME Funds	\$1.9	\$02	\$02	\$0.3	\$02	Storefront Retail Vacancy Rates	9.2%	8.6%	9.9%	9.8%	9.8%
Housing Trust	\$09	\$02	\$08	\$2.0	\$1.0	Regional Vacancy Rates	9.2%	7.8%	9.0%	8.6%	8.9%
CDBG	\$08	\$02	\$02	\$02	\$02	Meals Tax per Restaurant	\$7,655	\$7,100	\$7,661	\$7,600	\$7,600
New and/or Newly Affordable Units						Hotel Excise Tax per Room	\$2,565	\$1,984	\$2,344	\$2,500	\$2,354
HOME/Housing Trust/CDBG	47	31	31	62	20	EDAB-Sponsored Projects Tax Yield:*	\$1,911,109	\$2,495,816	\$2,471,539	\$2,711,770	\$3,566,440
Inclusionary zoning	0	3	0	3	3						
Affordable Housing Preservation											
Ownership housing resales	8	5	9	8	5						
Rental unit renovation	353	100	279	200	150						
Zoning Caseload											
Board of Appeals/Planning Board	89	85	91	84	84						
Signs, Facades, Antennas	89	80	85	90	90						
40B Comprehensive Permit	4	5	5	2	2						

* Does not include approximately \$745,000 from additional state hotel excise tax in FY17.
Includes Goddard House, Kendall Crescent, 1010 Comm. Ave., Webster St. Marriott Hotel, 111 Boylston & 15% of 10 Brookline Place. FY19 figures assume a 2.5% growth in the tax bill plus new growth for other projects as agreed to by Assessors conversation.

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Administration and Finance
PROGRAM: Planning and Community Development**

SUMMARY OF SUB-PROGRAM COSTS					
SUB-PROGRAMS	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Planning & Admin	640,038	652,295	727,501	75,206	11.5%
Housing	89,561	90,520	92,886	2,366	2.6%
Econ Dev and Long Term Plann	245,669	255,376	320,159	64,783	25.4%
TOTAL	975,267	998,191	1,140,547	142,355	14.3%

Planning and Administration

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	624,031	629,225	679,151	49,926	7.9%
Services	7,865	9,678	34,678	25,000	258.3%
Supplies	6,512	7,412	7,412	0	0.0%
Other	297	4,200	4,200	0	0.0%
Capital	1,333	1,780	2,060	280	15.7%
TOTAL	640,038	652,295	727,501	75,206	11.5%

Housing

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	87,003	86,575	88,941	2,366	2.7%
Services	175	855	855	0	0.0%
Supplies	1,087	1,790	1,790	0	0.0%
Other	0	200	200	0	0.0%
Capital	1,296	1,100	1,100	0	0.0%
TOTAL	89,561	90,520	92,886	2,366	2.6%

Econ Dev and Long Term Planning

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	225,268	246,056	310,559	64,503	26.2%
Services	16,610	8,100	8,100	0	0.0%
Supplies	1,850	510	510	0	0.0%
Other	1,750	150	150	0	0.0%
Capital	191	560	840	280	50.0%
TOTAL	245,669	255,376	320,159	64,783	25.4%

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Administration and Finance
PROGRAM: Planning and Community Development**

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2018 SALARY RANGE		FY2018 BUDGET		FY2019 RECOMMENDATION	
			FY2016	FY2017	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Planning & Community Devel. Dir.	D-7	1.00	1.00	118,871	140,024	1.00	131,929	1.00	133,908
	Economic Development Officer	T-13	1.00	1.00	93,993	106,350	1.00	106,350	1.00	106,350
	Assistant Director-Community Planning	T-11	1.00	1.00	83,636	94,651	1.00	94,651	1.00	94,651
	Assistant Director-Regulatory Planning	T-11	1.00	1.00	83,636	94,651	1.00	94,651	1.00	94,651
	CD Administrator	T-8	1.00	1.00	74,368	84,144	1.00	74,368	1.00	75,692
	Preservation Planner	T-6	2.00	2.00	66,211	74,915	2.00	134,779	2.00	137,178
	Economic Development - Long Term Planner	T-6	1.00	2.00	66,211	74,915	2.00	139,706	3.00	203,410
	Senior Housing Planner	GN-13	0.00	1.00	76,978	80,852	1.00	78,750	1.00	80,852
	Senior Planner	GN-13	1.00	1.00	76,978	80,852	1.00	77,471	1.00	79,539
	Housing Project Planner	GN-11	2.00	1.00	71,689	75,297	1.00	74,555	1.00	74,075
	Community Planner	GN-11	0.00	1.00	71,689	75,297	1.00	72,154	1.00	75,297
	Planner	GN-10	1.00	2.00	65,770	69,079	2.00	132,392	2.00	135,916
	Administrative Head Clerk	C-10	1.00	1.00	57,039	59,469	1.00	58,883	1.00	59,469
	Zoning Administrative Assistant	C-9	1.00	0.00	50,543	52,632	0.00	0	0.00	0
	Senior Office Assistant	C-5	1.00	1.00	45,598	47,687	1.00	46,750	1.00	47,687
	Subtotal		15.00	17.00			17.00	1,317,388	18.00	1,398,673
	CD Admin Reimbursement							(158,797)		(151,462)
	CD Comprehensive Planning							(23,663)		(33,128)
	CD Housing							(190,860)		(192,575)
	HOME Funds Reimbursement							(16,000)		(16,000)
	Net Subtotal		15.00	17.00			17.00	928,069	18.00	1,005,508
510102	Permanent Part Time Salaries									
	Preservation Planner	T-6	0.00	0.00	66,211	74,915	0.00	0	0.49	38,555
	CD Intern		0.40	0.00			0.00	0	0.00	0
	CD Fiscal Assistant	C-10	0.49	0.00	52,948	55,204	0.00	0	0.00	0
	Chair Board of Appeals (1)							12,600		12,600
	Members Board of Appeals (2)							11,250		11,250
	Subtotal		0.89	0.00			0.00	23,850	0.49	62,405
510300	Other									
	Regular Overtime							8,113		8,113
513044	Longevity Pay							4,325		5,125
515501	Clothing/Uniform Allowance (In Lieu of Boots)							1,400		1,400
	Subtotal							13,838		14,638
	CD Admin Reimbursement							(1,675)		(1,675)
	CD Programs Reimbursement							(2,225)		(2,225)
	Net Subtotal							9,938		10,738
Total			15.89	17.00			17.00	961,857	18.00	1,078,652

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Public Safety
PROGRAM: Police**

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 FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	14,907,671	15,288,451	15,078,231	(210,221)	-1.4%
Services	556,684	574,743	601,243	26,500	4.6%
Supplies	192,767	219,900	259,900	40,000	18.2%
Other	89,104	74,000	74,000	0	0.0%
Utilities	284,766	281,611	282,373	762	0.3%
Capital	447,644	432,627	434,808	2,181	0.5%
TOTAL	16,478,636	16,871,331	16,730,555	(140,777)	-0.8%
BENEFITS			8,929,510		
REVENUE	9,522,862	9,621,040	9,621,040	0	0.0%

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Public Safety
PROGRAM: Police**

BUDGET STATEMENT

The FY19 budget represents a decrease of \$140,777 (0.8%). Personnel decreases \$210,221 (1.4%), which includes decreases in Overtime (\$13,081), Longevity (\$10,220) and Quinn Education Incentive (\$304,065). This is offset by increases to Steps (\$92,356), the 1% carry-forward from the AFSCME contract (\$2,536), Lag Time (\$5,662), the Education Incentive (\$14,591) and EMT Pay (\$2,000).

Services increase \$26,500 (4.6%) and include increases for Computer Software Repair and Maintenance (\$3,500) and Communications Equipment Repair (\$23,000).

Supplies increase \$40,000 (18.2%) due to for Uniforms and Protective Clothing.

The \$762 (0.3%) increase in Utilities reflects increases in Gasoline (\$26,231), Diesel (\$100), and Water and Sewer (\$478), combined with decreases in Electricity (\$15,473) and Natural Gas (\$10,574).

Capital increases \$2,181 (0.5%) due to an increase in Communication Equipment (\$31,111). This is partially offset by reductions in Office Equipment (\$11,000), Automobiles (\$10,430), and Public Safety Equipment (\$7,500).

FY2019 OBJECTIVES

Community Relations

1. To use roll call training to be used for consistent ongoing training so that we can offer the most up-to-date, well trained officers.
2. To continue to increase youth engagement through regular contact and coordination between agencies within the town as well as the kids themselves.
3. To engage in more scenario based training and other advance training methodologies. This includes training with other departments to maximize local expertise and resources
4. To work in coordination with Brookline Public Schools through our School Resource Officer programs to keep safe the school-aged children of Brookline while mitigating the dangers children face today through their exposure to on-line threats
5. To maintain our School bus safety efforts with the Traffic Division.
6. To build on our social media platform success and increase followership.

Patrol

1. To train and integrate new recruit Officers through probationary year into the Patrol division.
2. To deploy new medical kits in front line cruisers.
3. To train additional Patrol Officers in CIT
4. To conduct roll call training and include patrol Officers in the creation of training subject matter and training materials
5. To continue to use crime analysis and intelligence to deploy Officers in response to emerging crime patterns to apprehend and address crimes trends quickly.

Criminal Investigations

1. To improve on the last year's crime clearance rates for cases assigned to Detective's for follow up investigations.
2. To continue the use of private video surveillance and CIMS cameras to identify subjects and solve crimes.
3. To continue to enter stolen article identifying information into the NESPIN/RISS pawn data tracking system which has led to recovery of property and identification of suspects in past.
4. To continue the review of property and evidence being stored that is eligible for destruction or purging from the evidence room. Particular focus on drug destruction
5. To continue the use of the Deconfliction process for officer safety when executing warrant service.
6. To have the Domestic Violence Unit coordinate with local Colleges for showing of the film ESCALATION to raise awareness and indicators of dating/domestic violence for prevention purposes.
7. To transition to new MorphoTrust livescan fingerprinting system inclusive of installation and training.

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Public Safety
PROGRAM: Police**

FY2019 OBJECTIVES (Con't.)

Traffic and Parking

1. To obtain software for Detail hiring and monitoring. Highlights include more automation of work that is currently being done manually.
2. To adjust ticket enforcement plan that includes Police Officers participation for non-meter violations in a more cohesive manner. This involves integration of new technology implemented for meters. Internal reporting systems continue to be refined and updated as needed resulting in staff working more proficiently.
3. To continue to manage many Special Events throughout the year and work directly with DPW and other Town Departments on traffic related issues revolving around safe passage along our streets.
4. To work with various town agencies to ensure safe implementation of 25mph speed limit on most of the town's streets.

Public Safety Dispatch

1. To fully train and recertify all Dispatchers in Emergency Medical Dispatch and continue to operate as a Wireless Direct 911 PSAP. Additional training will be sought out for all staff to prepare for the handling of Text-to-911 which may be available across the Commonwealth in FY19.
2. 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.
3. 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.
4. To implement and distribute newer versions of the Public Safety Dispatch Communications Manual and Fire Department Dispatch Protocols.

Animal Control

1. To address animal problems proactively and enforce animal related town-by law issues especially those related to the green dog program.
2. To work to implement the recommendations of the dangerous animal working group.
3. To ensure that the Animal Control Officer and Supervisor keep all Officers abreast of emerging trends, issues pertaining to animal and proper reporting procedures.

FY2018 ACCOMPLISHMENTS

Community Relations

1. The staff went through a series of training and development that has been beneficial for the individual officers, the division, and the department. This included Firearms certification, RAD certification, CIT training and we trained 3 more officers w/in the division as School Resource Officers
2. We held our first Police summer camp based on the YPI philosophy that was a tremendous accomplishment and success. We were able to hire 3 YPI graduates as mentors.
3. Our efforts to bring police training to the community were successful with youth. Our hope in the coming fiscal year, though, is that we can draw more of our constituents into the program so there's greater transparency about what we do, how we do it, and why we do it. We believe this will confute to strengthen ties b/w us and the community.
4. Our ability to improve follow up around juvenile crime has been greatly enhanced by the Probation grant. We have diverted nearly every youth we have dealt w/ this FY with the exception of a few who committed very serious criminal offenses. We are still developing the program in an attempt to constantly improve the services the town and department offer our youth.
5. Emergency preparedness efforts have improved significantly due to the assignment of a dedicated emergency management supervisor to the division and the town. Sgt Andrew Amendola has overseen several significant events already and Lt Raskin has been instrumental in educating Sgt Amendola about the intricacies of a highly complex position.
6. We continue to develop relationship w/ many of the institutions in Brookline. This includes public, private, commercial, and non-profits. Officers are assigned as liaisons to the Rotary, Chamber of Commerce, Public School, Elder Affairs, Brookline Community Mental Health Center, the Teen Center, Housing, etc. This has proven effective in collaboration with these and other organizations to improve communications, transparency, and services to our citizens.

Patrol

1. Trained and Incorporated 10 recruit Officers in the Patrol Division.
2. Re-worked new recruit evaluation forms review process. Took steps towards a more focused training Officer program.
3. Incorporated CIT trained Officers into Patrol Division functions and increased CIT follow ups by Officers.
4. Patrol Officers planned and participated in first Chief for a day event
5. Began roll call based training.
6. Added heavy protective vests, helmets and self-aid buddy kits to front line cruisers.
7. Warrant unit increased warrant clearances by incorporating Procedural Justice based turn in efforts and by partnering with other Law Enforcement Agencies for apprehension efforts.

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Public Safety
PROGRAM: Police**

FY2018 ACCOMPLISHMENTS (Con't.)

Criminal Investigations

1. Successful transition and full implementation of electronic filing of Criminal Complaints in coordination with Mass Trial Court system.
2. Multiple crimes cleared and subjects identified through our distribution of Wanted Fliers posted on the BRIC and Mass CrimeNet intelligence sharing systems. Identified suspects for other agencies also.
3. Successful disposal of hundreds of cases & articles of property from the evidence room eligible for purging including destruction of 72 firearms.
4. Implementation of Law Enforcement Agency Processing System (LEAPS) in coordination with Juvenile Unit that built relationships between the police, youth, schools and parents.
5. Successful showing of young adult dating film ESCALATION by Juvenile/Domestic Violence Unit at Brookline High School to senior class & parents to raise awareness and indicators of domestic violence.
6. Identification Unit detectives took 13 latent fingerprint lifts that were successfully matched to known subjects resulting in criminal charges
7. Successful analysis and confirmation of fingerprints for other law enforcement agencies by the identification unit in 30 cases
8. Addition and upgrade of equipment to the Mobile Crime Scene Van
9. Continued ongoing training for Detectives including homicide and sexual assault investigation courses.
10. Through a more streamlined subrogation process Town Counsel liaison detective recovered over \$25K due the Town for property damage accidents.

Traffic and Parking

1. Initiated a motorcycle unit of volunteer officers who are available for special events.
2. We updated our Records Unit protocols and are in compliance with the new State Law changes that took place this past year. We also participated in a warrant article committee on the Department's public records and information dissemination methods.
3. Continued 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. Worked with other Town Departments to purchase and deploy new hand-held ticketing devices that were more reliable than their previous versions. Will monitor to see if repairs and motorists complaints are reduced.

FY2018 ACCOMPLISHMENTS (Con't.)

Public Safety Dispatch

1. Ongoing continuing education of all Telecommunicators once again continued with the recertification of all Telecommunicators in Emergency Medical Dispatch and CPR/AED. Next Generation 911 was implemented. This upgrade to the 911 system brings new location technology and a brand new state of the art network that is being implemented across the Commonwealth.
2. 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, dispatch chairs, and other necessary equipment costs used for the day-to-day operations of the Dispatch Center. These two grants for FY18 amounted to \$161,753.
3. The E-911 Dispatch Pre-Employment Exam software was again used to assist with the hiring of two excellent candidates to replace outgoing personnel.
4. Telecommunications Dispatchers in FY18 participated in multiple continuing education training courses on topics including Denise Amber Lee Meeting Expectations course, Opioid Awareness, CORI and Public Access Law Changes, and all Dispatchers were trained on the newly deployed NG911 system.
5. The Dispatch Center handled more than 81,827 Computer Aided Dispatch entries involving Police, Fire, and EMS personnel across the three Dispatch Shifts.
6. Implemented the Larimore CAD system upgrade enabling many new functions and system changes to enhance reliability and effectiveness of the CAD for all Dispatchers and Officers.

Animal Control

1. Trained entire department in Dangerous Animal Special Order
2. Created call out order for instances when animal control Officer is not available.
3. Established new pound facilities agreements.
4. Continued to work with other town agencies through regular meetings on animal related issues.
5. Worked on the dangerous dog committee toward identifying and addressing areas of concern with current by-laws, procedures, equipment and staffing level.

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

PERFORMANCE/ WORKLOAD INDICATORS	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE	ESTIMATE
	FY2016	FY2017	FY2017	FY2018	FY2019
Department Activities:					
Total Part A Crimes	855	907	686	840	667
Robbery	16	15	12	14	10
Breaking and Entering	132	100	49	90	47
Rapes	3	2	7	2	5
Motor Vehicle Theft	7	15	11	8	10
Larceny	527	600	482	575	475
Assaults	161	175	125	155	120
Assault and Battery on a Police Officer	9	10	6	9	4
Part A Crime- Clearance Rate	45%	48%	39%	48%	48%
Arrests	561	725	399	625	400
Field Interrogations	37	1,800	1,559	1,600	1,600
Domestic Violence Investigations	131	118	65	140	75
Crimes Solved through Fingerprint IDs	7	10	13	10	10
Crimes Solved through DNA	6	6	3	6	4
Animal Complaints	881	750	749	850	750
Loud Parties Responded to	137	110	132	140	140
Noise By-Law Violation Tickets issued	46	100	18	50	20
STARS Assignments	48	60	50	55	55
Licensing, Registration and Inspectional Services:					
Rooming Houses Inspected	50	50	44	50	40
Liquor Establishments Inspected	47	60	40	110	50
Licenses to Carry Firearms Issued	106	110	104	110	110
Firearms Identification Cards (FID)	36	45	25	45	30
Fingerprints Taken for Community Members	480	475	550	480	500
Community Caretaking Interventions	N/A	200	209	200	220
Town Council Investigations	N/A	50	43	50	50
Field inquiries/ P.O.I.	N/A	53	45	50	55
Dispatch:					
Police-related Calls	72,708	72,500	72,012	73,500	73,500
Self-Initiated Police Calls	25,463	25,500	25,319	26,000	26,000
Fire-related Calls	7,685	7,800	8,053	7,750	7,900
Medical Calls	4,555	4,600	4,354	4,650	4,650
E-911 Calls	14,909	16,225	14,858	20,000	20,000

**PROGRAM GROUP: Public Safety
PROGRAM: Police**

PERFORMANCE/ WORKLOAD INDICATORS (con't)	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE	ESTIMATE
	FY2016	FY2017	FY2017	FY2018	FY2019
Community Programs:					
Facebook Followers	2,753	3,000	3,241	3,200	3,500
Twitter Followers	8,660	9,000	9,502	9,500	9,700
Website Hits	42,766	65,000	71,326	50,000	72,500
Neighborhood Meetings	18	20	5	25	7
Instagram followers (New)	N/A	N/A	994	N/A	1,200
Students in AWARE	1,660	1,650	1,658	1,680	1,707
Citizen Police Academy Graduates	25	30	33	30	70
Women Participating in RAD Classes	160	160	160	160	100
Child Seats Inspected	250	400	60	300	300
Graffiti Removal Requests Processed(Current)	60	175	70	70	73
Graffiti Complaints (BPD& Brookline On-Line)	N/A	N/A	170	173	175
Number of Closed Graffiti Complaints	N/A	N/A	70	73	75
Number of locations cleaned by community youth	N/A	N/A	50	53	55
Number of Graffiti waivers signed and serviced	N/A	N/A	2	N/A	N/A
Traffic:					
Taxi Vehicles Inspections	250	400	23	200	23
Hackney Licenses Issued	235	400	95	175	95
Parking Tickets Issued	137,199	130,000	124,928	132,000	133,000
Collection Rate In-State (CY)	85%	85%	83%	85%	85%
Collection Rate Out-Of-State (CY)	62%	53%	60%	65%	67%
Parking Tickets Paid Online	51,856	47,000	50,344	48,500	49,000
Parking Tickets Appealed Online	5,944	5,000	5,985	6,200	6,200
Moving Violations	18,847	25,000	15,051	15,000	15,000
Parking Ticket Hearings	11,826	12,500	11,428	12,500	13,000
Detail Collection Rate:					
0 < 30 Days	23%	25%	20%	25%	26%
31 < 60 Days	78%	70%	70%	75%	7%
61 < 90 Days	90%	90%	92%	90%	91%
91 < 105 Days	94%	95%	96%	95%	96%
106 < 115 Days	97%	99%	98%	99%	99%
Bicycle Enforcement	747	1,700	300	800	300
Grants Awarded:					
Police	\$216,317	\$250,000	\$250,000	\$250,000	\$250,000
Urban Areas Security Initiatives (UASI) (Funding for Multiple Town Agencies)	\$373,021	\$250,000	\$246,288	\$250,000	\$250,000
Emergency Management:					
Citizens trained for CERT (Community Emergency Response Team)	22	30	16	25	23
CERT Activations (shelters, flu clinics, storm drill, etc.)	8	15	8	12	8
Community education programs on emergency preparedness	14	15	15	15	20
Emergency Operation Center (EOC) Activations	0	5	1	5	3

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Public Safety
PROGRAM: Police**

SUMMARY OF SUB-PROGRAMS					
SUB-PROGRAMS	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Administration	1,933,116	2,211,634	2,250,831	39,197	1.8%
Patrol Services	8,132,485	8,085,926	7,852,980	(232,947)	-2.9%
Investigation Services	2,288,637	2,198,707	2,246,816	48,109	2.2%
Community Relations	755,362	910,140	894,657	(15,483)	-1.7%
Traffic Control	2,308,819	2,416,506	2,425,056	8,550	0.4%
Public Safety Dispatch	960,147	954,024	965,424	11,400	1.2%
Animal Control	100,070	94,395	94,791	396	0.4%
TOTAL	16,478,636	16,871,331	16,730,555	(140,777)	-0.8%

Administration

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	873,937	946,801	910,666	(36,135)	-3.8%
Services	358,170	365,589	392,089	26,500	7.2%
Supplies	172,828	190,150	230,150	40,000	21.0%
Other	89,104	68,000	68,000	0	0.0%
Utilities	284,766	281,611	282,373	762	0.3%
Capital	154,311	359,483	367,553	8,070	2.2%
TOTAL	1,933,116	2,211,634	2,250,831	39,197	1.8%

Patrol Services

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	7,839,082	8,043,950	7,779,893	(264,058)	-3.3%
Services	70	5,832	5,832	0	0.0%
Supplies	0	0	0	0	0.0%
Other	0	0	0	0	0.0%
Capital	293,333	36,144	67,255	31,111	86.1%
TOTAL	8,132,485	8,085,926	7,852,980	(232,947)	-2.9%

Investigation Services

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	2,288,637	2,185,907	2,234,016	48,109	2.2%
Services	0	2,800	2,800	0	0.0%
Supplies	0	10,000	10,000	0	0.0%
Other	0	0	0	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	2,288,637	2,198,707	2,246,816	48,109	2.2%

Animal Control

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	99,602	94,395	94,791	396	0.4%
Services	468	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	100,070	94,395	94,791	396	0.4%

Community Relations

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	755,362	910,140	894,657	(15,483)	-1.7%
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	755,362	910,140	894,657	(15,483)	-1.7%

Traffic Control

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	2,092,026	2,161,984	2,207,534	45,550	2.1%
Services	197,975	200,522	200,522	0	0.0%
Supplies	18,818	17,000	17,000	0	0.0%
Other	0	0	0	0	0.0%
Capital	0	37,000	0	(37,000)	100.0%
TOTAL	2,308,819	2,416,506	2,425,056	8,550	0.4%

Public Safety Dispatch

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	959,026	945,274	956,674	11,400	1.2%
Services	0	0	0	0	0.0%
Supplies	1,121	2,750	2,750	0	0.0%
Other	0	6,000	6,000	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	960,147	954,024	965,424	11,400	1.2%

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Public Safety
PROGRAM: Police**

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2018 SALARY RANGE		FY2018 BUDGET		FY2019 RECOMMENDATION	
			FY2016	FY2017	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Chief	D-9	1.00	1.00	137,368	161,812	1.00	161,812	1.00	161,812
	Superintendent of Police	D-7	1.00	1.00		146,789	1.00	146,789	1.00	146,789
	Deputy Superintendent	PDS	4.00	4.00		135,191	4.00	540,764	4.00	540,764
	Lieutenant	P-3	10.00	10.00	85,752	94,477	10.00	887,532	11.00	973,284
	Sergeant	P-2	16.00	16.00	72,671	76,304	16.00	1,184,539	15.00	1,111,868
	Patrol Officer	P-1	104.00	104.00	51,219	63,062	104.00	6,085,141	104.00	6,167,655
	Public Safety Business Manager*	T-9	0.50	0.50	77,343	87,510	0.50	43,755	0.50	39,360
	Chief Emergency Telecommunications Dispatcher	T-7	1.00	1.00	71,508	80,908	1.00	80,908	1.00	80,908
	Violence Prevention Coordinator	T-4	1.00	1.00	56,765	64,227	1.00	64,227	1.00	57,776
	Coordinator of Clinical Services	T-4	0.00	0.00	56,765	64,227	1.00	56,765	1.00	57,776
	Business/Administrative Manager	GN-8	1.00	1.00	60,086	63,109	1.00	62,487	1.00	63,109
	Parking Meter Collector	GN-7	2.00	2.00	55,277	58,058	2.00	111,271	2.00	114,232
	Emergency Telecommunications Dispatcher	ETD	15.00	15.00	46,249	47,186	15.00	749,299	15.00	752,215
	Executive Assistant	C-10	1.00	1.00	56,189	58,582	1.00	58,582	1.00	58,582
	Senior Account/Audit Clerk (PSBO)*	C-8	0.50	0.50	50,492	52,630	0.50	25,041	0.50	25,290
	Senior Clerk Typist / Audit Clerk (PSBO)*	C-8	1.00	1.00	50,492	52,630	1.00	50,679	1.00	51,184
	Senior Clerk Typist	C-5	4.00	4.00	44,260	45,830	4.00	191,863	4.00	194,753
	School Traffic Supervisor/Parking Control Officer	ST01	11.00	11.00		46,859	11.00	515,448	11.00	515,448
	Charge Off to Grants/Schools							(93,527)		(94,537)
	Subtotal		174.00	174.00			175.00	10,923,377	175.00	11,018,269
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
	CIT Staff Assistant	C-4	0.00	0.00			0.50	20,000	0.50	20,000
	Charge Off to Grants/Schools							(20,000)		(20,000)
	Subtotal		2.20	2.20			2.70	63,915	2.70	63,915
	Other									
510140	Shift Differential							246,314		246,314
510143	Working-Out-Of-Classification Pay							20,859		20,859
510300	Regular Overtime							561,206		548,125
512031	Court Pay							179,896		179,896
512033	Police Lag Time							151,820		157,482
513032	In-Service Training Pay							302,729		302,729
51304E	Enhanced Longevity							2,241		2,241
513042	Education Incentive							248,676		263,267
513043	Quinn Educational Incentive							1,653,175		1,349,110
513044	Longevity Pay							96,400		86,180
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							515,811		515,811
515059	Administrative Leave Buyback							86,614		86,614
515501	Uniform/Clothing Allowance / In Lieu of Boots							35,000		35,000
515540	Auto Allowance							2,700		2,700
	Subtotal							4,156,883		3,851,770
* Public Safety Business Mgr. and 3 clerical positions shared 50/50 with Fire Dept.										
Total			179.30	179.30			180.80	15,288,451	180.80	15,078,231

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Public Safety
PROGRAM: Fire**

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 FY19 budget represents an increase of \$121,585 (0.8%). Personnel decreases \$69,824 (0.5%) primarily due to Steps (\$63,002), Overtime (\$22,000), and Longevity (\$6,600). This is partially offset by increases in 1% carry-forward for the AFSCME contract (\$2,593) and Holiday Pay (\$19,185).

The \$8,586 (4.4%) decrease in Utilities reflects lower cost of Natural Gas (\$23,178). This is partially offset by increases in Electricity (\$1,181), Gasoline (\$3,148), Diesel (\$9,387) and Water and Sewer (\$876).

Capital increases \$199,995 (163.3%). This is due to an increase in Automobiles (\$143,935) and Public Safety Equipment (\$63,060), and is offset by a decrease Data Processing Equipment (\$7,000).

PROGRAM COSTS - FIRE DEPARTMENT					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	14,312,004	14,574,812	14,504,987	(69,824)	-0.5%
Services	214,747	166,240	166,240	0	0.0%
Supplies	138,175	167,488	167,488	0	0.0%
Other	29,223	31,350	31,350	0	0.0%
Utilities	195,196	193,809	185,223	(8,586)	-4.4%
Capital	118,384	122,476	322,471	199,995	163.3%
TOTAL	15,007,729	15,256,175	15,377,759	121,585	0.8%
BENEFITS			10,201,852		
REVENUE	470,859	430,000	430,000	0	0.0%

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Public Safety
PROGRAM: Fire**

FY2019 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 keeping officers of all ranks current in new methods and technology.
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 FY18.
10. To finalize revisions to the Brookline Fire Department rules and regulations.
11. To finalize design phase and start construction on the new apparatus maintenance and training 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.

FY2018 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, as compared with FY17.
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.

FY2018 ACCOMPLISHMENTS (cont'd.)

8. Continued the process of updating the Brookline Fire Department rules and regulations.
9. Finalized the design phase of the new training and maintenance facility on Hammond Street.
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. 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 one hundred day care and pre-school organizations for in-station educational tours.
16. Took possession of a new KME Ladder 1.
17. Participated in professional organizations i.e. Metro Fire Chiefs, Norfolk County Chiefs, and Fire Chief's Association of Massachusetts to stay current with ongoing initiatives in hazardous materials, communications, civil service, EMS, tech rescue, and other areas of concern
18. Evaluated manufacturers of fire apparatus and developed specifications for new Engine 6.
19. Actively participated with Metro Boston Homeland Security Region (M.B.H.S.R.) and Urban Area Security Initiative (U.A.S.I.) partners for continuing preparation involving training and resources acquisition.
20. The department is administering a \$321,302 grant received from the Federal Emergency Management Administration (F.E.M.A) via a Department of Homeland Security (D.H.S.) – Assistance to Firefighters Grant (A.F.G.) The grant provides for technical rescue training to better address the challenges of today's challenging environment.
21. Graduated two recruit classes which included 16 Brookline Firefighters as well as multiple members from other communities.
22. Increased recruitment efforts to attract a diverse candidate pool.
23. Maintained a Class 1 I.S.O. (Insurance Services Office) certification
24. Two members of the department received the Medal of Valor at the 28th annual Firefighter of the Year Awards for heroic actions in the rescuing of a trapped fire victim.
25. Promoted 13 officers including Chief of Department Ward and Chief of Operations Flaherty.

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Public Safety
PROGRAM: Fire**

PERFORMANCE/ WORKLOAD INDICATORS	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE	ESTIMATE
	FY2016	FY2017	FY2017	FY2018	FY2019
Box Alarms	513	600	550	550	600
Still Alarms	3,334	3,000	NA	3,200	3,200
Medical Emergencies	3,838	3,800	4,550	3,850	4,000
Total Responses	7,685	7,400	8,053	7,600	8,053
Avg Response Time to Emergency Incidents (minutes) - Calendar Year	0.1528	<4:00	<4:00	<4:00	<4:00
Large loss fire (over \$100,000)	5	1	3	4	3
Medium Loss Fires (under \$100,000)	20	10	12	15	15
Multiple Alarm Fires	4	4	5	4	5
% of Investigations Started Within Two Hours	100%	100%	100%	100%	100%
Apartment Buildings with 6+ Units Inspected	533	500	533	525	533
26F Smoke/CO Detector Inspections	905	900	794	900	800
Lodging House Inspections	49	49	49	49	49
Common Victualler Inspections	149	100	148	150	151
Other (New)	N/A	N/A	54	54	54
Residential	48	100	173	75	173
Commercial	35	33	35	36	38
All Inspections (Fire Alarm sprinklers, building plan reviews)				215	215

PERFORMANCE/ WORKLOAD INDICATORS (con't.)	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE	ESTIMATE
	FY2016	FY2017	FY2017	FY2018	FY2019
% 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	5	5	2	5	2
Number of Firefighters Completing:					
Firefighter I/II certification	78	12	12	16	5
Instructor Certification I	15	2	2	2	5
Instructor Certification II	8	9	5	6	6
Incident Safety Officer	13	15	13	15	15
Technical Rescue	12	16	18	17	18
Hazardous Material Techs	3	3	3	3	4
Live Fire Training Techs	3	4	3	4	4
% of Fires Contained to the Building of Origin	95%	95%	95%	95%	95%
Number of Pre-K through Grade 2 classrooms receiving the S.A.F.E. Program	96	80	81	96	96

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Public Safety
PROGRAM: Fire**

SUMMARY OF SUB-PROGRAMS					
SUB-PROGRAMS	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Administration	509,422	699,355	728,138	28,783	4.1%
Firefighting	13,326,689	13,521,471	13,417,386	(104,085)	-0.8%
Fire Prevention	369,262	376,375	423,370	46,995	12.5%
Equipment Maintenance	375,530	346,595	385,510	38,915	11.2%
Training	426,827	312,378	423,355	110,978	35.5%
TOTAL	15,007,729	15,256,175	15,377,759	121,585	0.8%

Administration

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	440,600	630,643	627,426	(3,217)	-0.5%
Services	29,136	38,249	38,249	0	0.0%
Supplies	18,328	17,300	17,300	0	0.0%
Other	15,994	11,350	11,350	0	0.0%
Capital	5,363	1,813	33,813	32,000	1765.0%
TOTAL	509,422	699,355	728,138	28,783	4.1%

Firefighting

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	12,954,074	13,154,859	12,996,835	(158,024)	-1.2%
Services	28,161	29,091	29,091	0	0.0%
Supplies	78,343	80,218	80,218	0	0.0%
Other	0	0	0	0	0.0%
Utilities	154,999	156,970	135,849	(21,121)	-13.5%
Capital	111,111	100,333	175,393	75,060	74.8%
TOTAL	13,326,689	13,521,471	13,417,386	(104,085)	-0.8%

Fire Prevention

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	368,394	375,205	374,265	(940)	-0.3%
Services	0	0	0	0	0.0%
Supplies	0	500	500	0	0.0%
Other	0	0	0	0	0.0%
Capital	867	670	48,605	47,935	7154.5%
TOTAL	369,262	376,375	423,370	46,995	12.5%

Equipment Maintenance

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	138,956	137,546	138,926	1,380	1.0%
Services	157,450	98,900	98,900	0	0.0%
Supplies	38,927	66,310	66,310	0	0.0%
Other	0	0	0	0	0.0%
Utilities	40,197	36,839	49,374	12,535	34.0%
Capital	0	7,000	32,000	25,000	357.1%
TOTAL	375,530	346,595	385,510	38,915	11.2%

Training

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	409,978	276,558	367,535	90,978	32.9%
Services	0	0	0	0	0.0%
Supplies	2,577	3,160	3,160	0	0.0%
Other	13,229	20,000	20,000	0	0.0%
Capital	1,042	12,660	32,660	20,000	158.0%
TOTAL	426,827	312,378	423,355	110,978	35.5%

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Public Safety
PROGRAM: Fire**

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2018 SALARY RANGE		FY2018 BUDGET		FY2019 RECOMMENDATION		
			FY2016	FY2017	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT	
510101	Permanent Full Time Salaries										
	Chief	D-9	1.00	1.00	137,368	161,812	1.00	161,812	1.00	161,812	
	Chief of Operations	D-7	1.00	1.00	118,871	140,024	1.00	140,024	1.00	140,024	
	Deputy Chief	F-4	6.00	6.00	105,541	110,817	6.00	659,630	6.00	659,630	
	Captain	F-3	8.00	8.00	90,206	94,716	9.00	820,872	9.00	820,872	
	Lieutenant	F-2	23.00	23.00	77,099	80,954	22.00	1,711,595	22.00	1,711,595	
	Firefighter	F-1	115.00	114.00	55,097	67,462	114.00	7,286,981	114.00	7,228,413	
	Information Systems Analyst	T-10	1.00	1.00	80,436	91,010	1.00	91,010	1.00	91,010	
	Public Safety Business Manager*	T-9	0.50	0.50	77,343	87,510	0.50	43,755	0.50	39,360	
	Motor Equipment Repair Foreman	GN-10	1.00	1.00	65,770	69,079	1.00	68,399	1.00	69,080	
	Executive Assistant	C-10	1.00	1.00	56,189	58,582	1.00	58,582	1.00	58,582	
	Assistant Clerk - Fire Prevention	C-8	1.00	1.00	50,492	52,630	1.00	52,111	1.00	52,630	
	Senior Account/Audit Clerk (PSBO)*	C-8	0.50	0.50	50,492	52,630	0.50	25,340	0.50	25,592	
	Senior Clerk Typist / Audit Clerk (PSBO)*	C-8	1.00	1.00	50,492	52,630	1.00	50,679	1.00	51,184	
	Fire Apparatus Repairperson	LN-7	1.00	1.00		59,917	1.00	60,216	1.00	60,815	
	Subtotal		161.00	160.00			160.00	11,231,007	160.00	11,170,598	
	Other										
510140	Shift Differential							834,195		834,195	
510143	Working-Out-Of-Classification Pay							125,457		125,457	
510300	Regular Overtime							620,967		598,967	
513007	HazMat Pay							0		0	
513042	Educational Incentive Pay							324,000		324,000	
513044	Longevity Pay							74,750		68,150	
513045	Career Incentive Pay							3,500		3,500	
514501	Extra Compensation							750		750	
514506	EMT Pay							436,917		436,917	
515041	Holiday Pay							535,796		554,981	
514502	Specialty Pay							15,600		15,600	
515058	Vacation Cash-in							145,867		145,867	
515059	Administrative Leave Buy-Back							94,856		94,856	
515501	Uniform/Clothing Allowance							130,650		130,650	
515505	Tool Allowance							500		500	
	Subtotal							3,343,804		3,334,389	
* Public Safety Business Mgr. and 3 clerical positions shared 50/50 with Police Dept.											
	Total		161.00	160.00				160.00	14,574,812	160.00	14,504,987

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Public Safety
PROGRAM: Building**

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 FY19 budget reflects a \$542,783 (7.0%) increase. Personnel increases \$54,578 (2.2%) for an increase in Steps (\$37,183), the 1% carry-forward for the AFSCME contract (\$16,498), Part Time Salaries (\$201), Overtime (\$46) and Longevity (\$650).

Services increase \$660,576 (28%) due to Town Repair and Maintenance, School Repair and Maintenance, and Building Cleaning Services.

Utilities decrease \$145,371 (5.3%) due to favorable Natural Gas pricing (\$229,499), and are offset by increases in Electricity (\$57,010), Gasoline (\$3,694), and Water and Sewer (\$23,424).

Capital decreases \$27,000 (22.1%) due to a decrease Office Equipment (\$23,500), Communications Equipment (\$2,000), and Maintenance Equipment (\$17,500), and is partially offset by increases to Automobiles (\$3,500), Construction Equipment (\$7,500), and Computer Leases (\$5,000).

PROGRAM COSTS - BUILDING DEPARTMENT					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	2,386,444	2,495,627	2,550,206	54,578	2.2%
Services	2,707,066	2,361,802	3,022,378	660,576	28.0%
Supplies	27,775	29,750	29,750	0	0.0%
Other	11,963	10,400	10,400	0	0.0%
Utilities	2,292,145	2,731,607	2,586,236	(145,371)	-5.3%
Capital	128,941	122,370	95,370	(27,000)	-22.1%
TOTAL	7,554,334	7,751,557	8,294,340	542,783	7.0%
BENEFITS			1,531,956		
REVENUE	4,768,122	2,419,000	2,494,000	75,000	3.1%

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Public Safety
PROGRAM: Building**

FY2019 OBJECTIVES

1. To assist the Select Board'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 the 9th School feasibility study and schematic design.
3. To assist the School Department with the High School renovations and additions to complete the schematic design phase.
4. To select a Construction Manager for the High School project.
5. To select a consultant to prepare plans and specifications for HVAC improvements at the Driscoll School.
6. To create temporary space for classrooms, learning areas and core facilities to meet the needs of the School Department.
7. To continue to implement the work involved with the Building Envelope and Roofing Replacement Program per the Town's Capital Improvements Program.
8. To hire additional Tradesmen in the Public Buildings Division to achieve more in house PM and service work to reduce the use of outside contractors.
9. To expand the use of the School Dude Maintenance and Facilities Software Program for Preventative Maintenance and scheduling functions.
10. To use School Dude for energy projections/historical data collection.
11. To work with the Select Board's office to implement the recommendations of the Public Buildings Division Study to improve maintenance and repair operations and efficiencies for all buildings.
12. To upgrade and expand public buildings existing key card and security systems.
13. To work with the Fire Chief and his staff on repairs to Fire Station No 6.
14. 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.
15. To complete the design and bid the envelope repairs at the UAB.
16. To continue to expand the use of the Town's new website (where appropriate) by listing current and future capital improvement projects (CIP) with project status as well as online bidding of such projects.
17. To continue construction work on site for the Devotion School Additions and Renovations. Continue to monitor contractor safety, quality, schedule and cost. Work with Town and School staff to further the process of procuring furniture fixtures and equipment and technology items. By the end of the current fiscal year, the project should be nearing Substantial Completion. Continue communication with and reporting to the MSBA.
18. To expand and upgrade the energy management systems in all buildings using both CIP funds and Green Community monies.
19. To complete the design and bid the Lynch Rec. and UAB Building elevator renovation packages.
20. To complete the design and bid the Coolidge Corner Library renovation package.
21. To complete the design and bid Fire Station No. 5 MEP improvements package.
22. To assist the Parks Dept. regarding the interior renovations to the Fisher Hill Gate House.
23. To continue working with the Water Department Director for improvements to the Water Garage.

FY2019 OBJECTIVES (Con't.)

24. To work with users of all facilities and continue all efforts to make public buildings fully accessible.
25. To continue improving energy efficiency in all Town and School buildings by using grant, rebate monies and/or CIP funds.
26. To investigate, explore and implement energy conservation efforts in all buildings.
27. To work with Town staff to revise and upgrade the Department's website to better reflect the three divisions, mission, programs and responsibility.
28. To work together with the Information Technology Department to expand the Accela permitting system beyond the current capabilities.
29. To continue the search for storage and shop space to be used by Building Department maintenance staff.
30. 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.
31. To provide training and certification of all Inspectors, Tradesman and Custodians as required by State law.
32. To assist the Information Technology Department with the implementation of a document management system that will digitize historical information and documents such as department plans, files and other paper documents.
33. To review and update specifications on service contracts as well as expand Preventative Maintenance (PM) work orders to include all equipment.
34. To develop a properly funded maintenance budget for the expanding school facilities.
35. To install more LED lighting and condensing boiler paid by the utilities.
36. To work with the Town Administration to install photovoltaic solar panels on Town and School properties.
37. To continue to evenly distribute Inspectors workloads by adjusting permit assignments, complaint investigations and annual inspections.
38. To add staff and reorganize Public Building's Division, based on more School space being built or purchased in the near future.
39. To work with other comparable Building Departments to review and investigate policies and procedures regarding code enforcement for consideration for use.
40. To work with the Brookline Arts Center Administration on their upgrade and improvements to the building.
41. To expand the use of School Dude for scheduling of all building spaces and security.

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Public Safety
PROGRAM: Building**

FY2018 ACCOMPLISHMENTS

1. Building Department staff continue 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 Building Department index cards for building, plumbing and gas permits, certificates and plans.
3. Continue the internal scanning of all new Building, Plumbing, Gas, Electrical, Mechanical and Sprinkler Permit Applications and file electronically.
4. Implemented the Accela Permitting program by transitioning from GeoTMS for all building department permit types, certificates and enforcement.
5. Made the following improvements at various School Buildings:
 - a. Created new classroom spaces at the High School, Lawrence and Runkle Schools.
 - b. Painted numerous classrooms at the High School Complex.
 - c. Painted at the Heath School.
 - d. Worked with the School and Water Departments to test each school for lead in the water and make repairs as needed.
 - e. Replaced flooring at various locations at within the High School Complex.
 - f. Installed a gas fire condensing boiler for domestic hot water for the PE/UAB/Pool buildings.
6. Continued construction on site at the Edward Devotion School Additions and Renovations. Worked with town and school staff and outside vendors to prepare for and execute the move to 30 Webster Street and to the Old Lincoln School. Continued communication with and reporting to the MSBA. Working with Town and School staff, began the process of procuring FF&E and technology items for the new facility.
7. Selected the Architect/ Owner's Project Manager (OPM) and executed contracts for schematic design involved with the Brookline High School design.
8. Completed the Structural Pool Repairs and Locker Room renovations at Evelyn Kirrane Aquatic Center.
9. Completed roofing and building envelope work at Fire Station No. 1.
10. Completed repairs, upgrades and modernization on the Physical Education Building elevator.
11. Assisted the School Department with the 9th School Siting and feasibility studies.
12. Continued design work involved with Fire Station No. 6 Maintenance Garage and Training Facility.
13. Completed roof restoration work at the Reservoir Gate House.
14. Completed upgrade and modernization of both elevators at the Town Hall.
15. Installed LED lighting at the Coolidge Corner Library.
16. Installed all new LED lighting at the Municipal Garage.
17. Painted over several months most of the Main Library to improve its appearance.
18. Executed lease at 29 Avon St. dwelling with long term tenant.

FY2018 ACCOMPLISHMENTS (Con't.)

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. Installed all new LED lighting at the Town Hall.
21. To fill vacant positions and hire three more staff persons for the Public Buildings Division for repairs and maintenance work.
22. Initiated an enforcement tracking process for Department staff to better track complaints (zoning, by-law, code, etc.) to gain compliance.
23. Established new Inspectors Districts to create even distribution of workload.
24. Worked with IT staff to develop new policy requiring all building, mechanical, sprinkler permits and denial letters be applied for digitally on line with no paper submittals.
25. 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 (PV systems policy).
26. Signed a long term agreement to buy solar power through 2 private developments in Boston.
27. Received \$30,000 in rebate monies from Keyspan and NStar (Eversource).
28. Received \$125,000 in Green Communities Grant Money for energy conservation projects.

