Welcome to Brookline MASSACHUSETTS

TOWN OF BROOKLINE FY2021 FINANCIAL PLAN

TABLE OF CONTENTS

SECTION I - BUDGET MESSAGE	Page
FY2021 Policy Issues and Initiatives	I-12
Long Range Financial Projection	I-15
Capital Improvement Program (CIP)	I-18
Conclusion	I-20

SECTION II BUDGET SUMMARIES	Page
Fund Chart	II-1
Total Financial Plan	II-2
General Fund Budget	II-2
Operating Budget	II-4
Water & Sewer Enterprise Fund	II-7
Golf Course Enterprise Fund	II-8
Recreation Revolving Fund	II-9
Capital Outlay Summary	II-10
Full Time Equivalent Positions Funded	II-14

SECTION III REVENUE AND FUND ACCOUNTING	Page
Overall Summary	III-1
Property Tax	III-5
Local Receipts	III-9
Motor Vehicle Excise	III-10
Local Option Taxes	III-11
Refuse Fee	III-12
Licenses and Permits	III-13
Parking and Court Fines	III-14
General Government	III-15
Interest Income	III-16
Payments in Lieu of Taxes (PILOTs)	III-17
Departmental and Other	III-18
State Aid	III-19
General Government	III-22
School Aid	III-24
Tax Exemption Aid	III-26
Cherry Sheet Offsets	III-27
Free Cash	III-28
Other Available Funds	III-29
Enterprise Funds	III-30
Revolving Fund	III-32

SECTION IV DEPARTMENTAL BUDGET RECOMMENDATIONS

	Page
Administration and Finance	
Select Board	IV-1
Human Resources	IV-5
Information Technology	IV-8
Finance	IV-13
Legal Services	IV-21
Advisory Committee	IV-24
Town Clerk	IV-26
Planning and Community Development	IV-30
Public Safety	
Police	IV-35
Fire	IV-42
Building	IV-47
Public Works	
Department of Public Works	IV-51
Water and Sewer Enterprise Fund	IV-63
Cultural Services	
Library	IV-69
Human Services	
Health	IV-75
Veterans' Services	IV-85
Council on Aging	IV-88
Diversity, Inclusion and Community Relations	IV-91
Leisure Services	
Recreation	IV-95
Golf Course Enterprise Fund	IV-99
Recreation Revolving Fund	IV-102
Non-Departmental	
Personnel Benefits	IV-105
Debt & Interest	IV-113
Unclassified	IV-114
Education	
Public Schools	IV-117

SECTION V - NON-APPROPRIATED EXPENSES

	Page
State Assessments	V-1
County Tax	V-1
Air Pollution Control District	V-1
Metropolitan Area Planning Council	V-2
Special Education	V-2
School Choice Sending Tuition	V-2
Charter School Assessment	V-2
Parking Fine Registry Surcharge	V-2
MBTA	V-3
Education Offsets	V-3
Tax Levy Overlay	V-3

SECTION VI - FUND BALANCES

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

SECTION VII - CAPITAL IMPROVEMENTS PROGRAM (CIP)

	Page
Introduction	VII-1
Brookline's CIP Process	VII-4
Proposed FY 2021 - FY 2026 CIP	VII-4
Debt and Debt Service	VII-10
Impact on Operating Budget	VII-16
Recommended Projects	VII-17
Project Descriptions	VII-23

SECTION VIII - APPENDIX

	Page
Town Statistics / Demographics	VIII-1
Organizational Chart	VIII-3
Budget Process	VIII-4
Fiscal Policies	VIII-6
Reserves	VIII-6
Free Cash	VIII-7
Capital Improvement Program (CIP)	VIII-8
Glossary of Terms	VIII-11
Selected Acronym Table	VIII-14

SECTION I

BUDGET MESSAGE AND LONG-RANGE FINANCIAL PROJECTION

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

It is my privilege to submit the Financial Plan for Fiscal Year 2021 (FY 21), representing the period from July 1, 2020 through June 30, 2021. The Financial Plan consists of the FY 21 Budget, the multi-year Capital Improvement Plan and a Long-Range Financial Forecast. This year, the format and presentation of the Financial Plan document has been modernized through use of a new application called OpenGov. OpenGov is an integrated cloud solution for public sector budgeting, allowing more effective collaboration in the budget development process, better visualization of budget trends, improved financial modeling, and enhanced on-line usability. OpenGov is intended to tie budget dollars to key organizational initiatives and draw actionable insights that maximize performance outcomes. The new budget tool enables interested parties to access the Budget on-line in a more interactive way. We encourage you to review the on-line version of the Financial Plan linked here.

The FY 21 Budget balances $358,754,772 in revenue and expenses, covering all operating, capital, enterprise and reserve needs of municipal departments and the school district. The FY 21 Budget is 6.8% greater than last year, driven largely by growth in education expenses, increased costs for employee wages and benefits, new debt service on major school building projects and an allocation to financial reserves. Increases in such fixed costs limits the capacity to invest in new initiatives or enhanced services within the operating departments and agencies of the Town. In all but a very few instances, departmental funding reflects existing staffing and service levels. Funding increases are generally limited to mandated wage and expense obligations.

	FY 2020	FY 2021	$$$ CHANGE	% CHANGE
REVENUES				
Property Tax	238,487,745	251,527,496	13,039,751	5.5%
Local Receipts	31,120,219	35,874,799	4,754,580	15.3%
State Aid	22,386,947	22,792,220	405,273	1.8%
Free Cash	9,081,257	11,791,952	2,710,695	29.8%
Other Available Funds	3,349,771	4,471,538	1,121,767	33.5%
Enterprises (net)	31,332,034	32,296,767	964,733	3.1%
TOTAL REVENUES	**335,757,973**	**358,754,772**	**22,996,799**	**6.8%**
EXPENDITURES				
Municipal Departments	78,990,815	81,681,032	2,690,218	3.4%
School Department	117,385,105	123,361,137	5,976,032	5.1%
Non-Departmental	89,375,482	98,720,655	9,345,173	10.5%
Special Appropriations	9,949,094	13,958,250	4,009,156	40.3%
Enterprises (net)	31,332,034	32,296,767	964,733	3.1%
Non-Appropriated	8,725,441	8,736,930	11,489	0.1%
TOTAL EXPENDITURES	**335,757,973**	**358,754,772**	**22,996,799**	**6.8%**

The FY 21 Budget represents the third and final year of a 3-Year Tax Override plan. Developed as part of the 2018 referendum to raise $ 6,575,425 in property taxes above the limitation imposed by Proposition 2½ (an Override), the plan also committed to raising $2,850,548 in non- property tax revenue to avoid future Override proposals during this period. For FY 21, we are meeting the commitment for non-property tax revenue with new marijuana sales excise taxes and an increase in on-street parking meter rates and related permit fees. We are also proposing an increase in the solid waste user fee to meet the escalating costs for recycling and to avoid increasing the general tax funded subsidy for solid waste collection and disposal.

FY2019 - FY2021 OVERRIDE PLAN

In millions of $'s

Revenue

$6.575	Override Funds
$2.851	Non-property tax revenue
$9.426	Total Plan

Expenditures

	Year 1	Year 2	Year 3	**Total**
Override funds	2.85	3.34	0.39	**$6.575**
Non-override funds	0.79	-	2.06	**$2.851**
	$3.64	$3.340	$2.45	**$9.426**

As a starting point in the Budget process, the Town Administrator utilizes a formula to allocate funding to the school department. The formula is part of a longstanding process called the Town School Partnership. The Partnership includes a formula for funding town departments and the school department by splitting increases (or decreases) in revenue and certain fixed costs from the prior year, then making several adjustments to account for unique or extraordinary expenses. Finally, the formula adds additional budget capacity authorized by the Override plan.

The historically based formula has become too complex and some of its elements may not be as relevant today as they were when previously introduced. The interim Superintendent of Schools and I are committed to updating the formula to make it simpler and to more accurately reflect the total allocation of the Town's Budget for public education.

The FY 21 Budget begins to reflect the work of the Brookline Financial Advisory Committee (BFAC), who just recently submitted its final report to the Select Board. BFAC has made a series of recommendations designed to strengthen the Town's overall fiscal health, enhance its budgetary processes to produce better budget data tied to performance and outcomes, and creates a model to evaluate existing and proposed programs. For FY 21, we have redefined the policy around reserves to ensure a more aggressive target. An appropriation of $2,000,000 to the Town's Stabilization Fund is a first step in meeting this goal. The BFAC report is addressed in more detail later in this Budget Message.

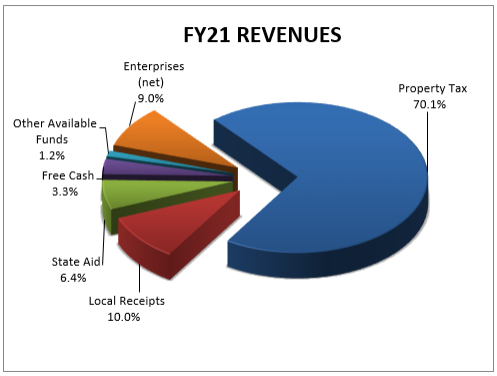
In summary, the highlights of the FY 21 Budget are;

- The allocation of $5,976,032 in additional revenue to the School Department for a 5.1% increase over the prior year.
- The appropriation of $2,000,000 from the Town's year-end fund balance (Free Cash) to the Stabilization Fund.
- Increased funding of 3.4% for municipal departments, representing level staffing and services levels, with the exception of new staff in building and fire inspectional services.
- A 15% increase in costs to handle an extension of the Town's solid waste and recycling contracts which also continue to bear the impact of increases in recycling fees resulting from global market forces.
- Use of off-budget funding for certain policy priorities adopted by Town Meeting.

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

This section summarizes and discusses the revenue which makes up the Town's FY 21 Budget.



Taxes

The property tax levy is the Town's most prominent and stable source of revenue, representing 70% of the entire Budget. A state law limits the increase in municipal property tax levy to no more than 2.5% greater than the prior year (this law is referred to as Proposition 2½). Voters may decide to increase taxes above the 2.5% limit by voting to "Override" Proposition 2½ by a specific amount of money. In FY 21, there is a final $389,563 remaining from the Override passed in 2018 to be allocated to the Budget. In addition, residents can vote to exclude from the property tax levy debt service for specific capital projects (this is referred to as a Debt Exclusion). The FY 21 tax levy is increased by $9,998,791 for new debt issued on the Florida Ruffin Ridley, High School and Driscoll School projects.

PROPERTY TAXES	
Prior Year Levy Limit	233,198,737
2 1/2 % Increase	5,829,968
New Growth	2,500,000
Debt Exclusion (Debt Service Costs)	9,998,791
Annual Levy FY 2020	**251,527,496**

Overall, the property tax levy will increase in FY 21 by $13,039,751, including the allowed 2.5% growth under Proposition 2½, the remaining amount left from the 2018 Override, new debt service from excluded capital projects and an additional sum projected to be generated in taxes resulting from new construction (referred to as New Growth). New Growth tax revenue is not capped by Proposition 2½ and is therefore essential to help fund the increasing cost of local government and mitigate the Town's "structural gap" between municipal revenues and expenses.

The table to the left shows a breakdown of FY 2021 property taxes.

There are other Town revenues that are tax related, including the Motor Vehicle Excise Tax, Hotel and Meal Excises Taxes, Marijuana Sales Excise Taxes and Payment in Lieu of Taxes. However, this tax related 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 21, this category of revenue represents 10% of the Budget. We project that $35,874,799 million will be generated from this category of revenue in FY 21, representing 15.3% growth from the prior year. Most prominent is the increase in new excise taxes resulting from the sale of non-medical marijuana. Using sales data from the first year of operation of New England Treatment Access in Brookline Village, we are conservatively projecting total revenue from the 3% excise tax of $1,850,000. Although marijuana sales have been strong, this is a brand new market with uncertain outcomes, evidenced by last year's government ban of vaping products. As part of the Override plan, we are recommending a $0.25 increase in the on-street parking meter rate and proportionate increases in fees for related parking permits. We project this rate/fee increase will generate an additional $750,000 in revenue. We recommend that the Town increase the Solid Waste (Refuse) fee in FY 21. Various efficiencies in operations, including Pay as You Throw and automated collection vehicles, have avoided increases in the past. But with greater costs to collect and process recycled products, we will recommend that the fees increase as shown by the chart below.

The Town relies on the revenue generated by the refuse fee to offset a portion of the total costs of solid waste collection and disposal, recycling collection and materials processing and yard waste collection and disposal. Over the past decade the cost recovery through the user fee has ranged from a low of 66% to a high of 79%. Due to dramatic increases in recycling processing caused by the loss of the Chinese markets for recycled materials, it is anticipated that the refuse fee cost recovery for this fiscal year (FY2020) will drop from 73% to 68%. Adoption of the new rates will restore the cost recovery of the Sanitation Program to previously accepted levels and provide the Town with the additional revenue needed to fund cost increases for the additional recycling processing costs and to fund the provisions of new contract extensions. As recycling costs hopefully decrease in the next few years, as new markets open, the cost recovery rate will increase but still remain below a comfortable 80%.

Cart Pricing Analysis

		FY20 Current Rates		FY21 Proposed Rates	
Cart Size Gal	Actual # of Units	Total Annual Cost	Actual Revenue	Total Annual Cost	Estimated Revenue
35	5,923	190	1,125,370	230	1,362,763
65	4,540	252	1,144,080	304	1,380,633
95	2,243	312	699,816	376	843,841
Bags Only	57	156	8,892	192	11,417
	12,763		2,978,158		3,598,654

Finally, we project new revenue from Payments in Lieu of Taxes (PILOT). This revenue will increase by $520,210, resulting primarily from a new PILOT agreement with Brigham and Women's Hospital for their property on Boylston Street. Other categories within Local Receipts include Motor Vehicle Excise Taxes at $6,265,497, General Government (mostly building permits) at $5,317,930, Parking and Court Fines at $3,300,000, Local Option Taxes (hotel and meals excise tax) at $5,243,495, Licenses and Permits at $1,180,000, and Interest Income at $999,351.

It should be noted that the new law permitting the sale of marijuana to adults requires the Town to negotiate a Host Community Agreement with licensed operators. The Town has negotiated a 3.0% community impact fee that may only be expended to address impacts from this new retail market. In addition to using this revenue to mitigate impacts from sales activity, we propose to use this revenue to establish an "Equity Advancement Fund" as contemplated by a resolution passed at Town Meeting.

State Aid

This category of revenue represents general and programmatic aid provided to the Town from the Commonwealth of Massachusetts. In FY 21, we project this aid to represent about 6.4% of the Town's Budget. At $22,792,220, FY 21 State Aid represents a slight increase over the prior year. Unfortunately, Brookline will not benefit from new education aid made available from the recently passed Student Opportunity Act. In addition, after several years of dramatic increases in Chapter 70 education aid resulting from increased enrollment and minimum state funding requirements, the Town is now considered a minimum aid community and will only benefit from modest new per pupil aid funding.

As part of its commitment to share general revenues with Massachusetts cities and towns, the Baker administration has again proposed to increase general government aid (Unrestricted General Government Aid) at the same rate that state general revenues increase. In FY 21, this aid will increase by a modest 2.8%.

Free Cash

Free Cash represents the amount of the Town's prior year's fund balance certified by the State as available for appropriation. The Town of Brookline maintains a very rigorous financial policy for Free Cash, limiting its use to non-recurring, non-operational expenses of the Town. Following the conclusion of FY 2020, the State certified $14,392,269 in Free Cash available for appropriation in FY 21. As explained in the Expenditures section of this Budget Message, Free Cash will be used to fund capital improvements and to cover various special reserve accounts of the Town. This year, we will recommend that an allocation to meet the Town's reserve policy be specifically appropriated from Free Cash to the Stabilization Fund rather than be left unappropriated. A breakdown of the use of Free Cash is found below.

Free Cash Certification	**$14,392,269**
1. Operating Budget Reserve (25% of Operating Budget Reserve)	$699,726
2. Fund Balance	$4,600,000
a. Unreserved Fund Balance (left unappropriated)	$2,600,000
b. Stabilization Fund (appropriated)	$2,000,000
3. Liability Reserve (to get fund to 1% of Prior Yr Net Revenue)	$50,529
4. Capital Improvements (to get to 7.5% of Prior Yr Net Revenue)	$4,198,356
5. Affordable Housing Trust Fund (if Fund Balance below $5M)	$726,549
Sub-Total	$10,275,160
Amount available for Special Use (#6)	$4,117,109
6. Special Use:	
Additional CIP	$4,117,110

Other Available Funds

This category of revenue includes parking meter receipts and other revenues transferred from the Town's Enterprise Funds or other self-supporting funds to support general government operating expenses. Revenue generated by the Water/Sewer program, the Lynch Golf Course and the Recreation Revolving Fund 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. There is also a one-time transfer from the now dormant Parking Meter Fund of $1,182,005 to support the Roadway Improvement CIP appropriation. Parking Meter funds were converted to a local receipt in FY2018, and this transfer exhausts what was left in the old parking meter fund.

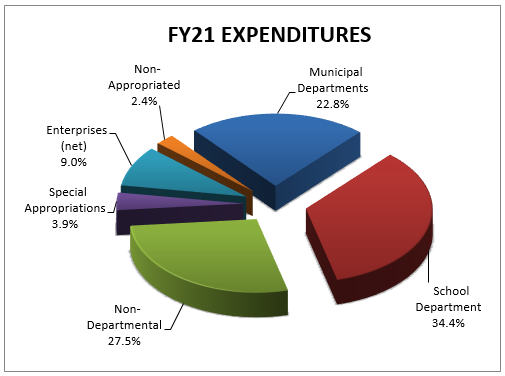
Overall, $2,471,538 in revenue is projected to be generated from Other Available Funds in FY 21, representing 33.5% increase over the prior fiscal year.

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 77% of its costs (with general tax supporting the remaining 23%). In FY 21, the Enterprises category projects $32.3 million, or a 3.1% increase over FY 2020. All revenue generated from enterprises is accounted for separately and is offset by the same amount of expenditures for these activities, ensuring that there is no financial impact on the Town's General Fund.

Special purpose funds

The Town accounts for some special grant, gift and other revenue off-budget. See the Special Revenue Funds Section VI for more information about special purpose funds. In FY 21, we will use some of this special revenue to meet expenses. Most prominently, we recommend that new revenue attributable from a special assessment on ride sharing companies (Uber, Lyft, etc.) be allocated to fund enhanced street traffic painting and to fund staff to support aggressive transportation sustainability goals adopted by Town Meeting. This funding is contingent upon state legislative approval. I also recommend use of funds donated annually by the Boston Athletic Association for the Boston Marathon event be used to fund a local match for cultural grants supported through state lottery revenue.



EXPENDITURES

The Expenditures category of the Town's budget is comprised of six sections; Municipal Departments, the School Department, Non Departmental, Special Appropriations, Enterprises and Non-Appropriated. Overall, expenditures in the FY 21 Budget are $358,754,772, up by $23 million for an increase of 6.8% over FY 20. Following is a summary of the FY 2021 recommendations to each category of Expenditures.

Municipal Departments

The total amount of all municipal department budgets is recommended to be $81,681,032 in FY 21, or an increase of 3.4% over FY 20. This amount includes a reserve to cover one unresolved collective bargaining agreement with a municipal union.

The available budget capacity allocated to Municipal Departments in FY 21 was necessary to absorb cost increases in employee wages and benefits and contractual increases for various goods and services. The costs for employee health insurance will increase by 5% in FY 21 following a few years of lower than average rate increases. The cost to support the Town's Pension funding plan increases by 7.94%, excluding free cash allocated in FY21, but we are beginning to see the end of a long journey to properly fund the liability in this obligation. In FY 21, the Town is proposing to increase the Refuse Fee to cover extraordinary cost increases to collect, process and dispose of the Town's recycled materials.

In June 2020, all current solid waste disposal and recycling contracts with Casella Waste Systems will expire. Negotiations are underway for potential contract extensions but preliminary proposals from Casella have indicated that solid waste disposal costs will increase by nearly $338,000 and recycling costs will increase by $236,000. Without addressing the user fee, this budget increase would have the net effect of reducing the cost recovery to 59%.

Adoption of the new rates will restore the cost recovery of the Sanitation Program to previously accepted levels and provide the Town with the additional revenue needed to fund cost increases for the additional recycling processing costs and to fund the provisions of new contract extensions. As recycling costs hopefully decrease in the next few years, as new markets open, the cost recovery rate will increase but still remain below a comfortable 80%.

The FY 21 Budget maintains existing staffing and service levels in most departments, but is extremely limited in funding new initiatives or expansion of services and programs. An exception is the funding of two additional positions to support the inspectional obligations of the Town for private construction; one in the Building Department's inspection division and another in the Fire Department's re prevention division. The inspectional function is a fundamental public safety obligation of the Town which has been impacted by increased development activity in Brookline. With the upcoming regulation of short tern rental units (Airbnb) this will create even more impacts upon our inspectional personnel.

Revenue from host community agreements with adult use marijuana establishments has provided a new source of dedicated funding that must be used to address community and neighborhood impacts from this new enterprise. At the Special Town Meeting in December 2019, the Town appropriated $867,660 of this revenue to support a series of mitigation expenses for Brookline Village, the site of the most active marijuana retail shop in Massachusetts. These funds support additional police presence, parking enforcement, park patrols and litter control. Other funds are being used for youth education and substance abuse programming. This funding is included in the FY 21 Budget.

HCA Summary

HCA FUNDING PROPOSALS				
DEPARTMENT	*PERSONNEL REQUESTS*	FY20	FY21	21 vs. 20 Variance
POLICE	Public Consumption Enforcement (OT)	$ 50,000	$ 50,000	$ -
POLICE	Lt. Inspectional (OT)	$ 30,916	$ 30,916	$ -
POLICE	Parking Enforcement Officers (2)	$ 95,592	$ 97,504	$ 1,912
POLICE	Police Bike Unit	$ 161,436	$ 175,030	$ 13,594
GROUP HEALTH	Benefits	$ 77,108	$ 81,760	$ 4,652
	TOTAL POLICE	**$ 415,052**	**$ 435,210**	**$ 20,158**
HEALTH	Substance Abuse Counselor (Shift from Schools)	$ 61,048	$ 62,269	$ 1,221
HEALTH	PT Substance Abuse Counselors (3 PT)	$ 25,000	$ 25,000	$ -
HEALTH	Community Health Specialist	$ 50,000	$ 60,000	$ 10,000
HEALTH	Epidemiologist	$ -	$ 60,000	$ 60,000
HEALTH	Environmental Health Policy Analyst	$ -	$ 70,000	$ 70,000
GROUP HEALTH	Benefits	$ 15,000	$ 57,000	$ 42,000
		$ 151,048	**$ 334,269**	**$ 183,221**
SB	Cannabis Licensing & Mitigation Coordinator	$ 80,000	$ 70,112	$ (9,888)
GROUP HEALTH	Benefits	$ 24,000	$ 21,034	$ (2,966)
	TOTAL SB	$ 104,000	**$ 91,146**	**$ (12,854)**
DPW	Park Enforcement (OT)	$ 30,000	$ 30,000	$ -
DPW	Litter Enforcement MEO II (1)	$ 52,738	$ 53,793	$ 1,055
GROUP HEALTH	Benefits	$ 15,821	$ 16,138	$ 317
	TOTAL DPW	**$ 98,559**	**$ 99,931**	**$ 1,372**
	TOTAL PERSONNEL COSTS	**$ 768,660**	**$ 960,556**	**$ 191,896**
DEPARTMENT	*NON- PERSONNEL REQUESTS*	FY20	FY21	21 vs. 20 Variance
DPW	Litter Receptables	$ 12,000	$ 12,000	$ -
DPW	Signage	$ 15,000	$ 15,000	$ -
DPW	Vehicle for addtl. FTE	$ 25,000	$ -	$ (25,000)
POLICE	Uniforms/supplies	$ 25,000	$ 25,000	$ -
POLICE	Education/Training/Conferences	$ 17,000	$ 17,000	$ -
HEALTH	Supplies	$ 5,000	$ 20,000	$ 15,000
SB	Supplies	$ -	$ 1,000	$ 1,000
SB	Education/Training/Conferences	$ -	$ 1,000	$ 1,000
	TOTAL NON-PERSONNEL COSTS	**$ 99,000**	**$ 91,000**	**$ (8,000)**
	TOTAL	**$ 867,660**	**$ 1,051,556**	**$ 183,896**

In addition, we will be establishing a special fund to hold new host community revenues for future appropriation. The Select Board has created a new advisory body to evaluate and recommend use of these funds. Meanwhile, we must consider the resolution adopted by Town Meeting that encouraged the use of marijuana revenue to support racial equity advancement programs. The non-binding resolution identi ed marijuana excise tax revenue for this program, but I am proposing use of marijuana host community impact revenue instead. The current Override plan had already committed the tax revenue, and its diversion to the racial equity funding would create unacceptable impacts to current municipal and education funding. I believe a strong case can be made that using host community impact funds for racial equity programming is consistent with the Cannabis Control Commission's commitment to support populations that have been disproportionately impacted by high rates of arrest and incarceration for marijuana crimes as a result of state and federal drug policy. In the event that the Commission does not allow use of host community revenue for this purpose, we will need to reevaluate the projected growth in marijuana excise tax funding and more fully understand the impacts on the Budget by allocating general revenue for this new initiative.

We are proposing that a portion of new revenue proposed by Governor Baker resulting from surcharges on ride sharing services like Uber and Lyft be allocated to transportation sustainability purposes. A Town Meeting resolution passed in December sought more aggressive sustainability initiatives in transportation, and we believe the use of these funds for professional staffing in this area is both permissible and essential. We also believe additional effort in maintaining traffic painting markings to facilitate safe and efficient bicycle travel in Brookline would be a prudent use of the new funds. It should be noted that the Governor's proposal to enact this surcharge requires approval of the Legislature.

Finally, we will propose use of Boston Marathon special funding to create a local match for state funded grants to arts and cultural programs chosen by our local cultural council. To date, the Marathon funds have supported community based cultural and recreational programming and we consider the cultural grant match to be consistent with these efforts.

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

School Department

The School Department's Budget is recommended to be funded at $123,361,137 in FY 21, an increase of 5.1% over FY 2020. This amount is inclusive of all salary and wage adjustments for teachers and other school employees. This budget amount is derived by applying the Town School Partnership formula plus $1,223,591 in budget capacity from the three year tax override plan approved by Brookline voters in May of 2018.

Despite the additional revenue allocated to the School Department from the Override, the School Department's budget is constrained by increases in employee wage and benefit costs and increases in mandated special education expenses.

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. While this category is not assigned to a particular department, its costs are accounted to Municipal or School departments as part of the Town School Partnership formula for allocating new revenues.

Overall, this category of expenditures is recommended to be funded at $98,720,655 in FY 21, an increase over FY 20 of 10.5%. This category includes many of the Town's "budget busters", which are those expenses that rise higher than the general rate of inflation. This category of expenditure also includes a $2,000,000 appropriation for the Town's Stabilization Fund and a $800,000 appropriation for a new Host Community Stabilization Fund which will be created at the Annual Town Meeting.

Pensions and OPEB- Eligible employees of the Town and School departments are part of the Massachusetts Contributory Retirement System and receive a defined benefit upon retirement (state and local government employees in Massachusetts are not eligible for participation in the federal Social Security system). The Town of Brookline funds the annual expense of existing pension payments, and has established a special, actuarially approved schedule to meet the unfunded liability of the system. The total amount of Pension funding in FY 21 is $26,569,845, representing a 6.64% increase over FY 20. Within ten years, the Town will eliminate the unfunded portion of the pension liability. At that time, the Town intends to shift this funding capacity to meet the other major unfunded retirement obligation of the Town; Other Post Employment Benefits, or OPEB. OPEB involves the cost of providing health insurance benefits to municipal and school employees and their survivors upon retirement. For FY 21, we are recommending an appropriation to the OPEB Trust Fund of $4,431,980, a decrease of 7.32% over FY 20 due to the use of Free Cash to boost the appropriation in FY 20. The OPEB liability has become an important factor in disclosing the fiscal health and credit worthiness of a municipality. The Government Accounting Standards Board (GASB) has initiated Statement #74, which requires disclosure of the OPEB liability in a municipality's financial statements. While not yet a required funding obligation by the town, this new requirement makes the OPEB liability a major factor in the Town's long term fiscal health. The latest net OPEB liability on the Town's FY 2019 financial statements is $247,463,420.

Employee Health Insurance- The Town is obligated to provide health insurance to permanent employees (and their families) 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 contributions of GIC premiums and other out of pocket costs between the Town and its employees are a mandatory subject of collective bargaining. An official Public Employee Committee (PEC), comprised of representatives of unions and retirees, meets with the Town to bargain over the costs and other terms of this benefit.

The GIC has been very aggressive in keeping its costs/rates as low as possible. We are projecting 5.0% increase in rates for FY 21 and have created a reserve for future employees who may join the plan during this period.

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 21, the direct appropriations to fund capital projects is $13,958,250. This level of appropriation is bolstered through the use of over $8 million in Free Cash. A much more detailed review of projects funded through the annual budget appropriation is discussed in the CIP Section of this document.

Debt Service- Another expense within the Non-Departmental category is the Town's obligation to repay debt, which is the cost of principal and interest charged on the issuance of municipal bonds. Incurring debt is an accepted mechanism to amortize 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 2021, the Town will fund a total of $22,391,916 in debt service, up by 18.9% from FY 20 due to the borrowing for the High School and Driscoll School projects. Since the debt for these projects have been excluded from the limitation on tax increases imposed by Proposition 2½, the percentage of the Town's Budget devoted to financed capital projects within the levy will be 4.1% in FY 2020. As the BFAC report highlights, this increasing debt burden can create a concern for the bond rating agencies.

In anticipation of funding for an expanded Baldwin School, the Town had acquired a three-unit townhouse property on Oak Street intended to increase the space available for the new school. After the project failed, that funding source was no longer available and the Town has added the cost of this property acquisition to its debt load. Preliminary efforts to sell the property failed at Town Meeting, so the Town will lease the units to help defray this unanticipated expense.

Enterprises

The FY 21 Budget includes $32.3 million in expenses related to business type enterprises of the Town. It is the Town's policy to recover 100% of the costs associated with these activities through fees or other charges to users rather than through the general tax levy. The Town's formal enterprises include the water/sewer utility and the golf course. A recreation revolving fund is a similar but separate accounting mechanism. The water/sewer and golf course operations are fully funded through fees and charges while the recreation programs are subsidized 23% 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, since these expenses must be funded within the Town's Budget, they are fully disclosed and accounted for in this Financial Plan. State and county assessments at $6.8 million are the largest part of this category, of which the $5.3 million assessment to the MBTA represents the major share. The Town's assessment to Norfolk County is $1.1 million in FY 21, leading new calls (this time as part of the BFAC report) to eliminate this unreasonable financial burden on the Town. Most other counties in Massachusetts have been abolished and their costs assumed by state government. Furthermore, the Town of Brookline has the highest assessment of all 28 Norfolk County municipalities, despite its geographic distance from county facilities and services.

Another expense that is covered in the Non-Appropriated category is the Tax Overlay account at $1.8 million. 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.

POLICY ISSUES & INITIATIVES

The Financial Plan is a legal 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 also has a strategic role in identifying major policy issues and trends of the Town, and linking financial resources to address them. This section addresses a number of policy issues and initiatives that are relevant to the FY 21 budget process and beyond.

The Brookline Financial Advisory Committee (BFAC)

In response to a growing concern about the structural gap between the Town's revenues and expenses, combined with rapidly increasing debt for costly school building projects, the Select Board established a "blue ribbon" committee to help chart the Town's financial future. BFAC is a group of highly talented and committed residents of the Town who have worked for nearly a year navigating the complex world of municipal finance while evaluating the opportunities and challenges the Town faces to maintain and enhance its public assets and services into the future. BFAC has just issued its report and it is very instructive and timely for the FY 21 Budget.

BFAC's report contained a series of recommendations, but its focus was on establishing a solid foundation for financial management and planning from which to make better budgetary decisions going forward. This includes financial policies necessary to retain the Town's Aaa rating and improved processes for budgeting and financial planning. BFAC's focus on the factors influencing the Town's credit rating revealed some interesting data and made clear the Town's need to bolster its reserves. This matter is addressed in my recommendation within the FY 21 Budget to appropriate $2,000,000 in Free Cash to the Stabilization Fund. The Town will also better define itsfiscal policy of maintaining a minimum of 10% of its revenues in reserves. I have been clear with BFAC that the Town's lack of advanced financial management capacity is a matter of staff and financial resources rather than qualified and committed staff. I am proud of my staff's success in producing fiscally conservative budgets, developing funding solutions for long-term liabilities and ensuring that the Town's cash and financial assets are properly invested and spent. BFAC has acknowledged this resource challenge and recommends greater investment in staffing and other resources necessary in developing first rate financial management capacity and processes. While the FY 21 Budget does not include recommendations for additional staffing at this time, I have included $30,000 in additional funding in consulting services that can be used to begin implementing some of BFAC's short term recommendations. I am also working with BFAC to pursue some strategic alliances with other institutions in this regard.

BFAC notes that economic development is a necessary component of revenue growth to meet the Town's demand for quality public services and an outstanding public school system. Naturally, the challenge of increasing development in Brookline's commercial centers is its impacts upon residential life in Brookline's densely populated community. In addition to a comprehensive technical analysis, effective and responsible planning requires a robust community engagement process. A first step in this endeavor is underway with a necessary recodi cation of Brookline's zoning by-laws. Recodification will allow the Town to eliminate inconsistencies that have resulted from decades of piecemeal approaches and position it to develop proactive planning processes.

Finally, BFAC makes some significant governance and policy recommendations for the Town's consideration. BFAC observes that the Town's processes and traditions of considering petition based proposals at Town Meeting creates expectations that the Town's budget and management structure cannot meet. The Fall Town Meeting in 2019 alone resulted in resolutions or other actions seeking $1.4 million in appropriations without providing any independent funding source. BFAC's suggestions of altering the focus and composition of the Advisory Committee and requiring more budgetary education and training for Town Meeting Members are interesting ideas that will generate lively debate. Clearly, BFAC's focus on more rigorous and consistent financial analysis is the basis of improvements for staff, elected and appointed leaders and Town Meeting.

Marijuana Licensing and Sales

Nearly a year ago, Brookline was celebrated for its ability to host the Boston region's first legal sales of marijuana without traffic gridlock or major incident. Several months later, marijuana sales have evolved into a very contentious and serious debate about appropriate siting and mitigation of the neighborhoods these facilities are located in. It is hard to believe that, one year after NETA's opening for adult sales in Brookline Village, it remains the only facility directly accessible to the MBTA subway system. The result has been persistent customer lines and disruptive activity within the neighborhoods that reached a boiling point at the Fall Town Meeting and the licensing renewal period in December. The use of mitigation funds to enforce laws and customer behavior will be helpful, but in the long run it will be the expansion of the industry and more retail locations throughout the Boston metropolitan area that will ease the impacts on Brookline Village. For this and other factors related to this nascent industry, the Town is being conservative in projecting excise taxes from marijuana sales. NETA's sales have been consistently strong to date, but with impending competition and uncertainty around the public health crisis on vaping, we have decided to limit the projection of revenue from marijuana sales in FY 21 at $1,850,000. We intend to aggressively pursue the use of host community funds to meet our mitigation activities and to pursue a racial equity program as proposed by Town Meeting.

Sustainability and Climate Action

As evidenced by strong policy and legislative action, the Town's sustainability efforts are a major priority of the community. There needs to be an effective staff capacity in the organization to promote and facilitate policy discussions/proposals, administrative support for the Green Communities program and related grants, and coordination with other departments whose services include sustainable initiatives. Thus, it was a surprise when the original Sustainability Program Administrator resigned from the position after less than a year. As a new position in the organization, there were bound to be growing pains. Issues relative to the position's compensation, authority, supervision and support have been raised. In response, I have engaged the Collins Center of UMass Boston as an experienced and objective consultant to review the position's appropriate role and scope of responsibility and where it best fits in the organizational structure of the Town. This study and its recommendations will not be concluded in time for me to make specific recommendations as part of the FY 21 Budget, but there is sufficient flexibility in the budget to fill the position as soon as it is completed. Meanwhile, we are beginning to recruit for positions in the planning and public works departments with a new focus on sustainability. We are currently recruiting candidates with strong sustainability credentials for the vacant Economic Development-Long Term Planner position. Vacancies also exist in the Public Works Commissioner and the Director of Transportation/Engineering positions; both positions with significant influence in the implementation of sustainable and environmental policy.

Newbury College Reuse

With the closure and sale of the former Newbury College campus on Fisher Hill, the Town is actively involved in evaluating the proposed land use and negotiating with the new owner, Welltower. The east side of the property is proposed to be developed by Welltower as a luxury senior living complex, combining independent living, assisted living and skilled memory care. This land use will provide substantial property tax benefits to the Town with minimal impacts on school or municipal services. The west side of the property is being offered for sale to the Town. The senior living complex will require a zone change, enabling the Town to have leverage in negotiating aspects of the development, the sale of the west side and related benefits. A tentative agreement between the Town and Welltower has been reached. The purchase of the west campus of $14.8 million will require the Town to finance the bond with a Debt Exclusion to fund the costs outside of the limitations imposed by Proposition 2½. The Town will not commit to a permanent use of the west property without a robust public evaluation of options. There are some short term municipal uses of the Academic Building on the site that will provide some needed space relief and to ensure that the Town will have a presence on the property for building maintenance and security. There is limited funding in the FY 21 Budget to manage a new municipal building, so the interim use of the property will need to take that into consideration and be creative.

Strategic acquisition of property by the Town has been an ongoing discussion throughout the effort to secure land for a 9th elementary school. To date, there is no dedicated funding source for land acquisition, although Town Meeting has proposed state legislation that would allow the Town to impose a real estate transfer fee for affordable housing purposes. A Debt Exclusion referendum for acquisition of the Newbury property will be scheduled for the Annual Town Election in May in advance of the Annual Town Meeting to consider this major development project.

LONG-RANGE FINANCIAL PROJECTION

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

Prepared annually, the five-year Forecast serves as the starting point for the ensuing budget year - - and also provides decision makers, taxpayers, and employees with an understanding of the long-term financial challenges the Town faces. In late-November / early-December, the Deputy Town Administrator and the Director of Finance present the Forecast to the 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 2021 – FY 2025 Long Range Financial Projection for the General Fund makes the following key assumptions:

- New Growth in the Property Tax Levy of $2.5 million in FY21, followed by $2.3 million in FY22 and $1.8 million in FY's 23-25.

- For State Aid in FY 2021, full use of the Governor's proposal. For FY 2022 - FY 2025, annual 2.5% increases in Unrestricted General Government Aid (UGGA), level funding for Chapter 70. Given the Town's status as a minimum aid community the only increase in Ch. 70 will be due to inflation increases applied to the foundation budget and any amount given for per pupil spending.

- For Local Receipts, FY 2021 reflects an increase of $4,754,580 (15.3%) which assumes the implementation of increased parking meter rates and the recommended rate increases in the Hybrid Pay As You Throw (HPAYT) program. In FY's 2022-2025, limited growth is expected (approximately $300,000 / yr, or 1%).

- Use of Free Cash continues to follow the Town's Free Cash Policy, with a $2,000,000 appropriation to the Stabilization fund to support the Town's fund balance position.

- A 2% wage increase for all years for all Town unions, except for FY2021 where a 2.5% increase has been bargained for some units. Step increases of $250,000 for Town Departments. Steps, lanes and collective bargaining increase combined at 5% for the School Department offset by $675,000 of annual turnover.

- Inflation in most Services, Supplies, and Capital Outlay accounts of 1.5% - 2.5% (approximately $300,000 for the School Department and $250,000 for Town departments).

- Annual utility increases of $150,000.

- Annual Special Education growth of $750,000 including transportation.

- For FY 2021, a Health Insurance rate increase of 5% and an increase in enrollment of 51. For FY's 2022-2025, 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's 2020 and 2021)

- 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 2022 primarily for the Schools, starting at $5.4 million in FY 2022 and reaching $23 million by FY 2025. 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:

	2021	2022	2023	2024	2025
REVENUE					
Property Taxes	**251,527,496**	**268,300,366**	**280,351,353**	**288,594,943**	**297,054,729**
Local Receipts	**35,874,799**	**36,224,178**	**36,534,463**	**36,845,775**	**37,163,234**
Motor Vehicle Excise (MVE)	6,265,497	6,390,807	6,518,623	6,648,995	6,781,975
Local Option Taxes	5,243,495	5,311,365	5,380,593	5,451,204	5,523,229
Licenses & Permits	1,180,775	1,180,775	1,180,775	1,180,775	1,180,775
Parking / Court Fines	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000
General Government	5,317,929	5,353,897	5,390,378	5,427,380	5,464,913
Interest Income	999,351	1,024,335	1,049,943	1,076,192	1,103,097
PILOT's	1,530,719	1,561,333	1,592,560	1,624,411	1,656,899
Refuse Fee	3,598,654	3,598,654	3,598,654	3,598,654	3,598,654
Departmental & Other	8,438,378	8,503,012	8,522,938	8,538,163	8,553,692
State Aid	**22,792,220**	**22,965,483**	**22,708,416**	**22,890,451**	**23,077,036**
General Government Aid	6,996,757	7,170,020	7,347,615	7,529,650	7,716,235
School Aid	15,679,408	15,679,408	15,244,746	15,244,746	15,244,746
Tax Abatement Aid	30,028	30,028	30,028	30,028	30,028
Offset Aid	86,027	86,027	86,027	86,027	86,027
Other Available Funds	**4,471,537**	**3,407,491**	**3,558,340**	**3,698,993**	**3,867,371**
Walnut Hill Cemetery Fund	100,000	100,000	100,000	100,000	100,000
Reimb./Pymts from Enterprise Funds	2,643,744	2,746,811	2,863,756	2,987,432	3,118,263
Reimb. from Rec Revolving Fund	545,788	560,680	594,584	611,561	649,108
Parking Meter Fund transfer	1,182,005	0	0	0	0
Free Cash (for Appropriation)	**11,791,952**	**4,775,000**	**4,925,000**	**5,075,000**	**5,275,000**
TOTAL REVENUE	**326,458,004**	**335,672,518**	**348,077,572**	**357,105,161**	**366,437,370**
$$ Increase	22,032,068	9,214,514	12,405,054	9,027,588	9,332,209
% Increase	7.2%	2.8%	3.7%	2.6%	2.6%

	2021	2022	2023	2024	2025
EXPENDITURES					
Departmental	**80,201,031**	**82,555,043**	**84,561,530**	**86,608,304**	**88,685,622**
Personnel	58,260,451	59,965,451	61,410,451	62,885,451	64,380,451
Services	11,691,299	12,083,581	12,385,671	12,695,313	13,012,696
Supplies	2,358,914	2,417,887	2,478,334	2,540,292	2,603,800
Other	605,232	620,363	635,872	651,769	668,063
Utilities	4,934,941	5,084,941	5,234,941	5,384,941	5,534,941
Capital	2,330,194	2,362,819	2,396,260	2,430,537	2,465,671
Intergovernmental	20,000	20,000	20,000	20,000	20,000
Coll. Barg. - Town	**1,480,000**	**1,220,000**	**1,250,000**	**1,270,000**	**1,300,000**
Schools	**118,306,857**	**123,732,136**	**129,833,136**	**136,224,136**	**142,915,136**
Coll. Barg. - School	**5,054,280**	**5,730,000**	**6,020,000**	**6,320,000**	**6,630,000**
Non-Departmental - Benefits	**68,898,264**	**73,921,180**	**78,935,279**	**84,258,458**	**89,385,649**
Pensions	26,569,845	28,661,422	30,911,344	33,337,884	35,954,908
Group Health	32,831,207	34,951,127	37,215,140	39,597,002	41,576,852
Retiree Group Health Trust Fund (OPEB's)	4,431,980	4,681,980	4,931,980	5,181,980	5,431,980
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	1,850,000	1,896,250	1,943,656	1,992,248	2,042,054
Public Safety IOD Medical Expenses	0	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	2,784,233	2,970,776	3,169,818	3,382,196	3,608,803
Non-Departmental - General	**4,631,571**	**2,049,711**	**2,021,589**	**2,066,563**	**2,115,316**
Non-Departmental - Debt Service	**22,391,916**	**31,776,117**	**38,227,683**	**37,651,349**	**37,402,602**
General Fund	22,391,916	31,776,117	38,227,683	37,651,349	37,402,602
Non-Departmental - Reserve Fund	**2,798,904**	**2,940,788**	**3,016,678**	**3,097,056**	**3,183,691**
Tax Supported	2,099,178	2,205,591	2,262,509	2,322,792	2,387,769
Free Cash Supported	699,726	735,197	754,170	774,264	795,923
Special Appropriations	**13,958,250**	**8,287,961**	**6,494,491**	**7,675,019**	**8,622,216**
Tax Supported	4,460,297	4,362,053	2,370,143	3,424,494	4,198,804
Free Cash Supported	8,315,948	3,925,908	4,124,348	4,250,525	4,423,412
Other	1,182,005	0	0	0	0
Non-Appropriated	**8,736,930**	**8,944,699**	**9,157,662**	**9,375,949**	**9,599,694**
State Assessments	6,796,134	6,958,159	7,124,235	7,294,462	7,468,945
Cherry Sheet Offsets	86,027	86,027	86,027	86,027	86,027
Overlay	1,829,768	1,875,513	1,922,400	1,970,460	2,019,722
Tax Titles - Deficits/Judgements	25,000	25,000	25,000	25,000	25,000
TOTAL EXPENDITURES	**326,458,005**	**341,157,634**	**359,518,048**	**374,546,834**	**389,839,927**
$$ Increase	22,032,068	14,699,629	12,767,698	14,562,646	14,430,867
% Increase	7.2%	4.5%	3.7%	4.1%	3.9%

	2020	2021	2022	2023	2024
CUMULATIVE SURPLUS/(DEFICIT)	**0**	**(5,485,116)**	**(11,440,475)**	**(17,441,673)**	**(23,402,557)**
DEFICIT AS A % OF OP REV	**0.0%**	**-1.6%**	**-3.3%**	**-4.9%**	**-6.4%**
Surplus / (Deficit) Prior to Collective Bargaining	6,534,280	1,464,884	7,270,000	7,590,000	7,930,000
Town Share of Surplus / (Deficit)	1,480,001	701,540	(345,131)	(121,623)	(910,857)
Town Collective Bargaining	1,480,000	1,220,000	1,250,000	1,270,000	1,300,000
Total Town Surplus / (Deficit)	**0**	**(518,460)**	**(1,595,131)**	**(1,391,623)**	**(2,210,857)**
School Share of Surplus / (Deficit)	5,054,279	763,345	(3,825,344)	(9,730,051)	(14,561,700)
School Collective Bargaining	5,054,280	5,730,000	6,020,000	6,320,000	6,630,000
Total School Surplus / (Deficit)	**0**	**(4,966,655)**	**(9,845,344)**	**(16,050,051)**	**(21,191,700)**

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. Over the last 10 years (FY11 - FY20), the Town has authorized expenditures of $638 million, for an average of $64 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.

On September 26, 2019, the School Committee unanimously approved moving forward with the Long-Term Capital Plan to address Brookline's overcrowded schools, substandard facilities, and historic enrollment growth over the past ten years. Through this plan, the district will renovate and expand the Pierce School through the Massachusetts School Building Authority (MSBA) partnership, and renovate and expand the Driscoll School. At the December 10, 2019 special election, Brookline voters approved a debt exclusion override to fund the development of a new Driscoll School. This CIP does not include an estimate for the Pierce School project beyond the feasibility/schematic design phase, but a Debt Exclusion Override is also assumed for this 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. The K-8 elementary schools have grown by 40% going from 3,904 students in 2006 to 5,482 students in 2017. 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 construction for the High School renovation and expansion project as well the Driscoll School project. The Town was informed in December, 2018 that the MSBA invited the Pierce School into the eligibility period. The Classroom Capacity item in FY2021 and beyond covers the leases at the temples, 2 Clark Road, and the Baker modules with very limited funding to modify smaller spaces in existing buildings. The FY2021 – 2026 budgets assume continuation of those lease arrangements.

The recommended FY2021 – FY2026 CIP calls for an investment of $130.3 million, for an average of approximately $21.7 million per year, and follows the Town’s CIP and Free Cash policies for projects inside the levy limit. 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. 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.

On December 14, 2018, Newbury College announced that it would cease operations in May 2019. The former Newbury College campus, located in the Fisher Hill neighborhood, was recently sold to Welltower, a leading developer of senior housing facilities. Welltower is proposing to redevelop the eastern portion of the former Newbury College campus into a continuing care facility that would include independent living units, assisted living units, and memory care units for seniors. Such a use does not comply with the existing zoning of the property, and Welltower is therefore working with Town officials in the hopes of presenting a rezoning proposal for the subject properties. The Town is also entering into negotiations with Welltower on the purchase of the Newbury College West Parcel.

If the Town acquires the west side of the former Newbury College Campus, it intends to use the existing Academic Building for municipal and/or school uses on a temporary basis. During this time, the Town

will undertake an extensive and comprehensive planning process including robust public participation to identify a permanent use of the property that responds to municipal/school needs and respects the neighborhood context in which the property is located. The land acquisition will require a debt exclusion.

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.

In addition, the Fire Chief has requested additional funding for industrial cleaning and reconfiguration of spaces to mitigate potential hazards in the stations. The project would include industrial cleaning of all non-porous surfaces and all duct work, painting of all walls and ceilings (hard surfaces), replacement of all acoustic/porous ceiling tiles, replacement of all window treatments, replacement of all (soft) furniture in living areas, replacement of all beds and mattresses and the replacement of any fabric partitions.

This large-scale endeavor would be completed over the course of 5-7 years at an estimated cost of $21.5 million dollars with an average cost of $4.3 million/per station, likely necessitating a debt-exclusion from the Town residents. For comparison, new stations being built in the greater Metropolitan Boston area by other departments average $20-$25 million/station. As mentioned, consideration should be given to the replacement (on site) of at least one station (Station 5/ Babcock St. Taking into account money already appropriated, the request is for $20.2M. The Town plans to commence design for two stations in FY2021 using existing funds previously appropriated for Fire Station renovations, and look to move forward on construction, utilizing a debt exclusion, in FY2022.

Some of the major projects proposed in the CIP include:

- Pierce School- Partnership with MSBA Construction budget TBD
- Newbury College West Parcel Acquisition - TBD
- Larz Anderson - $15M (FY21-25, Future Years)
- Classroom Capacity - $11.6M (FY21-FY26)
- Hammond/Woodland Traffic Signal / Road Diet – $1.5M (FY25)
- Skyline Park $1.98M (FY24-25)
- Amory tennis courts, Parking and Halls Pond $2M (FY25)
- Fire Station Renovations - $20.2M (FY21) debt exclusion
- Public Building Fire Alarm upgrades - $1.7M (FY19-24)
- Fire Department's Engine #1 Replacement - $800K (FY23)

Continued major investments include:

- Parks & Open Space - $4.4M (non-project specific investment)
- Street & Sidewalk Rehab - $25M
- Town/School Masonry/Fenestration - $6.4M (reflects savings + reset schedule)
- Town/School Roofs - $1.6M (reflects savings + reset schedule)
- Water & Sewer Infrastructure - $8.2M -- enterprise fund
- Fire Apparatus - $500K
- Information Technology - $1.1M
- Tree Replacement - $1.9M
- Energy Conservation - $1.4M

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 21 Budget represents the third and final year of the three-year Override plan. The required element of the plan for FY 21 is providing new revenue from non-property tax sources. This was accomplished through new marijuana excise taxes and by raising parking meter rates and fees.