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Public Safety
PROGRAM: Building**

PERFORMANCE/ WORKLOAD INDICATORS	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE	ESTIMATE
	FY2016	FY2017	FY2017	FY2018	FY2019
Permits Issued:	7,549	6,260	6,865	6,300	6,400
Building Permits	2,688	2,000	2,235	2,010	2,020
Electrical Permits	1,743	1,350	1,710	1,360	1,370
Plumbing Permits	1,356	1,300	1,293	1,310	1,320
Gas Fitting Permits	974	925	944	935	945
Mechanical Permits	447	400	439	400	410
Sprinkler Permits	47	25	29	25	30
Occupancy Permits	146	160	133	160	160
Other	148	100	82	100	100
% of Permit Applications Available Online	28%	20%	31%	25%	60%
% of Transactions Paid with Credit Card	14%	14%	16%	15%	50%
Certificates Issued	345	325	345	335	345
Builders Licenses	9	25	10	20	10
Inspections:					
Common Victualler	150	150	150	150	150
Lodging House Insp.	51	51	51	51	51
Violation Notices Issued	31	35	37	35	35
Court Complaints Filed	9	8	7	8	8
Zoning Board of Appeals Cases	76	75	99	75	80

PERFORMANCE/ WORKLOAD INDICATORS (con't)	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE	ESTIMATE
	FY2016	FY2017	FY2017	FY2018	FY2019
Vouchers Processed	3,500	3,800	3,381	3,800	3,500
Committees of Seven	6	8	6	8	5
Public Building Maintenance					
Maintenance Contracts	5	15	5	5	5
Contractor Service Orders	1,738	1,750	1,509	1,750	1,600
In-House Work Orders	8,017	600	8,339	8,000	8,000
% of Work Orders Completed					
in Less Than 3 days	32%	50%	50%	50%	50%
in Less Than 7 days	44%	60%	58%	60%	60%
Utility Use					
Town Hall					
Electricity (KWH)	715,055	727,000	805,538	720,000	750,000
Natural Gas (Therms)	20,569	23,000	20,175	23,000	21,000
Oil (gallons)	0	750	0	0	0
Water & Sewer (CCF)	1,658	1,400	1,591	1,600	1,600
School Buildings					
Electricity (KWH)	7,802,164	7,410,000	7,003,724	7,600,000	8,350,000
Natural Gas (Therms)	420,191	750,000	384,674	750,000	680,000
Oil (gallons)	2,000	4,000	16,503	4,000	2,500
Water & Sewer (CCF)	13,991	14,000	14,296	14,000	14,000

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Public Safety
PROGRAM: Building**

SUMMARY OF SUB-PROGRAMS					
SUB-PROGRAMS	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Administration	234,737	263,064	242,569	(20,495)	-7.8%
Code Enforcement	694,791	705,567	659,070	(46,497)	-6.6%
Town R&M	1,142,167	1,205,891	1,592,844	386,953	32.1%
Town Hall Maint.	546,593	525,340	529,071	3,731	0.7%
Construct/Renovation	84,265	69,933	69,958	25	0.0%
School R&M	4,851,781	4,963,772	5,200,828	237,056	4.8%
TOTAL	7,554,335	7,733,567	8,294,340	560,774	7.3%

Administration

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	216,717	215,746	218,751	3,005	1.4%
Services	11,426	14,447	14,447	0	0.0%
Supplies	55	2,400	2,400	0	0.0%
Other	5,219	5,838	5,838	0	0.0%
Capital	1,321	24,634	1,134	(23,500)	-95.4%
TOTAL	234,737	263,064	242,569	(20,495)	-7.8%

Code Enforcement

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	627,734	641,744	643,900	2,156	0.3%
Services	0	0	0	0	0.0%
Supplies	5,465	2,000	2,000	0	0.0%
Other	5,237	3,625	3,625	0	0.0%
Utilities	6,869	6,798	8,645	1,847	27.2%
Capital	49,485	51,400	900	(50,500)	-98.2%
TOTAL	694,791	705,567	659,070	(46,497)	-6.6%

Construct/Renovation

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	62,122	64,693	64,718	25	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	22,142	0	0	0	-
TOTAL	84,265	69,933	69,958	25	0.0%

Town Buildings Repair and Maintenance

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	313,573	335,699	335,472	(227)	-0.1%
Services	790,140	839,577	1,160,257	320,680	38.2%
Supplies	8,719	4,425	4,425	0	0.0%
Other	1,018	200	200	0	0.0%
Capital	28,718	25,990	92,490	66,500	255.9%
TOTAL	1,142,167	1,205,891	1,592,844	386,953	32.1%

Town Hall Maintenance

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	200,014	199,121	199,883	762	0.4%
Services	165,257	131,683	143,183	11,500	8.7%
Supplies	8,930	11,000	11,000	0	0.0%
Other	0	0	0	0	0.0%
Utilities	172,392	183,536	175,005	(8,531)	-4.6%
Capital	0	0	0	0	0.0%
TOTAL	546,593	525,340	529,071	3,731	0.7%

School Buildings Repair and Maintenance

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	966,284	1,040,135	1,087,482	47,346	4.6%
Services	1,740,243	1,373,605	1,702,001	328,396	23.9%
Supplies	4,606	7,425	7,425	0	0.0%
Other	488	488	488	0	0.0%
Utilities	2,112,884	2,541,273	2,402,586	(138,687)	-5.5%
Capital	27,276	846	846	0	0.0%
TOTAL	4,851,781	4,963,772	5,200,828	237,056	4.8%

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Public Safety
PROGRAM: Building**

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2018 SALARY RANGE		FY2018 BUDGET		FY2019 RECOMMENDATION	
			FY2016	FY2017	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Building Commissioner	D-7	1.00	1.00	118,871	140,024	1.00	131,929	1.00	133,908
	Director of Public Buildings	T-15	1.00	1.00	105,611	119,494	1.00	119,494	1.00	119,494
	Building Project Administrator	T-15	1.00	1.00	105,611	119,494	1.00	119,494	1.00	119,494
	Deputy Building Commissioner	T-12	1.00	1.00	88,673	100,330	1.00	100,330	1.00	100,330
	Project Manager	T-10	1.00	1.00	80,436	91,010	1.00	91,010	1.00	91,010
	Building Project Representative	T-10	1.00	1.00	80,436	91,010	1.00	91,010	1.00	91,010
	Operations Manager - Public Buildings	T-9	1.00	1.00	77,343	87,510	1.00	81,547	1.00	82,998
	Energy Systems Manager	T-8	1.00	1.00	74,368	84,144	1.00	84,144	1.00	84,144
	Electrical Inspector	GN-13	1.00	1.00	76,978	80,852	1.00	80,055	1.00	80,852
	Plumbing and Gas Inspector	GN-13	1.00	1.00	76,978	80,852	1.00	80,055	1.00	80,852
	Local Building Inspector	GN-12	4.00	4.00	73,840	77,555	4.00	304,693	4.00	306,466
	Licensed Maintenance Craftsperson	MN-6	0.00	0.00	66,355	73,243	0.00	0	12.00	796,260
	Senior Maintenance Craftsperson	MN-5	12.00	13.00	60,322	63,395	13.00	813,332	1.00	61,076
	Senior Building Custodian	MN-4	3.00	3.00	55,558	58,388	3.00	174,551	3.00	175,165
	Administrative Head Clerk	C-10	2.00	2.00	57,039	63,121	2.00	121,691	2.00	122,902
	Bookkeeper/Accountant I	C-9	1.00	1.00	55,542	57,838	1.00	57,268	1.00	57,838
	Staff Assistant	C-6	1.00	1.00	47,176	49,281	1.00	48,795	1.00	49,281
	Less Charge off to Capital Projects							(210,504)		(210,504)
	Subtotal		33.00	34.00			34.00	2,288,894	34.00	2,342,575
510102	Permanent Part Time Salaries									
	Houseworkers	MN-1	0.48	0.48	37,427	39,334	0.48	17,899	0.48	18,100
	Members Board of Examiners (3)					\$30 / mtg.		300		300
	Subtotal		0.48	0.48			0.48	18,199	0.48	18,400
510901	Temporary Part Time Salaries									
	Inspectors		0.65	1.13			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	2.42			2.42	107,198	2.42	107,197
	Other									
510140	Shift Differential							5,528		5,528
510300	Regular Overtime							45,309		45,355
513044	Longevity Pay							22,550		23,200
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							81,336		82,033
	Total		35.42	36.90			36.90	2,495,627	36.90	2,550,206

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 TEST/REPAIRS \$ 5,381
 FIRE EXTINGUISHER ANSUL TEST/REPAIRS \$ 308
\$ 84,101

EMERGENCY GENERATOR SERVICE

REPAIRS \$ 12,813
 PREVENTATIVE MAINTENANCE (SUMMER) \$ 5,381
 PREVENTATIVE MAINTENANCE (WINTER) \$ 4,100
 PREVENTATIVE MAINTENANCE (LOAD) \$ 12,813
\$ 35,106

HAZMAT

ASBESTOS \$ 3,588
 MOLD \$ 1,538
 LEAD \$ 1,025
 IAQ \$ 1,538
 PREVENTATIVE MAINTENANCE (TEST) \$ 7,688
 PEST CONTROL \$ 769
\$ 16,144

ELEVATOR SERVICE (15)

REPAIRS \$ 58,938
 STATE TESTING - FEE \$ 6,150
 STATE TESTING - LABOR \$ 7,698
 PREVENTATIVE MAINTENANCE \$ 25,113
\$ 97,898

HVAC/BOILER SERVICE

HVAC REPAIRS \$ 41,000
 HVAC PM - A/C \$ 38,436
 HVAC PM - LARGE \$ 38,438
 HVAC FILTERS - SMALL \$ 10,763
 HVAC - PM -IT ROOMS \$ 7,688
 HVAC - PM - PUMPS (GAS BOOSTER) \$ 5,125
 HVAC - PM - PUMPS (CIRC. PUMPS) \$ 5,125
 HVAC - PM/REPAIRS - PNEUMATICS \$ 513
 HVAC - PM/REPAIRS - PLYMOVENT (FIRE STATIONS) \$ 10,250
 BOILER/STEAMFITTING REPAIRS \$ 24,600
 BOILER INSPECTIONS (47) \$ 2,409
 BOILER PM \$ 7,688
 BOILER PM \$ 3,588
 BOILER PM FHW HEAT EXCHANGERS \$ 1,538
 BOILER PM FANS \$ 7,688
 BOILER PM PUMPS \$ 8,713
 BOILER PM VIBRATIONAL \$ 13,838
 INSULATION \$ 2,563
 REFRACTORY \$ 769
 ENERGY MANAGEMENT SYSTEMS \$ 10,763
 OIL TANK CLEANING/TESTING (5) \$ 8,713
\$ 250,201

SECURITY SERVICE

KEYCARDS REPAIR \$ 16,913
 KEYCARDS PM \$ 9,225
 LOCK REPAIRS \$ 12,813
 LOCK PM \$ 9,225
 CAMERAS REPAIRS \$ 7,688
 CAMERAS PM \$ 6,622
 BURGLAR ALARMS MONITORING \$ 5,904
 BURGLAR ALARMS REPAIRS \$ 10,250
\$ 78,639

GLAZING SERVICES

REPLACEMENT/REPAIRS \$ 12,813
\$ 12,813

EXTERIOR GENERAL

ROOF REPAIRS \$ 44,588
 ROOF- GUTTERS/CLEAN \$ 13,838
 ROOF - INSPECTIONS \$ 12,300
 MASONRY REPAIRS \$ 20,500
\$ 91,225

ELECTRICAL SERVICE

REPAIRS \$ 48,688
\$ 48,688

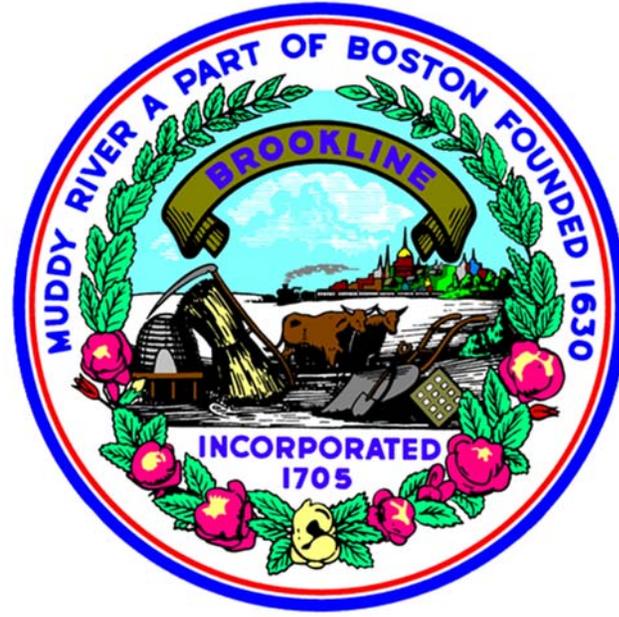
PLUMBING SERVICE

REPAIRS - FIXTURES \$ 25,625
 REPAIRS - DRAIN BLOCKAGE \$ 2,563
\$ 28,188

CARPENTRY SERVICE

REPAIRS - WALLS, DOORS, CEILING \$ 5,125
 OVERHEARD DOOR/GATE REPAIRS \$ 20,500
\$ 25,625

GENERAL SERVICES TOTAL \$ 896,752



**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Public Works
PROGRAM: Public Works**

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.

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

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.

**PROGRAM GROUP: Public Works
PROGRAM: Public Works**

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	BUDGET	REQUEST	FY19 vs. FY18	
	FY2017	FY2018	FY2019	\$ CHANGE	% CHANGE
Permanent Full Time Salaries	6,842,155	7,455,143	7,461,954	6,811	0.1%
Temporary/Seasonal	137,577	263,673	263,673	0	0.0%
Overtime	970,652	278,317	280,915	2,598	0.9%
Other	235,696	137,486	145,541	8,055	5.9%
Subtotal	8,186,079	8,134,618	8,152,083	17,464	0.2%
Services	3,827,137	3,336,524	3,582,008	245,484	7.4%
Supplies	1,467,396	960,750	970,750	10,000	1.0%
Other	58,793	53,500	53,500	0	0.0%
Utilities	927,502	1,073,453	1,102,000	28,547	2.7%
Intergovernmental	0	20,000	20,000	0	0.0%
Capital	1,030,929	993,202	1,446,021	452,819	45.6%
TOTAL	15,497,836	14,572,047	15,326,361	754,314	5.2%
BENEFITS			5,658,941		
REVENUE	3,763,748	3,463,200	3,693,200	230,000	6.6%
Water & Sewer Enterprise	27,991,286	29,271,307	30,225,250	953,942	3.3%

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Public Works
PROGRAM: Public Works**

BUDGET STATEMENT

The FY19 budget reflects an increase of \$754,314 (5.2%). Personnel increases \$17,464 (0.2%) primarily due to increases in the 1% carry-forward for the AFSCME contract, Longevity, Shift Differential, Working-out-of-Class and Overtime. This is partially offset by a decrease in Steps.

The increase in Services (\$245,484, 7.4%) is mainly driven by an increase in the Solid Waste Contract (\$138,679) and Professional/Technical Services (\$75,000). This also includes increases to Motor Vehicle/Equipment Repair (\$12,000), Building Cleaning Services (\$10,000), Landscaping Services (\$7,805), and Financial Services (\$2,000).

Supplies increase by \$10,000 (1.0%) for Custodial Supplies.

The increase in Utilities (\$28,547, 2.7%) reflects increased prices for Gasoline (\$26,017) and Diesel fuel (\$51,434), and an increased use of Water and Sewer (\$5,820). The increases are partially offset by decreases in Electricity (\$41,579) which is primarily the result of the LED street light replacement program, and Natural Gas (\$13,145).

Capital increases \$452,819 (45.6%) and funds the equipment detailed in the Capital Outlay Summary (see Section II).

FY2019 OBJECTIVES

Administration

1. To complete the development of a Supervisory Training Program and implement a Succession Plan for second and third tier managers in all Public Works Divisions.
2. To complete the development of Web-Based Construction Specifications and Site Plan Submittals within the Engineering & Transportation Division.
3. To continue working with the Project Partners and the Army Corps of Engineers to complete the Phase II design for the Muddy River Restoration Project and begin construction.
4. To develop and implement plans to improve the efficiency and management of customer service for the Public Works administrative offices including the Engineering & Transportation Division.

Engineering & Transportation

1. To construct Babcock Street using Complete Streets policy guidelines.
2. To construct bicycle improvements on Centre Street and Essex Street.
3. To construct traffic signal improvements at the intersection of Dean Road @ Chestnut Hill Avenue and Carlton Street @ Monmouth Street.
4. To continue to oversee the design and implementation of the Green Routes Master Plan to improve bicycle safety and connectivity in town.
5. To oversee the design of safety improvements on Clinton Road.
6. To obtain Level 3 status with the Massachusetts Complete Streets Program and apply for state funding of complete streets projects.
7. To work with the City of Boston and the Massachusetts Department of Transportation to improve the Mountfort Street corridor.
8. To work with the School Department to develop a formal Safe Routes to School Policy for the Town of Brookline.
9. To work with the School Department and the Human Resources Department to implement a Town Employee Parking & Transportation Demand Management benefits program.
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 develop a cost/benefit analysis for a future build out.
12. To complete the closure and reuse project at the rear landfill.
13. To complete the replacement of historic street name signs on Beacon Street.
14. To implement the ROW License Agreement for Wireless Telecommunications Facility.
15. To monitor the impact of the Complete Streets Policy on the number of streets reconstructed each year.
16. To complete the P.S. & E. for the rehabilitation work at Reservoir Park.
17. To oversee the bidding and construction of the Gateway East project.

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

FY2019 OBJECTIVES (Con't.)

Highway & Sanitation

1. To streamline the recycling program by removing contaminants and removing recycling from the waste stream.
2. To investigate and implement programs to provide disposal options for materials not allowed in the recycling waste stream.
3. To develop programs for Hazardous Materials disposal and composting within the schools.
4. To continue the concrete sidewalk replacement program with Town staff.
5. To continue to administer the Vehicle Replacement Policy adopted by the Select Board pursuant to the Green Community guidelines.
6. To continue the technical training programs for automotive technicians through APWA and OME training seminars.

Parks and Open Space

1. To complete the Design Review Process for the renovation of Brookline Reservoir Park and commence construction bid documents.
2. To complete the Design Review Process for the renovation of Harry Downes Playground and Athletic Fields and commence construction bid documents.
3. To commence fabrication of doors and hardware for the tombs along Boylston Ave. and the Pierce Tomb at the historic Old Burying Ground.
4. To complete design and construction bid documents for improvements to the roadway system at Walnut Hills Cemetery.
5. To complete design and construction bid documents for the renovation of the tempietto, bridges, drainage structures and meadow at Larz Anderson Park.
6. To commence construction for the Muddy River Restoration Project Phase II.
7. To continue support and development of the Green Dog Program.
8. To commence the public design review process for Harry Downes Playground..
9. To continue the temporary public art project at Larz Anderson Park.
10. To continue to implement technology to better address parks management issues including: Integrated Irrigation Maintenance and Management System, Solar Trash Compactors, drones and GPS.
11. To continue to install water bottle refill stations in parks and open spaces to reduce the use of single serving disposable water bottles.

**PROGRAM GROUP: Public Works
PROGRAM: Public Works**

FY2018 ACCOMPLISHMENTS

Administration

1. Continued working with the project partners (Boston, Brookline and Mass DCR) and the Army Corps of Engineers on the design, funding and implementation of Phase II of the Muddy River Restoration Project.
2. Continued implementation of the Automated Waste Collection/Hybrid PAYT System and implemented the first general Amnesty Collection Week in October.
3. Completed the installation/conversion of HPS lamps to LED fixtures on all Town-owned street lights.
4. Completed the renovations to the Municipal Service Center.

Engineering & Transportation

1. Re-designed Pearl Street and Babcock Street using Complete Street Policy guidelines.
2. Designed safety improvement plans for Woodland Road, the intersection of Hammond Street at Woodland Road, and the intersection of Dummer and Essex Streets.
3. Oversaw the construction of safety improvements at the intersections of Gardner Road @ Blake Road/Rawson Road, Tappan Street @ Blake Road, Clyde Street @ Lee Street, and Clyde Street @ Warren Street.
4. Designed a plan to improve bicycle safety on Essex Street, Centre Street, Ivy Street, and St. Mary's Street.
5. Oversaw the installation and study of the approved bicycle accommodation trial on Beacon Street westbound between Marion Street and Westbourne Terrace.
6. Continued to build the bicycle parking supply through the installation of additional bicycle racks and seasonal bike corrals.
7. Oversaw the installation of pedestrian actuated Rectangular Rapid Flash Beacons on Warren Street and Chestnut Hill Avenue as part of Safe Routes to School Program.
8. Continue to oversee the replacement of POM coin only single space meters with IPS credit card acceptance parking meters.
9. Expanded the number of Electric Vehicle Charging Stations available for public use in town-owned parking lots.
10. Worked with the Commission for the Disabled and the Town's ADA Coordinator to improve handicap parking in public lots.
11. Oversaw the completion of the Parking & Transportation Demand Management study for Town and School Employees.
12. Oversaw the creation of a central database of all traffic signal locations, equipment, and level of service within the Town.
13. Oversaw the transition of the taxi industry to an owner/operator model and introduced newer vehicles into the fleet to improve service for Brookline residents.
14. Completed final plans and bid documents and began construction on the closure, capping and reuse of the rear landfill.
15. Completed the construction of the Emerald Necklace pedestrian and bicycle crossing.
16. Began the installation of refurbished historic street signs in Pill Hill area.
17. Installed LED luminaires in the antique lights in the Village area.
18. Held 25% design public hearing meeting for the Gateway East Project. Submitted 75% P.S.& E to MADOT.

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Public Works
PROGRAM: Public Works**

FY2018 ACCOMPLISHMENTS (Con't.)

Highway and Sanitation

1. Completed the 4th and final phase of the LED Streetlight Replacement Program.
2. Instituted a more cost-effective anti-icing program using salt brine to provide safer roads during snow and ice events.
3. Conducted a total facility inventory of hazardous materials and safety equipment and provided education and training to all employees on the Right to Know Law.
4. Had multiple technical training programs for automotive technicians by providing APWA and OME education seminars.
5. Successfully rolled out Automated Hybrid PAYT trash system and the Textiles Collection program.
6. Continued the concrete sidewalk replacement program with Town staff.
7. Completed construction of the new retaining wall and the replacement of the fencing at the Municipal Service Center.

Parks and Open Space

1. Completed the renovation of Corey Hill Park.
2. Completed the renovation of Emerson Garden Playground.
3. Completed the renovation of Brookline Avenue Playground.
4. Completed construction of the Emerald Necklace Bicycle and Pedestrian Crossing Project.
5. Completed design and construction of the Lawton Playground Community Gardens.
6. Completed design and construction of accessible community gardens at Larz Anderson Park.
7. 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.
8. Continued the Brookline in Bloom Bulb Planting Program with over 40,000 bulbs planted in town parks, schools grounds, town grounds and commercial areas.
9. Successfully continued implementation of the Emerald Necklace Tree Inventory and Management Plan with the Emerald Necklace Conservancy/Olmsted Tree Society.
10. Completed the improvements of and celebrate the Dedication to Riverway Park in Brookline to Michael and Kitty Dukakis.
11. Completed the final draft and publish the 7-year update of the Town's Open Space Plan.
12. Supported oversight associated with the Devotion School Renovation Project with technical landscape design and arborist services.
13. Completed Master Planting Plans for Halls Pond Sanctuary and Dane Park.

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Public Works
PROGRAM: Public Works**

PERFORMANCE / WORKLOAD INDICATORS	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE	ESTIMATE
	FY2016	FY2017	FY2017	FY2018	FY2019
ENGINEERING/ TRANSPORTATION					
% of Roadway Rehab	3.7%	5.5%	1.2%	4.0%	4.0%
Average Pavement Condition Index (PCI) For all Streets and Road Segments	70	70	6.7	72	67
Overnight Parking Spaces (average utilization)	141	92	154	130	130
Street Permits	992	750	1,478	875	1100
Public Utility Construction Reviews	5	5	7	5	7
Traffic Counts	37	35	48	35	35
Reduction of Motor Vehicle Speed Post-Traffic Calming Measures	>5MPH	>5MPH	>6MPH	>5MPH	>5MPH
CATV Plan Review					
Taxi Cab Licenses	75	120	36	30	30
Inspections of Town Licensed Taxi Cabs	150	260	23	60	60
Contracts Administered	19	25	27	25	30
Plot Plan Approvals/ Inspections	40	35	46	35	40
Parking Permits					
Commercial	776	693	759	734	734
Residential	2,647	3,300	2,910	2,600	2,600
Temporary	6,670	5,400	8,456	8,000	8,000
Moving/Construction Signs	9,501	5,000	8,900	8,000	8,000
Parking/Traffic Inquiries	5,000	5,000	5,000	5,000	5,000

	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE	ESTIMATE
	FY2016	FY2017	FY2017	FY2018	FY2019
HIGHWAY					
Snow Accumulation	45.5"	43"	43.9"	43"	43"
Snow Removal By-Law Enforcement					
Warnings Issued	0	75	0	50	0
Citations Issued	6	50	62	50	75
Concrete Sidewalks Placed (cu. yds.)	1,137	900	734	1,000	800
Asphalt Installed (tons)	782	800	881	800	850
Recycled Roadway Products (tons)	1,895	1,900	1,615	1,900	1,800
Sign Installations	573	750	648	600	600
Traffic Signal Repair Calls	87	110	94	100	90
Fire Alarm Service Calls	33	35	28	25	25
Parking Meter Repairs	1,346	1,800	1,736	1,200	1,200
Service Calls	5,947	6,000	6,214	6,000	6,000
Pavement Markings					
Crosswalks	554	550	560	550	560
Lines	849,037	700,000	712,275	850,000	800,000
Street Light Outages	451	600	394	400	300
% of CDL Drivers Drug/ Alcohol tested	75%	75%	75%	75%	75%
Statutory Inspections of Town-owned Vehicles	384	390	392	390	390
Scheduled Preventative Maintenance Work Orders (Vehicles)	910	900	879	900	900
Automotive Technician Training Session Hours	190	200	210	200	20
Street Cleaning (tons)	1,072	1,200	963	1,200	1,200

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

	ACTUAL FY2016	ESTIMATE FY2017	ACTUAL FY2017	ESTIMATE FY2018	ESTIMATE FY2019
<u>PARKS AND OPEN SPACE</u>					
Wetlands Permits and Certificates Issued	3	6	11	4	4
Turf Grass Restoration Program in Acres	123	130	106	110	110
Graffiti Removed (# sites)	15	10	7	15	15
Landscape Improvements to School Grounds incl. Aeration, Overseeding (acres)	38	25	24	25	25
Vandalism Repairs	3	5	4	5	5
Maintenance Requests Closed within 3 days	85%	85%	85%	85%	85%
Public Shade Trees					
Removed	163	160	186	180	180
Planted	361	270	325	300	300
Open Space Trees Planted	87	50	179	50	50
Dangerous Limbs and Hangers Removed	254	280	190	220	200
Pruning and Lifting Trees on Streets (# of streets)	12	12	8	10	10
Citizen Requests for Pruning of Town-owned Trees	402	600	487	500	450
Tree Lawns Loamed & Seeded	2	2	5	5	2
Cemetery:					
Burials	67	70	75	70	70
Headstones Set	24	20	28	25	25
Plots sold	53	30	37	50	35

**PROGRAM GROUP: Public Works
PROGRAM: Public Works**

	ACTUAL FY2016	ESTIMATE FY2017	ACTUAL FY2017	ESTIMATE FY2018	ESTIMATE FY2019
<u>SANITATION</u>					
Solid Waste (tons)	9,027	9,000	878	8,900	8,650
Collection/Disposal Cost per ton	\$281	\$266	\$266	\$260	\$260
Recycling (tons)					
Commingled/Paper	5,053	5,500	5,487	4,600	4,600
Cost per ton	\$203	\$209	\$215	\$215	\$215
Metal	135	85	90	90	92
Composting (tons)	3,880	3,400	4,351	4,300	4,300
% of Solid Waste Diverted Due to Recyc./Compost	50.0%	52%	39.0%	41.0%	41.0%
Commercial Refuse Establishments	63	65	62	65	65

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Public Works
PROGRAM: Public Works**

SUMMARY OF SUBPROGRAMS					
SUBPROGRAMS	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Administration	881,248	906,455	902,453	(4,001)	-0.4%
Engineering/Transportation	1,151,132	1,205,290	1,284,984	79,693	6.6%
Highway	6,662,871	5,505,613	5,866,278	360,665	6.6%
Sanitation	3,245,364	3,091,871	3,241,568	149,697	4.8%
Parks and Open Space	3,599,580	3,862,818	4,031,079	168,260	4.4%
TOTAL	15,540,196	14,572,047	15,326,361	754,314	5.2%

Administration

SUBPROGRAM COSTS					
CLASS OF EXPENDITURE	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	800,750	778,946	774,945	(4,001)	-0.5%
Services	54,069	97,904	97,904	0	0.0%
Supplies	5,936	4,500	4,500	0	0.0%
Other	19,531	22,900	22,900	0	0.0%
Capital	962	2,205	2,205	0	0.0%
TOTAL	881,248	906,455	902,453	(4,001)	-0.4%

Engineering/Transportation

SUBPROGRAM COSTS					
CLASS OF EXPENDITURE	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	977,422	996,938	1,001,631	4,693	0.5%
Services	152,135	174,668	249,668	75,000	42.9%
Supplies	13,911	18,330	18,330	0	0.0%
Other	4,211	10,000	10,000	0	0.0%
Capital	3,453	5,355	5,355	0	0.0%
TOTAL	1,151,132	1,205,290	1,284,984	79,693	6.6%

Highway

SUBPROGRAM COSTS					
CLASS OF EXPENDITURE	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	3,323,010	3,273,794	3,231,929	(41,866)	-1.3%
Services	1,016,888	479,685	501,685	22,000	4.6%
Supplies	1,202,069	679,322	679,322	0	0.0%
Other	24,402	9,000	9,000	0	0.0%
Utilities	609,447	703,897	708,177	4,280	0.6%
Capital	487,055	359,915	736,165	376,250	104.5%
TOTAL	6,662,871	5,505,613	5,866,278	360,665	6.6%

Sanitation

SUBPROGRAM COSTS					
CLASS OF EXPENDITURE	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	924,590	782,905	836,531	53,626	6.8%
Services	1,909,387	1,882,301	2,022,980	140,679	7.5%
Supplies	57,053	63,640	63,640	0	0.0%
Other	0	0	0	0	0.0%
Utilities	11,044	14,768	14,768	0	0.0%
Capital	343,289	348,257	303,649	(44,608)	-12.8%
TOTAL	3,245,364	3,091,871	3,241,568	149,697	4.8%

Parks and Open Space

SUBPROGRAM COSTS					
CLASS OF EXPENDITURE	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	2,203,229	2,302,035	2,307,047	5,012	0.2%
Services	694,265	701,967	709,772	7,805	1.1%
Supplies	188,311	194,958	204,958	10,000	5.1%
Intergovernmental		20,000	20,000	0	0.0%
Other	10,649	11,600	11,600	0	0.0%
Utilities	306,956	354,788	379,055	24,266	6.8%
Capital	196,170	277,470	398,647	121,177	43.7%
TOTAL	3,599,580	3,862,818	4,031,079	168,260	4.4%

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Public Works
PROGRAM: Public Works**

ENGINEERING/TRANSPORTATION

SUMMARY OF ELEMENTS					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Engineering	651,971	761,322	765,276	3,955	0.5%
Transportation	499,162	443,969	519,707	75,739	17.1%
TOTAL	1,151,132	1,205,290	1,284,984	79,693	6.6%

Engineering

ELEMENT COST					
CLASS OF EXPENDITURE	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	630,591	703,153	707,108	3,955	0.6%
Services	6,200	31,744	31,744	0	0.0%
Supplies	8,118	12,330	12,330	0	0.0%
Other	4,211	10,000	10,000	0	0.0%
Capital	2,850	4,095	4,095	0	0.0%
TOTAL	651,971	761,322	765,276	3,955	0.5%

Transportation

ELEMENT COST					
CLASS OF EXPENDITURE	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	346,831	293,785	294,523	739	0.3%
Services	145,935	142,924	217,924	75,000	52.5%
Supplies	5,794	6,000	6,000	0	0.0%
Other	0	0	0	0	0.0%
Capital	602	1,260	1,260	0	0.0%
TOTAL	499,162	443,969	519,707	75,739	17.1%

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Public Works
PROGRAM: Public Works**

HIGHWAY

SUMMARY OF ELEMENTS					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Road Maintenance	1,044,653	1,338,378	1,467,011	128,633	9.6%
Cleaning	703,582	820,888	820,258	(629)	-0.1%
Snow Removal	2,158,002	487,261	731,929	244,668	50.2%
Traffic	1,159,693	1,264,010	1,188,572	(75,437)	-6.0%
M.E. Maintenance	1,596,940	1,595,077	1,658,507	63,430	4.0%
TOTAL	6,662,871	5,505,613	5,866,278	360,665	6.6%

Snow Removal

ELEMENT COST					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	634,989	99,807	100,800	993	1.0%
Services	629,039	134,186	134,186	0	0.0%
Supplies	737,527	163,268	163,268	0	0.0%
Other	23,837	2,000	2,000	0	0.0%
Utilities	0	0	0	0	0.0%
Capital	132,609	88,000	331,675	243,675	0.0%
TOTAL	2,158,002	487,261	731,929	244,668	50.2%

Road Maintenance

ELEMENT COST					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	784,358	1,112,434	1,111,992	(442)	0.0%
Services	836	6,204	6,204	0	0.0%
Supplies	104,512	107,935	107,935	0	0.0%
Other	565	4,000	4,000	0	0.0%
Capital	154,383	107,805	236,880	129,075	119.7%
TOTAL	1,044,653	1,338,378	1,467,011	128,633	9.6%

Traffic

ELEMENT COST					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	549,313	561,236	565,877	4,642	0.8%
Services	158,144	169,449	169,449	0	0.0%
Supplies	88,491	96,665	96,665	0	0.0%
Other	0	0	0	0	0.0%
Utilities	363,155	397,215	355,636	(41,579)	-10.5%
Capital	591	39,445	945	(38,500)	-97.6%
TOTAL	1,159,693	1,264,010	1,188,572	(75,437)	-6.0%

Cleaning

ELEMENT COST					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	632,709	696,862	646,233	(50,629)	-7.3%
Services	89	776	776	0	0.0%
Supplies	6,460	6,900	6,900	0	0.0%
Other	0	0	0	0	0.0%
Capital	64,324	116,350	166,350	50,000	43.0%
TOTAL	703,582	820,888	820,258	(629)	-0.1%

M.E. Maintenance

ELEMENT COST					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	721,641	803,455	807,026	3,571	0.4%
Services	228,781	169,072	191,072	22,000	13.0%
Supplies	265,078	304,554	304,554	0	0.0%
Other	0	3,000	3,000	0	0.0%
Utilities	246,292	306,682	352,541	45,859	15.0%
Capital	135,148	8,315	315	(8,000)	-96.2%
TOTAL	1,596,940	1,595,077	1,658,507	63,430	4.0%

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Public Works
PROGRAM: Public Works**

PARKS AND OPEN SPACE

SUMMARY OF ELEMENTS					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Conservation	128,593	148,678	148,965	288	0.2%
Public Grounds	2,045,305	2,123,280	2,231,308	108,028	5.1%
School Grounds	763,411	824,721	930,757	106,036	12.9%
Forestry	397,056	468,619	424,532	(44,087)	-9.4%
Cemetery	265,215	297,521	295,517	(2,004)	-0.7%
TOTAL	3,599,580	3,862,818	4,031,079	168,260	4.4%

School Grounds

ELEMENT COST					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	607,191	651,003	655,627	4,624	0.7%
Services	104,609	108,176	108,176	0	0.0%
Supplies	44,554	43,698	43,698	0	0.0%
Other	0	0	0	0	0.0%
Utilities	6,455	20,899	21,317	418	2.0%
Capital	602	945	101,939	100,994	10687.2%
TOTAL	763,411	824,721	930,757	106,036	12.9%

Conservation

ELEMENT COST					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	119,430	117,333	117,620	288	0.2%
Services	4,943	6,800	6,800	0	0.0%
Supplies	1,205	1,500	1,500	0	0.0%
Other	1,681	2,100	2,100	0	0.0%
Intergovernmental	0	20,000	20,000	0	0.0%
Capital	1,335	945	945	0	0.0%
TOTAL	128,593	148,678	148,965	288	0.2%

Forestry

ELEMENT COST					
CLASS OF EXPENDITURE	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	196,551	249,689	247,602	(2,087)	-0.8%
Services	128,515	130,015	130,015	0	0.0%
Supplies	5,785	6,600	6,600	0	0.0%
Other	85	0	0	0	0.0%
Capital	66,120	82,315	40,315	(42,000)	-51.0%
TOTAL	397,056	468,619	424,532	(44,087)	-9.4%

Public Grounds

ELEMENT COST					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	1,065,772	1,074,710	1,078,901	4,192	0.4%
Services	443,373	442,940	450,745	7,805	1.8%
Supplies	132,887	139,780	149,780	10,000	7.2%
Other	8,883	9,000	9,000	0	0.0%
Utilities	298,462	330,700	354,549	23,849	7.2%
Capital	95,928	126,150	188,333	62,183	49.3%
TOTAL	2,045,305	2,123,280	2,231,308	108,028	5.1%

Cemetery

ELEMENT COST					
CLASS OF EXPENDITURE	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	214,285	209,301	207,297	(2,004)	-1.0%
Services	12,825	14,036	14,036	0	0.0%
Supplies	3,880	3,380	3,380	0	0.0%
Other	0	500	500	0	0.0%
Utilities	2,039	3,189	3,189	0	0.0%
Capital	32,185	67,115	67,115	0	0.0%
TOTAL	265,215	297,521	295,517	(2,004)	-0.7%

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Public Works
PROGRAM: Administration**

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2018 SALARY RANGE		FY2018 BUDGET		FY2019 RECOMMENDATION	
			FY2016	FY2017	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
	ADMINISTRATION									
510101	Permanent Full Time Salaries									
	Commissioner	D-9	1.00	1.00	137,368	161,812	1.00	161,812	1.00	161,812
	Director of Engineering/Transportation	D-6	1.00	1.00	110,066	129,652	1.00	129,652	1.00	129,652
	Director Highway/Sanitation	D-5	1.00	1.00	101,913	120,048	1.00	120,048	1.00	120,048
	Director of Parks and Open Space	D-5	1.00	1.00	101,913	120,048	1.00	120,048	1.00	120,048
	Administrative Manager	T-8	1.00	1.00	74,368	84,144	1.00	84,144	1.00	84,144
	Accounting/Systems Assistant	C-10	1.00	1.00	57,039	59,469	1.00	58,883	1.00	59,469
	Senior Office Assistant	C-5	2.00	2.00	43,144	45,209	2.00	97,935	2.00	93,297
	Subtotal		8.00	8.00			8.00	772,521	8.00	768,470
	Other									
513044	Longevity Pay							5,375		5,425
514501	Extra Comp. (In Lieu of Boots)							1,050		1,050
	Subtotal							6,425		6,475
	Total		8.00	8.00			8.00	778,946	8.00	774,945

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Public Works
PROGRAM: Engineering/Transportation**

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2018 SALARY RANGE		FY2018 BUDGET		FY2019 RECOMMENDATION	
			FY2016	FY2017	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
	ENGINEERING/TRANSPORTATION									
510101	Permanent Full Time Salaries									
	Transportation Administrator	T-12	1.00	1.00	88,673	100,330	1.00	100,330	1.00	98,362
	Civil Engineer V	EN-5	2.00	2.00	85,156	96,295	2.00	192,591	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	85,685	1.00	87,211
	Civil Engineer IV	EN-4	3.00	3.00	78,495	88,763	3.00	252,891	3.00	255,763
	Civil Engineer III	EN-3	2.00	2.00	68,315	77,323	2.00	136,629	2.00	139,112
	Permit Inspector	EN-3	1.00	1.00	68,315	77,323	1.00	72,578	1.00	78,483
	Administrative Assistant	C-8	2.00	2.00	50,492	52,630	2.00	102,984	2.00	104,164
	Subtotal		14.00	14.00			14.00	1,136,279	14.00	1,148,276
	Less Charge Off 1 Civil Engineer IV to Wastewater Projects (CIP Funds)							(84,235)		(85,685)
	Less Charge Off Permit Inspector to Street Construction Projects (CIP Funds)							(72,578)		(78,483)
	Net Total		14.00	14.00			14.00	979,465	14.00	984,108
	Other									
510300	Overtime							7,623		7,623
513044	Longevity Pay							8,250		8,300
514501	Extra Comp. (In Lieu of Boots)							1,600		1,600
	Subtotal							17,473		17,523
	Total		14.00	14.00			14.00	996,938	14.00	1,001,631

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Public Works
PROGRAM: Highway**

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2018 SALARY RANGE		FY2018 BUDGET		FY2019 RECOMMENDATION	
			FY2016	FY2017	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
	HIGHWAY									
510101	Permanent Full Time Salaries									
	Fleet Supervisor	T-9	1.00	1.00	77,343	87,510	1.00	87,510	1.00	87,510
	Operations Manager	T-9	1.00	1.00	77,343	87,510	1.00	87,510	1.00	87,510
	General Foreman	GN-13	1.00	1.00	75,831	79,647	1.00	77,083	1.00	78,354
	Traffic and Fire Alarm System Supervisor	GN-13	1.00	1.00	76,978	80,852	1.00	80,055	1.00	80,852
	Motor Equipment Repair Foreman	GN-11	1.00	1.00	71,689	75,297	1.00	74,555	1.00	75,297
	Superintendent of Fire Alarm	GN-11	1.00	1.00	71,689	75,297	1.00	76,696	1.00	77,459
	Construction Supervisor	GN-9	1.00	1.00	62,489	65,634	1.00	64,987	1.00	65,634
	Signal Maintainer	GN-8	1.00	1.00	60,086	63,109	1.00	62,487	1.00	63,109
	Assistant Recycling Coordinator	GN-6	0.00	0.00	51,182	53,758	1.00	50,678	0.00	0
	Traffic System Technician	LN-7	1.00	1.00		60,815	1.00	60,216	1.00	60,815
	Administrative Assistant	C-8	1.00	1.00	53,858	56,138	1.00	55,585	1.00	56,138
	Working Foreman Motor Equipment Repair	LN-7	2.00	2.00		60,216	2.00	120,433	2.00	120,433
	Welder/Metal Fabricator	LN-7	1.00	1.00		60,216	1.00	60,217	1.00	60,216
	Supervisor of Construction Trades	LN-7	1.00	1.00		60,216	1.00	60,517	1.00	60,216
	Working Foreman Highway	LN-6	5.00	5.00		58,133	5.00	292,115	5.00	290,663
	Motor Equipment Repairperson	LN-6	5.00	5.00		58,133	5.00	290,661	5.00	290,663
	Storekeeper	LN-6	1.00	1.00		58,133	1.00	58,132	1.00	58,133
	MEO III	LN-5	4.00	4.00		56,981	4.00	228,778	4.00	227,924
	Mason	LN-3	1.00	1.00		51,195	1.00	51,194	1.00	51,195
	Highway Maintenance Craftsperson	LN-3	2.00	2.00		51,195	2.00	102,389	2.00	102,389
	Carpenter Laborer Craftsperson	LN-3	1.00	1.00		51,195	1.00	51,194	1.00	51,195
	MEO II	LN-3	13.00	13.00		51,195	13.00	668,858	13.00	665,530
	Painter and Laborer	LN-2	2.00	2.00		48,974	2.00	98,437	2.00	97,948
	MEO I	LN-2	2.00	2.00		48,974	2.00	98,437	2.00	97,948
	Laborer	LN-1	2.00	2.00		46,424	1.00	46,424	1.00	46,424
	Subtotal		52.00	52.00			52.00	3,005,147	51.00	2,953,552
	Other									
510140	Shift Differential							33,866		34,203
510143	Working-Out-of-Classification Pay							13,962		13,962
	Overtime Total							180,044		181,836
510300	Snow							93,441		94,371
510343	Emergency							20,999		21,208
510344	Scheduled							39,845		40,241
510345	Special Events							7,648		7,724
510346	Taxi Cab Inspections							18,111		18,291
513044	Longevity Pay							19,825		27,426
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							268,647		278,376
	Total		52.00	52.00			52.00	3,273,794	51.00	3,231,929

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Public Works
PROGRAM: Sanitation**

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2018 SALARY RANGE		FY2018 BUDGET		FY2019 RECOMMENDATION	
			FY2016	FY2017	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
	SANITATION									
510101	Permanent Full Time Salaries									
	Environmental Health Supervisor	T-8	1.00	1.00	74,368	84,144	1.00	84,144	1.00	84,144
	Sanitation Foreman	GN-9	1.00	1.00	61,874	64,987	1.00	64,987	1.00	64,987
	Environmental Health Specialist	GN-8	1.00	1.00	59,494	62,487	1.00	60,475	1.00	62,085
	Assistant Recycling Coordinator	GN-6	0.00	0.00	50,678	53,228	0.00	0	1.00	52,027
	Sanitation Truck Supervisor	LN-5	4.00	4.00		56,981	4.00	227,924	4.00	227,924
	MEO II	LN-3	4.00	4.00		51,195	4.00	204,779	4.00	204,778
	Transfer Station Scale Operator	LN-3	1.00	1.00		51,195	1.00	51,195	1.00	51,195
	Laborer	LN-1	3.00	0.00		46,424	0.00	0	0.00	0
	Subtotal		15.00	12.00			12.00	693,504	13.00	747,140
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							8,533		8,522
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							30,380		30,370
	Total		17.07	14.07			14.07	782,906	15.07	836,531

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Public Works
PROGRAM: Parks and Open Space**

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2018 SALARY RANGE		FY2018 BUDGET		FY2019 RECOMMENDATION	
			FY2016	FY2017	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
	PARKS AND OPEN SPACE									
510101	Permanent Full Time Salaries									
	Operations Manager	T-9	1.00	1.00	77,343	87,510	1.00	82,998	1.00	84,476
	Conservation Administrator	T-9	1.00	1.00	77,343	87,510	1.00	87,510	1.00	87,510
	Landscape Planner/Architect	T-9	1.00	1.00	77,343	87,510	1.00	87,510	1.00	87,510
	General Foreman	GN-13	1.00	1.00	75,831	79,647	1.00	75,831	1.00	77,083
	Landscape Architect	T-6	1.00	1.00	66,211	74,915	1.00	74,915	1.00	74,915
	Cemetery Supervisor	GN-9	1.00	1.00	60,055	63,077	1.00	64,987	1.00	63,077
	Forestry Supervisor	GN-9	1.00	1.00	60,055	63,077	1.00	64,987	1.00	63,077
	Administrative Assistant	C-8	1.00	1.00	53,327	55,585	1.00	55,585	1.00	55,309
	Conservation Assistant	C-8	1.00	1.00	49,994	52,111	1.00	51,389	1.00	51,338
	Athletic Fields Supervisor	GN-9	1.00	1.00	61,874	64,987	1.00	64,987	1.00	64,664
	Horticulture Supervisor	TBD	0.00	0.00			0.00	0	1.00	61,474
	Park Ranger	GN-8	1.00	1.00	59,494	62,487	1.00	62,487	1.00	62,176
	Zone Manager	LN-6	5.00	5.00		57,843	5.00	292,115	4.00	231,373
	Forestry Zone Manager	LN-6	1.00	1.00		57,843	1.00	58,132	1.00	57,843
	MEO III	LN-5	1.00	2.00		56,698	2.00	113,961	2.00	113,395
	Park Maintenance Craftsman	LN-3	6.00	6.00		50,940	6.00	307,935	6.00	305,639
	Gardener Laborer	LN-2	12.00	11.00		48,730	11.00	541,157	11.00	536,033
	Subtotal		36.00	36.00			36.00	2,086,485	36.00	2,076,892
	Park Project Charge Off 66% of Landscape Architect (CIP Funds)							(57,756)		(57,756)
	Recreation Revolving Fund Charge Off for Gardener Laborer (Skating Rink)							(48,973)		(48,730)
	Subtotal							1,979,756		1,970,405
510901	Temporary Part Time Salaries									
	Laborer (25 weeks)		4.79	4.79			4.79	136,568	4.79	136,568
	Park Ranger		0.00	1.22	\$14.00 / hr.	\$15.00 / hr.	1.22	67,584	1.22	67,584
	Student Intern		0.00	0.30			0.30	500	0.30	500
	Subtotal		4.79	6.01			6.31	204,652	6.31	204,652
	Other									
510140	Shift Differential							1,696		1,713
510143	Working-Out-of-Classification Pay							4,015		17,543
	Overtime Total							82,117		82,934
510300	Regular							74,822		75,567
510345	Special Events							7,295		7,368
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							117,627		131,990
	Total		40.79	42.01			42.31	2,302,035	42.31	2,307,047

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Public Works
PROGRAM: Water and Sewer Enterprise Fund**

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 FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Permanent Full Time Salaries	2,150,399	2,371,998	2,397,272	25,274	1.1%
Temporary/Seasonal	7,680	15,000	15,000	0	0.0%
Overtime	117,945	146,760	148,220	1,460	1.0%
Other	74,795	107,617	160,688	53,071	49.3%
Subtotal	2,350,819	2,641,375	2,721,180	79,805	3.0%
Services	276,490	353,798	353,798	0	0.0%
Supplies	119,521	123,020	123,020	0	0.0%
Other	22,268	10,580	10,580	0	0.0%
Utilities	83,685	93,891	101,865	7,974	8.5%
Capital	942,492	561,800	1,060,800	499,000	88.8%
Intergovernmental (MWRA)	19,957,951	20,962,918	21,695,920	733,002	3.5%
Intragovernmental Reimbursement	2,057,070	2,233,725	2,314,117	80,392	3.6%
Debt Service	2,180,990	2,009,931	1,544,710	(465,221)	-23.1%
Reserve	0	280,270	299,260	18,990	6.8%
TOTAL	27,991,286	29,271,307	30,225,250	953,942	3.3%
BENEFITS			1,539,757		
REVENUE	26,529,207	29,271,307	30,225,250	953,942	3.3%

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Public Works
PROGRAM: Water and Sewer Enterprise Fund**

BUDGET STATEMENT

The FY19 budget reflects an increase of \$953,942 (3.3%) primarily driven by an increase in MWRA assessments and Capital Outlay projects. Personnel increases \$79,805 (3.0%) due to Steps (\$4,878), the 1% carry-forward for the AFSCME contract (\$20,396), Shift Differential (\$176), Working-out-of-Class (\$140) Overtime (\$1,460), Longevity (\$1,200), and an assumed 2% Collective Bargaining reserve (\$51,554).

Services, Supplies and Other remain level funded.

Utilities increase \$7,947 (8.5%) primarily due to increases in Gasoline (\$4,171) and Diesel (\$14,734), and are slightly offset by decreases in Electricity (\$2,186) and Natural Gas (\$8,745).

Capital increases \$499,000 (88.8%) for the equipment detailed in the Capital Outlay Summary in Section II. The 733,002 (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 \$80,392 (3.6%), Debt Service decreases \$465,221 (23.1%) and the Reserve increases \$18,990 (6.8%).

FY2019 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 storm water 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.

FY2018 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 storm water Phase II regulated discharges as mandated by EPA.