This Financial Plan was developed during the final phase of BFAC's work, and was influenced by it. A renewed focus on reserves and financial management will become a focus of future budgets.

I wish to acknowledge the outstanding efforts of my staff for assembling the FY 21 Financial Plan document using the new OpenGov system. Led by Melissa Goff, Deputy Town Administrator, and supported by Assistant Town Administrator Justin Casanova-Davis, 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. The new system will allow residents and other stakeholders of the Town to fully review this document on-line. I am proud that the Town's Financial Plan has been awarded annual designation from the Government Finance Officers Association (GFOA) for Distinguished Budget Presentation. I look forward to GFOA's consideration of the new budget format.

I also wish to thank those department heads of the Town and School and their respective budget staff for their efforts in preparing and defending reasonable budget requests. They have embraced the new OpenGov platform and are passionate about the services their departments provide. I sincerely thank them for their understanding and cooperation during uncertain budgetary 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.

FY2021 FINANCIAL PLAN SUMMARY

	FY2020	FY2021	INCREASE/DECREASE $	INCREASE/DECREASE %
REVENUE				
General Fund Revenue	304,425,939	326,458,005	**22,032,066**	**7.2%**
Water and Sewer Enterprise Fund	28,564,475	29,568,210	**1,003,735**	**3.5%**
(less Water & Sewer Overhead included in General Fund Revenue)	(2,318,020)	(2,429,747)	**(111,727)**	**4.8%**
Golf Enterprise Fund	1,884,446	1,881,692	**(2,754)**	**-0.1%**
(less Golf Overhead included in General Fund Revenue)	(299,683)	(213,997)	**85,686**	**-28.6%**
Recreation Revolving Fund	3,971,843	4,036,397	**64,554**	**1.6%**
(less Rec. Revolving Fund Overhead included in General Fund Reve	(471,027)	(545,788)	**(74,761)**	**15.9%**
TOTAL REVENUE	**335,757,972**	**358,754,772**	**22,996,799**	**6.8%**
APPROPRIATIONS				
General Fund Operating Budget	285,751,402	303,762,825	**18,011,423**	**6.3%**
Non-Appropriated Budget *	8,725,441	8,736,930	**11,489**	**0.1%**
Revenue-Financed CIP Budget	9,949,094	13,958,250	**4,009,156**	**40.3%**
General Fund Total	304,425,937	326,458,005	**22,032,068**	**7.2%**
Water and Sewer Enterprise Fund	28,564,475	29,568,210	**1,003,735**	**3.5%**
(less Water & Sewer Overhead included in General Fund Revenue)	(2,318,020)	(2,429,747)	**(111,727)**	**4.8%**
Golf Enterprise Fund	1,884,446	1,881,692	**(2,754)**	**-0.1%**
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(less Rec. Revolving Fund Overhead included in General Fund Reve	(471,027)	(545,788)	**(74,761)**	**15.9%**
TOTAL APPROPRIATIONS	**335,757,972**	**358,754,772**	**22,996,799**	**6.8%**
BALANCE	**0**	**0**	**0**	

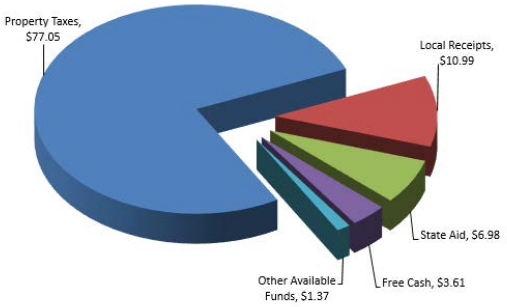
* State and County Charges/Offsets, Overlay, Deficits/Judgments.

FY2021 RECOMMENDED GENERAL FUND BUDGET SUMMARY

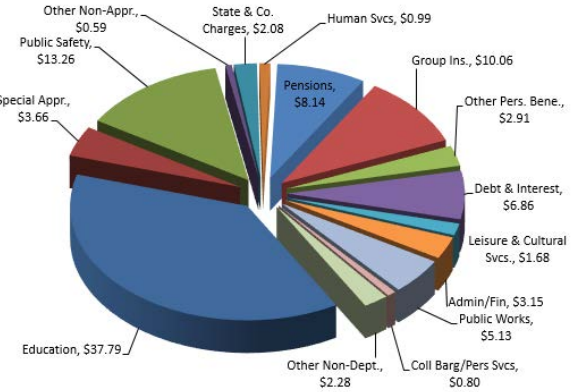
	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 BUDGET	INCREASE/DECREASE $	INCREASE/DECREASE %
REVENUE							
Property Tax	204,064,199	211,374,488	224,490,569	238,487,745	251,527,496	13,039,751	5.5%
Local Receipts	28,648,804	36,277,400	35,725,309	31,120,219	35,874,799	4,754,580	15.3%
State Aid	19,658,441	20,352,973	22,112,759	22,386,947	22,792,220	405,273	1.8%
Free Cash	5,311,538	8,354,017	8,427,936	9,081,257	11,791,952	2,710,695	29.8%
Other Available Funds	7,840,067	3,050,446	4,872,678	3,349,771	4,471,538	1,121,767	33.5%
TOTAL REVENUE	**265,523,049**	**279,409,325**	**295,629,251**	**304,425,939**	**326,458,005**	**22,032,066**	**7.2%**
(LESS) NON-APPROPRIATED EXPENSES							
State & County Charges	6,319,715	6,393,642	6,592,747	6,826,231	6,796,134	(30,097)	-0.4%
Tax Abatement Overlay	1,965,726	1,840,899	1,762,675	1,785,140	1,829,768	44,628	2.5%
Deficits & Judgments	25,000	13,583	25,000	25,000	25,000	0	0.0%
Cherry Sheet Offsets	91,451	89,197	88,500	89,070	86,027	(3,043)	-3.4%
TOTAL NON-APPROPRIATED EXPENSES	**8,401,892**	**8,337,321**	**8,468,922**	**8,725,441**	**8,736,930**	**11,489**	**0.1%**
AMOUNT AVAILABLE FOR APPROPRIATION				**295,700,499**	**317,721,075**	**22,020,576**	**7.4%**
APPROPRIATIONS							
Town Departments	71,730,450	72,437,441	80,150,272	78,990,815	81,681,032	2,690,217	3.4%
School Department	101,118,780	105,196,458	110,411,365	117,385,105	123,361,137	5,976,032	5.1%
Non-Departmental Total	63,465,863	75,163,554	82,675,364	89,375,482	98,720,655	9,345,173	10.5%
General Fund Non-Departmental	60,850,796	72,370,108	79,802,686	86,286,752	95,531,325	9,244,573	10.7%
Water and Sewer Enterprise Fund Overhead *	2,057,070	2,233,725	2,314,117	2,318,020	2,429,545	111,525	4.8%
Golf Enterprise Fund Overhead *	182,097	179,991	207,013	299,683	213,997	(85,686)	-28.6%
Recreation Revolving Fund Overhead *	375,900	379,730	351,549	471,027	545,788	74,761	15.9%
OPERATING BUDGET SUBTOTAL	236,315,093	252,797,453	273,237,001	285,751,402	303,762,825	18,011,423	6.3%
Revenue-Financed CIP (Special Appropriations)	8,879,374	9,720,862	10,979,868	9,949,094	13,958,250	4,009,156	40.3%
TOTAL APPROPRIATIONS	**245,194,467**	**262,518,315**	**284,216,869**	**295,700,499**	**317,721,075**	**22,020,576**	**7.4%**
BALANCE				0	0	0	

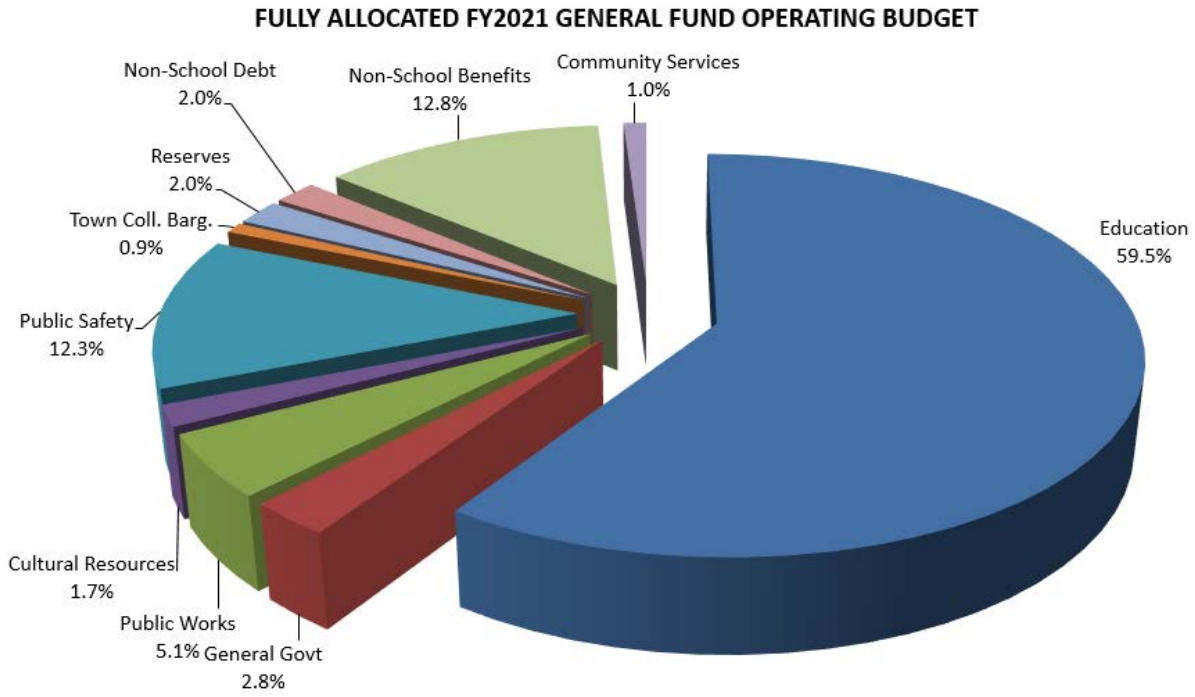
* These Overhead figures match the Water and Sewer Enterprise Fund Reimbursement, Golf Enterprise Fund Reimbursement, and Recreation Revolving Fund Reimbursement revenue sources found under the "Other Available Funds" revenue category.

How Each $100 Will Be Received



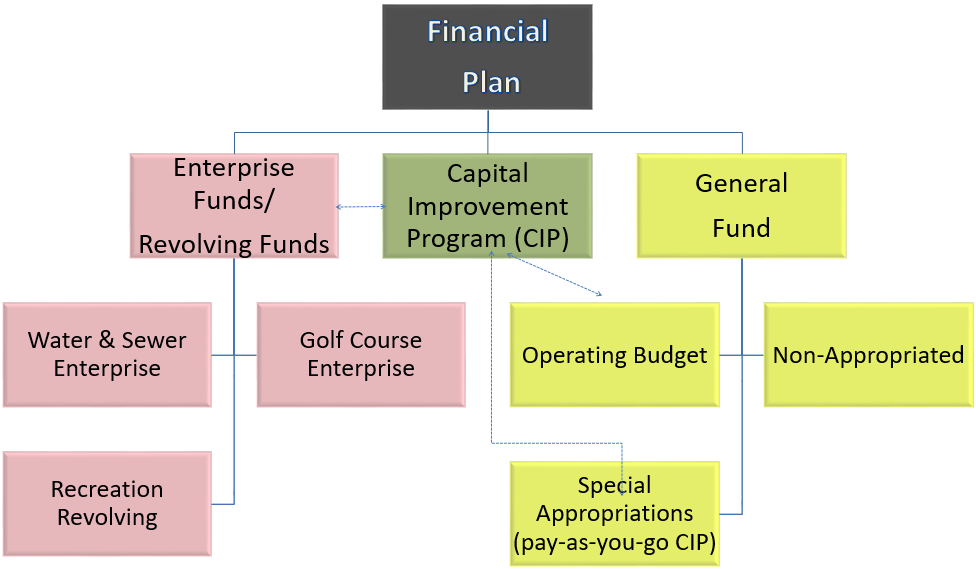
How Each $100 Will Be Spent




FULLY ALLOCATED FY2021 GENERAL FUND OPERATING BUDGET
Non-School Debt 2.0%
Non-School Benefits 12.8%
Community Services 1.0%
Reserves 2.0%
Town Coll. Barg. 0.9%
Education 59.5%
Public Safety 12.3%
Cultural Resources 1.7%
Public Works 5.1%
General Govt 2.8%

SECTION II

BUDGET SUMMARIES



FY2021 FINANCIAL SUMMARY BY FUND

REVENUES	General Fund *	Water & Sewer Enterprise Fund	Golf Enterprise Fund	Recreation Revolving Fund	Parking Meter Fund	Cemetery Trust	TOTAL	% of Total
Property Taxes	251,527,496						251,527,496	70.1%
Local Receipts	35,874,799						35,874,799	10.0%
State Aid	22,792,220						22,792,220	6.4%
Parking Meter Receipts					1,182,005		1,182,005	0.3%
Walnut Hill Cemetery Fund						100,000	100,000	0.0%
State Aid for Libraries							0	0.0%
Golf Receipts			1,881,692				1,881,692	0.5%
Recreation Program Revenue				4,036,397			4,036,397	1.1%
Water and Sewer Receipts		29,568,210					29,568,210	8.2%
Capital Project Surplus							0	0.0%
Free Cash	11,791,952						11,791,952	3.3%
TOTAL FINANCIAL PLAN REVENUE	**321,986,467**	**29,568,210**	**1,881,692**	**4,036,397**	**1,182,005**	**100,000**	**358,754,772**	
EXPENDITURES **								
General Government	10,269,301						10,269,301	2.9%
Public Safety	43,302,465						43,302,465	12.1%
Public Works	16,649,437	25,471,323				100,000	42,220,760	11.8%
Library	4,349,295						4,349,295	1.2%
Health & Human Services	3,237,835						3,237,835	0.9%
Recreation	1,147,697		1,530,657	3,490,609			6,168,963	1.7%
Schools	123,361,137						123,361,137	34.4%
Personal Services Reserve	715,000						715,000	0.2%
Collective Bargaining (Town)	1,910,000						1,910,000	0.5%
Personnel Benefits **	65,752,890	2,429,747	173,015	542,612			68,898,264	19.2%
Non-Departmental **	7,386,317		40,982	3,176			7,430,475	2.1%
Debt Service	22,391,916	1,667,140	137,038				24,196,094	6.7%
Revenue-Financed CIP (Special Appropriations)	12,776,245				1,182,005		13,958,250	3.9%
Non-Appropriated	8,736,930						8,736,930	2.4%
TOTAL FINANCIAL PLAN EXPENDITURES	**321,986,468**	**29,568,210**	**1,881,692**	**4,036,397**	**1,182,005**	**100,000**	**358,754,772**	
% OF TOTAL FINANCIAL PLAN	**89.8%**	**8.2%**	**0.5%**	**1.1%**	**0.3%**	**0.0%**		

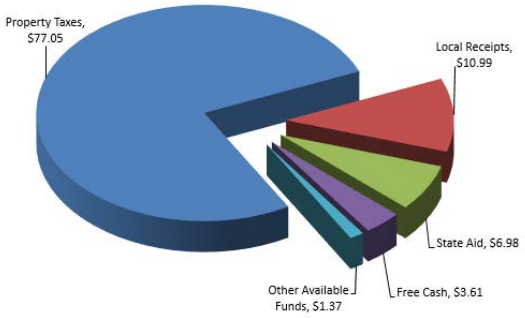
* Includes revenue from Property Taxes, Local Receipts, State Aid, and Free Cash. Instead of being shown in the General Fund, revenue from the "Other Available Funds" category is shown in the fund from which they are transferred to the General Fund.

** 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.

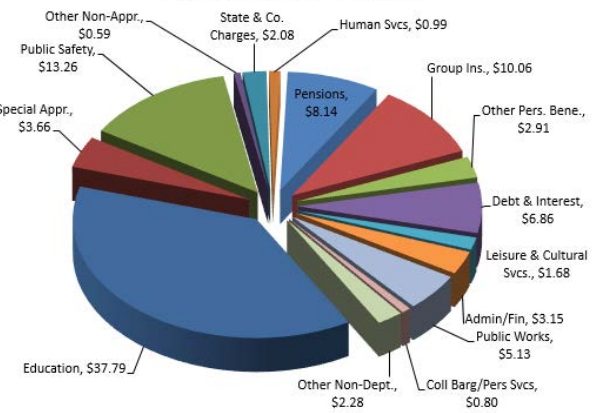
FY2021 RECOMMENDED GENERAL FUND BUDGET SUMMARY

	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 BUDGET	INCREASE/DECREASE $	INCREASE/DECREASE %
REVENUE							
Property Tax	204,064,199	211,374,488	224,490,569	238,487,745	251,527,496	13,039,751	5.5%
Local Receipts	28,648,804	36,277,400	35,725,309	31,120,219	35,874,799	4,754,580	15.3%
State Aid	19,658,441	20,352,973	22,112,759	22,386,947	22,792,220	405,273	1.8%
Free Cash	5,311,538	8,354,017	8,427,936	9,081,257	11,791,952	2,710,695	29.8%
Other Available Funds	7,840,067	3,050,446	4,872,678	3,349,771	4,471,538	1,121,767	33.5%
TOTAL REVENUE	**265,523,049**	**279,409,325**	**295,629,251**	**304,425,939**	**326,458,005**	**22,032,065**	**7.2%**
(LESS) NON-APPROPRIATED EXPENSES							
State & County Charges	6,393,642	6,492,524	6,592,747	6,826,231	6,796,134	(30,097)	-0.4%
Tax Abatement Overlay	1,840,899	1,722,221	1,762,675	1,785,140	1,829,768	44,628	2.5%
Deficits & Judgments	13,583	25,000	25,000	25,000	25,000	0	0.0%
Cherry Sheet Offsets	89,197	86,983	88,500	89,070	86,027	(3,043)	-3.4%
TOTAL NON-APPROPRIATED EXPENSES	**8,337,321**	**8,326,728**	**8,468,922**	**8,725,441**	**8,736,930**	**11,489**	**0.1%**
AMOUNT AVAILABLE FOR APPROPRIATION	**257,185,728**	**271,082,597**	**287,160,329**	**295,700,500**	**317,721,075**	**22,020,575**	**7.4%**
APPROPRIATIONS							
Town Departments	71,730,450	72,437,441	80,127,457	78,990,815	81,681,032	2,690,217	3.4%
School Department	101,118,780	105,196,458	110,411,365	117,385,105	123,361,137	5,976,032	5.1%
Non-Departmental Total	63,465,863	75,163,554	82,675,364	89,375,482	98,720,655	9,345,173	10.5%
General Fund Non-Departmental	60,850,796	72,370,108	79,802,686	86,286,752	95,531,325	9,244,573	10.7%
Water & Sewer Enterprise Fund Overhead *	2,057,070	2,233,725	2,314,117	2,318,020	2,429,545	111,525	4.8%
Golf Enterprise Fund Overhead *	182,097	179,991	207,013	299,683	213,997	(85,686)	-28.6%
Recreation Revolving Fund Overhead *	375,900	379,730	351,549	471,027	545,788	74,761	15.9%
OPERATING BUDGET SUBTOTAL	236,315,093	252,797,453	273,214,186	285,751,402	303,762,824	18,011,422	6.3%
Revenue-Financed CIP (Special Appropriations)	8,879,374	9,720,862	10,979,868	9,949,094	13,958,250	4,009,156	40.3%
TOTAL APPROPRIATIONS	**245,194,467**	**262,518,315**	**284,194,054**	**295,700,500**	**317,721,074**	**22,020,575**	**7.4%**
BALANCE				**0**	**0**	**0**	

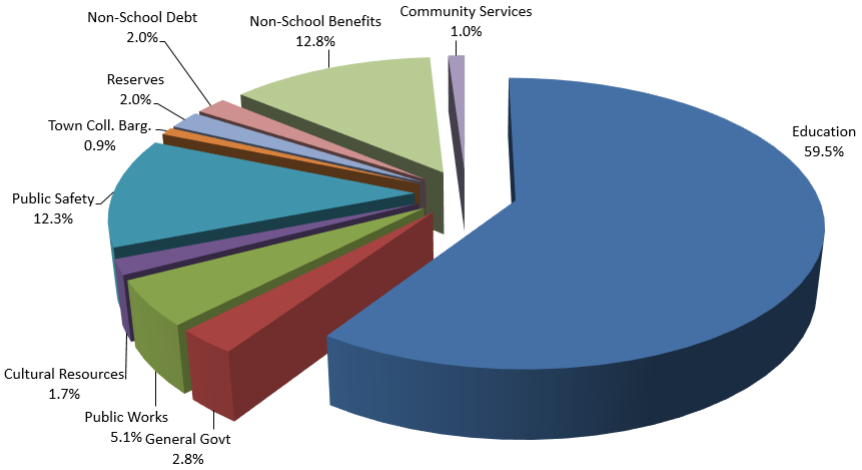
How Each $100 Will Be Received



How Each $100 Will Be Spent



FULLY ALLOCATED FY2021 GENERAL FUND OPERATING BUDGET



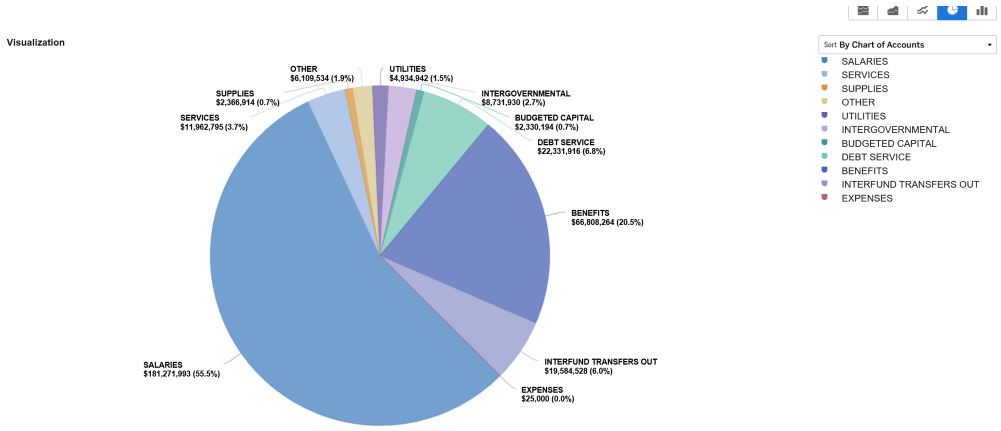
FY2021 FINANCIAL PLAN BY CATEGORY OF EXPENDITURE *

	General Fund **	Water & Sewer Enterprise Fund	Golf Course Enterprise Fund	Recreation Revolving Fund	TOTAL	% OF TOTAL
Personnel	181,271,993	2,839,650	689,557	2,510,548	187,311,748	52.4%
Services	11,962,795	365,398	264,901	527,794	13,120,888	3.7%
Supplies	2,366,914	147,020	340,485	237,038	3,091,457	0.9%
Other ***	6,109,534	17,080	11,500	98,075	6,236,189	1.7%
Utilities	4,934,942	102,061	103,414	106,974	5,247,391	1.5%
Capital Outlay	2,330,194	444,300	95,800	10,180	2,880,474	0.8%
Inter-Governmental	20,000	21,272,997			21,292,997	6.0%
Benefits ***	65,752,890	2,429,747	213,997	545,788	68,942,422	19.3%
Reserves	2,150,110	282,817	25,000		2,457,927	0.7%
Debt Service	22,391,916	1,667,140	137,038		24,196,094	6.8%
Rev.-Financed CIP (Special Approp.)	13,958,250				13,958,250	3.9%
Non-Appropriated	8,736,930				8,736,930	2.4%
TOTAL FINANCIAL PLAN	**321,986,468**	**29,568,210**	**1,881,692**	**4,036,397**	**357,472,767**	

* Does not include an estimate of the breakout of the School Department's appropriation, which is in the Personnel line.

** 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.



Data filtered by EXPENSES, GENERAL FUND and exported on February 15, 2020. Created with OpenGov

Administration and Finance

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 7,078,271	$ 7,034,344	$ 7,319,787	285,443	3.90%
SERVICES	2,319,154	2,190,634	2,285,356	94,722	4.14%
SUPPLIES	115,403	116,947	117,447	500	0.43%
OTHER	165,790	216,727	220,327	3,600	1.63%
UTILITIES	1,708	1,375	1,630	255	15.64%
INTERGOVERNMENTAL	0	0	1,915,795	1,915,795	100.00%
BUDGETED CAPITAL	396,494	322,915	324,755	1,840	0.57%
BENEFITS	850	0	0	0	0.00%
EXPENSES	21,965	25,000	25,000	0	0.00%
Total	$ 10,099,634	$ 9,907,942	$ 12,210,097	2,302,155	18.85%

Data filtered by EXPENSES, ADMINISTRATION & FINANCE and exported on February 14, 2020. Created with OpenGov

Public Safety

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 35,560,822	$ 32,609,945	$ 34,507,113	1,897,168	5.50%
SERVICES	4,059,602	4,091,550	4,035,115	-56,435	-1.40%
SUPPLIES	475,191	466,602	461,602	-5,000	-1.08%
OTHER	108,509	136,600	138,500	1,900	1.37%
UTILITIES	3,158,481	3,073,950	3,269,110	195,160	5.97%
BUDGETED CAPITAL	833,734	910,201	891,425	-18,776	-2.11%
Total	$ 44,196,339	$ 41,288,848	$ 43,302,864	2,014,016	4.65%

Data filtered by EXPENSES, PUBLIC SAFETY and exported on February 14, 2020. Created with OpenGov

Public Works

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 11,855,566	$ 11,217,315	$ 11,577,834	360,519	3.11%
SERVICES	4,056,474	4,421,859	5,168,407	746,548	14.44%
SUPPLIES	1,707,625	1,120,770	1,144,770	24,000	2.10%
OTHER	62,467	346,897	353,397	6,500	1.84%
UTILITIES	1,217,089	1,177,120	1,214,057	36,937	3.04%
INTERGOVERNMENTAL	19,952,381	20,673,997	21,292,997	619,000	2.91%
BUDGETED CAPITAL	2,375,717	1,716,830	1,469,300	-247,530	-16.85%
DEBT SERVICE	1,680,741	1,313,347	1,667,140	353,793	21.22%
INTERFUND TRANSFERS OUT	3,229,117	3,038,020	2,429,747	-608,273	-25.03%
Total	$ 46,137,176	$ 45,026,155	$ 46,317,649	1,291,494	2.79%

Data filtered by EXPENSES, DEPARTMENT OF PUBLIC WORKS and exported on February 14, 2020. Created with OpenGov

Cultural Services

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 3,306,463	$ 3,113,564	$ 3,171,504	57,940	1.83%
SERVICES	211,888	226,075	236,861	10,786	4.55%
SUPPLIES	601,135	610,764	629,122	18,358	2.92%
OTHER	5,841	4,700	4,700	0	0.00%
UTILITIES	239,434	267,884	263,984	-3,900	-1.48%
BUDGETED CAPITAL	17,794	43,124	43,124	0	0.00%
Total	$ 4,382,554	$ 4,266,111	$ 4,349,294	83,183	1.91%

Data filtered by EXPENSES, LIBRARY and exported on February 14, 2020. Created with OpenGov

Human Services

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 2,447,626	$ 2,199,197	$ 2,528,996	329,799	13.04%
SERVICES	279,247	299,473	307,920	8,447	2.74%
SUPPLIES	50,911	51,013	66,513	15,500	23.30%
OTHER	45,659	175,555	175,805	250	0.14%
UTILITIES	105,720	101,116	116,731	15,615	13.38%
BUDGETED CAPITAL	28,270	11,270	41,870	30,600	73.08%
Total	$ 2,957,432	$ 2,837,624	$ 3,237,835	400,211	12.36%

Data filtered by EXPENSES, HUMAN SERVICES and exported on February 14, 2020. Created with OpenGov

Leisure Services

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 3,246,871	$ 4,009,328	$ 4,050,375	41,047	1.01%
SERVICES	597,388	669,734	815,732	145,998	17.90%
SUPPLIES	638,439	627,281	664,003	36,722	5.53%
OTHER	100,924	145,924	146,975	1,051	0.72%
UTILITIES	340,017	378,173	381,878	3,705	0.97%
BUDGETED CAPITAL	80,112	228,620	110,000	-118,620	-107.84%
DEBT SERVICE	141,700	147,501	137,038	-10,463	-7.64%
INTERFUND TRANSFERS OUT	558,562	820,711	759,785	-60,926	-8.02%
Total	$ 5,704,013	$ 7,027,272	$ 7,065,786	38,514	0.55%

Data filtered by EXPENSES, RECREATION and exported on February 14, 2020. Created with OpenGov

Departmental Reserves

Collapse All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 0	$ 715,000	$ 715,000	0	0.00%
(517405) TOWN PERSONAL SERVICES RESERVE	0	715,000	715,000	0	0.00%
OTHER	0	2,470,000	1,910,000	-560,000	-29.32%
(558094) COLLECTIVE BARGAINING	0	2,470,000	1,910,000	-560,000	-29.32%
Total	$ 0	$ 3,185,000	$ 2,625,000	-560,000	-21.33%

Data filtered by EXPENSES, PERSONNEL SALARY RESERVE and exported on February 14, 2020. Created with OpenGov

Schools

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 110,918,206	$ 117,385,105	$ 123,361,137	5,976,032	4.84%
Total	$ 110,918,206	$ 117,385,105	$ 123,361,137	5,976,032	4.84%

Data filtered by EXPENSES, SCHOOLS and exported on February 14, 2020. Created with OpenGov

Non-Departmental

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 689,163	$ 80,000	$ 80,000	0	0.00%
SERVICES	194,660	241,895	271,497	29,602	10.90%
SUPPLIES	2,939	8,000	8,000	0	0.00%
OTHER	448,297	3,288,999	3,594,302	305,303	8.49%
DEBT SERVICE	15,629,177	18,768,262	22,331,916	3,563,654	15.96%
BENEFITS	59,986,576	64,016,697	66,808,264	2,791,567	4.18%
INTERFUND TRANSFERS OUT	2,851,874	2,839,700	5,626,278	2,786,578	49.53%
Total	$ 79,802,686	$ 89,243,553	$ 98,720,257	9,476,704	9.60%

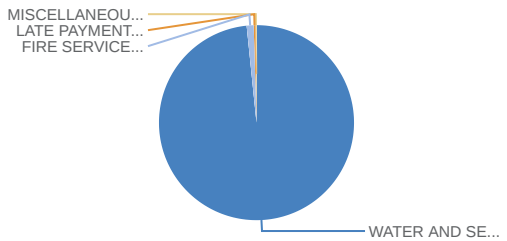
Data filtered by EXPENSES, NON-DEPARTMENTAL and exported on February 14, 2020. Created with OpenGov

FY2021 RECOMMENDED WATER & SEWER ENTERPRISE FUND SUMMARY

	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 BUDGET	FY2020 BUDGET	INCREASE/DECREASE $	INCREASE/DECREASE %
REVENUE							
Rate Revenue	28,975,487	26,541,900	27,661,809	28,086,975	29,090,710	**1,003,735**	**3.6%**
Late Payment Fees	101,805	92,494	80,000	80,000	80,000	**0**	**0.0%**
Water Service Charges	233,016	183,437	115,500	115,500	40,000	**(75,500)**	**-65.4%**
Fire Service Fee	251,148	235,129	225,000	225,000	340,500	**115,500**	**0.0%**
Other	28,563	23,741	472,000	57,000	17,000	**(40,000)**	**-70.2%**
TOTAL REVENUE	**29,590,019**	**27,076,701**	**28,554,309**	**28,564,475**	**29,568,210**	**1,003,735**	**3.5%**
EXPENDITURES							
Personnel	2,350,819	2,431,739	2,721,180	2,776,505	2,839,650	**63,145**	**2.3%**
Services	276,490	302,456	353,798	353,798	365,398	**11,600**	**3.3%**
Supplies	119,521	150,007	123,020	123,020	147,020	**24,000**	**19.5%**
Other	22,268	24,603	10,580	10,580	17,080	**6,500**	**61.4%**
Utilities	83,685	100,129	101,865	102,061	102,061	**0**	**0.0%**
Capital Outlay	942,492	860,199	1,060,800	630,330	444,300	**(186,030)**	**-29.5%**
Inter-Governmental (MWRA)	19,957,951	19,802,634	19,936,229	20,653,997	21,272,997	**619,000**	**3.0%**
Benefits *	1,437,480	1,614,135	1,681,148	1,660,325	1,725,728	**65,403**	**3.9%**
Inter-Departmental Overhead *	619,590	619,590	632,969	657,695	704,019	**46,323**	**7.0%**
Debt Service	2,180,990	1,999,015	1,633,460	1,313,347	1,667,140	**353,793**	**26.9%**
Reserve	0	0	299,260	282,817	282,817	**0**	**0.0%**
TOTAL EXPENDITURE	**27,991,287**	**27,904,507**	**28,554,309**	**28,564,475**	**29,568,210**	**1,003,735**	**3.5%**
BALANCE				**0**	**0**	**0**	

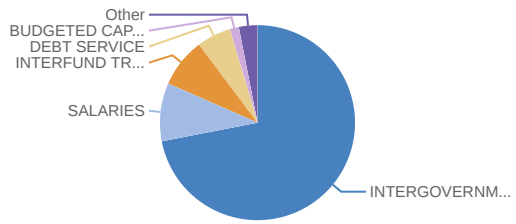
*These comprise the Intra-Governmental Expense, which is the reimbursement to the General Fund. These amounts are accounted for in the General Fund under the "Other Available Funds" category.
In FY21 Benefits is included in Inter-Departmental Overhead.

FY2021 Water & Sewer Enterprise Fund Revenues FINAL



$29,568,210.00
in Revenues in 2021

FY2021 Water & Sewer Enterprise Fund - Expenditures FINAL

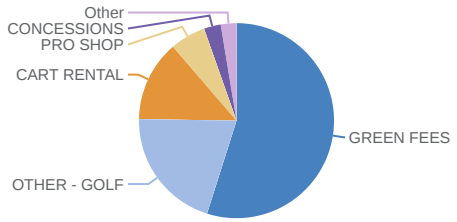


$29,568,210.00
in Expenses in 2021

FY2021 RECOMMENDED GOLF COURSE ENTERPRISE FUND SUMMARY

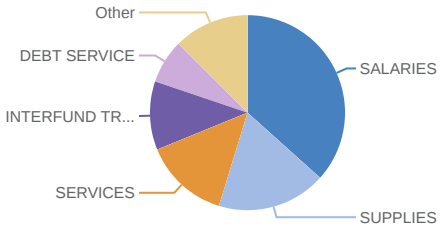
	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 BUDGET	FY2021 BUDGET	INCREASE/DECREASE $	INCREASE/DECREASE %
REVENUE							
Greens Fees	883,501	941,043	997,000	1,029,787	1,032,973	**3,186**	**0.3%**
Golf Cart Rentals	199,738	225,082	238,000	247,000	253,000	**6,000**	**2.4%**
Pro Shop Sales	96,204	86,244	105,000	110,000	111,060	**1,060**	**1.0%**
Concessions	47,271	49,974	48,700	52,659	52,659	**0**	**0.0%**
Golf Clinics	30,868	29,930	26,000	34,000	49,000	**15,000**	**44.1%**
Other	203,119	236,278	358,000	411,000	383,000	**(28,000)**	**-6.8%**
TOTAL REVENUE	**1,460,701**	**1,568,551**	**1,772,700**	**1,884,446**	**1,881,692**	**(2,754)**	**-0.1%**
EXPENDITURES							
Personnel	479,848	506,657	628,510	726,449	689,557	**(36,892)**	**-5.1%**
Services	123,955	175,921	140,271	153,071	264,901	**111,830**	**73.1%**
Supplies	237,525	313,187	326,986	313,700	340,485	**26,785**	**8.5%**
Other	7,456	6,506	10,300	14,700	11,500	**(3,200)**	**-21.8%**
Utilities	74,592	91,513	117,923	117,923	103,414	**(14,509)**	**-12.3%**
Capital Outlay	70,807	71,765	168,169	86,420	95,800	**9,380**	**10.9%**
Debt Service	183,475	159,421	140,888	147,501	137,038	**(10,463)**	**-7.1%**
Benefits / Other*	182,097	179,991	207,013	299,683	213,997	**(85,686)**	**-28.6%**
Town Fee (Transfer to Town for general use) *	0	0	0	0	0	**0**	**0%**
Reserve	0	0	32,641	25,000	25,000	**0**	**0.0%**
TOTAL EXPENDITURE	**1,359,755**	**1,504,961**	**1,772,700**	**1,884,446**	**1,881,692**	**(2,755)**	**-0.1%**
BALANCE				**0**	**0**	**0**	

FY2021 Golf Course Enterprise Fund - Revenues by Type FINAL



$1,881,692.00
in Revenues in 2021

FY2021 - Golf Fund Enterprise Fund - Expenditures FINAL



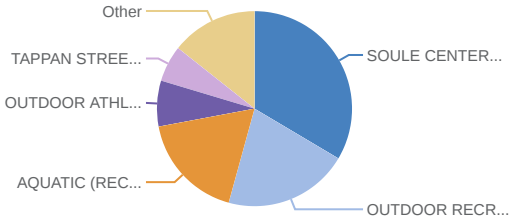
$1,881,692.00
in Expenses in 2021

FY2021 RECOMMENDED RECREATION REVOLVING FUND SUMMARY

	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 BUDGET	FY2021 BUDGET	INCREASE/DECREASE $	INCREASE/DECREASE %
REVENUE							
Aquatic	573,878	699,375	633,434	683,834	717,510	**33,676**	**4.9%**
Eliot Center	143,890	174,776	159,383	179,383	198,493	**19,110**	**10.7%**
Environmental Programs	76,198	78,934	77,225	75,965	78,878	**2,913**	**3.8%**
Ice Skating	179,364	152,715	194,197	203,197	212,953	**9,756**	**4.8%**
Off-Site Out of Town Trip	40,335	39,698	39,955	36,600	44,160	**7,560**	**20.7%**
Outdoor Recreation	666,156	681,276	706,395	837,377	837,377	**0**	**0.0%**
Outdoor Athletics	278,410	296,524	305,502	306,364	306,364	**0**	**0.0%**
Soule Center	895,894	988,379	945,963	1,299,296	1,353,274	**53,978**	**4.2%**
Soule Gym	42,830	36,699	39,197	36,165	44,415	**8,250**	**22.8%**
Tappan Facility	190,798	193,159	198,749	203,662	242,973	**39,311**	**19.3%**
Misc Revenue	(82,472)	(75,750)	0	110,000		**(110,000)**	**-**
TOTAL REVENUE	**3,005,280**	**3,265,785**	**3,300,000**	**3,971,843**	**4,036,397**	**64,555**	**1.6%**
EXPENDITURES							
Personnel	1,693,960	1,799,338	2,100,436	2,441,111	2,510,548	**69,437**	**2.8%**
Services	348,432	385,832	435,167	493,626	527,794	**34,168**	**6.9%**
Supplies	166,286	169,316	225,368	227,101	237,038	**9,937**	**4.4%**
Other	50,702	55,975	84,058	93,824	98,075	**4,251**	**4.5%**
Utilities	99,144	108,259	93,741	106,974	106,974	**0**	**0.0%**
Capital Outlay	33,979	58,196	9,680	138,180	10,180	**(128,000)**	**-92.6%**
Benefits / Other*	375,900	379,730	351,549	471,027	545,788	**74,761**	**15.9%**
TOTAL EXPENDITURE	**2,768,402**	**2,956,646**	**3,300,000**	**3,971,843**	**4,036,397**	**64,555**	**1.6%**
BALANCE				**0**	**0**	**0**	

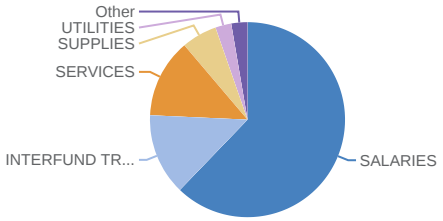
* This is the Intra-Governmental Expense, which is the reimbursement to the General Fund. It is accounted for in the General Fund under the "Other Available Funds" category.

FY2021 Recreation Revolving Fund - Revenues by Type FINAL



$4,036,397.00
in Revenues in 2021

FY2021 Recreation Revolving Fund - Expenditures FINAL



$4,036,397.00
in Expenses in 2021

General Fund

PROGRAM	ITEM REQUESTED	AMOUNT
Select Board	8 Leased PC's / 3 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	1,630
Purchasing	5 Leased PC's / 1 Laptop	1,100
	1 Vehicle	36,000
Assessors	12 Leased PC's	2,100
Treasurer	12 Leased PC's	2,600
	Finance Department Total	**43,430**
Legal Services	7 Leased PC's / 2 Laptops	1,865
	Legal Services Total	**1,865**
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	4,100
	Planning and Community Development Dept. Total	**4,100**
Police Department	10 Vehicles	456,122
	Public Safety Equipment	40,000
	26 Leased Rugged In-Car Laptops	36,144
	58 Leased PC's	23,903
	Police Department Total	**556,169**
Fire Department	29 Leased PC's / 2 Leased Laptops	6,876
	10 Rugged In-Apparatus Laptops	21,000
	SCBA Fit-Test Machine & Bunker Gear Replacement	82,300
	Active Shooter Hostile Event Response Tactical Equipment	18,000
	Self-Contained Breathing Apparatus Cylinders	26,500
	Durable Firefighting Equipment	25,000
	2 Vehicles	61,210
	Fire Department Total	**240,886**

PROGRAM	ITEM REQUESTED	AMOUNT
Building Department	19 Leased PC's	3,870
	1 Vehicle & 1 Van	83,000
	Vertical Lift & Lock Out Equipment	7,500
	Building Department Total	**94,370**
Department of Public Works		
Administration	57 Leased PC's	17,955
	Sub-Total Administration	17,955
Sanitation	20 CY Rubbish Packer (First year of a three-year lease)	72,443
	Sub-Total Sanitation	72,443
Highway	Liquid Brine & Sander Combo (Third year of a three-year lease)	32,617
	Trackless Municipal Tractor (Third year of a three-year lease)	147,900
	Street Sweeper (Second year of a four-year-lease)	72,709
	Mini Rubber Track Excavator (Second year of a three-year lease)	32,658
	4WD Pickup Truck w/Plow	45,500
	1 Ton Dump Truck w/ Plow	66,000
	L120 Volvo Loader	96,770
	Hot Box	46,900
	Cab & Chassis Refurbishment - Unit #334	12,000
	4WD Pickup Truck w/ Plow	45,000
	Electric Vehicle Charging Infrastructure	25,000
	Sub-Total Highway	623,054
Parks and Open Space	Toro Groundsman Mower (Third year of a three-year lease)	29,183
	4WD Pickup Truck w/Plow	45,000
	4WD Pickup Truck w/Plow	45,500
	4WD Pickup Truck w/Plow	44,500
	John Deere Skid Steer Loader	49,000
	Misc Small Equipment	3,181
	Chevrolet 5500 Dump Rack	29,183
	Slide-In Water Tanks 2000 gal	18,000
	(2) Electric 48" Stand On Mowers & (1) Stand Behind	48,000
	Sub-Total Parks and Open Space	311,548
	Department of Public Works Total	**1,025,000**

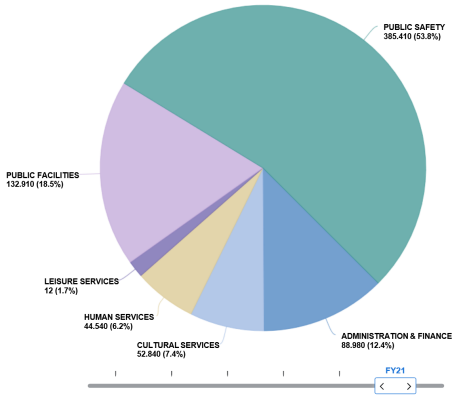
PROGRAM	ITEM REQUESTED	AMOUNT
Library	71 Leased PC's / 14 Laptops / 1 Tablet	18,124
	Leased Network Equipment & Software	25,000
	Library Total	**43,124**
Health & Human Svcs Department	20 Leased PC's	4,785
	1 Vehicle	30,000
	Health Department Total	**34,785**
Veterans' Services	2 Leased PC's	510
	Veterans' 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	**2,328,354**

Enterprise Funds

PROGRAM	ITEM REQUESTED	AMOUNT
	ENTERPRISE FUNDS	
Water	10 Leased PC's	2,300
	1 Vehicle	23,000
	Dump Truck (First year of three-year lease)	60,000
	Construction Materials for Water Distribution System Maintenance	75,000
	Water Meter Replacements	40,000
	Sub-Total Water Enterprise	200,300
Sewer	Hi-Top CCTV Service Van (Second year of a three-year lease)	57,800
	Mack 65,000 Catch Basin Cleaner (First year of a three-year lease)	80,000
	2 Vehicles	66,200
	Construction Materials for Sewer & Drain System Maintenance	25,000
	Maintenance Equipment for Vehicles	15,000
	Sub-Total Sewer Enterprise	244,000
	Water and Sewer Enterprise Fund Total	**444,300**
Golf Course	4 Leased PCs	3,800
	Landscaping Equipment (leased)	92,000
	Golf Course Enterprise Fund Total	**95,800**
	TOTAL ENTERPRISE FUNDS	**540,100**
	RECREATION REVOLVING FUND	
Recreation Revolving Fund	20 Leased PC's / Laptops	6,680
	Furniture	3,500
	Recreation Revolving Fund Total	**10,180**
	TOTAL REVOLVING FUNDS	**10,180**

General Fund Full-Time Equivalent Positions Funded

Visualization



Sort By Chart of Accounts

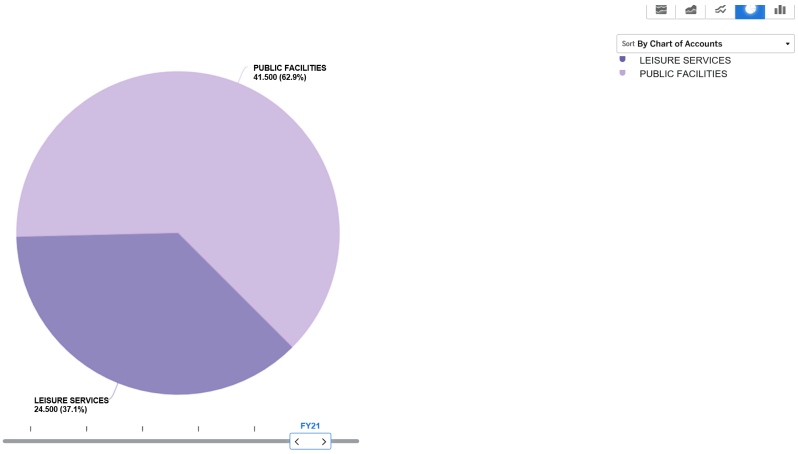
- ADMINISTRATION & FINANCE
- CULTURAL SERVICES
- HUMAN SERVICES
- LEISURE SERVICES
- PUBLIC FACILITIES
- PUBLIC SAFETY

Collapse All	FY16	FY17	FY18	FY19	FY20	FY21
ADMINISTRATION & FINANCE	82.340	84.310	84.310	87.300	88.980	88.980
ADVISORY COMMITTEE	0.400	0.400	0.400	0.400	0.400	0.400
FINANCE	29.160	30.220	30.220	31.220	31.220	31.220
COMPTROLLER	5	5	5	6	6	6
PURCHASING	5.930	5.930	5.930	5.930	5.930	5.930
ASSESSING	7.800	8.290	8.290	8.290	8.290	8.290
TREASURER-COLLECTOR	10.430	11	11	11	11	11
HUMAN RESOURCES	5.980	5.780	5.780	5.780	5.780	5.780
INFORMATION TECHNOLOGY	12.400	12.400	12.400	12.400	12.400	12.400
LEGAL	6.530	6.530	6.530	7.030	7.710	7.710
PLANNING & COMMUNITY DEVELOPMENT	15.890	17	17	18.490	18.490	18.490
SELECT BOARD	6.480	6.480	6.480	6.480	7.480	7.480
TOWN CLERK	5.500	5.500	5.500	5.500	5.500	5.500
CULTURAL SERVICES	51.750	51.750	51.750	52.840	52.840	52.840
LIBRARY	51.750	51.750	51.750	52.840	52.840	52.840
HUMAN SERVICES	38.540	38.540	39.500	39.670	42.940	44.540
COUNCIL ON AGING	15.780	15.780	16.740	16.910	17.400	17.500
HEALTH & HUMAN SERVICES	18.040	18.040	18.040	18.040	20.820	22.320
OFFICE OF DIVERSITY, INCLUSION & COMMUNITY RELATIONS	2.720	2.720	2.720	2.720	2.720	2.720
VETERANS' SERVICES	2	2	2	2	2	2
LEISURE SERVICES	11	11	11	12	12	12
RECREATION	11	11	11	12	12	12
PUBLIC FACILITIES	133.080	133.380	130.380	130.380	132.910	132.910
DEPARTMENT OF PUBLIC WORKS	133.080	133.380	130.380	130.380	132.910	132.910
PUBLIC WORKS ADMIN	8	8	8	8	8	8
ENGINEERING/TRANSPORTATION	14	14	14	14	14	14
HIGHWAY	52	52	52	51	52	52
SANITATION	17.070	17.070	14.070	15.070	15.070	15.070
PARKS & OPEN SPACES	42.010	42.310	42.310	42.310	43.840	43.840
PUBLIC SAFETY	375.720	376.200	377.200	377.410	383.410	385.410
BUILDING	35.420	35.900	36.900	36.610	37.610	38.610
FIRE	161	161	160	160	160	161
POLICE	179.300	179.300	180.300	180.800	185.800	185.800
Total	692.430	695.180	694.140	699.600	713.080	716.680

Data filtered by Departments, GENERAL FUND, FTE Count and exported on February 14, 2020. Created with OpenGov

Non-General Fund Full-Time Equivalent Positions Funded

Visualization

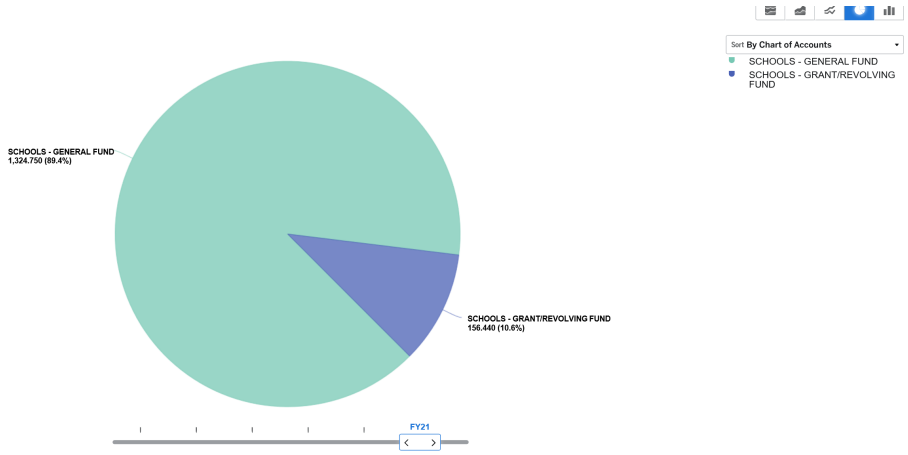


Collapse All	FY16	FY17	FY18	FY19	FY20	FY21
LEISURE SERVICES	18.750	18.750	17.750	20.500	24.500	24.500
RECREATION	18.750	18.750	17.750	20.500	24.500	24.500
GOLF	3	3	3	4	5	5
REC REVOLVING	15.750	15.750	14.750	16.500	19.500	19.500
PUBLIC FACILITIES	41.500	41.500	41.500	41.500	41.500	41.500
DEPARTMENT OF PUBLIC WORKS	41.500	41.500	41.500	41.500	41.500	41.500
SEWER	5	5	5	5	5	6
WATER	36.500	36.500	36.500	36.500	36.500	35.500
Total	60.250	60.250	59.250	62	66	66

Data filtered by Departments, ENTERPRISE/REVOLVING, FTE Count and exported on February 14, 2020. Created with OpenGov

Schools Full-Time Equivalent Positions Funded

Visualization

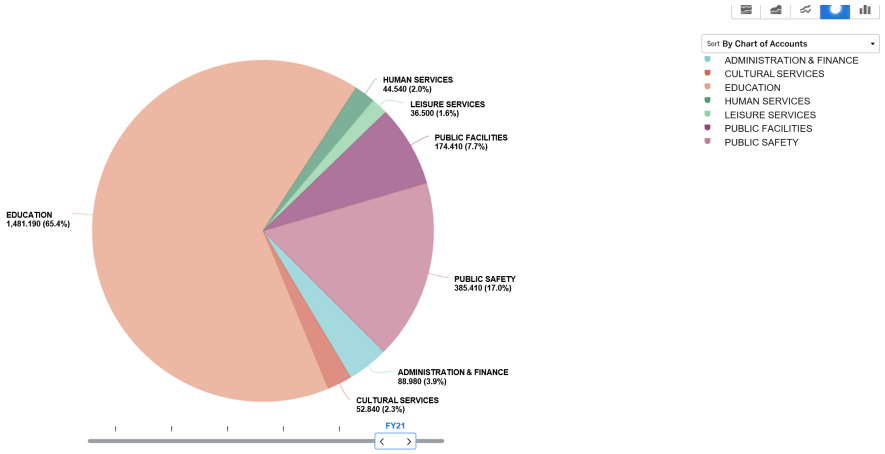


	FY16	FY17	FY18	FY19	FY20	FY21
SCHOOLS - GENERAL FUND	1,163.720	1,211.340	1,245.020	1,244.190	1,313.710	1,324.750
SCHOOLS - GRANT/REVOLVING FUND	161.370	152.280	154.270	155.080	156.720	156.440
Total	1,325.090	1,363.620	1,399.290	1,399.270	1,470.430	1,481.190

Data filtered by PUBLIC SCHOOLS, GENERAL FUND, FTE Count and exported on February 14, 2020. Created with OpenGov

All Funds Total Full-Time Equivalent Positions Funded

Visualization



Expand All	FY16	FY17	FY18	FY19	FY20	FY21
▸ ADMINISTRATION & FINANCE	82.340	84.310	84.310	87.300	88.980	88.980
▸ CULTURAL SERVICES	51.750	51.750	51.750	52.840	52.840	52.840
▸ EDUCATION	1,325.090	1,363.620	1,399.290	1,399.270	1,470.430	1,481.190
▸ HUMAN SERVICES	38.540	38.540	39.500	39.670	42.940	44.540
▸ LEISURE SERVICES	29.750	29.750	28.750	32.500	36.500	36.500
▸ PUBLIC FACILITIES	174.580	174.880	171.880	171.880	174.410	174.410
▸ PUBLIC SAFETY	375.720	376.200	377.200	377.410	383.410	385.410
Total	2,077.770	2,119.050	2,152.680	2,160.870	2,249.510	2,263.870

Data filtered by Departments, FTE Count and exported on February 14, 2020. Created with OpenGov

SECTION III

REVENUE AND FUND ACCOUNTING

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 $326 million, or 91% of total Financial Plan revenues. Total Financial Plan revenue is $358.8 million, which represents an increase of $23 million, or 6.8%. FY21 General Fund revenues are projected to increase by $22 million (7.2%) from the FY20 budgeted amounts. Operating Revenue, which is basically General Fund revenue less one-time revenues that support the Capital Improvement Program (CIP), increases $14 million, or 4.8%. 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	$13.04	5.5%
Capital Project Surplus	$0.00	-
State Aid	$0.41	1.8%
Motor Vehicle Excise	$0.12	2.0%
Local Option Taxes	$1.78	51.5%
Building Permits	$0.03	1.0%
"Free Cash"	$2.71	29.8%
All Others	$3.95	
TOTAL	$22.03	7.2%

	FY20	FY21	$ Change	% Change
Total General Fund Revenue	304,425,939	326,458,005	22,032,066	7.2%
Less:				
SBA Reimbursements	434,662	434,662	0	0.0%
Debt Exclusions	5,700,172	9,998,791	4,298,619	75.4%
Free Cash	9,081,257	11,791,952	2,710,695	29.8%
Add'l Revenue for CIP	161,040	1,182,005	1,020,965	634.0%
Parking Meter Funds for CIP	161,040	1,182,005	1,020,965	634.0%
Capital Project Surplus	0	0	0	-
OPERATING REVENUE	289,048,808	303,050,595	14,001,787	4.8%

It should be noted that the State Aid figures used in this Financial Plan are based on the Governor's FY2021 budget proposal which was submitted on January 22nd. For Brookline, the Governor's proposal results in a total State Aid increase of $405,273. Since both the House and Senate need to offer their own versions of a FY2021 State budget, it is likely that final State Aid figures will be different by the time a final FY2021 State budget is approved.

A detailed description and analysis of the FY2021 revenue items and related changes are found within the pages that follow.

REVENUE SOURCE	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2020 ESTIMATE	FY2021 BUDGET	BUDGET INCREASE $$	BUDGET INCREASE %
Property Taxes *	204,064,199	211,374,488	224,490,569	238,487,745	238,487,745	251,527,496	13,039,751	5.5%
Local Receipts	28,648,804	36,277,400	35,725,309	31,120,219	32,335,268	35,874,799	4,754,580	15.3%
State Aid	19,658,441	20,352,973	22,112,759	22,386,947	22,386,947	22,792,220	405,273	1.8%
Free Cash	5,311,538	8,354,017	8,427,936	9,081,257	9,081,257	11,791,952	2,710,695	29.8%
Other Available Funds	7,840,067	3,050,446	4,872,678	3,349,771	3,349,771	4,471,538	1,121,767	33.5%
General Fund Revenues	**265,523,049**	**279,409,325**	**295,629,251**	**304,425,939**	**305,640,988**	**326,458,005**	**22,032,066**	**7.2%**
Water/Sewer Enterprise **	27,532,949	24,842,976	27,411,153	26,246,455	26,246,455	27,138,463	892,008	3.4%
Golf Enterprise**	1,278,603	1,388,559	1,387,623	1,584,763	1,584,763	1,667,695	82,932	5.2%
Recreation Revolving Fund **	2,629,380	2,890,095	2,891,978	3,500,816	3,500,816	3,490,609	(10,207)	-0.3%
Total Financial Plan Revenues	**296,963,981**	**308,530,954**	**327,320,006**	**335,757,973**	**336,973,022**	**358,754,772**	**22,996,799**	**6.8%**

DETAILED REVENUE SUMMARY

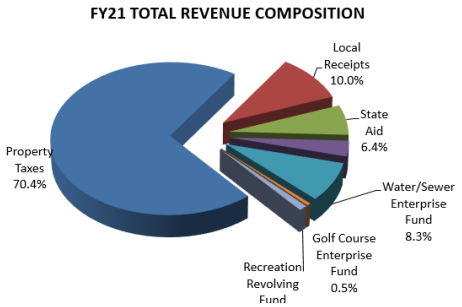
GENERAL FUND	FY18 ACTUAL	FY19 ACTUAL	FY20 BUDGET	FY21 BUDGET	FY21 vs FY20 $$	FY21 vs FY20 %
Local Option Taxes	2,904,370	3,310,839	3,460,310	5,243,495	1,783,185	51.5%
Licenses & Permits	1,191,181	1,073,646	1,170,775	1,180,775	10,000	0.9%
Parking / Court Fines	3,861,631	3,387,216	3,300,000	3,300,000	0	0.0%
General Government	6,481,436	8,253,832	4,564,268	5,317,930	753,662	16.5%
Interest Income	940,709	1,274,256	974,977	999,351	24,374	2.5%
PILOTs	1,407,085	1,090,649	1,010,509	1,530,719	520,210	51.5%
Refuse Fee	2,670,948	3,029,024	2,850,000	3,598,654	748,654	26.3%
Departmental & Other	2,980,364	8,313,809	7,646,736	8,438,378	791,642	10.4%
State Aid	**19,658,441**	**20,352,973**	**22,386,947**	**22,792,220**	**405,273**	**1.8%**
General Government Aid	6,216,528	6,436,175	6,825,378	6,996,757	171,379	2.5%
School Aid	12,754,046	13,233,338	15,008,663	15,244,746	236,083	1.6%
School Construction Aid	556,757	556,757	434,662	434,662	0	0.0%
Tax Abatement Aid	41,913	39,720	29,174	30,028	854	2.9%
Offset Aid	89,197	86,983	89,070	86,027	(3,043)	-3.4%
Other Available Funds	**7,840,067**	**3,050,446**	**3,349,771**	**4,471,538**	**1,121,767**	**33.5%**
Parking Meter Receipts	5,150,000	161,040	161,040	1,182,005	1,020,965	634.0%
Walnut Hill Cemetery Fund	75,000	100,000	100,000	100,000	0	0.0%
State Aid for Libraries	0	0	0	0	0	0.0%
Golf Enterprise Fund Reimb.	182,098	179,991	299,683	213,998	(85,685)	-28.6%
Recreation Revolving Fund Reimb.	375,900	375,690	471,027	545,788	74,761	15.9%
Water and Sewer Enterprise Fund Reimb	2,057,070	2,233,725	2,318,021	2,429,747	111,726	4.8%
Tax Abatement Reserve Surplus	0	0	0	0	0	0.0%
Capital Project Surplus	0	0	0	0	0	0.0%
Sale of Town-owned Land	0	0	0	0	0	0.0%
Free Cash	**5,311,538**	**8,354,017**	**9,081,257**	**11,791,952**	**2,710,695**	**29.8%**
Capital Improvements	4,421,493	6,058,567	6,719,184	8,315,948	1,596,764	23.8%
Operating Budget Reserve	587,184	615,003	672,373	699,726	27,353	4.1%
Strategic Reserves / Other Spec Approp's	302,861	1,680,447	1,689,700	2,776,278	1,086,578	64.3%
TOTAL GENERAL FUND REVENUE	**265,523,049**	**279,409,325**	**304,425,939**	**326,458,005**	**22,032,066**	**7.2%**
ENTERPRISE FUND / REVOLVING FUND REVENUE						
Water and Sewer Enterprise Fund **	27,532,949	24,842,976	26,246,455	27,138,463	892,007	3.4%
Golf Course Enterprise Fund **	1,278,603	1,388,559	1,584,763	1,667,695	82,932	5.2%
Recreation Revolving Fund **	2,629,380	2,890,095	3,500,816	3,490,609	(10,207)	-0.3%
TOTAL ENTERPRISE / REVOLVING FUND REVENUE	**31,440,932**	**29,121,630**	**31,332,034**	**32,296,766**	**964,732**	**3.1%**
TOTAL REVENUES	**296,963,981**	**308,530,954**	**335,757,973**	**358,754,772**	**22,996,798**	**6.8%**

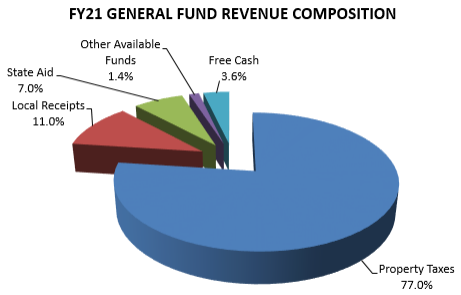
* The figures provided for the FY17 and FY18 Property Tax Actuals represent the total levy, not actual collections.
** These figures are net of Reimbursements to the General Fund, as those amounts are accounted for in the "Other Available Funds" category.

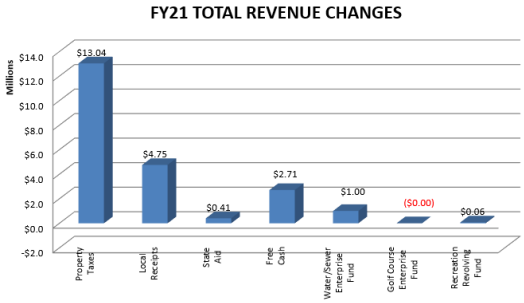
FY2021 REVENUE BY FUND

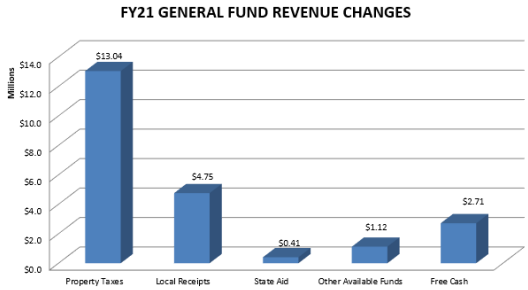
	General Fund [1]	Water & Sewer Enterprise Fund	Golf Enterprise Fund	Recreation Revolving Fund	Parking Meter Fund [2]	Cemetery Fund [2]	TOTAL
Property Taxes	251,527,496						**251,527,496**
Local Receipts	35,874,799						**35,874,799**
State Aid	22,792,220						**22,792,220**
Parking Meter Receipts					1,182,005		**1,182,005**
Walnut Hill Cemetery Fund						100,000	**100,000**
State Aid for Libraries							
Golf Enterprise Fund Reimbursement			213,998				**213,998**
Recreation Revolving Fund Reimbursement				545,788			**545,788**
Water and Sewer Enterprise Fund Reimbursement		2,429,747					**2,429,747**
Capital Project Surplus							**-**
Free Cash	11,791,952						**11,791,952**
TOTAL GENERAL FUND	**321,986,467**	**2,429,747**	**213,998**	**545,788**	**1,182,005**	**100,000**	**326,458,005**
Water and Sewer Enterprise Fund [3]		27,138,463					**27,138,463**
Golf Course Enterprise Fund [3]			1,667,695				**1,667,695**
Recreation Revolving Fund [3]				3,490,609			**3,490,609**
TOTAL FINANCIAL PLAN	**321,986,467**	**29,568,210**	**1,881,693**	**4,036,397**	**1,182,005**	**100,000**	**358,754,772**

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









TOTAL REVENUES

$ (millions)
% of General Fund Budget

REVENUE SOURCE	FY81	FY82	FY12 ACT.	FY13 ACT.	FY14 ACT.	FY15 ACT.	FY16 ACT.	FY17 ACT.	FY18 ACT.	FY19 ACT.	FY20 BUD.	FY21 BUD.
PROPERTY TAX	$45.8	$40.8	$162.7	$169.0	$174.9	$182.2	$195.0	$204.1	$211.4	$224.5	$238.5	$251.5
	76.4%	71.0%	76.6%	74.8%	75.5%	76.0%	76.4%	76.9%	75.7%	75.9%	78.3%	77.0%
LOCAL RECEIPTS	$3.8	$5.3	$23.8	$24.5	$25.5	$25.8	$29.4	$28.6	$36.3	$35.7	$31.1	$35.9
	6.4%	9.2%	11.2%	10.8%	11.0%	10.8%	11.5%	10.8%	13.0%	12.1%	10.2%	11.0%
STATE AID	$5.5	$7.2	$13.8	$15.1	$16.6	$17.7	$18.8	$19.7	$20.4	$22.1	$22.4	$22.8
	9.2%	12.5%	6.5%	6.7%	7.2%	7.4%	7.4%	7.4%	7.3%	7.5%	7.4%	7.0%
FEDERAL REVENUE	$1.1	$1.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
SHARING	1.8%	1.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
FREE CASH	$3.4	$2.7	$5.4	$5.3	$7.7	$5.1	$5.0	$5.3	$8.4	$8.4	$9.1	$11.8
	5.7%	4.7%	2.5%	2.4%	3.3%	2.1%	2.0%	2.0%	3.0%	2.9%	3.0%	3.6%
OTHER AVAILABLE FUNDS	$0.3	$0.5	$6.6	$11.9	$6.9	$9.0	$6.9	$7.8	$3.1	$4.9	$3.3	$4.5
	0.5%	0.9%	3.1%	5.3%	3.0%	3.8%	2.7%	3.0%	1.1%	1.6%	1.1%	1.4%
GENERAL FUND BUDGET TOTAL	$59.9	$57.5	$212.3	$225.9	$231.5	$239.8	$255.2	$265.5	$279.4	$295.6	$304.4	$326.5
WATER & SEWER ENT FUND (1)	$2.1	$2.9	$23.1	$24.5	$24.4	$24.6	$25.7	$27.5	$24.8	$27.4	$26.2	$27.1
GOLF COURSE ENT FUND (1)	$0.0	$0.0	$1.0	$1.1	$1.1	$1.1	$1.1	$1.3	$1.4	$1.4	$1.6	$1.7
RECREATION REVOLVING FUND (1)	$0.0	$0.0	$1.9	$2.2	$2.1	$2.3	$2.5	$2.6	$2.9	$2.9	$3.5	$3.5
TOTAL FINANCIAL PLAN	$62.0	$60.4	$238.4	$253.7	$259.2	$267.9	$284.5	$297.0	$308.5	$327.3	$335.8	$358.8

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

ANNUAL REVENUE CHANGES BY SOURCE

$ (millions)

REVENUE SOURCE	FY82	FY11 ACT.	FY12 ACT.	FY13 ACT.	FY14 ACT.	FY15 ACT.	FY16 ACT.	FY17 ACT.	FY18 (2) ACT.	FY19 ACT.	FY20 BUDGET	FY21 BUDGET
PROPERTY TAX	($5.1)	$3.3	$6.8	$6.4	$5.8	$7.4	$12.8	$9.0	$7.3	$13.1	$14.0	$13.0
	-11.1%	2.2%	4.3%	3.9%	3.5%	4.2%	7.0%	4.6%	3.6%	6.2%	6.2%	5.5%
LOCAL RECEIPTS	$1.5	$1.6	$1.2	$0.6	$1.0	$0.3	$3.5	($0.7)	$7.6	($0.6)	$1.3	$4.8
	39.1%	7.5%	5.5%	2.6%	4.3%	1.3%	13.7%	-2.5%	26.6%	-1.5%	4.5%	15.3%
STATE AID	$1.7	($2.7)	($0.0)	$1.3	$1.5	$1.0	$1.2	$0.8	$0.7	$1.8	$0.3	$0.4
	31.1%	-16.5%	-0.1%	9.6%	10.0%	6.3%	6.6%	4.4%	3.5%	8.6%	1.2%	1.8%
FEDERAL REVENUE	($0.1)	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
SHARING	-5.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
FREE CASH	($0.6)	($2.5)	$0.8	($0.0)	$2.3	($2.6)	($0.1)	$0.3	$3.0	$0.1	$0.6	$2.7
	-17.9%	-34.9%	17.2%	-0.8%	43.5%	-33.6%	-1.3%	5.9%	57.3%	0.9%	6.6%	29.8%
OTHER AVAILABLE FUNDS	$0.2	($2.3)	$1.5	$5.3	($5.0)	$2.2	($2.1)	$0.9	($4.8)	$1.8	($1.5)	$1.1
	70.8%	-31.5%	30.3%	79.7%	-42.4%	31.4%	-23.4%	13.7%	-61.1%	59.7%	-31.3%	33.5%
GENERAL FUND BUDGET TOTAL	($2.4)	($2.7)	$10.3	$13.5	$5.7	$8.3	$15.3	$10.3	$13.9	$16.2	$14.7	$22.0
	-4.1%	-1.3%	5.1%	6.4%	2.5%	3.6%	6.4%	4.1%	5.2%	5.8%	5.1%	7.2%
WATER & SEWER	$0.9	$1.5	$0.7	$1.4	($0.1)	$0.2	$1.1	$1.8	($2.7)	$2.6	($0.1)	$0.9
ENT FUND (1)	41.0%	6.9%	3.3%	6.0%	-0.5%	1.0%	4.5%	6.9%	-9.8%	10.3%	-0.2%	3.4%
GOLF COURSE	$0.0	($0.0)	$0.1	$0.0	$0.1	$0.0	($0.0)	$0.2	$0.1	($0.0)	$0.1	$0.1
ENT FUND (1)	0.0%	-1.5%	11.0%	3.4%	4.9%	1.2%	-3.2%	16.4%	8.6%	-0.1%	10.1%	5.2%
RECREATION	$0.0	$0.3	$0.0	$0.3	($0.1)	$0.2	$0.2	$0.1	$0.3	$0.0	$0.1	($0.0)
REVOLVING FUND (1)	0.0%	17.3%	0.9%	14.9%	-2.8%	8.1%	8.1%	5.2%	9.9%	0.1%	4.4%	-0.3%
TOTAL FINANCIAL PLAN	($1.5)	($0.9)	$11.2	$15.3	$5.5	$8.7	$16.6	$12.4	$11.6	$18.8	$14.8	$23.0
	-2.6%	-0.4%	4.9%	6.4%	2.2%	3.4%	6.2%	4.4%	3.9%	6.1%	4.6%	6.8%

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

(2) Reflect conversion of Parking Meter Revenue from Other Available funds to a Local Receipt.

PROPERTY TAX

Property Tax is the primary source of revenue for most Massachusetts municipalities. In Brookline, Property Taxes represent more than 79% 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 FY2019, with the next one now scheduled for FY2024, the assessors continue to update assessments annually based on changes in market conditions, changes in use and new construction.

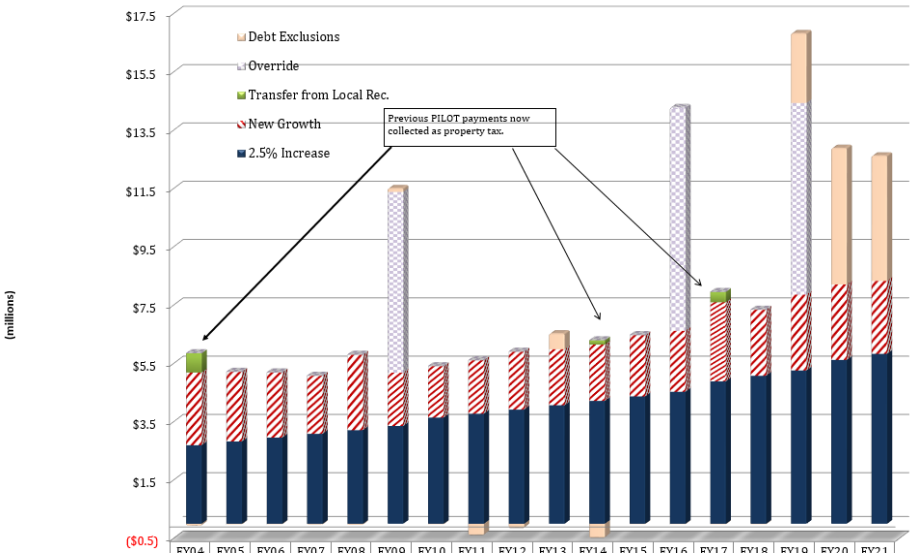
Under the provisions of Proposition 2 ½, property taxes, in the aggregate, may not exceed 2 ½% of their "full and fair cash value". This limit is known as the "Levy Ceiling". In addition, annual levy increases may not exceed 2 ½% more than the previous year's levy plus the "New Growth" in taxes added 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 FY2021 are preliminary estimates used to project the Levy Limit. The FY2021 Maximum Allowable Levy is projected to total $251,527,496 representing an increase of $13,039,751 (5.5%) over the FY2020 Levy. The figures below detail how the estimated FY2021 levy is calculated:

FY20 LEVY LIMIT	$233,198,737
PROP. 2 1/2 INCREASE	$5,829,968
SUB-TOTAL	$239,028,705
NEW GROWTH (est.)	$2,500,000
OVERRIDE	$0
ESTIMATED FY21 LEVY LIMIT	$241,528,705
LESS EXCESS CAPACITY	
DEBT EXCLUSIONS	$9,998,791
FY21 TOTAL PROPERTY TAX LEVY	**$251,527,496**

REVENUE SOURCE	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2020 ESTIMATE	FY2021 BUDGET	BUDGET INCREASE $$	%
Prior Year Levy Limit	195,438,924	203,036,517	210,376,535	224,812,701	224,812,701	233,198,737		
2.5% Increase	4,885,973	5,075,913	5,259,413	5,620,318	5,620,318	5,829,968		
New Growth	2,711,620	2,264,017	2,601,328	2,765,718	2,765,718	2,500,000		
Override	0	0	6,575,425	0	0	0		
Debt Exclusions	1,048,400	1,020,800	3,408,089	5,700,172	5,700,172	9,998,791		
(less) Excess Capacity	(20,718)	(22,759)	(3,730,221)	(411,164)	(411,164)	0		
Total Property Tax Levy	204,064,199	211,374,488	224,490,569	238,487,745	238,487,745	251,527,496	13,039,751	5.5%

COMPOSITION OF ANNUAL GROWTH IN THE PROPERTY TAX LEVY



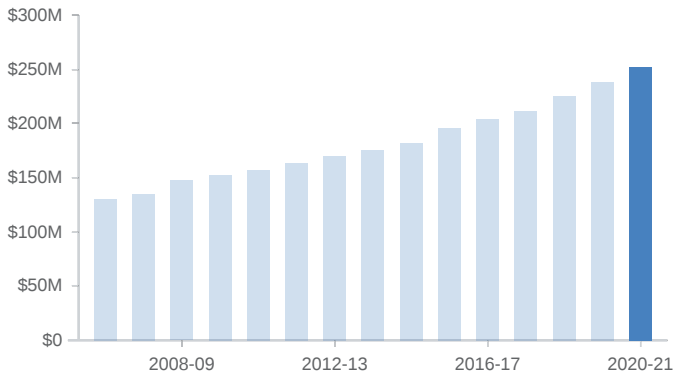
	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21 (est.)
Debt Exclusions	-0.08	-0.03	-0.03	-0.03	-0.05	0.12	-0.03	-0.41	-0.17	0.54	-0.52	-0.02	-0.02	-0.03	-0.03	2.39	4.68	4.30
Override	0	0	0	0	0	6.2	0	0	0	0	0	0	7.67	0.00	0.00	6.58	0.00	0.00
Transfer from Local Rec.	0.66	0	0	0	0	0	0	0	0	0	0.14	0	0	0.35	0	0	0	0
New Growth	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	2.60	2.59	2.50
2.5% Increase	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	5.62	5.83

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, 2019**	Uncollected Real Estate & Pers Prop **As Of Dec 31, 2019**	% Collected As **Of Dec 31, 2019**	(3) Tax Titles / Foreclosures Receivable As of Yr-End
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	$1,814,106	$388,032	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	$1,332,177	$477,832	99.8%	$1,818,694
2018	$211,374,488	$209,298,765	99.0%	$2,075,723	$1,620,697	$455,026	99.8%	$1,773,963
2019	$224,490,479	$222,811,238	99.3%	$1,679,242	$736,735	$942,507	99.6%	$1,709,304

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

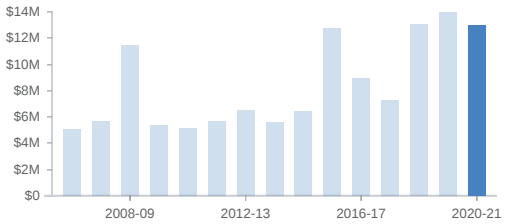
Updated 6 days ago



$251,527,496.38

in Property Tax Levy in 2020-21

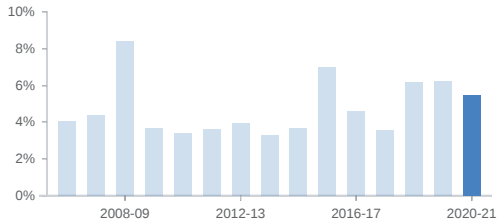
Annual Property Tax $ Levy Increase



$13,039,751.38

in Annual $ Increase in 2020-21

Annual Property Tax % Levy Increase



5.47%

in Annual % Increase in 2020-21

MEDIAN PER PARCEL VALUES AND TAX BILLS

DESCRIPTION	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20
Single Family Median Assessed Value	1,059,400	1,071,750	1,114,000	1,193,600	1,298,000	1,412,200	1,502,800	1,622,350	1,719,250
$ Change	32,100	12,350	42,250	79,600	104,400	114,200	90,600	119,550	96,900
% Change	3.1%	1.2%	3.9%	7.1%	8.7%	8.8%	6.4%	8.0%	6.0%
Single Family Median Tax Bill	10,187	10,531	10,694	10,704	11,342	11,684	11,882	12,608	13,487
$ Change	416	344	162	10	638	342	198	726	879
% Change	4.3%	3.4%	1.5%	0.1%	6.0%	3.0%	1.7%	6.1%	7.0%
Two Family Median Assessed Value	975,400	981,500	1,032,450	1,160,450	1,307,850	1,442,000	1,559,650	1,726,800	1,818,700
$ Change	16,550	6,100	50,950	128,000	147,400	134,150	117,650	167,150	91,900
% Change	1.7%	0.6%	5.2%	12.4%	12.7%	10.3%	8.2%	10.7%	5.3%
Two Family Median Tax Bill	9,230	9,480	9,765	10,350	11,444	11,978	12,420	13,587	14,427
$ Change	232	250	285	585	1,095	533	442	1,167	840
% Change	2.6%	2.7%	3.0%	6.0%	10.6%	4.7%	3.7%	9.4%	6.2%
Three Family Median Assessed Value	1,151,400	1,152,400	1,209,400	1,275,300	1,444,000	1,573,250	1,685,100	1,843,800	1,918,000
$ Change	35,400	1,000	57,000	65,900	168,700	129,250	111,850	158,700	74,200
% Change	3.2%	0.1%	4.9%	5.4%	13.2%	9.0%	7.1%	9.4%	4.0%
Three Family Median Tax Bill	11,236	11,471	11,780	11,577	12,863	13,275	13,607	14,683	15,365
$ Change	463	235	309	(204)	1,287	412	332	1,077	682
% Change	4.3%	2.1%	2.7%	-1.7%	11.1%	3.2%	2.5%	7.9%	4.6%
Condo Median Assessed Value	421,900	425,200	447,000	496,150	547,800	607,150	662,500	707,500	742,500
$ Change	(2,000)	3,300	21,800	49,150	51,650	59,350	55,350	45,000	35,000
% Change	-0.5%	0.8%	5.1%	11.0%	10.4%	10.8%	9.1%	6.8%	4.9%
Condo Median Tax Bill	2,920	2,999	3,097	3,255	3,525	3,730	3,933	4,036	4,257
$ Change	(33)	79	97	159	270	205	203	103	221
% Change	-1.1%	2.7%	3.2%	5.1%	8.3%	5.8%	5.4%	2.6%	5.5%
Commercial Median Assessed Value	1,048,450	1,085,750	1,171,800	1,350,600	1,475,100	1,607,850	1,688,800	2,003,300	1,995,800
$ Change	10,100	37,300	86,050	178,800	124,500	132,750	80,950	314,500	(7,500)
% Change	1.0%	3.6%	7.9%	15.3%	9.2%	9.0%	5.0%	18.6%	-0.4%
Commercial Median Tax Bill	19,480	20,597	21,678	23,487	25,062	26,047	26,548	30,791	30,995
$ Change	478	1,116	1,082	1,809	1,575	985	501	4,243	204
% Change	2.5%	5.7%	5.3%	8.3%		3.9%	1.9%	16.0%	0.7%
Residential Tax Rate	11.40	11.65	11.39	10.68	10.42	9.88	9.46	9.37	9.45
% Change	0.9%	2.2%	-2.2%	-6.2%	-2.4%	-5.2%	-4.3%	-1.0%	0.9%
Commercial Tax Rate	18.58	18.97	18.50	17.39	16.99	16.20	15.72	15.37	15.53
% Change	1.5%	2.1%	-2.5%	-6.0%	-2.3%	-4.6%	-3.0%	-2.2%	1.0%
Residential Exemption	165,764	167,761	175,127	191,357	209,531	229,655	246,775	276,758	292,060
Residential Exemption (Tax)	1,889.71	1,954.42	1,994.70	2,043.69	2,183.31	2,268.99	2,334.49	2,593.22	2,759.97
% Change	2.8%	3.4%	2.1%	2.5%	6.8%	3.9%	2.9%	11.1%	6.4%

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

LOCAL RECEIPTS SUMMARY

Local Receipts, estimated to add $34.5 million to the Town's revenue stream, represent 11% 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 $4.75 million (15%) over the FY20 budgeted amounts. A summary of the changes are as follows:

1.) **Motor Vehicle Excise (MVE)** - increases $122,853 (2%) to $6.27 million.

2.) **Local Option Taxes** - increase $1.8 million (51.5%) to $5.24 million.

3.) **General Government** - this category increases $753,662 (16.5%) to $5.3 million due primarily to an increase to the Registered Marijuana Dispensary (RMD) Host Community Agreement Revenue ($983,896), Building Permits ($25,503), and offset be a decrease in Collector's Fees ($255,737).

4.) **Interest Income** – this category increases $24,374 (2.5%) to $999K.

5.) **Payment in Lieu of Taxes (PILOTs)** - increase $520,210 (51.5%) to $1.53M due to a new agreement with Brigham and Women's Hospital along with scheduled increases in negotiated PILOT agreements.

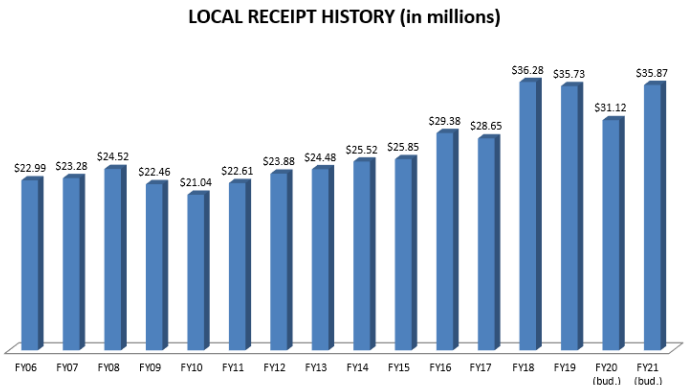
6.) **Refuse Fees-** this category reflects the proposed increase to fees generated from the Hybrid Pay-as-you-Throw (HPAYT) Program, which is projected to generate $3.6M, an increase of $749K (26.3%).

7.) **Departmental and Other** - increase $791,642 (10.4%) and primarily due to the proposal to increase meter rates from $1.25/hr to $1.50/hr. which is expected to generate $750,000 in new revenue. In addition, there are increases in the Medicaid Reimbursement ($97,182), Parking Fees ($90,000), Health and Sanitation fees ($5,500), and Public Works Fees ($3,000) offset by a decrease in the Online On-Line Parking Ticket Convenience Fee ($104,040). and the Cable TV Franchise Fee ($50,000).

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

REVENUE SOURCE	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2019 ESTIMATE	FY2021 BUDGET	BUDGET INCREASE $$	%
Motor Vehicle Excise	6,211,079	6,544,129	6,583,651	6,142,644	6,400,000	6,265,497	122,853	2.0%
Local Option Taxes	2,904,370	3,310,839	3,883,867	3,460,310	5,029,000	5,243,495	1,783,185	51.5%
Licenses and Permits	1,191,181	1,073,646	1,270,918	1,170,775	1,180,775	1,180,775	10,000	0.9%
Parking and Court Fines	3,861,631	3,387,216	3,325,989	3,300,000	3,300,000	3,300,000	0	0.0%
General Government	6,481,436	8,253,832	6,364,462	4,564,268	3,886,621	5,317,930	753,662	16.5%
Interest Income	940,709	1,274,256	2,109,380	974,977	1,000,000	999,351	24,374	2.5%
In Lieu of Tax Payments	1,407,085	1,090,649	1,029,485	1,010,509	983,636	1,530,719	520,210	51.5%
Refuse Fees	2,670,948	3,029,024	3,035,152	2,850,000	2,900,000	3,598,654	748,654	26.3%
Departmental and Other	2,980,364	8,313,809	8,122,404	7,646,736	7,655,236	8,438,378	791,642	10.4%
Total	28,648,804	36,277,400	35,725,309	31,120,219	32,335,268	35,874,799	4,754,580	15.3%

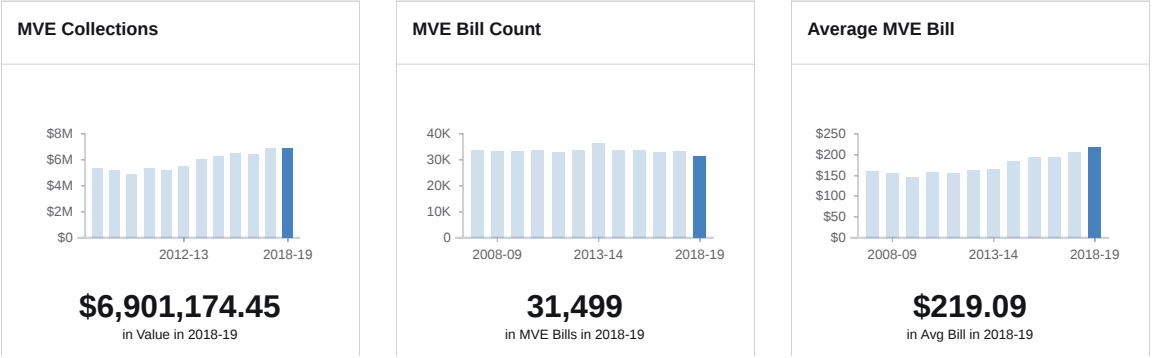
Local Receipt History



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 $6.3 million in FY21, an amount that is $122,853 (2.0%) above the FY20 budgeted amount.

Motor Vehicle Excise



REVENUE SOURCE	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2020 ESTIMATE	FY2021 BUDGET	BUDGET INCREASE $$	%
Motor Vehicle Excise	6,211,079	6,544,129	6,583,651	6,142,644	6,400,000	6,265,497	122,853	2.0%

Local Option Taxes

This category of local receipts consists of the Lodging Excise Tax, the Meals Excise Tax, and Recreational Marijuana Tax. These three 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, the Meals Excise Tax was first adopted in 2009, and Recreational Marijuana Excise Tax was adopted in 2018.

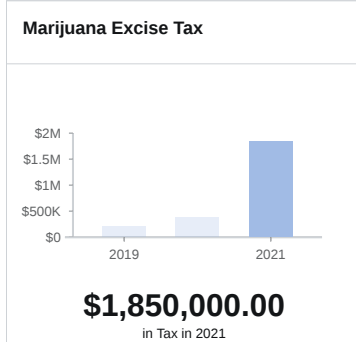
LODGING EXCISE TAX

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 FY21, this revenue source is expected to generate $2.3 million, an increase of $289,882 (14.5%) from the FY20 budgeted amount.

MEALS EXCISE TAX

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 FY21, this revenue source is expected to generate $1.1 million, which represents a $21,755 (2%) increase.

MARIJUANA EXCISE TAX



In November, 2016, voters of the Commonwealth approved a law legalizing and regulating the cultivation, manufacture, processing, distribution, sale, possession, testing and use of recreational marijuana, which was amended by the legislature in July 2017. The local adoption statute permits a municipality to impose a sales tax of up to 3% on local sales of marijuana and marijuana products by marijuana retailers operating within the community. Town Meeting adopted this local option in May, 2018. Town Meeting also adopted the state's minimum cap necessary to avoid a Town-wide referendum for Marijuana Retailers at 20% of the number of package store licenses issued in the Town. In FY21 this revenue source is projected to generate $1.85M.

REVENUE SOURCE	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2020 ESTIMATE	FY2021 BUDGET	BUDGET INCREASE $$	BUDGET INCREASE %
Lodging Excise Tax	1,755,279	2,110,505	2,420,413	1,994,120	2,300,000	2,284,002	289,882	14.5%
Meals Excise Tax	1,149,091	1,200,334	1,249,434	1,087,738	1,229,000	1,109,493	21,755	2.0%
Recreational Marijuana Excise Tax	0	0	214,020	378,452	1,500,000	1,850,000	1,471,548	388.8%
Total	2,904,370	3,310,839	3,883,867	3,460,310	5,029,000	5,243,495	1,783,185	51.5%

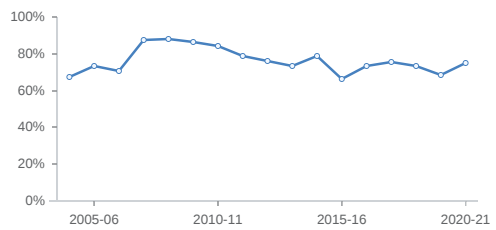
Refuse Fee

For FY21, the Refuse Fee reflects a recommended increase to the Hybrid PAYT (H-PAYT) Program. While the overall program has been a success the town subsidy has increased over the past few years. The recommended increase would bring the General Fund subsidy back to 25% as shown below. Variable sized wheeled carts of 35, 65 and 95 gallon capacity are available for residents to choose from at $230, $304, and $376 respectively per year. This should generate $3,356,891, which represents a $748,654 (26.3%) increase from the FY20 budget amount.

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

The Residential Refuse Fee was first instituted in FY89 when the Town was faced with a 300% increase in refuse disposal costs. 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 75% of the service costs, as shown in the below left graph.

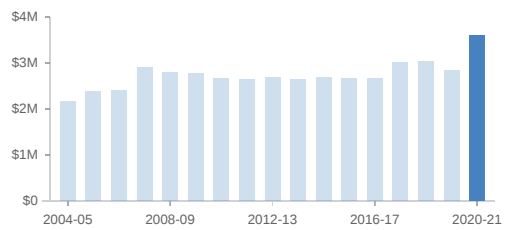
Revenues as % of Total Expenditures for Refuse Operation



75.00%

in Revenues as a percentage of total expenditures for Refuse Operation in 2020-21

Refuse Fee Revenue



$3,598,654.00

in Revenues from Refuse Fee in 2020-21

REVENUE SOURCE	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2020 ESTIMATE	FY2021 BUDGET	BUDGET INCREASE $$	BUDGET INCREASE %
Refuse Fee	2,670,948	2,928,224	3,014,552	2,850,000	2,900,000	3,598,654	748,654	26.3%
PAYT Bag Revenue	0	100,800	20,600	0	0	0		
Total	2,670,948	3,029,024	3,035,152	2,850,000	2,900,000	3,598,654	748,654	

The Town relies on the revenue generated by the refuse fee to offset a portion of the total costs of solid waste collection and disposal, recycling collection and materials processing and yard waste collection and disposal. Over the past decade the cost recovery through the user fee has ranged from a low of 66% to a high of 79%. Due to dramatic increases in recycling processing caused by the loss of the Chinese markets for recycled materials, it is anticipated that the refuse fee cost recovery for this fiscal year (FY2020) will drop from 73% to 68%. Adoption of the new rates will restore the cost recovery of the Sanitation Program to previously accepted levels and provide the Town with the additional revenue needed to fund cost increases for the additional recycling processing costs and to fund the provisions of new contract extensions. As recycling costs hopefully decrease in the next few years, as new markets open, the cost recovery rate will increase but still remain below a comfortable 80%.

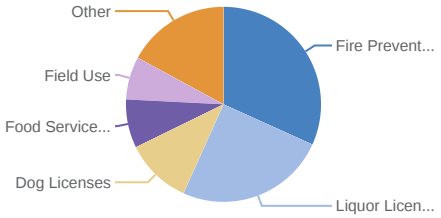
Cart Pricing Analysis

		FY20 Current Rates		FY21 Proposed Rates	
Cart Size Gal	Actual # of Units	Total Annual Cost	Actual Revenue	Total Annual Cost	Estimated Revenue
35	5,923	190	1,125,370	230	1,362,763
65	4,540	252	1,144,080	304	1,380,633
95	2,243	312	699,816	376	843,841
Bags Only	57	156	8,892	192	11,417
	12,763		2,978,158		3,598,654

Licenses and Permits

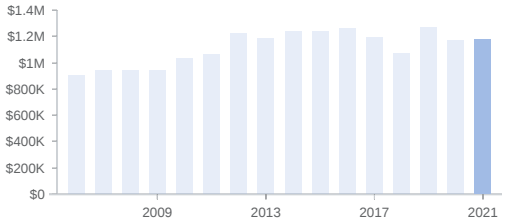
The majority of the revenue from Licenses and Permits is derived from fire prevention permits, liquor licenses, dog licenses, and licenses from a variety of food establishments. For FY21, revenues from this category are expected to total $1.18 million, which is a $10,000 (0.9%) increase from FY20.

FY21 License/Permit Revenue



$1,180,775.00
in Permit in 2021

Total License & Permit Revenue



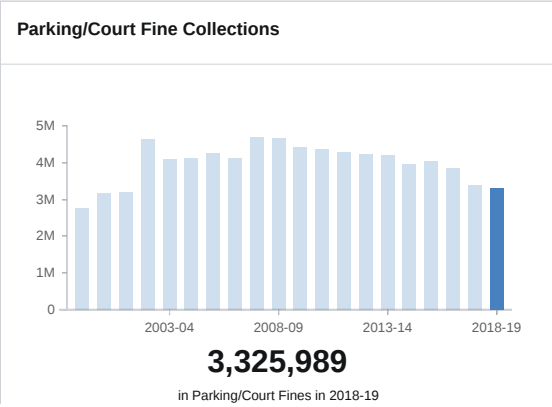
$1,180,775.00
in Permit in 2021

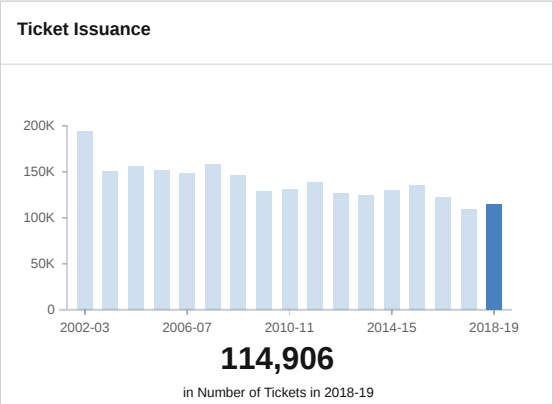
REVENUE SOURCE	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2020 ESTIMATE	FY2021 BUDGET	BUDGET INCREASE $$	%
Liquor Licenses	299,722	320,243	338,030	285,000	295,000	295,000	10,000	3.5%
Fire Prevention Permits	377,285	272,373	436,373	375,000	375,000	375,000	0	0.0%
Hackney Licenses	15,300	10,477	22,550	15,000	15,000	15,000	0	0.0%
Open Air Parking Lots	10,620	8,205	10,920	13,500	13,500	13,500	0	0.0%
Marriage Licenses	15,790	12,440	15,090	15,000	15,000	15,000	0	0.0%
Food Service Permits	97,541	96,064	97,586	95,000	95,000	95,000	0	0.0%
Common Victualler Licenses	85,285	79,633	87,952	75,000	75,000	75,000	0	0.0%
Lodging House Licenses	27,300	29,760	32,260	30,000	30,000	30,000	0	0.0%
Dog Licenses	144,958	125,262	135,568	130,000	130,000	130,000	0	0.0%
Rubbish Permits	17,390	15,330	13,664	18,000	18,000	18,000	0	0.0%
Field Use	64,000	64,000	64,000	84,000	84,000	84,000	0	0.0%
All Others	35,990	39,859	16,925	35,275	35,275	35,275	0	0.0%
Total	1,191,181	1,073,646	1,270,918	1,170,775	1,180,775	1,180,775	10,000	0.9%

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 FY21 estimate of $3.3 million reflects a level funding from the FY20 budget.

The Town has recently implemented pay-by-cell technology and rolled out credit card enabled meters, which have made compliance easier and contributed to a decline in issuance. There has been a decrease in issuance since the FY02 peak, when 204,000 tickets were issued. Since then, the number of tickets written has dropped to approximately 115,000 in FY19. This represents a decrease of 44% since the peak in FY02 and a 28% decline since FY08.



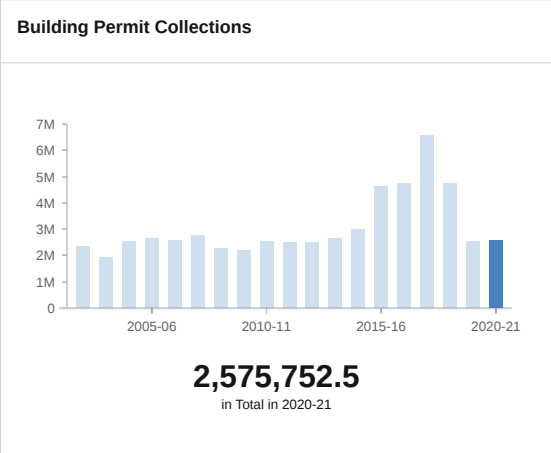


REVENUE SOURCE	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2020 ESTIMATE	FY2021 BUDGET	BUDGET INCREASE $$	BUDGET INCREASE %
Parking and Court Fines	3,861,631	3,387,216	3,325,989	3,300,000	3,300,000	3,300,000	0	0.0%

General Government

Revenues derived from this category are expected to increase $753,662 (16.5%) from the FY20 budgeted amount, due primarily to an increase in the Host Community Agreement revenue.

As shown in the graph to the right, Building Permit collections are a large revenue source and are quite volatile. The increase in FY18 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 level-funded at $90,000. The budget for Collector's Fees, which consist primarily of Municipal Lien Certificates (MLC's) and Tailings, is reduced by $255,737 due to a one-time adjustment made in FY20 related to the conversion of the Newbury College site to a taxable site. Plan Design Review fees are charged by the Building Department when a project requires approval from the Zoning Board of Appeals (ZBA). That revenue source is level-funded at $25,000.



The Payments from the two companies that have built Distributed Antenna Systems (DAS) in town are expected to total $100,000 in FY21. 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.

REVENUE SOURCE	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2020 ESTIMATE	FY2021 BUDGET	BUDGET INCREASE $$	%
Building Permits and Inspections	4,755,873	6,594,342	4,741,163	2,550,250	2,550,250	2,575,753	25,503	1.0%
Damage/Legal Recovery	299,000	1,908	901	10,000	10,000	10,000	0	0.0%
Town Clerk's Fees	85,659	92,732	103,607	90,000	90,000	90,000	0	0.0%
Collector's Fees	121,631	73,742	75,479	390,737	390,737	135,000	(255,737)	-65.4%
Plan Design Review	24,446	24,583	15,225	25,000	25,000	25,000	0	0.0%
Medicare Part D Subsidy	479,205	353,862	257,909	0	0	0	0	0%
Benefits Reimbursement	299,127	158,283	185,808	411,871	411,871	411,871	0	0.0%
Distributed Antenna System (DAS) Fees	112,115	136,597	333,415	100,000	95,000	100,000	0	0.0%
All Others	304,379	817,783	650,955	986,410	986,410	1,970,306	983,896	99.7%
Total	6,481,436	8,253,832	6,364,462	4,564,268	3,886,621	5,317,930	753,662	16.5%

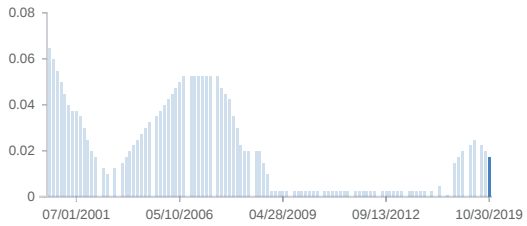
Interest Income

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 46% of the interest income earned in FY20, a significant change from the 62% it represented in FY09.