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Public Works
PROGRAM: Water and Sewer Enterprise Fund**

PERFORMANCE/ WORKLOAD INDICATORS

	ACTUAL FY2016	ESTIMATE FY2017	ACTUAL FY2017	ESTIMATE FY2018	ESTIMATE FY2019
<u>Performance:</u>					
Water Demand - MGD	5.56	5.40	5.19	5.4	5.0
Avg. Daily Sanitary Flow - MGD	8.68	9.00	7.80	8.00	8.00
Unaccounted Water - %	9.8%	10.0%	9.1%	10.0%	10.0%
<u>Catch Basin Cleaning:</u>					
Number of Basins	2,290	2,200	2,405	2,340	2,400
% of Total Basins	88.1%	85.0%	92.5%	90.0%	92.3%
Total Sediments (tons)	933	1,700	700	650	650
<u>Cross Connection</u>					
Revenue	\$115,180	\$95,000	\$117,460	\$105,000	\$120,000
<u>Workload:</u>					
<u>Complaint Responses:</u>					
Water	475	450	490	450	450
Sewer	180	200	210	200	200
Service Responses	800	750	1,100	750	1,000
Service Pipes Installed	227	180	189	200	200
Hydrants Repaired/ Replaced	59	50	74	50	50
Sewer Structures Repaired	151	130	115	120	120
Sewerage Blockages Repaired	27	30	30	30	30

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Public Works
PROGRAM: Water and Sewer Enterprise Fund**

SUBPROGRAM COSTS					
CLASS OF EXPENDITURE	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Water	12,402,956	12,720,338	13,304,923	584,586	4.6%
Sewer	15,588,330	16,550,970	16,920,326	369,357	2.2%
TOTAL	27,991,286	29,271,307	30,225,250	953,943	3.3%

Water

SUBPROGRAM COSTS					
CLASS OF EXPENDITURE	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	1,985,099	2,222,026	2,290,077	68,051	3.1%
Services	159,135	190,598	190,598	0	0.0%
Supplies	93,246	102,020	102,020	0	0.0%
Other	14,549	8,900	8,900	0	0.0%
Utilities	83,685	93,891	101,865	7,974	8.5%
Capital	773,238	358,800	671,800	313,000	87.2%
Intergovernmental (MWRA)	7,063,532	7,403,089	7,682,197	279,108	3.8%
Intragovernmental Reimbursement	1,614,426	1,775,045	1,840,322	65,277	3.7%
Debt Service	616,047	442,597	285,413	(157,184)	-35.5%
Reserve	0	123,373	131,732	8,359	6.8%
TOTAL	12,402,956	12,720,338	13,304,923	584,586	4.6%

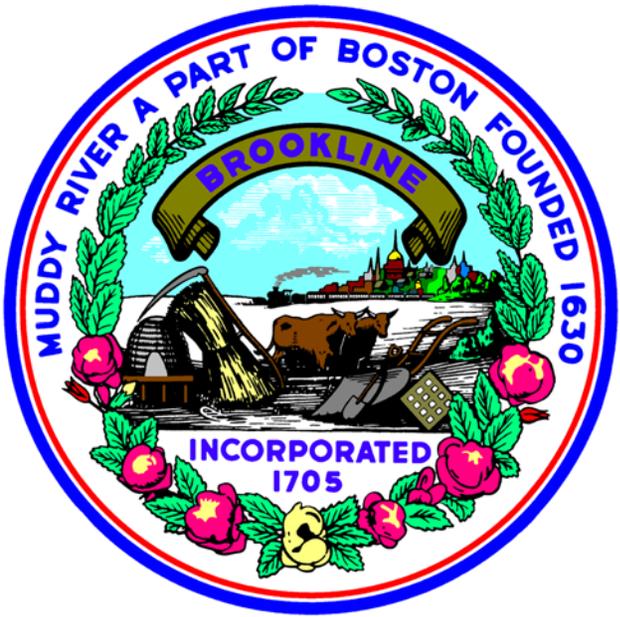
Sewer

SUBPROGRAM COSTS					
CLASS OF EXPENDITURE	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	365,721	419,349	431,104	11,754	2.8%
Services	117,355	163,200	163,200	0	0.0%
Supplies	26,276	21,000	21,000	0	0.0%
Other	7,719	1,680	1,680	0	0.0%
Capital	169,254	203,000	389,000	186,000	91.6%
Intergovernmental (MWRA)	12,894,419	13,559,829	14,013,723	453,894	3.3%
Intragovernmental Reimbursement	442,644	458,680	473,795	15,115	3.3%
Debt Service	1,564,943	1,567,334	1,259,297	(308,037)	-19.7%
Reserve	0	156,897	167,528	10,631	6.8%
TOTAL	15,588,330	16,550,970	16,920,326	369,357	2.2%

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Public Works
PROGRAM: Water and Sewer Enterprise Fund**

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2018 SALARY RANGE		FY2018 BUDGET		FY2019 RECOMMENDATION		
			FY2016	FY2017	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT	
510101	Permanent Full Time Salaries										
	Director of Water and Sewer	D-6	1.00	1.00	110,066	129,652	1.00	122,156	1.00	123,988	
	Operations Manager - Water and Sewer	T-9	1.00	1.00	77,343	87,510	1.00	87,510	1.00	87,510	
	Water Works Division Foreman	GN-13	1.00	1.00	75,831	79,647	1.00	78,354	1.00	79,647	
	Business Manager	G-14	1.00	1.00		66,537	1.00	66,537	1.00	66,537	
	Utilities Foreman	GN-9	1.00	1.00	62,489	65,634	1.00	63,932	1.00	65,634	
	Water Service Inspector	GN-9	1.00	1.00	62,489	65,634	1.00	64,987	1.00	65,634	
	Backflow Preventer Technician	GN-8	1.00	1.00	60,086	63,109	1.00	62,487	1.00	63,109	
	Water Meter Foreman	GN-8	1.00	1.00	60,086	63,109	1.00	60,476	1.00	62,085	
	Senior Clerk Typist	C-8	1.00	1.00	50,492	52,630	1.00	52,111	1.00	52,630	
	Working Foreman Motor Eq. Repair	LN-7	1.00	1.00		60,815	1.00	60,216	1.00	60,815	
	Working Foreman Utilities	LN-6	6.00	6.00		58,711	6.00	348,794	6.00	352,266	
	Motor Equipment Repairperson	LN-6	1.00	1.00		58,711	1.00	58,132	1.00	58,711	
	Storekeeper	LN-6	0.00	1.00		58,711	1.00	58,132	1.00	58,711	
	MEO III	LN-5	3.00	3.00		57,548	3.00	170,942	3.00	172,644	
	MEO II	LN-3	4.00	4.00		51,704	4.00	204,779	4.00	206,816	
	Water Meter Serviceperson	LN-3	3.00	3.00		51,704	3.00	153,584	3.00	155,112	
	Water Works Serviceperson	LN-3	4.00	3.00		51,704	3.00	153,584	3.00	155,112	
	Carpenter & Laborer	LN-3	1.00	1.00		51,704	1.00	51,195	1.00	51,704	
	Utility Craftsperson	LN-3	6.00	6.00		51,704	6.00	307,168	6.00	310,224	
	Pipe Layer Laborer	LN-2	3.00	3.00		49,461	3.00	146,921	3.00	148,384	
	Subtotal		41.00	41.00				41.00	2,371,998	41.00	2,397,272
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
510140	Shift Differential								17,758		17,934
510143	Working-Out-of-Classification Pay								14,110		14,250
	Overtime Total								146,760		148,220
510300	Overtime								36,952		37,320
510343	Emergencies								91,968		92,883
510344	Scheduled								17,840		18,017
513044	Longevity Pay								25,550		26,750
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								254,377		257,354
	FY19 Collective Bargaining										51,554
	Total		41.50	41.50				41.50	2,641,375	41.50	2,721,180



**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

PROGRAM DESCRIPTION

The Library Director, 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. The Library is governed by an elected board of 12 Trustees who reside in the community, and generously support the mission of the library with their time and efforts, as well as the trust funds.

Library services are provided from three locations in Brookline: Brookline Village (361 Washington St), Coolidge Corner (31 Pleasant St), and Putterham (959 West Roxbury Parkway). Each location provides comprehensive library services, and many unique programs and offerings. Brookline Village has a complete Reference department including a full time archivist, an extensive collection of art and historical artifacts, as well as the Brookline Room, which is filled with Brookline history. Coolidge Corner offers the World Language Center, housing materials in Chinese, Russian, Hebrew, Hindi, and French. Putterham proudly offers iPads with apps designed for accessibility and a newly designed ADA accessible garden and patio.

Library holdings include more than 325,000 books, DVDs, magazines and newspapers, cds, comic books and graphic novels, manuscripts, and photographs. Recently the library has developed collections of cake pans, video games, ROKUs, wi-fi hotspots, board games, telescopes, robotics kits, and voltmeters. The library has extensive digital resources including e-books and digital audiobooks through Overdrive and Hoopla, high resolution full color digital magazines through Flipster, digital classical music through the NAXOS music library, and popular genres through Hoopla. Digital movies are provided through Hoopla and Kanopy, where you can watch popular films as well as Criterion Collection films and PBS programming. Many of the Great Courses can be accessed online, as well. This year the library added learning platforms Lynda.com and Niche Academy where you can take classes and receive micro-certifications in anything from baking bread to programming computers.

Online library resources can be accessed here: <https://www.brooklinelibrary.org>. Since 1997, the Library has been a member of the Minuteman Library Network, a cooperative of 43 public and academic libraries which share their circulating collections.

The Library consists of the following six sub-programs:

The **Administrative and Support Sub-program** is responsible for the organization and management of the library. The staff keeps informed of current developments in the library field, initiates appropriate customer service oriented initiatives to best serve the public, evaluates existing library services based on community need, and prepares strategic planning for review and approval by the Library Board of Trustees.

**PROGRAM GROUP: Cultural Services
PROGRAM: Library**

PROGRAM DESCRIPTION (Con't.)

The **Brookline Village Services Sub-program** includes the Reference Department, Collection Development Supervisor, Technical Services Department, Circulation Supervisor, and Children's Services-Supervisor. The Reference Department coordinates all adult programming for the public, selects adult nonfiction materials and other collections, and provides in depth reference questions. They also maintain and make accessible the archives and the art and artifact collections. The Collection Development Supervisor at Brookline Village does the central planning for accession and de-accession of library materials, and reviews and selects digital content. The Technical Services Department does all the receiving and processing of new library materials so they are ready for the shelves at all three locations. The Circulation Supervisor manages the Brookline Village Circulation Department, and recommends appropriate policies and procedures around the loan of materials to the Policy Committee. The Supervisor of Children's Services runs the Brookline Village Children's Room, and oversees the selection of materials and programming by the Children's librarians at the branch libraries.

The **Branch Services Sub-program**, comprised of the Coolidge Corner and Putterham Libraries, provides a broad spectrum of library services for patrons of all ages. Collections, hours of service, programming, and facilities are designed to reflect the demographics and service needs of their respective neighborhoods, and are re-evaluated regularly.

The **Children's Services Sub-program** provides library services for children from birth through age 17. It is comprised of 4 Children's Librarians and one Teen Librarian. Staff aid children in the selection of material for school assignments and leisure reading, they also provide robust and exciting programming.

The **Circulation and Technical Services Sub-Program** is responsible for providing exemplary front line user experiences at all three locations. They oversee all of the front end operations surrounding checking out materials, returns, and holds, as well as the maintenance of the library card database. They are also responsible for the receipt, preparation and processing of all library materials for all locations.

PROGRAM COSTS - PUBLIC LIBRARY					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	3,042,282	2,947,156	3,056,639	109,484	3.7%
Services	185,437	186,559	204,169	17,610	9.4%
Supplies	565,364	594,250	605,225	10,975	1.8%
Other	1,182	4,700	4,700	0	0.0%
Utilities	310,224	286,906	266,492	(20,414)	-7.1%
Capital	25,174	26,000	17,794	(8,206)	-31.6%
TOTAL	4,129,662	4,045,571	4,155,019	109,448	2.7%
BENEFITS			1,434,857		
REVENUE	90,191	100,000	80,000	(20,000)	-20.0%

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Cultural Services
PROGRAM: Library**

BUDGET STATEMENT

The FY19 budget represents an increase of \$109,448 (2.7%). Personnel increases \$109,448 (2.7%) due to Steps, a new Facilities Coordinator position, Longevity, and Administrative Leave Buyback. This is partially offset by the 1% carry-forward for the AFSCME contract and Part Time Salaries.

The \$17,610 (9.4%) increase in Services is for Data Processing Software Maintenance (\$14,081), Building Repair and Maintenance (\$735), and Cataloging Services (\$2,794).

The increase in Supplies (\$10,975, 1.8%) is in Library Materials.

The \$20,414 (7.1%) decrease in Utilities due to Electricity (\$10,064), Natural Gas (\$6,824), and Water and Sewer (\$3,525).

There is a decrease in Capital (\$8,206, 31.6%) due to a lower number of Leased Computers.

FY2019 OBJECTIVES

1. To continue RFID upgrades.
2. To continue Coolidge Corner renovation.
3. To provide customer service training.
4. To deploy FY18 Action Plan (Strategic Plan).
5. To investigate options for endowment management.
6. To develop Onboarding procedure manual.
7. To add multigenerational programs centered on food and nutrition.

FY2018 ACCOMPLISHMENTS

1. Re-imagination of Brookline Village location. Complete collection move, seating redesign.
2. Added vinyl record and record player lending collections.
3. Began Coolidge Corner renovation.
4. Added digital microfilm/fiche reader with email capabilities.
5. iPad assistive technology program expanded to include all 3 locations.
6. Engaged 300+ residents at Brookline Day.
7. FY18 Strategic Plan action plan completed.
8. Artist in Residence: Coolidge Corner.
9. Continued aggressive collection management to improve circulation.
10. Hired new Branch Supervisor and Assistant Branch Supervisor: Coolidge Corner.
11. Promoted new Circulation Supervisor and new Putterham Branch Supervisor.
12. Continued partnership with Digital Commonwealth to digitize hidden collections.
13. Hosted Tony winning actor Alan Cumming for book reading.
14. Sent leadership team to 3-day Leadership Development Seminar with renowned library consultant Maureen Sullivan.
15. Two Shakespeare plays presented on the lawn outside Brookline Village.
16. Kitty Dukakis, Stephen Kinzer, and Jessica Shattuck book talks.
17. Chinese Language collections regional partnership.
18. 2 Harry Potter events.
19. Digital signage added at all locations.
20. New furniture purchased for all locations.

TOWN OF BROOKLINE FY2019 PROGRAM BUDGET						PROGRAM GROUP: Cultural Services PROGRAM: Library				
PERFORMANCE/ WORKLOAD INDICATORS						PERFORMANCE/ WORKLOAD INDICATORS (con't.)				
	ACTUAL FY2016	ESTIMATE FY2017	ACTUAL FY2017	ESTIMATE FY2018	ESTIMATE FY2019	ACTUAL FY2016	ESTIMATE FY2017	ACTUAL FY2017	ESTIMATE FY2018	ESTIMATE FY2019
Total Circulation	1,086,539	1,543,000	1,138,338	1,166,462	1,213,120					
Total Attendance	605,489	700,000	624,093	642,815	662,099					
Volumes Added	29,934	35,000	30,455	25,114	29,200					
Volumes Withdrawn	51,386	30,000	67,553	40,000	34,000					
Interlibrary Loan:										
Borrowed	165,956	180,000	153,234	155,000	160,000					
Loaned	131,625	150,000	125,285	135,000	140,000					
Non-MLN items borrowed	1,069	1,000	1,079	1,100	1,100					
Non-MLN items loaned	1,683	2,500	1,626	1,700	1,800					
Items Loaned Electronically	62,182	40,000	73,803	85,611	97,597					
<u>Main Library</u>										
Circulation	583,875	680,000	565,158	582,140	584,604					
Attendance	317,103	375,000	318,363	321,547	324,762					
Volumes Added	17,378	20,000	16,994	17,000	17,500					
Volumes Withdrawn	30,978	20,000	35,195	20,000	20,000					
<u>Coolidge Corner</u>										
Circulation	336,218	400,000	336,186	268,948	25,000					
Attendance	204,131	220,000	223,812	240,000	164,128					
Volumes Added	8,457	10,000	9,137	7,614	6,700					
Withdrawn volumes	10,742	15,000	15,246	15,000	9,000					
<u>Putterham</u>										
Circulation	164,446	200,000	163,491	165,000	166,650					
Attendance	84,255	100,000	91,918	76,598	67,488					
Volumes Added	4,099	5,500	4,324	5,000	5,000					
Withdrawn volumes	1,156	3,000	2,168	5,000	5,000					
<u>Children's</u>										
Circulation	322,800	350,000	332,803	333,000	335,000					
Main	160,489	175,000	129,324	160,000	160,000					
Coolidge	100,900	110,000	108,360	96,621	136,000					
Putterham	61,411	80,000	65,119	69,026	73,168					
% of Total Materials										
Budget for Children		25%	25%	25%	25%	25%	25%	25%	25%	25%
Volumes Added (All)	9,091	10,000	10,630	25,114	29,200					
Withdrawn Volumes (All)	8,510	10,000	14,944	40,000	34,000					
<u>Programs</u>										
Program Attendance (All)	34,714	33,000	35,605	36,495	37,407					
Children's	825	650	738	500	400					
Attendance	24,283	25,000	26,029	15,617	25,000					
Young Adult	84	35	97	100	112					
Attendance	2,177	600	1,777	3,000	3,500					
Adult	434	350	619	805	900					
Attendance	8,254	7,000	8,399	8,500	9,000					
Patrons Added to Database	4,711	5,000	4,289	4,500	4,700					

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Cultural Services
PROGRAM: Library**

SUMMARY OF SUB-PROGRAMS

SUB-PROGRAMS	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Administration	309,271	417,628	419,274	1,646	0.4%
Central Library Services	970,803	1,131,881	1,044,517	(87,364)	-7.7%
Branch Library Services	1,261,056	1,035,385	1,089,665	54,281	5.2%
Children's Services	423,157	278,402	513,052	234,649	84.3%
Cir./Support Services	695,014	722,566	556,019	(166,547)	-23.0%
Plant Maintenance	470,360	459,708	532,492	72,784	15.8%
TOTAL	4,129,662	4,045,571	4,155,019	109,449	2.7%

Administration

SUB-PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	301,540	401,663	403,308	1,645	0.4%
Services	5,958	9,024	9,024	0	0.0%
Supplies	893	1,140	1,141	1	0.1%
Other	880	2,900	2,900	0	0.0%
Capital	0	2,901	2,901	0	0.0%
TOTAL	309,271	417,628	419,274	1,646	0.4%

Central Library Services

SUB-PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	611,602	777,485	691,859	(85,626)	-11.0%
Services	13,876	6,544	6,544	0	0.0%
Supplies	327,485	333,211	339,680	6,469	1.9%
Other	0	0	0	0	0.0%
Capital	17,840	14,641	6,435	(8,206)	-56.0%
TOTAL	970,803	1,131,881	1,044,517	(87,364)	-7.7%

Branch Library Services

SUB-PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	986,188	726,232	786,121	59,890	8.2%
Services	41,683	52,875	53,610	735	1.4%
Supplies	120,414	139,810	142,510	2,700	1.9%
Other	199	500	500	0	0.0%
Utilities	105,238	107,510	98,466	(9,045)	-8.4%
Capital	7,334	8,458	8,458	0	0.0%
TOTAL	1,261,056	1,035,385	1,089,665	54,281	5.2%

Children's Services

SUB-PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	326,443	184,539	417,384	232,844	126.2%
Services	152	820	820	0	0.0%
Supplies	96,563	92,643	94,448	1,805	1.9%
Other	0	400	400	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	423,157	278,402	513,052	234,649	84.3%

Circulation / Support Services

SUB-PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	569,238	603,954	420,532	(183,422)	-30.4%
Services	123,768	108,666	125,541	16,875	15.5%
Supplies	2,008	9,446	9,446	0	0.0%
Other	0	500	500	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	695,014	722,566	556,019	(166,547)	-23.0%

Plant Maintenance

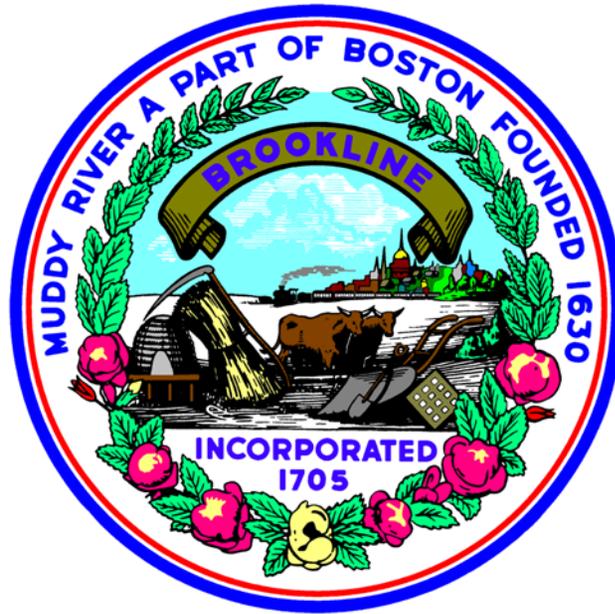
SUB-PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	247,271	253,282	337,436	84,153	33.2%
Services	0	8,630	8,630	0	0.0%
Supplies	18,000	18,000	18,000	0	0.0%
Other	103	400	400	0	0.0%
Utilities	204,985	179,396	168,027	(11,370)	-6.3%
Capital	0	0	0	0	0.0%
TOTAL	470,360	459,708	532,492	72,784	15.8%

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Cultural Services
PROGRAM: Library**

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2018 SALARY RANGE		FY2018 BUDGET		FY2019 RECOMMENDATION	
			FY2016	FY2017	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Library Director	D-6	1.00	1.00	110,066	129,652	1.00	120,351	1.00	122,156
	Assistant Library Director for Admin	T-10	1.00	1.00	80,436	91,010	1.00	91,010	1.00	91,010
	Assistant Library Director for Tech.	T-10	1.00	1.00	78,859	89,226	1.00	81,868	1.00	83,325
	Facilities Coordinator	TBD	0.00	0.00			0.00	0	1.00	80,443
	Librarian IV	K-9	1.00	1.00	70,068	80,253	0.00	0	0.00	0
	Librarian III	K-8	4.00	4.00	63,728	73,141	5.00	353,895	5.00	338,652
	Librarian III Circulation Supervisor	K-8	1.00	1.00	63,728	73,141	1.00	63,728	1.00	64,911
	Librarian II	K-7	8.00	8.00	56,666	65,237	8.00	503,886	8.00	479,530
	Librarian I	K-6	5.00	5.00	51,536	59,223	5.00	274,998	6.00	325,557
	Assistant to the Director	C-10	1.00	1.00	56,189	56,871	1.00	56,871	1.00	57,457
	Business Manager	KA-5	1.00	1.00	49,278	52,029	1.00	49,838	1.00	50,395
	Library Assistant III	K-3	4.00	4.00	40,708	47,191	4.00	186,056	4.00	183,503
	Library Assistant II	K-2	8.00	8.00	38,223	44,312	8.00	348,184	8.00	352,988
	Library Assistant I	K-1	1.00	1.00	34,749	40,283	1.00	35,090	1.00	35,791
	Senior Building Custodian	MN-4	1.00	1.00	54,737	57,525	1.00	57,100	1.00	58,388
	Junior Building Custodian	MN-2	2.00	2.00	48,397	50,862	2.00	100,979	2.00	102,613
	Subtotal		40.00	40.00			40.00	2,323,854	42.00	2,426,720
510901	Temporary Part Time Salaries									
	Junior Library Page	LP	4.55	4.55	\$12.00 / h.r.	\$14.26 / hr.	4.55	142,119	4.55	142,119
	Senior Library Page	LPS	0.56	0.56		\$14.26 / hr.	0.56	14,871	0.56	14,871
	Library Monitor	LPM	0.52	0.52		\$14.26 / hr.	0.52	14,520	0.52	14,520
	Librarians	I	0.80	0.80			0.80	41,897	0.80	41,897
	Library Assistants I and II		3.15	3.15			2.90	165,504	2.90	180,504
	Houseworkers	MN-1	2.16	2.16			2.16	89,303	2.16	90,192
	Subtotal		11.75	11.75			11.50	468,214	11.50	484,103
	Other									
510140	Shift Differential							16,690		16,690
510300	Regular Overtime							57,925		57,925
514501	Longevity Pay							26,248		18,448
515501	Extra Comp							2,000		2,000
515059	Uniform/Clothing Allowance / In Lieu of Boots							14,339		14,339
	Administrative Leave Buyback							37,885		36,414
	Subtotal							155,087		145,816
Total			51.75	51.75			51.50	2,947,156	53.50	3,056,639



**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

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 GROUP: Human Services
PROGRAM: Health and Human Services**

PROGRAM DESCRIPTION (Con't.)

The **Public Health Nursing/Epidemiology** division oversees the Brookline Public Health Department's public health nursing functions including, but not limited to, professional, clinical, supervisory and technical work to create, promote, implement and manage public health clinics and educational programs, assessment of community needs, investigation and reporting of communicable diseases/epidemiology, emergency preparedness and enforcement of laws and regulations that protect health and ensure safety.

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 FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	931,698	932,821	941,807	8,986	1.0%
Services	199,464	205,490	208,962	3,471	1.7%
Supplies	17,353	15,100	15,100	0	0.0%
Other	9,518	4,120	4,120	0	0.0%
Utilities	40,794	38,686	36,823	(1,863)	-4.8%
Capital	2,989	4,020	21,520	17,500	435.3%
TOTAL	1,201,816	1,200,237	1,228,331	28,094	2.3%
BENEFITS			621,533		
REVENUE	172,057	157,000	157,000	0	0.0%

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Human Services
PROGRAM: Health and Human Services**

BUDGET STATEMENT

The FY19 budget increases \$28,094 (2.3%). Personnel increases \$8,986 (1.0%) due to Steps (\$7,225) and the 1% carry-forward for the AFSCME contract (\$4,498); which is slightly offset with decreases in Overtime (\$288) and Longevity (\$2,450). Services increase \$3,471 (1.7%) due to an increase in Mental Health Services. The \$1,863 (4.8%) decrease in Utilities is due to decreases in Natural Gas (\$2,385) and Water and Sewer (\$84) and is slightly offset by increases in Electricity (\$268) and Gasoline (\$338). Capital increases \$17,500 (435.3%) for a new vehicle.

FY2019 OBJECTIVES

Administration

1. To act as Chief Health Strategist and conduit on all Public Health matters among town human services and community partners.
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 Annual Healthy Brookline report.
4. To promote the renovated Train Health Center, the first "Green" municipal building in Brookline, and support Climate Action Brookline. Increase health department's visibility on climate change platform.
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 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.
7. To work with the Information Technology Department on the migration to a next generation of permitting applications and tablet technology.
8. To maintain the Friends of Brookline Public Health membership organization, and offer the 22th Annual Public Health Policy Forum.
9. To continue to oversee the medical marijuana dispensary in Brookline, in conjunction with other town departments.
10. To assist with policies and procedures for implementation of recreational marijuana law.
11. To develop and implement communications/public relations plan to include Facebook, website redesign, blogs, and social media.
12. To start the initial process of becoming an accredited health department.

FY2019 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, Select Board) 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.
9. To implement new Recreational Marijuana standards for the community, which address access and environmental health concerns.
10. To implement the State Code revision for Food Establishments, Housing Standards, Lead Law, Children's Camps and Swimming Pools. Education, operator training and revised inspection policies and procedures will be necessary for implementation of these revisions.
11. To implement revision to the Plastic Bag and Polystyrene regulations in Brookline.
12. To evaluate and develop Environmental Division staffing needs to address retention and program standard's needs.
13. To assist in the Departments accreditation process focusing on Environmental Health and the 10 Essential Services of Environmental Health.

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

FY2019 OBJECTIVES (Con't.)

Child Health

1. To continue active liaison with School Health Services and continue to include the School Nurse Coordinator in Health Department meetings.
2. To continue to provide technical consultation with the Epidemiology Division as needed in case of communicable disease cases and outbreaks.
3. To continue to provide physician backup and medical licensure underwriting for child immunization programs and flu clinics.
4. To continue to stay professionally updated by attendance at Children's Hospital Grand Rounds, listening to Webinars, and attending relevant CME pediatric and other medical programs and courses.
5. To assist in Department's Accreditation process.
6. To continue educational programs and technical consultation to day care centers
 - a. Plan a review of emergency planning and procedures early in 2018.
 - b. Renew awareness programs in handwashing and provide educational materials.
 - c. Expand scope of programs offered to day care directors and staff.

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".
2. To 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.
3. To encourage community programs offered by local health and fitness businesses, support development of regularly scheduled Winter Farmers Market in Brookline.
4. To offer array of events promoting public health during National Public Health Week.
5. To offer the community a series of health education programs in cooperation with the Brookline Adult and Community Education Program and other local sponsors. Continue pilot dental screenings in public housing.
6. To organize regular blood drives in cooperation with the American Red Cross open to Brookline employees and town residents.
7. To work with the local media to provide pertinent public health alerts/education on emerging public health issues. Expand use of social media.
8. 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.
9. To maintain enhanced surveillance of communicable diseases, especially disease clusters, in Brookline schools, day cares, and long-term care settings.
10. 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.
11. To assist in the Department's Accreditation process.

**PROGRAM GROUP: Human Services
PROGRAM: Health and Human Services**

FY2019 OBJECTIVES (Con't.)

Emergency Preparedness

1. To work with other departments via the Town's Emergency Management Team to prepare for & respond to various emergencies impacting public health – including epidemics, emerging diseases, and bio-terrorist attacks.
2. To create and maintain plans for responding to public health threats affecting Brookline and the region.
3. To maintain a federally-recognized Medical Reserve Corps (MRC) in Brookline to provide auxiliary medical personnel able to respond in the event of a public health emergency.
4. To organize at least 10 trainings and/or activities for MRC volunteers and the MRC Leadership Team, including staffing & operating the Town-wide and Employee Flu Clinics.
5. To plan and implement a variety of emergency preparedness programs for the Brookline community, with emphasis on Public Health Week (April) and Emergency Preparedness Month (September).
6. To increase the resilience of vulnerable populations through targeted programming and outreach.
7. To implement the grant-funded Emergency Preparedness Buddies Program, helping seniors and other vulnerable adults prepare for potential emergencies.

Nursing and Epidemiology

1. To continue to recruit and train volunteer auxiliary medical personnel for Medical Reserve Corps (MRC) 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.
2. To explore using the Medical Reserve Corps to assist with back to school clinics.
3. To learn to use the new report function in the MIIS (Massachusetts Immunization Information System) to see if it would be useful for the Department.
4. To continue to stay updated with MAVEN, the electronic, web-based surveillance program, by attending all Webinars and associated conferences.

Mental Health

1. To serve 3,800 Brookline residents, primarily low and moderate income, providing 35,000 hours of individual, family, group counseling and medication evaluations; 8,500 hours of community outreach and education to children, teens, families, adults and seniors; and 2,525 hours of case management for seriously ill children, adults and families and those facing homelessness.
2. To serve as Brookline's lead agency for assisting families and individuals facing eviction or homelessness. The Center anticipates helping 100 individuals and families to find or maintain safe housing or secures shelter, and providing case management services. As the Town's largest and most comprehensive social service provider, the Center offer a "one-stop" solution for patients facing major life challenges.
3. To provide 10 counseling groups serving a minimum of 60 Brookline children ages 6-18 years with social and emotional issues. To ensure that groups are accessible they are all offered during after-school hours.

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Human Services
PROGRAM: Health and Human Services**

FY2019 OBJECTIVES (Con't.)

Mental Health (Con't.)

4. To work in partnership with the Brookline Police Department to provide consultations and training to Police Department staff and work with the Department to handle urgent crisis cases. In FY 19 we anticipate providing approximately 200 consultations with officers and responding to 50 crisis calls. In addition, the Center will continue to host a monthly case coordination meeting with the Police Department and other area agencies dedicated to working collaboratively to link high need individuals to services and keep them out of the criminal justice system, and to provide training to Brookline officers in recognizing and responding to mental health crises.
5. To secure \$35.80 for every \$1.00 provided by the Town (\$6,370,000 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, less than 50% of the costs of counseling services are funded through these sources and the Center rises over 50% through grants, contracts, and philanthropy.

Substance Abuse and Violence Prevention for Youth

1. To promote the health and wellbeing of Brookline youth and provide alcohol, tobacco and other drug prevention and intervention services to Brookline teens and their families.
2. To conduct an annual needs assessment, including the bi-annual student health survey, and track a set of measurable performance-based objectives.
3. To implement research based health promotion strategies to reduce the incidence of underage alcohol, marijuana and other drug use through the Brookline High School Peer Leaders and the Brookline Parent Education Network (B-Pen).
4. To provide confidential consultation, counseling and referral services for alcohol and other drug related problems, accessible to all Brookline youth and their families.
5. To maintain and enhance collaboration with the Public Schools of Brookline (PSB) and Police, to address youth substance abuse and violence prevention issues; serve on the Wellness Committee and the Juvenile Roundtable.
6. To enhance the Brookline High School Peer Leadership Program, recruiting 45 Peer Leaders to serve as positive role models in the community actively promoting healthy behaviors through presentations and public health campaigns.
7. To participate in the Health Department's Accreditation process

FY2018 ACCOMPLISHMENTS

Administration

1. Secured \$150,000 in grant funding from non-town sources including a variety of public-private partnerships. Awarded a total of \$55,000 in grant funding for Emergency Preparedness activities, and the Emergency Preparedness Buddies program.
2. Built the Friends of Brookline Public Health, recruiting 150 members
3. Held the 21th Annual Public Health Policy Forum entitled "Health Care Reform: Navigating Unchartered Waters" that attracted 200 people.
4. 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.
5. Led Community Health Network (CHNA) efforts; produced Annual Report on Healthy Brookline.
6. Working closely with the Chiefs of Police and Fire and the Town's Emergency Preparedness Committee, led the Town's response to potential public health threats; maintained a part-time Emergency Preparedness Coordinator with grant funding.
7. Recruited ten graduate students to work on a broad array of public health projects.
8. Completed strategic planning.

Environmental Health

1. Continued to implement inter departmental new Accela software system that addresses Permitting, Licensing and Field Inspections. Division is performing inspections using tablet 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. Adding additional regulated programs.
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 PCB's.
5. Continued to operate sharps (medical waste) and Mercury disposal kiosk with assistance from DPW and added light bulb and battery disposal kiosk. This year we started the process of adding a sharps kiosk at the Police Department. The Division also completed all State Mandated Weights and Measures inspections.
6. Continued to enforce Town bylaws for Tobacco Control (age restrictions for sales and High School buffer zones), enforced revised Town bylaws for composting produce bags, polystyrene and revised plastic bag requirements. Worked to promote the Smoke Free Housing initiative with Brookline Housing Authority and property owners throughout the community.

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Human Services
PROGRAM: Health and Human Services**

FY2018 ACCOMPLISHMENTS (Con't.)

Environmental Health (Con't.)

7. Assisted with inspections and licensing condition for community's first licensed Medical Marijuana facility.
8. Implemented mosquito control and education activities within the community focusing on EEE and WNV. Issued advisory notices re: bats, Lyme disease and bed bugs.
9. Division Director continued to serve on State and professional association appointed committees for environmental health code revisions addressing food safety, housing code revisions and swimming pool regulations and co-chaired the Partnership for Food Protection work group for the National Environmental Health Association.
10. Continued to promote Environmental Health issues via Web based health advisories and various fact sheets and advisories posted on departments and town's web page.
11. Assisted with the compliance monitoring of the recently licensed Medical Marijuana facility. In addition worked with Select Board's licensing review committed on requirements for possible licensing of Recreational Marijuana facilities in the community.

Child Health

1. Actively continued liaison with Brookline Public School Health Service
 - a. Facilitated attendance at Health Department meetings by Nurse Coordinator
 - b. Continued to support State Health Dep't grant awarded 19 years ago and renewed yearly since that time.
2. Coordinated with and served as physician consultant with Nurse Epidemiologist in providing technical assistance in communicable disease outbreaks or clusters in the Brookline public schools or day care facilities. Situations this past year included cases of mumps, pertussis, and other medical issues where the Nurse Epidemiologist was responsible for investigation and control.
3. Provided physician backup and medical underwriting to all immunization programs in which vaccinations were provided --- i.e., child back-to-school programs (323 children) and three flu clinics (954 vaccinations).
4. Served as resource clinician at flu clinics to answer medical questions.
5. Participated as supervisor and team member of Day Care Resource Team which serves in an advisory and educational capacity to ongoing and new group day care facilities.
 - a. Educational and support group meetings for day care directors and staff ---24 meetings
 - b. Consultation requests -- in person, phone calls, emails --over 50
 - c. Facilitation of a meeting of the Day Care Team, the new Health Department Director and the new Regional Director of the State Licensing Agency.
6. Was reappointed as Adjunct Physician to Boston Children's Hospital staff.

FY2018 ACCOMPLISHMENTS (Con't.)

Community Health

1. In conjunction with Public Schools of Brookline, led Car-Free School Day and Food Day activities at K – 8 schools.
2. Offered Yoga series at Putterham Library for South Brookline seniors. Supported Brookline Winter Marketplace.
3. Celebrated National Public Health Week with week-long events including a Walk a Mile in Her Shoes event targeting men to raise awareness about violence against women.
4. Secured funding from Brookline Health and TB Society to offer special programming during National Public Health Week honoring Frances Parkman Denny, MD.
5. Coordinated Brookline Farmers Market successful fresh food drive for two Brookline Food Pantry locations.
6. Offered Brookline Passport to Health & Fitness program enrolling 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 75 Brookline K-8 students linking public health and climate change. Continued health education series and exercise classes at the Brookline Senior Center. Participated in training for upcoming community project to initiate discussions about end of life issues.
7. Implemented control measures within 24 hours for 100% of communicable disease investigations.
8. Through Public Health Nursing division, 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.
9. 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.
10. Served as Health Department member of Information and Access Committee of the Women and Girls Thriving initiative in Brookline. Facilitated use of Senior Center bus to transport Brookline women from three housing sites to dinners at Korean church. Negotiated with Council on Aging to underwrite expenses for first bus transport.
11. Recruited 30 local businesses as Partners in Brookline on the Move and hosted annual meeting for Partners. Held popular twilight outdoor yoga class to celebrate International Day of Yoga in June attended by close to 200 Brookline residents, with three local yoga instructors leading the class.
12. Provided clinical consultation and information and referral on issues including head lice, bed bugs, tick exposure, bat exposures, etc.

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Human Services
PROGRAM: Health and Human Services**

FY2018 ACCOMPLISHMENTS (Con't.)

Emergency Preparedness

1. Awarded \$55,000 in grant funding for Emergency Preparedness staff & programming, including the Emergency Preparedness Buddies program.
2. Maintained federally recognized Medical Reserve Corps (MRC) with nearly 300 trained members prepared to assist Health Department staff in the event of an emergency.
3. Conducted 19 MRC trainings and/or volunteer activities, and provided over 880 hours of volunteer services to the Town, worth approximately \$24,000.
4. Coordinated and operated three town-wide flu clinics providing flu vaccine to nearly 1,000 people, requiring nearly 80 volunteers.
5. Coordinated volunteer support for multiple community health events, including the fresh food drive and the Walk a Mile events.
6. Implemented new Emergency Preparedness Buddy programming to improve outreach and resilience for vulnerable residents. Developed presentations on five topics, scheduled 17 events held at three locations, reaching nearly 150 residents.

Nursing and Epidemiology

1. Assisted in securing a \$32,500 grant from the Brookline Tuberculosis and Health Society and presented a history of tuberculosis in Brookline at the First Francis Parkman Denny lecture.
2. Responsible for the investigation and control of 299 reports of communicable disease. These included several mumps cases, a cluster of campylobacter at a senior building, influenza, c difficile and shiga toxin e coli at preschools, and a tuberculosis exposure at a long term care facility.
3. Performed as the case manager for 94 human exposures to animals. This involved contacting the individuals who were exposed and determining risk and need for rabies prophylaxis.
4. Provided three influenza clinics administering 954 doses of vaccine with assistance from the Medical Reserve Corps.
5. Conducted back to school vaccination clinics where 536 vaccines were administered to 323 uninsured/underinsured children.
6. Continued to offer blood pressure screenings and screened and counseled 100 individuals.
7. Received and responded to over 500 calls regarding health topics such as travel vaccines, general immunizations, disease questions, insects (ticks and mosquitoes, lead questions, etc.).

FY2018 ACCOMPLISHMENTS (Con't.)

Mental Health

Below please find a report detailing the accomplishments of the Mental Health Sub Program. All FY 2017 data are actual numbers, and FY 2018 numbers are based on annual projections derived from volume through November 2017.

1. 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 3,590 Brookline residents, and provided 33,856 counseling visits in FY 2017. 30% of counseling services were delivered in the home, school or other community settings.
2. Provided 2,678 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, provided Brookline High School students and their families the necessary emotional and academic support 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 315 individuals and families (150 households); worked with 310 individuals and families (143 households) to prevent evictions by providing case management and rental assistance; and provided emergency shelter or diversion for 32 Brookline's youth.

Substance Abuse and Violence Prevention for Youth

1. Trained 45 peer leaders who implemented prevention strategies to address substance abuse, teen dating violence, mental health issues, and bullying/cyber bullying. Peer Leaders conducted over fifty health classes to PSB students in grades 7 – 9, and six presentations to parent and community groups.
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. Program social workers with expertise in adolescent development provided over 1000 hours of consultations, substance abuse assessments, and individual, group, and family counseling through the BSAPP program. Implemented the Brookline Youth Diversion Program in conjunction with the Brookline schools and Police. Coordinated referral process for teens in need of treatment.
4. Applied for and was awarded the Brookline Community Fund grant for a part-time Community Education Prevention Specialist to enhance the division's capacity to reach a larger audience of youth and families with research based prevention programming targeting the problem of marijuana and other drug use and associated risk behaviors. Held the annual Wellness Summit bringing together key community stakeholders to brainstorm health strategies addressing student health issues.
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 Prevention.
6. Conducted the student health survey for all students in grades seven through twelve in collaboration with the PSB Health Education Department and Information Services.

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

PERFORMANCE/ WORKLOAD INDICATORS	ACTUAL FY2016	ESTIMATE FY2017	ACTUAL FY2017	ESTIMATE FY2018	ESTIMATE FY2019
<u>ENVIRONMENTAL HEALTH</u>					
% of Consumers Complaints Handled in 3 Days	90%	90%	90%	90%	90%
Tobacco Retail Sales:					
Compliance Rate (avg.)	90%	95%	88%	90%	95%
Reported Rabies Exposure	100	150	125	100	100
Positive Rabid Animals	1	1	1	1	1
Human Receiving Rabies					
Post-exposure Prophylaxis	10	30	NA	10	10
Animal Control Quarantines	80	65	73	70	75
Keeping of Animal Permits	18	20	19	20	20
% Food Outlets Inspected	100%	100%	100%	100%	100%
% of Restaurants with Critical Violations	10%	10%	10%	10%	15%
% Restaurants requiring Enforcement Actions	2%	2%	2%	2%	5%
% Restaurants receiving formal orientation	10%	100%	100%	100%	100%
% Order Letter issued w/i 3 days	90%	90%	90%	90%	90%
Court Actions	15	10	15	20	25
No. Tickets issued*	855	1,500	632	850	850
Solid Waste Inspections*	1,159	1,509	779	1,500	1,500
<i>*An inter-departmental program (Health & DPW). Tickets figure includes warnings.</i>					
Swimming Pool Inspections	58	59	57	59	59
Lead Paint Inspections	7	4	15	20	25
Lead Paint Removal Notices	10	5	7	10	20
Asbestos Inspections	15	15	40	50	60
Asbestos Removal Notices	145	110	159	160	170
Food Inspections	1,015	1,030	1,186	1,190	1,190
Food Permits Issued	539	550	593	600	600
Housing Inspections	522	500	487	480	480
Order Letters	225	350	213	225	225
Tanning Salon Inspections	5	5	5	4	4
Weighing/Measuring Devices Tested for Accuracy					
Scales	185	175	254	250	325
Gasoline/Fuel Oil	116	135	108	100	100
Taxi Meter	44	145	38	56	60
Scanner Inspections	3*	25	15	3*	20
*Inspected every other year					

**PROGRAM GROUP: Human Services
PROGRAM: Health and Human Services**

PERFORMANCE/ WORKLOAD INDICATORS (Con't.)	ACTUAL FY2016	ESTIMATE FY2017	ACTUAL FY2017	ESTIMATE FY2018	ESTIMATE FY2019
<u>CHILD HEALTH</u>					
% Day Care Attendees w/Complete Immunization Status	98%	98%	98%	98%	98%
Lead Poisoned Children	0	0	0	0	0
Child Immunizations (Indvls)	300	250	323	323	340
Day Care Visits / Consults	110	120	121	120	120
Day Care Ed. Programs	10	15	20	20	10
<u>COMMUNITY HEALTH</u>					
Disease Outbreaks Tracked	9	N/A	6	N/A	N/A
Disease Cases Confirmed	225	N/A	299	N/A	N/A
Animal Bites to Humans	100	150	94	100	100
Total Flu Shots	1,112	1,400	954	1,000	1,000
Town Employee Flu Shots	250	250	250	250	250
TB Screening (Mantoux)	7	30	11	10	10
TB Infected Persons	74	40	56	70	70
Active TB Cases	3	N/A	2	N/A	3
Blood Press. Screenings	90	120	100	90	90
<u>EMERGENCY PREPAREDNESS</u>					
Number of MRC Volunteers (total)	250	275	262	280	300
Number of MRC Trainings	10	8	10	8	8
Number of MRC Events/Deployments	15	12	9	12	12
Number of MRC Volunteer Hours	1,397	1,000	886	1,000	1,000
Number of EP Buddy 1 to 1 pairs	15	20	19	25	30
Number of EP Buddy Presentations	6	15	17	20	25
Number of Residents Reached via EP Bu	80	150	148	200	250
<u>MENTAL HEALTH</u>					
Residents Served	3,510	3,530	3,590	3,620	3,620
Counseling Services	32,050	32,160	33,856	33,230	33,230
Outreach services	7,800	7,987	8,464	8,250	8,250
Consultation to Town & Community agency staff hours	2,250	2,242	2,304	2,320	2,320
Community Crisis Intervention	242	318	374	415	415
Family/individual eviction & homelessness prevented	125	122	143	115	115
Number of Students Served in BYRT	70	72	71	70	70

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Human Services
PROGRAM: Health and Human Services**

PERFORMANCE/ WORKLOAD INDICATORS (Con't.)