The estimate for interest earned on investments for FY21 is increased to $458,483 (2.5%). This reflects an incredible $2.3 million (84%) 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. The $458,483 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).

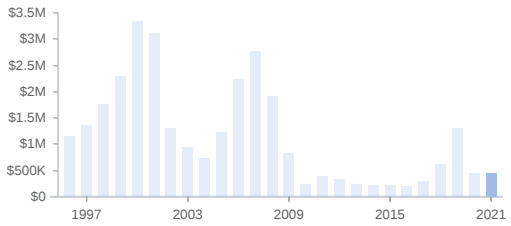
Federal Funds Rate



0.018

in Federal Funds Rate in 10/30/2019

Historical General Fund Investment Earnings



$458,482.90

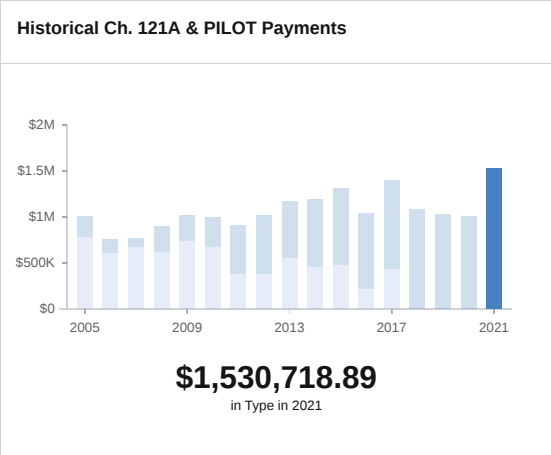
in Type in 2021

REVENUE SOURCE	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2020 ESTIMATE	FY2021 BUDGET	BUDGET INCREASE $$	%
Interest Income	302,106	620,634	1,317,160	447,300	460,000	458,483	11,183	2.5%
Delinquent Tax Interest	638,604	653,622	792,220	527,676	540,000	540,868	13,192	2.5%
Total	940,709	1,274,256	2,109,380	974,977	1,000,000	999,351	24,374	2.5%

Payment 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-pro ts 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 $1,580,719 for FY21, an increase of $570,210 (56.4%) from FY20 budgeted amounts, due primarily to a new agreement with Brigham and Women's hospital and the continuation of the agreement with Boston University.

REVENUE SOURCE	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2020 ESTIMATE	FY2021 BUDGET	BUDGET INCREASE $$	%
Chapter 121A Projects	436,498	0	0	0	0	0	0	-
PILOT's	874,869	920,601	956,200	915,000	890,000	1,483,300	568,300	62.1%
Brookline Housing Authority (BHA) PILOT	95,718	170,048	73,286	95,509	93,636	97,419	1,910	2.0%
Total	1,407,085	1,090,649	1,029,485	1,010,509	983,636	1,580,719	570,210	56.4%

Departmental and Other

All other local receipt sources combined are expected to total $8.44 million, an amount that is $791,642 (10.4%) more than the FY20 budget primarily due to a recommended increase the rate for parking meters. A summary of the items in 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- are increased by $750,000 (14.3%), based on the anticipated rate increase for parking at a meter from $1.25/hr to $1.50/hr.

- Health and Sanitation - these fees, which include Tobacco and Asbestos Fees, are collected by the Health Department. They are increased by $5,500 (12.4%)

- Public Works Fees - these consist primarily of street cutting permits and are increased by $3,000 (3.9%) to $80,000.

- On-Line Parking Ticket Convenience Fee - this was derived from the $1.99 convenience fee charged to users of the On-Line Parking Ticket Payment application. (The fee was added to the fine amount in an effort to fully recover the costs of the application.) This is eliminated in FY21 in anticipation of the vendor charging for these expenses directly (there is a corresponding reduction in the Police Department as a result).

- 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 anticipated to increase by $90,000 based on recommended fee increases proposed by the Department of Pubic Works.

- Medicaid Reimbursement (Schools) - this is the Medicaid reimbursement for medical services provided to qualified Brookline special education students. It is increased $97,182 (15.3%) to $731,678.

- Library - these consist of overdue fines and miscellaneous fees and are level-funded at $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 level-funded at $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 $50,000 to $550,000.

- 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	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2020 ESTIMATE	FY2021 BUDGET	BUDGET INCREASE $$	BUDGET INCREASE %
Public Safety	76,669	62,062	45,976	62,000	62,000	62,000	0	0.0%
Parking Meter Receipts	0	5,292,667	5,274,678	5,250,000	5,250,000	6,000,000	750,000	14.3%
Health and Sanitation	55,406	54,071	58,134	44,500	50,000	50,000	5,500	12.4%
Public Works	110,715	98,087	87,036	77,000	80,000	80,000	3,000	3.9%
On-Line Parking Ticket Convenience Fee	99,986	71,608	0	104,040	104,040	0	(104,040)	-100.0%
Parking Fees	849,663	732,697	684,158	591,700	591,700	681,700	90,000	15.2%
Medicaid Reimbursement (Schools)	699,591	824,635	831,359	634,496	634,496	731,678	97,182	15.3%
School Department	0	0	52,720	0	0	0	0	-
Library	80,191	80,209	76,409	80,000	80,000	80,000	0	0.0%
Detail Surcharges	386,205	452,946	414,110	200,000	200,000	200,000	0	0.0%
Cable TV Franchise	614,795	641,337	594,597	600,000	600,000	550,000	(50,000)	-8.3%
Pension Reimbursement	7,142	3,490	3,227	3,000	3,000	3,000	0	0.0%
Total	2,980,364	8,313,809	8,122,404	7,646,736	7,655,236	8,438,378	791,642	10.4%

STATE AID SUMMARY

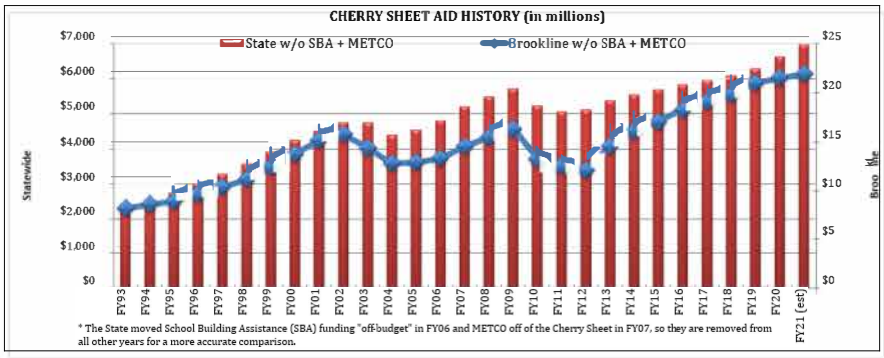
Since the passage of Proposition 2 ½, municipalities have been dependent upon the State to provide an equitable share of all growth tax revenues, which include income, sales, and corporate taxes. Since the intergovernmental relationship between municipalities and the State is a vital component of a municipality's ability to fund the delivery of services, any reductions in State Aid could well lead to service cuts at the local level. This is especially true in Massachusetts, where the only local tax revenue is property tax; no local sales (other than the 0.75% allowed on meals and 3% on recreational marijuana) 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.

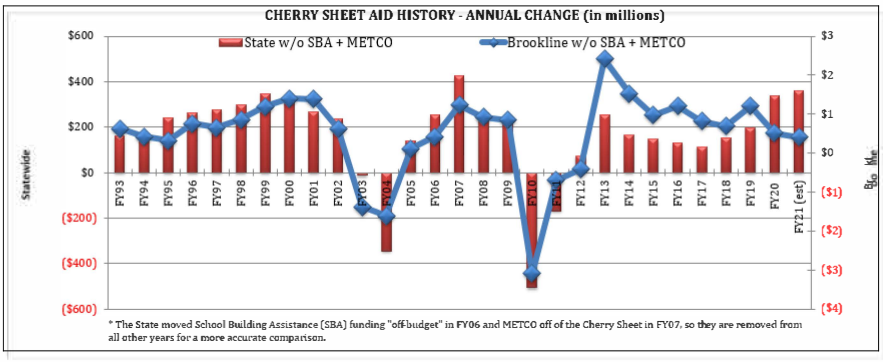
After sustaining major cuts in the early-1990's, local aid began to increase significantly in FY94 when the Legislature adopted a major Education Reform bill. Another source of the increase was Lottery revenue, which began in FY93 when the cap on disbursements to municipalities was phased out. (The cap 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.

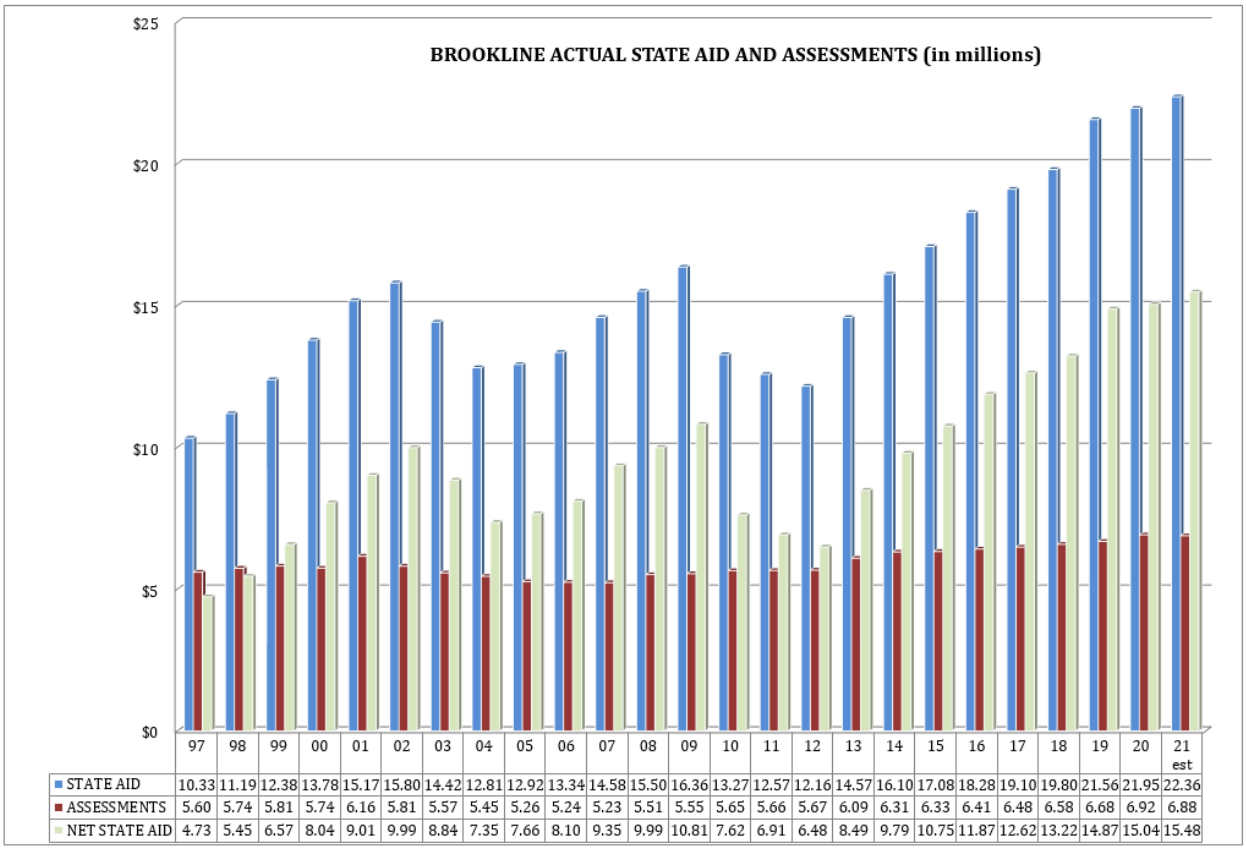
The final FY05 State budget increased State Aid by $142.3 million (3%), but Brookline's State Aid increased by less than one-half of 1% ($44,000). In FY06, the State began restoring some of the cuts it imposed in FY03 and FY04. This restoration continued into FY09, until the Governor announced $128 million 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 FY21 $44.6 billion budget, House 1, recommends funding FY2021 Chapter 70 at $5.48 billion or $303.5 million higher than the FY2020 level, increases Unrestricted General Government Aid (UGGA) by $31.6 million to $1.16 billion. Since both the House and Senate need to offer their own versions of a FY21 budget, it is likely that a final State Aid figure will be different by the time a final FY21 State budget is approved.

REVENUE SOURCE	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2020 ESTIMATE	FY2021 BUDGET	BUDGET INCREASE $$	BUDGET INCREASE %
General Government Aid	6,216,528	6,436,175	6,645,199	6,825,378	6,825,378	6,996,757	171,379	2.5%
School Aid	12,754,046	13,233,338	14,781,524	15,008,663	15,008,663	15,244,746	236,083	1.6%
School Construction Aid	556,757	556,757	556,757	434,662	434,662	434,662	0	0.0%
Tax Exemptions	41,913	39,720	40,779	29,174	29,174	30,028	854	2.9%
Education Offset Items	89,197	86,983	88,500	89,070	89,070	86,027	(3,043)	-3.4%
Total	19,658,441	20,352,973	22,112,759	22,386,947	22,386,947	22,792,220	405,273	1.8%







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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	21.56	21.95	22.36
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	6.68	6.92	6.88
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	14.87	15.04	15.48

Unrestricted General Government Aid (UGGA)

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

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

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

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

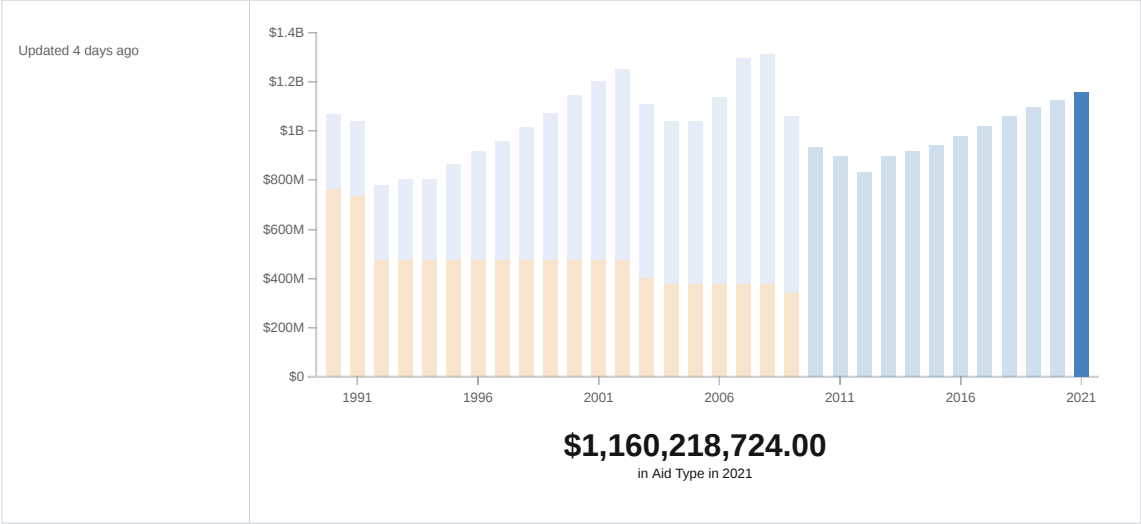
As previously stated, the final FY10 State budget eliminated the separate accounts and replaced them with a single Unrestricted General Government Aid (UGGA) account and cut them by $377 million (29%) statewide and by $2.3 million for Brookline. Cuts were also sustained in FY11 ($37.4 million, 4%; $223,751 for Brookline) and FY12 ($65 million, 7.2%; $388,275 for Brookline). FY13-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) $238,074 (FY18). Based on the Governor’s FY21 budget proposal UGGA is increased 2.8% which results in a $188,769 increase for Brookline.

Veterans Benefits

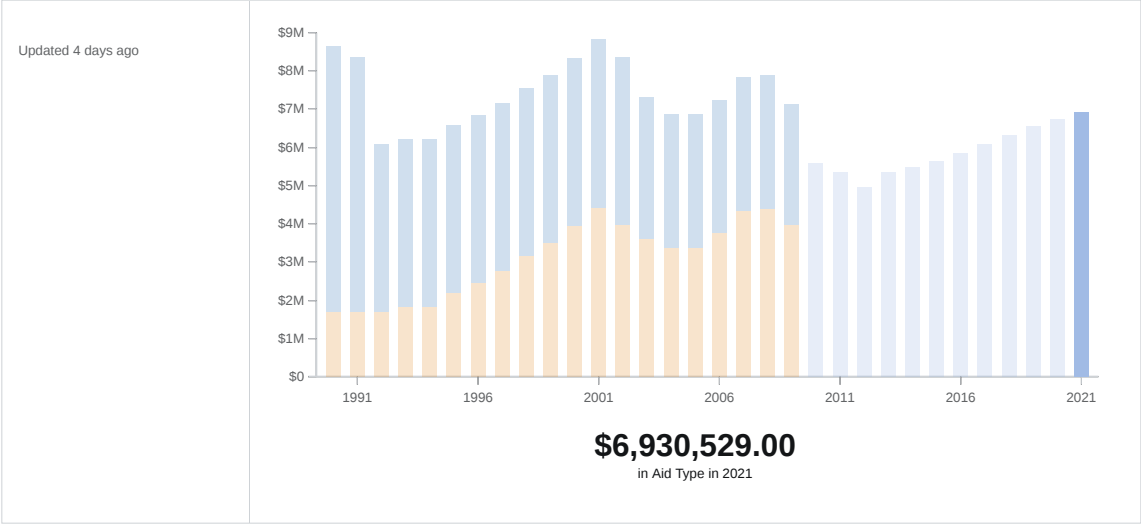
Chapter 115, Section 6, provides for reimbursement to communities for amounts expended to assist needy veterans and/or their dependents. Bene ts paid out in accordance with state guidelines and approved by the Commissioner of Veterans' Services are reimbursed 75%. The Governor's FY21 budget proposal results in a decrease of $17,390 (20.8%) for Brookline.

REVENUE SOURCE	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2020 ESTIMATE	FY2021 BUDGET	BUDGET INCREASE $$	%
Unrestricted General Government Aid (UGGA)	6,104,455	6,342,529	6,564,518	6,741,760	6,741,760	6,930,529	188,769	2.8%
Veteran's Benefits	112,073	93,646	80,681	83,618	83,618	66,228	(17,390)	-20.8%
Total	6,216,528	6,436,175	6,645,199	6,825,378	6,825,378	6,996,757	171,379	2.5%

General Government Aid - Statewide (in millions)



General Government Aid - Brookline (in millions)



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.

Ch. 70 funding in FY21 represents the passage of the Student Opportunity Act which makes changes to the Chapter 70 formula, based in large part on the recommendations of the Foundation Budget Review Commission (FBRC). Brookline is a minimum aid community, and therefore only saw an increase of $30 per pupil based on an enrollment number of 7,648 students (a decline of 85 over last year's enrollment number). The Governor's FY21 budget brings statewide funding to $5.5B, an increase of $303.5 million (5.9%). For Brookline, there is an increase of $229,440 (1.5%) to $15.2 million.

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).

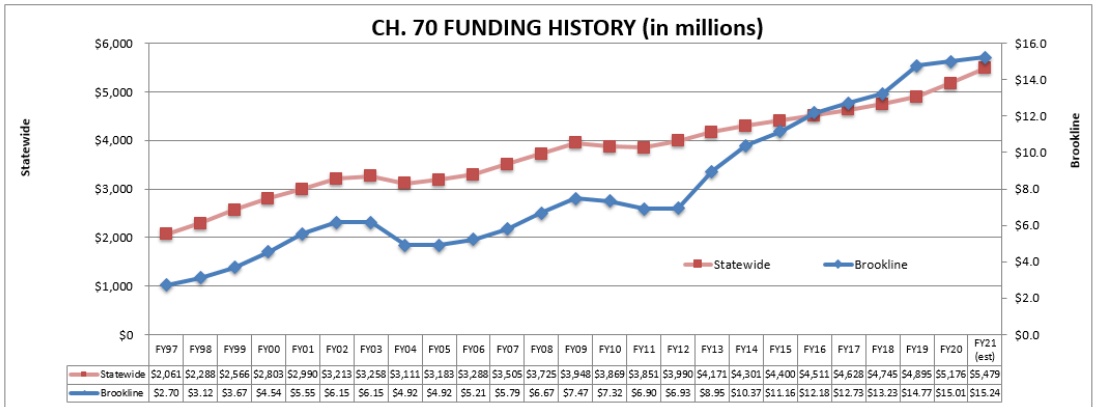
Reimbursement rates for all new projects were reduced by 10 percentage points. The reform legislation cut the "base rate" for all projects by eight points and eliminated the two incentive points that had applied to projects when a project manager was hired. (Separate construction reform legislation requires 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.

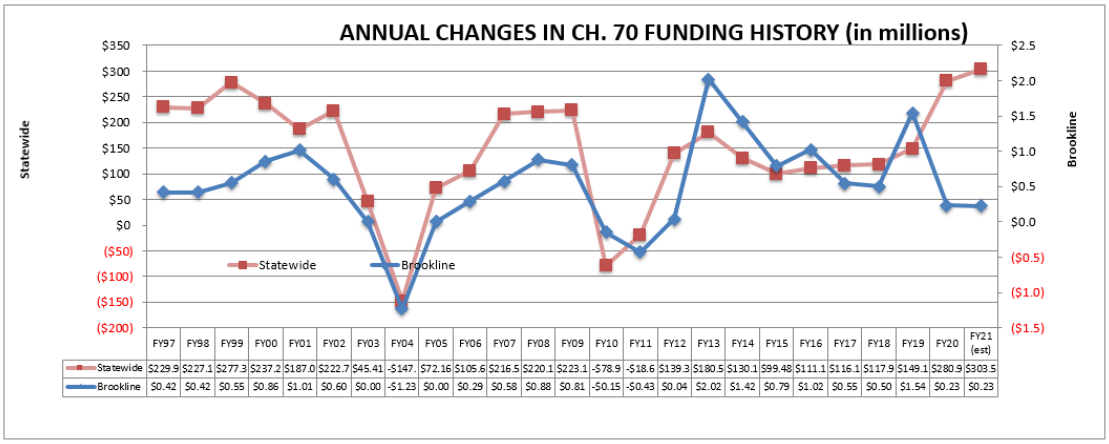
There are incentive points that can be added for things such as re-use versus building new, energy efficiency/"green buildings", maintenance, regionalization, and use of "model schools".

1. 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.

REVENUE SOURCE	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2020 ESTIMATE	FY2021 BUDGET	BUDGET INCREASE $$	BUDGET INCREASE %
School Aid Chapter 70	12,729,627	13,229,766	14,774,677	15,006,787	15,006,787	15,236,227	229,440	1.5%
School Construction Aid	556,757	556,757	556,757	434,662	434,662	434,662	0	0.0%
Charter Tuition Assessment Reimbursement	24,419	3,572	6,847	1,876	1,876	8,519	6,643	354.1%
Total	13,310,803	13,790,095	15,338,281	15,443,325	15,443,325	15,679,408	236,083	1.5%



	FY97	FY98	FY99	FY00	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21 (est)
Statewide	$2,061	$2,288	$2,566	$2,803	$2,990	$3,213	$3,258	$3,111	$3,183	$3,288	$3,505	$3,725	$3,948	$3,869	$3,851	$3,990	$4,171	$4,301	$4,400	$4,511	$4,628	$4,745	$4,895	$5,176	$5,479
Brookline	$2.70	$3.12	$3.67	$4.54	$5.55	$6.15	$6.15	$4.92	$4.92	$5.21	$5.79	$6.67	$7.47	$7.32	$6.90	$6.93	$8.95	$10.37	$11.16	$12.18	$12.73	$13.23	$14.77	$15.01	$15.24



	FY97	FY98	FY99	FY00	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21 (est)
Statewide	$229.9	$227.1	$277.3	$237.2	$187.0	$222.7	$45.41	-$147.	$72.16	$105.6	$216.5	$220.1	$223.1	-$78.9	-$18.6	$139.3	$180.5	$130.1	$99.48	$111.1	$116.1	$117.9	$149.1	$280.9	$303.5
Brookline	$0.42	$0.42	$0.55	$0.86	$1.01	$0.60	$0.00	-$1.23	$0.00	$0.29	$0.58	$0.88	$0.81	-$0.15	-$0.43	$0.04	$2.02	$1.42	$0.79	$1.02	$0.55	$0.50	$1.54	$0.23	$0.23

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). 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 FY20, the total appropriation for all of these exemption reimbursements was $30 million, with Brookline receiving $29,174. The Governor's FY21 budget level funds this line item; Brookline's reimbursement on the preliminary Cherry Sheet is increased to $30,028.

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

REVENUE SOURCE	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2020 ESTIMATE	FY2021 BUDGET	BUDGET INCREASE $$	BUDGET INCREASE %
Veterans/Blind/Surviving Spouse	41,913	39,720	40,779	29,174	29,174	30,028	854	2.9%
Total	41,913	39,720	40,779	29,174	29,174	30,028	854	2.9%

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.

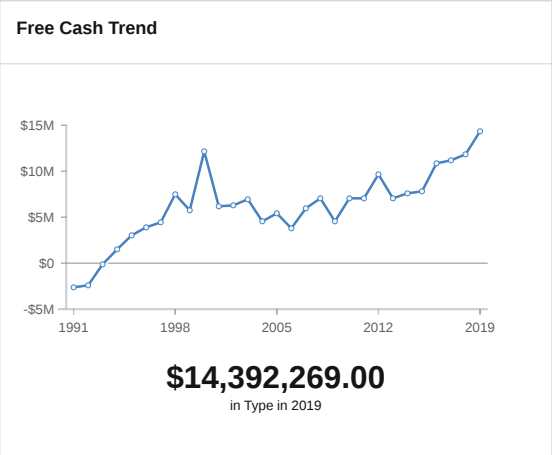
Three different funding formulas are used to distribute these funds. The LIG formula provides for $0.50 per capita to communities who have populations over 2,500 and who have appropriated at least $1,250 for public library services during the preceding year. The MEG formula is the same as the lottery 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 FY21

REVENUE SOURCE	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2020 ESTIMATE	FY2021 BUDGET	BUDGET INCREASE $$	%
Public Libraries	89,197	86,983	88,500	89,070	89,070	86,027	(3,043)	-3.4%
Total	89,197	86,983	88,500	89,070	89,070	86,027	(3,043)	-3.4%

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 de cit balances, and any other legally incurred operating de cits. These funds, once certi ed, may be used to support supplemental appropriations during the year, to support the ensuing scal 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 certifed with negative balances, as can be seen in the graph to the right. 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 scal policies, more conservative revenue estimates, and closely monitoring expenditures have contributed to the favorable levels of Free Cash. The Free Cash certi cation for funds available for use in FY20 (i.e., Free Cash as of 7/1/19) is $14,392,269. However, as discussed in the Town Administrator's Budget Message, this Financial Plan spends $11.8 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	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2020 ESTIMATE	FY2021 BUDGET	BUDGET INCREASE $$	BUDGET INCREASE %
Free Cash appropriated for:								
Operating Budget Reserve Fund	587,184	615,003	637,218	672,373	672,373	699,726	27,353	4.1%
Stabilization Fund						2,000,000	2,000,000	-
Liability Reserve	144,322	203,644	456,762	389,700	389,700	49,729	(339,971)	-87.2%
Capital Improvements	4,421,493	6,058,567	5,977,194	6,719,184	6,719,184	8,315,948	1,596,764	23.8%
Affordable Housing Trust Fund	158,539	576,803	456,762	200,000	200,000	726,549	526,549	263.3%
OPEB's	0	600,000	600,000	600,000	600,000	0	(600,000)	-
Public Safety IOD Medical Expenses Trust Fund	0	0	0	0	0	0	0	-
Worker's Comp. Trust Fund	0	0	0	200,000	200,000	0	(200,000)	-
Pension Fund	0	300,000	300,000	300,000	300,000	0	(300,000)	-
Unemployment Trust Fund	0	0		0	0	0	0	-
Operating Budget	0	0		0	0	0	0	-
Total	5,311,538	8,354,017	8,427,936	9,081,257	9,081,257	11,791,952	2,710,695	29.8%

Other Available Funds

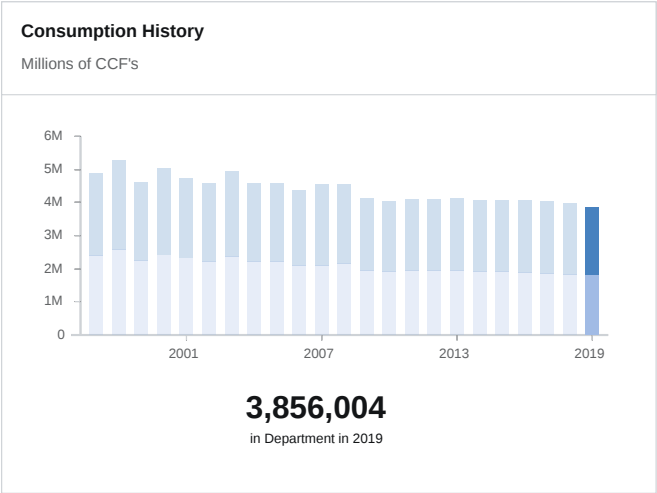
Other Available Funds are derived from legally restricted funds and can only be used to offset related appropriations. The anticipated amount available to defray FY21 appropriations is $4.47 million, an increase of $1,121,767 (35%) from the amount available in FY20.

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. It is recommended that the balance remaining in the old account ($1,182,005) be transferred to support CIP roadway and parking meter appropriations.
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 the FY13 Town loan (new maintenance facility), and property insurance. The reimbursement decreases $85,685 (28.6%) to $213,998.
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 FY21 reimbursement increases $74,761 (16.7%) to $545,788.
5. Water and Sewer Enterprise Fund Reimbursement - this reimbursement to the General Fund consists of fringe benefits and certain interdepartmental expenses. The reimbursement increases $111,726 (4.8%) to $2.43 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 FY21.
7. Capital Project Surplus - Remaining balances from previously appropriated capital projects can be used to support the CIP. No such use is planned for FY21.
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 FY21.

REVENUE SOURCE	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2020 ESTIMATE	FY2021 BUDGET	BUDGET INCREASE $$	BUDGET INCREASE %
Parking Meter Receipts	5,150,000	161,040	1,900,000	161,040	161,040	1,182,005	1,020,965	-
Walnut Hill Cemetery Fund	75,000	100,000	100,000	100,000	100,000	100,000	0	0.0%
Golf Enterprise Fund Reimbursement	182,098	179,991	207,013	299,683	299,683	213,998	(85,685)	-28.6%
Recreation Revolving Fund Reimbursement	375,900	375,690	351,549	471,027	471,027	545,788	74,761	15.9%
Water and Sewer Enterprise Fund Reimbursement	2,057,070	2,233,725	2,314,117	2,318,021	2,318,021	2,429,746	111,726	4.8%
Tax Abatement Reserve Surplus	0	0	0	0	0	0	0	-
Capital Project Surplus	0	0	0	0	0	0	0	-
Sale of Town-owned Land Fund	0	0	0	0	0	0	0	0.0%
Total	7,840,067	3,050,446	4,872,678	3,188,731	3,349,771	4,471,537	1,121,767	35.2%

Water and Sewer Enterprise

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



The operation is treated as an enterprise fund under Massachusetts General Laws, Ch. 44, Sec. 53F½ . The Enterprise Fund was established by Town Meeting in 2001. Prior to that vote, the Water and Sewer operation was accounted for in the General Fund. Treating the operation as an enterprise fund allows for the use of the full accrual basis of accounting, a requirement of the Government Accounting Standards Board's

(GASB) nancial reporting standard statement #34. The Enterprise Fund fully reimburses the General Fund for expenses incurred on behalf of its operation, including fringe bene ts. The Fund covers 100% of its expenses. Early indications are that the costs for water and sewer services for FY21 will increase $1,003,735 from FY20.

Consumption plays a major role in the nancial 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 de cit 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 signi cant reduction in consumption during the course of the scal year, then approximately one-third of the revenue is not impacted. The new rate structure also included tiered rates, with the rst seven hundred cubic feet (hcf) being charged at a lower rate than any consumption above that level.

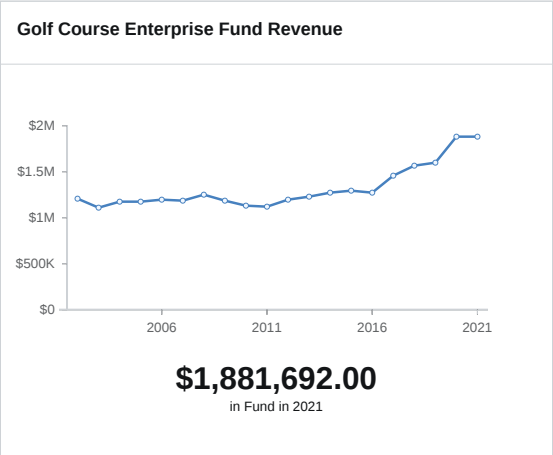
Please see the Enterprise Fund section of the Department of Public Works' budget in Section IV of this Financial Plan for a breakdown of the expenditures associated with the Water and Sewer Division.

REVENUE SOURCE	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2020 ESTIMATE	FY2021 BUDGET	BUDGET INCREASE $$	%
Water and Sewer Charges	28,975,487	26,541,900	29,141,072	28,086,975	28,086,975	29,090,710	1,003,735	3.6%
Late Payment Fees	101,805	92,494	114,803	80,000	80,000	80,000	0	0.0%
Service Fees	233,016	183,437	169,609	115,500	115,500	115,500	0	0.0%
Fire Service Fee	251,148	235,129	263,079	225,000	225,000	225,000	0	0.0%
Misc	28,563	23,741	36,707	57,000	57,000	57,000	0	0.0%
Gross Total	29,590,019	27,076,701	29,725,270	28,564,475	28,564,475	29,568,210	1,003,735	3.5%
less Reimbursement to the General Fund	2,057,070	2,233,725	2,314,117	2,318,020	2,318,020	2,429,747	111,727	4.8%
Net Total	27,532,949	24,842,976	27,411,153	26,246,455	26,246,455	27,138,463	892,008	3.4%

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 FY21, collections are estimated to total $1.88 million, a decrease of $2,754 from the FY20 budget. 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 this past year. Lastly, the Fund is using retained earnings of $75,000 to fund a Golf Master Plan. Please see the Enterprise Fund section of the Recreation Department's budget in Section IV of this Financial Plan for a breakdown of the expenditures associated with the Golf Course.

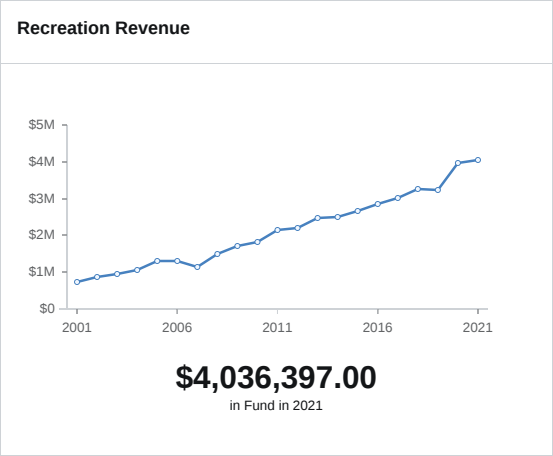


REVENUE SOURCE	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2020 ESTIMATE	FY2021 BUDGET	BUDGET INCREASE $$	%
Green Fees / Permits	883,501	941,043	897,726	1,029,787	1,029,787	1,032,973	3,186	0.3%
Cart Rentals	199,738	225,082	198,010	247,000	247,000	253,000	6,000	2.4%
Pro Shop	96,204	86,244	99,432	110,000	110,000	111,060	1,060	1.0%
Concessions	47,271	49,974	51,636	52,659	52,659	52,659	0	0.0%
Golf Clinics	30,868	29,930	49,127	34,000	34,000	49,000	15,000	44.1%
Other	203,119	236,278	298,705	411,000	411,000	383,000	(28,000)	-6.8%
Gross Total	1,460,701	1,568,551	1,594,636	1,884,446	1,884,446	1,881,692	(2,754)	-0.1%
less Reimbursement to the General Fund	182,098	179,992	207,013	299,683	299,683	213,997	(85,686)	-28.6%
Net Total	1,278,603	1,388,559	1,387,623	1,584,763	1,584,763	1,667,695	82,932	5.2%

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 FY21 estimate for the Revolving Fund is $4.04 million, an increase of $64,554 (1.6%). Please see the Revolving Fund section of the Recreation Department's budget in Section IV of this Financial Plan for a breakdown of the expenditures associated with the programs accounted for under the Revolving Fund.



REVENUE SOURCE	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2020 ESTIMATE	FY2021 BUDGET	BUDGET INCREASE $$	%
Aquatic	573,878	699,375	665,466	683,834	683,834	717,510	33,676	4.9%
Eliot Center	143,890	174,776	210,020	179,383	179,383	198,493	19,110	10.7%
Environmental Programs	76,198	78,934	76,041	75,965	75,965	78,878	2,913	3.8%
Ice Skating	179,364	152,715	202,939	203,197	203,197	212,953	9,756	4.8%
Off-Site Out of Town Trip	40,335	39,698	38,647	36,600	36,600	44,160	7,560	20.7%
Outdoor Recreation	666,156	681,276	675,076	837,377	837,377	837,377	0	0.0%
Outdoor Athletics	278,410	296,524	288,530	306,364	306,364	306,364	0	0.0%
Soule Center	895,894	988,379	913,653	1,299,296	1,299,296	1,353,274	53,978	4.2%
Soule Gym	42,830	36,699	36,928	36,165	36,165	44,415	8,250	22.8%
Tappan Facility	190,798	193,159	206,143	203,662	203,662	242,973	39,311	19.3%
Misc Revenue	(82,472)	(75,750)	(69,916)	110,000	110,000	0	(110,000)	-
Gross Total	3,005,280	3,265,785	3,243,527	3,971,843	3,971,843	4,036,397	64,554	1.6%
less Reimbursement to the General Fund	375,900	375,690	351,549	471,027	471,027	545,788	74,761	15.9%
Net Total	2,629,380	2,890,095	2,891,978	3,500,816	3,500,816	3,490,609	(10,207)	-0.3%

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.

FY21 Objectives

Finance and Administration

1. To ensure the Town's budget allocates resources responsibly, to ensure long-term financial sustainability while observing prudent financial practices that retain the Town's Aaa credit rating.
2. To comprehensively review the recommendations made by the Brookline Fiscal Advisory committee concerning Town and School budget principles and policies.
3. To continue to pursue succession planning for Department Heads and promote professional development throughout the workforce.
4. To complete the review and update of boards and commission applications and simplify the process to search and apply for openings.
5. To work with the School Committee on the development and execution of a comprehensive plan to address space and enrollment needs in the schools.

Diversity and Community Engagement

1. To provide leadership and support to the Town Administrator, the Diversity, Inclusion and Community Relations Office, Boards and Commissions, Town Departments, and other community stakeholders in collaborative efforts to implement meaningful diversity and inclusion initiatives and continue the GARE evaluation process.
2. To work with the Human Resources Department to ensure that job opportunities and advertisements are publicized in a manner that encourages a diverse applicant pool.
3. To work with Town staff to provide excellent government services that effectively address the needs of all citizens and expands community engagement.
4. To implement diversity and inclusion efforts into the Town's services, planning, and procurement process.
5. To encourage Town staff to develop innovative programs and initiatives to increase racial diversity in Brookline through marketing or outreach programs and work with the CDICR to develop the Racial Equity and Advancement Fund.

Economic Development, Planning, and Regulation

1. To pursue re-codification and an update to the zoning by-laws that meets Town needs and objectives.
2. To work with the Cannabis Mitigation Advisory Committee to responsibly monitor and implement mitigation efforts regarding marijuana establishments within the Town.
3. To actively participate in the disposition of Newbury College, whether through the purchase of or the regulation of land use.
4. To support the increase in the production of quality affordable senior, middle-income, and low-income housing and ensure that the Town qualifies for safe harbor under Chapter 40B.
5. To develop and implement local rules and regulations in conjunction with State regulations

Environmental Planning

1. To identify and pursue fossil-fuel-free opportunities for municipal buildings and support energy-efficient projects.
2. To encourage the use of different portfolio options for the Town and our municipal electricity contract and increase the percentage of fossil-fuel-free electricity the town uses.
3. To adopt a vehicle fleet policy for Town departments and encourage the utilization of fossil-fuel free vehicles throughout the Town.
4. To work with the Planning Board and Sustainability staff to ensure that sustainable goals are incorporated into municipal projects.
5. To work with National Grid to ensure they undertake appropriate mitigation and restoration actions to address gas leaks within the Town.

FY20 Accomplishments

1. Retained a Aaa credit rating and was awarded the "Distinguished Budget Presentation Award" by the Government Finance Officers Association for the FY20 budget document.
2. Partnered with OpenGov to work towards providing an additional layer of transparency regarding financial budgeting and pursuit of an interactive budget.
3. Held several Town meetings to discuss, review, and implement mitigation efforts regarding recreational marijuana use.
4. Held a Select Board Sustainability summit to discuss, develop, and implement Town-wide goals and actions regarding environmentala and energy based issues.
5. On boarded a Diversity and Inclusion consultant to begin equity assessments of Town Departments.

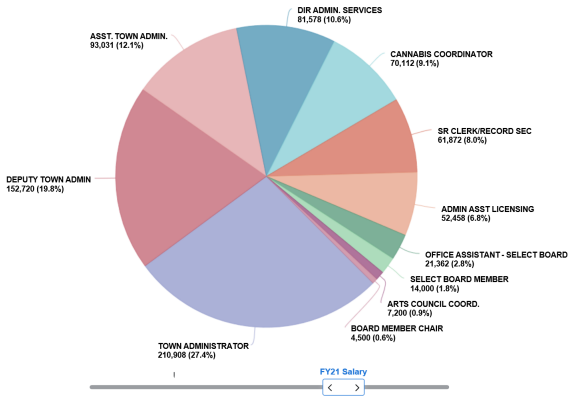
Collapse All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 733,666	$ 706,626	$ 793,041	86,415	10.90%
(510101) PERMANENT FULL TIME	640,438	636,332	722,679	86,347	11.95%
(510102) PERMANENT PART TIME	846	20,794	28,562	7,768	27.20%
(510300) OVERTIME PAY	233	0	0	0	0.00%
(510901) PART TIME TEMPORARY SAL	1,854	0	0	0	0.00%
(513044) LONGEVITY PAY	3,188	2,900	2,400	-500	-20.83%
(514045) STIPENDS	18,125	18,500	18,500	0	0.00%
(514501) EXTRA COMPENSATION	8,713	19,500	19,500	0	0.00%
(514510) SICK PAY BUYOUT	9,119	0	0	0	0.00%
(515058) VACATION BUYOUT	28,959	0	0	0	0.00%
(515059) A DAY BUYOUT	13,830	0	0	0	0.00%
(515501) CLOTHING-UNIFORM ALLOWANCE	550	1,100	1,100	0	0.00%
(515540) AUTO ALLOWANCE	7,813	7,500	7,500	0	0.00%
(OFFSETS) OFFSET	0	0	-7,200	-7,200	-100.00%
SERVICES	5,983	7,080	7,080	0	0.00%
(522010) OFFICE EQUIP R & M	0	200	200	0	0.00%
(523011) COPY EQUIP RENTAL/LEASES	4,212	4,225	4,225	0	0.00%
(524002) OFFICE/CLERICAL SERVICES	280	0	0	0	0.00%
(525002) WIRELESS COMMUNICATIONS	1,386	1,730	1,730	0	0.00%
(525030) PRINTING SERVICES	0	500	500	0	0.00%
(525050) DELIVERY SERVICES	0	50	50	0	0.00%
(525060) ADVERTISING SERVICES	106	250	250	0	0.00%
(528080) SUBSCRIPTIONS	0	125	125	0	0.00%
SUPPLIES	3,948	4,000	5,000	1,000	20.00%
(531012) OFFICE SUPPLIES	3,814	4,000	5,000	1,000	20.00%
(533210) MEALS & RECEPTIONS	134	0	0	0	0.00%
OTHER	17,194	17,600	21,900	4,300	19.63%
(551001) AUTO REIMBURSEMENT	0	400	400	0	0.00%
(551099) EDUCATION/TRAINING/CONFERENCES	3,895	3,000	4,500	1,500	33.33%
(552090) OTHER TRAVEL	606	0	0	0	0.00%
(553010) PROFESSIONAL DUES/MEMBERS	12,693	14,200	17,000	2,800	16.47%
BUDGETED CAPITAL	1,993	2,205	2,555	350	13.70%
(5A0017) LEASED COMPUTER EQUIPMENT	1,993	2,205	2,555	350	13.70%
Total	$ 762,784	$ 737,511	$ 829,576	92,065	11.10%

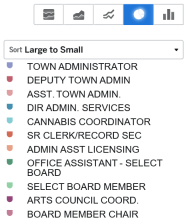
Data filtered by EXPENSES, SELECT BOARD and exported on February 13, 2020. Created with OpenGov

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
REVENUES	$ 4,469,051	$ 3,131,195	$ 3,381,077	249,882	7.39%

FTE Salary

Visualization





	FY21 FTE	FY21 Salary
TOWN ADMINISTRATOR	1	210,908
DEPUTY TOWN ADMIN	1	152,720
ASST. TOWN ADMIN.	1	93,031
DIR ADMIN. SERVICES	1	81,578
CANNABIS COORDINATOR	1	70,112
SR CLERK/RECORD SEC	1	61,872
ADMIN ASST LICENSING	1	52,458
OFFICE ASSISTANT - SELECT BOARD	0.480	21,362
SELECT BOARD MEMBER	0	14,000
ARTS COUNCIL COORD.	0	7,200
BOARD MEMBER CHAIR	0	4,500
Total	7.480	769,741

Data filtered by SELECT BOARD, GENERAL FUND, SELECT BOARD and exported on February 13, 2020. Created with OpenGov

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2018	ESTIMATE FY2019	ACTUAL FY2019	ESTIMATE FY2020	ESTIMATE FY2021
Brookline's Credit Rating	Aaa	Aaa	Aaa	Aaa	Aaa
# of Aaa's in Mass *	14	14	14	15	15
Tax Levy Per Capita	$3,575	$3,792	$3,797	$4,034	$4,276
Management Appointments	2	2	2	2	1
Licenses Issued #	642	700	677	712	680
% of renewal licenses paid online	5%	5%	5%	10%	15%

* Aaa's rated by Moody's

Licenses does not include yard sales and block parties

Program Description

The goals of the Human Resources Department, as defined by the Townôs Human Resources By-Law (Section 3.15) of the Townôs 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 Townôs 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, workerôs 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.

FY21 Objectives

1. Develop and implement a comprehensive learning and development model across Town departments that responds to needs assessments at the employee, supervisor, and management level to address content, safety, compliance and diversity and inclusion areas, focusing on having all Brookline's public employees becoming invested in being an integral part of a respectful workplace.
2. 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.
3. Work collaboratively with department heads to continue the workplace safety and health efforts with the latest Municipal safety and health regulations.
4. 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. Improve regular reporting of recruiting and hiring efforts with new diversity partner Diversity Jobs.com
5. Continue to forge a productive, cooperative relationship with Town unions through our shared goal of satisfied employees who contribute to the overall productivity and success of the Town.
6. 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.
7. Continue our self-audit work to review and revise human resources policies, including the prioritization of policies and the creation of a review timeline.
8. Maintain our work with the Human Resources Board to evaluate requests for position reclassifications or additions within the framework of the Town's Classification and Pay Plan; to provide a basis of class titles, ensure that positions similar in duties and responsibilities are grouped together, to provide meaningful qualification requirements and equitable compensation policies.

FY20 Accomplishments

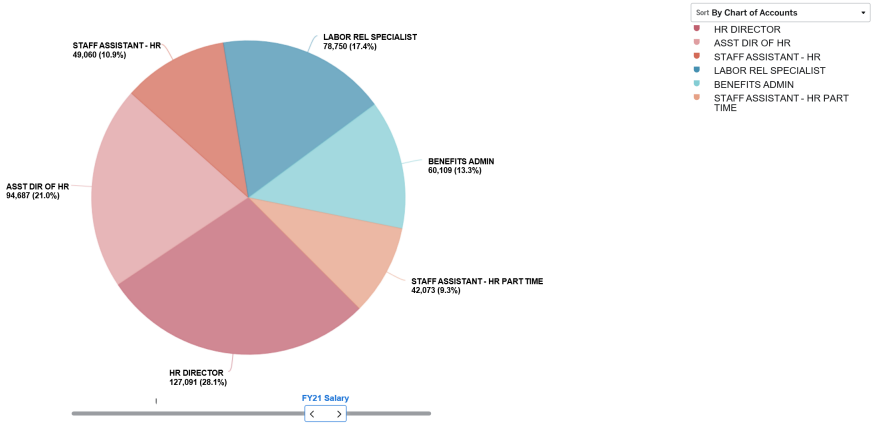
1. Worked with various unions, department leadership and new labor counsel to develop a more collaborative problem solving relationship to address issues.
2. Provided training to employees and managers on various HR related topics, including Legal Hiring Practices, Bantering in the Workplace.
3. Continued to develop efficiencies with a Town/School collaborative working group. Analyzed Tyler Munis payroll practices within federal and state wage rules, exploring best practices and analytic tools to more efficiently manage personnel costs.
4. 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.
5. Worked closely with the Human Resources Board to evaluate requests for position reclassifications or additions within the framework of the Town's Classification and Pay Plan; to provide a basis of class titles, ensure that positions similar in duties and responsibilities are grouped together, to provide meaningful qualification requirements and equitable compensation policies.

Collapse All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 226,545	$ 313,646	$ 312,086	-1,560	-0.50%
(510101) PERMANENT FULL TIME	204,756	270,598	409,698	139,100	33.95%
(510102) PERMANENT PART TIME	0	41,248	42,073	825	1.96%
(510901) PART TIME TEMPORARY SAL	17,467	0	0	0	0.00%
(513044) LONGEVITY PAY	1,250	1,250	1,250	0	0.00%
(515059) A DAY BUYOUT	3,072	0	0	0	0.00%
(515501) CLOTHING-UNIFORM ALLOWANCE	0	550	550	0	0.00%
(OFFSETS) OFFSET	0	0	-141,485	-141,485	-100.00%
SERVICES	267,162	286,809	278,659	-8,150	-2.92%
(522010) OFFICE EQUIP R & M	774	500	500	0	0.00%
(523010) OFFICE EQUIP RENTALS/LEAS	2,159	2,159	2,159	0	0.00%
(524002) OFFICE/CLERICAL SERVICES	6,847	0	0	0	0.00%
(524010) PROFESSIONAL/TECH SERVICE	31,086	47,500	47,500	0	0.00%
(524020) LEGAL SERVICES	159,797	182,500	157,500	-25,000	-15.87%
(524027) CDL DRUG TESTING	3,903	4,000	6,000	2,000	33.33%
(524028) PREPLACEMENT-MEDICAL	53,029	35,000	50,000	15,000	30.00%
(525002) WIRELESS COMMUNICATIONS	276	700	700	0	0.00%
(525022) POSTAGE	161	0	200	200	100.00%
(525050) DELIVERY SERVICES	201	400	400	0	0.00%
(525060) ADVERTISING SERVICES	8,719	13,300	13,300	0	0.00%
(528080) SUBSCRIPTIONS	209	750	400	-350	-87.50%
SUPPLIES	19,484	20,400	14,900	-5,500	-36.91%
(531012) OFFICE SUPPLIES	2,466	3,700	3,700	0	0.00%
(531018) DATA PROCESSING SOFTWARE	12,199	11,200	11,200	0	0.00%
(533210) MEALS & RECEPTIONS	278	0	0	0	0.00%
(535012) FLU VACCINE AND CLINIC	4,541	5,500	0	-5,500	--
OTHER	12,017	31,000	31,500	500	1.59%
(551001) AUTO REIMBURSEMENT	53	0	0	0	0.00%
(551099) EDUCATION/TRAINING/CONFERENCES	11,689	30,500	30,500	0	0.00%
(553010) PROFESSIONAL DUES/MEMBERS	275	500	1,000	500	50.00%
BUDGETED CAPITAL	1,288	1,640	1,640	0	0.00%
(5A0017) LEASED COMPUTER EQUIPMENT	1,288	1,640	1,640	0	0.00%
Total	$ 526,497	$ 653,495	$ 638,785	-14,710	-2.30%

Data filtered by EXPENSES, HUMAN RESOURCES and exported on February 13, 2020. Created with OpenGov

FTE Salary

Visualization



	FY21 FTE	FY21 Salary
HR DIRECTOR	1	127,091
ASST DIR OF HR	1	94,687
STAFF ASSISTANT - HR	1	49,060
LABOR REL SPECIALIST	1	78,750
BENEFITS ADMIN	1	60,109
STAFF ASSISTANT - HR PART TIME	0.780	42,073
Total	5.780	451,770

Data filtered by HUMAN RESOURCES, GENERAL FUND, HUMAN RESOURCES and exported on February 13, 2020. Created with OpenGov

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2018	ESTIMATE FY2019	ACTUAL FY2019	ESTIMATE FY2020	ESTIMATE FY2021
Workers' Comp. Costs	$1,977,422	$1,900,000	$1,559,520	$1,900,000	$1,900,000
Town	$1,765,103	$1,465,000	$952,197	$950,000	$950,000
School	$212,319	$85,000	$107,045	$100,000	$100,000
Job injuries (WC/Police & Fire)	117/31	117/31	89/45	89/45	89/45
Time Lost/No Time Lost (WC/Pol& Fir)	41/76 - 20/11	41/76 - 20/11	34/55 - 22/23	34/55 - 22/23	34/55 - 22/23
Management Training Programs	11	12	17	20	20
Employee Training Programs	27	27	79	80	80
Immunization Clinics/# of Employees	4/236	4/236	4/256	0	0
Sick Leave Hours/Permanent Employees	54,279	54,000	65,246	65,000	65,000
Unemployment Claims					
Paid/Processed	43/98	43/98	46/103	43/98	35/76
Town	18/42	18/42	21/47	18/42	15/16
School	25/56	25/56	25/56	25/56	28/64
Unemployment Costs	$132,608	$130,000	$245,403	$245,000	$245,000
Town	$55,695	$54,600	$139,803	$140,000	$140,000
School	$76,913	$75,400	$104,477	$105,000	$105,000
Job Appl. Processed	3,879	3,800	4,315	4,500	4,500
CORI/SORI Checks	1,670	1,700	1,318	1,300	1,300

PERFORMANCE / WORKLOAD INDICATORS (CON'T.)

	ACTUAL FY2018	ESTIMATE FY2019	ACTUAL FY2019	ESTIMATE FY2020	ESTIMATE FY2021
Group Health Contracts	17	17	18	18	18
Group Health Changes	2,650	2,500	0	0	0
Group Health Subscribers	3,133	3,150	3,270	3,270	3,270
GIC-offered PPO Plans	245	230	276	276	276
% of Total	7.8%	7.3%	8.4%	8.4%	8.4%
GIC-offered POS Plans	999	980	968	968	968
% of Total	31.9%	31.1%	29.6%	29.6%	29.6%
GIC-offered HMO Plans	543	550	640	640	640
% of Total	17.3%	17.1%	19.6%	19.6%	19.6%
GIC-offered Indemnity Plans	41	32	32	32	32
% of Total	1.3%	1.0%	1.0%	1.0%	1.0%
Medicare Supplement Plans	1,301	1,305	1,349	1,349	1,349
% of Total	41.5%	41.4%	41.3%	41.3%	41.3%
Active	1,553	1,576	1,632	1,632	1,632
% of Total	49.6%	50.0%	49.9%	49.9%	49.9%
Retiree	1,580	1,574	1,638	1,638	1,638
% of Total	50.4%	50.0%	50.1%	50.1%	50.1%
Individual	2,213	2,218	2,356	2,356	2,356
% of Total	70.6%	70.4%	72.0%	72.0%	72.0%
Family	920	932	914	914	914
% of Total	29.4%	29.6%	28.0%	28.0%	28.0%
Town	1,372	1,365	1,845	1,845	1,845
% of Total	43.8%	43.3%	56.4%	56.4%	56.4%
School	1,761	1,785	1,425	1,425	1,425
% of Total	56.2%	56.7%	43.6%	43.6%	43.6%

PERFORMANCE / WORKLOAD INDICATORS (CON'T.)

	ACTUAL FY2018	ESTIMATE FY2019	ACTUAL FY2019	ESTIMATE FY2020	ESTIMATE FY2021
Group Life Subscribers	2,307	2,375	2,362	2,362	2,362
Active	1,420	1,420	1,369	1,369	1,369
% of Total	61.5%	59.7%	58.0%	58.0%	58.0%
Retiree	887	955	993	993	993
% of Total	38.5%	40.3%	42.0%	42.0%	42.0%
Town	1,068	1,100	1,210	1,210	1,210
% of Total	46.3%	46.3%	51.2%	51.2%	51.2%
School	1,239	1,275	1,152	1,152	1,152
% of Total	53.7%	53.7%	48.8%	48.8%	48.8%
No. of Death Benefits Paid	26	28	31	31	31
Voluntary Addl. Life Subscribers	223	225	331	331	331
Voluntary Addl. Life Changes	150	150	0	0	0
Voluntary Dental Contracts	2	2	2	2	2
Voluntary Dental Changes	630	625	0	0	0
Voluntary Dental Subscribers	1,321	1,220	1,583	1,583	1,583
Individual	722	650	853	853	853
Family	450	470	503	503	503
Individual +1	149	100	227	227	227
Town	475	440	558	558	558
School	846	780	1,025	1,025	1,025
Retiree Dental Subscribers	407	420	476	476	476
Individual	244	250	278	278	278
Family	163	170	198	198	198
Long Term Disability (LTD)	30	30	120	120	120
LTD Changes	30	30	0	0	0
Colonial STDI, AI, CI	N/A	N/A	159	200	200

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, Digital Services/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.

Digital Services - 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, telecom infrastructure, and systems software.

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

FY21 Objectives

Administrative

1. Continue to meet with individual departments and committees on to review upcoming technology initiatives.
2. Continue to meet with Senior School administration on a regular basis.
3. Continue to Chair and convene monthly meetings of the Information Management Governance Committee and meetings of the ITAC.
4. Represent the IT department at monthly Emergency Management Team meetings.
5. Continue drive business process change which will promote departmental efficiencies and improved services to customers.
6. 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 continue to refine and investigate cyber security best practices and methodologies.

Digital Services Group

1. To continue to manage the life cycle management strategy for all enterprise applications;
2. To continue to practice change management best practice;
3. To drive business re-engineering and application optimization;
4. To identify road maps for all major applications;
5. To implement additional technologies that will enable the public to better interact and transact with Town departments.
6. Leveraging 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. Improve data transparency and open data related information.
9. Continue to work with business partners on integrated security and data protection policies.
10. Better integrate School based employee applications for ease of management and use.

Network Infrastructure Group

1. Continue to evolve operational environment to maximize network up time and availability.
2. Continue to investigate emerging technologies for improving cyber security.
3. Begin lifecycle upgrade and vendor evaluation process for next-gen infrastructure.
4. Upgrade and implement additional disaster recovery infrastructure.
5. Upgrade and implement next generation voice systems infrastructure.
6. Work closely with building department to incorporate new High School infrastructure.
7. Continue to improve data center performance and availability.
8. 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 standard products and services.
3. Mange the annual procurement and replacement of staff and student devices.

FY20 Accomplishments

Administrative

1. Deployed staff Security Awareness modules to enhance IT Cyber Security competence.
2. Provided significant assistance on Town wide records requests and fulfillment.
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 integrate.
5. Chaired and convened bimonthly 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 Council 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.

Digital Services

1. Continued to upgrade and manage road map for all major Town/School Applications.
2. Continued to adhere to change management best practice.
3. Added additional functionality to Enterprise Permitting application.
4. Managed and monitored multiple email platforms into a single repository to archival purposes.
5. Deployed tablets and paperless agenda technology to the SelectBoard.
6. Facilitated major systems upgrade of BrookONline application.
7. Facilitate the roll out of self-service employee tools.
8. Deploy and Implement first generation budgeting tool, OpenGov.
9. Build and refined data feeds between various systems.
10. Additional roll out of handheld devices for increased inspection and data collection capabilities.

Network Infrastructure Group

1. Continue to monitor and manage 44 locations for maximum up time.
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. Upgraded and implemented Public Library Network.
6. Supported several public school staff building relocation efforts.

Customer Service Performance

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. Inventoried and updated over 10000 student devices across PSB.
4. Project managed, deployed and relocated over 2100 devices across the Town and School departments.

Collapse All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 1,252,548	$ 1,190,574	$ 1,217,461	26,887	2.21%
(510101) PERMANENT FULL TIME	1,202,824	1,171,479	1,198,016	26,537	2.22%
(510901) PART TIME TEMPORARY SAL	8,160	11,745	11,745	0	0.00%
(513044) LONGEVITY PAY	7,125	6,800	7,150	350	4.90%
(515058) VACATION BUYOUT	12,904	0	0	0	0.00%
(515059) A DAY BUYOUT	20,985	0	0	0	0.00%
(515501) CLOTHING-UNIFORM ALLOWANCE	550	550	550	0	0.00%
SERVICES	500,559	545,773	610,773	65,000	10.64%
(522015) D P EQUIP R & M	13,357	12,000	12,000	0	0.00%
(522016) COMPUTER SOFTWARE R & M	257,122	255,805	320,805	65,000	20.26%
(522019) EQUIPMENT SERVICE CONTRACT	0	3,000	3,000	0	0.00%
(523011) COPY EQUIP RENTAL/LEASES	2,561	2,431	2,431	0	0.00%
(523012) PHOTOCOPY SERVICE CONTRAC	0	620	620	0	0.00%
(523020) SOFTWARE LICENSES	17,357	0	0	0	0.00%
(524002) OFFICE/CLERICAL SERVICES	455	0	0	0	0.00%
(524008) GENERAL CONSULT SERVICES	34,208	40,000	40,000	0	0.00%
(524010) PROFESSIONAL/TECH SERVICE	7,927	5,000	5,000	0	0.00%
(524031) INTERNET RELATED SERVICES	2,941	2,000	2,000	0	0.00%
(525001) TELEPHONE & TELEGRAPH	153,133	221,917	221,917	0	0.00%
(525002) WIRELESS COMMUNICATIONS	8,488	3,000	3,000	0	0.00%
(525011) DATA COMMUNICATIONS LINES	2,877	0	0	0	0.00%
(528005) CREDIT CARD SERVICE CHARGES	135	0	0	0	0.00%
SUPPLIES	8,681	10,350	10,350	0	0.00%
(531012) OFFICE SUPPLIES	2,175	350	350	0	0.00%
(531015) DATA PROCESSING SUPPLIES	6,505	5,000	5,000	0	0.00%
(531018) DATA PROCESSING SOFTWARE	0	5,000	5,000	0	0.00%
OTHER	17,407	17,550	17,550	0	0.00%
(551020) IN STATE TRAVEL -OTHER	0	200	100	-100	-100.00%
(551099) EDUCATION/TRAINING/CONFERENCES	16,172	17,350	16,500	-850	-5.15%
(553010) PROFESSIONAL DUES/MEMBERS	1,235	0	950	950	100.00%
BUDGETED CAPITAL	362,643	268,100	268,100	0	0.00%
(5A0005) DATA PROCESSING EQUIPMENT-BUD	24,540	13,000	13,000	0	0.00%
(5A0007) PERSONAL COMPUTERS-BUD	510	0	0	0	0.00%
(5A0017) LEASED COMPUTER EQUIPMENT	13,343	5,100	5,100	0	0.00%
(5A0035) LEASED DATA STORAGE EQUIPMENT	41,417	50,000	50,000	0	0.00%
(5A0036) LEASED NETWORK EQ & SOFTWARE	282,833	200,000	200,000	0	0.00%
Total	$ 2,141,838	$ 2,032,347	$ 2,124,234	91,887	4.33%

Data filtered by EXPENSES, INFORMATION TECHNOLOGY and exported on February 13, 2020. Created with OpenGov

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
REVENUES	$ 145	$ 1,250	$ 1,250	0	0.00%

Administration

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 239,524	$ 217,849	$ 222,180	4,331	1.95%
SERVICES	496,418	545,773	610,773	65,000	10.64%
SUPPLIES	8,681	10,350	10,350	0	0.00%
OTHER	17,407	17,550	17,550	0	0.00%
BUDGETED CAPITAL	357,507	268,100	268,100	0	0.00%
Total	$ 1,119,537	$ 1,059,622	$ 1,128,953	69,331	6.14%

Data filtered by EXPENSES, INFORMATION TECHNOLOGY and exported on February 13, 2020. Created with OpenGov

Application Management

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
▸ SALARIES	$ 609,359	$ 590,773	$ 603,408	12,635	2.09%
▸ SERVICES	4,141	0	0	0	0.00%
▸ BUDGETED CAPITAL	5,136	0	0	0	0.00%
Total	$ 618,636	$ 590,773	$ 603,408	12,635	2.09%

Data filtered by EXPENSES, INFORMATION TECHNOLOGY and exported on February 13, 2020. Created with OpenGov

Network Support

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
▸ SALARIES	$ 313,937	$ 295,787	$ 302,420	6,633	2.19%
Total	$ 313,937	$ 295,787	$ 302,420	6,633	2.19%

Data filtered by EXPENSES, INFORMATION TECHNOLOGY and exported on February 13, 2020. Created with OpenGov

Customer Service

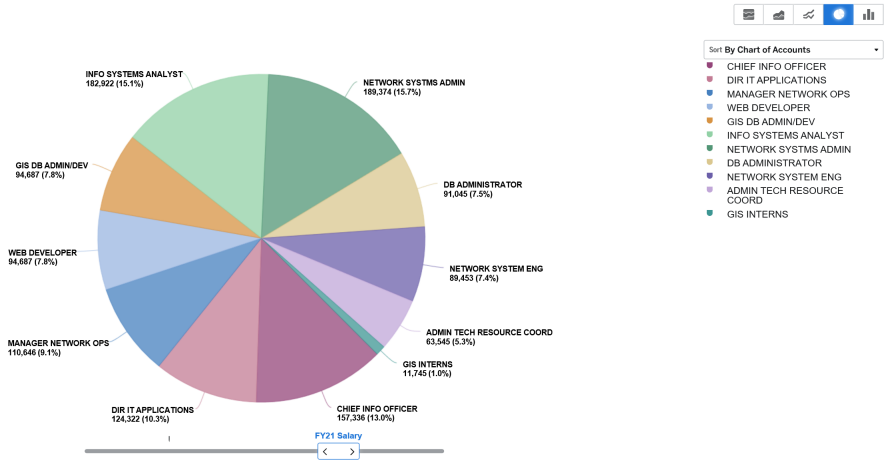
Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
▸ SALARIES	$ 89,729	$ 86,165	$ 89,453	3,288	3.68%
Total	$ 89,729	$ 86,165	$ 89,453	3,288	3.68%

Data filtered by EXPENSES, INFORMATION TECHNOLOGY and exported on February 13, 2020. Created with OpenGov

Salaries

FTE Salary

Visualization



	FY21 FTE	FY21 Salary
CHIEF INFO OFFICER	1	157,336
DIR IT APPLICATIONS	1	124,322
MANAGER NETWORK OPS	1	110,646
WEB DEVELOPER	1	94,687
GIS DB ADMIN/DEV	1	94,687
INFO SYSTEMS ANALYST	2	182,922
NETWORK SYSTMS ADMIN	2	189,374
DB ADMINISTRATOR	1	91,045
NETWORK SYSTEM ENG	1	89,453
ADMIN TECH RESOURCE COORD	1	63,545
GIS INTERNS	0.400	11,745
Total	12.400	1,209,762

Data filtered by INFORMATION TECHNOLOGY, GENERAL FUND, INFORMATION TECHNOLOGY and exported on February 13, 2020. Created with OpenGov

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2018	ESTIMATE FY2019	ACTUAL FY2019	ESTIMATE FY2020	ESTIMATE FY2021
Application Management					
Enterprise Applications Maintained	17	18	44	48	49
Departmental Applications Maintained	19	22	48	54	58
BrooklineMA.gov Site Visitis	635,000	649,805	672,782	721,181	600,000
BrooklineMA.gov Mobile site Visits	179,000	196,284	230,433	199,494	250,000
%Uptime	99.6%	99.7%	99.6%	99.4%	99.7%
Webpages Maintained	814	800	696	753	750
Brookline.k12.ma.us Site Visits	440,044	495,323	521,434	528,328	530,000
%Uptime	99.7%	99.9%	99.8%	99.9%	99.7%
Public List Servs Managed	106	112	76	86	80
Standard Maps Available	373	345	335	335	340
GIS Data Layers	520	374	486	488	490
Network Operations					
Network Connected Sites	43	43	44	45	46

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:

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.

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).

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.

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.

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
▸ SALARIES	$ 2,430,116	$ 2,374,880	$ 2,420,555	45,675	1.89%
▸ SERVICES	880,583	913,757	931,829	18,072	1.94%
▸ SUPPLIES	37,753	46,960	46,960	0	0.00%
▸ OTHER	22,874	29,907	28,707	-1,200	-4.18%
▸ UTILITIES	1,708	1,375	1,630	255	15.64%
▸ BUDGETED CAPITAL	23,967	43,430	44,920	1,490	3.32%
Total	$ 3,397,002	$ 3,410,309	$ 3,474,601	64,292	1.85%

Data filtered by EXPENSES, FINANCE and exported on February 13, 2020. Created with OpenGov

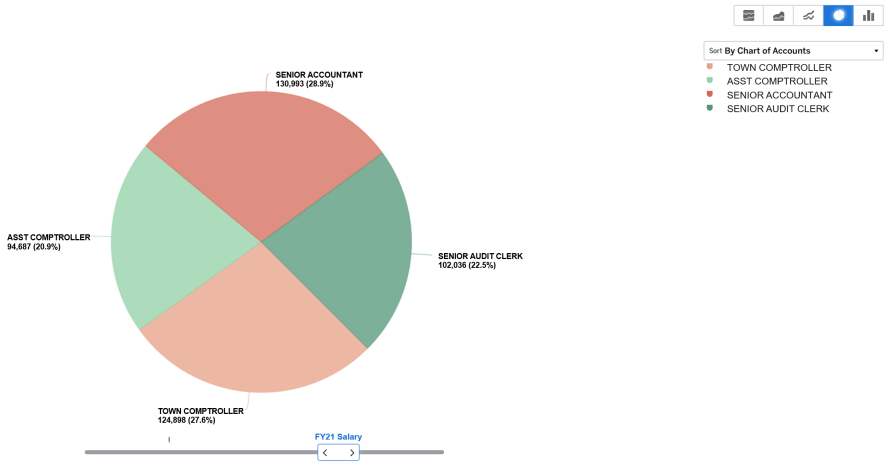
Finance - Comptroller

Collapse All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 432,035	$ 446,145	$ 456,364	10,219	2.24%
(510101) PERMANENT FULL TIME	414,444	442,395	452,614	10,219	2.26%
(510143) WORKING OUT OF CLASS	825	0	0	0	0.00%
(510300) OVERTIME PAY	96	0	0	0	0.00%
(513044) LONGEVITY PAY	2,650	2,650	2,650	0	0.00%
(515058) VACATION BUYOUT	4,622	0	0	0	0.00%
(515059) A DAY BUYOUT	8,298	0	0	0	0.00%
(515501) CLOTHING-UNIFORM ALLOWANCE	1,100	1,100	1,100	0	0.00%
SERVICES	221,110	236,546	245,318	8,772	3.58%
(522016) COMPUTER SOFTWARE R & M	218,184	233,688	242,460	8,772	3.62%
(523011) COPY EQUIP RENTAL/LEASES	1,824	2,358	2,358	0	0.00%
(524010) PROFESSIONAL/TECH SERVICE	455	500	500	0	0.00%
(525002) WIRELESS COMMUNICATIONS	647	0	0	0	0.00%
SUPPLIES	2,315	6,000	6,000	0	0.00%
(531012) OFFICE SUPPLIES	2,315	6,000	6,000	0	0.00%
OTHER	7,372	7,507	7,507	0	0.00%
(551020) IN STATE TRAVEL -OTHER	184	400	400	0	0.00%
(551099) EDUCATION/TRAINING/CONFERENCES	6,453	6,292	6,292	0	0.00%
(553010) PROFESSIONAL DUES/MEMBERS	735	815	815	0	0.00%
BUDGETED CAPITAL	1,461	1,630	1,630	0	0.00%
(5A0017) LEASED COMPUTER EQUIPMENT	1,461	1,630	1,630	0	0.00%
Total	$ 664,294	$ 697,828	$ 716,819	18,991	2.65%

Data filtered by EXPENSES, COMPTROLLER and exported on February 13, 2020. Created with OpenGov

FTE Salary

Visualization



	FY21 FTE	FY21 Salary
TOWN COMPTROLLER	1	124,898
ASST COMPTROLLER	1	94,687
SENIOR ACCOUNTANT	2	130,993
SENIOR AUDIT CLERK	2	102,036
Total	6	452,614

Data filtered by COMPTROLLER, GENERAL FUND, COMPTROLLER and exported on February 13, 2020. Created with OpenGov

Finance - Purchasing

Collapse All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 444,130	$ 405,977	$ 410,491	4,514	1.10%
(510101) PERMANENT FULL TIME	400,767	400,057	405,179	5,122	1.26%
(510201) TEMPORARY FULL TIME	140	0	0	0	0.00%
(513044) LONGEVITY PAY	5,267	4,270	3,663	-607	-16.59%
(514510) SICK PAY BUYOUT	5,000	0	0	0	0.00%
(515058) VACATION BUYOUT	20,945	0	0	0	0.00%
(515059) A DAY BUYOUT	10,361	0	0	0	0.00%
(515501) CLOTHING-UNIFORM ALLOWANCE	1,650	1,650	1,650	0	0.00%
SERVICES	278,503	266,152	266,152	0	0.00%
(522010) OFFICE EQUIP R & M	179	250	250	0	0.00%
(523011) COPY EQUIP RENTAL/LEASES	16,118	18,038	18,038	0	0.00%
(525002) WIRELESS COMMUNICATIONS	555	720	720	0	0.00%
(525022) POSTAGE	237,599	228,962	228,962	0	0.00%
(525030) PRINTING SERVICES	22,427	16,982	16,982	0	0.00%
(525060) ADVERTISING SERVICES	1,624	1,200	1,200	0	0.00%
SUPPLIES	16,804	23,960	23,960	0	0.00%
(531012) OFFICE SUPPLIES	16,008	23,960	23,960	0	0.00%
(533210) MEALS & RECEPTIONS	796	0	0	0	0.00%
OTHER	2,920	6,600	6,600	0	0.00%
(551099) EDUCATION/TRAINING/CONFERENCES	350	4,600	4,600	0	0.00%
(552090) OTHER TRAVEL	529	500	500	0	0.00%
(553010) PROFESSIONAL DUES/MEMBERS	2,040	1,500	1,500	0	0.00%
UTILITIES	1,708	1,375	1,630	255	15.64%
(561021) GASOLINE	1,708	1,375	1,630	255	15.64%
BUDGETED CAPITAL	18,050	37,100	38,590	1,490	3.86%
(5A0001) AUTOMOBILES	16,971	36,000	37,290	1,290	3.46%
(5A0017) LEASED COMPUTER EQUIPMENT	1,079	1,100	1,300	200	15.38%
Total	$ 762,114	$ 741,164	$ 747,423	6,259	0.84%

Data filtered by EXPENSES, PURCHASING and exported on February 13, 2020. Created with OpenGov

Purchasing

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 332,348	$ 313,142	$ 319,096	5,954	1.87%
SERVICES	9,663	4,397	4,397	0	0.00%
SUPPLIES	5,341	3,060	3,060	0	0.00%
OTHER	2,920	6,600	6,600	0	0.00%
UTILITIES	1,708	1,375	1,630	255	15.64%
BUDGETED CAPITAL	18,050	37,100	38,590	1,490	3.86%
Total	$ 370,029	$ 365,674	$ 373,373	7,699	2.06%

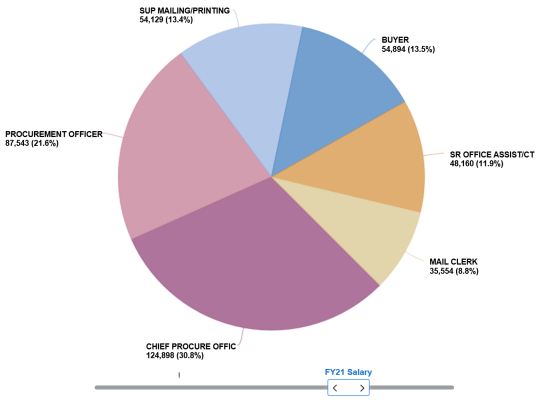
General Services

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 111,782	$ 92,835	$ 91,395	-1,440	-1.58%
SERVICES	268,840	261,755	261,755	0	0.00%
SUPPLIES	11,463	20,900	20,900	0	0.00%
Total	$ 392,085	$ 375,490	$ 374,050	-1,440	-0.38%

Data filtered by EXPENSES, GENERAL SERVICES and exported on February 13, 2020. Created with OpenGov

FTE Salary

Visualization



Sort By Chart of Accounts

- CHIEF PROCURE OFFIC
- PROCUREMENT OFFICER
- SUP MAILING/PRINTING
- BUYER
- SR OFFICE ASSIST/CT
- MAIL CLERK

	FY21 FTE	FY21 Salary
CHIEF PROCURE OFFIC	1	124,898
PROCUREMENT OFFICER	1	87,543
SUP MAILING/PRINTING	1	54,129
BUYER	1	54,894
SR OFFICE ASSIST/CT	1	48,160
MAIL CLERK	0.930	35,554
Total	5.930	405,178

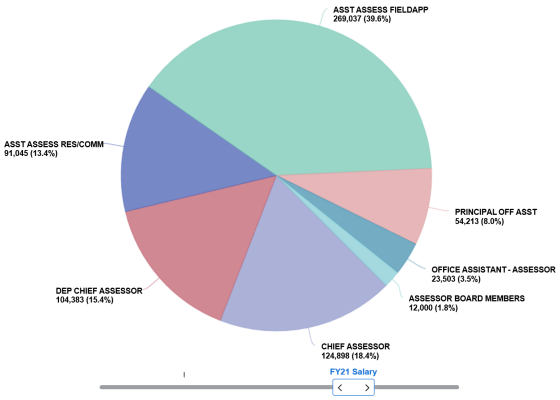
Finance - Assessing

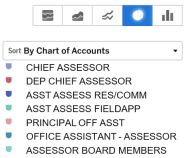
Collapse All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 702,533	$ 672,857	$ 684,800	11,943	1.74%
(510101) PERMANENT FULL TIME	669,910	630,745	643,577	12,832	1.99%
(510102) PERMANENT PART TIME	12,000	35,042	35,503	461	1.30%
(513044) LONGEVITY PAY	6,495	6,520	5,170	-1,350	-26.11%
(515058) VACATION BUYOUT	4,254	0	0	0	0.00%
(515059) A DAY BUYOUT	9,325	0	0	0	0.00%
(515501) CLOTHING-UNIFORM ALLOWANCE	550	550	550	0	0.00%
SERVICES	37,347	36,259	43,459	7,200	16.57%
(522010) OFFICE EQUIP R & M	0	200	0	-200	--
(523011) COPY EQUIP RENTAL/LEASES	2,159	2,159	2,359	200	8.48%
(523016) SOFTWARE SERVICE CONTRACT	13,230	19,000	15,000	-4,000	-26.67%
(523020) SOFTWARE LICENSES	4,900	0	3,000	3,000	100.00%
(524002) OFFICE/CLERICAL SERVICES	175	0	0	0	0.00%
(524007) APPRAISAL SERVICES	13,459	12,800	21,000	8,200	39.05%
(525002) WIRELESS COMMUNICATIONS	178	250	250	0	0.00%
(528012) DEED & ATB TRANSFER FEES	1,991	200	200	0	0.00%
(528020) LICENSES	350	0	0	0	0.00%
(528080) SUBSCRIPTIONS	905	1,650	1,650	0	0.00%
SUPPLIES	2,883	2,000	2,000	0	0.00%
(531012) OFFICE SUPPLIES	2,334	2,000	2,000	0	0.00%
(531015) DATA PROCESSING SUPPLIES	549	0	0	0	0.00%
OTHER	4,474	7,500	6,300	-1,200	-19.05%
(551020) IN STATE TRAVEL -OTHER	244	1,400	300	-1,100	-366.67%
(551099) EDUCATION/TRAINING/CONFERENCES	1,085	2,600	2,500	-100	-4.00%
(553010) PROFESSIONAL DUES/MEMBERS	2,215	3,500	2,500	-1,000	-40.00%
(553020) IN STATE CONFERENCES	930	0	1,000	1,000	100.00%
BUDGETED CAPITAL	2,007	2,100	2,100	0	0.00%
(5A0017) LEASED COMPUTER EQUIPMENT	2,007	2,100	2,100	0	0.00%
Total	$ 749,244	$ 720,716	$ 738,659	17,943	2.43%

Data filtered by EXPENSES, ASSESSING and exported on February 13, 2020. Created with OpenGov

FTE Salary

Visualization





	FY21 FTE	FY21 Salary
CHIEF ASSESSOR	1	124,898
DEP CHIEF ASSESSOR	1	104,383
ASST ASSESS RES/COMM	1	91,045
ASST ASSESS FIELDAPP	3.800	269,037
PRINCIPAL OFF ASST	1	54,213
OFFICE ASSISTANT - ASSESSOR	0.490	23,503
ASSESSOR BOARD MEMBERS	0	12,000
Total	8.290	679,079

Data filtered by ASSESSING, GENERAL FUND, ASSESSING and exported on February 13, 2020. Created with OpenGov

Finance - Treasury

Collapse All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 851,418	$ 849,901	$ 868,900	18,999	2.19%
(510101) PERMANENT FULL TIME	818,740	811,345	829,691	18,346	2.21%
(510143) WORKING OUT OF CLASS	1,905	0	0	0	0.00%
(510300) OVERTIME PAY	3,164	15,156	15,459	303	1.96%
(510901) PART TIME TEMPORARY SAL	0	17,500	17,500	0	0.00%
(513044) LONGEVITY PAY	3,700	3,700	4,050	350	8.64%
(514510) SICK PAY BUYOUT	5,368	0	0	0	0.00%
(515058) VACATION BUYOUT	6,551	0	0	0	0.00%
(515059) A DAY BUYOUT	9,239	0	0	0	0.00%
(515501) CLOTHING-UNIFORM ALLOWANCE	2,750	2,200	2,200	0	0.00%
SERVICES	343,623	374,800	376,900	2,100	0.56%
(522010) OFFICE EQUIP R & M	514	1,200	1,200	0	0.00%
(522016) COMPUTER SOFTWARE R & M	24,382	72,400	74,500	2,100	2.82%
(523011) COPY EQUIP RENTAL/LEASES	2,785	11,700	11,700	0	0.00%
(523012) PHOTOCOPY SERVICE CONTRAC	474	1,000	1,000	0	0.00%
(523071) OTHER EQUIPMENT RENTAL/LEASE	5,451	0	0	0	0.00%
(524002) OFFICE/CLERICAL SERVICES	3,975	5,500	5,500	0	0.00%
(524008) GENERAL CONSULT SERVICES	3	11,500	11,500	0	0.00%
(525022) POSTAGE	6,940	500	500	0	0.00%
(525030) PRINTING SERVICES	0	500	500	0	0.00%
(525060) ADVERTISING SERVICES	0	500	500	0	0.00%
(528005) CREDIT CARD SERVICE CHARGES	266,697	220,000	220,000	0	0.00%
(528010) BANKING SERVICES	32,202	49,500	49,500	0	0.00%
(528080) SUBSCRIPTIONS	200	500	500	0	0.00%
SUPPLIES	15,750	15,000	15,000	0	0.00%
(531012) OFFICE SUPPLIES	15,750	15,000	15,000	0	0.00%
OTHER	8,109	8,300	8,300	0	0.00%
(551099) EDUCATION/TRAINING/CONFERENCES	5,355	5,000	5,000	0	0.00%
(553010) PROFESSIONAL DUES/MEMBERS	915	1,400	1,400	0	0.00%
(554030) FIDELITY INSURANCE	1,819	0	0	0	0.00%
(558001) CASH OVER-SHORT	20	1,900	1,900	0	0.00%
BUDGETED CAPITAL	2,450	2,600	2,600	0	0.00%
(5A0017) LEASED COMPUTER EQUIPMENT	2,450	2,600	2,600	0	0.00%
Total	$ 1,221,349	$ 1,250,601	$ 1,271,700	21,099	1.66%

Data filtered by EXPENSES, TREASURER-COLLECTOR and exported on February 13, 2020. Created with OpenGov

Administration

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
▸ SALARIES	$ 153,424	$ 160,927	$ 163,796	2,869	1.75%
▸ SERVICES	306,973	348,400	349,500	1,100	0.31%
▸ SUPPLIES	14,045	5,000	10,000	5,000	50.00%
▸ OTHER	2,694	6,100	6,100	0	0.00%
▸ BUDGETED CAPITAL	394	2,600	2,600	0	0.00%
Total	$ 477,531	$ 523,027	$ 531,996	8,969	1.69%

Data filtered by EXPENSES, TREASURER-COLLECTOR and exported on February 13, 2020. Created with OpenGov

Collector

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
▸ SALARIES	$ 226,884	$ 222,308	$ 227,657	5,349	2.35%
▸ SERVICES	13,862	0	0	0	0.00%
▸ SUPPLIES	20	0	0	0	0.00%
▸ OTHER	252	0	0	0	0.00%
▸ BUDGETED CAPITAL	591	0	0	0	0.00%
Total	$ 241,609	$ 222,308	$ 227,657	5,349	2.35%

Data filtered by EXPENSES, TREASURER-COLLECTOR and exported on February 13, 2020. Created with OpenGov

Payroll

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
▸ SALARIES	$ 356,072	$ 353,317	$ 361,843	8,526	2.36%
▸ SERVICES	21,576	26,400	27,400	1,000	3.65%
▸ SUPPLIES	1,685	10,000	5,000	-5,000	-100.00%
▸ OTHER	3,595	2,200	2,200	0	0.00%
▸ BUDGETED CAPITAL	1,465	0	0	0	0.00%
Total	$ 384,393	$ 391,917	$ 396,443	4,526	1.14%

Data filtered by EXPENSES, TREASURER-COLLECTOR and exported on February 13, 2020. Created with OpenGov

Treasurer

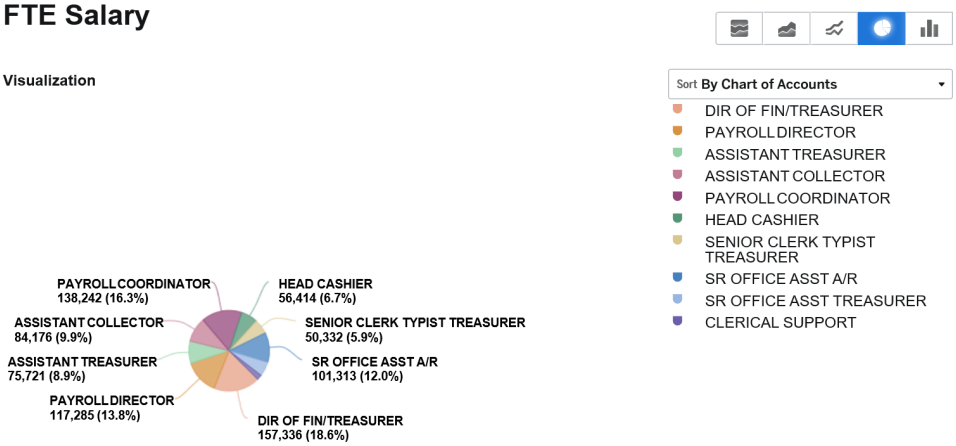
Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
▸ SALARIES	$ 115,038	$ 113,349	$ 115,605	2,256	1.95%
▸ SERVICES	1,212	0	0	0	0.00%
▸ OTHER	1,567	0	0	0	0.00%
Total	$ 117,817	$ 113,349	$ 115,605	2,256	1.95%

Data filtered by EXPENSES, TREASURER-COLLECTOR and exported on February 13, 2020. Created with OpenGov

Salaries

FTE Salary

Visualization



	FY21 FTE	FY21 Salary
DIR OF FIN/TREASURER	1	157,336
PAYROLL DIRECTOR	1	117,285
ASSISTANT TREASURER	1	75,721
ASSISTANT COLLECTOR	1	84,176
PAYROLL COORDINATOR	2	138,242
HEAD CASHIER	1	56,414
SENIOR CLERK TYPIST TREASURER	1	50,332
SR OFFICE ASST A/R	2	101,313
SR OFFICE ASST TREASURER	1	48,874
CLERICAL SUPPORT	0	17,500
Total	11	847,193

Data filtered by TREASURER, GENERAL FUND, TREASURER-COLLECTOR and exported on February 12, 2020. Created with OpenGov

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2018	ESTIMATE FY2019	ACTUAL FY2019	ESTIMATE FY2020	ESTIMATE FY2021
COMPTROLLER					
Payment Vouchers/ Invoices Processed	43,495	40,000	39,731	45,000	43,000
EFT Payments Processed	1,752	2,200	1,718	2,000	1,900
Manual checks processed	0	1	0	1	0
Computer Checks Processed	13,508	15,000	14,057	15,000	15,000
Vendors Serviced	4,505	4,600	5,182	4,600	4,800
Journal Vouchers Processed	1,785	1,900	1,821	1,900	1,900
Requisitions Approved	9,875	10,000	9,106	10,000	10,000
Cash Receipts Processed	26,998	29,000	25,710	27,000	27,000
Miscellaneous Committed Bills Created	4,262	4,100	4,439	4,300	4,300

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2018	ESTIMATE FY2019	ACTUAL FY2019	ESTIMATE FY2020	ESTIMATE FY2021
PURCHASING					
Blanket Contracts	89	90	89	85	90
Public Bids	77	80	77	75	80
Purchase Orders (PO's)	9,875	10,250	9,132	9,500	9,500
PO $ Value (millions)	$87.1	$110.0	$144.8	$150.0	$160.0

PERFORMANCE / WORKLOAD INDICATORS

	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATE	FY2021 ESTIMATE
Revaluation/ DOR Certification Cycle	Update	Update	Revaluation	Update	Update
Property Inspections Completed	1,495	3,320	3,122	2,895	3,000
Building Permits Reviewed	1,047	1,985	2,147	1,810	2,000
Property Sales Reviewed & Validated	808	705	773	781	750
Property Transfers (Deeds) Reviewed	1,233	1,105	1,175	1,200	1,200
Income & Expense Statements Reviewed	336	308	323	290	300
Personal Property Returns Reviewed	436	411	400	401	400
Exempt Property Returns Reviewed (3ABC)	100	93	97	100	100
Residential Exemption Audits Completed	148	236	315	250	250
Statutory (Personal) Exemptions Granted	141	146	147	150	150
Abatement Applications Received/Reviewed	177	141	235	200	200
Appellate Tax Board Petitions Filed/Reviewed	41	51	79	70	75
Motor Vehicle Excise Bills Committed	33,180	33,643	31,499	33,000	33,000
MVE Bills Abated	1,603	1,518	1,630	1,500	1,500

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2018	ESTIMATE FY2019	ACTUAL FY2019	ESTIMATE FY2020	ESTIMATE FY2021
TREASURER / COLLECTOR					
Current Year Collections:					
Real Estate Tax	99.20%	99.00%	99.45%	99.00%	99.00%
Personal Property Tax	87.80%	90.00%	87.67%	90.00%	90.00%
Motor Vehicle Excise Tax	96.70%	95.00%	94.34%	95.00%	95.00%
Refuse	98.50%	99.00%	96.22%	99.00%	99.00%
Water	87.20%	95.00%	92.47%	95.00%	95.00%
Method of Payments:					
Checks	83.92%	80.00%	73.53%	75.00%	75.00%
Electronic Funds Transfer	12.84%	15.00%	21.57%	20.00%	20.00%
Credit Card	3.24%	2.50%	3.61%	3.50%	3.50%
Telephone (IVR)/Mobile/Text	0.00%	2.50%	1.13%	1.50%	1.50%
Municipal Lien Certificates (MLC) Issued	1,186	1,200	1,956	1,200	1,200
Investment Earnings:					
Total $	$620,634	$500,000	$1,317,178	$500,000	$500,000
Investment Return	6.0%	3.5%	4.5%	3.5%	3.5%
Total Payrolls	110	120	119	120	120
Total # of Checks	3,706	3,610	3,528	3,500	3,500
Total # of Direct Deposits	93,900	94,000	92,624	93,000	93,000
W-2's Prepared Annually	4,171	4,090	4,026	4,000	4,000
% of Employees on Direct Deposit	96%	96%	99%	99%	99%

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.

FY21 Objectives

1. Complete discovery and move for summary judgment in certain matters filed in the United States District Court.
2. Advise and provide legal support to Town officials with regard to the local regulation of recreational marijuana.
3. Continue to guide the School Department in matters pertaining to policy development, special education, student discipline, education and disability law and/or public records and open meeting law matters.
4. Continue to provide guidance to Town Meeting Members and citizens in warrant article filing.
5. Provide continued support to the Planning and Building Departments with legal needs related to permitting, including legal opinions, code revision, regulatory review and warrant article drafting.
6. Continue the transition of document preservation to an electronic management system.
7. Seek and obtain favorable resolution of claims filed against the Town, its officials and employees.
8. Continue to assist Town Departments in recovering monies owed to the Town for damage to Town property, and the collection of unpaid fees and taxes.
9. Provide ongoing training to Town officials and employees in laws pertaining to Open Meeting Law and Public Records Law.
10. Continue the transition of in-house labor and employment counsel.

FY20 Accomplishments

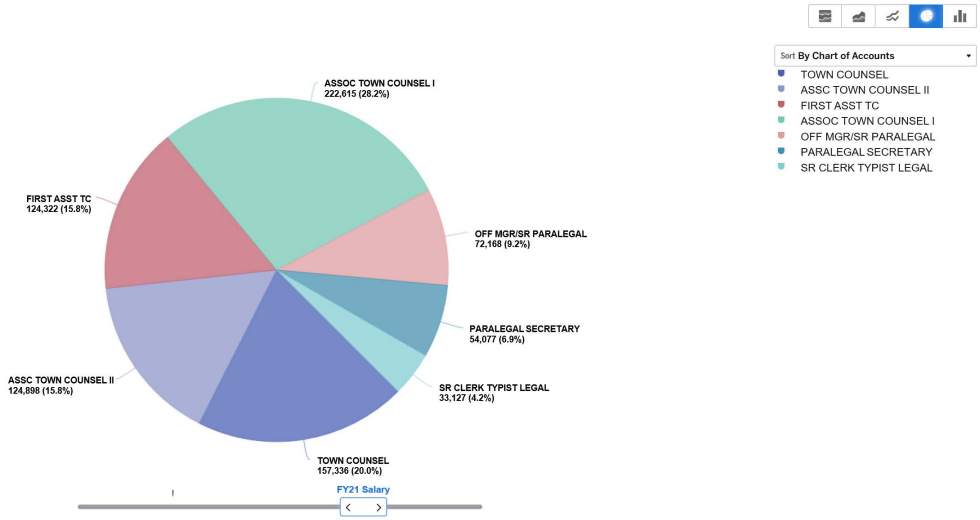
1. Advised and provided legal support with regard to the local regulation of recreational marijuana.
2. Assisted with the negotiation and execution of a License for Entry and Easement Agreement which was vital for the High School Expansion Project.
3. Advised numerous petitioners and Town personnel with draft warrant articles, with a particular emphasis on sustainability-focused initiatives.
4. Acted as the legal liaison to various committees related to the negotiations of the proposed purchase of the former West Campus property of Newbury College, including Newbury Acquisition Committee and the Newbury Subcommittee.
5. Successfully defended the Town in litigation matters, including, appeals of zoning board decisions, appeals of Preservation Commission decisions and tort claims.
6. Assisted with drafting Short-Term Rental by-law for future Town Meeting consideration.
7. Negotiated, drafted and reviewed numerous contracts and other legal documents related to environmental issues; real estate transactions; and real estate development projects.
8. Continued to improve the Town's approach to public records requests to ensure more efficient and effective compliance with the requirements of the law.
9. Provided legal guidance to school administrators, principals, and other school personnel pertaining to student enrollment eligibility, record access, discipline, deposition subpoenas and contracts.
10. Added an in-house labor/employment associate counsel position to better serve the needs of the municipality.

Collapse All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 704,732	$ 771,430	$ 788,138	16,708	2.12%
(510101) PERMANENT FULL TIME	647,240	733,253	755,414	22,161	2.93%
(510102) PERMANENT PART TIME	25,045	32,477	33,224	747	2.25%
(510201) TEMPORARY FULL TIME	9,169	0	0	0	0.00%
(513044) LONGEVITY PAY	4,983	5,150	3,950	-1,200	-30.38%
(514510) SICK PAY BUYOUT	313	0	0	0	0.00%
(515058) VACATION BUYOUT	6,536	0	0	0	0.00%
(515059) A DAY BUYOUT	10,896	0	0	0	0.00%
(515501) CLOTHING-UNIFORM ALLOWANCE	550	550	550	0	0.00%
(OFFSETS) OFFSET	0	0	-5,000	-5,000	-100.00%
SERVICES	393,068	251,309	255,809	4,500	1.76%
(522010) OFFICE EQUIP R & M	0	150	150	0	0.00%
(522015) D P EQUIP R & M	0	150	150	0	0.00%
(522016) COMPUTER SOFTWARE R & M	871	850	850	0	0.00%
(523011) COPY EQUIP RENTAL/LEASES	2,159	3,059	3,059	0	0.00%
(524008) GENERAL CONSULT SERVICES	328,293	200,000	200,000	0	0.00%
(525002) WIRELESS COMMUNICATIONS	1,850	3,100	3,100	0	0.00%
(528040) LITIGATION COSTS	38,159	22,500	25,000	2,500	10.00%
(528080) SUBSCRIPTIONS	21,735	21,500	23,500	2,000	8.51%
SUPPLIES	1,724	4,500	4,500	0	0.00%
(531012) OFFICE SUPPLIES	1,724	4,500	4,500	0	0.00%
OTHER	92,041	113,100	113,100	0	0.00%
(553010) PROFESSIONAL DUES/MEMBERS	3,320	4,600	4,600	0	0.00%
(553020) IN STATE CONFERENCES	1,699	3,500	3,500	0	0.00%
(556010) CLAIMS & SETTLEMENTS	87,022	105,000	105,000	0	0.00%
BUDGETED CAPITAL	1,700	1,865	1,865	0	0.00%
(5A0017) LEASED COMPUTER EQUIPMENT	1,700	1,865	1,865	0	0.00%
Total	$ 1,193,265	$ 1,142,204	$ 1,163,412	21,208	1.82%

Data filtered by EXPENSES, LEGAL and exported on February 12, 2020. Created with OpenGov

FTE Salary

Visualization



	FY21 FTE	FY21 Salary
TOWN COUNSEL	1	157,336
ASSC TOWN COUNSEL II	1	124,898
FIRST ASST TC	1	124,322
ASSOC TOWN COUNSEL I	2	222,615
OFF MGR/SR PARALEGAL	1	72,168
PARALEGAL SECRETARY	1	54,077
SR CLERK TYPIST LEGAL	0.710	33,127
Total	7.710	788,543

Data filtered by LEGAL, GENERAL FUND, LEGAL and exported on February 13, 2020. Created with OpenGov

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2018	ESTIMATE FY2019	ACTUAL FY2019	ESTIMATE FY2020	ESTIMATE FY2021
Claims & Lawsuits - Filed	158	140	127	125	100
Claims & Lawsuits - Active	96	90	67	85	70
Claims & Lawsuits - Disposed	63	60	71	55	60
Petitions to Foreclose	57	30	29	35	30
Tax Title Cases in Land Court	17	20	13	15	10
Medical Panel Claims	87	90	84	80	84
Zoning Board Of Appeals Matters	5	10	8	7	8
Appelate Tax Board Matters	5	5	3	4	5
Bankruptcy Cases	11	15	12	10	12
Real Property Leases - Drafted/Reviewed	18	12	17	15	12
Contracts/Agreements/Legal Instruments	162	200	146	150	130
Formal/Informal Legal Opinions	78	30	27	65	30
Warrant Article Review	20	15	12	15	15
Affordable Housing Projects/Closings	15	14	5	12	5
Town Property Damage Recovery	33	25	24	25	20
Miscellaneous Legal Matters	37	30	40	35	45

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."

FY21 Objectives

1. 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.

FY20 Accomplishments

1. Overview: During FY2020, the Advisory Committee reviewed and developed recommendations to Town Meeting and the Select Board on the FY2020 budget and on a wide range of warrant articles, many of which had implications for the budget. In the course of that work, the full Advisory Committee and its subcommittees met over 120 times. In addition, the Capital Subcommittee made multiple visits to project sites.
2. Spent three months reviewing the Town Administrator's Proposed FY2020 Financial Plan and Capital Improvements Program (CIP) and developing the Advisory Committee's version of the budget for FY2020. Presented a detailed analysis and recommendation to the May 2019 Annual Town Meeting including 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 met to hear and discuss presentations from the Brookline Fiscal Advisory Committee, which the Select Board had appointed pursuant to the Advisory Committee's FY2019 recommendation.
4. Continued to follow 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. The Committee investigated and made recommendations on amendments to the FY2020 budget. Other topics to which the Advisory Committee devoted a great deal of attention and analysis included the financial implications of rebuilding the Driscoll School. Members of the committee presented in-depth analysis of and detailed reports on these topics. Committee members assisted several petitioners in the process of improving their Warrant Articles. One outstanding example was the work done by the Planning & Regulatory Subcommittee on a helping the petitioners finalize a warrant article restricting the future installation of new natural gas infrastructure. Another example was the extensive hearings and work with petitioners on warrant articles modifying the conditions under which recreational marijuana dispensaries operate.
6. The Committee adopted the practice of publishing timed agendas so that members of the public could plan attendance at the times the agenda items in which they had an interest were being discussed. The Committee 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.