	ACTUAL FY2016	ESTIMATE FY2017	ACTUAL FY2017	ESTIMATE FY2018	ESTIMATE FY2019
<u>SUBSTANCE ABUSE- BHS students*</u>					
Lifetime marijuana use	27% %	27%	26%	26%	26%
Heavy marijuana use	N/A	4%	4%	4%	4%
Lifetime alcohol use	47%	47%	36%	36%	36%
Binge drinking	18%	18%	18%	18%	18%
Alcohol use before age 14	N/A	10%	8%	8%	8%
Lifetime tobacco use	15%	17%	17%	17%	17%
Tobacco use past 30 days	5%	5%	5%	5%	5%
<i>*These data are collected every two years from the BHS Student Health Survey.</i>					
Prevention/Intervention Services	2	10	6	6	6
Peer Leader Health Class Presentations	22	20	55	60	60
Community/Parent Presentations	22	20	15	20	20
Students served	125	125	148	150	150
Counseling Service hrs. / Youth	1,760	1,800	1,650	1,800	1,800
School Violation Referrals	8	20	16	15	15
Police/Youth Diversion	10	6	6	6	6
<u>ADMINISTRATION</u>					
% of inspectional and permit information available online.	65.0%	65.0%	70.0%	70.0%	70.0%
Overweight / obesity rate among Brookline school age children	15.0%	15.0%	15.0%	15.0%	15.0%
Overweight / obesity rate among school age children (State avg.)	24.0%	25.0%	23.6%	23.0%	23.0%
% High School students using tobacco products * (Brookline)	N/A	5%	5%	5%	5.0%
% High School students using tobacco products (State avg.)	N/A	10%	10%	10%	10%
Life Expectancy at birth (Brookline)	87	87	87	87	87
Life Expectancy at birth (State)	82	82	82	82	82
Number of confirmed unintentional opioid deaths in Brookline	3	N/A	6	N/A	N/A
Infant Mortality Rate (Brookline)**	1.4	N/A	N/A	N/A	N/A
Infant Mortality Rate (State)	N/A	N/A	N/A	N/A	N/A

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

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Human Services
PROGRAM: Health and Human Services**

SUMMARY OF SUB-PROGRAMS					
SUB-PROGRAMS	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Administration	336,484	295,310	308,774	13,464	4.6%
Environ. Health	444,100	463,281	473,701	10,420	2.2%
Child Health	32,475	68,059	68,049	(10)	0.0%
Community Health	146,102	118,211	118,960	750	0.6%
Mental Health	170,165	174,418	177,889	3,471	2.0%
Substance Abuse	72,491	80,958	80,958	0	0.0%
Human Relations / Human Services	0	0	0	0	0.0%
TOTAL	1,201,816	1,200,237	1,228,331	28,095	2.3%

Administration

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	255,534	227,962	225,789	(2,173)	-1.0%
Services	13,092	12,922	12,922	0	0.0%
Supplies	14,557	8,000	8,000	0	0.0%
Other	9,518	3,720	3,720	0	0.0%
Utilities	40,794	38,686	36,823	(1,863)	-4.8%
Capital	2,989	4,020	21,520	17,500	435.3%
TOTAL	336,484	295,310	308,774	13,464	4.6%

Environmental Health

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	425,245	441,131	451,551	10,420	2.4%
Services	16,207	19,000	19,000	0	0.0%
Supplies	2,648	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	444,100	463,281	473,701	10,420	2.2%

Child Health

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	32,475	66,509	66,499	(10)	0.0%
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	32,475	68,059	68,049	(10)	0.0%

Community Health

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	145,953	116,311	117,060	750	0.6%
Services	0	0	0	0	0.0%
Supplies	149	1,850	1,850	0	0.0%
Other	0	50	50	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	146,102	118,211	118,960	750	0.6%

Mental Health

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	0	0	0	0	0.0%
Services	170,165	173,568	177,039	3,471	2.0%
Supplies	0	850	850	0	0.0%
Other	0	0	0	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	170,165	174,418	177,889	3,471	2.0%

Substance Abuse

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	72,491	80,908	80,908	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	72,491	80,958	80,958	0	0.0%

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Human Services
PROGRAM: Health and Human Services**

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2018 SALARY RANGE		FY2018 BUDGET		FY2019 RECOMMENDATION	
			FY2016	FY2017	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Dir. of Health and Human Services	D-6	1.00	1.00	110,066	129,652	1.00	118,572	1.00	120,351
	Chief Sanitarian/Asst. Dir. of Health	T-12	1.00	1.00	88,673	100,330	1.00	100,330	1.00	100,330
	Public Health Nurse		1.00	1.00		98,458	1.00	98,459	1.00	98,458
	Coord. Substance Abuse & Violence Prev.	T-7	1.00	1.00	71,508	80,908	1.00	80,908	1.00	80,908
	Public Health Sanitarian	GN-11	1.00	1.00	71,689	75,297	1.00	74,557	1.00	75,297
	Senior Public Health Inspector	GN-10	3.00	3.00	65,770	69,079	3.00	205,510	3.00	215,268
	Principal Clerk	C-10	1.00	1.00	57,039	59,469	1.00	58,884	1.00	57,731
	Senior Clerk Stenographer	C-5	1.00	1.00	45,598	47,687	1.00	46,406	1.00	47,007
	Subtotal		10.00	10.00			10.00	783,625	10.00	795,348
510102	Permanent Part Time Salaries									
	Senior Public Health Inspector	GN-10	0.49	0.49		69,079	0.49	33,045	0.49	33,045
	Sealer of Weights/Measures	GN-5	0.43	0.43	46,878	49,237	0.43	21,465	0.43	21,465
	Day Care Inspector		0.60	0.60			0.60	32,718	0.60	32,718
	Community Health Manager ¹	T-7	0.80	0.80	71,508	80,908	0.80	64,726	0.80	64,726
	<i>Offset from private grant</i>							(23,199)		(23,199)
	Subtotal		2.32	2.32			2.32	128,755	2.32	128,755
510901	Temporary Part Time Salaries									
	Student Intern (1)		0.30	0.30			0.30	500	0.30	500
	<i>Offset from Handicapped Parking Fines Fund</i>							0		0
	Subtotal		0.30	0.30			0.30	500	0.30	500
	<i>Full Time/Part Time Salaries-Grants</i>									
	Substance Abuse Counselor	T-4	1.00	1.00	56,765	64,227	1.00	56,765	1.00	57,776
	Senior Clerk-Typist	C-4	0.65	0.65	43,144	45,209	0.65	41,386	0.65	44,346
	CASA Parent Educator		0.27	0.27			0.27	17,129	0.27	17,129
	Parent Outreach Liaison		0.27	0.27			0.27	17,129	0.27	17,129
	Coordinator Tobacco/Alcohol Program		1.00	1.00			1.00	54,035	1.00	54,035
	Graduate Student Interns (5)		1.50	1.50			1.50	10,404	1.50	10,404
	Emergency Preparation Coordinator		0.73	0.73			0.73	54,579	0.73	54,579
	Grants		5.42	5.42			5.42	251,427	5.42	255,397
	Private Grants							(79,187)		(82,146)
	School Dept Reimb.							(56,765)		(57,776)
	Federal Grants (HHS)							(100,475)		(100,475)
	State Grant							(15,000)		(15,000)
	Net Grant-Funded Salary Total							0		0
	Other									
510300	Regular Overtime							8,441		8,153
513044	Longevity Pay							7,125		4,675
513046	Health Inspectors Specialty Pay							2,000		2,000
515501	Uniform/Clothing Allowance/ In Lieu of Boots							2,375		2,375
	Subtotal							19,941		17,203
	Total		12.62	12.62			12.62	932,821	12.62	941,807
	¹ 30% of this position is funded via a private grant									

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Human Services
PROGRAM: Veterans**

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 FY19 budget increases \$311 (0.1%). Personnel increases \$311 (0.1%) for the 1% carry-forward for the AFSCME contract (\$304) and Overtime (\$7). Services increase \$400 (20.1%) due to an increase in the Copier Lease. The Other category decreases \$400 (0.2%) for Veterans' Benefits.

PROGRAM COSTS - VETERANS' SERVICES

CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	157,911	171,260	171,571	311	0.2%
Services	2,525	1,988	2,388	400	20.1%
Supplies	588	650	650	0	0.0%
Other	146,973	163,935	163,535	(400)	-0.2%
Capital	510	510	510	0	0.0%
TOTAL	308,507	338,343	338,654	311	0.1%
BENEFITS			98,967		
REVENUE	112,073	95,287	95,287	0	0.0%

FY2019 OBJECTIVES

- 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.
- 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.
- 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.
- 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.
- 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.
- 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.
- 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. The Veterans' Post building is both a tremendous asset to the veterans of Brookline and to the entire community at large.
- 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.
- To provide assistance and advocacy for veterans applying for VA benefits including Compensation and Pension, Montgomery GI bill, VA Healthcare and widow pensions.
- 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.
- To case manage all MGL. Ch. 115 cases, all PTSD claims and all recently separated veterans and assist them in not only obtaining all their benefits but in readjusting to civilian life.
- 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 and has truly been an asset to the community.
- To conduct flag raising ceremonies to honor deceased Brookline veteran's military service.

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Human Services
PROGRAM: Veterans**

FY2018 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 20 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. Strengthened our bonds with the Boston VAMC resulting in us being able to coordinate much faster veteran appointments and assistance. It remains our highest priority to ensure that our veterans receive the best quality healthcare in the timeliest manner.
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 between \$100,000 and \$150,000 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. Assisted six veterans who suffered from severe PTSD from combat or Military Sexual Trauma in getting the help they needed at critical moments in their lives.
14. 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.
15. In conjunction with the Massachusetts One-Stop Career Centers and the Vocational Rehabilitation and Employment Program, we assisted four veterans with obtaining the necessary training and tools needed to gain employment.

FY2018 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. This program has successfully assisted four veterans in FY17 in part-time employment while they either attended college or were seeking full-time employment. The Employment Program continues to be a complete success providing both financial assistance and valuable civilian work experience to our veterans. The program has also been a great value to Town departments as our veterans have been an asset in helping the host departments in achieving their goals.
17. Working with the VFW, found and honored a Congressional Medal of Honor recipient buried in Holyhood Cemetery.
18. Working with DPW and the Naming Committee erected an Honor Square for Walter F. Brookings, a Brookline resident killed in WWII.
19. Conducted honor flag raising with a special tribute to the men who were slaves who fought during the American Revolution for all of our freedoms. This was done in coordination with Hidden Brookline Committee and Brookline High School.
20. Held numerous flag raising ceremonies outside Town Hall to honor deceased veterans from Brookline.

PERFORMANCE/ WORKLOAD INDICATORS

	ACTUAL FY2016	ESTIMATE FY2017	ACTUAL FY2017	ESTIMATE FY2018	ESTIMATE FY2019
<u>Performance:</u>					
% of Claims Approved by the State	100%	100%	100%	100%	100%
<u>Workload:</u>					
Recipients of Benefits (Monthly Average)	24	26	19	17	18
Service Recipients	1,000	1,000	1,000	1,000	1,000
Information Requests	1,200	1,200	1,200	1,200	1,200

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Human Services
PROGRAM: Veterans**

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2018 SALARY RANGE		FY2018 BUDGET		FY2019 RECOMMENDATION	
			FY2016	FY2017	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Veterans Director / Emergency Prep. Coordinator	T-10	1.00	1.00	80,436	91,010	1.00	91,010	1.00	91,010
	Head Clerk	C-8	1.00	1.00	50,492	52,630	1.00	51,389	1.00	51,693
	Subtotal		2.00	2.00			2.00	142,399	2.00	142,703
510901	Temporary Part Time									
	Temporary Workers					\$13.98/hr.		27,061		27,061
	Other							27,061		27,061
510300	Overtime							825		832
513044	Longevity Pay							625		625
515501	Clothing/Uniform Allowance (In lieu of boots)							350		350
	Subtotal							1,800		1,807
	Total		2.00	2.00			2.00	171,260	2.00	171,571

**TOWN OF BROOKLINE
FY2019 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 FY19 budget represents a \$28,054 (3.0%) increase. Personnel increases \$36,102 (4.6%) due to Steps, the 1% carry-forward for the AFSCME contract, and Part Time salaries, and is slightly offset by a decrease in Longevity. Supplies remains level funded, but there was an increase in Office Supplies (\$3,000) and a decrease in Building Maintenance Supplies (\$3,000). Other increases by \$1,350 (46.6%) for Professional Dues and Memberships.

The decrease in Utilities (\$9,398, 13.2%) is for a decrease in Natural Gas (\$5,456) and Electricity (\$4,169), which is slightly offset by an increase in Water and Sewer (\$227).

PROGRAM COSTS - COUNCIL ON AGING					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	777,303	786,418	822,520	36,102	4.6%
Services	39,320	43,583	43,583	0	0.0%
Supplies	19,432	19,763	19,763	0	0.0%
Other	4,066	2,900	4,250	1,350	46.6%
Utilities	70,144	71,394	61,996	(9,398)	-13.2%
Capital	6,246	5,700	5,700	0	0.0%
TOTAL	916,512	929,758	957,812	28,054	3.0%
BENEFITS			481,232		
REVENUE	0	0	0	0	0.0%

FY2019 OBJECTIVES

- 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.
- To maintain a new transportation program that provides Brookline seniors “Lyft” rides by using private donations.
- To recruit, train, support and utilize volunteers at the Brookline Senior Center.
- To advocate for and provide jobs for vulnerable low income elders at risk of poverty.
- To provide geriatric assessments, counseling and case management services to Brookline elders and their families.
- To provide high quality, affordable homemaker to Brookline elders and their families.
- To provide information and referral services to Brookline elders and their families.
- To provide a variety of interesting daily/diverse programs at the Senior Center.
- To collaborate with Brookline elder care agencies to provide quality programs and services.
- 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-Brookline Community Aging Network.
- To assist the nonprofit in fundraising activities to cover the cost of personnel, programs, services, supplies not covered by the Town.
- To work with other Town departments and agencies on intergenerational activities.
- 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.
- To obtain CDBG funding for critical programs of transportation for low income elders.
- To continue implementing the action steps submitted to WHO Age Friendly Cities Project.
- To expand fitness offerings to low income elders with special emphasis on Brookline Housing Authority residents.
- To maintain tax work off program at 30 participants. Each participant will provide 125 hours of service to various Town departments.
- To continue to partner with LGBT Aging Project on training and supportive programs for gay, lesbian, bisexual and transgender elders.
- To conduct annual survey of senior center participants and/or volunteers.
- To continue to provide support and services to Brookline residents and their families with Alzheimer’s disease including hosting a Memory Café program.
- To continue an active food distribution program for low income Brookline elders.
- To continue providing durable medical equipment exchange program to Brookline elders and their families.
- To update and distribute in print and online the Elder Resource Guide.
- To continue to expand weekend and evening programs at the Brookline Senior Center.
- To continue food commodity program which provides monthly non-perishable food items for low-income elders.
- To continue to host and provide support to the MA Association of the Blind assisted technology program.

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Human Services
PROGRAM: Council on Aging**

FY2018 ACCOMPLISHMENTS

1. The Brookline Council on Aging and MA Association for the Blind received a State grant to provide assisted technology training to vision impaired seniors.
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.
3. Our Brookline Rotary Dancing with the Stars event raised \$16,402 to increase transportation options for Brookline seniors.
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 at the Brookline Senior Center.
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 provide property tax relief to Brookline seniors.
10. HELP Program continues to provide essential home care services at an affordable rate to 438 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 \$195,745 from the nonprofit Brookline Multi-Service Senior Center Corp. for salaries, supplies and program supports.
13. Continued Careers in Aging Program with four teenagers 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.
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 \$246,109 in Federal, State and private grant monies.
21. Continued providing a Repair Referral Service that connects elders with vetted contractors such as plumbers, electricians and handy man.

FY2018 ACCOMPLISHMENTS (Con't.)

22. Maintained Brookline status as a World Health Organization Age Friendly Town and developed an action plan to promote aging in place.
23. Provided strong programs to assist Asian, Russian and Hispanic elders.
24. Continued to offer Alzheimer's Support Group in both the day and evening for family members coping with Alzheimer's.
25. Assisted elders seeking part time work with workshops and support groups as well as job placement services.
26. Continued to provide weekly food distribution program that allows elders to select donated produce, bread and other perishable items.
27. Continued monthly Memory Café program. This program offers support and stimulation for those experiencing memory problems. Planning for a one-day summer camp program were begun in FY 2017.
28. Continued a food commodity program that provides non-perishable grocery items once a month to low income elders.
29. Recruited trained and supervised 410 volunteers who provide essential services and programs at the Brookline Senior Center.
30. Continued to provide durable medical equipment loans to the community.

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Human Services
PROGRAM: Council on Aging**

PERFORMANCE/ WORKLOAD INDICATORS

	ACTUAL FY2016	ESTIMATE FY2017	ACTUAL FY2017	ESTIMATE FY2018	ESTIMATE FY2019
Elderbus / Van Contributions Donated*	\$6,350	\$6,500	\$6,328	\$6,300	\$6,300
Van Program					
Rides Given	4,641	4,000	5,393	4,200	4,200
Number of Riders	278	260	273	275	275
New Riders	31	30	28	25	25
\$donated to Town	\$27,500	\$28,000	\$26,000	\$28,000	\$28,000
Volunteers - Total	318	280	410	390	390
Volunteers - New	78	40	100	80	80
Estimated volunteer Hrs.	47,000	45,000	44,200	45,000	45,000
Job Placements	44	50	47	50	50
Total Caseload	133	150	147	150	150
Tax Work off Participants	30	30	27	30	30
Low income elders employed	14	19	15	19	19
Geriatric Social Work					
New Referrals	73	70	62	60	60
Case consultations	111	120	123	120	120
Homecare Program (HELP)					
New Referrals	108	90	74	75	75
Total Clients	426	390	438	400	400
Information/Referral					
Annual Phone Calls	10,500	10,500	10,500	10,500	10,500
Elder Resource Guide Web Hits	3,197	1,800	2,404	2,700	2,700
Taxi Discount Program (BEIS)					
Total Clients	257	600	257	250	250
New Referrals	39	55	39	40	40
Senior Center					
Average # Daily Programs	14	14	15	15	15
Average # Daily Participants	175/550	150/500	175/600	175/600	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
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Human Services
PROGRAM: Council on Aging**

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2018 SALARY RANGE		FY2018 BUDGET		FY2019 RECOMMENDATION		
			FY2016	FY2017	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT	
510101	Permanent Full Time Salaries										
	Director	D-4	1.00	1.00	93,498	110,136	1.00	110,136	1.00	110,136	
	Supervisor of Services	T-7	1.00	1.00	71,508	80,908	1.00	80,908	1.00	80,908	
	Program Manager	T-5	1.00	1.00	61,307	69,365	1.00	69,365	1.00	69,365	
	Clinical Social Worker III	T-4	1.00	1.00	56,765	64,227	1.00	63,104	1.00	64,227	
	Home Care Coordinator (HELP)	T-3	1.00	1.00	52,560	59,469	1.00	59,469	1.00	59,469	
	Clinical Social Worker II	T-3	2.00	2.00	52,560	59,469	2.00	113,847	2.00	115,873	
	Building Custodian	MN-2	1.00	1.00	49,123	51,625	1.00	51,117	1.00	50,359	
	Senior Clerk Typist	TBD	1.00	1.00	50,492	52,630	1.00	50,083	1.00	51,184	
	Bus Driver	GN-3	1.00	1.00	38,483	40,420	1.00	38,104	1.00	39,118	
	Subtotal		10.00	10.00			10.00	636,133	10.00	640,639	
510102	Permanent Part Time Salaries										
	Group Leader	GN-2	0.59	0.59	34,985	36,746	0.59	21,124	0.59	21,328	
	Clinical Social Worker II	T-3	1.33	1.33	52,560	59,469	1.33	72,955	1.33	99,235	
	BETS Coordinator		0.33	0.33		\$14.26 /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	\$13.98 /hr.	\$14.26 /hr.	0.11	2,905	0.11	2,905	
	Staff Assistant	C-5	0.28	0.28	44,918	46,976	0.28	6,758	0.28	13,153	
	Subtotal		3.04	3.04			3.04	130,393	3.04	163,273	
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.	\$14.26 /hr.	1.40	39,295	1.40	39,295	
	JOBS Program Coordinator		0.45	0.45		\$21.27 /hr.	0.45	20,028	0.45	20,028	
	Community Aides		0.89	0.89	\$12.00 /hr.	\$14.26 /hr.	0.89	24,037	0.89	24,037	
	Community Relations Coordinator		0.00	0.43	44,178	49,985	0.43	19,226	0.43	19,226	
	Grant Off-Sets		2.74	3.17			3.17	102,585	3.17	102,585	
	State Grants (JOBS Coord., COA Asst,and Cmty. Aides)							(93,152)		(93,152)	
	Private donations							(9,433)		(9,433)	
	Net Grant-Funded Salary Total							(102,585)		(102,585)	
	Other							0		0	
513044	Longevity Pay							8,442		7,158	
515501	Clothing/Uniform Allowance (In lieu of boots)							1,450		1,450	
	Subtotal							9,892		8,608	
	Total		15.78	16.21				16.21	786,418	16.21	822,520

**TOWN OF BROOKLINE
FY2019 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 FY19 budget represents a \$2,139 (0.9%) increase. Personnel increases \$2,139 (1.0%) for Steps. Services decrease \$5,000 (25.0%) for Professional/Technical Services. Supplies increase \$1,500 (16.7%) for Meals and Receptions. Other increases \$3,500 (2333.3%) for Professional Dues and Memberships.

PROGRAM COSTS - OFFICE OF DIVERSITY, INCLUSION AND COMM. RELATIONS					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	209,765	216,614	218,753	2,139	1.0%
Services	12,509	20,000	35,000	15,000	75.0%
Supplies	8,665	9,000	10,500	1,500	16.7%
Other	300	150	3,650	3,500	2333.3%
Capital	394	875	875	0	0.0%
TOTAL	231,634	246,639	268,778	22,139	9.0%
BENEFITS			80,204		
REVENUE					

FY2019 OBJECTIVES

1. To have three or more Town Departments be reviewed through the GARE process.
2. To hire a new Community Relations Specialist.
3. To continue creating and supporting cultural and community events within the Town.
4. To continue working with Department Heads and the Human Resources Department to support the Town's Diversity and Inclusion efforts.
5. To continue working with community partners to promote diversity and inclusion in the Brookline community.
6. To work with Town departments to create strategies to increase diversification of service and supply contracts.
7. To work with community partners to increase civic engagement of Brookline residents and increase their awareness of Town government.
8. To continue offering health insurance application assistance for ACA and MassHealth.
9. To continue administering the Brookline Fire Fund and Ramp Program
10. To continue to support and provide consultation to: the Commission for Diversity and Community Relations and its sub-committees; the Women's Commission, the Commission for Disabilities; Hidden Brookline Committee, the MLK Committee, and the Domestic Violence Roundtable.
11. To initiate the process of forming the Indigenous People's Day Committee that was recently enacted by Town Meeting.

FY2018 ACCOMPLISHMENTS

1. Staffed the Diversity, Inclusion and Community Relations Commission, the Women's Commission, and the Commission for the Disabled.
2. Provided staff support and resources to cultural and community events including: the Lunar New Year Celebration, Martin Luther King Day, Annual Youth Award Event, the Holocaust Witness Project Committee Event, the African-American Veteran Memorial Service, Thurgood Marshall Event, Meet a Muslim, Asian- American Essay Contest, John Wilson Project, Bystander Intervention Workshop, Food Truck Friday, and the Salary Negotiation Workshop for Women.
3. Provided support and consultation to individuals seeking assist in resolving discrimination and ADA non-compliance.
4. Provided consultation and support towards the enacting of the Town's EEO policy by the Select Board.
5. Provided consultation and support to the Hoarding Task Force, Interagency Group, the Age-Friendly Committee, the Roland Hayes Committee and other interagency collaborates.
6. Provide assistance to individuals and families to apply for health insurance and government entitlements.
7. Collaborated with the DICRC and community members to create a Sanctuary City Police for the Police and Town Departments.
8. Continued to administer the portable ramp program.
9. Moderated two Child Care Forums and coordinated planning logistics.

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Human Services
PROGRAM: Office of Diversity, Inclusion and Community Relations**

FY2018 ACCOMPLISHMENTS (Con't.)

10. Assisted with coordination/event planning and PR/Outreach for BCW programs.
11. Completed ADA Self Evaluations for 9 Town Departments and all facilities overseen by these departments. Work in Progress to complete assessments and develop Transition Plan.
12. Collaborated with Community Groups to provide forums to promote Diversity and Inclusion.
13. Continued creating cultural exhibits displayed in Town Hall
14. In collaboration with other Town Departments continued to participate in the Brookline Together Ambassador Program.
15. Provided logistical and staff support for the Asian-American Young Leadership Symposium.
16. Provided logistical and staff support for the Dress to Success and Clothing Drives.
17. Provide Fair Housing Training for the Community and Staff
18. Applied to and awarded a \$10,000 MOD grant to survey two main pedestrian thruways for compliant pedestrian accessibility in June 2017.
19. Completed ADA Self Evaluations for 9 Town Departments and all facilities overseen by these departments.
20. Collaborated with Perkins School for the Blind and the Brookline Recreation Department to have an Inclusion Awareness Event in Brookline in July 2017.
21. Continue to manage the Brookline Fire Fund distribution.
22. Published a public grievance procedure for ADA complaints.
23. Acquired Assistive Listening Devices for Town use at Public Meetings.
24. Developed a brief on MassHealth and SNAP benefits for #PublicHealthAwakened
25. Maintained membership with the Government Alliance for Racial Equity. Sponsored training in GARE processes to Town Department Heads and Managers. Initiated the GARE process by working with community members and municipal staff.

PERFORMANCE/ WORKLOAD INDICATORS

	ACTUAL FY2016	ESTIMATE FY2017	ACTUAL FY2017	ESTIMATE FY2018	ESTIMATE FY2019
ADA Complaints	3	3	12	15	15
Affirmative Action Complaints	0	1	0	1	0
Discriminatory Conduct Complaints	1	5	5	5	5
Housing Complaints	1	1	2	4	4
Entitlement Benefits Assistance (Health Insurance/SNAP)	15	25	30	25	30
Human Services Information and Referral	85	90	103	90	100
Program Development- Consultations-Collaborations	15	15	15	15	15
Town Department Diversity and Inclusion Consultations	10	10	12	10	12
# of Fire Fund Referrals	0	5	0	2	0
Number of Ramp Program Requests	0	3	1	3	1

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Human Services
PROGRAM: Office of Diversity, Inclusion and Community Relations**

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2018 SALARY RANGE		FY2018 BUDGET		FY2019 RECOMMENDATION	
			FY2016	FY2017	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Director / Chief Diversity Officer	D-4	1.00	1.00	93,498	110,136	1.00	99,235	1.00	100,724
	Assistant Director of DICR	T-7	1.00	1.00	71,508	80,908	1.00	72,780	1.00	72,780
	Community Relations Specialist	T-4	0.00	0.72	56,765	64,227	0.72	57,126	0.72	57,776
	Offset to Handicapped Parking Fines Fund							(16,177)		(16,177)
	Subtotal		2.00	2.72			2.72	212,964	2.72	215,103
510901	Temporary Part Time Salaries									
	ADA Intern		0.32	0.00			0.00	0	0.00	0
	Assistant Human Services Specialist		0.40	0.00			0.00	0	0.00	0
	Student Intern (3)							3,000		3,000
			0.72	0.00			0.00	3,000	0.00	3,000
513044	Longevity Pay							650		650
	Total		2.72	2.72			2.72	216,614	2.72	218,753

**TOWN OF BROOKLINE
FY2019 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 Select Board 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 FY19 budget represents an increase of \$53,801 (5.3%). Personnel increases \$58,199 (7.8%) for Steps, a new Aquatics Director position, the 1% carry-forward for the AFSCME contract, Shift Differential, and Overtime, and is slightly offset by a decrease in Longevity.

Utilities decrease \$4,398 (8.7%) due to Natural Gas pricing (\$10,336), and are partially offset by increases in Electricity (\$2,828), Gasoline (\$1,545), Diesel (\$715) and Water and Sewer (\$850).

PROGRAM COSTS - RECREATION DEPARTMENT					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	743,010	743,396	801,595	58,199	7.8%
Services	23,008	23,037	23,037	0	0.0%
Supplies	68,410	86,480	86,480	0	0.0%
Other	12,395	12,400	12,400	0	0.0%
Utilities	162,136	139,913	135,515	(4,398)	-3.1%
Capital	11,373	4,020	4,020	0	0.0%
TOTAL	1,020,333	1,009,246	1,063,047	53,801	5.3%
BENEFITS			898,757		
REVENUE	64,000	64,000	64,000	0	0.0%

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Leisure Services
PROGRAM: Recreation**

FY2019 OBJECTIVES

1. To complete new online applicant review and onboarding process for all new employees.
2. To expand use of data collected through surveys and evaluations to drive management decisions.
3. To complete review process for new registration software, then fully implement for department wide use.
4. To expand interactive features on website for better customer experience and insight about programs and services.

FY2018 ACCOMPLISHMENTS

1. Developed a quarterly part time staff orientation and training for all new employees.
2. Streamlined financial aid process between the School Department and Recreation to minimize the amount of paperwork and time for approval.
3. Created benchmarks to further performance measurement development.
4. Implemented marketing plan, with training for all staff.

PERFORMANCE/ WORKLOAD INDICATORS

	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE	ESTIMATE
	FY2016	FY2017	FY2017	FY2018	FY2019
Registration by Telephone/ Mail \$ Collected	16,275 \$1,469,164	7,900 \$675,000	13,398 \$1,983,485	13,300 \$1,865,000	13,000 \$1,800,000
On-Line Registration/Payment # of Registrations \$ Collected	6,976 \$841,347	5,100 \$596,700	6,699 \$991,743	7,100 \$1,235,000	7,600 \$1,300,000
% of fees paid with credit cards	82%	80%	85%	85%	87%
Telephone Inquiries/month	1,800	1,800	1,600	1,650	1,650
Recreation General Emails	7,444	6,500	8,148	8,200	8,200
Social Networking Inquiries Facebook Likes Twitter Followers Instagram Followers	1,506 1,347 306	1,300 1,100 300	1,613 1,690 377	1,800 1,800 400	2,000 1,900 450
Usage of Brookline Day free shuttles	3,750	3,750	3,500	3,750	4,000
Volunteers # of Volunteers # of Hrs Total \$ Equivalent	562 9,340 \$128,051	590 10,234 \$137,647	574 10,285 \$143,784	580 10,335 \$144,483	585 10,385 \$145,182
Rec Therapy # of Volunteers # of Hrs Total \$ Equivalent	130 3,269 \$44,785	170 7,000 \$94,150	178 7,145 \$99,887	180 7,150 \$99,957	185 7,200 \$100,656

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Leisure Services
PROGRAM: Recreation**

SUMMARY OF SUB-PROGRAMS					
SUB-PROGRAMS	ACTUAL	BUDGET	REQUEST	FY19 vs. FY18	
	FY2017	FY2018	FY2019	\$ CHANGE	% CHANGE
Administration	594,154	621,834	630,014	8,179	1.3%
Swimming Pool	426,179	388,110	433,033	44,923	11.6%
TOTAL	1,020,333	1,009,943	1,063,047	53,104	5.3%

Administration

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL	BUDGET	REQUEST	FY19 vs. FY18	
	FY2017	FY2018	FY2019	\$ CHANGE	% CHANGE
Personnel	503,655	510,929	516,848	5,919	1.2%
Services	22,383	22,245	22,245	0	0.0%
Supplies	30,275	49,980	49,980	0	0.0%
Other	12,395	12,400	12,400	0	0.0%
Utilities	21,631	22,681	24,941	2,260	10.0%
Capital	3,815	3,600	3,600	0	0.0%
TOTAL	594,154	621,834	630,014	8,179	1.3%

Swimming Pool

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL	BUDGET	REQUEST	FY19 vs. FY18	
	FY2017	FY2018	FY2019	\$ CHANGE	% CHANGE
Personnel	239,355	233,165	284,747	51,582	22.1%
Services	625	792	792	0	0.0%
Supplies	38,135	36,500	36,500	0	0.0%
Other	0	0	0	0	0.0%
Utilities	140,505	117,232	110,574	(6,658)	-5.7%
Capital	7,558	420	420	0	0.0%
TOTAL	426,179	388,110	433,033	44,923	11.6%

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Leisure Services
PROGRAM: Recreation**

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
	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>
<u>REVENUES</u>			
General Fund	64,000	64,000	64,000
Revolving Fund	3,005,281	3,108,528	3,067,585
<u>Golf Enterprise Fund</u>	<u>1,460,701</u>	<u>1,512,005</u>	<u>1,722,098</u>
TOTAL	4,529,982	4,684,533	4,853,683
<u>EXPENDITURES</u>			
General Fund	1,020,333	1,009,246	1,015,897
General Fund Benefits est. (current employees)	364,430	363,053	392,520
Revolving Fund	2,779,575	3,108,528	3,067,585
<u>Golf Enterprise Fund</u>	<u>1,392,193</u>	<u>1,512,005</u>	<u>1,722,098</u>
TOTAL	5,556,531	5,992,831	6,198,100
Cost Recovery	81.5%	78.2%	78.3%
General Fund Subsidy	18.5%	21.8%	21.7%

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.

<u>PROGRAM</u>	<u>FINANCIAL ASSISTANCE</u>
Soule Center	\$35,000
Soule Gym	\$300
Environmental Ed Center	\$2,000
Aquatic	\$5,700
Eliot	\$13,000
Tappan	\$1,000
Outdoor Rec	\$75,000
Outdoor Athletic	\$1,000
<u>Offsite - Out of Town Trips</u>	<u>\$2,000</u>
TOTAL	\$135,000

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Leisure Services
PROGRAM: Recreation**

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2018 SALARY RANGE		FY2018 BUDGET		FY2019 RECOMMENDATION	
			FY2016	FY2017	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Director	D-6	1.00	1.00	110,066	129,652	1.00	122,156	1.00	123,988
	Assistant Director	T-10	1.00	1.00	80,436	89,226	1.00	80,436	1.00	81,868
	Business/Administrative Manager	T-6	1.00	1.00	66,211	74,915	1.00	69,809	1.00	71,053
	Resource Manager/Performance Analyst	T-5	0.00	1.00	61,307	69,365	1.00	64,639	1.00	65,789
	Therapeutic Recreation Specialist	T-4	1.00	1.00	56,765	64,227	1.00	56,765	1.00	57,775
	Area Manager / Programs	GN-10	1.00	0.00	65,770	69,079	0.00	0	0.00	0
	Area Manager / Aquatic Director	GN-10	1.00	1.00	65,770	69,079	1.00	68,050	1.00	69,079
	Recreation Leader	GN-7	1.00	1.00	55,277	58,058	1.00	54,732	1.00	56,188
	Assistant Rec Leader/ Aquatics Supervisor	TBD	0.00	0.00			0.00	0	1.00	47,150
	Building Custodian	MN-4	1.00	1.00	55,558	58,388	1.00	57,813	1.00	58,388
	Marketing/Office Assistant	C-7	1.00	1.00	51,692	53,953	1.00	52,674	1.00	53,420
	Senior Office Assistant	C-6	1.00	1.00	47,176	49,281	1.00	48,107	1.00	48,793
	Recreation Receptionist	C-4	1.00	1.00	43,144	45,209	1.00	44,764	1.00	45,209
	Subtotal		11.00	11.00			11.00	719,946	12.00	778,702
	Other									
510140	Shift Differential							5,936		5,995
510300	Regular Overtime							8,489		8,574
513044	Longevity Pay							6,225		5,525
515501	Clothing/Uniform Allowance (In Lieu of Boots)							2,800		2,800
	Subtotal							23,450		22,894
	Total		11.00	11.00			11.00	743,396	12.00	801,595

**TOWN OF BROOKLINE
FY2019 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 FY19 budget increases \$125,602 (8.2%). Personnel increases \$14,489 (2.3%) due to Steps (\$886), funding a 2% Collective Bargaining Reserve (\$12,361), Longevity (\$100) and the 1% carry-forward for the AFSCME contract (\$1,142).

The increase in Services (\$11,623, 9.4%) is for Credit Card Services (\$8,000). Supplies increase \$13,118 (40.6%) due to Meals and Receptions (\$4,250) and Recreation Supplies (\$8,868).

The decrease in Utilities (\$2,425, 2.0%) is for Natural Gas pricing (\$3,262), and is slightly offset by an increase in Electricity (\$837). Capital increases \$81,749 (94.6%) for Golf Course Improvements.

Intragovernmental increases \$27,021 (15%), Debt Service decreases \$12,237 (8.0%), and the Reserve decreases \$4,113 (14.1%).

SUB-PROGRAM COSTS - GOLF ENTERPRISE

CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	479,848	621,661	636,150	14,489	2.3%
Services	123,955	132,271	140,271	8,000	6.0%
Supplies	237,525	313,868	326,986	13,118	4.2%
Other	7,456	10,300	10,300	0	0.0%
Utilities	74,592	120,348	117,923	(2,425)	-2.0%
Capital	70,807	86,420	168,169	81,749	94.6%
Intragovernmental	182,097	179,992	207,013	27,021	15.0%
Debt Service	183,475	153,125	140,888	(12,237)	-8.0%
Reserve	0	29,113	25,000	(4,113)	-14.1%
TOTAL	1,359,756	1,647,098	1,772,700	125,602	7.6%
BENEFITS			141,528		
REVENUE	1,460,701	1,647,098	1,772,700	125,602	7.6%

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Leisure Services
PROGRAM: Golf Enterprise Fund**

FY2019 OBJECTIVES

1. To meet budgeted revenues of \$1.77 million in FY19.
2. To begin construction phase of short game facility in FY19 for increased rounds and revenue opportunities.
3. To award and execute a contract to update the Golf Course Master Plan to enhanced playability and revenue opportunities.
4. To complete a final agreement with USGA for Golf Course use during 2022 Open.

FY2018 ACCOMPLISHMENTS

1. Completed first full season operating Driving Range which generated \$250,000 in revenues in FY18.
2. Expanded Driving Range from 22 to 30 hitting stations.
3. Completed a \$26,000 Food & Beverage pavilion on Driving Range in FY18.
4. Increased Golf Course revenues by 7% in FY18 over prior year.

PERFORMANCE/ WORKLOAD INDICATORS

	ACTUAL FY2016	ESTIMATE FY2017	ACTUAL FY2017	ESTIMATE FY2018	ESTIMATE FY2019
Number of Rounds	29,171	35,000	32,000	32,000	34,000
# Non Resident Rounds	20,282	24,150	22,225	22,260	23,643
# Resident Rounds	8,692	10,350	9,525	9,540	10,133
# Rounds Employee	197	500	250	200	225
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	\$2.54	\$2.86	\$3.00	\$3.00	\$3.75
Revenue per Round of Golf	\$43.19	\$47.58	\$51.56	\$57.00	\$60.00
Number of Golf Outing Rounds	1,258	1,750	1,450	1,500	2,000
Number of Club Tournament Rounds	100	120	100	100	100
Junior Golf Program Participants	150	150	150	150	200
Private lessons	750	800	800	800	850
Private school play	850	850	850	850	1,000
Public School Play (BHS)	350	355	365	350	350
College/University Play	185	175	190	185	185
Online tee time reservations	15,000	18,000	16,500	16,000	18,000
Tee Time Reservations - Telephone	14,171	17,000	15,500	16,000	14,000
Number of entries in database	14,500	1,500	14,500	15,000	16,000
Web-site Hits	162,000	165,000	167,000	175,000	175,000
Social Networking Inquiries					
Facebook Likes	700	600	700	900	1,000
Twitter Followers	1,150	1,000	1,200	1,200	1,500

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Leisure Services
PROGRAM: Golf Enterprise Fund**

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2018 SALARY RANGE		FY2018 BUDGET		FY2019 RECOMMENDATION		
			FY2016	FY2017	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT	
510101	Permanent Full Time Salaries										
	Head Golf Pro / Operations Manager	T-8	1.00	1.00	74,368	84,144	1.00	84,144	1.00	84,144	
	Head Superintendent	T-8	1.00	1.00	74,368	84,144	1.00	84,144	1.00	84,144	
	Assistant Superintendent	GN-7	1.00	1.00	55,277	58,058	1.00	57,486	1.00	58,058	
	Assistant Golf Professional	GN-7	0.00	0.00	55,277	58,058	1.00	54,732	1.00	56,189	
	Subtotal		3.00	3.00			4.00	280,506	4.00	282,534	
510901	Temporary Part Time Salaries										
	Seasonals							328,005		328,005	
	Teachers/Instructors							7,500		7,500	
	Subtotal							335,505		335,505	
	Other										
513044	Longevity Pay							650		750	
515059	A-Day Buyouts							4,300		4,300	
515501	Clothing/Uniform Allowance (In Lieu of Boots)							700		700	
	Subtotal							5,650		5,750	
	FY19 Collective Bargaining									12,361	
	Total		3.00	3.00				4.00	621,661	4.00	636,150

**TOWN OF BROOKLINE
FY2019 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 FY19 budget reflects an increase of \$301,887 (9.7%). Personnel increases \$206,019 (10.5%) due to Full Time Salaries (\$87,246), a 2% Collective Bargaining reserve (\$42,160), the 1% carry-forward for the AFSCME contract (\$7,056), Overtime (\$3,854), Longevity (\$1,100), and Temporary Part Time Salaries (\$98,391); this is partially offset by a decrease in Permanent Part Time Salaries (\$33,787).

Services increase \$66,524 (16.7%) for Building Maintenance (\$4,437), Skating Rink Repair and Maintenance (\$7,000), Computer Hardware Rental (\$75), Software Service Contract (\$1,000), Transportation Rentals/Leases (\$5,641), Building Cleaning (\$2,400), General Consulting Service (\$1,237), Professional/Technical Services (\$900) Field Trips (\$19,028), Printing (\$5,416), Recreation Services (\$16,045), and Credit Card Service Charges (\$10,900), and Entertainers / Lecturers (\$4,875); this is slightly offset by Other Rental/Leases (\$405), Laundry Services (\$25), and Athletic Event Officials (\$12,000).

Supplies increase \$37,191 (18.8%) due to increases in Office Supplies (\$500), Data Processing Services (\$2,600), Special Program Supplies (\$15,000), Recreation Supplies (\$17,653), Meals and Receptions (\$2,113), and Medical Supplies (\$1,000), which is offset by a decrease in Food Service Supplies (\$1,675). Other increases \$22,225 (35.9%) for Education/Training/Conferences (\$17,000) and Professional Dues and Memberships (\$5,225).

Utilities decrease \$8,130 (8.0%) for Electricity (\$833) and Natural Gas (\$7,297). Capital increased \$2,200 (29.4%). Intergovernmental decreases \$24,141 (6.4%).

FY2019 OBJECTIVES

1. To continue to expand pool operating hours to meet community needs.
2. To increase summer day camp enrollment by 10% to meet growing needs of the community.
3. To expand adult physical activity offerings including pickle ball in various locations.
4. To grow the After School Program maker space model to include other specialized activities.
5. To continue to improve inclusion support for summer and out of school time services.

FY2018 ACCOMPLISHMENTS

1. Expanded youth basketball program to include Rec Plus division.
2. Elevated the quality of After School Program and added 10 more seats to meet community needs.
3. Increased pool rentals and lessons to community groups by 75%.
4. Integrated environmental education farm to table program at Soule Early Childhood Center.
5. Expanded environmental education summer camp by 30 participants.
6. Expanded Special Olympics of MA offerings to include 6 sports with over 200 athletes.
7. Continued implementation of NRPA Out of School Time Grant for Healthy Eating and Physical Activity.
8. Implemented NRPA Walk with Ease grant program.

SUB-PROGRAM COSTS - REVOLVING FUND				FY19 vs. FY18	
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019		
				\$ CHANGE	% CHANGE
Personnel	1,693,960	1,965,833	2,171,852	206,019	10.5%
Services	348,432	397,643	464,167	66,524	16.7%
Supplies	166,286	198,177	235,368	37,191	18.8%
Other	50,702	61,833	84,058	22,225	35.9%
Utilities	99,144	101,871	93,741	(8,130)	-8.0%
Capital	33,979	7,480	9,680	2,200	29.4%
Intragovernmental	375,900	375,690	351,549	(24,141)	-6.4%
TOTAL	2,768,403	3,108,528	3,410,415	301,887	9.7%
BENEFITS			348,373		
TOTAL REVENUE	2,852,781	3,108,528	3,410,415	301,887	9.7%

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

PERFORMANCE/ WORKLOAD INDICATORS

	ACTUAL FY2016	ESTIMATE FY2017	ACTUAL FY2017	ESTIMATE FY2018	ESTIMATE FY2019
<u># of Participants:</u>					
Soule Center					
Soule Childcare	72	72	72	72	72
% of Cost Recovery	91%	100%	104%	100%	100%
# Waitlist Family Tours	200	150	100	104	110
Soule Gym					
K-2 Basketball	64	110	97	123	125
Kirrane Skating Rink					
Public Skate	11,107	14,600	10,377	9,500	11,000
Rink Rentals	5,500	6,000	5,250	4,900	6,000
Brookline Environmental Ed Center					
All Activities	583	405	588	590	600
Community Gardens	103	105	105	105	105
Kirrane Aquatics Center					
Public Swim	27,757	29,892	27,633	29,000	30,000
Swim Lessons	2,397	2,379	2,692	2,700	2,800
% increase in passes sold	2%	2%	1%	2%	2%

**PROGRAM GROUP: Leisure Services
PROGRAM: Recreation Revolving Fund**

PERFORMANCE/ WORKLOAD INDICATORS (Con't.)

	ACTUAL FY2016	ESTIMATE FY2017	ACTUAL FY2017	ESTIMATE FY2018	ESTIMATE FY2019
Eliot Rec Center					
Participants:					
After School	30	30	30	40	40
Vacation Week	75	90	62	75	90
Tappan Main Facility					
Participants:					
Basketball	643	660	678	680	680
RAFT	899	1,025	777	850	950
Outdoor Facilities					
Participants:					
Summer Camp	1,133	1,050	1,960	2,100	2,100
Camp PSB Partnerships	187	130	300	400	400
Larz Picnic & Shelter	56,111	75,000	64,544	66,000	67,000
Special Events: (Concerts/Hayride/Brookline Day)	4,250	4,500	4,400	4,500	4,800
Outdoor Athletics					
Participants:					
Lacrosse	375	400	414	415	415
Soccer	2,108	2,200	1,833	1,900	2,000
Softball	50	70	74	75	75
Out Of Town Trips					
Participants:					
Activities/Trips	328	330	300	325	335
Ski/Snowboard Trips	45	45	99	100	100
Recreation Therapy					
Participants	389	450	401	375	425
Programs and Services	233	85	54	58	60
Special Olympics	156	250	115	125	130
RT Trips (OTT)	17	15	23	25	27
% participants enrolled in two + activities (CY)	70%	75%	71%	71%	75%
% Forever Young participants using public transportation	100%	100%	100%	100%	100%

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Leisure Services
PROGRAM: Recreation Revolving Fund**

SUMMARY OF SUB-PROGRAMS			FY19 vs. FY18		
SUB-PROGRAMS	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Soule Center	858,301	888,361	925,500	37,138	4.2%
Soule Gym	32,228	37,675	39,233	1,558	4.1%
Ice Skating Rink	231,263	263,178	288,440	25,262	9.6%
Environmental Ed Center	111,051	109,723	124,121	14,398	13.1%
Aquatic	403,860	447,920	500,106	52,186	11.7%
Eliot	233,801	265,090	368,964	103,873	39.2%
Tappan	164,545	215,840	213,178	(2,661)	-1.2%
Outdoor Recreation	410,698	534,575	631,297	96,722	18.1%
Outdoor Athletic	206,880	203,947	193,205	(10,742)	-5.3%
Off Site	115,775	119,241	126,373	7,132	6.0%
TOTAL	2,768,403	3,085,549	3,410,415	324,866	10.5%
TOTAL REVENUE	2,852,781	3,108,528	3,410,414	301,886	9.7%

Soule Center (Rec 1)

SUB-PROGRAM COSTS			FY19 vs. FY18		
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	497,880	524,728	537,164	12,435	2.4%
Services	87,982	77,662	90,410	12,748	16.4%
Supplies	29,392	28,500	34,000	5,500	19.3%
Other	5,897	6,500	18,000	11,500	176.9%
Utilities	26,569	30,690	23,393	(7,297)	-23.8%
Capital	2,764	2,600	3,600	1,000	38.5%
Intragovernmental	207,818	217,681	218,933	1,252	0.6%
TOTAL	858,301	888,361	925,500	37,138	4.2%
REVENUE	798,154	900,932	945,978	45,046	5.0%

Soule Gym (Rec 2)

SUB-PROGRAM COSTS			FY19 vs. FY18		
CLASS BY EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	8,965	17,718	16,062	(1,656)	-9.3%
Services	13,724	11,608	13,172	1,564	13.5%
Supplies	1,937	1,000	1,000	0	0.0%
Other	0	200	200	0	-
Capital	0	0	0	0	0.0%
Intragovernmental	7,602	7,149	8,799	1,650	23.1%
TOTAL	32,228	37,675	39,233	1,558	4.1%
REVENUE	40,535	31,430	39,197	7,767	24.7%

Brookline Environmental Ed Center (BEEC) (Rec 4)

SUB-PROGRAM COSTS			FY19 vs. FY18		
CLASS BY EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	71,138	73,548	82,172	8,624	11.7%
Services	13,715	10,570	13,276	2,706	25.6%
Supplies	2,394	1,734	3,574	1,840	106.1%
Other	75	800	800	0	0.0%
Utilities	3,004	2,034	2,034	0	0.0%
Capital	0	0	0	0	0.0%
Intragovernmental	20,725	21,037	22,265	1,228	5.8%
TOTAL	111,051	109,723	124,121	14,398	13.1%
REVENUE	55,011	54,493	77,225	22,732	41.7%

Aquatic (Rec 5)

SUB-PROGRAM COSTS			FY19 vs. FY18		
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	357,942	369,820	412,754	42,934	11.6%
Services	14,457	26,941	34,136	7,195	26.7%
Supplies	16,384	33,032	33,032	0	0.0%
Other	3,801	7,019	7,394	375	5.3%
Utilities	0	0	0	0	0.0%
Capital	1,456	2,000	2,000	0	0.0%
Intragovernmental	9,821	9,108	10,789	1,681	18.5%
TOTAL	403,860	447,920	500,106	52,186	11.7%
REVENUE	561,411	617,875	653,834	35,959	5.8%

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Leisure Services
PROGRAM: Recreation Revolving Fund**

Ice Skating and Rink (Rec 3)

SUB-PROGRAM COSTS			FY19 vs. FY18		
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	117,043	146,364	158,105	11,741	8.0%
Services	23,269	23,138	32,717	9,579	41.4%
Supplies	15,890	16,500	19,000	2,500	15.2%
Other	197	0	0	0	0.0%
Utilities	66,303	69,147	68,314	(833)	-1.2%
Capital	958	880	880	0	0.0%
Intragovernmental	7,602	7,149	9,424	2,275	31.8%
TOTAL	231,263	263,178	288,440	25,262	9.6%
REVENUE	172,773	173,596	203,197	29,601	17.1%

Eliot Rec Center (Rec 6)

SUB-PROGRAM COSTS			FY19 vs. FY18		
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	106,134	177,506	252,590	75,084	42.3%
Services	36,583	42,873	56,795	13,922	32.5%
Supplies	34,845	20,691	36,540	15,849	76.6%
Other	6,633	5,125	5,125	0	0.0%
Utilities	3,249	0	0	0	0.0%
Capital	28,801	1,500	2,700	1,200	80.0%
Intragovernmental	17,557	17,396	15,214	(2,182)	-12.5%
TOTAL	233,801	265,090	368,964	103,873	39.2%
REVENUE	133,225	133,126	159,383	26,257	19.7%

Tappan Street Gym (Rec 7)

SUB-PROGRAM COSTS			FY19 vs. FY18		
CLASS BY EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	75,710	107,528	110,094	2,566	2.4%
Services	34,000	40,241	45,420	5,179	12.9%
Supplies	11,476	22,175	18,000	(4,175)	-18.8%
Other	4,778	6,200	10,800	4,600	74.2%
Capital	0	500	500	0	0.0%
Intragovernmental	38,581	39,196	28,364	(10,831)	-27.6%
TOTAL	164,545	215,840	213,178	(2,661)	-1.2%
REVENUE	173,169	184,640	198,749	14,109	7.6%

Off Site (Rec 10)

SUB-PROGRAM COSTS			FY19 vs. FY18		
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	60,345	50,331	61,350	11,019	21.9%
Services	44,652	55,150	58,801	3,651	6.6%
Supplies	1,995	5,222	5,222	0	0.0%
Other	300	500	1,000	500	100.0%
Utilities	0	0	0	0	0.0%
Capital	0	0	0	0	0.0%
Intragovernmental	8,483	8,039	0	(8,039)	-100.0%
TOTAL	115,775	119,241	126,373	7,132	6.0%
REVENUE	42,061	35,730	39,955	4,225	11.8%

Outdoor Recreation Programs (Rec 8)

SUB-PROGRAM COSTS			FY19 vs. FY18		
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	336,981	428,573	497,816	69,243	16.2%
Services	46,326	59,643	78,208	18,565	31.1%
Supplies	15,629	31,623	44,200	12,577	39.8%
Other	1,042	4,739	4,739	0	0.0%
Utilities	20	0	0	0	0.0%
Capital	0	0	0	0	0.0%
Intragovernmental	10,701	9,998	6,334	(3,663)	-36.6%
TOTAL	410,698	534,575	631,297	96,722	18.1%
REVENUE	599,929	675,414	787,395	111,981	16.6%

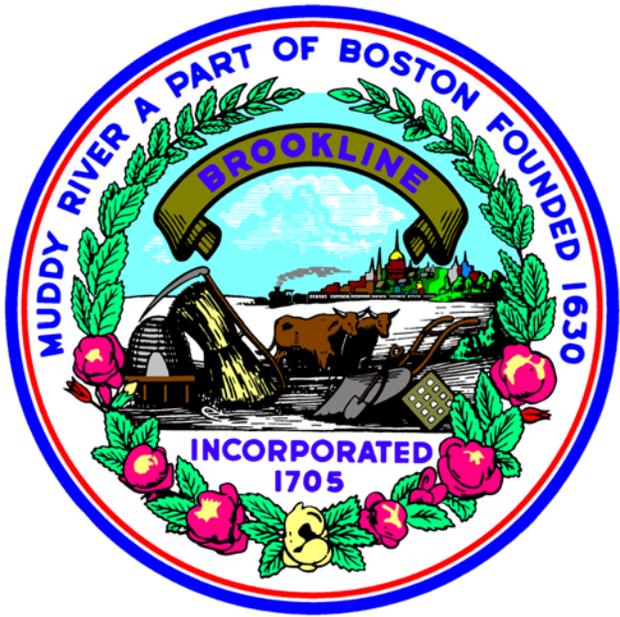
Outdoor Athletics (Rec 9)

SUB-PROGRAM COSTS			FY19 vs. FY18		
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	61,822	42,701	43,746	1,045	2.4%
Services	33,723	49,817	41,232	(8,585)	-17.2%
Supplies	36,344	37,700	40,800	3,100	8.2%
Other	27,980	30,750	36,000	5,250	17.1%
Capital	0	0	0	0	0.0%
Intragovernmental	47,010	42,979	31,427	(11,552)	-26.9%
TOTAL	206,880	203,947	193,205	(10,742)	-5.3%
REVENUE	303,405	301,290	305,502	4,212	1.4%

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Leisure Services
PROGRAM: Recreation Revolving Fund**

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2018 SALARY RANGE		FY2018 BUDGET		FY2019 RECOMMENDATION	
			FY2016	FY2017	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Director Early Learning Center	T-6	1.00	1.00	66,211	74,915	1.00	68,050	1.00	71,053
	Administrator/Lead Teacher/Site Coordinator	T-3	0.00	0.00	52,560	59,469	0.00	0	1.00	56,404
	Recreation Leader II	GN-8	1.00	1.00	60,086	63,109	1.00	62,487	1.00	63,109
	Recreation Leader	GN-7	2.00	2.00	55,277	58,058	3.00	168,742	3.00	173,232
	Administrator/Lead Teacher	GN-7	1.00	1.00	55,277	58,058	1.00	57,486	1.00	58,058
	Environmental Educator and Outreach Coordinator	GN-7	1.00	1.00	54,453	57,193	1.00	57,193	1.00	57,193
	Asst Rec Leader	GN-7	1.00	1.00	48,058	50,476	0.00	0	0.00	0
	Curriculum Coordinator/Lead Teacher	GN-5	1.00	1.00	48,058	50,476	1.00	49,168	1.00	50,476
	Lead Teacher	GN-4	5.00	5.00	41,837	43,942	4.00	174,803	5.00	219,896
	Assistant Teacher	GN-3	1.00	1.00	38,484	40,420	1.00	39,373	0.00	0
	Building Custodian	MN-2	1.00	1.00	49,123	51,625	1.00	49,862	1.00	50,988
	Charge Off from Parks Department (Skating Rink)							118,942		140,000
	Subtotal		15.00	15.00			14.00	846,107	15.00	940,409
510102	Permanent Part Time Salaries									
	Lead Teacher	GN-4	0.75	0.75	43,102	45,270	1.50	67,237	0.75	33,450
	Subtotal		0.75	0.75			1.50	67,237	0.75	33,450
510901	Temporary Part Time Salaries									
	Asst Rec Leader				\$13.98 /hr.	\$14.98 /hr.		49,795		58,570
	Asst Teacher/Group Leader				\$13.98 /hr.	\$22.00 /hr.		72,128		102,128
	Bus Driver				\$17.00 /hr.	\$24.00 /hr.		21,231		20,313
	Coach				\$13.98 /hr.	\$26.00 /hr.		25,554		32,000
	Concessions/Pro Shop				\$13.98 /hr.	\$14.98 /hr.		11,194		15,194
	Coordinator/Director				\$15.00 /hr.	\$22.00 /hr.		90,026		94,410
	Counselor				\$13.98 /hr.	\$15.00 /hr.		250,839		259,021
	Custodian				\$17.65 /hr.	\$17.65 /hr.		14,453		14,453
	Guard				\$13.98 /hr.	\$16.00 /hr.		263,843		280,551
	Instructor				\$13.98 /hr.	\$50.00 /hr.		58,432		62,273
	Part Time Manager				\$14.98 /hr.	\$16.50 /hr.		37,400		37,400
	Referee				\$13.98 /hr.	\$38.00 /hr.		19,444		21,944
	Scorekeeper				\$14.98 /hr.	\$14.98 /hr.		0		0
	Specialist				\$14.98 /hr.	\$50.00 /hr.		84,449		98,922
	Subtotal							998,788		1,097,179
	Other									
510140	Shift Differential							2,500		2,500
510143	Working Out of Class							3,239		3,239
510300	Regular Overtime							27,362		31,216
513044	Longevity Pay							1,450		2,550
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							53,701		58,655
	FY19 Collective Bargaining									42,160
	(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 remaining 47% was charged to the DPW budget. In FY14, all funding was moved to the General Fund.									
Total			15.75	15.75				1,965,833	15.75	2,171,852



PERSONNEL BENEFITS

Personnel Benefits total \$63.8 million, which reflects an increase of \$3.3 million (5.5%). 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 \$31.5 million, an increase of 88%. 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 \$23.1 million in FY19. The pages that follow detail all benefit items.

PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	BUDGET FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Pensions - Contributory *	19,623,677	21,434,185	23,144,765	1,710,580	8.0%
Pensions - Non-Contributory	96,863	65,000	30,000	(35,000)	-53.8%
Group Health Insurance	26,821,422	30,173,026	31,463,720	1,290,694	4.3%
Retiree Group Health Fund (OPEB's) *	3,774,838	4,480,080	4,570,465	90,385	2.0%
Employee Assistance Program (EAP)	24,900	28,000	28,000	0	0.0%
Group Life Insurance	131,381	145,000	145,000	0	0.0%
Disability Insurance	11,076	16,000	46,000	30,000	187.5%
Worker's Compensation *	1,450,000	1,450,000	1,450,000	0	0.0%
Public Safety IOD Medical Expenses *	250,000	200,000	200,000	0	0.0%
Unemployment Compensation *	300,000	200,000	200,000	0	0.0%
Public Safety Medical Disability	19,810	40,000	40,000	0	0.0%
Medicare Payroll Tax	2,178,341	2,223,228	2,445,551	222,323	10.0%
TOTAL EXPENDITURE	54,682,308	60,454,519	63,763,500	3,308,982	5.5%

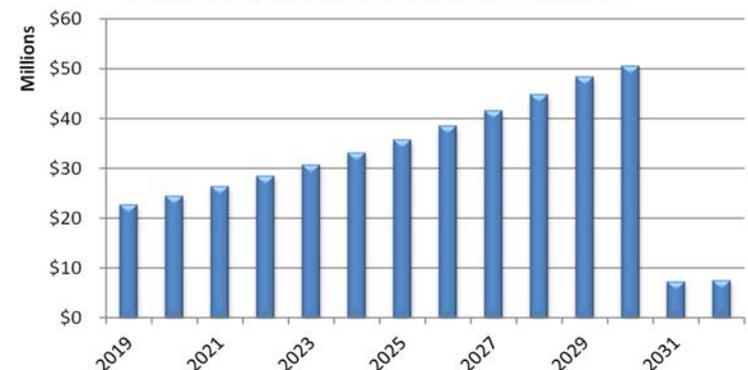
* The figures shown reflect the appropriation that was transferred to the trust fund from General Fund revenues, not actual expenditures.

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

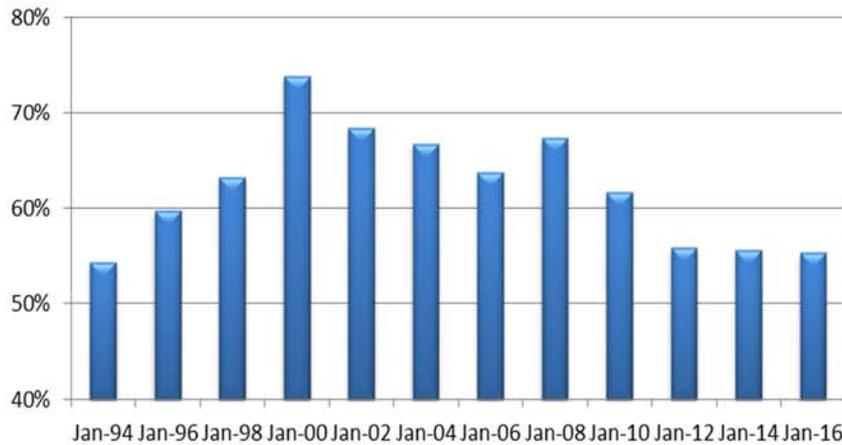
PENSION SYSTEM FUNDING SCHEDULE



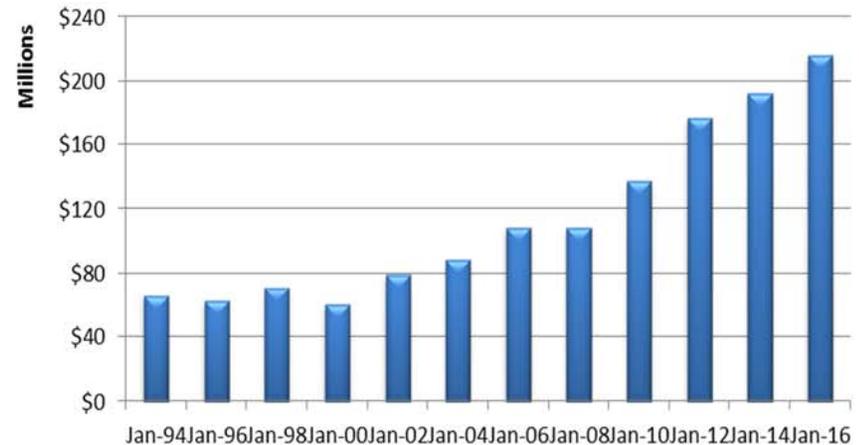
PENSIONS - CONTRIBUTORY (con't)

of the Select Board (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.

PENSION FUND - FUNDING PERCENTAGE



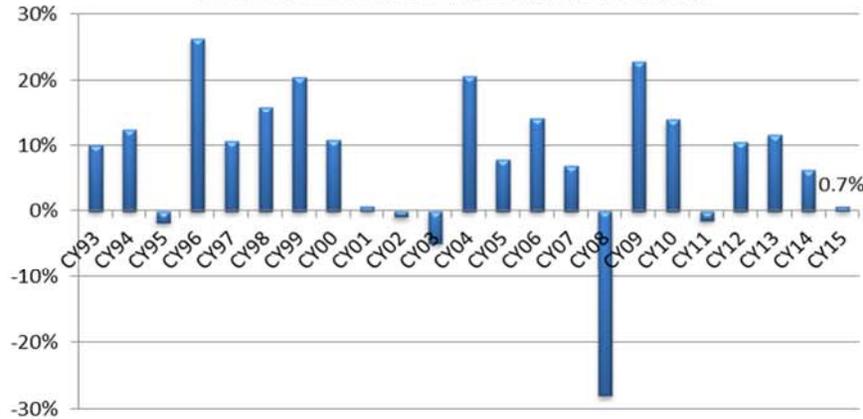
UNFUNDED PENSION LIABILITY



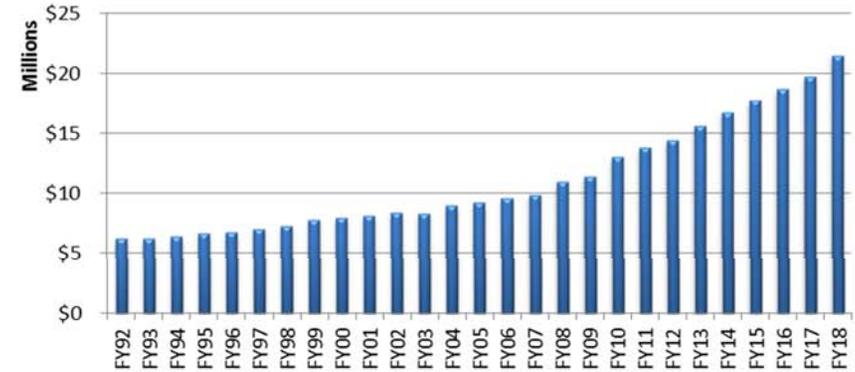
In an effort to help compensate for the 28% loss in CY08, which can be seen in the below left graph on the following page, the 2009 Fall Town Meeting appropriated additional monies (\$965,151) into the pension fund. These funds came from two sources: new Meals Excise Tax / increased Lodging Excise Tax (\$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 FY19 appropriation recommends an additional \$300,000 of free cash to be added to the required contribution for a total increase of \$1,710,580 (8.0%) to \$23.1 million. The graph on the following page shows the appropriation history for the Contributory Retirement line-item.

PENSION FUND INVESTMENT RETURN



CONTRIBUTORY PENSION APPROPRIATION



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 FY19 expenditures are projected at \$30,000, a decrease of \$35,000 (53.8%).

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 FY19 budget assumes a rate increase of 2.5% and 40 new enrollees, bringing the FY19 Group Health budget to \$31.5 million, which reflects an increase of \$1.3 million (4.3%). Final GIC rates will be announced in early-March.

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Non-Departmental
PROGRAM: Personnel Benefits**

GROUP HEALTH INSURANCE (con't.)

FY	RATE CHANGE			BUDGET CHANGE
	BC / BS	PILGRIM	GIC	
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	3.5%	\$1,130,970
(7) 2019	na	na	2.5%	\$1,290,694
Total				\$22,773,641

(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.

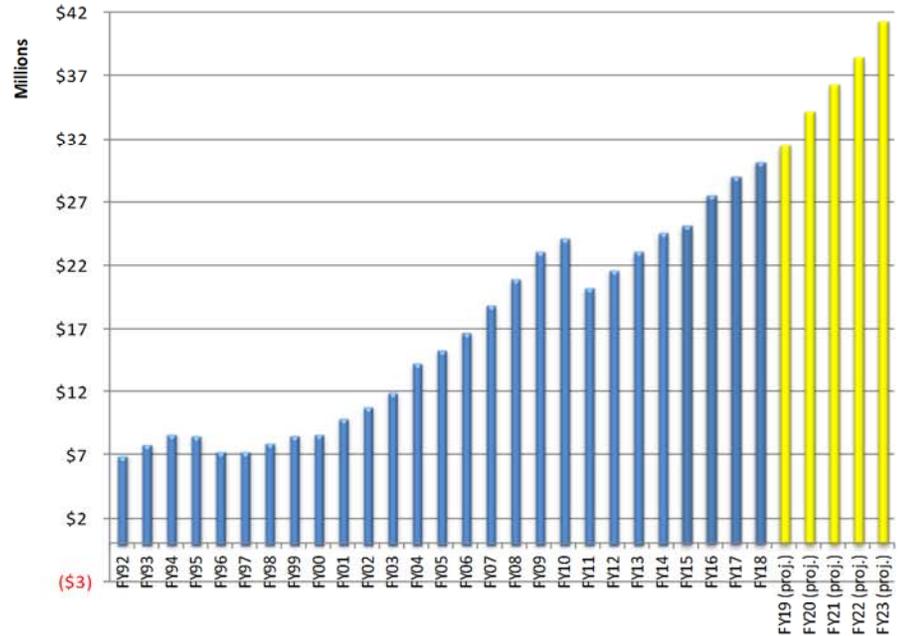
(4) Average rate increase for plans based on enrollment allocation. The Town's share of the premium increased from 78% to 80%, which was part of the budget increase.

(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.

GROUP HEALTH APPROPRIATION



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.

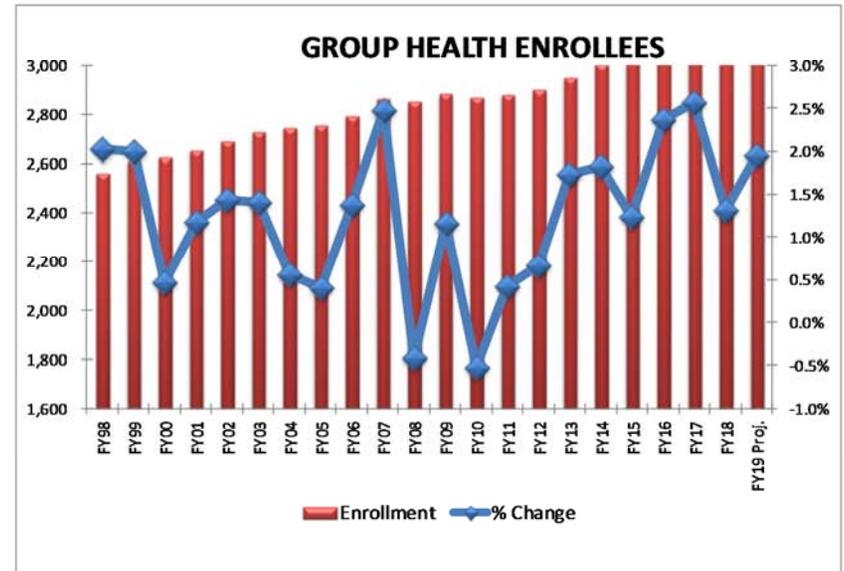
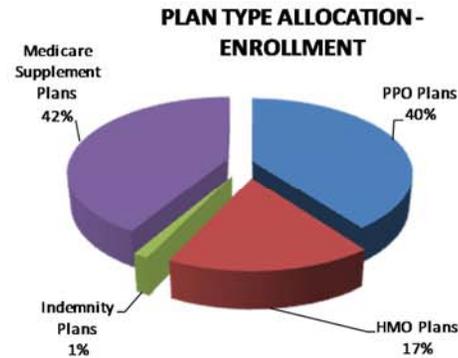
HEALTH REIMBURSEMENT ACCOUNT (HRA)

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.

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Non-Departmental
PROGRAM: Personnel Benefits**

	ESTIMATE FY2018	ESTIMATE FY2019
Group Health Enrollment	3,257	3,297
Group Health Budget (in millions)	\$30.17	\$31.46
Town:		
Enrollment	1,391	1,401
% of Total	42.7%	42.5%
Budget	\$12.89	\$13.37
% of Total	42.7%	42.5%
School:		
Enrollment	1,866	1,896
% of Total	57.3%	57.5%
Budget	\$17.29	\$18.09
% of Total	57.3%	57.5%
Active:		
Enrollment	1,650	1,669
% of Total	50.7%	50.6%
Budget	\$19.10	\$19.89
% of Total	63.3%	63.2%
Retiree:		
Enrollment	1,607	1,628
% of Total	49.3%	49.4%
Budget	\$11.08	\$11.58
% of Total	36.7%	36.8%
Individual:		
Enrollment	2,288	2,318
% of Total	70.2%	70.3%
Budget	\$16.01	\$16.69
% of Total	53.1%	53.1%
Family:		
Enrollment	969	979
% of Total	29.8%	29.7%
Budget	\$14.17	\$14.77
% 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.

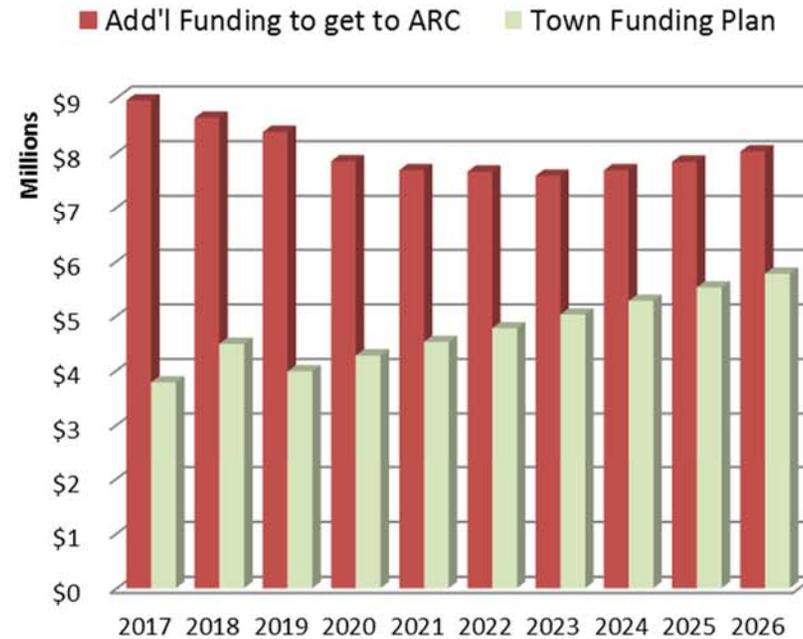
The Government Accounting Standards Board (GASB) issued Statements No. 43 and No. 45 in 2004, both of which address the Other Post-Retirement Benefit (OPEB) issue. The purpose of GASB 43 is to require the accrual of liabilities of OPEB generally over the working career of plan members rather than the 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 FY19, \$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 FY19 appropriation of \$4.6 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.

OPEB Funding Plan



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 FY19 budget is level funded at \$145,000.

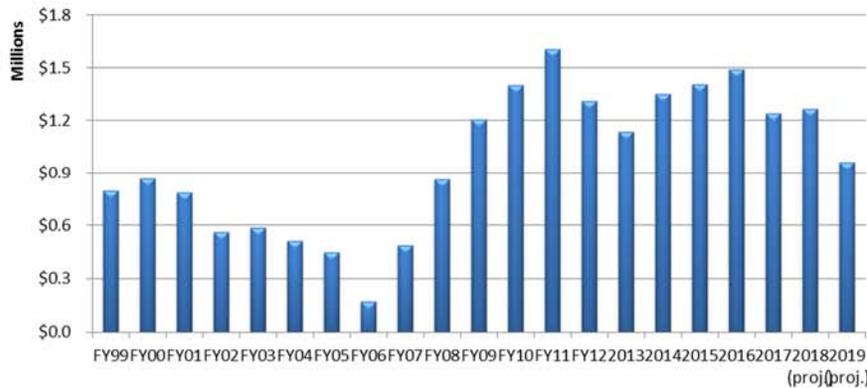
DISABILITY INSURANCE

The Town provides disability insurance to members of the Department Head, Senior Administrator, and Mid Manager Classification Plans. 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 FY19 budget increased to \$46,000.

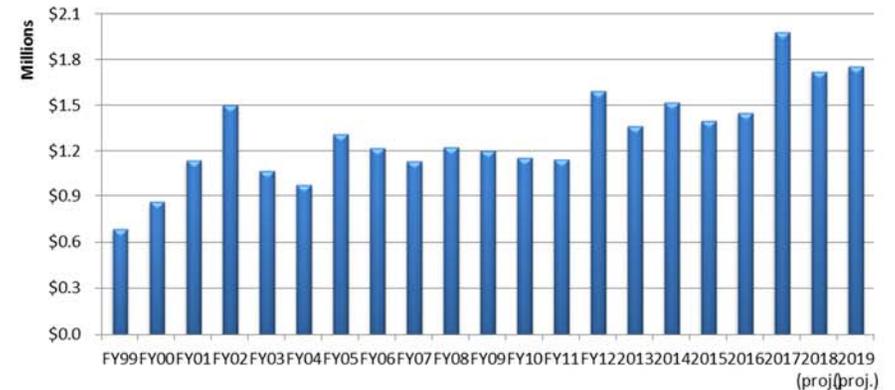
WORKERS' COMPENSATION

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 FY19 budget is level-funded at \$1.45 million.

WORKER'S COMP TRUST FUND - YR-END FUND BALANCE



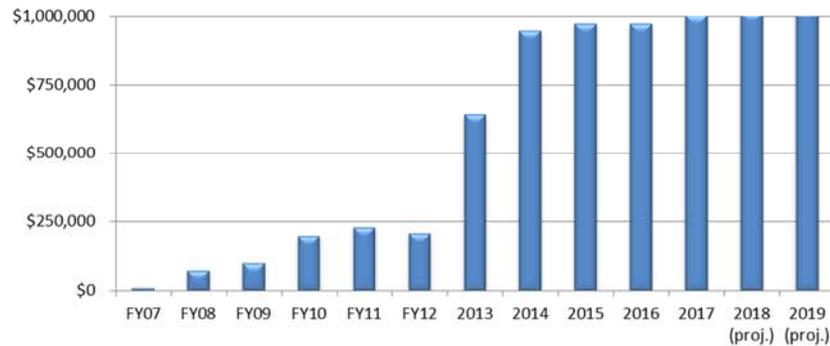
WORKER'S COMP EXPENDITURES



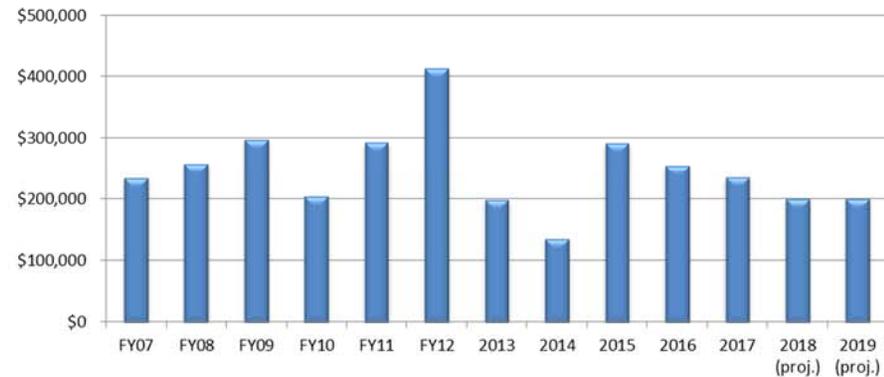
PUBLIC SAFETY INJURED ON DUTY (IOD) MEDICAL EXPENSES TRUST FUND

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 FY19 request is level-funded at \$200,000. 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.

PUBLIC SAFETY IOD TRUST FUND -- YR-END FUND BALANCE



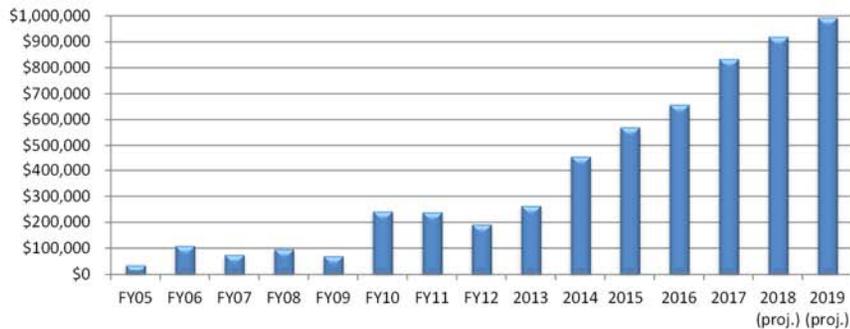
PUBLIC SAFETY IOD TRUST FUND -- EXPENDITURES



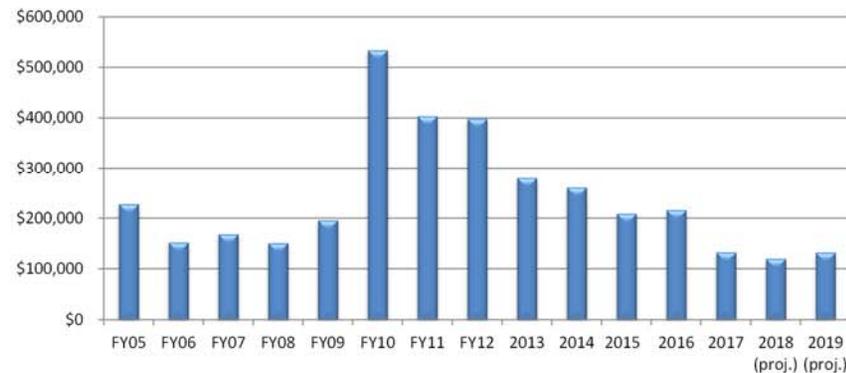
UNEMPLOYMENT COMPENSATION

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 FY19, the budget is level-funded at \$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.

UNEMPLOYMENT TRUST FUND -- YR-END FUND BALANCE



UNEMPLOYMENT TRUST FUND -- EXPENDITURES



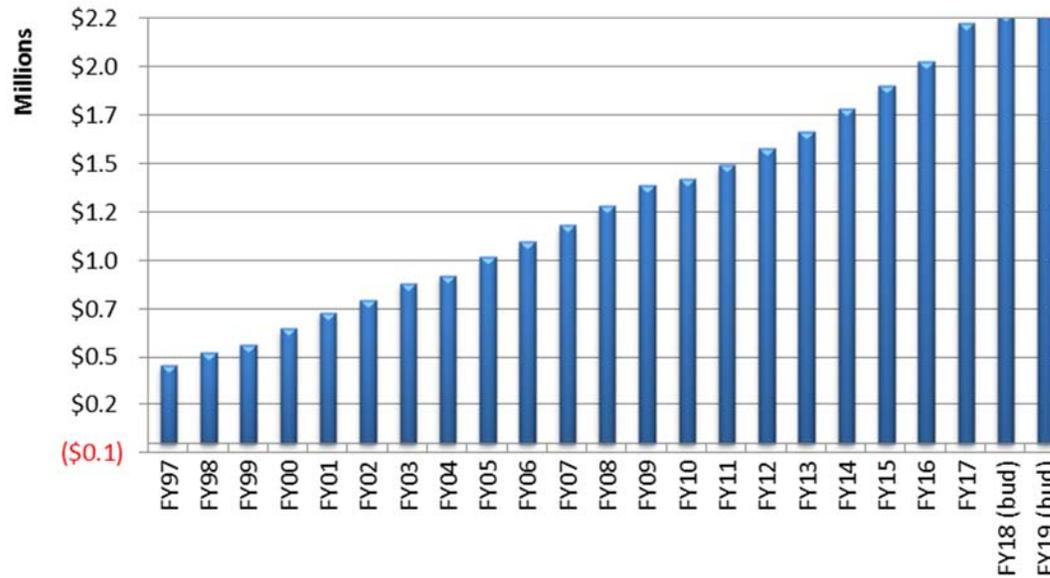
PUBLIC SAFETY MEDICAL DISABILITY

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 FY19 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 FY19 requested amount is increased \$222,323 (10.0%) to \$2.45 million.

MEDICARE PAYROLL TAX EXPENDITURES



**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Non-Departmental
PROGRAM: Debt and Interest**

DEBT SERVICE

Debt Service is the payment of principal and interest costs for bonds issued by the Town for capital projects. For FY19, the Debt Service budget for the General Fund is \$17.1 million, an increase of \$4,353,172 (34.1%). 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 Select Board'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. FY19 General Fund long-term debt service is projected to total \$16.9 million, an increase of \$4,316,172 (34.2%) from FY18. The table on page VII-17 shows debt service for all funds, which totals \$18,607,961 million, an increase of \$3,875,456 (26.3%).

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 Select Board. BAN interest costs for FY19 are increased to \$137,000 (37.0%).

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 FY19 at \$60,000.

PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	BUDGET FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Long-Term Debt - Principal	7,859,250	9,031,750	10,469,489	1,437,739	15.9%
<u>Long-Term Debt - Interest</u>	<u>2,381,652</u>	<u>3,574,442</u>	<u>6,452,875</u>	2,878,433	80.5%
Total Long-Term Debt	10,240,902	12,606,192	16,922,364	4,316,172	34.2%
Short-Term Debt Interest - <u>Bond Anticipation Notes (BAN's)</u>	<u>3,250</u>	<u>100,000</u>	<u>137,000</u>	37,000	37.0%
Total Short-Term Debt	3,250	100,000	137,000	37,000	37.0%
Abatement Interest & Refunds	11,363	60,000	60,000	0	0.0%
TOTAL EXPENDITURE	10,255,515	12,766,192	17,119,364	4,353,172	34.1%

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Non-Departmental
PROGRAM: Unclassified**

UNCLASSIFIED

The Unclassified portion of the budget represents miscellaneous accounts in the Town budget, including various reserves. This category of expenses totals \$4.27 million, an increase of \$325,466 (8.3%).

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 FY19 at \$35,000.

MMA DUES

The Massachusetts Municipal Association (MMA) is an umbrella organization representing various municipal organizations. One of its most important functions is to lobby the State and Federal governments on behalf of member cities and towns. The dues for FY19 are estimated to be \$13,222, an increase of \$322 (2.5%).

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 FY19 is increased \$14,858 (3.7%) to \$420,830.

PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	BUDGET FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Out of State Travel	2,039	3,000	3,000	0	0.0%
Printing of Warrants & Reports / Town Mtg	34,479	35,000	35,000	0	0.0%
Mass. Municipal Association (MMA) Dues	12,281	12,900	13,222	322	2.5%
Vocational Technical		92,895	92,895	0	0.0%
General Insurance	316,595	405,972	420,830	14,858	3.7%
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	203,644	456,762	253,118	124.3%
Affordable Housing Trust Fund *	163,078	576,803	545,112	(31,691)	-5.5%
Stabilization Fund *	0	0	0	0	-
Reserve Fund **	3,348,737	2,460,011	2,548,870	88,860	3.6%
Property Tax Supported (0.75%)	na	1,845,008	1,911,653	66,645	3.6%
Free Cash Supported (0.25%)	na	615,003	637,218	22,215	3.6%
TOTAL EXPENDITURE	4,099,184	3,942,225	4,267,691	325,466	8.3%

* Amounts transferred to the trust fund from General Fund revenues.

** For the FY17 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 FY19 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.

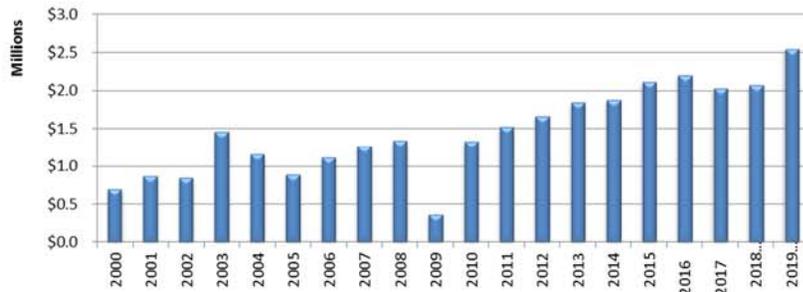
CONTINGENCY FUND

This small contingency fund, which is administered by the Select Board 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.

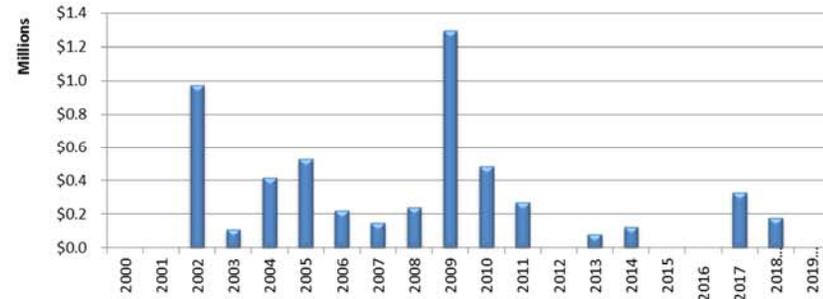
LIABILITY/CATASTROPHE FUND

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 \$2.55 million for FY19. The amount required to achieve the recommended funding level for FY19 is \$456,762, an increase of \$253,118 (124.3%). 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).

LIABILITY/CATASTROPHE FUND -- YR-END FUND BALANCE



LIABILITY/CATASTROPHE FUND -- EXPENDITURES



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 Select Board 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, \$545,112 is recommended for appropriation into the AHTF in FY19. The table on the following page provides a history of funding by source, along with the annual year-end fund balance.

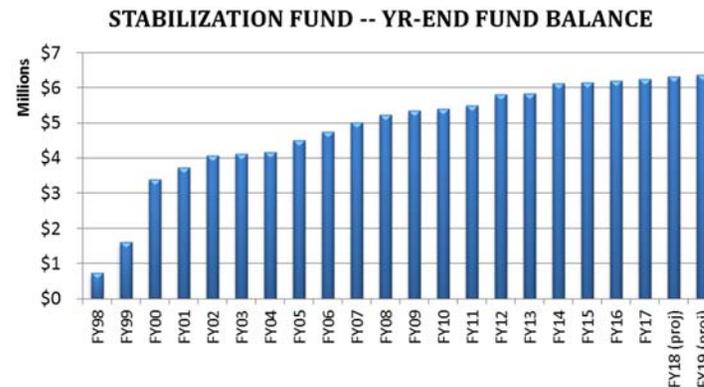
**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

**PROGRAM GROUP: Non-Departmental
PROGRAM: Unclassified**

	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18 (proj.)
From Free Cash	\$0	\$0	\$0	\$0	\$355,264	\$251,363	\$555,106	\$170,390	\$163,078	\$158,539	\$576,803
From Developers	\$187,275	\$550,372	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Loan Repayments		\$221,000			\$12,744	\$283,111		\$549,687		\$94,637	
Interest Income	\$257,114	\$119,709	\$49,911	\$35,085	\$23,301	\$17,563	\$18,534	\$19,129	\$16,424	\$15,736	\$15,826
Misc											
Revenue	\$444,389	\$891,081	\$49,911	\$35,085	\$391,309	\$552,037	\$573,640	\$739,206	\$179,502	\$268,912	\$592,629
Expend./Encumb.	\$393,500	\$0	\$1,000,000	\$589,663	\$825,866	\$199,989	\$826,062	\$2,100,002	\$90,162	\$0	\$2,000,000
Expend./Encumb.	\$393,500	\$0	\$1,000,000	\$589,663	\$825,866	\$199,989	\$826,062	\$2,100,002	\$90,162	\$0	\$2,000,000
Year-End Fund Balance	\$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	\$3,673,278	\$1,996,995

STABILIZATION FUND

A “Capital Stabilization Fund” was established upon the 1997 recommendation of the CIP Policy Review Committee, a study group appointed by the Select Board 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 FY19. The graph below shows the annual year-end fund balance.

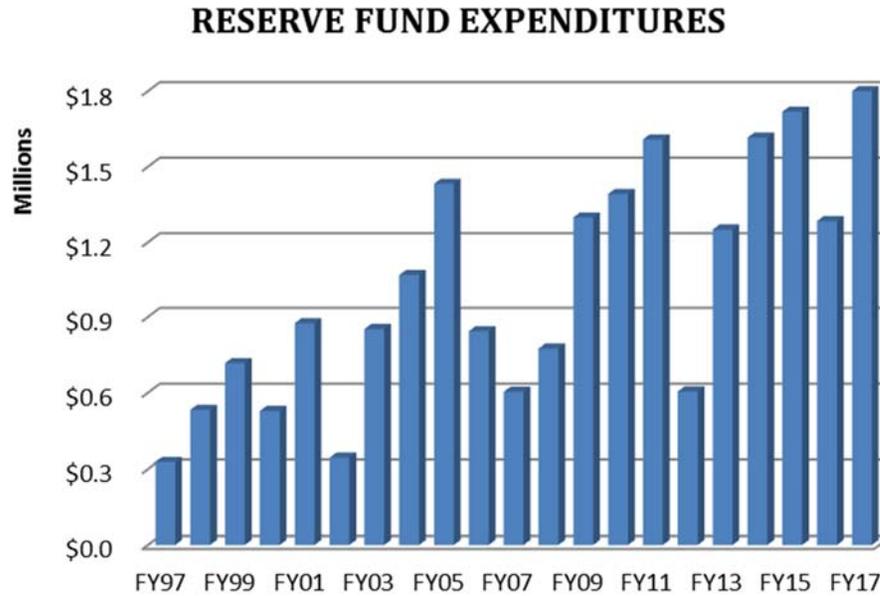


RESERVE FUND

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 \$2,548,870, which represents an increase of \$88,860 (3.6%), 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, \$1,911,653 comes from the Operating Budget and \$637,218 comes from Free Cash. The graph below shows the annual spending history.



Public Schools of Brookline

The School Committee budget request for fiscal year 2019 is \$108,402,430 (3.5%). The School Committee will continue to use offsets to fund the school budget.

The Fiscal Year 2019 budget is built to fully support the Public Schools of Brookline’s mission - to ensure that every student develops the skills and knowledge to pursue a productive and fulfilling life, to participate thoughtfully in a democracy, and succeed in a diverse and evolving global society.

Further, the FY 2019 budget rests on two foundational beliefs:

1. Brookline should expect nothing less than exceptional and equitable outcomes for all of our learners. We must use our resources to ensure that we enable every student to succeed at high levels.
2. In an effective school system the central office supports principals as instructional leaders, so principals can support educators, and educators can support students.

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 FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
TOTAL	101,118,780	104,758,343	108,402,430	3,644,087	3.5%
BENEFITS			27,690,841		
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

FY 2019 budget request focuses on four primary areas all designed to maintain the increased staffing and improved support services provided by taxpayers since 2015:

1. *Maintaining current staffing levels and fulfilling our contractual obligations* - As with all school systems, the majority of PSB’s budget pays for teachers and other school-based personnel. 60% of the FY 19 budget increase pays for the contractually obligated costs of maintaining our existing staff including cost of living adjustments (2%) and step and lane advancements (3%). More staff are now experiencing step and lane increases than before because we have newer staff and because of the new positions added since 2015.
2. *Responding to our ongoing enrollment growth* - Brookline’s historic enrollment growth that has been affecting the K-8 elementary schools since 2005 is now impacting the high school. In the 10 years since 2007, student enrollment overall has grown by 27%, with the K-8 school expanding by 34% or 1,618 students and Brookline High School adding 13% more or 234 students. In the next five years, high school enrollment is projected to accelerate and increase by an additional 20%, and the elementary schools are expected to add another 400 students. To keep pace with this ongoing growth the FY 2019 budget requests increases in staff and services. Increases in staff at the elementary schools will allow us to maintain classes within the School Committee’s class size guidelines (22 students in grades K-2 and 25 in grades 3-8) while adding staff at Brookline High School addresses classes in specific subject areas that are nearing 30 students. Further, with more students comes an increase in service contracts for supporting students with special needs, transportation, and financial assistance. The FY 2019 budget seeks to maintain such services at their current levels for all students.
3. *Making a limited number of strategic investments* - While nearly 80% of new spending is directed at maintaining existing instruction, service and programs, it is not enough to simply keep doing the same. A limited number of new dollars are aimed directly at supporting the district’s goal of achieving equitable opportunities and outcomes for all students. These investments will allow PSB to more effectively organize and execute our work to address inequitable opportunities and outcomes, structural racism, and unintentional bias in our schools; focus principal leadership on high quality instruction; proactively address an increasing number of student behavioral incidents and make response and reintegration more coherent across all schools; and reduce the over-reliance on teachers paying for basic curriculum supplies such as books out of their own pockets.
4. *Identifying cost savings* - As a result of our ongoing review of the effectiveness of our budgeting, allocation and instructional practices, PSB has identified savings to be gained through the consolidation and reclassification of positions and the elimination of unnecessary or redundant services.

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

NON-APPROPRIATED EXPENSES

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 \$8,495,477, an increase of \$168,749 (2%) for FY19. The total projected State and County Assessments of \$6,633,122, an increase of \$140,598 (2.2%), includes \$5,219,741 for the MBTA and \$972,017 for Norfolk County. The remaining Non-Appropriated expenses include Education Offsets, Tax Titles/ Court Judgments/ Deficits, and the Tax Levy Overlay. Those items increase \$44,008 (11.1%).

CLASS OF EXPENDITURE	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs FY18	
				\$ CHANGE	% CHANGE
<u>State and County Assessments</u>					
County	862,578	948,309	972,017	23,708	2.5%
Air Pollution District	28,747	31,070	31,755	685	2.2%
Metropolitan Area Planning Council (MAPC)	29,986	30,499	30,840	341	1.1%
Special Education	32,331	1,264	7,957	6,693	529.5%
School Choice Sending Tuition	20,100	27,059	44,459	17,400	64.3%
Charter School Assessment	70,608	73,984	92,873	18,889	25.5%
Registry Parking Surcharges	232,380	233,480	233,480	0	0.0%
MBTA	5,116,912	5,146,859	5,219,741	72,882	1.4%
SUB-TOTAL - STATE AND COUNTY ASSESSMENTS	6,393,642	6,492,524	6,633,122	140,598	2.2%
<u>Misc. Non-Appropriated Expenses</u>					
Cherry Sheet Offsets -Libraries	89,197	86,983	87,355	372	0.4%
Tax Levy Overlay	1,840,899	1,722,221	1,750,000	27,779	1.6%
Tax Titles/ Court Judgments/ Deficits	13,583	25,000	25,000	0	0.0%
SUB-TOTAL - MISC. NON-APPROPRIATED	1,943,679	1,834,204	1,862,355	27,779	1.5%
TOTAL NON-APPROPRIATED	8,337,321	8,326,728	8,495,477	168,749	2.0%

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 FY19 assessment is estimated to increase \$23,708 (2.5%) to a total of \$972,017.

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 FY19 are expected to increase \$685 (2.2%) to \$31,755.

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 \$341 (1.1%) for FY19, resulting in a projected cost of \$30,840.

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 FY19 assessment is estimated to increase \$6,693 (529.5%) to \$7,957.

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 \$44,459 assessment is expected for FY19, which reflects an increase of \$17,400 (64.3%).

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 prorated. The FY19 assessment is expected to increase by \$18,889 (25.5%), for a projected cost of \$92,873.

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 FY19 surcharge assessment is expected to remain at \$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 \$170.1 million, with the Town's assessment at \$5.22 million, a projected increase of \$72,882 (1.4%).

EDUCATION OFFSET

Included in the estimated amount of aid to be received from the State are grant funds for the 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 increase by \$372 (0.4%), for a projected cost of \$87,355. 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 FY19 is \$1.75 million, or approximately 0.8% of the total property tax levy, an increase of \$27,779 (1.6%).

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 FY19 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 from 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.

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

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 2013-2017. It shows the beginning and year-end fund balances for the Town's funds.