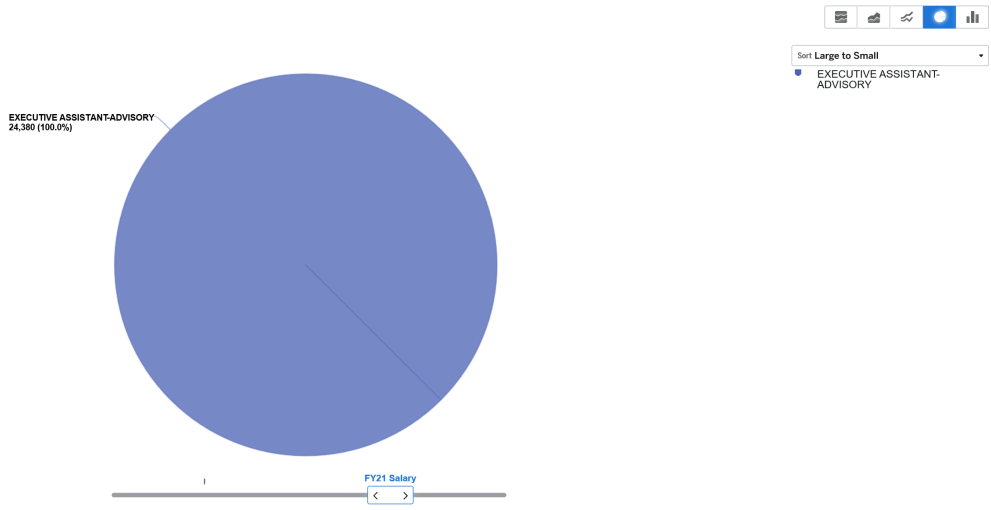
7. Members of the Advisory Committee participated on committees appointed by the Select Board and the Moderator, including the Brookline Financial Advisory Committee, the Land Bank Study Committee, the Newbury College Acquisition Study Committee, the Moderator's Committee on Elderly Tax Relief, the Driscoll School Building Committee, the Surveillance Technology & Military-Type Equipment Committee, and the Building Committee for the Brookline High School Expansion Project.
8. Members also served on several standing Town committees, commissions, and boards, including the Economic Development Advisory Board, Martin Luther King Celebration Committee, Zoning By-Law Review Committee, Town/School Partnership Committee, Hubway Advisory Committee, Naming Committee, Taxation Aid Committee, and Audit Committee.

Collapse All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 21,541	$ 23,902	$ 24,380	478	1.96%
(510102) PERMANENT PART TIME	21,033	23,902	24,380	478	1.96%
(515059) A DAY BUYOUT	508	0	0	0	0.00%
SUPPLIES	2,198	3,275	3,275	0	0.00%
(531012) OFFICE SUPPLIES	70	250	250	0	0.00%
(533210) MEALS & RECEPTIONS	2,128	3,025	3,025	0	0.00%
OTHER	345	570	570	0	0.00%
(551099) EDUCATION/TRAINING/CONFERENCES	0	230	230	0	0.00%
(553010) PROFESSIONAL DUES/MEMBERS	345	340	340	0	0.00%
BUDGETED CAPITAL	229	295	295	0	0.00%
(5A0017) LEASED COMPUTER EQUIPMENT	229	295	295	0	0.00%
Total	$ 24,313	$ 28,042	$ 28,520	478	1.68%

Data filtered by EXPENSES, ADVISORY COMMITTEE and exported on February 12, 2020. Created with OpenGov

FTE Salary

Visualization



	FY21 FTE	FY21 Salary
EXECUTIVE ASSISTANT-ADVISORY	0.400	24,380
Total	0.400	24,380

Data filtered by EXECUTIVE ASSISTANT-ADVISORY, GENERAL FUND, ADVISORY COMMITTEE and exported on February 13, 2020. Created with OpenGov

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.

FY21 Objectives

1. Receive, file and post Year-End Campaign Finance reports for all local candidates and committees.
2. Distribute, collect and record the 2020 Annual Street List.
3. Mail absentee ballot applications to all registered certified physically disabled voters.
4. Conduct voter registration sessions for the Annual Town Election.
5. Administer, record and certify the results of the Annual Town Election.
6. Update the Town Web-site's List of Town Meeting Members based upon the results of the Annual Town Election.
7. Publish and distribute the 2020-2021 List of Elected Officers, Advisory Committee Members, Committee on Town Organization and Structure and Executive Officers of the Town Meeting Members Association.
8. Certify and attest to Bond Counsel regarding all authorizations to borrow passed at Town Meeting.
9. Generate and mail all dog License and Green Dog License renewals for 2021.

FY20 Accomplishments

1. Distributed, collected and recorded the 2019 Annual Street List.
2. Mailed absentee ballot applications to all certified physically disabled voters on file with the Town Clerk's Office.
3. Certified all town-wide and Town Meeting nomination papers, for the Annual Town Election, that were submitted for certification.
4. 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 Annual Town Election.
5. Generated, printed and mailed out Confirmation Notices to all recently Inactivated Voters who did not respond to the 2019 Annual Street List.
6. Deleted all registered voters who had indicated, when returning their 2019 Confirmation Notices, that they had moved out of town.
7. Deleted all non-respondent and non-registered residents to the 2018 Annual Street List.
8. Mailed all Dog license and Green Dog License renewals for 2020.

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Collapse All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 685,491	$ 546,413	$ 623,073	76,660	12.30%
(510101) PERMANENT FULL TIME	383,919	383,403	389,859	6,456	1.66%
(510102) PERMANENT PART TIME	2,000	4,500	4,500	0	0.00%
(510201) TEMPORARY FULL TIME	107,251	139,500	220,500	81,000	36.73%
(510300) OVERTIME PAY	137,963	10,210	10,414	204	1.96%
(510901) PART TIME TEMPORARY SAL	19,528	2,500	2,500	0	0.00%
(513044) LONGEVITY PAY	2,650	2,650	2,650	0	0.00%
(514501) EXTRA COMPENSATION	17,140	2,000	2,000	0	0.00%
(514510) SICK PAY BUYOUT	192	0	0	0	0.00%
(515058) VACATION BUYOUT	6,840	0	0	0	0.00%
(515059) A DAY BUYOUT	6,357	0	0	0	0.00%
(515501) CLOTHING-UNIFORM ALLOWANCE	1,650	1,650	1,650	0	0.00%
(OFFSETS) OFFSET	0	0	-11,000	-11,000	-100.00%
SERVICES	91,926	94,872	110,172	15,300	13.89%
(522010) OFFICE EQUIP R & M	1,102	1,000	1,000	0	0.00%
(523011) COPY EQUIP RENTAL/LEASES	3,144	3,472	3,472	0	0.00%
(523070) MOTOR VEHICLE/EQUIP RNTL	5,641	5,500	5,500	0	0.00%
(524010) PROFESSIONAL/TECH SERVICE	32,324	23,600	38,900	15,300	39.33%
(524020) LEGAL SERVICES	336	1,500	1,500	0	0.00%
(525002) WIRELESS COMMUNICATIONS	322	1,000	1,000	0	0.00%
(525022) POSTAGE	20,080	25,000	25,000	0	0.00%
(525030) PRINTING SERVICES	17,471	25,300	25,300	0	0.00%
(525060) ADVERTISING SERVICES	4,310	4,000	4,000	0	0.00%
(528080) SUBSCRIPTIONS	7,197	4,500	4,500	0	0.00%
SUPPLIES	25,214	17,750	22,750	5,000	21.98%
(531012) OFFICE SUPPLIES	8,512	7,750	7,750	0	0.00%
(533210) MEALS & RECEPTIONS	16,703	10,000	15,000	5,000	33.33%
OTHER	1,704	2,450	2,450	0	0.00%
(551099) EDUCATION/TRAINING/CONFERENCES	215	0	0	0	0.00%
(552090) OTHER TRAVEL	0	1,950	1,950	0	0.00%
(553010) PROFESSIONAL DUES/MEMBERS	635	500	500	0	0.00%
(553020) IN STATE CONFERENCES	854	0	0	0	0.00%
BUDGETED CAPITAL	1,066	1,280	1,280	0	0.00%
(5A0017) LEASED COMPUTER EQUIPMENT	1,066	1,280	1,280	0	0.00%
Total	$ 805,402	$ 662,765	$ 759,725	96,960	12.76%

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
REVENUES	$ 178,283	$ 155,200	$ 155,200	0	0.00%

Public Records

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 319,803	$ 343,366	$ 298,840	-44,526	-14.90%
SERVICES	14,249	18,802	18,802	0	0.00%
SUPPLIES	3,400	2,000	2,000	0	0.00%
OTHER	850	500	500	0	0.00%
BUDGETED CAPITAL	547	1,280	1,280	0	0.00%
Total	$ 338,850	$ 365,948	$ 321,422	-44,526	-13.85%

Data filtered by EXPENSES, TOWN CLERK and exported on February 13, 2020. Created with OpenGov

Elections

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 246,895	$ 141,467	$ 211,576	70,109	33.14%
SERVICES	48,427	37,903	53,203	15,300	28.76%
SUPPLIES	20,876	13,750	18,750	5,000	26.67%
Total	$ 316,198	$ 193,120	$ 283,529	90,409	31.89%

Data filtered by EXPENSES, TOWN CLERK and exported on February 13, 2020. Created with OpenGov

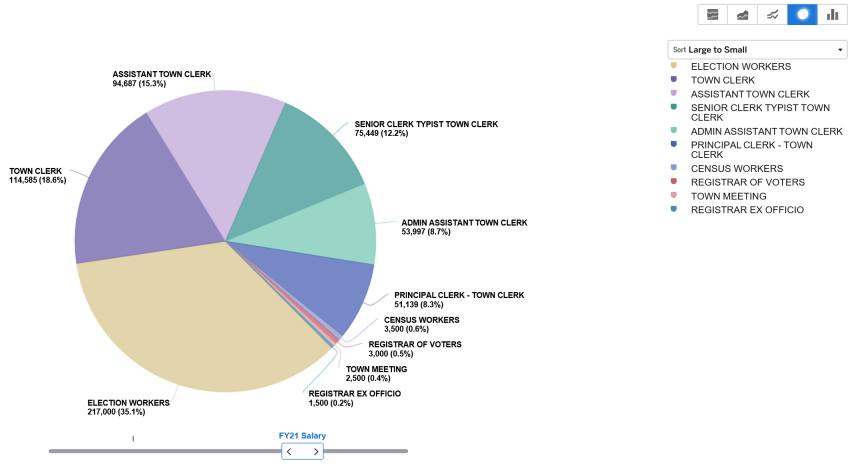
Voter Registration

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
▸ SALARIES	$ 118,793	$ 61,580	$ 112,656	51,076	45.34%
▸ SERVICES	29,250	38,167	38,167	0	0.00%
▸ SUPPLIES	938	2,000	2,000	0	0.00%
▸ OTHER	854	1,950	1,950	0	0.00%
▸ BUDGETED CAPITAL	519	0	0	0	0.00%
Total	$ 150,354	$ 103,697	$ 154,773	51,076	33.00%

Data filtered by EXPENSES, TOWN CLERK and exported on February 13, 2020. Created with OpenGov

FTE Salary

Visualization



	FY21 FTE	FY21 Salary
ELECTION WORKERS	0	217,000
TOWN CLERK	1	114,585
ASSISTANT TOWN CLERK	1	94,687
SENIOR CLERK TYPIST TOWN CLERK	1.500	75,449
ADMIN ASSISTANT TOWN CLERK	1	53,997
PRINCIPAL CLERK - TOWN CLERK	1	51,139
CENSUS WORKERS	0	3,500
REGISTRAR OF VOTERS	0	3,000
TOWN MEETING	0	2,500
REGISTRAR EX OFFICIO	0	1,500
Total	5.500	617,357

Data filtered by TOWN CLERK, GENERAL FUND, TOWN CLERK and exported on February 13, 2020. Created with OpenGov

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2018	ESTIMATE FY2019	ACTUAL FY2019	ESTIMATE FY2020	ESTIMATE FY2021
Performance:					
% of Eligible Registered Voters Participating (average)	27.8%	29.0%	32.9%	37.5%	33%
% Rate of Return for Census Forms	60.0%	65.0%	61.0%	65.0%	65%
Hours Election Workers Trained	8	20	20	8	24
Workload:					
Total Elections	2	3	3	1	3
Total Residents as determined by Town Census Respondents	47,342	45,000	48,819	47,000	48,000
Registered Voters	36,677	35,000	35,605	41,000	37,500
Inactive Voters	5,835	9,500	7,790	6,000	6,500
Marriage Intentions	430	395	311	315	320
Dog Licenses	2,555	2,725	2,437	2,500	2,550
Green Dog Licenses	1,551	1,565	1,642	1,650	1,650
Business Certificates	181	200	188	190	200
Other	3,862	3,680	4,033	4,050	4,075

PERFORMANCE / WORKLOAD INDICATORS (con't.)

	ACTUAL FY2018	ESTIMATE FY2019	ACTUAL FY2019	ESTIMATE FY2020	ESTIMATE FY2021
Voters Registered	4,555	4,500	4,480	2,500	4,500
Party/Address/All Changes	3,040	4,750	4,253	1,500	4,300
Voters Inactivated	1,125	5,000	4,653	4,000	4,200
Voters Deleted	2,830	7,000	5,985	2,500	4,300

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, sustainability and CDBG/ HOME grant programs, projects and initiatives. The Department also provides support to the Planning Board, Zoning Board of Appeals, Housing Advisory Board, Economic Development Advisory Board, Preservation Commission, and other appointed committees and task forces. The Department currently consists of three divisions: Regulatory Planning, Community Planning, and Economic Development & Long-Term Planning. Each division is headed by a division head who report to the Planning Director. For budgetary purposes, the Department is organized into 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); 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; implementation of the Select Board's climate action goals; preparation and review of Zoning By-Law amendments; implementation of the Comprehensive Plan; preparation and management of design and related improvement plans; and management of Planning Board and Zoning Board of Appeals review of development development applications and preparation of recommendations and decisions respectively, 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-Law, 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**, which has been expanded to include Long-Term Planning initiatives, 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, preserving and enhancing the character of neighborhoods, undertaking long-term planning to support and promote the best interests of the Town, and helping implement the Select Board's climate action goals.

FY21 Objectives

Although the Planning Department consists of three divisions, each with specific responsibilities and mandates, efforts to increase collaboration and interaction amongst the planning disciplines have been increasingly successful. Cross-functional approaches to programs and initiatives including sustainability, housing, zoning and social engagement have resulted in better outcomes for the Town by incorporating different perspectives and providing staff with opportunities to expand their professional horizons.

Community Planning

1. 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, all of which address the needs of the town's most vulnerable populations.
2. Identify and assist DPW/Parks and Open Space on initiatives that improve public parks and facilities in CDBG-eligible areas.
3. Create new affordable housing units, utilizing public resources to leverage private investment.
4. Preserve and improve existing subsidized rental units, utilizing Town-controlled funding to leverage other public and private resources.
5. Help the Brookline Housing Authority modernize its portfolio by accessing the federal Rental Assistance Demonstration Program.

6. Provide technical assistance to developers and regulatory staff for projects subject to the Inclusionary Zoning By-law or seeking Comprehensive Permits.
7. Advance the Kent/Station Street Affordable Senior Housing project from developer selection to construction.
8. Implement the Town's Housing Production Plan.
9. Continue oversight of the Town's participation in the Blue Bikes regional bike share system.
10. Work with the Department of Public Works (DPW) in administering the Gateway East Project during construction while coordinating it with other public and private development projects.

Regulatory Planning

1. Work with other municipal departments in implementing Phase 2 of Accela, the Town's online permitting program, in order to allow applicants to submit zoning and preservation applications online and to advance coordination of land use record-keeping.
2. Draft a Site Plan and Design Review Zoning By-law for Town Meeting adoption.
3. Continue to coordinate the zoning recodification process with the Building Department.
4. Facilitate the creation of an online map integrating key data on each parcel.
5. Compare existing conditions with zoning regulations to identify and assess nonconformities.
6. Study the allowance of micro-units in districts in which the use is currently not allowed.
7. Facilitate a third party parking demand and supply analysis in various zoning districts.
8. Review rehabilitation plans for the Town's cultural resources, including the Devotion House, Widow Harris House, Putterham School, Brookline Reservoir Gatehouse and Park, Carlton Street Footbridge, Davis Path Footbridge, Larz Anderson Park and Riverway/Olmsted Park.
9. Conduct a Preservation Awards Ceremony to highlight projects that further historic preservation.
10. Design and implement programs to educate the public regarding the town's historic and architectural treasures as well as mechanisms designed to protect them.

Economic Development and Long-term Planning

1. Provide administrative and technical support to the Economic Development Advisory Board, Small Business Development Committee and Climate Action Committee.
2. Continue to support business associations' activities that increase foot traffic to our commercial areas and further develop good communication with businesses and commercial property owners.
3. Implement land use or design standard recommendations by the Boylston Street Study Committee.
4. Commence a formal study committee for the Chestnut Hill/ Boylston Street district.
5. Continue to assist the Town Administrator's Office and Planning Board with the Capital Improvements Program.
6. Continue to administer the Green Communities grant and Brookline Green Electricity program.
7. Continue to develop processes, systems and other necessary operations to provide the most efficient services related to the Town's Climate Action Plan, including developing key performance indicators related to sustainability and climate action to be included in the annual Financial Plan.
8. Lead the Select Board's Sustainability and Climate Action Summit, culminating in the Select Board directing all departments, boards and commissions in setting priorities related to the Climate Action Plan, including prioritizing potential citizen-sponsored warrant articles.

FY20 Accomplishments

Community Planning

1. Oversaw contracts, grant administration and financial management of approximately twenty new and ongoing CDBG-funded programs.
2. Developed and implemented the Town's FY 2020 Annual CDBG Action Plan and completed FY 2019 Consolidated Annual Performance and Evaluation Report, as required by the U.S. Department of Housing and Urban Development (HUD).
3. Undertook extensive stakeholder outreach in preparation for the completion of the Town's FYs 2021-2025 CDBG Consolidated Plan.
4. Managed the resale of affordable housing units; oversaw participant selection, conducted lotteries for affordable units, and participated in closings for over six long-term deed-restricted units.
5. Administered the use of federal and local funding for 2Life Communities' friendly 40B project at the site of Temple Kehillath Israel consisting of 62 affordable senior housing units.
6. Coordinated with DPW and the Massachusetts Department of Transportation to oversee construction of the Gateway East project.
7. Managed operations and expansion of Blue Bikes.
8. Worked with the Kent/Station Street Affordable Senior Housing Committee to develop and release a Request for Proposals for the creation of affordable senior housing on a Town-owned parking lot and to review developer proposals.
9. Worked in support of the Brookline Housing Authority's multi-year Strategic Preservation Initiative, overseeing the use of both Town predevelopment funds and federal resources for projects attempting to leverage HUD Rental Assistance Demonstration funding.

Regulatory Planning

1. Continued to provide professional and administrative staff support to the Planning Board, Design Advisory Teams, Board of Appeals and Preservation Commission.
2. Responded to questions and concerns of property owners, abutters and other interested parties and explained Brookline's land use regulatory system.
3. Administered the review of several Comprehensive Permit applications, resulting in increasing the Town's Subsidized Housing Inventory (SHI).
4. Developed and began implementing the Preservation Action Plan.
5. Monitored plans for the rehabilitation/stabilization of the Town's cultural resources, including the Brookline Reservoir Gatehouse and Park, Carlton Street footbridge, Davis Path Footbridge and the Riverway/Olmsted Park.
6. Administered and completed a $20,000 Massachusetts Historical Commission Survey and Planning Grant to conduct a neighborhood survey of historic resources in the Aspinwall Hill area.
7. Coordinated rigorous Site Plan Review and permitting processes for several marijuana retail applications.
8. Worked with Planning Board and Board of Appeals to amend their respective Rules and Regulations to further promote transparency and provide clearer guidelines for applicants.
9. Created a guide to the Zoning relief procedures to help applicants navigate the processes.
10. Continued to work with the Board of Appeals to modify Comprehensive Permit applications in order to mitigate their impacts on the neighborhood while increasing the Town's SHI.

Economic Development and Long-term Planning

1. Assisted businesses, potential businesses, and business associations; partnered with the Chamber of Commerce and Office of Diversity, Inclusion, and Community Relations on a series of workshops and set of educational materials on how to create more inclusive and accessible businesses and commercial areas.
2. Advanced the Town's Climate Action Plan by designing and facilitating the Select Board's Sustainability & Climate Action Summit and undertaking post-Summit actions, such as the working team process.
3. Secured a $240,966 Green Communities grant for LED lighting retrofits for Town properties.
4. In collaboration with the Building Department and aligned with Town Meeting legislative actions/budget amendments, implemented a sustainable, climate-neutral public buildings policy and processes for new public buildings and public building renovations.
5. Assisted DPW with developing a conceptual study of the Beacon Street Bridle Path project.
6. Assisted DPW in deploying electric vehicle charging ports on Beacon Street through a public-private partnership.
7. Facilitated a partnership amongst DPW and Schools to cooperatively implement a School District-wide composting program.
8. In partnership with the Museum of Science, City of Cambridge and City of Boston, collected relative humidity and ambient temperature data in Brookline at three different times of day, which will be used for future climate resiliency plans and grant opportunities.
9. In partnership with the Building Commissioner and residents, co-petitioned a warrant article to amend the Zoning By-law to allow for accessory ground-mounted solar installations.
10. On behalf of the Select Board, led a multi-Department effort towards a Town Meeting vote and drafting a contract for solar photovoltaic arrays on Town-owned properties, including administering a technical assistance solar grant.

Collapse All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 1,023,633	$ 1,106,873	$ 1,141,053	34,180	3.00%
(510101) PERMANENT FULL TIME	955,285	1,034,366	1,468,001	433,635	29.54%
(510102) PERMANENT PART TIME	14,420	57,531	58,205	674	1.16%
(510300) OVERTIME PAY	9,404	8,276	8,442	166	1.97%
(510901) PART TIME TEMPORARY SAL	3,083	0	0	0	0.00%
(513044) LONGEVITY PAY	4,845	2,625	6,600	3,975	60.23%
(514510) SICK PAY BUYOUT	7,192	0	0	0	0.00%
(515058) VACATION BUYOUT	17,123	0	0	0	0.00%
(515059) A DAY BUYOUT	9,943	0	0	0	0.00%
(515501) CLOTHING-UNIFORM ALLOWANCE	2,338	4,075	4,400	325	7.39%
(OFFSETS) OFFSET	0	0	-404,595	-404,595	-100.00%
SERVICES	179,872	91,034	91,034	0	0.00%
(522010) OFFICE EQUIP R & M	407	900	900	0	0.00%
(523011) COPY EQUIP RENTAL/LEASES	3,312	3,247	3,247	0	0.00%
(524010) PROFESSIONAL/TECH SERVICE	147,125	5,000	30,185	25,185	83.44%
(524011) PLANNING CONSULTING SERVC	25,000	58,601	38,601	-20,000	-51.81%
(525002) WIRELESS COMMUNICATIONS	555	150	150	0	0.00%
(525030) PRINTING SERVICES	100	2,276	2,276	0	0.00%
(525060) ADVERTISING SERVICES	2,664	20,000	14,815	-5,185	-35.00%
(528080) SUBSCRIPTIONS	709	860	860	0	0.00%
SUPPLIES	16,402	9,712	9,712	0	0.00%
(531012) OFFICE SUPPLIES	14,141	8,112	8,112	0	0.00%
(533111) SPECIAL PROGRAM SUPPLIES	65	1,500	1,500	0	0.00%
(533210) MEALS & RECEPTIONS	2,195	0	0	0	0.00%
(539040) PHOTOGRAPHIC SUPPLIES CLO	0	100	100	0	0.00%
OTHER	2,208	4,550	4,550	0	0.00%
(551020) IN STATE TRAVEL -OTHER	401	50	50	0	0.00%
(551099) EDUCATION/TRAINING/CONFERENCES	699	2,000	2,000	0	0.00%
(553010) PROFESSIONAL DUES/MEMBERS	913	2,500	2,500	0	0.00%
(553020) IN STATE CONFERENCES	195	0	0	0	0.00%
BUDGETED CAPITAL	3,606	4,100	4,100	0	0.00%
(5A0017) LEASED COMPUTER EQUIPMENT	3,606	4,100	4,100	0	0.00%
Total	$ 1,225,720	$ 1,216,269	$ 1,250,449	34,180	2.73%

Data filtered by EXPENSES, PLANNING & COMMUNITY DEVELOPMENT and exported on February 13, 2020. Created with OpenGov

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
REVENUES	$ 112,711	$ 41,000	$ 41,000	0	0.00%

Administration

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 669,392	$ 695,810	$ 763,211	67,401	8.83%
SERVICES	131,227	67,079	47,079	-20,000	-42.48%
SUPPLIES	14,666	7,412	7,412	0	0.00%
OTHER	1,297	4,200	4,200	0	0.00%
BUDGETED CAPITAL	1,926	4,100	4,100	0	0.00%
Total	$ 818,508	$ 778,601	$ 826,002	47,401	5.74%

Data filtered by EXPENSES, PLANNING & COMMUNITY DEVELOPMENT and exported on February 13, 2020. Created with OpenGov

Housing

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 80,557	$ 93,156	$ 49,253	-43,903	-89.14%
SERVICES	0	855	855	0	0.00%
SUPPLIES	554	1,790	1,790	0	0.00%
OTHER	0	200	200	0	0.00%
BUDGETED CAPITAL	606	0	0	0	0.00%
Total	$ 81,718	$ 96,001	$ 52,098	-43,903	-84.27%

Data filtered by EXPENSES, PLANNING & COMMUNITY DEVELOPMENT and exported on February 13, 2020. Created with OpenGov

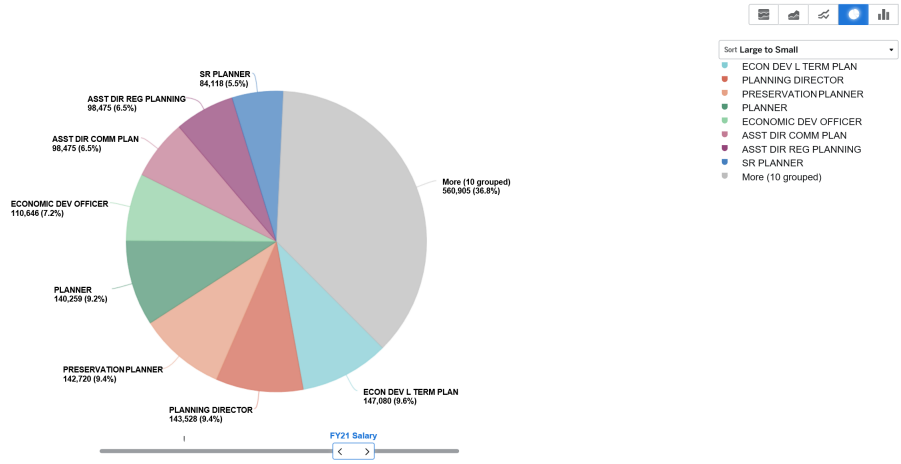
Economic Development and Long Term Planning

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
▸ SALARIES	$ 265,765	$ 317,907	$ 328,589	10,682	3.25%
▸ SERVICES	48,644	23,100	43,100	20,000	46.40%
▸ SUPPLIES	1,181	510	510	0	0.00%
▸ OTHER	912	150	150	0	0.00%
▸ BUDGETED CAPITAL	836	0	0	0	0.00%
Total	$ 317,338	$ 341,667	$ 372,349	30,682	8.24%

Data filtered by EXPENSES, PLANNING & COMMUNITY DEVELOPMENT and exported on February 13, 2020. Created with OpenGov

FTE Salary

Visualization



	FY21 FTE	FY21 Salary
ECON DEV L TERM PLAN	2	147,080
PLANNING DIRECTOR	1	143,528
PRESERVATION PLANNER	2	142,720
PLANNER	2	140,259
ECONOMIC DEV OFFICER	1	110,646
ASST DIR REG PLANNING	1	98,475
ASST DIR COMM PLAN	1	98,475
SR PLANNER	1	84,118
SR HOUSING PLANNER	1	84,118
CD ADMINISTRATOR	1	81,578
HOUS PRJT PLANNER	1	78,339
COMMUNITY PLANNER	1	77,068
SUSTAIN PROG ADMNSTR	1	70,113
ADMIN HEAD CLERK - PLANNING	1	61,871
SR OFFICE ASSISTANT PLANNING	1	49,613
PRESERVATION PLANNER - PART TIME	0.490	34,355
CHAIR BOARD OF APPEALS	0	12,600
BOARD OF APPEALS MEMBERS	0	11,250
Total	18.490	1,526,206

Data filtered by PLANNING & COMMUNITY DEVELOPMENT, GENERAL FUND, PLANNING & COMMUNITY DEVELOPMENT and exported on February 13, 2020. Created with OpenGov

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2018	ESTIMATE FY2019	ACTUAL FY2019	ESTIMATE FY2020	ESTIMATE FY2021
CDBG Value (millions)	$1.34	$1.34	$1.34	$1.34	$1.34
CDBG Programs	14	15	12	14	14
New Housing Program Income (in millions)					
HOME Funds	$0.2	$0.2	$0.2	$0.2	$0.2
Housing Trust	$0.2	$0.2	$0.6	$0.2	$0.2
CDBG (included in above)	$0.2	$0.2	$0.3	$0.2	$0.2
New/Newly Affordable Units Underway					
HOME/Housing Trust/CDBG	31	62	0	62	48
Inclusionary zoning	0	3	1	3	3
Developer/Owner/Homebuyer Assistance Provided (in millions) for new or newly affordable units					
HOME Funds	$0.2	$0.3	$0.2	$0.2	$0.2
Housing Trust	$0.8	$2.0	$2.5	$0.5	$0.7
CDBG	$0.2	$0.2	$0.3	$0.2	$0.2
Affordable Housing Preservation					
Ownership housing resales	9	8	9	6	6
Rental unit renovation	279	200	253	250	100
Zoning Caseload					
Board of Appeals/Planning Board	117	125	86	93	91
40B Comprehensive Permit	4	2	2	4	2

PERFORMANCE / WORKLOAD INDICATORS (con't.)

	ACTUAL FY2018	ESTIMATE FY2019	ACTUAL FY2019	ESTIMATE FY2020	ESTIMATE FY2021
Demolition Applications	65	60	71	80	75
Historic District Applications	144	140	125	140	140
Neighborhood Conservation District (NCD) Applications	1	4	6	N/A	N/A
New NCD Investigations/Designations	0	0	0	N/A	N/A
Existing Businesses Assisted	9	9	15	10	10
New Businesses Assisted	3	7	11	7	7
Opened Storefronts	3	3	2	3	3
EDAB Projects under permitting/construction	4	3	3	3	3
# Façade Loans Granted	0	2	1	1	1
Active Façade Loans	4	4	4	4	4
Commercial Sign & Façade Applications	62	62	84	70	70
Brookline Storefront Retail Vacancy Rates	7.7%	9.6%	9.6%	9.6%	9.6%
Regional Retail Vacancy Rates	8.6%	9.5%	9.5%	9.5%	9.5%
Meals Tax per Restaurant	$7,661	$8,034	$8,442	$8,611	$8,783
Hotel Excise Tax per Room	$2,344	$2,644	$2,963	$3,022	$3,082
EDAB Projects Property Tax Yield	$2,495,816	$3,264,961	$3,215,089	$4,121,289	$4,905,269
EDAB Projects Estimated Rooms Tax Yield	$896,049	---	$1,143,549	$1,166,420	$1,189,748

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.
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.

FY21 Objectives

Patrol

1. Continue the ongoing process of training all officers in CIT.
2. Establish a Full time bike unit
3. Maintaining public order in and around the dispensaries
4. Actively recruit new officers
5. Continue our distracted driving initiative.

Community Relations

1. To expand the use of Roll call training and video to augment communications between CSD training and development programs and the rest of the PD.
2. To oversee the evolution of a family services unit. Services for juveniles, domestic violence victims, and families in crisis are not centralized and streamlining the unit under one command structure can ensure unity of work and command.
3. We plan to utilize personnel from all divisions to assist CSD w/ planning and training. Only though a department-wide approach can we hope to achieve growth and development of the entire organization. WE also plan to train with other departments to maximize local expertise and resources, and modify the In-service schedule to make the program more seamless

4. We will continue to expand our reach to youth in the community though the BTC, Arts, Sports, and other avenues to reach as many kids as possible
5. We plan to expand employee development by working across division lines and outside experts to develop a Department Wellbeing program.
6. We plan to continue coordinated efforts w/ BPS through our SRO programs to keep the school-aged children of Brookline safe
7. We plan to expand social media reach and increase followership and information sharing.

Traffic

1. To finalize any outstanding issues with the setup of the Traffic Clerks and PSBO Offices, such as archive files and technology connections.
2. Continue to manage many Special Events throughout the year, including the Boston Marathon event. This will require maintaining relationships, training and equipment throughout the year in the preparation for this event.
3. We will look to Implement software for details and hiring as well as integrate with personnel daily assignments.
4. Continue to purchase motorcycle unit uniforms and look to add to the motorcycle pool with an additional motorcycle for this unit. Continue to build on the relationships with area M/C units and related training.

Public Safety Dispatch

1. To fully train and recertify all Dispatchers in Emergency Medical Dispatch and continue to operate as a Wireless Direct and Text-To-911 Public Safety Answering Point.
2. To continue to seek 911 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. Creation of guidelines and expectations for a new Lead Dispatcher Position or Shift Supervisor Position within the working environment of each Dispatch Shift. These Dispatchers working as Leads need to be evaluated, selected, trained, and supervised by the Chief Dispatcher.

Animal Control

1. Brookline Police Animal Control Officer Cheung will continue to answer animal related calls for service. He will continue to work with the town Parks and Open spaces Division to address issues concerning the Green Dog Program. In addition he will proactively patrol for animal violations in parks and other spaces within the town. Officer Cheung will continue attending and participating in training courses that are specifically related to animal issues. He will maintain his certification as well as the professional standards outlined by the ACOAM.

FY20 Accomplishments

Patrol

1. Approximately 90% of patrol is CIT trained.
2. Two Police officers are currently attending the Boston Police Canine Academy.
3. RAD (Rape Aggression Defense) program ran a very successful 3-part seminar using both patrol officers and CSD officers.
4. Established the Department's first Ride Along Policy (another joint Patrol and CSD venture)
5. Re-established our Texting While Driving Initiative employing The Fordham Urban Law Journal, Traffic Justice: Achieving Effective and Equitable, Traffic Enforcement in the Age of Vision Zero as a guide.

Criminal Investigation

1. Improved the crime clearance rate from previous year by 2% using latest investigatory and technology trends
2. Added new two person Special Investigations Unit to division with purpose to focus on crimes which pose greatest risk to community
3. Detective sworn in by U.S. Marshal in liaison capacity to U.S. Secret Service N.E. Electronic Crimes Task Force
4. Successfully used video evidence to identify subject(s) who had committed crime and cleared subject(s) who had not
5. Multiple crimes solved through fingerprint and DNA evidence analysis
6. Successfully seized monies in coordination with Norfolk D.A.'s office from illegal drug distribution case
7. Awarded a $1000 private grant from Target Corp for three multi-use cameras
8. Newest detective successfully completed four week Boston Police Detective Academy training
9. Two detectives recertified as Cellebrite & XRY forensic phone examiners. Additionally new lap top computer used in forensic examinations acquired through UASI
10. Multiple detectives sent to training professional development seminars including three day homicide course sponsored by Norfolk District Attorney's office.

Traffic

1. We have completed current motorcycle training for all current members to the Motorcycle Unit. We have managed to acquire a substantial portion of their equipment, but we will need to allocate funding in the coming year to finish the initial uniform acquisitions. We have purchased a new motorcycle as well which was ahead of anticipated fy purchase. Collaborative training with area depts. (Cambridge and Metro lec) has continued.
2. Passport and related technology issues have persisted, however the relationship with the company has improved and communications between the effected parties has been consistent. It appears that going forward, with the amount of different technologies involved in the parking enforcement field that maintaining the process will continue to be challenging from time to time as with the number of technologies, companies and the constant upgrades that occur in this field as new technologies come on board.
3. We continue to manage many special events or share this work with the CSD. This includes the Boston Marathon, Brookline Day and others. This year's events we were successful and look forward to the upcoming year's events.
4. We continue to look towards new processes in the Detail Office via hiring and managing software. It has been difficult to locate such that would integrate well with our current scheduling system used for other management responsibilities. We will need to continue to keep this as a state goal for the upcoming FY.
5. Moved the Traffic Clerks and PSBO employees' office into another office area to alleviate some of the challenges in the last location.

Public Safety Dispatch

1. Ongoing continuing education of all Tele communicators once again continued with the full recertification of all Tele communicators in Emergency Medical Dispatch and CPR/AED.
2. Sought and received three grants from the State 911 Department which assists with the funding to ensure that every E-911 Tele communicator receives continued up-to-date training and certifications. These grant funds were also used to offset personnel costs, EMD Dispatch software maintenance, training courses and fees and other necessary equipment costs used for the day-to-day operations of the Dispatch Center. These three grants for FY19 amounted to $204,394.
3. The E-911 Dispatch Pre-Employment Exam software was again used to assist with the hiring of four candidates to replace outgoing personnel.
4. Telecommunications Dispatchers in FY19 participated in multiple continuing education training courses on topics including the Massachusetts Text-to-911 Rollout training, Terrorism Awareness Training, and Brookline Crisis Intervention Training for Dispatch; all of which were in addition to annual CPR/First Aid and Emergency Medical Dispatch continuing education courses.
5. The Dispatch Center handled more than 77,000 Computer Aided Dispatch entries involving Police, Fire, and EMS personnel across the three Dispatch Shifts.

Animal Control

1. Brookline Police Animal Control Officer Cheung answered a total of 816 animal related calls for service which is a 5% increase from 2018 (780). Officer Cheung is trained to answer a host of various animal related service calls. In addition, he takes any downtime to proactively patrol for animal violations. For example, he consistently visits green law parks and other open spaces for violators concerning animal issues. Oftentimes, Officer Cheung will alter his schedule to assure the many animal related complaints are mitigated before they become a bigger problem.

Collapse All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 16,697,102	$ 15,074,009	$ 16,291,576	1,217,567	7.47%
(510101) PERMANENT FULL TIME	11,972,726	11,109,652	12,171,633	1,061,981	8.73%
(510102) PERMANENT PART TIME	72,707	147,162	150,105	2,943	1.96%
(510140) SHIFT DIFFERENTIAL	246,254	246,313	249,936	3,623	1.45%
(510143) WORKING OUT OF CLASS	15,118	20,859	21,589	730	3.38%
(510300) OVERTIME PAY	1,268,820	548,124	661,765	113,641	17.17%
(510335) OVERTIME PAY - SPECIAL PROGRAM	548	0	0	0	0.00%
(510901) PART TIME TEMPORARY SAL	44,098	65,194	66,535	1,341	2.02%
(510955) PART TIME TEMP INTERN	8,448	0	0	0	0.00%
(512031) COURT PAY	39,857	179,895	186,192	6,297	3.38%
(512033) POLICE LAG TIME	138,296	157,481	157,266	-215	-0.14%
(513032) IN SERVICE TRAINING	551,627	302,729	313,325	10,596	3.38%
(513042) EDUCATIONAL INCENTIVE PAY	14,367	263,267	261,200	-2,067	-0.79%
(513043) QUINN EDUCATION INCENTIVE	1,264,665	1,248,316	1,369,138	120,822	8.82%
(513044) LONGEVITY PAY	78,169	84,575	83,200	-1,375	-1.65%
(513045) CAREER INCENTIVE PAY	235,833	13,601	13,601	0	0.00%
(51304E) ENHANCED LONGEVITY PAY	0	2,241	2,241	0	0.00%
(514502) SPECIALTY PAY	20,085	28,300	28,300	0	0.00%
(514506) EMT PAY	14,333	14,000	14,000	0	0.00%
(514510) SICK PAY BUYOUT	5,800	0	0	0	0.00%
(514511) SICK BUYOUT - 2 FOR 1-RETIREAB	13,023	0	0	0	0.00%
(515041) HOLIDAY PAY	449,269	515,810	533,864	18,054	3.38%
(515058) VACATION BUYOUT	52,340	0	0	0	0.00%
(515059) A DAY BUYOUT	77,850	86,615	89,645	3,030	3.38%
(515080) INJURED ON THE JOB	78,624	0	0	0	0.00%
(515501) CLOTHING-UNIFORM ALLOWANCE	29,670	37,175	37,175	0	0.00%
(515540) AUTO ALLOWANCE	4,575	2,700	2,700	0	0.00%
(OFFSETS) OFFSET	0	0	-121,834	-121,834	-100.00%
SERVICES	999,118	719,471	536,431	-183,040	-34.12%
(521530) BOTTLED WATER SERVICE	11,270	4,000	8,000	4,000	50.00%
(522010) OFFICE EQUIP R & M	1,008	1,600	1,600	0	0.00%
(522015) D P EQUIP R & M	16,529	29,250	29,250	0	0.00%
(522016) COMPUTER SOFTWARE R & M	124,958	130,121	130,121	0	0.00%
(522017) COMMUNICATIONS EQUIP R & M	76,822	78,341	55,341	-23,000	-41.56%
(522040) PUBLIC SAFETY EQUIP R & M	6,584	5,832	4,832	-1,000	-20.70%
(522070) MOTOR VEHICLE/EQUIP R & M	3,410	2,500	2,500	0	0.00%
(522400) BUILDING MAINTENANCE	2,457	2,500	2,500	0	0.00%
(523010) OFFICE EQUIP RENTALS/LEAS	0	550	550	0	0.00%
(523011) COPY EQUIP RENTAL/LEASES	7,858	6,437	6,437	0	0.00%
(523090) OTHER RENTALS/LEASES	963	0	0	0	0.00%
(524008) GENERAL CONSULT SERVICES	150	0	0	0	0.00%
(524010) PROFESSIONAL/TECH SERVICE	293,403	152,000	162,000	10,000	6.17%
(525001) TELEPHONE & TELEGRAPH	38,922	37,500	37,500	0	0.00%
(525002) WIRELESS COMMUNICATIONS	84,530	77,000	77,000	0	0.00%
(525022) POSTAGE	8,211	7,500	7,500	0	0.00%
(525030) PRINTING SERVICES	1,575	6,000	6,000	0	0.00%
(525050) DELIVERY SERVICES	19	300	300	0	0.00%
(528030) LAUNDRY SERVICES	2,610	4,000	4,000	0	0.00%
(528050) VETERINARY SERVICES	101	0	1,000	1,000	100.00%
(528075) ONLINE TRANSACTION CONV FEE	314,353	174,040	0	-174,040	--
(528080) SUBSCRIPTIONS	3,384	0	0	0	0.00%
SUPPLIES	285,455	244,900	239,900	-5,000	-2.08%
(531012) OFFICE SUPPLIES	57,076	32,000	34,000	2,000	5.88%
(533210) MEALS & RECEPTIONS	9,228	0	0	0	0.00%
(533250) FOOD FOR PRISONERS	3,199	3,500	3,500	0	0.00%
(534230) MOTOR VEHICLE SUPPLIES	5,975	0	0	0	0.00%
(539012) BOOKS & PERIODICALS	841	3,900	3,900	0	0.00%
(539031) PUBLIC SAFETY SUPPLIES	30,577	55,500	55,500	0	0.00%
(539035) UNIFORMS & PROTECTIVE CLO	175,590	140,000	140,000	0	0.00%
(539040) PHOTOGRAPHIC SUPPLIES CLO	2,968	10,000	3,000	-7,000	-233.33%
OTHER	76,635	91,000	91,000	0	0.00%
(551020) IN STATE TRAVEL -OTHER	804	2,500	2,500	0	0.00%
(551099) EDUCATION/TRAINING/CONFERENCES	64,192	80,000	80,000	0	0.00%
(552010) AIRFARE	186	0	0	0	0.00%
(553010) PROFESSIONAL DUES/MEMBERS	11,453	8,500	8,500	0	0.00%
UTILITIES	306,527	293,095	316,032	22,937	7.26%
(561010) ELECTRICITY	131,059	142,626	145,259	2,633	1.81%
(561011) NATURAL GAS	14,620	30,290	26,405	-3,885	-14.71%
(561020) GENERATOR FUEL	0	300	300	0	0.00%
(561021) GASOLINE	151,125	110,555	134,456	23,901	17.78%
(561022) DIESEL	781	370	389	19	4.88%
(561030) WATER	8,942	8,954	9,223	269	2.91%
BUDGETED CAPITAL	512,238	556,169	556,169	0	0.00%
(5A0001) AUTOMOBILES	328,849	499,722	456,122	-43,600	-9.56%
(5A0003) PUBLIC SAFETY EQUIPMENT-BUD	30,781	0	40,000	40,000	100.00%
(5A0006) OFFICE EQUIPMENT -BUD	10,847	0	0	0	0.00%
(5A0009) OFFICE FURNISHINGS-BUD	10,858	0	0	0	0.00%
(5A0017) LEASED COMPUTER EQUIPMENT	130,904	56,447	60,047	3,600	6.00%
Total	$ 18,877,075	$ 16,978,644	$ 18,031,108	1,052,464	5.84%

Data filtered by EXPENSES, GENERAL FUND, POLICE and exported on February 14, 2020. Created with OpenGov

Administration

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 969,469	$ 960,940	$ 870,582	-90,358	-10.38%
SERVICES	420,289	371,849	357,849	-14,000	-3.91%
SUPPLIES	254,274	215,150	215,150	0	0.00%
OTHER	73,110	85,000	85,000	0	0.00%
UTILITIES	306,527	293,095	316,032	22,937	7.26%
BUDGETED CAPITAL	460,625	556,169	556,169	0	0.00%
Total	$ 2,484,294	$ 2,482,203	$ 2,400,782	-81,421	-3.39%

Data filtered by EXPENSES, GENERAL FUND, POLICE and exported on February 14, 2020. Created with OpenGov

Patrol Services

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 8,617,760	$ 7,704,202	$ 8,502,717	798,515	9.39%
SERVICES	6,685	5,832	5,832	0	0.00%
BUDGETED CAPITAL	40,767	0	0	0	0.00%
Total	$ 8,665,212	$ 7,710,034	$ 8,508,549	798,515	9.38%

Data filtered by EXPENSES, GENERAL FUND, POLICE and exported on February 14, 2020. Created with OpenGov

Investigation Services

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 2,616,493	$ 2,188,744	$ 2,695,042	506,298	18.79%
SERVICES	3,636	2,800	7,800	5,000	64.10%
SUPPLIES	2,968	10,000	5,000	-5,000	-100.00%
Total	$ 2,623,098	$ 2,201,544	$ 2,707,842	506,298	18.70%

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Community Relations

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 907,453	$ 904,617	$ 812,323	-92,294	-11.36%
Total	$ 907,453	$ 904,617	$ 812,323	-92,294	-11.36%

Data filtered by EXPENSES, GENERAL FUND, POLICE and exported on February 14, 2020. Created with OpenGov

Traffic Control

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 2,053,614	$ 2,245,391	$ 2,340,224	94,833	4.05%
SERVICES	568,507	338,990	164,950	-174,040	-105.51%
SUPPLIES	25,402	17,000	17,000	0	0.00%
BUDGETED CAPITAL	10,847	0	0	0	0.00%
Total	$ 2,658,370	$ 2,601,381	$ 2,522,174	-79,207	-3.14%

Data filtered by EXPENSES, GENERAL FUND, POLICE and exported on February 14, 2020. Created with OpenGov

Public Safety Dispatch

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
▸ SALARIES	$ 1,418,325	$ 975,894	$ 966,503	-9,391	-0.97%
▸ SUPPLIES	2,811	2,750	2,750	0	0.00%
▸ OTHER	3,526	6,000	6,000	0	0.00%
Total	$ 1,424,661	$ 984,644	$ 975,253	-9,391	-0.96%

Data filtered by EXPENSES, GENERAL FUND, POLICE and exported on February 14, 2020. Created with OpenGov

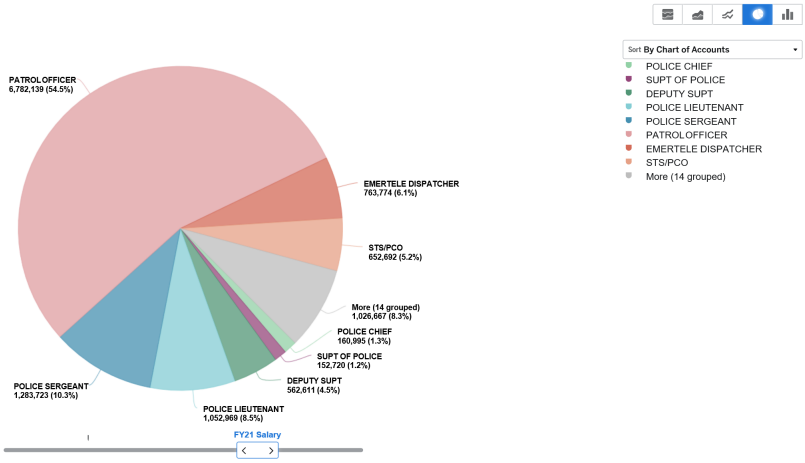
Animal Control

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
▸ SALARIES	$ 113,987	$ 94,221	$ 104,183	9,962	9.56%
Total	$ 113,987	$ 94,221	$ 104,183	9,962	9.56%

Data filtered by EXPENSES, GENERAL FUND, POLICE and exported on February 14, 2020. Created with OpenGov

FTE Salary

Visualization



	FY21 FTE	FY21 Salary
POLICE CHIEF	1	160,995
SUPT OF POLICE	1	152,720
DEPUTY SUPT	4	562,611
POLICE LIEUTENANT	11	1,052,969
POLICE SERGEANT	16	1,283,723
PATROLOFFICER	106	6,782,139
PUB SAF BUSINESS MGR	0.500	43,944
CF EMER TELECOM DISP	1	84,176
DOMESTIC VIO ADVOCAT	1	66,822
COOR CLINICAL SERV	1	62,268
BUSINESS/ADMIN MANAGER - POLICE	1	65,659
PARKING MTR COLLECTR	2	119,827
EMERTELE DISPATCHER	15	763,774
EXECUTIVE ASSISTANT	1	60,949
PSBO SR ACCTAUD CLK - POLICE	0.500	26,312
PSBO SR CLERK TYPIST - POLICE	2	108,426
SR CLRK TYP	3	148,840
STS/PCO	13	652,692
PARKING CONTROL OFFICER (PCO) PT	1.920	88,390
SCHOOL TRAFFIC SUPERVISOR (STS) PT	1.180	61,715
PARK SECURITY OFFICER	2.200	66,535
CIT STAFF ASST	0.500	22,804
Total	185.800	12,438,290

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PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2018	ESTIMATE FY2019	ACTUAL FY2019	ESTIMATE FY2020	ESTIMATE FY2021
Total Part A Crimes	734	667	686	658	648
Robbery	7	10	11	9	8
Breaking and Entering	60	47	65	45	43
Rape	4	5	6	4	3
Motor Vehicle Theft	11	10	6	10	8
Larceny	528	475	471	470	468
Assaults	124	120	127	120	118
Part A Crime- Clearance Rate	46%	47%	42%	46%	47%
Arrests	294	400	355	400	400
Field Interrogations	1,800	1,600	1,216	1,600	1,600
Domestic Violence Investigations	76	75	94	75	105
Crimes Solved through Fingerprint IDs	6	10	8	6	12
Crimes Solved through DNA	2	4	8	4	8
Animal Complaints	750	850	747	850	850
Loud Parties Responded to	140	140	160	135	130
Noise By-Law Violation Tickets issued	21	50	18	50	50
STARS Assignments	34	55	41	50	50
Alcohol Administrative Inspections-Passed	13	20	9	20	20
Alcohol Administrative Inspections- Failed Warnings	17	20	28	20	13
Alcohol Administrative Inspection - Failed TBL Fine	6	10	4	10	5
Alcohol Owner /Management Changes & Investigation	31	36	51	40	40
One & Two Day Licenses/ Permits	148	150	130	150	150
Registered Medical Marijuana Dispensary Inspections	1	3	1	5	5
Registered Medical Marijuana Dispensary	1	3	1	3	3
Rooming Houses Inspected	50	50	48	40	50
Licenses to Carry Firearms Issued/Renewed	110	110	96	110	110
Firearms Identification Cards (FID)	27	30	25	30	20
Fingerprints Taken for Community Members	669	500	397	500	375
Town Council Investigations	41	50	37	50	50
Field inquiries/ P.O.I.	45	50	33	55	55
Police-related Calls	67,117	68,000	68,505	68,000	69,000
Self-Initiated Police Calls	26,657	26,000	26,657	26,000	27,000
Fire-related Calls	8,298	8,200	8,523	8,200	8,600
Medical Calls	4,530	4,500	4,704	4,500	4,750
E-911 Calls	15,001	15,500	17,571	15,500	18,000

PERFORMANCE / WORKLOAD INDICATORS (con't)

	ACTUAL FY2018	ESTIMATE FY2019	ACTUAL FY2019	ESTIMATE FY2020	ESTIMATE FY2021
Facebook Followers	3,608	3,700	4,055	4,200	4,350
Twitter Followers	10,056	10,200	10,400	10,500	10,650
Website Hits	74,500	72,500	91,878	75,000	77,000
Instagram followers	1,258	1,350	1,500	1,650	1,800
Students in AWARE	1,707	1,707	1,781	1,750	1,750
Citizen Police Academy Graduates	30	30	35	30	30
Women Participating in RAD Classes	130	130	100	150	150
Child Seats Inspected	127	300	160	175	175
Taxi Vehicles Inspections	20	23	25	25	25
Hackney Licenses Issued	80	60	40	50	50
Parking Tickets Issued	109,129	105,500	115,945	100,000	105,000
Collection Rate In-State (CY)	86%	85%	85%	85%	85%
Collection Rate Out-Of-State (CY)	62%	62%	62%	62%	62%
Parking Tickets Paid Online	48,960	48,500	54,312	48,500	50,000
Parking Tickets Appealed Online	7,288	7,500	7,820	7,500	8,000
Moving Violations	11,063	9,000	12,574	7,000	11,000
Parking Ticket Hearings	12,101	12,500	12,160	12,500	12,500
Detail Collection Rate:					
0 < 30 Days	16%	20%	20%	20%	20%
31 < 60 Days	73%	74%	74%	75%	75%
61 < 90 Days	86%	90%	90%	90%	90%
91 < 105 Days	95%	95%	95%	95%	95%
106 < 115 Days	99%	99%	99%	99%	99%
Bicycle Enforcement	103	100	40	100	75
Grants Awarded:					
Police	$250,000	$250,000	$373,720	$373,720	$380,000
Urban Areas Security Initiatives (UASI) (Funding for Multiple Town Agencies)	$246,288	$250,000	$250,000	$250,000	$250,000
Emergency Management:					
Citizens trained for CERT (Community Emergency Response Team)	16	25	19	25	25
CERT Activations (shelters, flu clinics, storm drill, etc.)	8	6	7	10	10
Community education programs on emergency preparedness	15	16	13	15	15
Emergency Operation Center (EOC) Activations	3	3	0	3	3

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 one hundred sixty: six Deputy Chiefs, nine Captains, twenty three Lieutenants, and one hundred thirteen 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.
6. The **Emergency Management Sub-program** is a new function under the Fire Department in FY 2021. The EM Sub-program is responsible for coordination of all local emergency planning, preparedness, response, mitigation, and recovery from natural and man made catastrophic events. It centralizes the administration of the various emergency management functions of the Town such as, preparing and maintaining the Emergency Operations Plan, ensuring the functionality and staffing of the Emergency Operations Center, seeking and administering EM grants, coordination of the Town's Local Emergency Planning Committee (LEPC) as well as the Citizens Emergency Response Teams (CERT) and the much heralded Emergency Preparedness (EP) Buddies program.

FY21 Objectives

1. To work with Brookline Firefighters Association – Local 950 and town officials to develop effective and cost-efficient means of minimizing health and safety dangers to firefighters. The mission of having a healthy workforce responding to emergency calls benefits the community as a whole.
2. To continue to help develop and advance the goals and objectives of the Town’s Emergency Management Team.
3. To finalize revisions to the Brookline Fire Department rules and regulations.
4. To work collaboratively with our regional partners to leverage state and federal funds for firefighter training, safety and wellness.
5. To update/develop departmental SOG’s to insure relevancy and currency.

6. To initiate bi-annual Captain's forums and to deliver and promote the professional development of the future department leadership.
7. To finalize the construction and oversee the opening of the Training & Maintenance facility located on Hammond Street.
8. To train/refresh the department membership in both proficiency and developmental firefighting practices.
9. To train and certify (10) ten members as Emergency Medical Technicians.
10. To provide continuing education classes for all current Emergency Medical Technicians.

FY20 Accomplishments

1. Responded to over 95% of calls in fewer than 4 minutes, exceeding NFPA 1710 minimum response time standards.
2. 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.
3. 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.
4. Fire Prevention Division oversaw the inspections of all residential buildings, containing six or more units, for fire/safety hazards. These 537 inspections were performed by in service suppression companies.
5. Increased recruitment efforts to attempt to attract a more diverse candidate pool.
6. Trained five additional firefighters as Emergency Medical Technicians.
7. 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.
8. Oversaw the construction and delivery of the new Engine 6 .
9. Finalized the administration of 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.
10. Promoted 6 officers including Chief of Department, Deputy Chief, (2) Captains, and (2) Lieutenants.

Collapse All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 16,236,018	$ 14,830,270	$ 15,398,435	568,165	3.69%
(510101) PERMANENT FULL TIME	11,332,102	11,386,893	11,802,226	415,333	3.52%
(510140) SHIFT DIFFERENTIAL	842,563	850,878	867,896	17,018	1.96%
(510143) WORKING OUT OF CLASS	83,621	127,967	130,527	2,560	1.96%
(510300) OVERTIME PAY	1,474,783	610,946	654,060	43,114	6.59%
(510335) OVERTIME PAY - SPECIAL PROGRAM	73	0	0	0	0.00%
(513042) EDUCATIONAL INCENTIVE PAY	390,779	374,000	377,975	3,975	1.05%
(513044) LONGEVITY PAY	61,883	57,000	64,000	7,000	10.94%
(513045) CAREER INCENTIVE PAY	0	3,500	0	-3,500	--
(514501) EXTRA COMPENSATION	0	750	750	0	0.00%
(514502) SPECIALTY PAY	0	15,600	15,600	0	0.00%
(514506) EMT PAY	432,343	459,965	526,402	66,437	12.62%
(514510) SICK PAY BUYOUT	15,000	0	0	0	0.00%
(515041) HOLIDAY PAY	563,258	566,081	577,401	11,320	1.96%
(515058) VACATION BUYOUT	118,040	148,785	151,760	2,975	1.96%
(515059) A DAY BUYOUT	51,686	96,755	98,688	1,933	1.96%
(515080) INJURED ON THE JOB	745,410	0	0	0	0.00%
(515501) CLOTHING-UNIFORM ALLOWANCE	124,225	130,650	130,650	0	0.00%
(515505) TOOL ALLOWANCE	250	500	500	0	0.00%
SERVICES	107,896	166,426	176,426	10,000	5.67%
(522015) D P EQUIP R & M	135	1,000	1,000	0	0.00%
(522016) COMPUTER SOFTWARE R & M	19,938	21,000	21,000	0	0.00%
(522017) COMMUNICATIONS EQUIP R & M	9,329	8,900	8,900	0	0.00%
(522040) PUBLIC SAFETY EQUIP R & M	2,147	5,000	5,000	0	0.00%
(522070) MOTOR VEHICLE/EQUIP R & M	54,755	85,000	85,000	0	0.00%
(523011) COPY EQUIP RENTAL/LEASES	1,413	1,595	1,595	0	0.00%
(523071) OTHER EQUIPMENT RENTAL/LEASE	315	350	350	0	0.00%
(523090) OTHER RENTALS/LEASES	3,099	3,500	3,500	0	0.00%
(524010) PROFESSIONAL/TECH SERVICE	904	19,000	29,000	10,000	34.48%
(525001) TELEPHONE & TELEGRAPH	3,818	5,000	5,000	0	0.00%
(525002) WIRELESS COMMUNICATIONS	11,838	15,081	15,081	0	0.00%
(525022) POSTAGE	206	1,000	1,000	0	0.00%
SUPPLIES	159,577	191,952	191,952	0	0.00%
(531012) OFFICE SUPPLIES	7,023	6,800	8,700	1,900	21.84%
(531050) GENERAL SUPPLIES	7,895	18,900	17,000	-1,900	-11.18%
(532030) MAINTENANCE SUPPLIES	9,453	8,000	12,000	4,000	33.33%
(533210) MEALS & RECEPTIONS	38	0	0	0	0.00%
(534213) OILS & LUBRICANTS	5,286	1,750	1,750	0	0.00%
(534220) TIRES	5,830	7,500	7,500	0	0.00%
(534230) MOTOR VEHICLE SUPPLIES	8,768	52,000	50,000	-2,000	-4.00%
(539012) BOOKS & PERIODICALS	3,147	2,260	2,260	0	0.00%
(539031) PUBLIC SAFETY SUPPLIES	29,794	27,678	25,678	-2,000	-7.79%
(539035) UNIFORMS & PROTECTIVE CLO	82,344	67,064	67,064	0	0.00%
OTHER	25,676	31,700	32,700	1,000	3.06%
(551020) IN STATE TRAVEL -OTHER	1,597	1,000	2,000	1,000	50.00%
(551099) EDUCATION/TRAINING/CONFERENCES	17,335	9,200	13,200	4,000	30.30%
(553010) PROFESSIONAL DUES/MEMBERS	6,744	6,500	7,500	1,000	13.33%
(558090) REIMBURSEMENTS	0	15,000	10,000	-5,000	-50.00%
UTILITIES	209,959	212,912	220,874	7,962	3.60%
(561010) ELECTRICITY	62,689	76,313	75,060	-1,253	-1.67%
(561011) NATURAL GAS	70,592	72,534	74,833	2,299	3.07%
(561020) GENERATOR FUEL	0	1,076	1,076	0	0.00%
(561021) GASOLINE	21,205	13,009	16,598	3,589	21.62%
(561022) DIESEL	40,805	32,287	36,307	4,020	11.07%
(561030) WATER	14,668	17,693	17,000	-693	-4.08%
BUDGETED CAPITAL	227,536	270,662	240,886	-29,776	-12.36%
(5A0001) AUTOMOBILES	128,919	43,210	61,210	18,000	29.41%
(5A0003) PUBLIC SAFETY EQUIPMENT-BUD	69,443	199,576	151,800	-47,776	-31.47%
(5A0017) LEASED COMPUTER EQUIPMENT	29,174	27,876	27,876	0	0.00%
Total	$ 16,966,661	$ 15,703,922	$ 16,261,273	557,351	3.43%

Data filtered by EXPENSES, GENERAL FUND, FIRE and exported on February 14, 2020. Created with OpenGov

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
REVENUES	$ 634,718	$ 445,000	$ 445,000	0	0.00%

Administration

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 685,960	$ 648,378	$ 671,112	22,734	3.39%
SERVICES	25,910	166,426	176,426	10,000	5.67%
SUPPLIES	23,302	191,952	191,952	0	0.00%
OTHER	13,128	31,700	32,700	1,000	3.06%
UTILITIES	0	212,912	220,874	7,962	3.60%
BUDGETED CAPITAL	48,734	270,662	240,886	-29,776	-12.36%
Total	$ 797,034	$ 1,522,030	$ 1,533,950	11,920	0.78%

Data filtered by EXPENSES, GENERAL FUND, FIRE and exported on February 14, 2020. Created with OpenGov

Firefighting

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 13,470,196	$ 13,174,488	$ 13,482,858	308,370	2.29%
SERVICES	21,820	0	0	0	0.00%
SUPPLIES	112,291	0	0	0	0.00%
UTILITIES	147,949	0	0	0	0.00%
BUDGETED CAPITAL	87,302	0	0	0	0.00%
Total	$ 13,839,558	$ 13,174,488	$ 13,482,858	308,370	2.29%

Data filtered by EXPENSES, GENERAL FUND, FIRE and exported on February 14, 2020. Created with OpenGov

Fire Prevention

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 609,141	$ 404,049	$ 607,655	203,606	33.51%
SUPPLIES	209	0	0	0	0.00%
BUDGETED CAPITAL	52,800	0	0	0	0.00%
Total	$ 662,150	$ 404,049	$ 607,655	203,606	33.51%

Data filtered by EXPENSES, GENERAL FUND, FIRE and exported on February 14, 2020. Created with OpenGov

Equipment Maintenance

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 144,778	$ 140,285	$ 139,384	-901	-0.65%
SERVICES	60,116	0	0	0	0.00%
SUPPLIES	19,884	0	0	0	0.00%
UTILITIES	62,010	0	0	0	0.00%
BUDGETED CAPITAL	35,034	0	0	0	0.00%
Total	$ 321,822	$ 140,285	$ 139,384	-901	-0.65%

Data filtered by EXPENSES, GENERAL FUND, FIRE and exported on February 14, 2020. Created with OpenGov

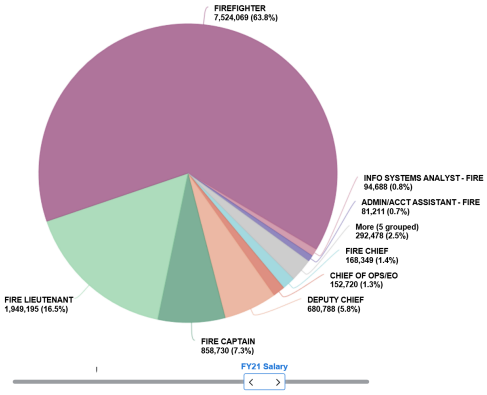
Training

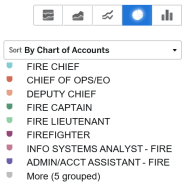
Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 1,325,943	$ 463,070	$ 497,427	34,357	6.91%
SERVICES	50	0	0	0	0.00%
SUPPLIES	3,890	0	0	0	0.00%
OTHER	12,548	0	0	0	0.00%
BUDGETED CAPITAL	3,666	0	0	0	0.00%
Total	$ 1,346,096	$ 463,070	$ 497,427	34,357	6.91%

Data filtered by EXPENSES, GENERAL FUND, FIRE and exported on February 14, 2020. Created with OpenGov

FTE Salary

Visualization





	FY21 FTE	FY21 Salary
FIRE CHIEF	1	168,349
CHIEF OF OPS/EO	1	152,720
DEPUTY CHIEF	6	680,788
FIRE CAPTAIN	9	858,730
FIRE LIEUTENANT	24	1,949,195
FIREFIGHTER	113	7,524,069
INFO SYSTEMS ANALYST - FIRE	1	94,688
PUB SAF BUSINESS MGR - FIRE	0.500	43,944
MTR EQUIP REPAIRMAN	1	69,556
EXECUTIVE ASSISTANT - FIRE	1	60,949
SR CLERK -PREVENTION	1	54,756
ADMIN/ACCT ASSISTANT - FIRE	1.500	81,211
FRMN FIRE APP REPAIR	1	63,273
Total	161	11,802,228

Data filtered by FIRE, GENERAL FUND, FIRE and exported on February 13, 2020. Created with OpenGov

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2018	ESTIMATE FY2019	ACTUAL FY2019	ESTIMATE FY2020	ESTIMATE FY2021
Box Alarms	707	600	594	600	650
Still Alarms	4,492	3,200	3,860	4,000	4,200
Medical Emergencies	4,530	4,000	3,954	4,200	4,500
Total Responses	8,298	8,053	8,523	8,750	9,000
Avg Response Time to Emergency Incidents (minutes) - Calendar Year	< 4:00	<4:00	<4:00	<4:00	<4:00
Incidents of building fires*		n/a	31	30	30
Large loss fire (over $100,000)	5	3	5	4	4
Medium Loss Fires (under $100,000)	13	15	47	50	50
Multiple Alarm Fires	9	5	5	7	7
Mutual Aid responses*		n/a	75	75	75
% of Investigations Started Within Two Hours	100%	100%	100%	100%	100%
Apartment Buildings with 6+ Units Inspected	537	533	534	540	540
26F Smoke/CO Detector Inspections	833	800	767	800	800
Lodging House Inspections	49	49	43	49	49
Common Victualler Inspections	150	151	155	160	160
Certifcates of occupancy	204	200	222	250	275
All Other Inspections (Fire Alarm sprinklers, building plan reviews)	236	215	354	400	400

PERFORMANCE / WORKLOAD INDICATORS (con't.)

	ACTUAL FY2018	ESTIMATE FY2019	ACTUAL FY2019	ESTIMATE FY2020	ESTIMATE FY2021
% 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	2	5	10	10
Number of Firefighters Completing:					
Firefighter I/II certification	12	5	10	0	10
Instructor Certification I	1	5	2	24	3
Instructor Certification II	0	6	0	2	3
Incident Safety Officer	1	15*	0*	0	3
Technical Rescue	18	18*	0*	3	0
Hazardous Material Techs	2	4	0	2	0
Live Fire Training Techs	1	4	0	2	6
Company Officer I	0	0	0	24	4
% of Fires Contained to the Building of Origin	95%	95%	100%	95%	95%
Number of Pre-K through Grade 2 classrooms receiving the S.A.F.E. Program	96	96	96	96	96

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.

FY21 Objectives

1. To assist the Select Board's Office all Town and School departments with the development of a balanced CIP Project list, including aggressive planning for school space needs.
2. To work with Town Officials, the School Department and the MSBA for the Pierce School Eligibility Period process.
3. To assist the School Department with the High School Expansion and Renovations to complete the construction phase.
4. Work with the Fire Chief on long term plans for fire station upgrades and renovations.
5. To work with the Police Chief to expand women's locker rooms at the Public Safety Building.
6. Work with users of all facilities and continue all efforts to make public buildings fully accessible.
7. Investigate, explore and implement new technology and energy conservation measures for all buildings.
8. Work with the Town Administration to install photovoltaic solar panels on Town and School properties.
9. Continue to work with the Select Board, Sustainability Program Administrator and appointed committees to advance energy efficiencies, programs and policies.
10. To work with the Recreation Department on expansion plans for the Eliot Recreation Building.

FY20 Accomplishments

1. Completed the Coolidge Corner School project, achieved LEED Gold status.
2. Expanded the website including adding info about energy – usage and conservation efforts.
3. Completed the renovation for the Coolidge Corner Library.
4. Received approximately $250,000 in Green Communities Grant monies for energy conservation Projects.
5. Completed upgrades and modernization on the Unified Art's and Lynch Rec. elevators.
6. Completed building envelope work at the Reservoir Gate House.
7. Completed the roof replacement work for the Golf Course Clubhouse.
8. Installed new Fire Alarm systems/panels at the Putterham Library, Coolidge Corner Library, Driscoll School, Old Lincoln School, Pierce Primary School and Lynch Recreation Center.
9. Initiated an enforcement tracking process for Department staff to better track complaints (zoning, by-law, code, etc.) to gain compliance.
10. Installed new radio fire master boxes in all Town and School Buildings.

Collapse All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 2,627,702	$ 2,705,666	$ 2,817,102	111,436	3.96%
(510101) PERMANENT FULL TIME	2,281,215	2,541,162	2,871,564	330,402	11.51%
(510102) PERMANENT PART TIME	2,027	20,360	20,761	401	1.93%
(510140) SHIFT DIFFERENTIAL	4,050	5,638	5,751	113	1.96%
(510201) TEMPORARY FULL TIME	33,569	0	0	0	0.00%
(510300) OVERTIME PAY	123,196	46,262	47,188	926	1.96%
(510901) PART TIME TEMPORARY SAL	58,666	57,692	58,846	1,154	1.96%
(513044) LONGEVITY PAY	21,521	22,351	19,800	-2,551	-12.88%
(514510) SICK PAY BUYOUT	25,071	0	0	0	0.00%
(515058) VACATION BUYOUT	46,582	0	0	0	0.00%
(515059) A DAY BUYOUT	20,205	0	0	0	0.00%
(515501) CLOTHING-UNIFORM ALLOWANCE	11,600	12,201	12,201	0	0.00%
(OFFSETS) OFFSET	0	0	-219,009	-219,009	-100.00%
SERVICES	2,952,588	3,205,653	3,322,258	116,605	3.51%
(522010) OFFICE EQUIP R & M	0	720	720	0	0.00%
(522015) D P EQUIP R & M	0	2,500	2,500	0	0.00%
(522016) COMPUTER SOFTWARE R & M	0	2,490	2,490	0	0.00%
(522400) BUILDING MAINTENANCE	0	3,027,416	3,137,989	110,573	3.52%
(5224PP) R & M PIERCE PRIMARY SCHOOL	6,151	0	0	0	0.00%
(5224RM) BLDG MAINT -REPAIR & MAINTENAN	2,737,590	0	0	0	0.00%
(523011) COPY EQUIP RENTAL/LEASES	3,472	3,600	3,600	0	0.00%
(523590) BUILDING CLEANING SERVICE	178,564	141,927	147,959	6,032	4.08%
(525002) WIRELESS COMMUNICATIONS	26,662	27,000	27,000	0	0.00%
(528020) LICENSES	150	0	0	0	0.00%
SUPPLIES	30,159	29,750	29,750	0	0.00%
(531012) OFFICE SUPPLIES	8,502	10,900	10,900	0	0.00%
(532030) MAINTENANCE SUPPLIES	14,620	11,000	11,000	0	0.00%
(533210) MEALS & RECEPTIONS	545	0	0	0	0.00%
(539035) UNIFORMS & PROTECTIVE CLO	6,492	7,850	7,850	0	0.00%
OTHER	6,198	13,900	14,800	900	6.08%
(551001) AUTO REIMBURSEMENT	0	250	250	0	0.00%
(551099) EDUCATION/TRAINING/CONFERENCES	4,433	12,150	12,150	0	0.00%
(553010) PROFESSIONAL DUES/MEMBERS	1,765	1,500	2,400	900	37.50%
UTILITIES	2,641,996	2,567,943	2,732,204	164,261	6.01%
(561010) ELECTRICITY	1,639,770	1,598,468	1,691,908	93,440	5.52%
(561011) NATURAL GAS	808,816	750,205	824,160	73,955	8.97%
(561020) GENERATOR FUEL	831	1,500	1,000	-500	-50.00%
(561021) GASOLINE	18,480	15,582	17,640	2,058	11.67%
(561022) DIESEL	0	200	200	0	0.00%
(561030) WATER	174,099	201,988	197,296	-4,692	-2.38%
BUDGETED CAPITAL	93,960	83,370	94,370	11,000	11.66%
(5A0001) AUTOMOBILES	78,941	56,000	83,000	27,000	32.53%
(5A0002) CONSTRUCTION EQUIPMENT-BUD	10,656	7,500	7,500	0	0.00%
(5A0006) OFFICE EQUIPMENT -BUD	245	0	0	0	0.00%
(5A0017) LEASED COMPUTER EQUIPMENT	4,119	13,870	3,870	-10,000	-258.40%
(5A0022) BUD-MAINTENANCE EQUIPMENT	0	6,000	0	-6,000	--
Total	$ 8,352,604	$ 8,606,282	$ 9,010,484	404,202	4.49%

Data filtered by EXPENSES, GENERAL FUND, BUILDING and exported on February 14, 2020. Created with OpenGov

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
REVENUES	$ 5,209,955	$ 2,570,250	$ 2,595,753	25,503	0.98%

Administration

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 246,796	$ 225,232	$ 230,266	5,034	2.19%
SERVICES	9,691	14,447	14,447	0	0.00%
SUPPLIES	3,380	2,400	2,400	0	0.00%
OTHER	710	9,337	7,337	-2,000	-27.26%
BUDGETED CAPITAL	1,756	13,870	42,370	28,500	67.26%
Total	$ 262,332	$ 265,286	$ 296,820	31,534	10.62%

Data filtered by EXPENSES, GENERAL FUND, BUILDING and exported on February 14, 2020. Created with OpenGov

Code-Enforcement

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 609,637	$ 658,606	$ 731,025	72,419	9.91%
SUPPLIES	2,553	2,000	2,000	0	0.00%
OTHER	3,248	3,625	4,225	600	14.20%
UTILITIES	8,645	7,991	9,020	1,029	11.41%
BUDGETED CAPITAL	3,724	0	0	0	0.00%
Total	$ 627,807	$ 672,222	$ 746,270	74,048	9.92%

Data filtered by EXPENSES, GENERAL FUND, BUILDING and exported on February 14, 2020. Created with OpenGov

Construct/Renovation

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 97,162	$ 66,274	$ 68,308	2,034	2.98%
SERVICES	0	2,490	2,490	0	0.00%
SUPPLIES	0	2,500	2,500	0	0.00%
OTHER	0	250	250	0	0.00%
Total	$ 97,162	$ 71,514	$ 73,548	2,034	2.77%

Data filtered by EXPENSES, GENERAL FUND, BUILDING and exported on February 14, 2020. Created with OpenGov

Town Buildings Repair and Maintenance

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 351,695	$ 391,547	$ 399,923	8,376	2.09%
SERVICES	1,098,779	1,152,882	1,181,395	28,513	2.41%
SUPPLIES	7,913	4,425	4,425	0	0.00%
OTHER	1,840	200	2,500	2,300	92.00%
BUDGETED CAPITAL	88,480	41,500	7,500	-34,000	-453.33%
Total	$ 1,548,708	$ 1,590,554	$ 1,595,743	5,189	0.33%

Data filtered by EXPENSES, GENERAL FUND, BUILDING and exported on February 14, 2020. Created with OpenGov

Town Hall Maintenance

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 243,838	$ 204,400	$ 205,422	1,022	0.50%
SERVICES	178,598	147,677	153,709	6,032	3.92%
SUPPLIES	9,655	11,000	11,000	0	0.00%
UTILITIES	181,601	183,260	201,676	18,416	9.13%
Total	$ 613,691	$ 546,337	$ 571,807	25,470	4.45%

Data filtered by EXPENSES, GENERAL FUND, BUILDING and exported on February 14, 2020. Created with OpenGov

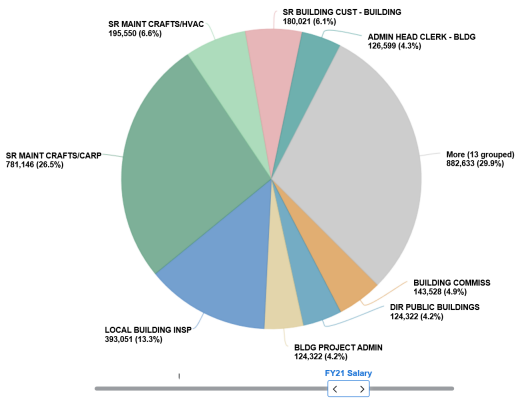
School Buildings Repair and Maintenance

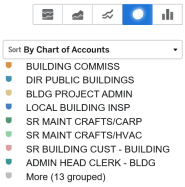
Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
▸ SALARIES	$ 1,078,575	$ 1,159,607	$ 1,182,159	22,552	1.91%
▸ SERVICES	1,665,521	1,888,157	1,970,217	82,060	4.17%
▸ SUPPLIES	6,658	7,425	7,425	0	0.00%
▸ OTHER	400	488	488	0	0.00%
▸ UTILITIES	2,451,750	2,376,692	2,521,508	144,816	5.74%
▸ BUDGETED CAPITAL	0	28,000	44,500	16,500	37.08%
Total	$ 5,202,904	$ 5,460,369	$ 5,726,297	265,928	4.64%

Data filtered by EXPENSES, GENERAL FUND, BUILDING and exported on February 14, 2020. Created with OpenGov

FTE Salary

Visualization





	FY21 FTE	FY21 Salary
BUILDING COMMISS	1	143,528
DIR PUBLIC BUILDINGS	1	124,322
BLDG PROJECT ADMIN	1	124,322
DEPUTY BUILDING COMM	1	93,898
PROJECT MANAGER	1	94,687
PROJECT REP-MSBA	1	94,687
OPS MGR PUBLIC BUILD	1	81,900
ENERGY SYSTEMS MGR	1	91,045
EMS SPECIALIST	1	70,112
ELECTRICAL INSPECTOR	1	82,753
PLUMBING GAS INSPECT	1	84,118
LOCAL BUILDING INSP	5	393,051
SR MAINT CRAFTS/CARP	11	781,146
SR MAINT CRAFTS/HVAC	3	195,550
SR BUILDING CUST - BUILDING	3	180,021
ADMIN HEAD CLERK - BLDG	2	126,599
BOOKKEEPER/ACCT I	1	58,554
STAFF ASSISTANT - BUILDING	1	51,272
HOUSEWORKER - BLDG	0.480	20,461
BOARD OF EXAMINERS BLDG	0	300
INSPECTORS - BLDG	1.130	58,846
Total	38.610	2,951,172

Data filtered by BUILDING, BUILDING and exported on February 14, 2020. Created with OpenGov

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2018	ESTIMATE FY2019	ACTUAL FY2019	ESTIMATE FY2020	ESTIMATE FY2021
Permits Issued:	6,727	6,400	6,271	6,500	6,500
Building Permits	2,199	2,020	2,130	2,030	2,030
Electrical Permits	1,663	1,370	1,439	1,380	1,380
Plumbing Permits	1,323	1,320	1,190	1,330	1,330
Gas Fitting Permits	957	945	883	955	955
Mechanical Permits	406	410	414	410	410
Sprinkler Permits	27	30	45	30	30
Occupancy Permits	152	160	170	160	160
Other	87	100			
% of Permit Applications Online	84%	85%	84%	85%	85%
% of Transactions Paid with Credit Card	61%	70%	61%	70%	70%
Certificates Issued	426	345	563	375	375
Builders Licenses	1	10	0	5	5
Inspections:					
Common Victualler	150	150	150	150	150
Lodging House Insp.	51	51	51	51	51
Violation Notices Issued	25	35	58	35	35
Complaints Filed	146	150	177	175	185
Board of Appeals Cases - Denial Ltrs	91-120	80-120	90-91	80-120	80-120

PERFORMANCE / WORKLOAD INDICATORS (con't.)

	ACTUAL FY2017	ESTIMATE FY2018	ACTUAL FY2018	ESTIMATE FY2019	ESTIMATE FY2020
Vouchers Processed	3,381	3,222	3,800	3,500	3,500
Committees of Seven	6	8	4	5	5
Public Building Maintenance					
Maintenance Contracts	5	5	4	5	5
Contractor Service Orders	1,509	1,750	1,873	1,600	1,800
In-House Work Orders	8,339	8,000	9,127	9,000	9,000
% of Work Orders Completed					
in Less Than 3 days	50%	50%	41%	50%	50%
in Less Than 7 days	58%	60%	55%	60%	60%
Utility Use					
Town Hall					
Electricity (KWH)	805,538	720,000	780,896	750,000	750,000
Natural Gas (Therms)	20,175	23,000	25,784	21,000	22,500
Oil (gallons)	0	0	0	0	0
Water & Sewer (CCF)	1,591	1,600	1,710	1,600	1,700
School Buildings					
Electricity (KWH)	7,003,724	7,600,000	8,479,698	8,350,000	8,500,000
Natural Gas (Therms)	384,674	750,000	790,996	680,000	800,000
Oil (gallons)	16,503	4,000	0	0	0
Water & Sewer (CCF)	14,296	14,000	10,623	14,000	14,000

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, complete streets plans, traffic calming plans and analyzes proposals for Transportation Board approval. Additionally the Division provides staff support to the Bicycle Advisory Committee, Public Transportation Advisory Committee, Pedestrian Advisory Committee, and the Safe Routes to School Townwide Task Force. The Division also manages the parking meter system, the resident daytime and overnight parking programs, the guest overnight parking program, the commercial daytime parking programs, the temporary parking program, and oversees the taxi cab industry, valet licenses, and livery services.

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

1. Roadway Maintenance - responsible for street, sidewalk, and trench repairs, asphalt overlays, granite curbing, and the replacement of Town-owned fences and walls. The School Department also receives maintenance through this element with work accomplished on walkways, school parking areas, and drainage problems.
2. Street Cleaning - keeps all public ways machine-swept and free of litter. To accomplish this year-round task, 125 litter baskets must be emptied daily. Main streets in the commercial areas are swept three times per week. Residential streets are swept approximately every nine to fourteen days, and leaves, grass, and common litter are removed on a daily basis.
3. Snow and Ice Control - plows and sands approximately 100 miles of street, 29 miles of sidewalk and hand clears and sands handicap accessible ramps in business and commuter areas. Public ways near churches, temples, bus stops, elderly housing, schools, and residences of paraplegics are given precedence to ensure public safety. The sidewalks are plowed in order to provide access to the elderly and to children along school routes. The sidewalks were selected by a 1978 Snow Committee and were confirmed by a 1983 Moderator's Snow Committee.
4. Traffic Control/Street Lighting - places, repairs, and manufactures street and traffic signs, inspects street lights and traffic signals, maintains parking meters, and letters and paints pavement, crosswalks, and center lines. The street lighting portion of this element funds the operation, maintenance, and energy costs of all street lights and traffic signals in the Town. This Unit is also responsible for the maintenance of the Town's Emergency Notification System (public safety call boxes/alarms).
5. Motor Equipment Maintenance - utilizing a centralized approach in order to maintain productivity and efficiency, this element maintains and repairs the Town's fleet, except for Fire Department Vehicles. Repair and maintenance records are kept to establish and monitor accurate operating costs and budget figures. Service contracts are used for major repair items that cannot be serviced at the Municipal Service Center. The supply budget is used for the purchase of all maintenance repair parts to service more than 370 pieces of equipment for 10 departments.

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

Parks and Open Space - This Division maintains over 600 acres of Town-owned park and recreation facilities. The goal is to provide a network of well-maintained parks and open spaces that fulfill the passive and active recreational needs of the community, preserve the culture and historic integrity of the landscape, and to provide access to all. This objective is accomplished through the goals of the following six elements:
Conservation - The seven-member Conservation Commission and staff serve all citizens by protecting and preserving the environment. Functions and goals include the following statutory responsibilities: enforcing local, state, and federal environmental regulations; administering the Wetlands Protection Act and the United States Flood Insurance Program; and administering conservation areas and easements.
Public Grounds - The goals of the Public Grounds Element are to manage and maintain over 485 acres of public land, comprised of 38 parks and playgrounds, land around 15 public buildings, five parking areas, and over 41 traffic islands, for passive and active recreation purposes; provide maintenance and repair of equipment and fixtures; maintain playing fields for the programs of the Recreation and School Departments; and remove snow and ice during the Winter months. The Element also maintains 24 playing fields, 25 tot lots for older and younger children, 25.5 basketball courts, and 32 tennis court areas through weekly grass cutting, litter pick-up, marking field lines, carpentry, and fence repairs.
School Grounds - The School Grounds Element provides for the maintenance of and improvements to 32 acres of landscaped areas around 10 public schools. This element is responsible for pruning trees and shrubs, raking leaves, removing litter, cutting grass, fertilizing, and seeding. In the Winter months, functions include snow removal from walks, steps, and the drives on school grounds.
Skating Rink - The Skating Rink Element provides for the maintenance and operation of the Larz Anderson outdoor skating rink in coordination with the Recreation Department. The goal is to provide quality management of the outdoor skating facility given the operational challenges due to varying weather conditions. While DPW employees provide these services, the costs are accounted for in the Recreation Revolving Fund via a charge-off in an amount equal to the cost of the employees.
Forestry - The goal of the Forestry Element is to preserve and maintain over 50,000 shade trees along public ways, parks, school grounds, cemeteries, and all other public grounds. The Element provides for the safety of all public ways and grounds through the removal of dead and dangerous limbs and trees and is responsible for replacing trees in areas where they have been removed.
Cemetery - The goals of the Cemetery Element are to maintain and improve the Walnut Hills Cemetery and the Old Burying Ground, which total 48.5 acres, and to provide properly coordinated and dignified burials. Functions include selling lots, recording deeds, constructing foundations, mowing grass areas, pruning shrubs and small trees, laying out and preparing lots, and coordinating burials.

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

FY21 Objectives
Administration

1. Establish and implement a department-wide training program for continued compliance with the latest revisions to OSHA regulations
2. Prepare and circulate a new "Welcome to Brookline" guide with critical DPW information for new residents
3. Review and update all online documents available for the public and provide real-time notifications, information and public service announcements on the DPW website
4. Use the management tools available through the PeopleGIS Asset Management software to generate operational efficiency reports to improve the delivery of key DPW services
5. Expand the school-wide composting program
6. Continue to explore the use of "Smart Controls" for LED street lights and the potential for increased energy savings
7. Restructure the Engineering Division to provide more efficient use of existing resources for road reconstruction, utility improvements and traffic systems design and construction

Engineering & Transportation

1. Completed the design and construction of the Pearl Street & Babcock Street Complete Streets Projects.
2. Completed the design and construction of bicycle improvements on St. Mary's Street and Ivy Street.
3. Provided oversight for the implementation of the MBTA Youth Pass Program.
4. Managed the pilot E-Scooter Share License program in Brookline.
5. Secured approval of the Beacon Street EV Project that will include 5 Level 2 EV Chargers, 3 DC Fast Chargers, and EV Car Share in partnership with Eversource and Greenspot.
6. Secured approval of and managed the Soofa Sign Pilot Program.
7. Expanded the BlueBikes Bike Share Program to 12 stations.
8. Worked with the Commission for the Disabled and the Town's ADA Coordinator to improve handicap parking in our public lots.
9. Oversaw the completion of the Parking & Transportation Demand Management study for Town and School Employees.
10. Secured funding for Senior Transportation programs as well as the installation of 20 benches at key MBTA Bus Stops.

Highway, Sanitation & Fleet Services

1. Using MassDEP Recycling Guidelines for educational materials the DPW was able to lower the recycling contaminant rate to 4.7% which is well below the established target rate of 6.0%
2. Began the replacement of all street Fire Alarm Call Boxes with new solar-powered wireless call boxes and coordinated with Fire and Building Departments to replace building Master Boxes
3. Completed the final phase of the multi-year street light conversion to LED fixtures
4. Continued in-house training programs for personnel to effectively and efficiently perform all highway operations
5. Continued the rollout of the PeopleGIS Asset Management Software by developing management reports detailing operations efficiencies and work order completions
6. Succesfully improved the Snow and Ice Control Program by using liquid pre-wetting and anti-icing techniques in an effort to reduce the use of roadway salt products by 20%
7. Expanded the school composting pilot program
8. Continued the concrete sidewalk replacement program with Highway Division staff
9. Completed the installation of historic cast aluminum street name signs along Beacon Street and the Pill Hill Historic District
10. Completed the installation of new benches along Beacon Street as part of the Town's Age Friendly Community Initiative

Parks & Open Space

1. Completed construction for the renovation of Harry Downes Playground and Athletic Fields.
2. Completed the Athletic Field Master Plan & Parks, Open Space and Recreation Strategic Plan.
3. Implemented a Public Art Partnership with the Brookline Art Center at Monmouth Park.
4. Completed design and construction bid documents for the renovation of the Tempietto, bridges, drainage structures and meadow at Larz Anderson Park.
5. Completed design and construction bid documents for reconstruction and safety improvements of the roadway, drainage and parking at Larz Anderson Park.
6. Continued the Brookline in Bloom Bulb Planting Program with over 40,000 bulbs planted in town parks, schools grounds, town grounds and commercial areas.
7. Completed 10 month assessment of the Green Dog Program and developed a 3-year action plan.
8. Purchased Zero Emission commercial grade lawn mower equipment as part of Pilot Program.
9. Commenced construction of the Muddy River Restoration Project Phase II with project partners (Boston, Brookline and Mass DCR) and the Army Corps of Engineers.
10. Completed Willow Pond Feasibility Study.

Collapse All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 9,229,138	$ 8,440,810	$ 8,738,183	297,373	3.40%
(510101) PERMANENT FULL TIME	7,823,591	7,717,627	8,256,860	539,233	6.53%
(510140) SHIFT DIFFERENTIAL	34,530	36,463	37,191	728	1.96%
(510143) WORKING OUT OF CLASS	27,673	24,871	25,366	495	1.95%
(510300) OVERTIME PAY	35,735	189,805	223,599	33,794	15.11%
(510341) OT-SNOW-ROADWAYS	275,214	0	0	0	0.00%
(510342) OT SNOW FACILITIES	222,382	0	0	0	0.00%
(510343) OT EMERGENCY	15,409	21,632	22,071	439	1.99%
(510344) OT SCHEDULED	315,313	41,046	41,867	821	1.96%
(510345) OT SPECIAL EVENTS	39,982	15,394	15,701	307	1.96%
(510346) OT TAXI CAB INSPECTIONS	1,401	18,657	19,030	373	1.96%
(510901) PART TIME TEMPORARY SAL	143,986	249,888	257,463	7,575	2.94%
(513044) LONGEVITY PAY	67,633	61,727	57,850	-3,877	-6.70%
(514501) EXTRA COMPENSATION	7,350	14,900	14,150	-750	-5.30%
(514510) SICK PAY BUYOUT	16,082	0	0	0	0.00%
(515058) VACATION BUYOUT	87,640	0	0	0	0.00%
(515059) A DAY BUYOUT	62,431	0	0	0	0.00%
(515501) CLOTHING-UNIFORM ALLOWANCE	50,536	46,800	46,800	0	0.00%
(515505) TOOL ALLOWANCE	2,250	2,000	2,000	0	0.00%
(OFFSETS) OFFSET	0	0	-281,765	-281,765	-100.00%
SERVICES	3,740,154	4,068,061	4,803,009	734,948	15.30%
(521530) BOTTLED WATER SERVICE	2,969	1,500	1,500	0	0.00%
(522010) OFFICE EQUIP R & M	0	1,700	1,700	0	0.00%
(522015) D P EQUIP R & M	1,200	8,580	13,090	4,510	34.45%
(522016) COMPUTER SOFTWARE R & M	54,925	51,800	51,800	0	0.00%
(522017) COMMUNICATIONS EQUIP R & M	0	10,000	10,000	0	0.00%
(522051) STREET LIGHTING R & M	6,931	20,000	20,000	0	0.00%
(522052) TRAFFIC SIGNAL R & M	45,250	40,000	40,000	0	0.00%
(522070) MOTOR VEHICLE/EQUIP R & M	162,624	122,000	122,000	0	0.00%
(522090) OTHER EQUIP R & M	6,337	9,000	10,000	1,000	10.00%
(522400) BUILDING MAINTENANCE	12,584	4,000	4,000	0	0.00%
(523011) COPY EQUIP RENTAL/LEASES	8,542	11,666	11,666	0	0.00%
(523012) PHOTOCOPY SERVICE CONTRAC	235	519	519	0	0.00%
(523070) MOTOR VEHICLE/EQUIP RNTL	206,904	80,000	80,000	0	0.00%
(523080) STORAGE RENTALS	158,677	201,600	282,600	81,000	28.66%
(523090) OTHER RENTALS/LEASES	16,440	1,850	1,850	0	0.00%
(523590) BUILDING CLEANING SERVICE	33,420	45,600	45,600	0	0.00%
(523593) SOLID WASTE DISPOSAL CT	2,034,899	2,434,566	3,029,790	595,224	19.65%
(523595) EQUIP CLEANING/REPAIR/MAINT	1,871	3,500	3,500	0	0.00%
(523596) TRAFFIC CONTROL PAINTING	77,451	102,673	102,673	0	0.00%
(523599) LANDSCAPING SERVICES	629,424	677,667	726,881	49,214	6.77%
(524002) OFFICE/CLERICAL SERVICES	16,239	24,000	24,000	0	0.00%
(524008) GENERAL CONSULT SERVICES	4,016	3,500	3,500	0	0.00%
(524010) PROFESSIONAL/TECH SERVICE	93,687	69,090	69,090	0	0.00%
(524058) CONTRACT LABORERS	74,070	25,600	25,600	0	0.00%
(525002) WIRELESS COMMUNICATIONS	53,034	50,050	50,050	0	0.00%
(525022) POSTAGE	15,370	18,000	18,000	0	0.00%
(525030) PRINTING SERVICES	10,621	33,400	37,400	4,000	10.70%
(525060) ADVERTISING SERVICES	499	1,050	1,050	0	0.00%
(528012) DEED & ATB TRANSFER FEES	0	150	150	0	0.00%
(528020) LICENSES	1,954	3,000	3,000	0	0.00%
(528035) UNIFORM CLEANING SERVICES	9,979	10,000	10,000	0	0.00%
(528060) PEST CONTROL SERVICES	0	1,500	1,500	0	0.00%
(528080) SUBSCRIPTIONS	0	500	500	0	0.00%
SUPPLIES	1,546,126	997,750	997,750	0	0.00%
(531012) OFFICE SUPPLIES	23,083	26,000	26,000	0	0.00%
(531018) DATA PROCESSING SOFTWARE	0	2,000	2,000	0	0.00%
(531050) GENERAL SUPPLIES	286	0	0	0	0.00%
(532015) EQUIPMENT MAINT SUPPLIES	11,675	3,000	3,000	0	0.00%
(532020) PARKING METER PARTS/SUPPLIES	114,956	31,175	31,175	0	0.00%
(532025) RECYCLING SUPPLIES	44,819	67,000	67,000	0	0.00%
(532030) MAINTENANCE SUPPLIES	24,645	35,000	35,000	0	0.00%
(532415) AGRICULTURAL SUPPLIES	120,681	119,000	119,000	0	0.00%
(533210) MEALS & RECEPTIONS	4,052	1,550	1,550	0	0.00%
(534110) SNOW & ICE CONTROL SUPP	304,773	125,000	125,000	0	0.00%
(534120) CONSTRUCTION SUPPLIES	187,199	242,000	242,000	0	0.00%
(534213) OILS & LUBRICANTS	23,343	25,000	25,000	0	0.00%
(534220) TIRES	86,857	40,000	40,000	0	0.00%
(534230) MOTOR VEHICLE SUPPLIES	568,340	252,005	252,005	0	0.00%
(539012) BOOKS & PERIODICALS	615	0	0	0	0.00%
(539032) SAFETY SUPPLIES	167	900	900	0	0.00%
(539035) UNIFORMS & PROTECTIVE CLO	30,635	28,120	28,120	0	0.00%
OTHER	42,346	53,500	53,500	0	0.00%
(551020) IN STATE TRAVEL -OTHER	2,860	0	0	0	0.00%
(551071) OUT-OF-STATE BUSINESS MEALS	529	0	0	0	0.00%
(551099) EDUCATION/TRAINING/CONFERENCES	18,473	44,500	44,500	0	0.00%
(552010) AIRFARE	877	0	0	0	0.00%
(552020) HOTEL	2,749	0	0	0	0.00%
(552090) OTHER TRAVEL	711	1,000	1,000	0	0.00%
(553010) PROFESSIONAL DUES/MEMBERS	6,010	6,000	6,000	0	0.00%
(558005) PROPERTY DAMAGE	10,136	2,000	2,000	0	0.00%
UTILITIES	1,077,320	1,075,059	1,111,996	36,937	3.32%
(561010) ELECTRICITY	479,016	516,003	510,450	-5,553	-1.09%
(561011) NATURAL GAS	62,176	56,915	63,998	7,083	11.07%
(561012) HEATING OIL	1,354	1,550	1,550	0	0.00%
(561021) GASOLINE	181,696	105,874	125,329	19,455	15.52%
(561022) DIESEL	188,764	150,968	175,871	24,903	14.16%
(561030) WATER	164,314	243,749	234,798	-8,951	-3.81%
INTERGOVERNMENTAL	0	20,000	20,000	0	0.00%
(543065) MUDDY RIVER MAINTENANCE & MGMT	0	20,000	20,000	0	0.00%
BUDGETED CAPITAL	1,868,871	1,086,500	1,025,000	-61,500	-6.00%
(5A0002) CONSTRUCTION EQUIPMENT-BUD	33,931	0	0	0	0.00%
(5A0010) TRUCKS- BUD	470,074	396,088	377,500	-18,588	-4.92%
(5A0015) BUD- PARKING METERS	92,638	0	0	0	0.00%
(5A0017) LEASED COMPUTER EQUIPMENT	12,956	17,955	17,955	0	0.00%
(5A0018) LEASED ROLLING STOCK	993,953	593,957	560,364	-33,593	-5.99%
(5A0022) BUD-MAINTENANCE EQUIPMENT	265,318	78,500	69,181	-9,319	-13.47%
Total	$ 17,503,955	$ 15,741,680	$ 16,749,438	1,007,758	6.02%

Data filtered by EXPENSES, GENERAL FUND, DEPARTMENT OF PUBLIC WORKS and exported on February 14, 2020. Created with OpenGov

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
REVENUES	$ 4,134,136	$ 3,612,200	$ 4,454,354	842,154	18.91%

Administration

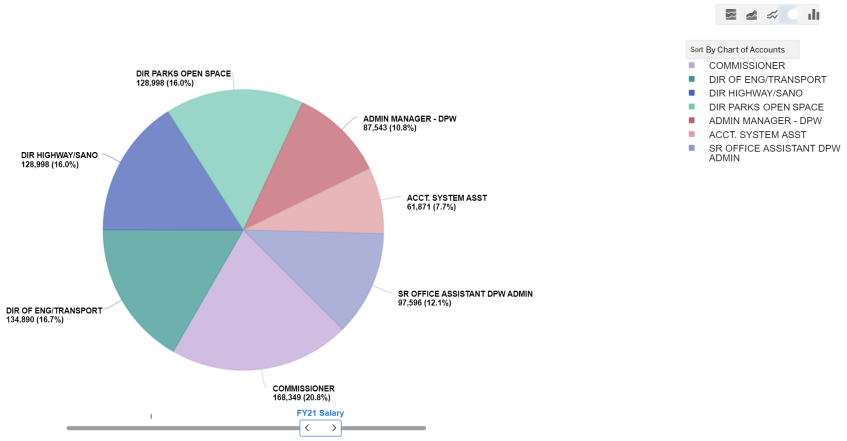
Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
▸ SALARIES	$ 863,603	$ 792,198	$ 814,545	22,347	2.74%
▸ SERVICES	81,849	97,904	97,904	0	0.00%
▸ SUPPLIES	5,052	4,500	4,500	0	0.00%
▸ OTHER	13,952	22,900	22,900	0	0.00%
▸ BUDGETED CAPITAL	2,198	17,955	17,955	0	0.00%
Total	$ 966,653	$ 935,457	$ 957,804	22,347	2.33%