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										\$ 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
Licenses 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 Contributions	1,316,500		6,134,603					73,020			\$ 7,524,123
Other Revenue			1,216,269					300,264	2,877,981		\$ 4,394,514
Investment Income	255,765	(52,719)	404,525		114,185	75,383		317,867			\$ 859,241
			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
FY2019 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

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

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
Licenses 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

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

FUND BALANCE

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
Licenses 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

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

FUND BALANCE

COMBINED SUMMARY OF REVENUES AND EXPENDITURES (Budgetary basis) - FY17

	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	202,978,672							\$ 202,978,672
Motor Vehicle & other Excise Taxes	6,211,079							\$ 6,211,079
Hotel/Motel Tax	1,755,279							\$ 1,755,279
Meals Tax	1,149,091							\$ 1,149,091
Charges for Services	5,203,142	16,590,792	29,478,851	1,149,851		46,620	3,805,891	\$ 56,275,147
Penalties & Interest on Taxes	634,706		101,805					\$ 736,511
PILOT	1,407,085							\$ 1,407,085
Licenses and Permits	6,182,662							\$ 6,182,662
Fines & forfeitures	3,946,159	7,405						\$ 3,953,564
Intergovernmental	19,621,565	10,115,203			5,137,890			\$ 34,874,658
Departmental & other	1,854,169	2,404,882	9,363	143,476		36,751,944		\$ 41,163,834
Investment Income	302,106	7,281		824	5,773	4,792,866		\$ 5,108,850
Total Revenues	\$ 251,245,715	\$ 29,125,563	\$ 29,590,019	\$ 1,294,151	\$ 5,143,663	\$ 41,591,430	\$ 3,805,891	\$ 361,796,432
Expenditures:								
Current:								
General Government	10,615,748	921,356	25,452,439		353,139			\$ 37,342,682
Public Safety	39,012,850	1,086,635			6,781,501	4,771	3,955,633	\$ 50,841,390
Education	101,346,286	15,935,947			35,156,361	301,674		\$ 152,740,268
Public Works	15,289,971	2,789,023			7,624,689	57,638		\$ 25,761,321
Human Services	2,644,495	1,668,322				46,147		\$ 4,358,964
Leisure Services	5,079,973	2,578,677		1,043,545	580,020	165,049		\$ 9,447,264
Pension benefits	19,720,540					2,517,125		\$ 22,237,665
Fringe Benefits	36,064,565					235,673		\$ 36,300,238
State and county charges	6,423,594							\$ 6,423,594
Debt Service:								\$ -
Principal	7,859,250							\$ 7,859,250
Interest	2,384,901							\$ 2,384,901
Total Expenditures	\$ 246,442,173	\$ 24,979,960	\$ 25,452,439	\$ 1,043,545	\$ 50,495,710	\$ 3,328,077	\$ 3,955,633	\$ 355,697,537
Excess (deficiency) of Revenues over Expenditures	\$ 4,803,542	\$ 4,145,603	\$ 4,137,580	\$ 250,606	\$ (45,352,047)	\$ 38,263,353	\$ (149,742)	\$ 6,098,895
Other Financing Sources (Uses):								
Proceeds from bonds & notes					36,925,000			\$ 36,925,000
Premium from issuance of bonds		2,621,736						\$ 2,621,736
Sale of Capital Assets								\$ -
Overlay Transfer								\$ -
Transfers in	8,849,072	42,200			9,744,764	158,539		\$ 18,794,575
Transfers out	(9,032,579)	(5,600,900)	(2,057,070)	(182,098)	(9,004)	(42,200)		\$ (16,923,851)
Total Other Financing Sources (Uses):	\$ (183,507)	\$ (2,936,964)	\$ (2,057,070)	\$ (182,098)	\$ 46,660,760	\$ 116,339	\$ -	\$ 41,417,460
Other Adjustments to Fund Balance	\$ -							\$ -
Net Change in Fund Balances	\$ 4,620,035	\$ 1,208,639	\$ 2,080,510	\$ 68,508	\$ 1,308,713	\$ 38,379,692	\$ (149,742)	\$ 47,516,355
Budgetary Fund Balance at Beginning of Year	\$ 27,120,524	\$ 12,140,333	\$ 2,794,525	\$ 180,696	\$ 31,078,913	\$ 24,867,542	\$ (113,542)	\$ 98,068,991
Budgetary Fund Balance at End of Year	\$ 31,740,559	\$ 13,348,972	\$ 4,875,035	\$ 249,204	\$ 32,387,626	\$ 63,247,234	\$ (263,284)	\$ 145,585,346

SOURCE: Office of the Comptroller

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

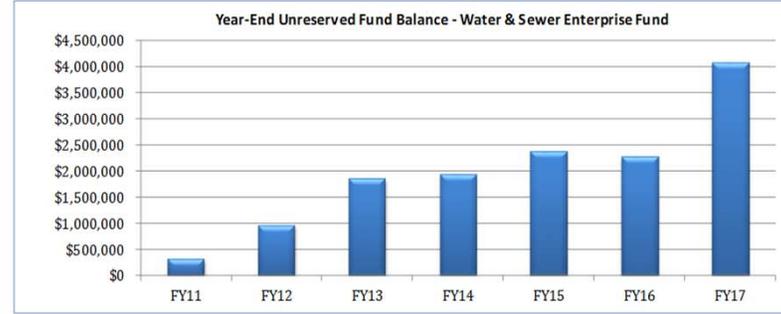
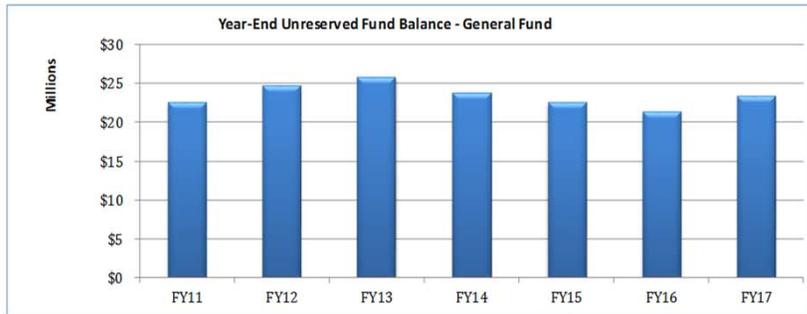
FUND BALANCE - GENERAL FUND

The following tables show fund balance histories for the General Fund and the three other major funds that support departmental operations.

	GENERAL FUND						
	FY11	FY12	FY13	FY14	FY15	FY16	FY17
Beginning Unreserved Fund Balance	11,883,429	22,555,076	24,801,047	25,833,833	23,869,182	22,575,235	21,345,882
Net Change in Unreserved Fund Balance ¹	na	2,245,971	1,032,786	(1,964,651)	(1,293,947)	(1,229,353)	2,043,165
Year-End Unreserved Fund Balance	22,555,076	24,801,047	25,833,833	23,869,182	22,575,235	21,345,882	23,389,047

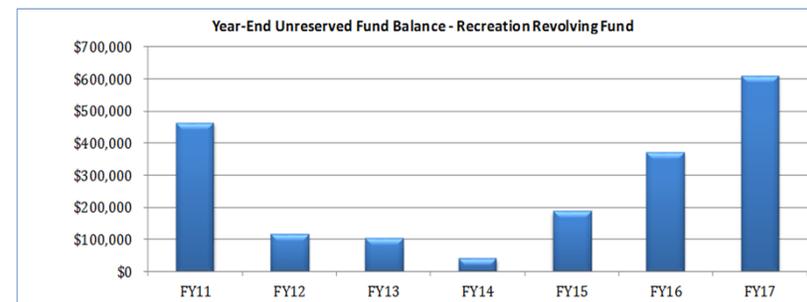
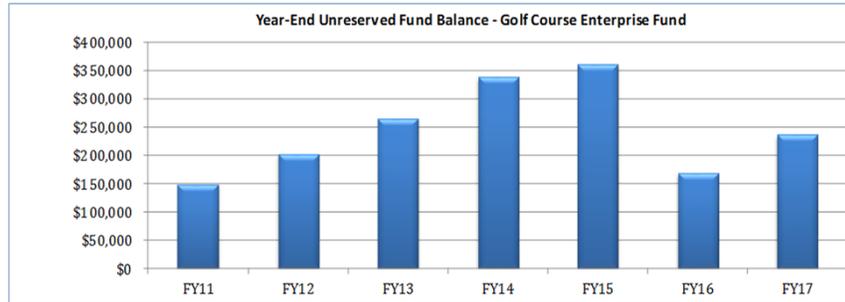
	WATER & SEWER ENTERPRISE FUND (exclusive of bonded capital accounts)						
	FY11	FY12	FY13	FY14	FY15	FY16	FY17
Beginning Unreserved Fund Balance	(137,879)	322,324	966,046	1,862,276	1,949,529	2,377,367	2,280,410
Net Change in Unreserved Fund Balance	460,203	643,722	896,230	87,253	427,838	(96,957)	1,802,172
Year-End Unreserved Fund Balance	322,324	966,046	1,862,276	1,949,529	2,377,367	2,280,410	4,082,582

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)						
	FY11	FY12	FY13	FY14	FY15	FY16	FY17
Beginning Fund Balance	187,413	148,737	202,811	265,150	338,400	359,800	168,308
Net Change in Unreserved Fund Balance	(38,676)	54,074	62,339	73,250	21,400	(191,492)	68,526
Year-End Unreserved Fund Balance	148,737	202,811	265,150	338,400	359,800	168,308	236,834

	RECREATION REVOLVING FUND						
	FY11	FY12	FY13	FY14	FY15	FY16	FY17
Beginning Fund Balance	312,137	464,403	115,871	104,087	40,231	187,623	369,823
Net Change in Unreserved Fund Balance	152,266	(348,532)	(11,784)	(63,856)	147,392	182,200	240,911
Year-End Unreserved Fund Balance	464,403	115,871	104,087	40,231	187,623	369,823	610,734



**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

SPECIAL REVENUE FUNDS

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 FY17 year-end fund balance, fund balance as of January 1, 2018 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.

<u>DEPT</u>	<u>FUND</u>	<u>FUND TYPE</u>	<u>FUND NAME</u>	<u>FY17 YEAR- END FUND BALANCE</u>	<u>FUND BALANCE AS OF 1/1/18</u>	<u>DESCRIPTION</u>
Building	SP19	Local Grant	KEYSPAN ENERGY GRANT	26	8,026	Funds from KeySpan used for energy conservation projects
Building	SP20	Local Grant	NSTAR GRANT/REBATE	27,244	3,506	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	166,063	153,600	Proceeds from rental properties to support maintenance of those facilities
BUILDING SUB-TOTAL				193,668	165,467	
COA	SH01	State Grant	COA SPENDING PLAN FORMULA GRANT	0	(48,371)	Used to support personnel
COA	SH24	Local Grant	SENIOR CENTER GIFT	1,411	3,678	Private Grants to support special projects
COA	SH29	Local Grant	ASIAN ELDER OUTREACH PROGRAM	0	0	Grant for Asian/Russian Outreach
COA	SH33	Local Grant	COUNCIL ON AGING GIFT-VAN EXPENSES	240	4,751	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	0	4,161	Donation to fund a pilot project of the renters property tax workoff
COA	SH50	State Grant	ENHANCED MOBILITY FOR SENIORS	15	11,115	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				17,574	(6,503)	
Fire	SG19	Revolving Fund (A)	PRIVATE DETAILS	(122,082)	(50,969)	Fire Details account
Fire	SP14	State Grant	SAFE GRANT	10,387	1,911	For the Student Awareness of Fire Education (SAFE) program
Fire	SP55	Local Grant	FIRE SAFETY/PREVENTION GIFT	3,115	1,022	Local gifts to support fire safety efforts
Fire	SP74	State Grant	MASS DECONTAMINATION UNIT DEPLOYMENT	2,110	2,110	Maintain/replace supplies/equipment for Mass Decontamination Trailer
FIRE SUB-TOTAL				(106,470)	(45,926)	
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	74,440	53,167	Supports public health nursing
Health/Human Svcs	SH04	Local Grant	ALCOHOLIC BEVERAGE SERVER TRAINING	0	0	Supports training of bartenders
Health/Human Svcs	SH07	Local Grant	ASIAN-AMERICAN HERITAGE PROGRAM	2,382	3,721	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	3,590	2,786	Supports violence and substance abuse prevention
Health/Human Svcs	SH13	Local Grant	CHILDREN'S INSURANCE	226	285	Supports children's health programs
Health/Human Svcs	SH15	Local Grant	ELDER HEALTH	9,122	9,122	Supports elder health programs (with COA)
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	12,757	4,771	Supports injury prevention programs

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

SPECIAL REVENUE FUNDS

<u>DEPT</u>	<u>FUND</u>	<u>FUND TYPE</u>	<u>FUND NAME</u>	<u>FY17 YEAR- END FUND BALANCE</u>	<u>FUND BALANCE AS OF 1/1/18</u>	<u>DESCRIPTION</u>
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	24,784	17,458	From handicapped parking violations to support Commission
Health/Human Svcs	SH37	Local Grant	MEDICAL RESERVE CORPS	10,583	1,619	Supports activities of the Medical Reserve Corps
Health/Human Svcs	SH38	State Grant	EMERGENCY PREPARATION	16,287	31,867	From State DPH for emergency preparation planning
Health/Human Svcs	SH39	Local Grant	DIVERSE THE CURSE GIFT	866	1,366	For Hidden Brookline projects
Health/Human Svcs	SH40	Local Grant	WELLNESS IN THE COMMUNITY	15,763	12,463	Supports wellness initiatives including "Brookline On the Move"
Health/Human Svcs	SH41	Local Grant	HEALTH INSURANCE PROJECT	300	(300)	Grant to educate and enroll people in health insurance
Health/Human Svcs	SH47	State Grant	TOBACCO AND ALCOHOL AWARENESS	19,691	9,363	Tobacco control program for Brookline and four other communities
Health/Human Svcs	TH01	Trust	STEPHEN TRAIN EXPENDABLE FUND	5,052	5,207	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	2,896	3,140	Supports Friends' activities
HEALTH AND HUMAN SERVICES SUB-TOTAL				237,755	215,730	
Human Resources	TI02	Special Purpose	GROUP HEALTH TRUST FUND	670,457	637,565	Fund from when Town was self-insured
Human Resources	TI03	Special Purpose	WORKERS COMPENSATION TRUST FUND	1,240,019	1,810,559	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	834,120	862,583	Unemployment trust fund
Human Resources	TI07	Special Purpose	PUBLIC SAFETY INJURED ON DUTY TRUST FUND	1,004,205	1,118,359	Trust fund for Sec. 100 medical payments for public safety employees
HUMAN RESOURCES SUB-TOTAL				3,748,801	38,723,084	
Library	SL01	State Grant	STATE LIBRARY AID	89,554	41,736	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	SL22	Local Grant	LIBRARY TRUSTEES GIFT	0	1,000,000	Library Trustees gift for Coolidge Corner Library
Library	SL29	Special Purpose	LIBRARY DAMAGE RECOVERY	44,413	49,173	Funds recovered to replace/repair lost or damaged library materials
Library	TL01	Trust	A.W. BANCROFT FUND	0	(40)	Restricted to purchase of books on to animals, particularly domestic animals.
Library	TL07	Trust	MARTIN HALL FUND	0	0	Restricted to the purchase of books
Library	TL10	Trust	LOUISE HOOPER FUND	0	(16)	For history and economics books
Library	TL12	Trust	LIBRARY GENERAL CONTRIBUTION FUND	0	(376)	Donations, usually "in lieu of flowers", for books or other materials
Library	TL14	Trust	PRESERVATION OF HISTORIC RECORDS FUND	0	(120)	For the preservation of historical records and preservation of library materials
Library	TL22	Trust	DOROTHY CLEMENS FUND	0	(361)	Restricted to books and other library materials on travel and home repair
Library	TL23	Trust	FIFE FOUNDATION FUND	0	(780)	For books and materials on house repair, sewing, architecture and travel.
Library	TL24	Trust	CHILDREN'S CENTENNIAL FUND	0	(45)	For the physical plant and collections of the Children's Department
Library	TL27	Trust	HOESLY-SCHNEIDER FUND	0	(1,464)	Children's books; at least 50% for the Coolidge Corner Library.
Library	TL31	Trust	BENEDICT ALPER BOOK TRUST	0	(77)	Restricted to the purchase of books
Library	TL34	Trust	SARITA TISSER FUND	0	(23)	Purchase of materials on science/nature/Brookline history/health/aging.
Library	TL35	Trust	EDWARD J KINGSBURY FUND	0	(69)	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	TL42	Trust	DANIEL C LEVEY MEMORIAL FUND	0	(176)	Restricted to the purchase of materials on photography and nature.
Library	TL50	Trust	LIBRARY UNRESTRICTED TRUST FUND	0	(11,744)	Unrestricted trust fund.
Library	TL51	Trust	EDITH SPERBER FUND	0	(101)	Materials for children and to fund library programming for children.
LIBRARY SUB-TOTAL				203,585	1,145,121	

TOWN OF BROOKLINE FY2019 PROGRAM BUDGET				SPECIAL REVENUE FUNDS		
<u>DEPT</u>	<u>FUND</u>	<u>FUND TYPE</u>	<u>FUND NAME</u>	<u>FY17 YEAR- END FUND BALANCE</u>	<u>FUND BALANCE AS OF 1/1/18</u>	<u>DESCRIPTION</u>
Planning	SG01	Federal Grant	COMMUNITY DEVEL BLOCK GRANT (CDBG)	(8,896)	(933,455)	CDBG program
Planning	SG02	Federal Grant	HOUSING REHAB LOAN PROGRAM	75,341	53,120	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	8,145	HOME Grant
Planning	SG30	Local Grant	TOWN WIDE CELEBRATIONS/PROMOTION	5,624	257	Funds for the First Light Festival
Planning	SG36	Revolving Fund (B)	FACADE IMPROVEMENT LOAN PROGRAM	5,615	7,004	Loans to businesses for facade 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	3,796	3,821	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	48,940	48,940	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	0	(5,763)	Consultant support for negotiating solar power purchases for Town
Planning	SG62	Revolving Fund (A)	CH. 44, SEC 53G ZBA HANCOCK VILLAGE	1,677	1,684	Peer review consulting services for Comprehensive Permit Application
Planning	SG63	Special Purpose	CHILDREN'S HOSPITAL (2 BROOKLINE PL.)	0	0	From developer of 2 Brookline Place for removal of pedestrian overpass
Planning	SG64	State Grant	FY14 MASS HISTORIC SURVEY PLANNING GRANT	0	0	Mass Historic grant: survey of 3 areas for possible Nat'l Register designation
Planning	SG65	State Grant	FISHER HILL GATEHOUSE MPPF GRANT	20,000	20,000	Mass Historic grant: to assist with work on the Gatehouse
Planning	SG66	State Grant	GREEN COMMUNITY GRANT	0	0	Competitive grant award from the Green Community Program
Planning	SG67	Special Purpose	GATEWAY EAST PROJECT GIFT	750,000	750,000	Payment from Children's Hospital for work on the Gateway East Project
Planning	TG05	Trust	HOUSING TRUST	3,673,278	4,255,407	For affordable housing projects
PLANNING SUB-TOTAL				4,644,600	4,270,240	
Police	SA07	Special Purpose	PARKING METER FUND	3,404,086	3,246,137	Parking Meter receipts (transferred to General Fund)
Police	SP06	Local Grant	WALK & TALK	16,433	14,586	BHA grant for the Walk & Talk program
Police	SP82	Federal Grant	URBAN AREAS SECURITY INITIATIVE (UASD)	(40,852)	(63,221)	For regional training and equipment
Police	SPF3	State Grant	FY14 STATE 911 TRAINING GRANT	4,199	4,199	For enhanced 911 services
Police	SPG4	State Grant	FY15 STATE 911 TRAINING GRANT	2,945	2,945	For enhanced 911 services
Police	SPG7	State Grant	FY14 EDWARD BYRNE JUSTICE ASSISTANCE	(3,720)	(3,720)	For technological advancements in Police Department
Police	SPH6	State Grant	FY16 STATE 911 TRAINING	11,513	11,513	For enhanced 911 services
Police	SPJ2	Federal Grant	EOPSS FFY16 TRAFFIC ENFORCEMENT	(1,136)	(1,136)	Supports Traffic enforcement
Police	SPJ8	State Grant	FY17 STATE 911 SUPPORT	(7,717)	(292)	For enhanced 911 services
Police	SPJ9	State Grant	CIT JAIL DIVERSION	(71,696)	(246)	Department of Mental Health grant for Pre-Arrest Jail Diversion Programs
Police	SPK1	State Grant	CIT JAIL DIVERSION FY17	(2,290)	(2,103)	Department of Mental Health grant for Pre-Arrest Jail Diversion Programs
Police	SPK2	Federal Grant	SHSP CCP FFY2015	(38)	(3,086)	Training for Community Emergency Response Teams (CERT)
Police	SPK3	State Grant	EDWARD BYRNE JUSTICE ASSISTANCE	0	(80,000)	For technological advancements in Police Department
Police	SPK5	Federal Grant	FFY16 EMPG GRANT	(16,021)	(20,460)	For emergency management training
Police	SPK6	Federal Grant	FFY17 TRAFFIC ENFORCEMENT	(2,227)	(362)	Supports Traffic enforcement
Police	SPK8	State Grant	DIVERTING JUVENILES	37,667	21,864	Supports proactive prevention strategies for juveniles.
Police	SPK9	Federal Grant	FFY17 PEDESTRIAN/BICYCLE ENFORCEMENT	(181)	(181)	Supports pedestrian and bicycle safety
Police	TA05	Revolving Fund (A)	PRIVATE DETAILS - POLICE	(608,380)	(441,168)	Police Details account
Police	TP02	Trust	LAW ENFORCEMENT EXPENDABLE FUND	88,049	127,248	Proceeds from drug forfeitures
Police	TP03	Trust	BROOKLINE CITIZEN POLICE ACADEMY	1,001	1,001	Supports the Citizen Police Academy
Police	TP04	Trust	PUBLIC SAFETY MEMORIAL TRUST	4,238	1	Trust to construct memorial for fallen members in line of duty
POLICE SUB-TOTAL				2,815,873	2,813,519	

TOWN OF BROOKLINE FY2019 PROGRAM BUDGET				SPECIAL REVENUE FUNDS		
DEPT	FUND	FUND TYPE	FUND NAME	FY17 YEAR- END FUND BALANCE	FUND BALANCE AS OF 1/1/18	DESCRIPTION
Police/Fire	SP29	Special Purpose	PUBLIC SAFETY DAMAGE RECOVERY	34,782	30,018	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				45,158	40,394	
DPW	EW40	Enterprise Fund	WATER/SEWER ENTERPRISE FUND	4,575,035	724,401	See the DPW portion of Sec. IV for a description
DPW	SW01	Special Purpose	CEMETERY LOTS/GRAVES	548,028	494,403	From sale of lots and service fees; for improvements to the cemetery
DPW	SW03	State Grant	CH90 HIGHWAY	(267,854)	(661,174)	For roadway reconstruction
DPW	SW08	State Grant	CH573:1985 OLMSTED PARK IMPROVEMENTS	937	937	For improvements to and management of Olmsted Park
DPW	SW16	State Grant	COMPOST BIN	2,870	3,816	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)	20,341	20,349	Gift for improvements to/management of Hall's Pond Nature Sanctuary
DPW	SW29	Special Purpose	DPW DAMAGE RECOVERY	5,155	10,180	Insurance proceeds recovered to replace/repair damaged goods
DPW	SW30	Local Grant	PARK/OPEN SPACE GIFT	16,932	19,188	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	274,400	259,973	"Betterment Fund" for sidewalk improvements
DPW	SW43	Local Grant	BROOKLINE IN BLOOM PROGRAM	0	0	Local grant money to support the bulb planting program
DPW	SW44	Local Grant	CONRY SQUARE GIFT	0	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	65,558	36,209	For Skyline Park and associated trails
DPW	SW53	Local Grant	IF YOU CAN RIP IT-YOU CAN RECYCLE IT	9,016	8,566	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	10,639	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	29,106	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	52,931	52,931	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	111,052	103,744	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	68,033	17,653	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	447,907	42,468	For improved bike/pedestrian crossing across Route 9 at River Road
DPW	SW83	Special Purpose	BKLN 300 LEGACY DUKAKIS RIVERWAY	18,771	18,771	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	152,554	115,949	Rebates from the LED Streetlight conversion
DPW	TW03	Trust	A.W. & F.G. BLAKE EXPENDABLE TREE FUND	5,545	5,548	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	15,967	15,974	Care and planting of trees on the streets of the Town

TOWN OF BROOKLINE FY2019 PROGRAM BUDGET				SPECIAL REVENUE FUNDS		
DEPT	FUND	FUND TYPE	FUND NAME	FY17 YEAR- END FUND BALANCE	FUND BALANCE AS OF 1/1/18	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	49,363	29,404	Care of D.B Hoar Memorial Land
DPW	TW09	Trust	D.B. HOAR BIRD SANCTUARY EXPEND. FUND	94	99	Care of D.B Hoar Memorial Land
DPW	TW11	Trust	D.B. HOAR TREE EXPENDABLE FUND	237,902	237,442	Planting and caring for trees/other vegetation of the Hoar Sanctuary
DPW	TW13	Trust	J. WARREN EXPENDABLE TREE FUND	6,736	6,738	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	9,835	7,440	Specialized care of trees, lawns and parkland on Longwood Mall
DPW	TW17	Trust	AMORY WOODS PARK EXPENDABLE FUND	28,875	26,888	Funds for improvements to Amory Woods
DPW	TW19	Trust	MINOT PARK - ROSE GARDEN EXPEND. FUND	23,366	22,601	For maintenance and management of the Minot Rose Garden
DPW	TW21	Special Purpose	CONSERVATION COMMISSION FUND	26,229	26,256	Purchase of land/other interests in real estate; other conservation purposes
DPW	TW23	Special Purpose	CEMETERY PERPETUAL CARE EXPEND. FUND	171,320	178,962	Maintenance/management/care of the Cemetery grounds
DPW	TW24	Trust	CEMETERY PERPETUAL CARE NON-EXPEND.	1,543,394	1,554,934	Interest generated from fund used by Cemetery Trustees
DPW	TW25	Trust	SPECIAL TREE PLANTING EXPENDABLE FUND	18,349	16,675	Planting of trees
DPW	TW27	Trust	BROOKLINE RESERVOIR TREE EXPEND. FUND	0	0	For trees at the Brookline Reservoir
DPW	TW29	Trust	BEN ALPER TREE EXPENDABLE FUND	14,279	14,290	Planting of trees
DPW	TW30	Trust	BEN ALPER TREE NON-EXPENDABLE FUND	147,257	147,267	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				8,837,773	3,935,454	
Recreation	E700	Enterprise Fund	GOLF COURSE ENTERPRISE FUND	249,205	(33,990)	See the Recreation portion of Sec. IV for a description
Recreation	SL04	Revolving Fund (B)	RECREATION REVOLVING FUND	615,418	(141,655)	See the Recreation portion of Sec. IV for a description
Recreation	SL20	Local Grant	BROOKLINE DAY	76,444	92,100	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	266,445	231,624	Annual payment from the BAA for the Boston Marathon
Recreation	TR03	Trust	LYNCH RECREATION EXPENDABLE FUND	347	348	Used for playground equipment
Recreation	TR04	Trust	BROOKLINE RECREATION BOOSTER CLUB	21,877	17,982	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	1,623	1,624	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	1,632	1,872	Donations to support the After the Prom Party
RECREATION SUB-TOTAL				1,233,008	169,922	
Select Board	SG04	State Grant	ARTS COUNCIL	24,200	21,344	Local arts grants
Select Board	SG25	Special Purpose	RCN / COMCAST GIFT ACCOUNT	361,087	283,019	Payments for PEG/Access facilities/other cable purposes
Select Board	SG27	Local Grant	ARTS MATCHING GRANT	2,251	(1,349)	Covers administrative expenses of Arts Commission
Select Board	SG45	Special Purpose	SALE OF TOWN-OWNED LAND	80,000	80,000	Proceeds from the sale of Town-owned land
Select Board	SG54	Local Grant	NSTAR COMMUNITY OUTREACH GRANT	5,137	5,137	Grant to promote energy conservation awareness
Select Board	SG55	Special Purpose	PIONEER INSTITUTE AWARD (MUNI REPORT)	1,927	1,927	Award from the Pioneer Institute's Municipal Report contest
Select Board	SG58	Local Grant	POET LAUREATE OF BROOKLINE PROGRAM	1,830	1,768	Supports Brookline's Poet Laureate program
Select Board	TG02	Special Purpose	STABILIZATION FUND	6,263,248	6,286,098	General stabilization fund as allowed for under MGL, Ch. 40, Sec. 5B
Select Board	TG03	Trust	PENNY SAVINGS FUND	0	0	Residue from old (1948) fund related to children's savings fund
Select Board	TG04	Trust	COMMISSION FOR WOMEN	13	13	Donations to support the Commission for Women
Select Board	TI04	Special Purpose	LIABILITY INSURANCE TRUST FUND	2,036,092	2,069,474	Funded from Free Cash and spent with Advisory Committee approval
SELECT BOARD SUB-TOTAL				8,775,785	8,747,431	

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

SPECIAL REVENUE FUNDS

<u>DEPT</u>	<u>FUND</u>	<u>FUND TYPE</u>	<u>FUND NAME</u>	<u>FY17 YEAR- END FUND BALANCE</u>	<u>FUND BALANCE AS OF 1/1/18</u>	<u>DESCRIPTION</u>
Town Clerk	SG05	State Grant	ELECTION HOURS REIMBURSEMENT	18,770	18,770	State grant for state election costs
TOWN CLERK SUB-TOTAL				18,770	18,770	
Veterans	SG21	Local Grant	TOWN CELEBRATIONS FUND	2,306	2,306	Flag Day and Adopt-A-Pole donations
VETERANS SUB-TOTAL				2,306	2,306	
GRAND TOTAL				30,715,669	60,232,152	

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 Policies, 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	FY18	FY19	FY20	FY21	FY22	FY23	FY24
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)	\$21.468	\$22.005	\$22.555	\$23.119	\$23.697	\$24.289	\$24.897
Outstanding Debt as a % of EQV	0.8%	1.0%	0.9%	0.8%	0.8%	0.7%	0.7%
General Fund Outstanding Debt as a % of EQV	0.8%	0.9%	0.9%	0.8%	0.8%	0.7%	0.7%
Net General Fund Outstanding Debt as a % of EQV	0.3%	0.5%	0.4%	0.4%	0.3%	0.3%	0.3%
Total Outstanding Debt (in millions)	\$174.5	\$209.3	\$200.9	\$194.2	\$183.8	\$175.0	\$166.5
General Fund Outstanding Debt (in millions)	\$166.5	\$201.7	\$193.2	\$186.2	\$177.9	\$170.0	\$162.4
Net General Fund Outstanding Debt (in millions)	\$65.2	\$100.3	\$93.8	\$88.3	\$81.5	\$76.6	\$72.1
Total Debt Service (in millions)	\$14.7	\$18.6	\$20.3	\$18.3	\$18.6	\$21.0	\$20.3
General Fund Debt Service (in millions)	\$12.6	\$16.9	\$18.5	\$16.8	\$17.4	\$19.8	\$19.2
Net General Fund Debt Service (in millions)	\$12.1	\$16.4	\$18.1	\$16.4	\$16.9	\$19.8	\$19.2
Total Debt Service Per Capita	\$251	\$317	\$345	\$311	\$317	\$357	\$346
General Fund Debt Service Per Capita	\$215	\$288	\$316	\$287	\$295	\$337	\$328
Net General Fund Debt Service Per Capita	\$205	\$279	\$308	\$279	\$288	\$337	\$328
Total Debt Service as a % of Revenue	4.8%	5.9%	6.3%	5.5%	5.4%	5.9%	5.5%
General Fund Debt Service as a % of General Fund Revenue	4.6%	5.9%	6.4%	5.6%	5.6%	6.2%	5.9%
Net General Fund Debt Service as a % of General Fund Revenue	4.4%	5.8%	6.2%	5.5%	5.5%	6.2%	5.9%
A. Total Outstanding Debt Per Capita as a % of Per Capita Income	4.4%	5.2%	4.9%	4.6%	4.2%	3.9%	3.7%
General Fund Outstanding Debt Per Capita as a % of Per Capita Income	4.2%	5.0%	4.7%	4.4%	4.1%	3.8%	3.6%
Net General Fund Outstanding Debt Per Capita as a % of Per Capita Income	1.7%	2.5%	2.3%	2.1%	1.9%	1.7%	1.6%
B. Total Outstanding Debt Per Capita	\$2,971	\$3,564	\$3,421	\$3,306	\$3,130	\$2,979	\$2,836
General Fund Outstanding Debt Per Capita	\$2,836	\$3,434	\$3,290	\$3,171	\$3,029	\$2,894	\$2,765
Net General Fund Outstanding Debt Per Capita	\$1,111	\$1,708	\$1,597	\$1,504	\$1,388	\$1,304	\$1,228
C. Total Outstanding Debt as a % of Assessed Value (AV)	0.8%	0.9%	0.9%	0.8%	0.8%	0.7%	0.7%
General Fund Outstanding Debt as a % of Assessed Value (AV)	0.8%	0.9%	0.8%	0.8%	0.7%	0.7%	0.7%
Net General Fund Outstanding Debt as a % of Assessed Value (AV)	0.3%	0.4%	0.4%	0.4%	0.3%	0.3%	0.3%
D. Total Net Direct Debt Maturing Within 10 Years	75%	76%	78%	69%	73%	74%	86%
E. CIP Financing as a % of Prior Year's Net Revenue	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
Debt-Financed CIP as a % of Prior Year's Net Revenue	4.57%	4.80%	4.99%	4.54%	4.55%	5.25%	4.92%
Revenue-Financed CIP as a % of Prior Year's Net Revenue	1.43%	1.20%	1.01%	1.46%	1.45%	0.75%	1.08%

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 \$2,601 (for FY18).
- 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.

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

CAPITAL IMPROVEMENTS PROGRAM

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):

	2019	2020	2021	2022	2023	2024
Total General Fund Revenue	284,676,212	291,115,063	301,246,613	310,661,861	319,230,759	328,478,112
LESS:						
Non Appropriations	8,508,413	8,709,917	8,916,459	9,128,164	9,345,161	9,567,584
Debt Exclusions	4,833,739	5,518,935	4,567,335	4,567,335	4,567,335	4,567,335
Free Cash	8,551,363	3,941,740	4,085,793	4,246,692	4,382,870	4,505,899
Capital Project Surplus	0	0	0	0	0	0
Net Revenue	262,782,697	272,944,470	283,677,026	292,719,670	300,935,393	309,837,294
Prior Year Net Revenue	254,887,032	262,782,697	272,944,470	283,677,026	292,719,670	300,935,393
6% CIP FUNDING POLICY						
Net Debt Financed ¹	12,443,000	13,106,653	12,365,333	12,876,561	15,321,810	14,763,332
Net Debt Financed as a % of Prior Yr Net Rev	4.88%	4.99%	4.53%	4.54%	5.23%	4.91%
Revenue Financed	3,067,354	2,660,309	3,977,840	4,110,208	2,209,672	3,260,264
Revenue Financed as a % of Prior Yr Net Rev	1.20%	1.01%	1.46%	1.45%	0.75%	1.08%
SUB-TOTAL 6% Dedicated to CIP	15,510,354	15,766,962	16,343,173	16,986,769	17,531,482	18,023,596
Free Cash for CIP	6,012,271	3,357,272	3,338,117	3,144,318	3,085,994	3,039,455
Capital Project Surplus -- Re-approp. of Funds	500,000	0	0	0	0	0
Other Funds (Bond Premium)	0	2,400,000	0	0	221,735	0
FUNDS AVAILABLE FOR CIP THROUGH GEN. FUND WITHIN TAX LEVY	22,022,625	21,524,234	19,681,290	20,131,087	20,839,210	21,063,051
As % of Prior Yr Net Rev	8.6%	8.2%	7.2%	7.1%	7.1%	7.0%
Debt Exclusions	4,833,739	5,518,935	4,567,335	4,567,335	4,567,335	4,567,335
TOTAL FUNDS AVAILABLE FOR CIP THROUGH GEN. FUND	26,856,364	27,043,169	24,248,625	24,698,422	25,406,546	25,630,386
As % of Prior Yr Net Rev	10.5%	10.1%	8.7%	8.6%	8.5%	8.4%

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 Select Board 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 the the Capital Sub-Committee of the Advisory Committee. 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 FY2019 – FY2024 CIP

The recommended FY2019 – FY2024 CIP calls for an investment of \$126.9 million, for an average of approximately \$21.2 million per year, and follows 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 (FY09 - FY18), the Town has authorized expenditures of \$314 million, for an average of \$31 million per year. These efforts, which have been supported by the Select Board, 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 \$126.9M six-year CIP continues to provide funding for a portion of a High School Project (\$35M) and no capacity exists beyond the schematic design phase for the 9th School project. The Soule Athletic Field renovation has been moved to future years due to the uncertainty of the site selection for the 9th School project. A Debt Exclusion Override is assumed for the remainder of what would be required at the High School and 9th School 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. Since 2005, K-8 enrollment in Brookline has increased from 3,896 students to 6,193 students, a 40% increase in enrollment. 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 is currently experiencing the initial wave of rapid enrollment growth that will increase the student body from 1,800 students in 2015, to at least 2,600 or more students by 2023.

As a result the Town is in the midst of schematic design for the High School renovation and expansion project as well as a study for a K-8 solution. 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. 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 FY2019 continues to cover the leases at the temples, 62 Harvard, and 24 Webster Place (\$1,165,000) with very limited funding to modify smaller spaces in existing buildings.

A new appropriation for HVAC equipment has been funded in this CIP. This appropriation would replace the larger, more expensive parts up to and including the entire unit for air conditioners, HVAC equipment and boilers. Funding has also been included for Underground Oil tank removal. There are 26 tanks at various school and town sites, which are nearing the end of their warranty. The plan is to remove the tanks and replace with smaller units that could potentially fit inside the building. Public Building Fire Alarm Upgrades have also been added based on a study conducted by the Building

Department this fiscal year.

The School Department has requested a new Climate Control item to deal with a variety of requests for cooling in some of their buildings. Some requests stem from a documented medical need, and others stem from maintaining an environment that is conducive to teaching and learning. Given the change in use since these buildings have been renovated it is necessary to gauge the desirability of the community to accommodate these requests. Should the request be unfavorable I would recommend that this funding be converted to the School Rehab / Upgrade appropriation.

In November 2017, the ongoing process to build a 9th elementary school in Brookline restarted the site selection process. On November 14, Town Meeting voted in favor of Special Town Meeting Warrant Article 1 to spend \$300,000 on further site evaluation at Baldwin/Pine Manor, Baker School, Pierce School, and other possible sites identified by the town or offered by landowners. The approved warrant allows for additional expenditures for further feasibility study should a single site or multi-site solution be chosen. The extended site evaluation study will be completed within 90 to 120 days, after which time feasibility study will commence. \$1.5 million is available in FY19 for schematic design at the chosen site, some of which is re-appropriated from remaining balance in the FY2018 9th School CIP item voted last year.

The BHS Expansion Project entered the Schematic Design Phase during FY2018. During this phase, the architectural firm William Rawn Associates is working with the School Building Committee to develop designs for the exterior facade of the new buildings, the layout of the building's technical systems such as electrical and plumbing, and provide more detailed cost estimates. The cost estimates for the expansion of BHS developed during this phase will be the basis for the funding request that goes to Town Meeting in 2018 and the anticipated debt exclusion override to fund construction. The project budget recommendation of the School Building Committee was not available when this document went to print, but will be voted on by the School Building Committee and ultimately placed on the ballot this spring. The current debt-financing plan for the High School includes previously authorized funding for the acquisition of 111 Cypress Street only. The remaining project costs would commence in FY20. Preliminary budget numbers indicate a total budget of approximately \$200 million with approximately \$170 million funded via the debt exclusion and an average tax impact (using the FY2018 tax rate and median values for single-family and condo owners) of approximately 5.4%.

It should be noted that the projected timeframe for both the 9th School and the High School have necessitated changes for both Cypress Playground/Athletic Field Renovations and the Soule Athletic Field Renovation. A portion of the funding for the Cypress Field Project is included in the General Fund (as shown above); any additional scope not included in the \$2.64M budget is assumed to be covered via the High School Debt exclusion. Given the uncertainty around the site for the 9th School the Soule Athletic Field project has been moved to future years.

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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:

	Total	Prior Year (FY18)	FY2019		2020		FY2021		FY2022		FY2023		FY2024		Future Years	
			Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC
Parks and Playgrounds																
Amory tennis courts, Parking and Halls	1,650,000															1,650,000
Brookline Reservoir Park	2,200,000	2,200,000														
Cypress Playground/Athl. Field	2,640,000		240,000	A	2,400,000	A										
Fisher Hill Gatehouse Safety and Struct	175,000											175,000	A			
Harry Downes Field & Playground/Kra	2,450,000		2,450,000	B												
Heath School Playground Accessibility	1,110,000															1,110,000
Larz Anderson Park	8,400,000		2,700,000	B			2,200,000	B				2,500,000	B		1,000,000	
Larz Anderson Park cash	600,000		425,000	A	175,000	A										
Murphy Playground	965,000	70,000							895,000	B						
Riverway Park	625,000															625,000
Robinson Playground	1,250,000				100,000	A	1,150,000	B								
Schick Playground	1,060,000						90,000	A	970,000	B						
Boylston St. Playground	1,350,000								110,000	A	1,240,000	B				
Griggs Park	1,060,000												90,000	A	970,000	
Soule Athletic Fields	1,450,000															1,450,000
Skyline Park Turf replacement and Par	1,980,000											180,000	A		1,800,000	

There is also funding allocated in FY2019 for a Traffic Calming/Safety Improvement project that calls will address improvements to the Walnut--Chestnut-Kennard Intersection.

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. Fire Station Renovation 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.

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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. Engine #1 is scheduled for replacement in FY2023 and Quint #4 is scheduled for Rehabilitation in FY2020.

With over 50,000 patrons visiting the The Evelyn Kirrane Aquatics Center annually, the facility is one of the most frequented public spaces in Brookline. The facility is now in need of new systems for filtering water for the three pools. The current systems are over 30 years old and have recently been failing, allowing sand back into the pool. A new system would be more energy efficient, filter water more quickly and effectively, saving the department in time, labor, and materials.

The request for renovations to the Putterham Library Bathrooms has been able to move up in the schedule and be funded in FY2019. 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.

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 October 20, 2017 75% design submittal to MassDOT has increased the construction budget to \$8,107,000. It is estimated that the TIP will cover \$7,107,000 in Federal Fiscal Year 2018 toward a \$8,107,000 construction project.
- The Town’s Gateway East construction match of \$1,000,000 will be filled by:
 - Children’s Hospital mitigation (1% Off-Site Improvements--2 Brookline Place) \$750,000 and
 - \$250,000 in CDBG (or combination of Ch. 90 and/or other Town sources)

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:
 - \$280,000 in prior year CDBG funds earmarked for acquisition (FY17 CDBG allocation)
 - \$1,020,000 from a Section 108 Loan combination of Ch. 90 and/or other Town sources

**TOWN OF BROOKLINE
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Right-of-way acquisition costs presented are preliminary estimates. Under State statute, the Town may not discuss easement acquisition with property owners until MassDOT's Environmental and Community Compliance divisions give clearance for the Town to move forward.

Additional funding has been allocated to *Town Building Furniture* due to the demands placed on the appropriation over the past few years. The *Town Rehab/Upgrade* program continues at \$50,000 to help the Building Department respond to minor rehab/repair requests that fall outside of a major renovation schedule. The *Public Safety HVAC Modifications* project addresses equipment upgrades to support the communication and data system rooms in the Public Safety building.

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, 2017 was \$11.2 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:

Free Cash Certification	\$11,151,363
1. Operating Budget Reserve	\$637,218
2. Unreserved Fund Balance/Stabilization Fund	\$2,600,000
3. Liability Reserve (to get fund to 1% of Prior Yr Net Revenue)	\$456,762
4. Capital Improvements (to get to 7.5% of Prior Yr Net Revenue)	\$3,823,305
5. Affordable Housing Trust Fund (since Fund Balance below \$5M)	\$545,112
Sub-Total	\$8,062,397
Amt available for Special Use (#6)	\$3,088,966
6. Special Use:	
Additional CIP	\$2,188,966
Pension Fund	\$300,000
OPEB's	\$600,000
Amount Appropriated	\$8,551,363

By following these policies, \$3,823,305 of Free Cash is used to get from 6% of prior year net revenue to 7.5%. Then an additional \$2,188,966 is allocated to the CIP to help balance it. In total, \$6,012,271 of Free Cash goes toward the CIP, as recommended.

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Some of the major projects proposed in the CIP include:

- High School - \$35M of Town funding + debt exclusion (FY19)
- 9th School - \$1.5M for Schematic Design
- Larz Anderson - \$9M (FY19-24, Future Years)
- Classroom Capacity - \$8.1M (FY19-FY24)
- Driscoll School HVAC - \$4.4M (FY18-FY19)
- Harry Downes Field & Playground/Kraft Family Athl. Field Turf Repl. - \$2.5M (FY19)
- Fire Station Renovations - \$1.7M (FY18-22)
- Public Building Fire Alarm upgrades - \$1.7M (FY19-24)
- HVAC equipment - \$1.3M (FY19-24)
- Fire Department's Engine #1 Replacement - \$725K (FY23)

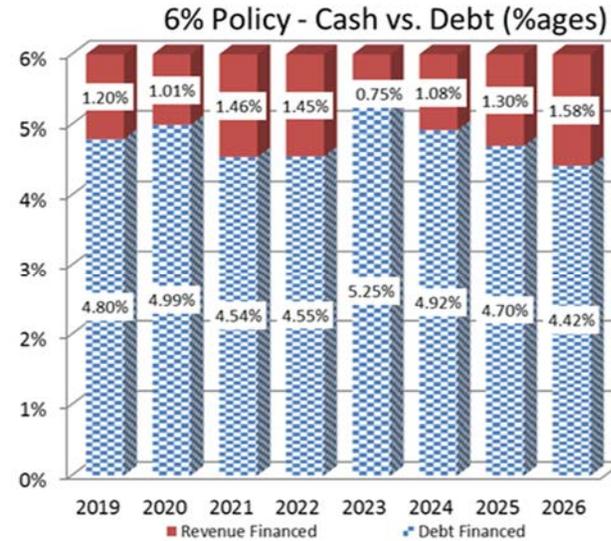
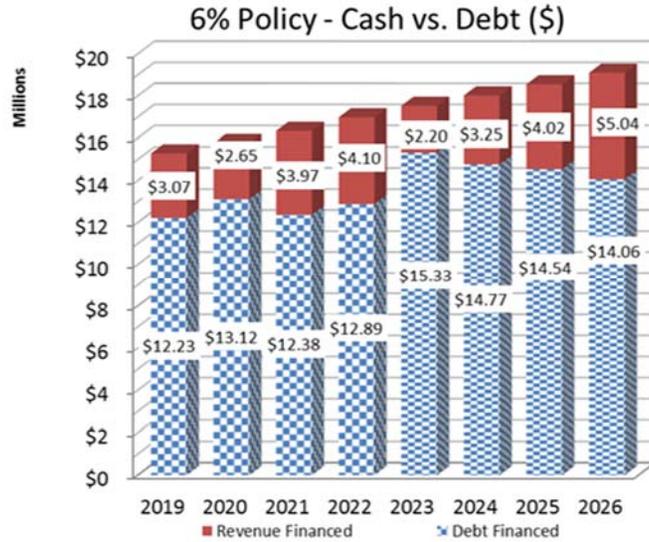
Continued major investments include:

- Street and Sidewalk Rehab - \$25 million
- Town/School Bldg Envelope/Fenestration Repairs - \$6.4 million
- Water & Sewer Infrastructure - \$8.2 million -- enterprise fund
- Information Technology - \$1.1 million
- Parks and Open Space - \$21.4 million
- Town/School Roofs - \$1.6 million
- Town/School Energy Mgmt/Conservation - \$1.4 million
- Tree Replacement - \$1.9 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 debt service for the Devotion School and High School projects. This CIP also adjusts the plan for the High School to reflect the recent Town Meeting action authorizing the Board to acquire 111 Cypress Street, a parcel of land near the High School, by eminent domain. The debt plan for this project assumes that debt exclusion funding source will provide funding for the acquisition of this property given the tightness within the existing 6% policy. The graphs below show the split between revenue-financed and debt-financed CIP based on the plan outlined above. As the graphs show, the split between cash and debt becomes tight when debt service for the High School sets in during FY2023. This will continue to be a challenge as we address the School overcrowding issue within the CIP, and it potentially places some of the regular programs funded in the CIP at risk.

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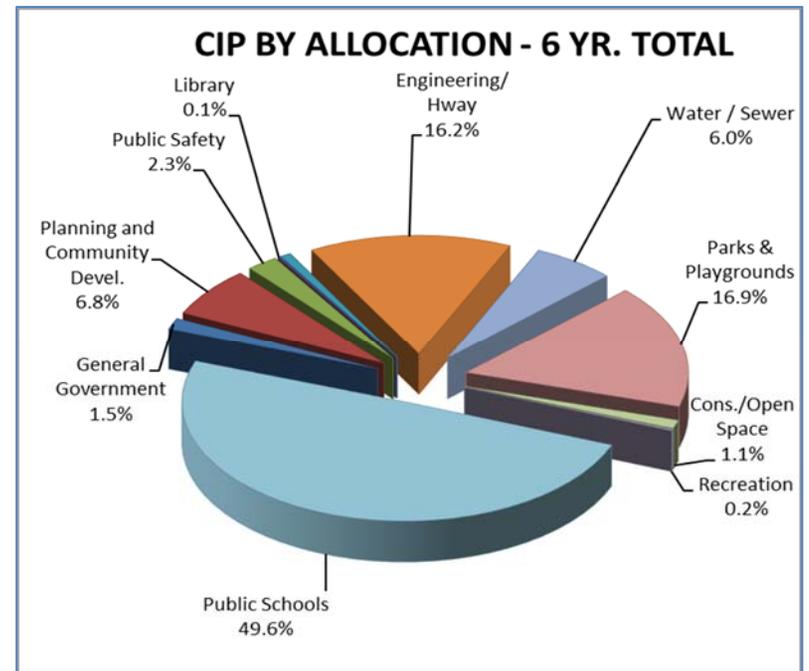
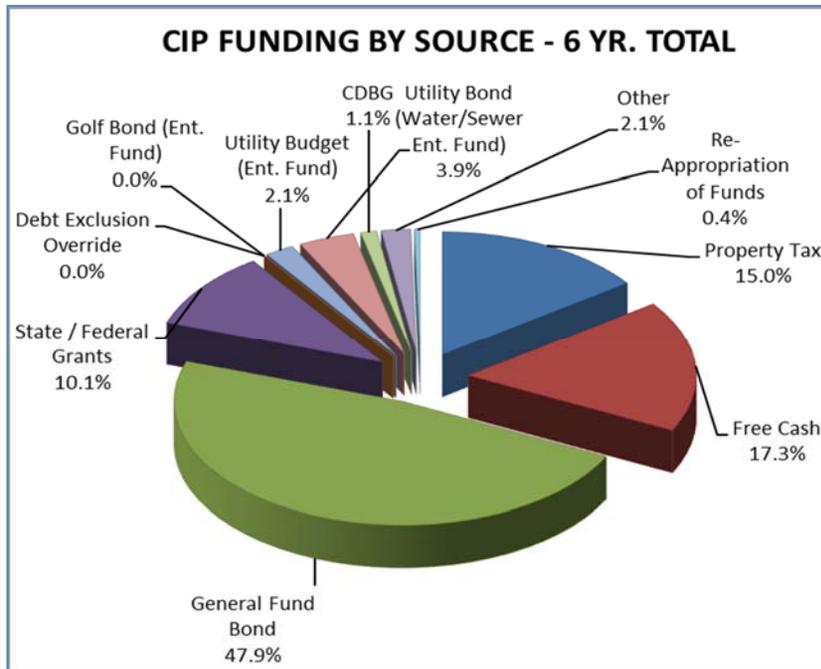
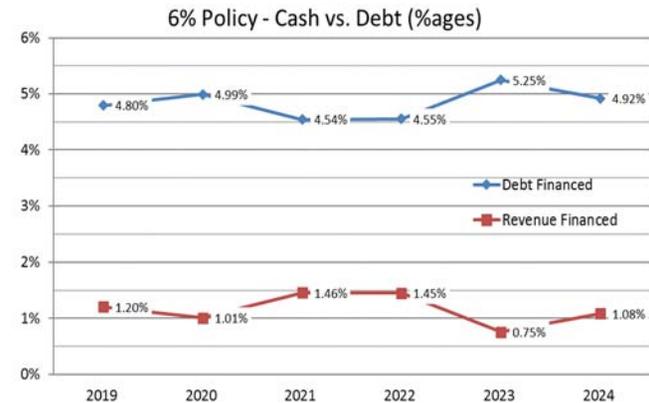
The table below details the funding sources for each year of the Proposed CIP.

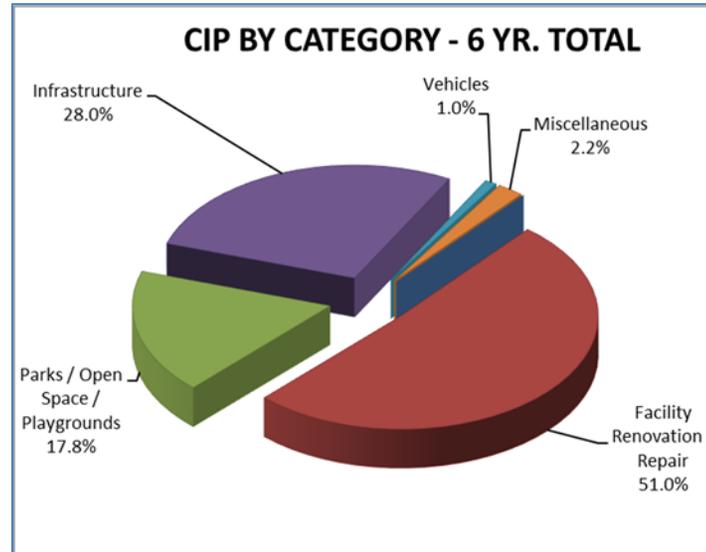
GRAND TOTAL BY SOURCE (in millions)

	FY19	FY20	FY21	FY22	FY23	FY24	TOTAL	% OF TOTAL
Property Tax	\$3.05	\$2.64	\$3.96	\$4.00	\$2.20	\$3.24	\$19.09	15.0%
Free Cash	\$6.01	\$3.36	\$3.34	\$3.14	\$3.09	\$3.04	\$21.98	17.3%
General Fund Bond	\$44.15	\$1.50	\$6.45	\$2.62	\$2.77	\$3.30	\$60.78	47.9%
State / Federal Grants	\$8.07	\$0.96	\$0.96	\$0.96	\$0.96	\$0.96	\$12.87	10.1%
Debt Exclusion Override	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
Golf Bond (Ent. Fund)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
Utility Budget (Ent. Fund)	\$0.42	\$1.06	\$0.58	\$0.58	\$0.00	\$0.00	\$2.63	2.1%
Utility Bond (Water/Sewer Ent. Fund)	\$3.00	\$2.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5.00	3.9%
CDBG	\$1.27	\$0.16	\$0.00	\$0.00	\$0.00	\$0.00	\$1.43	1.1%
Other	\$0.00	\$2.40	\$0.00	\$0.00	\$0.22	\$0.00	\$2.62	2.1%
Re-Appropriation of Funds	\$0.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.50	0.4%
TOTAL	\$66.46	\$14.08	\$15.29	\$11.30	\$9.23	\$10.54	\$126.90	100%

Given the reliance on more than \$60.78 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 FY19 – FY24 CIP by revenue source, by category, and by allocation group. As shown in the graph on the left side, 47.9% of the six-year CIP is funded from General Fund-supported bonds, 17.3% is funded by free cash, and 15% is funded via property tax. The graph on the right breaks out the six-year CIP by allocation group and shows that 49.6% is for Schools, 16.9% is for Parks / Playgrounds, and 16.2% is for Engineering / Highway. The final graph (on the following page) breaks out the CIP by category: 51% of the CIP goes toward facility renovations / repairs, 28% for infrastructure repairs (streets, sidewalks, water and sewer system), and 17.8% 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 10, 2017 by Moody's and the Town maintained its Aaa rating. Among the reasons stated by Moody's for the Aaa rating were "the history of balanced operations, maintenance of adequate reserve levels, and commitment to addressing capital needs and long-term liabilities."

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

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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 Service for the acquisition of 111 Cypress is also expected to commence in FY19 pending a successful debt exclusion vote.

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 FY17, this shows that the Town's total outstanding debt was \$106.2 million, of which \$9.7 million (9.2%) was owed by either the State (\$1.46 million) or enterprise funds (\$8.3 million), leaving \$96.5 million of outstanding debt.

OUTSTANDING DEBT

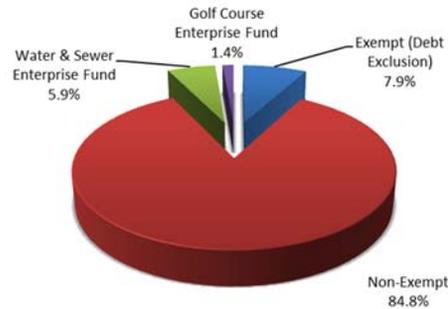
DESCRIPTION	FY12	FY13	FY14	FY15	FY16	FY17
Total General Fund Outstanding Debt	66,094,309	64,145,426	63,539,088	60,077,544	67,179,500	97,935,250
a.) Exempt (Debt Exclusion) ¹	7,831,500	6,430,000	5,510,000	4,590,000	3,670,000	2,750,000
b.) Non-Exempt	58,262,809	57,715,426	58,029,088	55,487,544	63,509,500	95,185,250
Minus State (SBA) Reimbursed Debt ²	3,554,470	2,849,005	2,452,505	2,056,310	1,756,800	1,457,900
Net General Fund Outstanding Debt	62,539,839	61,296,421	61,086,583	58,021,234	65,422,700	96,477,350
Water & Sewer Enterprise Fund Outstanding Debt	11,521,791	10,028,654	10,382,110	9,050,072	7,920,156	6,961,446
Golf Course Enterprise Fund Outstanding Debt	929,000	899,000	1,099,000	1,149,000	995,000	1,325,000
Enterprise Fund Outstanding Debt	12,450,791	10,927,654	11,481,110	10,199,072	8,915,156	8,286,446
TOTAL Outstanding Debt	78,545,100	75,073,080	75,020,198	70,276,616	76,094,656	106,221,696

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.

FY17 OUTSTANDING DEBT BY SOURCE



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	FY18	FY19	FY20	FY21	FY22	FY23	FY24
Total General Fund Outstanding Debt	166,545,941	201,666,452	193,205,256	186,242,918	177,895,123	169,983,471	162,407,724
a.) Exempt (Debt Exclusion) ^{1,2}	1,830,000	66,352,441	64,398,702	62,934,922	61,400,752	59,792,790	58,107,471
b.) Non-Exempt	164,715,941	135,314,011	128,806,554	123,307,996	116,494,372	110,190,681	104,300,252
Minus State (SBA) Reimbursed Debt ³	1,162,050	866,200	576,450	286,700	0	0	0
Net General Fund Outstanding Debt	165,383,891	200,800,252	192,628,806	185,956,218	177,895,123	169,983,471	162,407,724
Water & Sewer Enterprise Fund Outstanding Debt	6,222,256	6,016,128	5,940,000	6,270,000	4,410,000	3,620,000	2,880,000
Golf Course Enterprise Fund Outstanding Debt	1,730,000	1,635,000	1,764,250	1,641,000	1,512,750	1,384,500	1,256,250
Enterprise Fund Outstanding Debt	7,952,256	7,651,128	7,704,250	7,911,000	5,922,750	5,004,500	4,136,250
TOTAL Outstanding Debt	174,498,197	209,317,580	200,909,506	194,153,918	183,817,873	174,987,971	166,543,974

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.

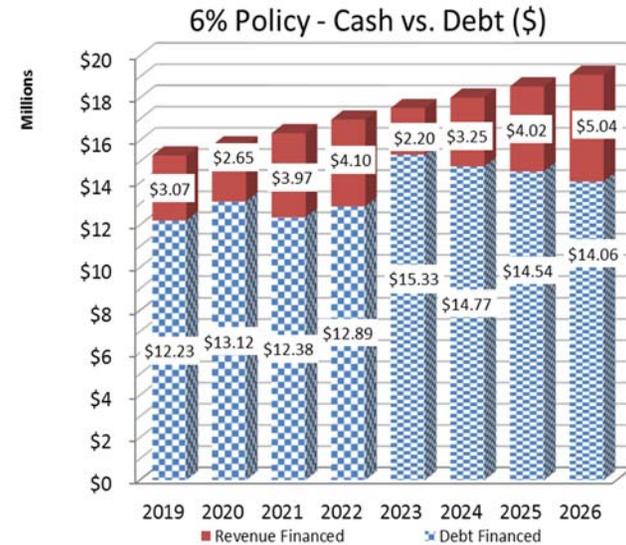
² 111 Cypress acquisition included in projection, but remaining HS project and 9th School estimates unknown.

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.

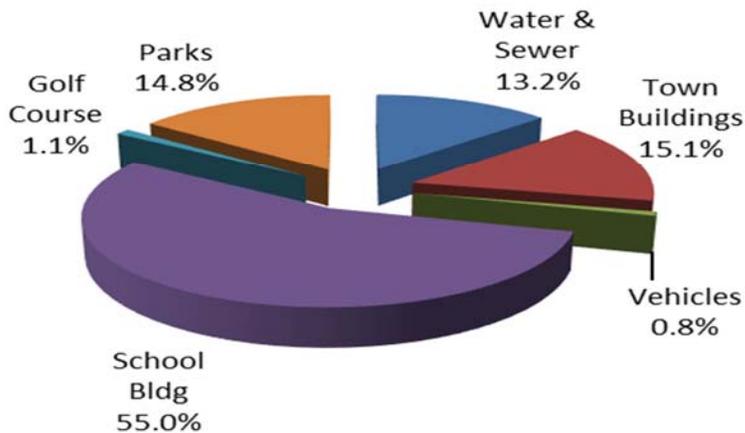
The graph to the right illustrates how the Town's 6% policy works. In each year, the amount available for the CIP is 6% of the prior year's net revenue. This amount represents the total impact on the Operating Budget. For FY19, \$15.3 million is dedicated to the CIP (\$12.2 million for net debt service and \$3.1 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 (FY18) debt service by expenditure type. As it shows, the largest component of debt service is for school buildings, followed by town buildings and parks.

FY18 Debt Service by Expenditure Type



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 FY18, it shows that the Town's total debt service was \$14.7 million, of which \$2.7 million (18.1%) was reimbursed by either the State (\$556,757) or Enterprise funds (\$2.11 million), leaving \$12.1 million of debt service.

DEBT SERVICE

DESCRIPTION	FY12	FY13	FY14	FY15	FY16	FY17	FY18
Total General Fund Supported Debt Service	10,098,259	9,804,995	9,297,870	9,389,799	9,270,546	10,240,902	12,621,350
a.) Exempt (Debt Exclusion) ¹	1,730,917	1,630,808	1,112,800	1,094,400	1,076,000	1,048,400	1,020,800
b.) Non-Exempt	8,367,342	8,174,187	8,185,070	8,295,399	8,194,546	9,192,502	11,600,550
Minus State (SBA) Reimbursed Debt ²	1,227,634	587,125	556,757	556,757	556,757	556,757	556,757
Net General Fund Debt Service	8,870,625	9,217,870	8,741,113	8,833,042	8,713,789	9,684,145	12,064,593
Water & Sewer Enterprise Fund Supported Debt Svc.	2,321,242	2,375,403	2,365,461	2,133,405	2,377,747	2,180,990	1,951,733
Golf Course Enterprise Fund Supported Debt Svc.	185,679	191,499	179,374	186,476	191,355	183,475	159,422
Enterprise Fund Debt Service	2,506,921	2,566,902	2,544,835	2,319,881	2,569,102	2,364,465	2,111,155
TOTAL Debt Service	12,605,180	12,371,897	11,842,705	11,709,680	11,839,648	12,605,366	14,732,505

¹ The Lincoln School and High School projects were financed via a Debt Exclusion.

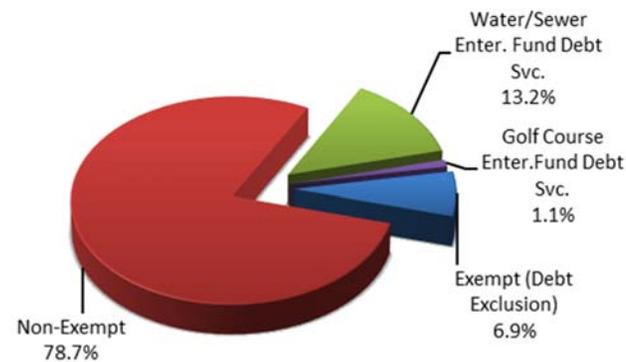
² The following school projects were reimbursed by the State: High School (through FY09), Lincoln (through FY12), Baker, and Heath.

The graph to the right depicts FY18 debt service by source. As it shows, 78.7% of the Town's debt service is covered within the levy while 6.9% is covered outside the levy via Debt Exclusion Overrides. The remaining 14.3% 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 FY19 – FY24 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.

FY18 DEBT SERVICE BY SOURCE



**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

CAPITAL IMPROVEMENTS PROGRAM

DEBT SERVICE (PROJECTED)

DESCRIPTION	FY19	FY20	FY21	FY22	FY23	FY24	FY25
Total General Fund Supported Debt Service	16,922,364	18,537,150	16,843,768	17,354,534	19,799,320	19,240,380	19,005,946
a.) Exempt (Debt Exclusion) ¹	4,833,739	5,518,935	4,567,335	4,567,335	4,567,335	4,567,335	4,567,335
b.) Non-Exempt	12,088,625	13,018,215	12,276,433	12,787,198	15,231,985	14,673,045	14,438,611
Minus State (SBA) Reimbursed Debt ²	556,757	434,662	434,662	434,662	0	0	0
Net General Fund Debt Service	16,365,607	18,102,488	16,409,106	16,919,872	19,799,320	19,240,380	19,005,946
Water & Sewer Enterprise Fund Supported Debt Svc.	1,544,710	1,559,072	1,231,775	1,096,075	962,975	884,375	757,775
Golf Course Enterprise Fund Supported Debt Svc.	140,888	186,113	195,804	195,633	190,211	185,115	179,994
Enterprise Fund Debt Service	1,685,597	1,745,185	1,427,579	1,291,708	1,153,186	1,069,490	937,769
TOTAL Debt Service	18,607,961	20,282,335	18,271,347	18,646,241	20,952,506	20,309,870	19,943,715

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		TERM	2019	2020	2021	2022	2023	2024	2025	2026	
	AUTH.	AMT										
<u>Funded Within 6% CIP Policy</u>												
Envelope/Fenestration Repairs (previously authorized)	\$2.100	\$0.950	10	\$0.131	\$0.127	\$0.124	\$0.120	\$0.116	\$0.113	\$0.109	\$0.106	
Roof Repairs/Replacements (previously authorized)	\$1.200	\$0.850	10	\$0.117	\$0.114	\$0.111	\$0.107	\$0.104	\$0.101	\$0.098	\$0.095	
High School Addition - Feas./Schem. Des. BAN (previously authorized)	\$1.850	\$1.850	1	\$0.037	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	
Brookline Reservoir Park (previously authorized)	\$2.200	\$2.200	10	\$0.303	\$0.294	\$0.286	\$0.278	\$0.270	\$0.261	\$0.253	\$0.245	
Fire Maintenance/Training Facility (previously authorized)	\$4.500	\$4.200	15	\$0.448	\$0.437	\$0.426	\$0.414	\$0.403	\$0.392	\$0.381	\$0.370	
Pierce Playground (previously authorized)	\$0.980	\$0.060	5	\$0.014	\$0.014	\$0.013	\$0.013	\$0.012	\$0.000	\$0.000	\$0.000	
Muddy River (previously authorized)	\$0.745	\$0.745	10	\$0.102	\$0.100	\$0.097	\$0.094	\$0.091	\$0.088	\$0.086	\$0.083	
High School Addition - Feas./Schem. Des. (previously authorized)	\$1.850	\$1.850	10		\$0.259	\$0.252	\$0.244	\$0.237	\$0.229	\$0.222	\$0.215	

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

CAPITAL IMPROVEMENTS PROGRAM

PROJECT	BOND AUTH.	BOND AMT	TERM	2019	2020	2021	2022	2023	2024	2025	2026
Carlton St. Footbridge (previously authorized)	\$1.400	\$1.000	10	\$0.143	\$0.138	\$0.134	\$0.130	\$0.126	\$0.121	\$0.117	
Harry Downes/Kraft Athletic Facility (future authorization)	\$2.450	\$2.450	10	\$0.349	\$0.339	\$0.328	\$0.318	\$0.307	\$0.297	\$0.287	
Larz Anderson Park (future authorization)	\$2.700	\$2.700	10	\$0.385	\$0.373	\$0.362	\$0.350	\$0.339	\$0.327	\$0.316	
Driscoll School (future authorization)	\$4.000	\$4.000	15	\$0.447	\$0.435	\$0.423	\$0.411	\$0.399	\$0.387	\$0.375	
Envelope/Fenestration Repairs (future authorization)	\$1.500	\$1.500	10		\$0.214	\$0.207	\$0.201	\$0.195	\$0.188	\$0.182	
Roof Repairs/Replacements (previously authorized)	\$1.200	\$0.350	10			\$0.050	\$0.048	\$0.047	\$0.045	\$0.044	
Roof Repairs/Replacements (future authorization)	\$3.100	\$3.100	15			\$0.346	\$0.337	\$0.328	\$0.318	\$0.309	
Robinson Playground (future authorization)	\$1.150	\$1.150	10			\$0.164	\$0.159	\$0.154	\$0.149	\$0.144	
Larz Anderson Park (future authorization)	\$2.200	\$2.200	10			\$0.314	\$0.304	\$0.295	\$0.285	\$0.276	
Schick Park (future authorization)	\$0.970	\$0.970	10				\$0.138	\$0.134	\$0.130	\$0.126	
Murphy Playground (future authorization)	\$0.895	\$0.895	10				\$0.128	\$0.124	\$0.120	\$0.116	
High School Addition (future authorization)	\$35.000	\$35.000	25				\$3.150	\$3.080	\$3.010	\$2.940	
Envelope/Fenestration Repairs (future authorization)	\$0.750	\$0.750	10				\$0.107	\$0.104	\$0.101	\$0.097	
Roof Repairs/Replacements (future authorization)	\$0.650	\$0.650	10					\$0.093	\$0.090	\$0.087	
Engine #1 Replacement (future authorization)	\$0.725	\$0.725	10					\$0.103	\$0.100	\$0.097	
Boylston St Playground (future authorization)	\$1.240	\$1.240	10					\$0.177	\$0.171	\$0.166	
Larz Anderson Park (future authorization)	\$2.500	\$2.500	10						\$0.356	\$0.346	
Envelope/Fenestration Repairs (future authorization)	\$1.500	\$1.500	10						\$0.214	\$0.207	
Larz Anderson Park (future authorization)	\$1.000	\$1.000	10							\$0.143	

NEW GEN FUND DEBT SERVICE (cumulative)

\$1.152 \$2.667 \$2.806 \$3.598 \$7.014 \$7.188 \$7.559 \$7.487

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

CAPITAL IMPROVEMENTS PROGRAM

Debt Exclusions

Devotion School - Design/Constr. (future authorization)	\$49,576	\$49,576	0	\$3,518	\$3,518	\$3,518	\$3,518	\$3,518	\$3,518	\$3,518	\$3,518
High School - 111 Cypress Acquisition BAN (previously authorized)	\$16,400	\$16,400	0	\$0,328	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
High School - 111 Cypress Acquisition (previously authorized)	\$16,400	\$16,400	0		\$1,050	\$1,050	\$1,050	\$1,050	\$1,050	\$1,050	\$1,050

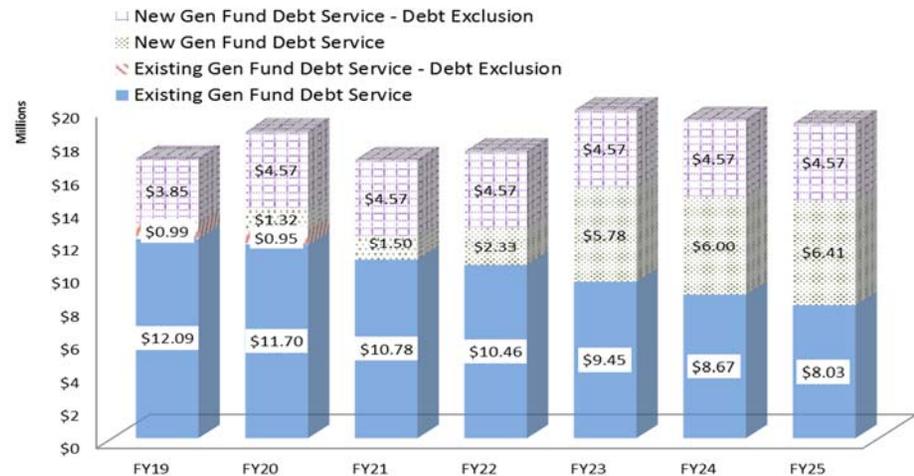
NEW DEBT EXCLUSION DEBT SERVICE (cumulative) \$3.846 \$4.567 \$4.567 \$4.567 \$4.567 \$4.567 \$4.567

Enterprise Funds

Singletree Tank & Gatehouse MWRA Interest Free Loan	0.66	0.66	10	0.066	0.066	0.066	0.066	0.066	0.066	0.066	0.066
Stormwater (previously authorized)	\$0.300	\$0.300	10		\$0.043	\$0.041	\$0.040	\$0.039	\$0.038	\$0.036	\$0.035
Wastewater (previously authorized)	\$3.000	\$1.000	10		\$0.143	\$0.138	\$0.134	\$0.130	\$0.126	\$0.121	\$0.117
Stormwater (previously authorized)	\$0.300	\$0.300	10			\$0.043	\$0.041	\$0.040	\$0.039	\$0.038	\$0.000
Stormwater (previously authorized)	\$0.300	\$0.300	10			\$0.043	\$0.041	\$0.040	\$0.039	\$0.038	\$0.000
Wastewater (future authorization)	\$3.000	\$1.000	10			\$0.143	\$0.138	\$0.134	\$0.130	\$0.126	\$0.000
Wastewater (future authorization)	\$3.000	\$1.000	10				\$0.143	\$0.138	\$0.134	\$0.130	\$0.000
Golf Course (future authorization)	\$1.000	\$0.265	20		\$0.025	\$0.025	\$0.024	\$0.023	\$0.023	\$0.022	\$0.022
Golf Course (future authorization)	\$1.000	\$0.250	20		\$0.024	\$0.023	\$0.023	\$0.022	\$0.022	\$0.021	\$0.020
Golf Course (future authorization)	\$1.000	\$0.250	20		\$0.000	\$0.024	\$0.023	\$0.023	\$0.022	\$0.022	\$0.000

NEW ENTERPRISE FUND DEBT SERVICE (cumulative) \$0.066 \$0.300 \$0.545 \$0.674 \$0.655 \$0.637 \$0.619 \$0.260

When Moody's last reviewed the Town's bond rating in March, 2017, 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.



**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

CAPITAL IMPROVEMENTS PROGRAM

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 4.8% in FY18 but will increase to 6.3% in FY20 when the majority of debt service associated with the Devotion School project commences. When looking solely General Fund-supported debt, the figure drops to 4.6% in FY18, reaching a high of 6.4% in FY20.

DEBT SERVICE AS A PERCENTAGE OF REVENUE

DESCRIPTION	FY16 (Act)	FY17 (Act)	FY18 (Proj.)	FY19 (Proj.)	FY20 (Proj.)	FY21 (Proj.)	FY22 (Proj.)	FY23 (Proj.)	FY24 (Proj.)	FY25 (Proj.)
Total General Fund Supported Debt Service	9,270,546	10,240,902	12,621,350	16,922,364	18,537,150	16,843,768	17,354,534	19,799,320	19,240,380	19,005,946
a.) Exempt (Debt Exclusion) ¹	1,076,000	1,048,400	1,020,800	4,833,739	5,518,935	4,567,335	4,567,335	4,567,335	3,517,539	3,517,540
b.) Non-Exempt	8,194,546	9,192,502	11,600,550	12,088,625	13,018,215	12,276,433	12,787,198	15,231,985	15,722,841	15,488,406
Minus SBA Reimbursements	556,757	556,757	556,758	556,757	434,662	434,662	434,662	0	0	0
Net General Fund Debt Service	8,713,789	9,684,145	12,064,592	16,365,607	18,102,488	16,409,106	16,919,872	19,799,320	19,240,380	19,005,946
Water & Sewer Enterprise Fund Supported Debt Svc.	2,377,747	2,180,990	1,951,733	1,544,710	1,559,072	1,231,775	1,096,075	962,975	884,375	757,775
Golf Course Enterprise Fund Supported Debt Svc.	191,355	183,475	159,422	140,888	186,113	195,804	195,633	190,211	185,115	179,994
TOTAL Debt Service	11,839,648	12,605,366	14,732,505	18,607,961	20,282,335	18,271,347	18,646,241	20,952,506	20,309,870	19,943,715
General Fund Revenue	250,398,058	260,709,753	273,045,997	284,676,212	291,115,063	301,246,613	310,661,861	319,230,759	328,478,112	338,247,750
General Fund Revenue Without SBA Reimbursement	249,841,301	260,152,996	272,489,239	284,119,455	290,680,401	300,811,951	310,227,199	319,230,759	328,478,112	338,247,750
Water & Sewer Enterprise Fund Revenue	27,734,888	28,985,259	29,271,308	30,269,574	31,122,057	32,046,976	33,307,939	34,645,008	36,100,466	37,268,801
Golf Course Enterprise Fund Revenue	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	1,683,509
TOTAL Revenue of Funds Supporting Debt Svc.	279,523,872	291,217,843	303,964,403	316,620,479	323,939,533	334,913,850	345,606,787	355,529,705	366,249,692	377,200,060
General Fund Debt Service as a % of General Fund Revenue	3.7%	3.9%	4.6%	5.9%	6.4%	5.6%	5.6%	6.2%	5.9%	5.6%
Net General Fund Debt Service as a % of General Fund Revenue ²	3.5%	3.7%	4.4%	5.8%	6.2%	5.5%	5.5%	6.2%	5.9%	5.6%
Water & Sewer Enterprise Fund Debt Service as a % of Revenue	8.6%	7.5%	6.7%	5.1%	5.0%	3.8%	3.3%	2.8%	2.4%	2.0%
Golf Course Enterprise Fund Debt Service as a % of Revenue	13.8%	12.0%	9.7%	8.4%	10.9%	12.1%	12.0%	11.5%	11.1%	10.7%
TOTAL Debt Service as a % of Total Rev. Supporting Debt Svc.	4.2%	4.3%	4.8%	5.9%	6.3%	5.5%	5.4%	5.9%	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.
- Climate Control – The Director of Public Buildings provided an estimate of \$19,200 for the operating impact of this CIP project. This amount has been included in the Building Department budget.
- 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.
- 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 / 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 FY19 – FY24 CIP as proposed by project. Commencing on page VII-29 is a project description for each project.

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

CAPITAL IMPROVEMENTS PROGRAM

TOWN OF BROOKLINE CAPITAL IMPROVEMENT PROGRAM: FY2019 - FY2024

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 (FY18)	FY2019		FY2020		FY2021		FY2022		FY2023		FY2024		Future Years		
			Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC	
GENERAL GOVERNMENT																	
2	Larz Anderson Garage	125,000					125,000	A									
6	Town Building Furniture	175,000	50,000	50,000	A				25,000	A			25,000	A	25,000	A	
2	Garage Floor Sealants	600,000						150,000	A	150,000	A	150,000	A			150,000	A
2	Public Safety HVAC Modifications	125,000		125,000	A												
2	Town Rehab/Upgrade	490,000	50,000	50,000	A	50,000	A	50,000	A	50,000	A	75,000	A	80,000	A	85,000	A
2	Town Hall Data Room Improvements	120,000	120,000														
6	Technology Applications	1,075,000	175,000			150,000	A	150,000	A	150,000	A	150,000	A	150,000	A	150,000	A
	General Government Total	2,710,000	395,000	225,000		200,000		475,000		375,000		375,000		255,000		410,000	
PLANNING & COMMUNITY DEVELOPMENT																	
4	Gateway East/Village Sq. Construction - CD	250,000		250,000	C												
4	Gateway East/Village Sq. Site Aquisition - CD	1,020,000		1,020,000	C												
4	Gateway East/Village Sq. Construction - Other	750,000	750,000														
4	Gateway East/Village Sq. Construction - State	7,107,000		7,107,000	C												
4	Gateway East/Village Sq. Site Aquisition - State	-															
4	Gateway East/Village Sq. Circulation Improv. - Town	-															
6	Zoning By-Law Reorganization	200,000		200,000	A												
	Planning & Community Development Total	9,327,000	750,000	8,577,000		-		-		-		-		-		-	
PUBLIC SAFETY																	
5	Fire Apparatus Rehab	1,550,000	50,000			500,000	A									1,000,000	A/B
5	Engine #1 Replacement	725,000										725,000	B				
5	Engine #6 Replacement	625,000	625,000														
6	CAD System Upgrade	200,000		200,000	A												
2	Fire Station Renovations	1,735,000	280,000	385,000	A			800,000	A	270,000	A						
6	PPE Washers and Dryers	71,000	71,000														
	Public Safety Total	4,906,000	1,026,000	585,000		500,000		800,000		270,000		725,000		-		1,000,000	

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

CAPITAL IMPROVEMENTS PROGRAM

TOWN OF BROOKLINE CAPITAL IMPROVEMENT PROGRAM: FY2019 - FY2024

CATEGORY CODES (CC):				REVENUE CODES (RC):													
1 = New Facility Construction		4 = Infrastructure		A = Property Tax/Free Cash/Overlay Surplus			D = Golf Budget		G = Utility Bond		J = Re-Appropriation of Funds						
2 = Facility Renovation / Repair		5 = Vehicles		B = General Fund Bond			E = Golf Bond		H = CDBG		K = Debt Exclusion Override						
3 = Parks/Open Space/Playgrounds		6 = Miscellaneous		C = State / Federal Aid			F = Utility Budget		I = Other								
CC	Description	Total	Prior Year (FY18)	FY2019		FY2020		FY2021		FY2022		FY2023		FY2024		Future Years	
				Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC
LIBRARY																	
2	Coolidge Corner - Elev./Rear Windows /Carpet	646,500	646,500														
2	Putterham Library Bathroom Renovations	150,000		150,000	A												
	Library Total	796,500	646,500	150,000		-		-		-		-		-		-	
PUBLIC WORKS:																	
Transportation																	
4	Traffic Calming / Safety Improvements	443,659	58,659	85,000	A	50,000	A	50,000	A	50,000	A	50,000	A	50,000	A	50,000	A
4	Bicycle Access Improvements	209,775	33,000	176,775	A												
4	Parking Meter Technology Upgrade	644,160	161,040			161,040	A	322,080	A								
4	Carlton St /Monmouth Traffic Signal	333,663	333,663														
	Public Works - Transportation Sub-Total	1,631,257	586,362	261,775		211,040		372,080		50,000		50,000		50,000		50,000	
Engineering/Highway																	
4	Street Rehab - Town	14,540,000	1,670,000	1,710,000	A	1,750,000	A	1,790,000	A	1,830,000	A	1,880,000	A	1,930,000	A	1,980,000	A
4	Street Rehab - State	7,684,840	960,605	960,605	C	960,605	C	960,605	C	960,605	C	960,605	C	960,605	C	960,605	C
4	Sidewalk Repair	2,726,000	312,000	320,000	A	328,000	A	336,000	A	344,000	A	353,000	A	362,000	A	371,000	A
4	Parking Lot Rehab.	205,000														205,000	A
2	Municipal Service Center Site Improvements	240,000	240,000														
4	Fire Alarm Call box system	2,380,000														2,380,000	B
4	Davis Path Footbridge	40,000	40,000														
	Public Works - Engineering/Highway Sub-Total	27,815,840	3,222,605	2,990,605		3,038,605		3,086,605		3,134,605		3,193,605		3,252,605		5,896,605	
Water / Sewer																	
4	Singletree Hill Tank Improvements	490,000				490,000	F										
4	Stormwater Improvements	1,200,000	300,000			300,000	F	300,000	F	300,000	F						
4	Water System Improvements	2,300,000	300,000			2,000,000	G										
6	Water Meter MTU Replacement	1,090,000		265,000	F	265,000	F	280,000	F	280,000	F						
4	Wastewater System Improvements	3,000,000		3,000,000	G												
4	Netherlands Road Improvements	150,000		150,000	F												
	Public Works - Water / Sewer Sub-Total	8,230,000	600,000	3,415,000		3,055,000		580,000		580,000		-		-		-	

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

CAPITAL IMPROVEMENTS PROGRAM

TOWN OF BROOKLINE CAPITAL IMPROVEMENT PROGRAM: FY2019 - FY2024

CATEGORY CODES (CC):				REVENUE CODES (RC):														
1 = New Facility Construction		4 = Infrastructure		A = Property Tax/Free Cash/Overlay Surplus				D = Golf Budget		G = Utility Bond		J = Re-Appropriation of Funds						
2 = Facility Renovation / Repair		5 = Vehicles		B = General Fund Bond				E = Golf Bond		H = CDBG		K = Debt Exclusion Override						
3 = Parks/Open Space/Playgrounds		6 = Miscellaneous		C = State / Federal Aid				F = Utility Budget		I = Other								
CC	Description	Total	Prior Year (FY18)	FY2019		FY2020		FY2021		FY2022		FY2023		FY2024		Future Years		
				Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC	
	Parks and Playgrounds																	
3	Amory tennis courts, Parking and Halls Pond	1,650,000															1,650,000	A/B
3	Brookline Reservoir Park	2,200,000	2,200,000															
3	Cypress Playground/Athl. Field	2,640,000		240,000	A	2,400,000	A											
3	Fisher Hill Gatehouse Safety and Structural Improvemen	175,000											175,000	A				
3	Harry Downes Field & Playground/Kraft Family Athl.	2,450,000		2,450,000	B													
3	Heath School Playground Accessibility	1,110,000															1,110,000	A
3	Larz Anderson Park	8,400,000		2,700,000	B			2,200,000	B					2,500,000	B		1,000,000	B
3	Larz Anderson Park cash	600,000		425,000	A	175,000	A											
3	Murphy Playground	965,000	70,000							895,000	B							
3	Riverway Park	625,000															625,000	A
3	Robinson Playground	1,250,000				100,000	A	1,150,000	B									
3	Schick Playground	1,060,000						90,000	A	970,000	B							
3	Boylston St. Playground	1,350,000								110,000	A	1,240,000	B					
3	Griggs Park	1,060,000												90,000	A		970,000	A
3	Soule Athletic Fields	1,450,000															1,450,000	B
3	Skyline Park Turf replacement and Park Improvemen	1,980,000												180,000	A		1,800,000	A/B
3	Parks/Playgrounds Rehab/Upgrade	2,500,000	305,000	305,000	A	310,000	A	310,000	A	315,000	A	315,000	A	320,000	A		320,000	A
3	Town/School Ground Rehab.	1,340,000	150,000	155,000	A	160,000	I	165,000	A	170,000	A	175,000	A	180,000	A		185,000	A
3	Tennis Courts / Basketball Courts	300,000				200,000	A										100,000	A
2	Comfort Stations	300,000						250,000	A								50,000	A
	Public Works - Parks and Playground Sub-Total	33,405,000	2,725,000	6,275,000		3,345,000		4,165,000		2,460,000		1,730,000		3,445,000			9,260,000	
	Conservation/Open Space																	
3	Tree Removal&Repl/Urbn Forestry Mgmt	1,900,000	230,000	230,000	A	235,000	A	235,000	A	240,000	A	240,000	A	245,000	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	2,920,000	230,000	230,000		235,000		235,000		240,000		240,000		245,000			1,265,000	
	Public Works Total	74,002,097	7,363,967	13,172,380		9,884,645		8,438,685		6,464,605		5,213,605		6,992,605			16,471,605	
	RECREATION																	
2	Aquatics Center Pool Filter Replacement	225,000		225,000	A													
2	Eliot Rec Improvements	775,000															775,000	A
	Recreation Total	1,000,000	-	225,000		-		-		-		-		-			775,000	

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

CAPITAL IMPROVEMENTS PROGRAM

TOWN OF BROOKLINE CAPITAL IMPROVEMENT PROGRAM: FY2019 - FY2024

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 (FY18)	FY2019		FY2020		FY2021		FY2022		FY2023		FY2024		Future Years		
			Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC	
SCHOOL																	
6	Furniture Upgrades	1,000,000	90,000	100,000	A	110,000	A	120,000	A	130,000	A	140,000	A	150,000	A	160,000	A
2	HVAC Equipment	1,250,000		150,000	A			300,000	A	200,000	A			200,000	A	400,000	A
2	Classroom Climate Control	225,000		225,000	A												
2	Underground tank removal	350,000						100,000	A	100,000	A			100,000	A	50,000	A
2	Town/School ADA Renovations	660,000	75,000	75,000	A	80,000	A	80,000	A	85,000	A	85,000	A	90,000	A	90,000	A
2	Town/School Elevator Renov. Program	1,175,000	475,000	300,000	A			100,000	A	100,000	A			100,000	A	100,000	A
2	Town/School Energy Conservation Projects	1,430,000	75,000	180,000	A	185,000	A	190,000	A	195,000	A	200,000	A	200,000	A	205,000	A
2	Town/School Energy Management System	1,140,000	125,000	125,000	A	125,000	A	125,000	A	130,000	A	130,000	A	130,000	A	250,000	A
2	Town/School Bldg Envelope/Fenestration Rep	17,050,000				1,500,000	B	3,100,000	B	750,000	B					11,700,000	A/B
3	Town/School Bldg Envelope/Fenestration Rep cash	1,000,000								1,000,000	A						
2	Town/School Roof Repair/Repl. Program	15,800,000										800,000	B	800,000	B	14,200,000	A/B
2	Public Building Fire Alarm upgrades	1,650,000		250,000	A			150,000	A	300,000	A	300,000	A	300,000	A	350,000	A
2	Town/School Bldg Security / Life Safety Sys	1,365,000	215,000	130,000	A	160,000	A	160,000	A	170,000	A	170,000	A	180,000	A	180,000	A
2	Town/School Compactor Replacements	200,000		100,000	A							50,000	A			50,000	A
2	School Rehab/Upgrade	1,065,000	100,000	230,000	A	110,000	A	115,000	A	120,000	A	125,000	A	130,000	A	135,000	A
2	High School Addition - Town Share (non-Debt Excl)	36,850,000	1,850,000	35,000,000	B												
2	High School Addition (Debt Excl)	-		TBD	K												
2	9th School Schematic Design	1,500,000		1,500,000	A												
2	9th School Construction	-				TBD	K										
2	9th School at Baldwin	1,500,000	1,500,000														
2	Driscoll School Rehabilitation	4,400,000	400,000	4,000,000	B												
2	Classroom Capacity	8,075,000	995,000	1,165,000	A	1,223,000	A	1,032,000	A	915,000	A	915,000	A	915,000	A	915,000	A
	School Total	97,685,000	5,900,000	43,530,000		3,493,000		5,572,000		4,195,000		2,915,000		3,295,000		28,785,000	

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

CAPITAL IMPROVEMENTS PROGRAM

TOWN OF BROOKLINE CAPITAL IMPROVEMENT PROGRAM: FY2019 - FY2024

CATEGORY CODES (CC):

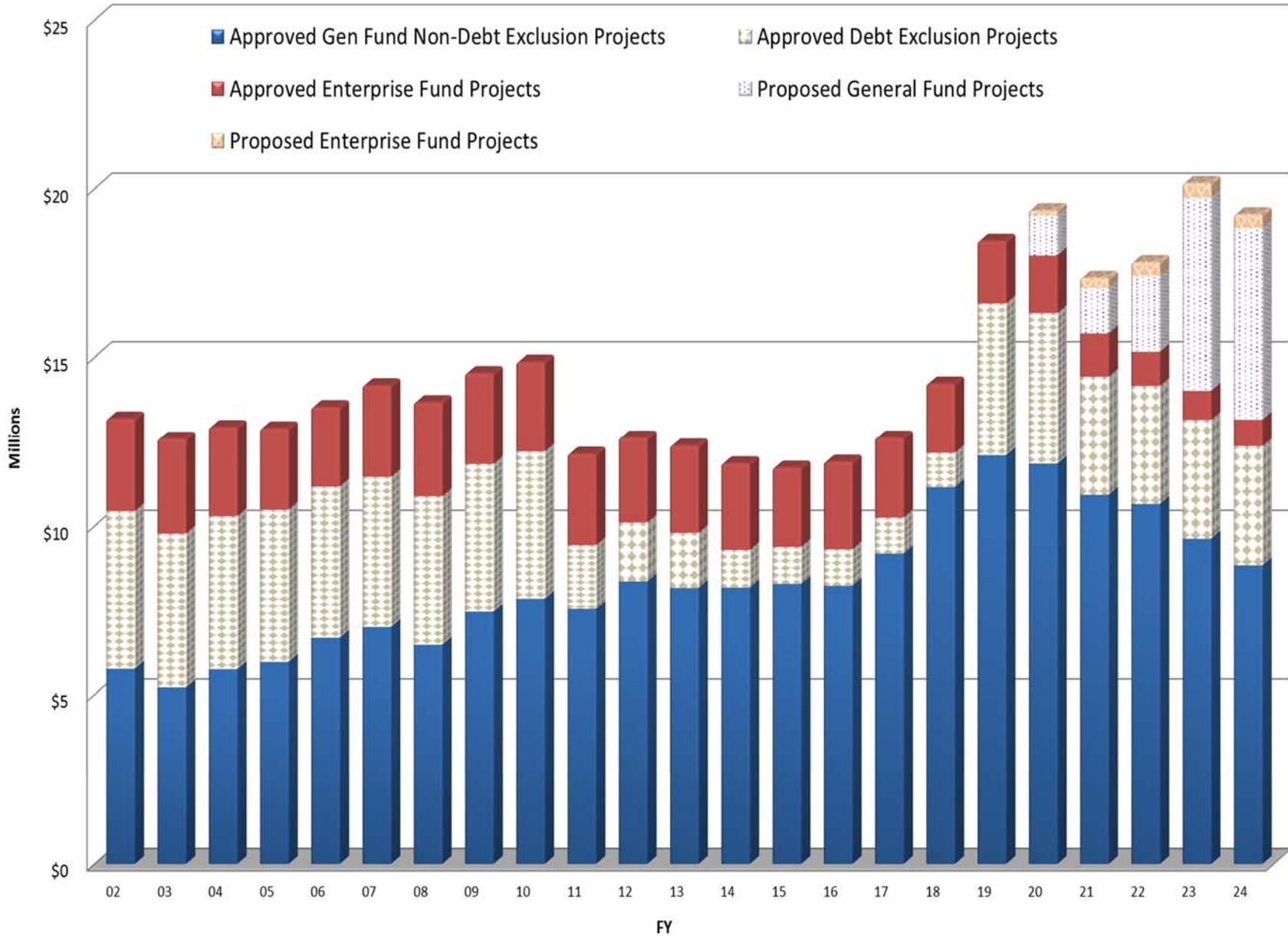
- 1 = New Facility Construction
- 2 = Facility Renovation / Repair
- 3 = Parks/Open Space/Playgrounds
- 4 = Infrastructure
- 5 = Vehicles
- 6 = Miscellaneous

REVENUE CODES (RC):

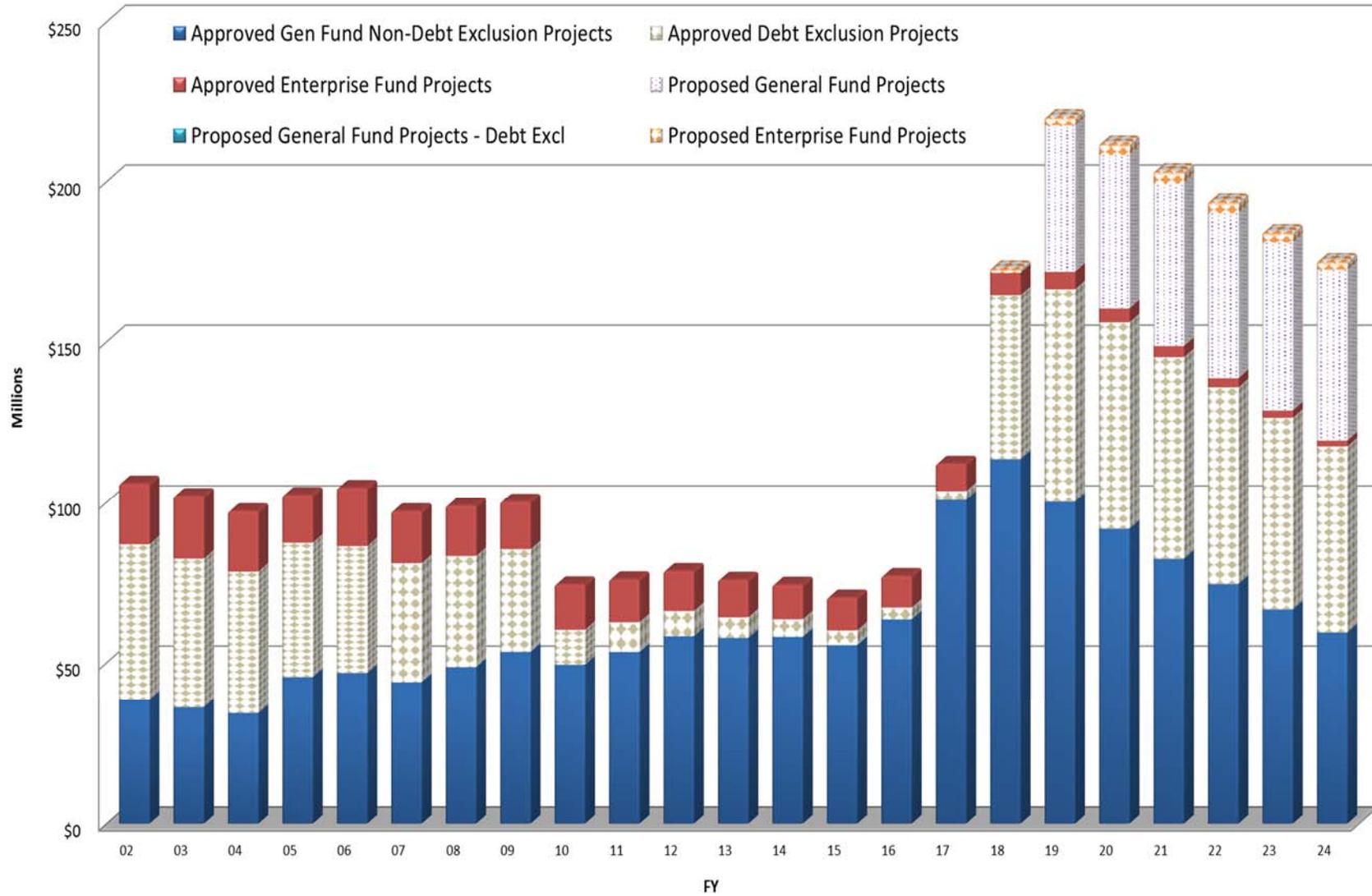
- A = Property Tax/Free Cash/Overlay Surplus
- B = General Fund Bond
- C = State / Federal Aid
- D = Golf Budget
- E = Golf Bond
- F = Utility Budget
- G = Utility Bond
- H = CDBG
- I = Other
- J = Re-Appropriation of Funds
- K = Debt Exclusion Override

CC	Total	Prior Year (FY18)	FY2019		FY2020		FY2021		FY2022		FY2023		FY2024		Future Years	
			Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC
GRAND TOTAL	190,426,597	16,081,467	66,464,380		14,077,645		15,285,685		11,304,605		9,228,605		10,542,605		47,441,605	
GRAND TOTAL BY SOURCE																
A = Property Tax / Free Cash / Overlay Surplus	63,943,717	9,720,862	9,061,775	14%	8,401,000	60%	7,295,080	48%	7,149,000	63%	5,503,000	60%	6,282,000	60%	10,531,000	A
B = General Fund Bond	100,010,000	4,050,000	44,150,000	66%	1,500,000	11%	6,450,000	42%	2,615,000	23%	2,765,000	30%	3,300,000	31%	35,180,000	74%
C = State / Federal Grants	15,541,840	1,710,605	8,067,605	12%	960,605	7%	960,605	6%	960,605	8%	960,605	10%	960,605	9%	960,605	2%
D = Golf Budget	-	-	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
E = Golf Bond	-	-	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
F = Utility Budget	2,930,000	300,000	415,000	1%	1,055,000	7%	580,000	4%	580,000	5%	-	0%	-	0%	-	0%
G = Utility Bond	5,300,000	300,000	3,000,000	5%	2,000,000	14%	-	0%	-	0%	-	0%	-	0%	-	0%
H = CDBG	1,270,000	-	1,270,000	2%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
I = Other	931,040	-	-	0%	161,040	1%	-	0%	-	0%	-	0%	-	0%	770,000	2%
J = Re-Approp. of Existing Funds	500,000	-	500,000	1%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
K = Debt Exclusion Override	-	-	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
Grand Total	190,426,597	16,081,467	66,464,380		14,077,645		15,285,685		11,304,605		9,228,605		10,542,605		47,441,605	
GRAND TOTAL BY ALLOCATION																
General Government	2,710,000	395,000	225,000	0%	200,000	1%	475,000	3%	375,000	3%	375,000	4%	255,000	2%	410,000	1%
Planning and Community Development	9,327,000	750,000	8,577,000	13%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
Public Safety	4,906,000	1,026,000	585,000	1%	500,000	4%	800,000	5%	270,000	2%	725,000	8%	-	0%	1,000,000	2%
Library	796,500	646,500	150,000	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
DPW - Transportation	1,631,257	586,362	261,775	0%	211,040	1%	372,080	2%	50,000	0%	50,000	1%	50,000	0%	50,000	0%
Engineering/Highway	27,815,840	3,222,605	2,990,605	4%	3,038,605	22%	3,086,605	20%	3,134,605	28%	3,193,605	35%	3,252,605	31%	5,896,605	12%
Water / Sewer	8,230,000	600,000	3,415,000	5%	3,055,000	22%	580,000	4%	580,000	5%	-	0%	-	0%	-	0%
Parks & Playgrounds	33,405,000	2,725,000	6,275,000	9%	3,345,000	24%	4,165,000	27%	2,460,000	22%	1,730,000	19%	3,445,000	33%	9,260,000	20%
Conservation/Open Space	2,920,000	230,000	230,000	0%	235,000	2%	235,000	2%	240,000	2%	240,000	3%	245,000	2%	1,265,000	3%
Recreation	1,000,000	-	225,000	0%	-	0%	-	0%	-	0%	-	0%	-	0%	775,000	2%
Public Schools	97,685,000	5,900,000	43,530,000	65%	3,493,000	25%	5,572,000	36%	4,195,000	37%	2,915,000	32%	3,295,000	31%	28,785,000	61%
Grand Total	190,426,597	16,081,467	66,464,380		14,077,645		15,285,685		11,304,605		9,228,605		10,542,605		47,441,605	
GRAND TOTAL BY CATEGORY																
1 New Facility Construction	-	-	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
2 Facility Renovation / Repair	100,516,500	6,736,500	44,515,000	67%	3,383,000	24%	6,627,000	43%	4,335,000	38%	2,775,000	30%	3,145,000	30%	29,000,000	61%
3 Parks / Open Space / Playgrounds	36,025,000	2,955,000	6,505,000	10%	3,580,000	25%	4,150,000	27%	2,700,000	24%	1,970,000	21%	3,690,000	35%	10,475,000	22%
4 Infrastructure	46,654,097	5,158,967	14,894,380	22%	6,304,645	45%	4,038,685	26%	3,764,605	33%	3,243,605	35%	3,302,605	31%	5,946,605	13%
5 Vehicles	2,900,000	675,000	-	0%	500,000	4%	-	0%	-	0%	725,000	8%	-	0%	1,000,000	2%
6 Miscellaneous	4,331,000	556,000	550,000	1%	310,000	2%	470,000	3%	505,000	4%	515,000	6%	405,000	4%	1,020,000	2%
Grand Total	190,426,597	16,081,467	66,464,380		14,077,645		15,285,685		11,304,605		9,228,605		10,542,605		47,441,605	
6-Year Total	126,903,525															

DEBT SERVICE BASED ON EXISTING AUTHORIZATIONS AND PROJECTS IN FY19 - FY24 CIP



**TOTAL OUTSTANDING DEBT (as of June 30 each year) BASED ON EXISTING AUTHORIZATIONS AND PROJECTS IN
FY19 - FY24 CIP**



FY 2019-2024 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. 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 -- \$50,000	Property Tax / Free Cash
	FY 2022 -- \$25,000	Property Tax / Free Cash
	FY 2024 -- \$25,000	Property Tax / Free Cash

3. GARAGE FLOOR SEALANTS

Sealants are required for concrete suspended floors every 7 years. If the floor is not properly sealed to prevent corrosion of the concrete and rebar, the floor will deteriorate rapidly. This will lead to premature failure and costly involved repairs including new concrete and possibly structural repairs.

Those floors include:

Municipal Garage	Fire Station No 4
Main Library	Fire Station No 6
Fire Station No 1	Fire Station No 7

Estimated Cost: \$600,000

Time Schedule:	FY 2021 -- \$150,000	Property Tax / Free Cash
	FY 2022 -- \$150,000	Property Tax / Free Cash
	FY 2023 -- \$150,000	Property Tax / Free Cash
	Future Years -- \$150,000	Property Tax / Free Cash

4. PUBLIC SAFETY HVAC MODIFICATIONS

The Public Safety Department continues to invest and expands its communications (E911/radios) and data information systems. There are two rooms at Public Safety that house this equipment. The spaces are sized adequately but the infrastructure needs to be expanded to meet the needs of the equipment loads. This would be for power and cooling. These spaces presently have HVAC systems, with back up capacity that is presently undersized and needs to be increased. In addition, the equipment has exceeded its useful life. Power is limited in these spaces and was originally sized for the equipment that was installed when the building was renovated many years ago. Also the layout of the equipment with new, different racks stifles air flow and cooling capabilities. A study was conducted that reviewed the MDF spaces at the High School, Town Hall and Public Safety buildings. This study recommended a number of improvements for these critical areas at Public Safety. As part of a 24/7 operation the equipment is extremely important and essential for the operation of the department and safety of the community. The support systems including e911 must be reliable and dependable. The request of \$125,000 is broken out as follows: \$12,000 for design services, \$18,000 for electrical upgrades and modifications to the emergency generator circuits and \$95,000 for the HVAC upgrades and modifications.

Estimated Cost: \$125,000

Time Schedule: FY 2019 -- \$125,000 Property Tax / Free Cash

5. 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: \$490,000

Time Schedule:	Prior Year -- \$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 -- \$75,000	Property Tax / Free Cash
	FY 2024 -- \$80,000	Property Tax / Free Cash
	Future Years -- \$85,000	Property Tax / Free Cash

6. 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 by 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: Prior Year -- \$120,000 Property Tax / Free Cash

7. 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: \$1,075,000

Time Schedule:	Prior Year -- \$175,000	Property Tax / Free Cash
	FY 2020 -- \$150,000	Property Tax / Free Cash
	FY 2021 -- \$150,000	Property Tax / Free Cash
	FY 2022 -- \$150,000	Property Tax / Free Cash
	FY 2023 -- \$150,000	Property Tax / Free Cash
	FY 2024 -- \$150,000	Property Tax / Free Cash
	Future Years -- \$150,000	Property Tax / Free Cash

PLANNING & COMMUNITY DEVELOPMENT

8. 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 October 20, 2017 75% design submittal to MassDOT has increased the construction budget to \$8,107,000. It is estimated that the TIP will cover \$7,107,000 in Federal Fiscal Year 2018 toward a \$8,107,000 construction project.
2. The Town’s Gateway East construction match of \$1,000,000 will be filled by:
 - Children’s Hospital mitigation (1% Off-Site Improvements--2 Brookline Place) \$750,000 and
 - \$250,000 in CDBG (or combination of Ch. 90 and/other Town sources)

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 large scale 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 allocation of 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 allocation. The loan must be backed by the Town’s full faith and credit.
2. The Town’s right-of-way acquisition costs of \$1,300,000 will be filled by:
 - \$280,000 in prior year CDBG funds earmarked for acquisition (FY17 CDBG allocation)
 - \$1,020,000 from a Section 108 Loan
 - combination of Ch. 90 and/or other Town sources

Right-of-way acquisition costs presented are preliminary estimates. Under State statute, the Town may not discuss easement acquisition with property owners until MassDOT’s Environmental and Community Compliance divisions give clearance for the Town to move forward.

Estimated Cost: \$9,127,000

Time Schedule:	Prior Year -- \$750,000 FY2019 -- \$7,107,000 FY2019-- \$250,000 FY2018 -- \$1,020,000	ther (1% Off-Site Improvements--2 Brookline Place) Federal Grant (via State TIP) Federal Grant (CDBG) Federal Grant (CDBG) Section 108 Loan
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9. 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 including inherent inconsistencies. The current version of the by-law is not user friendly, difficult for the public to comprehend, difficult for the Town to interpret and enforce, and creates a strain on economic development in the areas where economic development should be considered. 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 identify and then 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, Town staff, and regulatory agencies. 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

10. 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 if 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:	Prior Year -- \$50,000	Property Tax / Free Cash
	FY 2020 -- \$500,000	Property Tax / Free Cash
	Future Years -- \$1,000,000	Property Tax / Free Cash / General Fund Bond

11. ENGINE #1 REPLACEMENT

Using the Town’s replacement schedule, Engine No. 1 will be due for replacement in FY 2023. Considering the Town just bought a pump for \$625,000 (Item 12 – Engine 6) and using the 3% inflation estimate per year, the projected cost is estimated at \$725,000

Estimated Cost: \$725,000

Time Schedule: FY2023 -- \$725,000 General Fund Bond

12. ENGINE #6 REPLACEMENT

Keeping with the current policy of engine replacement at 17 years, Engine #6 would need to be replaced in FY19. Unfortunately, Engine #6 was not rehabbed when it was scheduled in 2012. While we rely upon these replacement engines becoming spare apparatus, which are 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: Prior Year -- \$625,000 Property Tax / Free Cash

13. 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. Grants funds have been used to cover a portion of the project costs and a remaining \$200,000 is needed to complete the entire project.

Estimated Cost: \$200,000

Time Schedule: FY 2019 -- \$200,000 Property Tax / Free Cash

14. 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.

In addition to the \$350,000 in FY21 for Station #7, there is \$120,000 included for modifications of egress (the creation of a second means of egress), and for alterations and repairs to the locker room, and \$110,000 for improvements to the second floor living area. Including new walls/doors/frames in rooms and paint/flooring.

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: \$1,735,000

Time Schedule:	Prior Year -- \$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

15. 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: Prior Year -- \$71,000 Property Tax / Free Cash

LIBRARY

16. 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, estimated to cost \$285,500.

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. \$155,000 is included for plans and specs (\$15,000) and the windows (\$140,000).

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 \$100,000.

Estimated Cost: \$646,500

Time Schedule: Prior Year -- \$646,500 Property Tax / Free Cash

17. 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: FY2019 -- \$150,000 Property Tax / Free Cash

TRANSPORTATION

18. TRAFFIC CALMING / SAFETY IMPROVEMENTS

A total of \$443,659 has been allocated for various Traffic improvement projects. In FY2019, \$85,000 is proposed for a Traffic Signal Safety Improvement project located at Walnut St at Kennard Rd and Chestnut Street. The goal is to increase the safety of the intersection following a request by neighborhood residents and the school department following a student being struck at the intersection while crossing Walnut Street. The current pedestrian actuated signal operates with Walnut Street flashing yellow and Kennard and Chestnut flashing red. When a pedestrian actuates the signal via a push button all approaches turn red and the pedestrian is allowed to cross.

However feedback on the operations of the signal during the staff investigation and Transportation Board meeting was that drivers are used to the flashing yellow and often run the red because they do not expect it to change, especially during rush hour when the volumes of both pedestrians and motorists are high.

Based on a the engineers report, including a traffic signal warrant analysis, the Transportation Board approved the upgrade in November 2016 to a full traffic signal with green, yellow, red operations. The cost of the project includes:

- Modifying the traffic signal controller to accommodate the proposed timing and phasing.
- Replacing the traffic signal head sections.
- Upgrading the traffic signal back plates with black back plates with yellow reflective strip.
- Upgrade the pedestrian signal heads with 16” LED pedestrian displays with countdown displays.
- Upgrade the pedestrian push buttons with audible & vibro tactile pedestrian push buttons with field adjustable arrow.
- Install a vehicle actuation detection system.
- Install emergency pre-emption capabilities such that they are compatible with the existing pre-emption systems used by Town of Brookline emergency services.

Estimated Cost: \$443,659

Time Schedule:	Prior Year -- \$58,659	Property Tax / Free Cash
	FY 2019 -- \$85,000	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

19. BICYCLE ACCESS IMPROVEMENTS

The Essex Street Separated Bicycle Lane project, part of the Transportation Board’s Green Routes Master Network Plan, is a sidewalk level, raised cycle track on Essex Street from the Town border to Dummer Street and a raised intersection connecting to the existing Essex Street contra-flow bike lane. The project is meant to create a safe regional connection for the bicycle route which links the BU Bridge, Muddy River Path, City of Cambridge, and the new cycle tracks on Commonwealth Avenue to the north with Beacon Street and the

Longwood Medical Area to the south via the Cottage Farm bicycle route on Essex, Ivy, and Carlton Streets. This is consistently one of the highest used regional bicycle routes in the Town of Brookline with the number of cyclists using the route increasing over 250% between 2008 and 2016 and is a priority project which was approved by the Transportation Board. The project includes all construction, pavement marking, and signage necessary to construct the project and restore the roadway.

Estimated Cost: \$209,775

Time Schedule:	Prior Year -- \$33,000	Property Tax / Free Cash
	FY2019 -- \$176,775	Property Tax / Free Cash

20. 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.

Estimated Cost: \$644,160

Time Schedule:	Prior Year -- \$161,040	Property Tax / Free Cash
	FY 2020 -- \$161,040	Property Tax / Free Cash
	FY 2021 -- \$322,080	Property Tax / Free Cash

21. 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 complaint 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: Prior Year -- \$333,663 Property Tax / Free Cash

ENGINEERING/HIGHWAY

22. 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 FY19, the appropriation is recommended at \$1.71 million (the original \$1 million base plus the \$300,000 added in FY09 increased annually by 2.5%).

Estimated Cost: \$14,540,000

Time Schedule:	Prior Year -- \$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 -- \$1,880,000	Property Tax / Free Cash
	FY 2024 -- \$1,930,000	Property Tax / Free Cash
	Future Years -- \$1,980,000	Property Tax / Free Cash

23. 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: \$7,684,840

Time Schedule:	Prior Year -- \$960,605	State Grant
	FY 2019 -- \$960,605	State Grant
	FY 2020 -- \$960,605	State Grant
	FY 2021 -- \$960,605	State Grant
	FY 2022 -- \$960,605	State Grant
	FY 2023 -- \$960,605	State Grant
	FY 2024 -- \$960,605	State Grant
	Future Years -- \$960,605	State Grant

24. 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 FY19, the appropriation is recommended at \$320,000 (the original \$200,000 base plus the \$50,000 added in FY09 increased annually by 2.5%).

Estimated Cost: \$2,726,000

Time Schedule:	Prior Year -- \$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
	FY 2024 -- \$362,000	Property Tax / Free Cash

25. 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 Center 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

26. 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: Prior Years -- \$240,000 Property Tax / Free Cash

27. 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

28. 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: Prior Year -- \$40,000 Property Tax / Free Cash

WATER/SEWER

29. 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 interior surface in FY20.

Estimated Cost: \$490,000

Time Schedule: FY 2020 -- \$490,000 Water & Sewer Enterprise Fund Budget

30. 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: \$1,200,000

Time Schedule: Prior Year -- \$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
FY 2022 -- \$300,000 Water & Sewer Enterprise Fund Budget

31. WATER SYSTEM IMPROVEMENTS

Design and construction of proposed water system improvements.

Estimated Cost: \$2,300,000

Time Schedule: Prior Year -- \$300,000 Water & Sewer Enterprise Fund Bond
FY 2020 -- \$2,000,000 Water & Sewer Enterprise Fund Bond

32. WATER METER MOBILE TRANSMISSION UNIT (MTU) REPLACEMENT

The Town's water meters and infrastructure were installed in 2006. The batteries of the MTU's (mobile transmission units), which transfer meter consumption to the collectors for billing are nearing the end of their useful life. This program will propose to replace all 10,000+/- MYU's over a four year period.

Estimated Cost: \$1,090,000

Time Schedule:	FY 2019 -- \$265,000	Water & Sewer Enterprise Fund Budget
	FY 2020 -- \$265,000	Water & Sewer Enterprise Fund Budget
	FY 2021 -- \$280,000	Water & Sewer Enterprise Fund Budget
	FY 2022 -- \$280,000	Water & Sewer Enterprise Fund Budget

33. 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

34. 44 NETHERLANDS ROAD - IMPROVEMENTS

Project includes replacement of crushed floor drain system and concrete floor.

Estimated Cost: \$150,000

Time Schedule: FY2019 -- \$150,000 Water & Sewer Enterprise Fund Budget

PARKS/PLAYGROUNDS

35. AMORY TENNIS COURTS, PARKING AND HALLS POND RENOVATION

This item includes the reconstruction of the drainage, subgrade, irrigation and clay tennis courts and associated infrastructure at Amory Park. It also allows for improvement to drainage and reconstruction of the parking lot and entrance to the park, picnic areas and includes rehabilitation of the existing boardwalk structure and pathways at the Halls Pond Conservation Sanctuary. The current board walk

structure was installed in 2002 as a component of the overall restoration of the entire Conservation Sanctuary. Heavy use of the area is causing the decking and railings of the boardwalk to degrade, and the frequency of repairs is increasing. This project will remove the existing decking and railings, leave the piers and substructure in place, and install new pressure treated decking and handrails to ensure visitors will have a safe, and accessible, boardwalk system. This project will impact approximately 600 linear feet of boardwalk with a low bump rail, 140 linear feet with full handrails on both sides, and two overlook platforms.

Estimated Cost: \$1,650,000

Time Schedule: FY 2024 -- \$150,000 Property Tax / Free Cash
Future Years -- \$1,500,000 Property Tax / Free Cash / General Fund Bond

36. 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 -- \$2,200,000 General Fund Bond

37. 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 Park and Recreation held three public scoping sessions to discuss the elements of the project and to develop a project budget. The public provided a great deal of input regarding the merits and disadvantages of both synthetic and natural turf. The Commission decided to establish a budget of \$6.65 million, however decided to hold the final decision on the material for the athletic field for the detailed design review process that will commence in 2-3 years. This allows the public and commission time to evaluate the success of the new synthetic turf field at the Devotion School that will have a natural infill material (geofill made with coconut fiber) and the replacement synthetic turf system at Downes Field that will also have an alternative infill system. The Commission felt that it would be beneficial for the community to try these two systems, evaluate new technologies and make the decision regarding the construction specifications for the athletic fields with the latest and most relevant information at the time. \$240,000 in FY2019 will be applied to design services and preparation of the engineering survey. Of the \$6.65 million construction budget, \$2.4 million is part of the Town’s property tax / free cash CIP and \$4.25 million is intended to be included in the High School Expansion and Renovation debt exclusion.

Estimated Cost: \$2,640,000

Time Schedule: FY 2019 -- \$240,000 Property Tax / Free Cash (Design)
FY 2020 -- \$2,400,000 Property Tax / Free Cash (Construction)

38. FISHER HILL GATEHOUSE SAFETY AND STRUCTURAL IMPROVEMENTS

Built in 1887, the Fisher Hill Reservoir Gatehouse was designed by Arthur H. Vinal, City Architect of Boston from 1884-1887. He is best known for his Richardsonian Romanesque High Service Building at the Chestnut Hill Reservoir, also built in 1887. The Gatehouse regulated the flow of water in and out of the reservoir basin and is emblematic of the immense civic pride in public waterworks at the turn of the last century.

The Fisher Hill Gatehouse is in need of interior structural and safety improvements. This project provides for a below grade utility room, floor inserts in the open chambers to make the space safe and accessible, lighting, interior window treatment, painting and repointing.

Estimated Cost: \$175,000

Time Schedule: FY 2024 -- \$175,000 Property Tax / Free Cash (Construction)

39. HARRY DOWNES FIELD, PLAYGROUND & SYNTHETIC TURF REPLACEMENT

Harry Downes playground was last renovated in 1993. The playground equipment, picnic area, access and egress points, accessible pathways, park furniture, safety lighting and athletic fields are in need of complete renovation/replacement. At the request of the community this budget item includes a water play/spray amenity for the hot summer months. The athletic fields are used to program lacrosse, soccer, rugby, softball and football, in addition to track and field practice and meets. The natural grass field will be renovated and the synthetic turf surface will be replaced.

The 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 10-12 years and, depending upon use, may need to be replaced more frequently. In FY19, the field will be 13 years old. The carpet has suffered several tears requiring repair and the field is in need of regrading. The project involves removing the existing carpet and infill material, laser grading the sub base, replacing the synthetic turf, safety pad and installing new infill. The comfort station will be fully rehabilitated to comply with ADA and provide improved storage and maintenance facilities. Funding for construction of the total project is estimated to cost \$2,450,000 in FY19.

Estimated Cost: \$2,450,000

Time Schedule: FY 2019 -- \$2,450,000 General Fund Bond (Construction)

40. 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 \$95,000 for design/construction bid documents and \$1,015,000 for construction.

Estimated Cost: \$1,110,000

Time Schedule: Future Years -- \$1,110,000 Property Tax / Free Cash

41. 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 (\$3.125 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, repair to the drainage structures, safety repair/replacement of the deteriorating Tempietto, terrace, stairs and fountain, repair of the railings and bridge structures, pathway improvements, invasive removal and new plantings. Funding includes completion of full depth reclamation/reconstruction of the roadway, associated handicapped accessible paths, restoration of the stairs that are in deteriorating condition, parking and safety improvements. Other structural repairs as required.

In addition, the Larz Anderson Ice Rink will be repaired with new supports, headers and piping from the compressor room to the main ice and little children's ice slab. This steel infrastructure has corroded to the point that it is sagging and has caused some of the pipes underneath the ice slab to kink or collapse causing blockages and leading to poor ice conditions.

The FY20 request (\$175,000) is for continuation of much needed pathway and stair improvements and installation of upgraded lighting.

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 2019 -- \$425,000	Property Tax/Free Cash
	FY 2020 -- \$175,000	Property Tax/Free Cash
	FY 2021 -- \$2,200,000	General Fund Bond
	FY 2024 -- \$2,500,000	General Fund Bond
	Future Years -- \$1,000,000	General Fund Bond

42. 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, new hard court/basketball area, landscape improvements, review of picnic/passive areas, and new water play/spray pool with associated utilities. The design review process will revisit layout, grading, accessibility, safety, and functionality of the park. Construction for the project is estimated to cost \$895,000.

Estimated Cost:	\$965,000	
Time Schedule:	Prior Year -- \$70,000	Property Tax / Free Cash
	FY 2022 -- \$895,000	General Fund Bond

43. 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	
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Time Schedule: Future Years -- \$625,000 Property Tax / Free Cash

44. 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 \$1.15 million in FY21 is for construction.

Estimated Cost: \$1,250,000

Time Schedule: FY 2020 -- \$100,000 Property Tax / Free Cash (Design)
FY 2021 -- \$1,150,000 General Fund Bond (Construction)

45. 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 of the wooden picnic shelter, field renovation, fencing, paving and site furniture. The estimated project cost is \$90,000 in FY21 for design/construction bid documents and \$970,000 in FY22 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

46. 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 site during school renovation projects. The field is also used by the upper grades for athletic practices as necessary due to its proximity to the high school. The playground, basketball court, water play and athletic field are in need of full

replacement/refurbishment along with associated utility upgrades. The renovation will include accessibility improvements into and through the site, fencing replacement, perimeter wall repointing, lighting to support evening use of the basketball court and social seating/gathering places to best serve community and school use.

Estimated Cost: \$1,350,000

Time Schedule: FY 2022 --\$110,000 Property Tax / Free Cash
FY 2023 --\$1,240,000 General Fund Bond

47. 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 \$90,000 for survey, design review, development and construction bid documents and \$970,000 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: \$1,060,000

Time Schedule: FY 2024 --\$90,000 Property Tax / Free Cash
Future Years --\$970,000 Property Tax / Free Cash

48. SOULE ATHLETIC FIELDS & SITE RENOVATION

The Soule Early Education Center is located on Hammond Street. The athletic fields on site serve Town-run daycare 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, pathway connections, storm drainage improvements, picnic areas, and improvement to Robson Athletic Field (Upper Soule). The estimated project cost is \$90,000 for design development and construction oversight with \$1,360,000 in construction costs.

Estimated Cost: \$1,450,000

Time Schedule: Future Years -- \$1,450,000 General Fund Bond

49. SKYLINE PARK SYNTHETIC TURF REPLACEMENT AND PARK IMPROVEMENTS

The synthetic turf carpet at Skyline Field is in need of replacement approximately every 10-12 years and potentially sooner depending upon use. The field was installed and opened to the public in June 2008. The existing carpet and infill will be removed and disposed of, the drainage layer/subbase will be laser graded, new carpet and new infill installed. This project also calls for some improvements to the site furnishings, plantings, pathways, improved connection to Lost Pond Sanctuary, renovate/construct comfort station and storage area and site amenities.

Estimated Cost: \$1,980,000

Time Schedule: Future Years -- \$1,980,000 General Fund Bond

50. 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: \$2,500,000

Time Schedule:	Prior Year -- \$305,000	Property Tax / Free Cash
	FY 2019 -- \$305,000	Property Tax / Free Cash
	FY 2020 -- \$310,000	Property Tax / Free Cash
	FY 2021 -- \$310,000	Property Tax / Free Cash
	FY 2022 -- \$315,000	Property Tax / Free Cash
	FY 2023 -- \$315,000	Property Tax / Free Cash
	FY 2024 -- \$320,000	Property Tax / Free Cash
	Future Years -- \$320,000	Property Tax / Free Cash

51. 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: \$1,340,000

Time Schedule:	Prior Year -- \$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
	FY 2024 -- \$180,000	Property Tax / Free Cash
	Future Years -- \$185,000	Property Tax / Free Cash

52. 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 2020 -- \$200,000	Property Tax / Free Cash
	Future Years -- \$100,000	Property Tax / Free Cash

53. 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 facade. 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: \$300,000

Time Schedule:	FY 2021 -- \$250,000	Property Tax / Free Cash
	Future Years -- \$50,000	Property Tax / Free Cash

CONSERVATION/OTHER OPEN SPACE

54. 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, invasive 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: \$1,900,000

Time Schedule:	Prior Year -- \$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

FY 2024 -- \$245,000	Property Tax / Free Cash
Future Years -- \$245,000	Property Tax / Free Cash

55. 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

56. 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

57. AQUATICS CENTER POOL FILTER REPLACEMENT

With over 50,000 patrons visiting the Evelyn Kirrane Aquatics Center annually, the facility is one of the most frequented public spaces in Brookline. The facility is now in need of new systems for filtering water for the three pools. The current systems are over 30 years old and have recently been failing, allowing sand back into the pool. A new system would be more energy efficient, filter water more quickly and effectively, saving the department in time, labor, and materials.

Estimated Cost: \$225,000

Time Schedule: FY 2019 -- \$225,000 Property Tax / Free Cash

58. 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

59. 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: \$1,000,000

Time Schedule:	Prior Year -- \$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
	FY 2018 -- \$150,000	Property Tax / Free Cash
	Future Years -- \$160,000	Property Tax / Free Cash

60. HVAC EQUIPMENT

These funds would be used to primarily replace the larger, more expensive parts up to and including the entire unit for air conditioners, HVAC equipment and boilers. A majority of the money would be used for ac compressor replacements. There are presently 199 permanent air conditioning systems in both Town and School buildings. Their sizes range from 2 tons to over 100 tons. The equipment age goes from 1975 up to 2017, with 112 units 10 years or older. Typically, air conditioning compressors last only 5 - 10 years. Depending on the size, costs can range from \$3,500 to \$150,000. Instead of being proactive, there is presently a reactive response when there is a failure, usually in very hot weather. The cost to repair is born out of the operations and maintenance budget (O&M). However, with the large increase in installations of AC equipment over the years, the O&M would not be able to handle a large cost such as this. The plan would be to replace compressors and do upgrades in the off season, based on age and conditions. The same applies for boilers and burners. Typically, a cast iron boiler will last 50-100 years. However, the Town has not been installing these types of boilers, installing efficient condensing boilers instead, which have a much shorter life span - 20-25 years. These monies would replace the boilers before there is a catastrophic failure (in the winter) during the summer months.

Estimated Cost: \$1,250,000

Time Schedule:	FY 2019 -- \$150,000	Property Tax / Free Cash
	FY 2021 -- \$300,000	Property Tax / Free Cash
	FY 2022 -- \$200,000	Property Tax / Free Cash
	FY 2024 -- \$200,000	Property Tax / Free Cash
	Future Years -- \$400,000	Property Tax / Free Cash

61. CLASSROOM CLIMATE CONTROL

Through FY17 to the present, requests have come to the School Director of Operations to add air conditioning and improve climate control in various buildings and for a variety of spaces. Requests have come from parents, staff and PTO members. Some requests stem from a documented medical need the school department must accommodate, and others stem from maintaining an environment that is conducive to teaching and learning. The buildings are designed and built to hold the heat in, and bring in fresh air per code. The heat rises and then gets contained, even with windows being opened. On days were the outside temperature is in the 80s or 90s top floors that also receive direct sunlight in the afternoons can often have room temperatures in excess of the outside temperatures and that distracts teaching and learning. The request for Lawrence, New Lincoln, Heath and possibly BHS identify existing spaces significantly impacted by the heat retention described above. The \$225,000 estimate will not cover all requests to improve building climate and temperature, but will allow the Building Department to begin addressing the most pressing needs.

Estimated Cost: \$225,000

Time Schedule: FY 2019 -- \$225,000 Property Tax / Free Cash

62. UNDERGROUND OIL TANK REMOVAL

These funds would be used to remove underground fuel oil tanks, some almost 25 years old. The tanks came with a 30 warranty. There are 26 tanks at various school and town sites. New tanks would be installed inside of the buildings (1000 gallon or less) to replace larger (5000-15000 gallon) tanks. Also small 275 (typically) gallon tanks would be replaced with new tanks of the same size. The boilers are set up for dual fuel. There is no reason to remove and replace the boilers or burners as they function well. By installing a small, above ground tank, inside, we can have the backup function of using oil to heat the buildings in case of an emergency or gas shortage.

Some funding may come from the UST state fund. It is estimated that 50% of the costs would be reimbursed for the tank removals. Typical costs for tank removals would be in the \$50,000 range. If the tank leaks, the costs could be up to 10 times this amount.

Estimated Cost: \$350,000

Time Schedule: FY 2021 -- \$100,000 Property Tax / Free Cash
FY 2022 -- \$100,000 Property Tax / Free Cash
FY 2024 -- \$100,000 Property Tax / Free Cash
Future Years -- \$50,000 Property Tax / Free Cash

63. 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: \$660,000

Time Schedule:	Prior Year -- \$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 2023 -- \$85,000	Property Tax / Free Cash
	FY 2024 -- \$90,000	Property Tax / Free Cash
	Future Years -- \$90,000	Property Tax / Free Cash

64. 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: \$1,175,000

Time Schedule:	Prior Year -- \$475,000	Property Tax / Free Cash
	FY 2019 -- \$300,000	Property Tax / Free Cash
	FY 2021 -- \$100,000	Property Tax / Free Cash
	FY 2022 -- \$100,000	Property Tax / Free Cash
	FY 2024 -- \$100,000	Property Tax / Free Cash
	Future Years -- \$100,000	Property Tax / Free Cash

65. 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: \$1,430,000

Time Schedule:	Prior Year -- \$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
	FY 2024 -- \$200,000	Property Tax / Free Cash
	Future Years -- \$205,000	Property Tax / Free Cash

66. 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: \$1,140,000

Time Schedule:	Prior Year -- \$125,000	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
FY 2024 -- \$130,000	Property Tax / Free Cash
Future Years -- \$250,000	Property Tax / Free Cash

67. 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. Facilities addressed within this time frame include the following:

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
2024	Fire Station 1, Health Ctr., Lynch Rec Ctr., Pierce, Town Hall		

Estimated Cost: \$17,050,000

Time Schedule:	FY 2020 -- \$1,500,000	General Fund Bond
	FY 2021 -- \$3,100,000	General Fund Bond
	FY 2022 -- \$750,000	General Fund Bond
	FY 2022 -- \$1,000,000	Property Tax / Free Cash
	Future Years -- \$11,700,000	General Fund Bond+ Property Tax / Free Cash

68. 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. Facilities addressed within this time frame include the following:

2018	Coolidge Corner Library	2019	Fire Station 7
2020	No work scheduled	2021	Golf Course, Heath, Lawrence, Larz Skate Rink, Lincoln,
2022	No work scheduled	2023	Driscoll
2024	No work scheduled		

Pierce Primary

Estimated Cost: \$15,800,000

Time Schedule:	FY 2023 -- \$800,000	General Fund Bond
	FY 2024 -- \$800,000	General Fund Bond
	Future Years -- \$14,200,000	General Fund Bond + Property Tax / Free Cash

69. PUBLIC BUILDING FIRE ALARM UPGRADES

The Town engaged with Garcia, Galuska & Desousa to conduct a study to assess the existing fire alarm and fire protection systems. The funding below will allow the Building Department to address the recommendations in the study to properly maintain and upgrade these systems.

Estimated Cost: \$1,650,000

Time Schedule:	FY 2019 -- \$250,000	Property Tax / Free Cash
	FY 2021 -- \$150,000	Property Tax / Free Cash
	FY 2022 -- \$300,000	Property Tax / Free Cash
	FY 2023 -- \$300,000	Property Tax / Free Cash
	FY 2024 -- \$300,000	Property Tax / Free Cash
	Future Years -- \$350,000	Property Tax / Free Cash

70. 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: \$1,365,000

Time Schedule:	Prior Year -- \$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
	FY 2024 -- \$180,000	Property Tax / Free Cash
	Future Years -- \$180,000	Property Tax / Free Cash

71. 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:	FY 2019 -- \$100,000	Property Tax / Free Cash
	FY 2023 -- \$50,000	Property Tax / Free Cash

Future Years -- \$50,000

Property Tax / Free Cash

72. 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: \$940,000

Time Schedule:	Prior Year -- \$100,000	Property Tax / Free Cash
	FY 2019 -- \$230,000	Property Tax / Free Cash
	FY 2020 -- \$110,000	Property Tax / Free Cash
	FY 2021 -- \$115,000	Property Tax / Free Cash
	FY 2022 -- \$120,000	Property Tax / Free Cash
	FY 2023 -- \$125,000	Property Tax / Free Cash
	FY 2024 -- \$130,000	Property Tax / Free Cash
	Future Years -- \$135,000	Property Tax / Free Cash

73. 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 2000 student in 2016 students to 2,460 -2,800 students by 2022 -- a growth of more than 400 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 2,460 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, BHS students, BHS parents, School Committee, Select Board, 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 2,500-2,800 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 Select Board, 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: \$36,850,000

Time Schedule:	Prior Year -- \$1,850,000	General Fund Bond (Schematic Design)
	FY 2019 -- \$35,000,000	General Fund Bond (Design Completion / Construction)

74. 9th SCHOOL SCHEMATIC DESIGN

In November 2017, the ongoing process to build a 9th elementary school in Brookline restarted the site selection process. On November 14, Town Meeting voted in favor of Special Town Meeting Warrant Article 1 to spend \$300,000 on further site evaluation at Baldwin/Pine Manor, Baker School, Pierce School, and other possible sites identified by the town or offered by landowners. The approved warrant allows for additional expenditures for further feasibility study should a single site or multi-site solution be chosen. The extended site

evaluation study will be completed within 90 to 120 days, after which time a feasibility study will commence. \$1.5 million is available in FY19 for schematic design at the chosen site, some of which is re-appropriated from FY2018 9th School CIP item voted last year.

Estimated Cost: \$1,500,000

Time Schedule: FY 2019 -- \$1,500,000 Property Tax / Free Cash (Schematic Design)

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 FY19 – FY21/22 timeframe. \$1.5 million was appropriated in FY18 for schematic design at the Baldwin site. On November 14, Town Meeting voted in favor of Special Town Meeting Warrant Article 1 which repurposed \$1,000,000 of these funds to restart the site selection process. It is anticipated that the \$500K balance will be used to support the new Schematic Design appropriation described above.

Estimated Cost: \$1,500,000

Time Schedule: Prior Year -- \$1,500,000 Property Tax / Free Cash (Schematic Design)

76. 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:	Prior Year -- \$400,000	Property Tax / Free Cash
	FY 2019 -- \$4,000,000	General Fund Bond

77. 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;
- Gym and Fitness Room Rental 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 added a fourth section of Grade 3.
 - Lawrence added a fourth section of Grade 6.
 - Pierce added a fifth section of Grade 4.
 - Devotion added 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 fifty 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 moved to the Sperber Center at Pierce Elementary in FY17. The movement of these departments from the High School, Pierce (Sperber Center), and Town Hall Annex/leased space 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 FY2018 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 FY2019 - 2023 budgets assume continuation of those lease arrangements.

Estimated Cost: \$8,075,000

Time Schedule:	Prior Year -- \$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 -- \$915,000	Property Tax / Free Cash
	FY 2023 -- \$915,000	Property Tax / Free Cash
	FY 2024 -- \$915,000	Property Tax / Free Cash
	Future Years -- \$915,000	Property Tax / Free Cash

TOWN OF BROOKLINE, MASSACHUSETTS

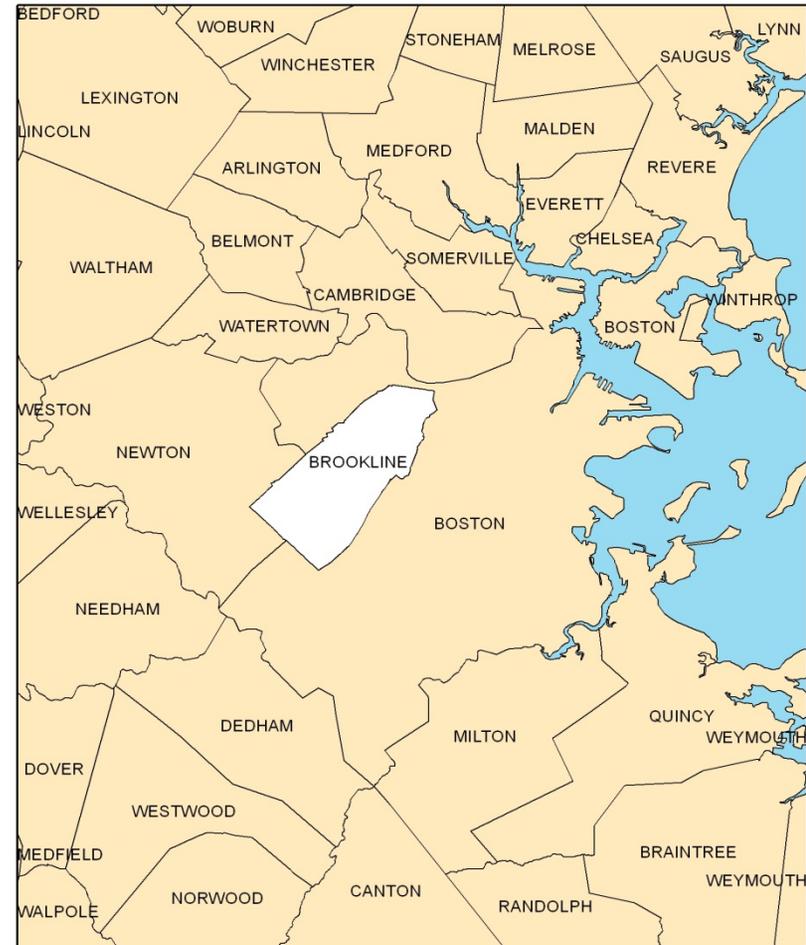
Located four miles from downtown Boston, in Norfolk County, Brookline is one of the largest towns in New England. It is primarily a mature suburban, residential community with urban characteristics. The primary occupations of Brookline residents are management and professional, heavily concentrated in 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 \$1.5 million for a single family home and \$662,650 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 Select Board 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 \$3,936, well under the median tax bill for a single-family home with a residential exemption (\$11,891) 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 Total Area: 6.82 square miles
 Incorporated: 1705 Land Area: 6.79 square miles

Bond Rating: Aaa

FY2018 Assessed Valuation: \$23,335,027,792

FY2018 Tax Rate:

Residential \$9.46
 Commercial \$15.72
 Residential Exemption \$2,334

Demographics (2011-2015 American Community Survey 5-year estimates)

Population: 59,132

Median Age (years): 34.5

White: 75.5%

Male: 43.4%

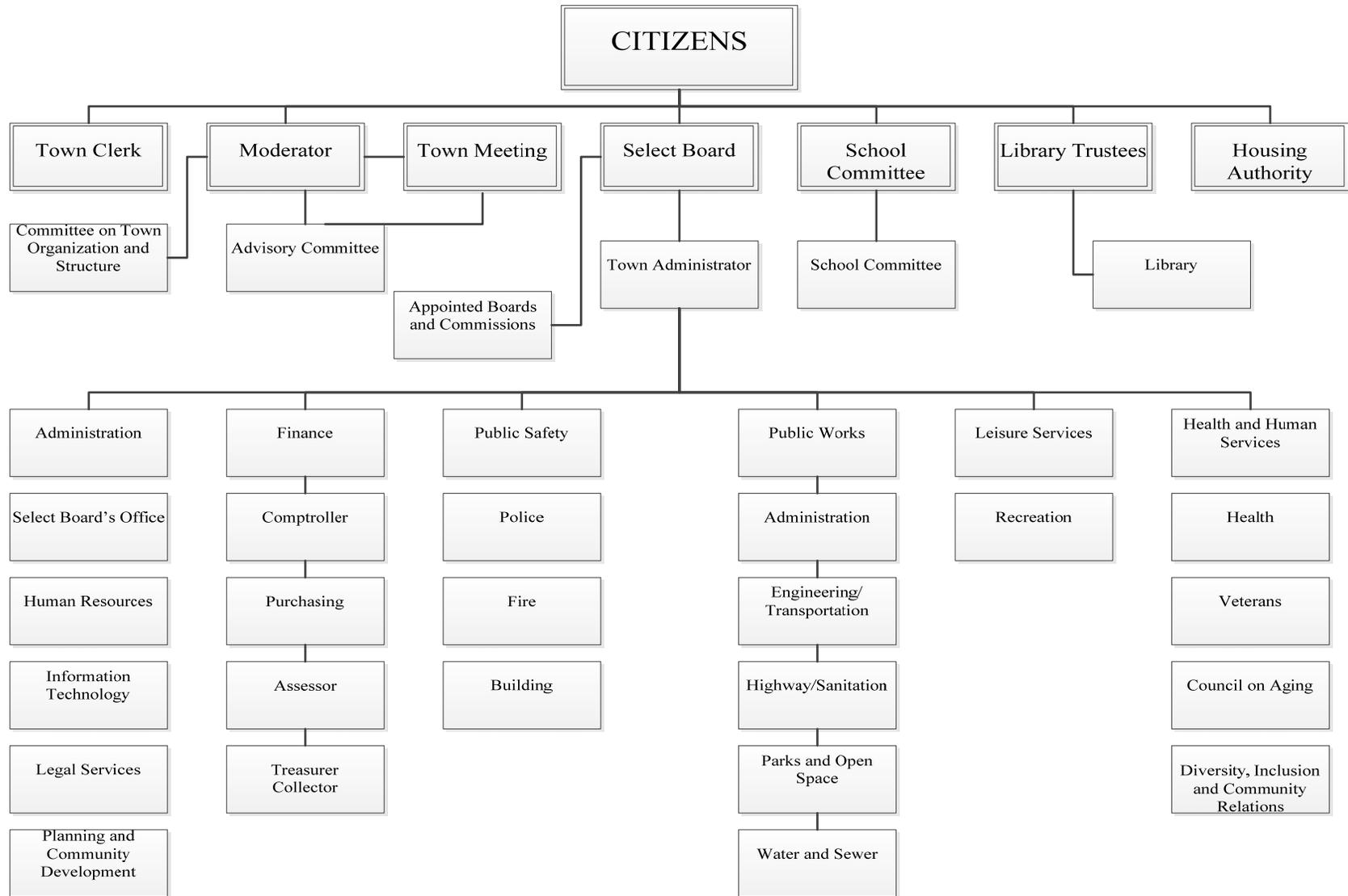
Asian: 17.5%

Female: 56.6%

Black or African American: 2.9%

Hispanic or Latino: 6.0%

TOWN OF BROOKLINE
Organizational Chart



TOWN OF BROOKLINE FY2019 PROGRAM BUDGET	BUDGET PROCESS		
<p><u>THE BUDGET PROCESS</u></p> <p>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.</p> <p>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).</p> <p>In February*, the Town Administrator submits the recommended Financial Plan to the Select Board 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.</p> <p>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 Select Board's separate comments and recommendations.</p> <p>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.</p> <p>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.</p> <p>*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.</p>	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 Select Board Preliminary CIP posted online in advance of the public hearing in December	Nov / Dec	Long-Range Financial Forecast is presented
	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 Select Board and Advisory Committee	February 15* (or next Town business day)	Town Administrator submits Financial Plan to Select Board and Advisory Committee
	Select Board review and vote CIP	Feb-Apr	Select Board review and vote Budget
	Advisory Committee reviews and makes recommendations to Town Meeting		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, 2017 is presented below:

Adjustments Between Budgetary Basis and GAAP Basis of Accounting in FY17

Excess of revenues and other financing sources (uses) over expenditures – budgetary basis	\$ 3,595,031
 <u>Perspective Difference:</u>	
Activity of the stabilization fund recorded in the General Fund for GAAP	52,250
 <u>Basis of accounting differences:</u>	
Recognition of expenditures on modified accrual basis	147,286
Net change in recording 60-day receipts accrual	(10,813)
Tax refunds payable	1,057,000
Recognition of revenue for on-behalf payments	24,502,000
Recognition of expenditures for on-behalf payments	(24,502,000)
 Excess of revenues and other financing sources over expenditures – GAAP basis	 <u>\$ 4,847,418</u>

TOWN OF BROOKLINE FISCAL POLICIES

As approved by the Select Board 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 Select Board 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 Select Board 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 level 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.

Underride - 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.

**TOWN OF BROOKLINE
FY2019 PROGRAM BUDGET**

SELECTED ACRONYM TABLE

Selected Acronym Table

ADA	Americans with Disabilities Act	HRA	Health Reimbursement Account
ARC	Annual Required Contribution	HRIS	Human Resource Information System
ARRA	American Recovery and Reinvestment Act	HUD	Federal Department of Housing and Urban Development
CAC	Climate Action Committee	IMGC	Information Management Governance Committee
CDBG	Community Development Block Grant	IOD	Injured on Duty
CDL	Commercial Driver's License	ITAC	Information Technology Advisory Committee
CERT	Civilian Emergency Response Team	IT	Information Technology
CIMS	Critical Infrastructure Monitoring System	ITD	Information Technology Department
CIP	Capital Improvements Program	Kwh	Kilowatt Hour
CMMS	Cartegraph Maintenance Management System	LED	Light Emitting Diode
COA	Council on Aging	LEED	Leadership in Energy and Environmental Design
COLA	Cost-of-Living-Allowances	MBTA	Massachusetts Bay Transportation Authority
COOP	Continuity of Operations Plan	MCAS	Massachusetts Comprehensive Assessment System
CORI	Criminal Offender Record Information	MGL	Massachusetts General Laws
CPA	Community Preservation Act	MLC	Municipal Lien Certificate
BAT	Brookline Access Television	MSBA	Massachusetts School Building Authority
B-CASA	Brookline Coalition Against Substance Abuse	MWPAT	Massachusetts Water Pollution Abatement Trust
BEEP	Brookline Early Education Program	MWRA	Massachusetts Water Resources Authority
BPD	Brookline Police Department	NCLB	No Child Left Behind
BPL	Brookline Public Library	NEA	National Endowment for the Arts
DAS	Distributed Antenna System	OPEB	Other Post Employment Benefits
DOR	Massachusetts Department of Revenue	OPM	Owner's Project Manager
DPW	Department of Public Works	OSC	Override Study Committee
EAP	Employee Assistance Program	OSHA	Occupational Safety and Health Administration
EECBG	Energy Efficiency and Conservation Block Grant	OT	Overtime
EFT	Electronic Funds Transfer	PEC	Public Employee Committee
EIC	Efficiency Initiative Committee	PERAC	Public Employee Retirement Administration Commission
EMT	Emergency Medical Treatment/Technician	PILOT	Payments In-Lieu-Of-Tax
EOC	Emergency Operations Center	PSB	Public Schools of Brookline
ERI	Early Retirement Incentive	RMV	Registry of Motor Vehicles
FEMA	Federal Emergency Management Association	SADD	Students Against Destructive Decisions
FTE	Full-time equivalent	SBA	School Building Assistance
FPAC	Financial Planning Advisory Committee	SOPs	Standard Operating Procedures
GAAP	Generally Accepted Accounting Principles	SWAC	Solid Waste Advisory Committee
GASB	Government Accounting Standards Board	UAAL	Unfunded Actuarial Accrued Liability
GIS	Geographic Information System	VA	U.S. Department of Veterans Affairs
GIC	Group Insurance Commission	VFW	Veterans of Foreign Wars
GPS	Global Positioning System	VOIP	Voice Over Internet Protocol
GREAT	Gang Resistance Education and Training	ZBA	Zoning Board of Appeals
HMO	Health Maintenance Organization		