Data filtered by EXPENSES, GENERAL FUND, PUBLIC WORKS ADMIN and exported on February 14, 2020. Created with OpenGov

Salaries

FTE Salary

Visualization



	FY21 FTE	FY21 Salary
COMMISSIONER	1	168,349
DIR OF ENG/TRANSPORT	1	134,890
DIR HIGHWAY/SANO	1	128,998
DIR PARKS OPEN SPACE	1	128,998
ADMIN MANAGER - DPW	1	87,543
ACCT. SYSTEM ASST	1	61,871
SR OFFICE ASSISTANT DPW ADMIN	2	97,596
Total	8	808,245

Data filtered by PUBLIC WORKS ADMIN, GENERAL FUND, ADMINISTRATION and exported on February 14, 2020. Created with OpenGov

Engineering/Transportation

FY21 Budget Line Item Report

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
▸ SALARIES	$ 1,098,239	$ 1,041,487	$ 1,062,114	20,627	1.94%
▸ SERVICES	231,406	262,844	353,354	90,510	25.61%
▸ SUPPLIES	11,107	18,330	18,330	0	0.00%
▸ OTHER	3,939	10,000	10,000	0	0.00%
▸ BUDGETED CAPITAL	3,857	27,500	0	-27,500	--
Total	$ 1,348,548	$ 1,360,161	$ 1,443,798	83,637	5.79%

Data filtered by EXPENSES, GENERAL FUND, ENGINEERING/TRANSPORTATION and exported on February 14, 2020. Created with OpenGov

Engineering

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
▸ SALARIES	$ 703,714	$ 735,176	$ 672,831	-62,345	-9.27%
▸ SERVICES	9,407	56,744	56,744	0	0.00%
▸ SUPPLIES	6,683	12,330	12,330	0	0.00%
▸ OTHER	3,939	10,000	10,000	0	0.00%
▸ BUDGETED CAPITAL	3,254	0	0	0	0.00%
Total	$ 726,997	$ 814,250	$ 751,905	-62,345	-8.29%

Data filtered by EXPENSES, Funds, DEPARTMENT OF PUBLIC WORKS and exported on February 14, 2020. Created with OpenGov

Transportation

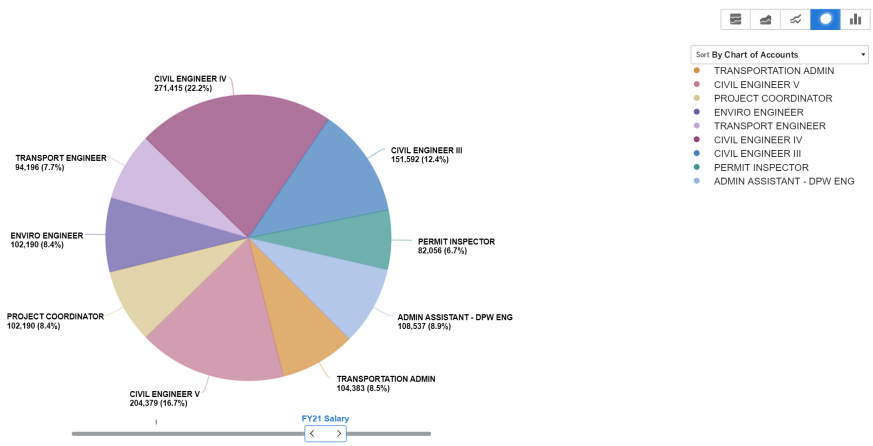
Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
▸ SALARIES	$ 394,526	$ 306,311	$ 389,283	82,972	21.31%
▸ SERVICES	221,999	206,100	296,610	90,510	30.51%
▸ SUPPLIES	4,424	6,000	6,000	0	0.00%
▸ BUDGETED CAPITAL	602	27,500	0	-27,500	--
Total	$ 621,551	$ 545,911	$ 691,893	145,982	21.10%

Data filtered by EXPENSES, Funds, DEPARTMENT OF PUBLIC WORKS and exported on February 14, 2020. Created with OpenGov

Salaries

FTE Salary

Visualization



	FY21 FTE	FY21 Salary
TRANSPORTATION ADMIN	1	104,383
CIVIL ENGINEER V	2	204,379
PROJECT COORDINATOR	1	102,190
ENVIRO ENGINEER	1	102,190
TRANSPORT ENGINEER	1	94,196
CIVIL ENGINEER IV	3	271,415
CIVIL ENGINEER III	2	151,592
PERMIT INSPECTOR	1	82,056
ADMIN ASSISTANT - DPW ENG	2	108,537
Total	14	1,220,938

Data filtered by ENGINEERING/TRANSPORTATION, GENERAL FUND, ENGINEERING/TRANSPORTATION and exported on February 14, 2020. Created with OpenGov

Highway

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 3,812,262	$ 3,339,893	$ 3,456,592	116,699	3.38%
SERVICES	675,781	501,685	501,685	0	0.00%
SUPPLIES	1,280,650	694,322	694,322	0	0.00%
OTHER	14,163	9,000	9,000	0	0.00%
UTILITIES	777,777	715,688	744,781	29,093	3.91%
BUDGETED CAPITAL	1,150,807	556,756	623,055	66,299	10.64%
Total	$ 7,711,440	$ 5,817,344	$ 6,029,434	212,090	3.52%

Data filtered by EXPENSES, GENERAL FUND, HIGHWAY and exported on February 14, 2020. Created with OpenGov

Road Maintenance

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 912,613	$ 1,158,963	$ 1,038,266	-120,697	-11.62%
SERVICES	1,062	6,203	6,203	0	0.00%
SUPPLIES	96,670	122,935	122,935	0	0.00%
OTHER	1,353	4,000	4,000	0	0.00%
BUDGETED CAPITAL	356,433	160,022	287,829	127,807	44.40%
Total	$ 1,368,131	$ 1,452,123	$ 1,459,233	7,110	0.49%

Data filtered by EXPENSES, Funds, DEPARTMENT OF PUBLIC WORKS and exported on February 14, 2020. Created with OpenGov

Cleaning

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 785,779	$ 668,108	$ 903,326	235,218	26.04%
SERVICES	471	776	776	0	0.00%
SUPPLIES	10,828	6,900	6,900	0	0.00%
BUDGETED CAPITAL	259,849	216,217	109,709	-106,508	-97.08%
Total	$ 1,056,927	$ 892,001	$ 1,020,711	128,710	12.61%

Data filtered by EXPENSES, Funds, DEPARTMENT OF PUBLIC WORKS and exported on February 14, 2020. Created with OpenGov

Snow Removal

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 497,596	$ 102,785	$ 104,840	2,055	1.96%
SERVICES	335,768	134,185	134,185	0	0.00%
SUPPLIES	615,404	163,268	163,268	0	0.00%
OTHER	11,261	2,000	2,000	0	0.00%
BUDGETED CAPITAL	440,664	180,517	180,517	0	0.00%
Total	$ 1,900,693	$ 582,755	$ 584,810	2,055	0.35%

Data filtered by EXPENSES, Funds, DEPARTMENT OF PUBLIC WORKS and exported on February 14, 2020. Created with OpenGov

Traffic

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
▸ SALARIES	$ 746,680	$ 581,049	$ 564,294	-16,755	-2.97%
▸ SERVICES	130,175	169,449	169,449	0	0.00%
▸ SUPPLIES	173,257	96,665	96,665	0	0.00%
▸ UTILITIES	346,351	362,717	359,500	-3,217	-0.89%
▸ BUDGETED CAPITAL	93,229	0	45,000	45,000	100.00%
Total	$ 1,489,693	$ 1,209,880	$ 1,234,908	25,028	2.03%

M.E. Maintenance

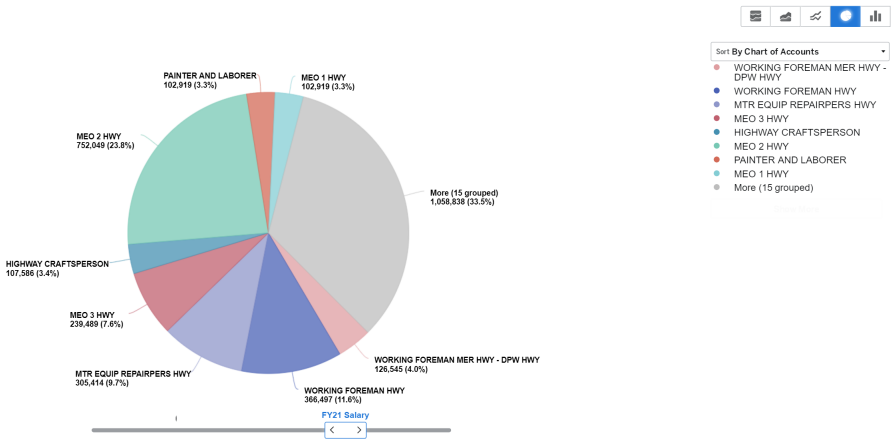
Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
▸ SALARIES	$ 869,594	$ 828,988	$ 845,867	16,879	2.00%
▸ SERVICES	208,305	191,072	191,072	0	0.00%
▸ SUPPLIES	384,491	304,554	304,554	0	0.00%
▸ OTHER	1,549	3,000	3,000	0	0.00%
▸ UTILITIES	431,425	352,971	385,281	32,310	8.39%
▸ BUDGETED CAPITAL	632	0	0	0	0.00%
Total	$ 1,895,996	$ 1,680,585	$ 1,729,774	49,189	2.84%

Data filtered by EXPENSES, Funds, DEPARTMENT OF PUBLIC WORKS and exported on February 14, 2020. Created with OpenGov

Salaries

FTE Salary

Visualization



	FY21 FTE	FY21 Salary
FLEET SUPERVISOR	1	91,045
OPERATIONS MANAGER HWY	1	91,045
GEN FOREMAN HWY - DPW HWY	1	82,865
TRAF/FR ALARMSYSSUPV	1	84,118
MER FOREMAN HWY - DPW HWY	1	78,339
SUPT OF FIRE ALARM	1	80,588
CONSTR SUPV HWY	1	68,285
SIGNAL MAINTAINER	1	65,659
TRAF SYS TECHNICIAN	1	63,273
ADMIN ASSISTANT HWY	1	58,406
WORKING FOREMAN MER HWY - DPW HWY	2	126,545
WELDER/METAL FAB	1	63,273
SUPV CONSTR TRADES HWY	1	63,273
WORKING FOREMAN HWY	6	366,497
MTR EQUIP REPAIRPERS HWY	5	305,414
STOREKEEPER HWY	1	61,083
MEO 3 HWY	4	239,489
MASON	1	53,793
HIGHWAY CRAFTSPERSON	2	107,586
CARP LAB CRAFTSPER - DPW HWY	1	53,793
MEO 2 HWY	14	752,049
PAINTER AND LABORER	2	102,919
MEO 1 HWY	2	102,919
Total	52	3,162,256

Data filtered by HIGHWAY, GENERAL FUND, HIGHWAY and exported on February 14, 2020. Created with OpenGov

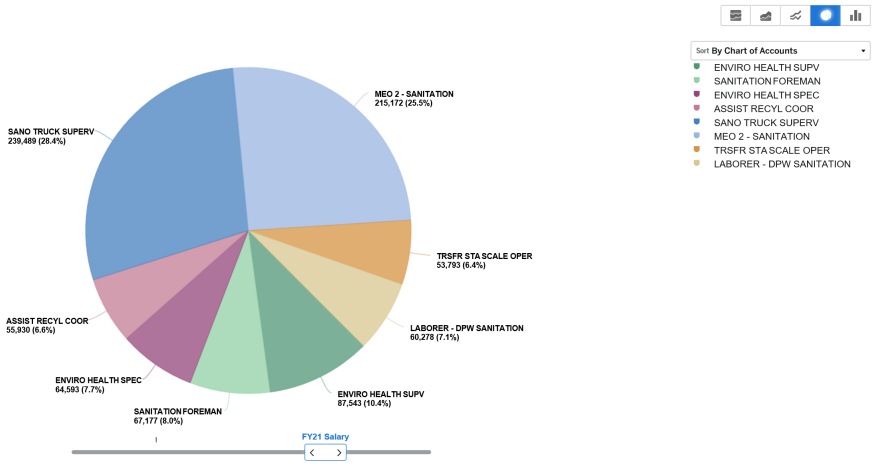
Sanitation

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
▸ SALARIES	$ 922,112	$ 855,532	$ 874,049	18,517	2.12%
▸ SERVICES	2,083,918	2,487,856	3,083,080	595,224	19.31%
▸ SUPPLIES	60,442	75,640	75,640	0	0.00%
▸ OTHER	3,008	0	0	0	0.00%
▸ UTILITIES	19,017	14,768	20,000	5,232	26.16%
▸ BUDGETED CAPITAL	318,837	136,795	72,443	-64,352	-88.83%
Total	$ 3,407,334	$ 3,570,591	$ 4,125,212	554,621	13.44%

Data filtered by EXPENSES, Funds, DEPARTMENT OF PUBLIC WORKS and exported on February 14, 2020. Created with OpenGov

FTE Salary

Visualization



	FY21 FTE	FY21 Salary
ENVIRO HEALTH SUPV	1	87,543
SANITATION FOREMAN	1	67,177
ENVIRO HEALTH SPEC	1	64,593
ASSIST RECYL COOR	1	55,930
SANO TRUCK SUPERV	4	239,489
MEO 2 - SANITATION	4	215,172
TRSFR STA SCALE OPER	1	53,793
LABORER - DPW SANITATION	2.070	60,278
Total	15.070	843,975

Data filtered by SANITATION, GENERAL FUND, SANITATION and exported on February 14, 2020. Created with OpenGov

Parks and Open Space

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
▸ SALARIES	$ 2,532,921	$ 2,411,700	$ 2,530,884	119,184	4.71%
▸ SERVICES	667,200	717,772	766,986	49,214	6.42%
▸ SUPPLIES	188,876	204,958	204,958	0	0.00%
▸ OTHER	7,284	11,600	11,600	0	0.00%
▸ UTILITIES	280,526	344,603	347,216	2,613	0.75%
▸ INTERGOVERNMENTAL	0	20,000	20,000	0	0.00%
▸ BUDGETED CAPITAL	393,173	347,494	311,547	-35,947	-11.54%
Total	$ 4,069,979	$ 4,058,127	$ 4,193,190	135,063	3.22%

Data filtered by EXPENSES, GENERAL FUND, PARKS & OPEN SPACES and exported on February 14, 2020. Created with OpenGov

Conservation

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
▸ SALARIES	$ 125,934	$ 120,879	$ 123,802	2,923	2.36%
▸ SERVICES	4,016	6,800	6,800	0	0.00%
▸ SUPPLIES	1,334	1,500	1,500	0	0.00%
▸ OTHER	990	2,100	2,100	0	0.00%
▸ INTERGOVERNMENTAL	0	20,000	20,000	0	0.00%
▸ BUDGETED CAPITAL	1,481	0	0	0	0.00%
Total	$ 133,755	$ 151,279	$ 154,202	2,923	1.90%

Data filtered by EXPENSES, Funds, DEPARTMENT OF PUBLIC WORKS and exported on February 14, 2020. Created with OpenGov

Public Grounds

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
▸ SALARIES	$ 1,185,721	$ 1,144,485	$ 1,131,527	-12,958	-1.15%
▸ SERVICES	394,643	458,744	466,958	8,214	1.76%
▸ SUPPLIES	137,964	149,780	149,780	0	0.00%
▸ OTHER	6,294	9,000	9,000	0	0.00%
▸ UTILITIES	259,849	320,097	322,009	1,912	0.59%
▸ BUDGETED CAPITAL	195,103	211,435	188,047	-23,388	-12.44%
Total	$ 2,179,575	$ 2,293,541	$ 2,267,321	-26,220	-1.16%

Data filtered by EXPENSES, Funds, DEPARTMENT OF PUBLIC WORKS and exported on February 14, 2020. Created with OpenGov

School Grounds

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
▸ SALARIES	$ 689,429	$ 669,991	$ 721,934	51,943	7.19%
▸ SERVICES	118,361	108,177	108,177	0	0.00%
▸ SUPPLIES	42,344	43,698	43,698	0	0.00%
▸ UTILITIES	17,867	21,317	21,957	640	2.91%
▸ BUDGETED CAPITAL	93,937	101,259	93,500	-7,759	-8.30%
Total	$ 961,939	$ 944,442	$ 989,265	44,823	4.53%

Data filtered by EXPENSES, Funds, DEPARTMENT OF PUBLIC WORKS and exported on February 14, 2020. Created with OpenGov

Forestry

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
▸ SALARIES	$ 224,600	$ 260,285	$ 265,584	5,299	2.00%
▸ SERVICES	146,820	130,015	171,015	41,000	23.97%
▸ SUPPLIES	5,245	6,600	6,600	0	0.00%
▸ BUDGETED CAPITAL	39,864	0	18,000	18,000	100.00%
Total	$ 416,529	$ 396,900	$ 461,199	64,299	13.94%

Data filtered by EXPENSES, Funds, DEPARTMENT OF PUBLIC WORKS and exported on February 14, 2020. Created with OpenGov

Cemetery

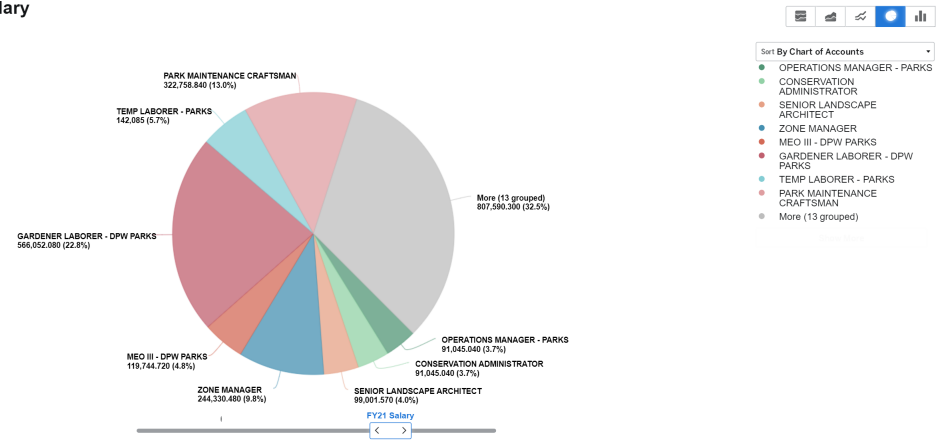
Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
▸ SALARIES	$ 217,929	$ 216,060	$ 218,851	2,791	1.28%
▸ SERVICES	3,359	14,036	14,036	0	0.00%
▸ SUPPLIES	1,989	3,380	3,380	0	0.00%
▸ OTHER	0	500	500	0	0.00%
▸ UTILITIES	2,809	3,189	3,250	61	1.88%
▸ BUDGETED CAPITAL	62,788	34,800	12,000	-22,800	-190.00%
Total	$ 288,874	$ 271,965	$ 252,017	-19,948	-7.92%

Data filtered by EXPENSES, Funds, DEPARTMENT OF PUBLIC WORKS and exported on February 14, 2020. Created with OpenGov

Salaries

FTE Salary

Visualization



	FY21 FTE	FY21 Salary
OPERATIONS MANAGER - PARKS	1	91,045.040
CONSERVATION ADMINISTRATOR	1	91,045.040
GENERAL FOREMAN - DPW PARKS	1	82,864.890
SENIOR LANDSCAPE ARCHITECT	1	99,001.570
LANDSCAPE PLANNER/ARCHITECT	1	81,899.780
CODE ENFORCEMENT SUPERVISOR	1	73,923.020
HORTICULTURE SUPERVISOR	1	67,176.700
CEMETERY SUPERVISOR	1	68,284.910
FORESTRY SUPERVISOR	1	68,284.910
ADMINISTRATIVE ASSISTANT - DPW PARKS	1	58,406.060
CONSERVATION ASSISTANT	1	53,997.250
ATHLETIC FIELDS SUPERVISOR	1	68,284.910
PARK RANGER	1	68,285
ZONE MANAGER	4	244,330.480
FORESTRY ZONE MANAGER	1	61,082.870
MEO III - DPW PARKS	2	119,744.720
GARDENER LABORER - DPW PARKS	11	566,052.080
TEMP LABORER - PARKS	4.790	142,085
PARK RANGER - PT	1.750	54,600
STUDENT INTERN PARKS	0.300	500
PARK MAINTENANCE CRAFTSMAN	6	322,758.840
Total	43.840	2,483,653.070

Data filtered by PARKS & OPEN SPACES, GENERAL FUND, PARKS & OPEN SPACES and exported on February 14, 2020. Created with OpenGov

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2018	ESTIMATE FY2019	ACTUAL FY2019	ESTIMATE FY2020	ESTIMATE FY2021
ENGINEERING/ TRANSPORTATION					
% of Roadway Rehab	1.2%	4.0%	7.7%	4.0%	5.0%
Average Pavement Condition Index (PCI) For all Streets and Road Segments	67	72	60	65	67
Overnight Parking Spaces (average utilization)	154	130	140	130	130
Street Permits	1,478	875	851	1000	900
Public Utility Construction Reviews	7	5	15	10	10
Traffic Counts	48	35	35	35	35
Reduction of Motor Vehicle Speed Post-Traffic Calming Measures	>6MPH	>5MPH	>5MPH	>5MPH	>5MPH
CATV Plan Review	0	0	2	0	3
Taxi Cab Licenses	36	30	30	14	14
Inspections of Town Licensed Taxi Cabs	23	60	84	14	14
Contracts Administered	27	25	34	30	27
Plot Plan Approvals/ Inspections	46	35	41	40	35
Parking Permits					
Commercial	759	734	724	720	720
Residential	2,910	2,600	2,643	2,600	2,600
Temporary	8,456	8,000	9,078	8,000	8,000
Moving/Construction Signs	8,900	8,000	9,000	8,000	8,000
Parking/Traffic Inquiries	5,000	5,000	5,000	5,000	5,000

PERFORMANCE / WORKLOAD INDICATORS (Con't.)

	ACTUAL FY2018	ESTIMATE FY2019	ACTUAL FY2019	ESTIMATE FY2020	ESTIMATE FY2021
HIGHWAY					
Snow Accumulation	43.9"	43"	43.1	43"	43
Snow Removal By-Law Enforcement Citations Issued	62	50	59	75	75
Concrete Sidewalks Placed (cu. yds.)	734	1,000	1,264	1,200	1,200
Asphalt Installed (tons)	881	800	875	850	850
Recycled Roadway Products (tons)	1,615	1,900	2,139	1,800	2,000
Sign Installations	648	600	532	550	550
Traffic Signal Repair Calls	94	100	102	90	90
Fire Alarm Service Calls	28	25	36	25	20
Parking Meter Repairs	1,736	1,200	1,049	900	900
Service Calls	6,214	6,000	9,417	9,500	10,000
Pavement Markings					
Crosswalks	560	550	575	600	650
Lines	712,275	850,000	825,500	825,000	825,000
Street Light Outages	394	400	210	150	150
% of CDL Drivers Drug/ Alcohol tested	75%	75%	78%	75%	75%
Statutory Inspections of Town-owned Vehicles	392	390	394	390	390
Scheduled Preventative Maintenance Work Orders (Vehicles)	879	900	876	900	876
Automotive Technician Training Session Hours	210	200	220	200	200
Street Cleaning (tons)	963	1,200	1,291	1,200	1,200

PERFORMANCE / WORKLOAD INDICATORS (Con't.)

	ACTUAL FY2018	ESTIMATE FY2019	ACTUAL FY2019	ESTIMATE FY2020	ESTIMATE FY2021
SANITATION					
Solid Waste (tons)	878	8,900	8,411	8,500	8,500
Collection/Disposal Cost per ton	$266	$260	$260	$260	$260
Recycling (tons)					
Commingled/Paper	5,487	4,600	4,780	4,600	5,000
Cost per ton	$215	$215	$238	$259	$259
Metal	90	90	193	150	150
Composting (tons)	4,351	4,300	5,120	5,300	5,400
% of Solid Waste Diverted Due to Recyc./Compost	39.0%	41%	54.0%	55.0%	58.0%
Commercial Refuse Establishments	62	65	66	66	66

PERFORMANCE / WORKLOAD INDICATORS (Con't.)

	ACTUAL FY2018	ESTIMATE FY2019	ACTUAL FY2019	ESTIMATE FY2020	ESTIMATE FY2021
PARKS AND OPEN SPACE					
Wetlands Permits and Certificates Issued	13	4	3	4	4
Turf Grass Restoration Program in Acres	105	110	121	110	115
Graffiti Removed (# sites)	6	15	11	10	12
Landscape Improvements to School Grounds incl. Aeration, Overseeding (acres)	35	25	38	25	25
Vandalism Repairs	1	5	3	5	5
Maintenance Requests Closed within 3 days	80%	85%	80%	85%	85%
Public Shade Trees					
Removed	197	180	173	180	180
Street Trees Planted	317	300	311	300	300
Park & Open Space Trees Planted	180	77	98	100	100
Dangerous Limbs and Hangers Removed	498	220	206	200	200
Pruning and Lifting Trees on Streets (# of streets)	9	10	12	9	9
Citizen Requests for Pruning of Town-owned Trees	375	500	363	375	375
Cemetery:					
Burials	62	70	59	70	65
Headstones Set	31	25	21	30	25
Plots sold	37	35	43	40	40

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 53F1/2 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.

FY21 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 continue annual water main and service pipe leak detection 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 maintain the number of catch basins cleaned to meet or exceed EPA regulations.
4. To complete construction of Phase 3 improvements to the sanitary sewer distribution system to remove extraneous flows caused by inflow and infiltration.
5. To continue the annual uni-directional flushing program to protect water quality as mandated by the Department of Environmental Protection (DEP).
6. To continue investigation and planning for the U.S. EPA Region 1 Massachusetts Small MS4 General Permit covering stormwater Phase II regulated discharges as mandated by EPA.
7. To continue the Fire Hydrant Replacement Program by replacing old hydrants with new compression type hydrants.
8. To continue the "paperless" Water System Asset Management Program.
9. To evaluate new Water & Sewer rate methodology to determine if original goals have been met.

FY20 Accomplishments

1. Introduction to ratepayers 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 "in-house" 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 tenth year of the annual uni-directional flushing program to protect water quality as mandated by the Department of Environmental Protection (DEP).
6. Completed construction of Phase 2 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. Continued investigation and planning for the U.S. EPA Region 1 Massachusetts Small MS4 General Permit covering stormwater Phase II regulated discharges as mandated by EPA.
9. Ongoing Implementation of 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.

Collapse All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 2,626,428	$ 2,776,505	$ 2,839,650	63,145	2.22%
(510101) PERMANENT FULL TIME	2,367,802	2,501,837	2,497,916	-3,921	-0.16%
(510140) SHIFT DIFFERENTIAL	8,217	18,204	18,568	364	1.96%
(510143) WORKING OUT OF CLASS	6,192	14,464	14,753	289	1.96%
(510300) OVERTIME PAY	0	37,879	38,637	758	1.96%
(510343) OT EMERGENCY	123,048	95,083	96,985	1,902	1.96%
(510344) OT SCHEDULED	10,060	18,288	18,653	365	1.96%
(510345) OT SPECIAL EVENTS	6,086	0	0	0	0.00%
(510901) PART TIME TEMPORARY SAL	0	15,000	15,000	0	0.00%
(513044) LONGEVITY PAY	23,800	25,550	21,000	-4,550	-21.67%
(514501) EXTRA COMPENSATION	8,825	700	1,500	800	53.33%
(514510) SICK PAY BUYOUT	6,655	1,500	1,500	0	0.00%
(515041) HOLIDAY PAY	202	0	0	0	0.00%
(515058) VACATION BUYOUT	17,920	6,000	6,000	0	0.00%
(515059) A DAY BUYOUT	18,911	26,000	26,000	0	0.00%
(515501) CLOTHING-UNIFORM ALLOWANCE	20,300	15,600	15,600	0	0.00%
(515505) TOOL ALLOWANCE	500	400	400	0	0.00%
(516302) WC-RETRO COMP PER DIA	7,910	0	0	0	0.00%
(CB) COLLECTIVE BARGAINING	0	0	67,138	67,138	100.00%
SERVICES	316,320	353,798	365,398	11,600	3.17%
(522015) D P EQUIP R & M	600	15,180	15,180	0	0.00%
(522016) COMPUTER SOFTWARE R & M	40,422	73,800	73,800	0	0.00%
(522017) COMMUNICATIONS EQUIP R & M	2,563	1,500	1,500	0	0.00%
(522070) MOTOR VEHICLE/EQUIP R & M	15,544	15,000	20,000	5,000	25.00%
(522080) NON-EQUIPMENT R & M	41,340	35,000	35,000	0	0.00%
(522090) OTHER EQUIP R & M	7,297	4,000	4,000	0	0.00%
(522400) BUILDING MAINTENANCE	22,434	25,000	25,000	0	0.00%
(523011) COPY EQUIP RENTAL/LEASES	0	281	281	0	0.00%
(523012) PHOTOCOPY SERVICE CONTRAC	0	137	137	0	0.00%
(523593) SOLID WASTE DISPOSAL CT	96,127	50,000	50,000	0	0.00%
(524002) OFFICE/CLERICAL SERVICES	26,570	30,000	35,000	5,000	14.29%
(524010) PROFESSIONAL/TECH SERVICE	17,927	20,000	20,000	0	0.00%
(525001) TELEPHONE & TELEGRAPH	834	1,200	1,200	0	0.00%
(525002) WIRELESS COMMUNICATIONS	16,598	15,600	15,600	0	0.00%
(525022) POSTAGE	13,834	14,000	14,000	0	0.00%
(525060) ADVERTISING SERVICES	567	0	1,000	1,000	100.00%
(528005) CREDIT CARD SERVICE CHARGES	7,817	40,000	40,000	0	0.00%
(528020) LICENSES	567	600	1,200	600	50.00%
(528035) UNIFORM CLEANING SERVICES	2,842	2,500	2,500	0	0.00%
(528060) PEST CONTROL SERVICES	2,437	10,000	10,000	0	0.00%
SUPPLIES	161,499	123,020	147,020	24,000	16.32%
(531012) OFFICE SUPPLIES	10,708	3,215	8,215	5,000	60.86%
(532015) EQUIPMENT MAINT SUPPLIES	8,322	15,000	15,000	0	0.00%
(532030) MAINTENANCE SUPPLIES	3,724	1,200	1,200	0	0.00%
(534120) CONSTRUCTION SUPPLIES	80,279	65,000	65,000	0	0.00%
(534213) OILS & LUBRICANTS	2,529	3,000	3,000	0	0.00%
(534220) TIRES	3,943	6,000	10,000	4,000	40.00%
(534230) MOTOR VEHICLE SUPPLIES	39,054	20,000	30,000	10,000	33.33%
(539035) UNIFORMS & PROTECTIVE CLO	12,941	9,605	14,605	5,000	34.23%
OTHER	20,121	293,397	299,897	6,500	2.17%
(551020) IN STATE TRAVEL -OTHER	47	0	0	0	0.00%
(551099) EDUCATION/TRAINING/CONFERENCES	9,098	5,580	12,080	6,500	53.81%
(553010) PROFESSIONAL DUES/MEMBERS	3,629	5,000	5,000	0	0.00%
(554001) PROPERTY INSURANCE	7,347	0	0	0	0.00%
(558091) WATER/SEWER RESERVE	0	282,817	282,817	0	0.00%
UTILITIES	139,769	102,061	102,061	0	0.00%
(561010) ELECTRICITY	15,964	15,965	15,965	0	0.00%
(561011) NATURAL GAS	23,776	21,508	21,508	0	0.00%
(561012) HEATING OIL	1,669	1,997	1,997	0	0.00%
(561021) GASOLINE	49,442	17,591	17,591	0	0.00%
(561022) DIESEL	46,419	41,500	41,500	0	0.00%
(561030) WATER	2,500	3,500	3,500	0	0.00%
INTERGOVERNMENTAL	19,952,381	20,653,997	21,272,997	619,000	2.91%
(543051) MWRA WATER CHARGES	7,037,965	7,284,294	7,502,794	218,500	2.91%
(543052) MWRA SEWER CHARGES	12,898,264	13,349,703	13,750,203	400,500	2.91%
(543060) DEP ASSESSMENT	16,152	20,000	20,000	0	0.00%
BUDGETED CAPITAL	506,845	630,330	444,300	-186,030	-41.87%
(5A0001) AUTOMOBILES	0	0	23,000	23,000	100.00%
(5A0002) CONSTRUCTION EQUIPMENT-BUD	82,218	100,000	100,000	0	0.00%
(5A0010) TRUCKS- BUD	55,183	160,000	0	-160,000	--
(5A0017) LEASED COMPUTER EQUIPMENT	2,527	2,530	2,300	-230	-10.00%
(5A0018) LEASED ROLLING STOCK	286,281	312,800	264,000	-48,800	-18.48%
(5A0019) BUDGETED CAP-WATER METERS	38,469	40,000	40,000	0	0.00%
(5A0022) BUD-MAINTENANCE EQUIPMENT	39,464	0	0	0	0.00%
(5A0025) AUTOMOTIVE MAINT EQUIPMENT	2,703	15,000	15,000	0	0.00%
DEBT SERVICE	1,680,741	1,313,347	1,667,140	353,793	21.22%
(580208) PRINCIPAL-MAT DEBT	1,496,378	1,206,128	1,386,290	180,162	13.00%
(582086) INTEREST-LONG TERM DEBT	184,363	107,219	280,850	173,631	61.82%
INTERFUND TRANSFERS OUT	3,229,117	3,038,020	2,429,747	-608,273	-25.03%
(597100) TRANSFERS TO GENERAL FUND	2,314,117	2,318,020	2,429,747	111,727	4.60%
(597500) TRANSFER TO K CAPITAL FUNDS	915,000	720,000	0	-720,000	--
Total	$ 28,633,221	$ 29,284,475	$ 29,568,210	283,735	0.96%

Data filtered by EXPENSES, ENTERPRISE/REVOLVING, DEPARTMENT OF PUBLIC WORKS and exported on February 14, 2020. Created with OpenGov

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
REVENUES	$ 31,582,424	$ 28,564,475	$ 29,568,210	1,003,735	3.39%

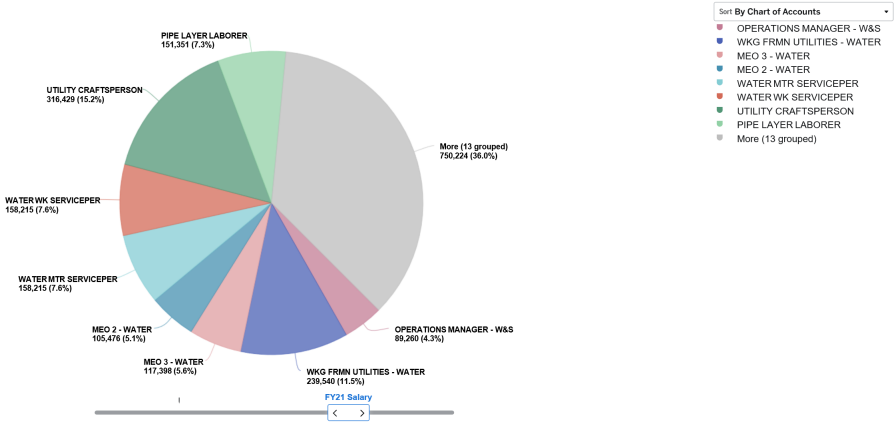
Water

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
▸ SALARIES	$ 2,226,175	$ 2,335,396	$ 2,390,649	55,253	2.31%
▸ SERVICES	119,420	190,598	196,198	5,600	2.85%
▸ SUPPLIES	143,794	102,020	126,020	24,000	19.04%
▸ OTHER	10,111	133,404	138,404	5,000	3.61%
▸ UTILITIES	139,769	102,061	102,061	0	0.00%
▸ INTERGOVERNMENTAL	7,054,117	7,304,294	7,522,794	218,500	2.90%
▸ BUDGETED CAPITAL	247,584	277,530	200,300	-77,230	-38.56%
▸ DEBT SERVICE	285,413	289,950	250,500	-39,450	-15.75%
▸ INTERFUND TRANSFERS OUT	2,755,322	2,559,652	1,914,874	-644,778	-33.67%
Total	$ 12,981,705	$ 13,294,905	$ 12,841,800	-453,105	-3.53%

Data filtered by EXPENSES, WATER and exported on February 14, 2020. Created with OpenGov

FTE Salary

Visualization



	FY21 FTE	FY21 Salary
DIR WATER AND SEWER - WATER	0.500	64,183
OPERATIONS MANAGER - W&S	1	89,260
WATER WORKS DIV FRMN	1	81,240
BUSINESS MANAGER - W&S	1	68,886
UTILITIES FOREMAN	1	66,947
WATER SERVICE INSP	1	66,947
BACKFLOW PREVENTECH	1	64,371
WATER METER FOREMAN	1	64,371
SENIOR CLERK TYPIST - W&S	1	53,682
MOTOR EQUIP REP FRMN	1	62,032
WKG FRMN UTILITIES - WATER	4	239,540
MTR EQUIP REPAIRPER	1	59,885
STOREKEEPER - W&S	0.500	29,942
MEO 3 - WATER	2	117,398
MEO 2 - WATER	2	105,476
WATER MTR SERVICEPER	3	158,215
WATER WK SERVICEPER	3	158,215
CARPEN LAB CRAFTSPER	1	52,738
UTILITY CRAFTSPERSON	6	316,429
PIPE LAYER LABORER	3	151,351
CO-OP STUDENT	0.500	15,000
Total	35.500	2,086,108

Data filtered by WATER, ENTERPRISE/REVOLVING, DEPARTMENT OF PUBLIC WORKS and exported on February 14, 2020. Created with OpenGov

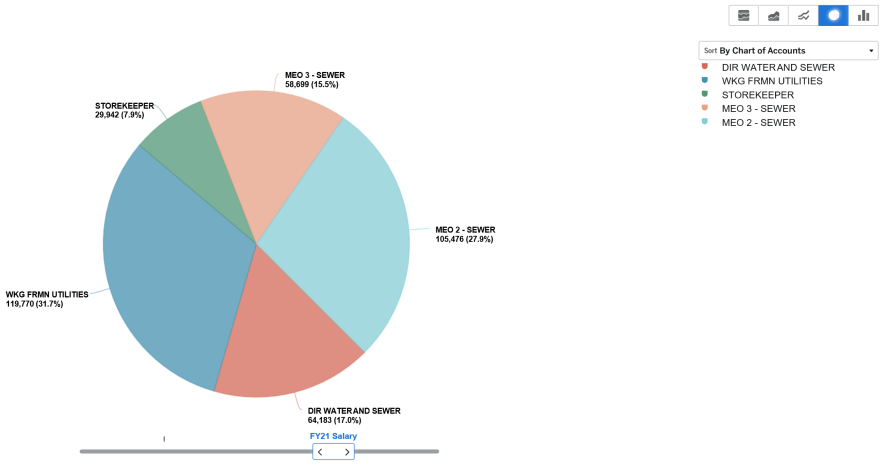
Sewer

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
▸ SALARIES	$ 400,253	$ 441,109	$ 449,001	7,892	1.76%
▸ SERVICES	196,900	163,200	169,200	6,000	3.55%
▸ SUPPLIES	17,704	21,000	21,000	0	0.00%
▸ OTHER	10,010	159,993	161,493	1,500	0.93%
▸ INTERGOVERNMENTAL	12,898,264	13,349,703	13,750,203	400,500	2.91%
▸ BUDGETED CAPITAL	259,262	352,800	244,000	-108,800	-44.59%
▸ DEBT SERVICE	1,395,328	1,023,397	1,416,640	393,243	27.76%
▸ INTERFUND TRANSFERS OUT	473,795	478,368	514,873	36,505	7.09%
Total	$ 15,651,516	$ 15,989,570	$ 16,726,410	736,840	4.41%

Data filtered by EXPENSES, SEWER and exported on February 14, 2020. Created with OpenGov

FTE Salary

Visualization

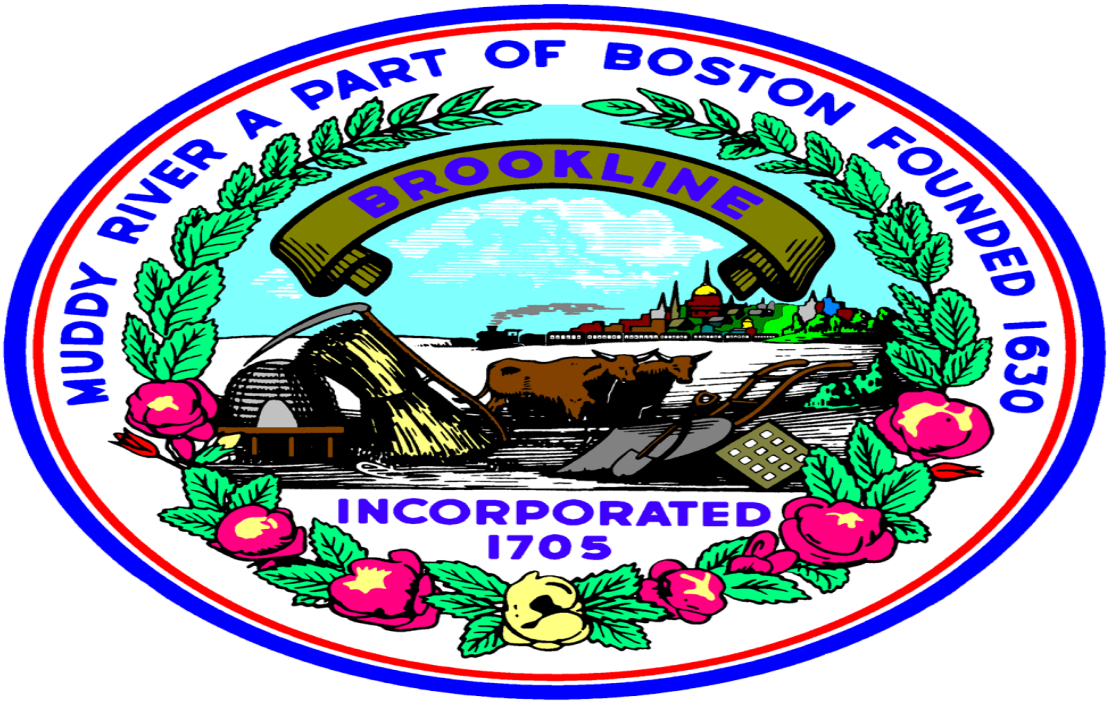


	FY21 FTE	FY21 Salary
DIR WATER AND SEWER	0.500	64,183
WKG FRMN UTILITIES	2	119,770
STOREKEEPER	0.500	29,942
MEO 3 - SEWER	1	58,699
MEO 2 - SEWER	2	105,476
Total	6	378,070

Data filtered by SEWER, ENTERPRISE/REVOLVING, DEPARTMENT OF PUBLIC WORKS and exported on February 14, 2020. Created with OpenGov

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2018	ESTIMATE FY2019	ACTUAL FY2019	ESTIMATE FY2020	ESTIMATE FY2021
Water Demand - MGD	5.15	5.00	4.97	5.00	5.00
Avg. Daily Sanitary Flow - MGD	8.70	9.00	9.60	9.00	9.50
Unaccounted Water - %	8.5%	10.0%	11.1%	10.0%	10.0%
Catch Basin Cleaning:					
Number of Basins	1,907	2,400	1,982	2,400	2,400
% of Total Basins	73.3%	92.3%	76.2%	92.3%	92.3%
Total Sediments (tons)	704	650	671	700	700
Cross Connection Revenue	$134,000	$120,000	$97,175	$130,000	$110,000
Complaint Responses:					
Water	494	450	508	500	500
Sewer	180	200	205	200	200
Service Responses	1780	1,000	1299	1700	1200
Service Pipes Installed	193	200	175	200	200
Hydrants Repaired/ Replaced	49	50	40	50	50
Sewer Structures Repaired	95	120	100	100	100
Sewerage Blockages Repaired	29	30	36	30	30


MUDDY RIVER A PART OF BOSTON FOUNDED 1630
BROOKLINE
INCORPORATED
1705

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 with 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 two full time archivists, 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 recently redesigned 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, induction cooking kits, sewing machines, and voltmeters. In FY20 the library will open it's fabulous new makerspace called The Ideaspace. There will be 3D printers, a laser cutter, a vinyl cutter, a vacuum former, and many more digital and analog technologies. 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 music 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. The library subscribes to 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.
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. Coolidge Corner recently added programming for Chinese New Year and the Mid-Autumn Festival, which attracted over 2000 attendees combined. Putterham has robust programming, the meeting room is reserved 40 hours a week of the 48 hours that they are open.

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. Brookline is proud to have added a Tween Room with a dedicated Tween librarian to curate services for our 4th-7th grade patrons. The room has been a runaway success, and we are delighted to report that we are one of the first communities in Massachusetts to design and implement a space for this age group.

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. This year Technical Services has endeavored to "de-colonize Dewey". They have been fastidiously recataloging the nonfiction collection so it more accurately reflects modern society, with special efforts to rid the catalog of racist, colonialist, sexist, or gender biased terminology.

FY21 Objectives:

1. Completely re-brand the library system with new logo, new library cards, etc..
2. Complete and open Ideaspace.
3. Update all remaining 2008 RFID self checks.
4. Coolidge Corner Tool lending library
5. Expand Chinese language programming for families
6. Develop disaster plan
7. Increase access to special collections through digital displays
8. Expand hours and services
9. Roll out new paging model
10. Build Sharaga memorial garden

FY20 Accomplishments:

1. ELL tutoring/classes offered through TOEFL certified library staff
2. Ask a Librarian live reference chat deployed
3. Partnered with LL Bean to offer backpacks full of camping gear to patrons
4. Completed and re-opened renovated Coolidge Corner Library
5. Added tax help for seniors and other qualifying citizens
6. Trained all 100 staff on how to most effectively serve patrons who are experiencing homelessness
7. Began reclassifying nonfiction collections with an eye toward equity and inclusion
8. Designed and opened Tween Room
9. Received LSTA grant for Ideaspace
10. Increased programming quantity and attendance

Collapse All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 3,306,463	$ 3,113,564	$ 3,171,504	57,940	1.83%
(510101) PERMANENT FULL TIME	2,398,320	2,516,212	2,555,062	38,850	1.52%
(510140) SHIFT DIFFERENTIAL	24,498	16,690	17,024	334	1.96%
(510300) OVERTIME PAY	63,698	59,084	60,265	1,181	1.96%
(510344) OT SCHEDULED	23,268	0	0	0	0.00%
(510901) PART TIME TEMPORARY SAL	717,965	441,849	468,163	26,314	5.62%
(513044) LONGEVITY PAY	18,400	26,248	11,700	-14,548	-124.34%
(514501) EXTRA COMPENSATION	0	2,000	2,000	0	0.00%
(514510) SICK PAY BUYOUT	2,232	0	0	0	0.00%
(515058) VACATION BUYOUT	23,187	0	0	0	0.00%
(515059) A DAY BUYOUT	15,456	37,142	42,951	5,809	13.52%
(515501) CLOTHING-UNIFORM ALLOWANCE	19,439	14,339	14,339	0	0.00%
SERVICES	211,888	226,075	236,861	10,786	4.55%
(522010) OFFICE EQUIP R & M	16,009	20,363	26,203	5,840	22.29%
(522016) COMPUTER SOFTWARE R & M	26,850	40,132	40,132	0	0.00%
(52201A) AUDIO REPAIR & MAINTENANCE	997	1,000	1,000	0	0.00%
(522400) BUILDING MAINTENANCE	28,700	30,153	30,153	0	0.00%
(523012) PHOTOCOPY SERVICE CONTRAC	0	1,793	1,793	0	0.00%
(523590) BUILDING CLEANING SERVICE	14,015	8,800	8,800	0	0.00%
(525001) TELEPHONE & TELEGRAPH	4,847	0	0	0	0.00%
(525002) WIRELESS COMMUNICATIONS	5,994	6,646	6,646	0	0.00%
(525022) POSTAGE	538	2,072	2,072	0	0.00%
(525030) PRINTING SERVICES	0	1,000	1,000	0	0.00%
(525050) DELIVERY SERVICES	14,208	14,000	14,000	0	0.00%
(525070) CATALOGUING SERVICES	99,730	98,916	103,862	4,946	4.76%
(525075) BINDING SERVICES	0	1,200	1,200	0	0.00%
SUPPLIES	601,135	610,764	629,122	18,358	2.92%
(531012) OFFICE SUPPLIES	28,970	33,039	33,039	0	0.00%
(532030) MAINTENANCE SUPPLIES	18,657	18,000	18,900	900	4.76%
(539012) BOOKS & PERIODICALS	3	559,725	577,183	17,458	3.02%
(53901A) AUDIO	27,039	0	0	0	0.00%
(53901B) BOOKS	258,831	0	0	0	0.00%
(53901D) DOWNLOADABLE ITEMS	112,962	0	0	0	0.00%
(53901E) B&P-INTERNET	60,176	0	0	0	0.00%
(53901G) VIDEO GAMES	44	0	0	0	0.00%
(53901M) MICROFICHE-MICROFILM	292	0	0	0	0.00%
(53901P) PERIODICALS	33,093	0	0	0	0.00%
(53901V) VIDEO & DVD	61,067	0	0	0	0.00%
OTHER	5,841	4,700	4,700	0	0.00%
(551040) IN STATE MILEAGE	2,672	2,200	2,200	0	0.00%
(551099) EDUCATION/TRAINING/CONFERENCES	3,169	2,500	2,500	0	0.00%
UTILITIES	239,434	267,884	263,984	-3,900	-1.48%
(561010) ELECTRICITY	183,344	196,100	193,984	-2,116	-1.09%
(561011) NATURAL GAS	46,811	60,214	58,083	-2,131	-3.67%
(561030) WATER	9,278	11,570	11,917	347	2.91%
BUDGETED CAPITAL	17,794	43,124	43,124	0	0.00%
(5A0007) PERSONAL COMPUTERS-BUD	1,076	0	0	0	0.00%
(5A0017) LEASED COMPUTER EQUIPMENT	16,718	18,124	18,124	0	0.00%
(5A0036) LEASED NETWORK EQ & SOFTWARE	0	25,000	25,000	0	0.00%
Total	$ 4,382,554	$ 4,266,111	$ 4,349,294	83,183	1.91%

Data filtered by EXPENSES, LIBRARY and exported on February 14, 2020. Created with OpenGov

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
REVENUES	$ 76,589	$ 80,000	$ 80,000	0	0.00%

Administration

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 346,845	$ 414,804	$ 428,410	13,606	3.18%
SERVICES	7,488	16,396	16,396	0	0.00%
SUPPLIES	1,341	6,680	6,680	0	0.00%
OTHER	1,836	2,900	2,900	0	0.00%
BUDGETED CAPITAL	0	43,124	43,124	0	0.00%
Total	$ 357,509	$ 483,904	$ 497,510	13,606	2.73%

Data filtered by EXPENSES, LIBRARY and exported on February 14, 2020. Created with OpenGov

Central Library Services

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 705,165	$ 764,644	$ 740,368	-24,276	-3.28%
SERVICES	6,470	5,035	5,035	0	0.00%
SUPPLIES	338,296	339,680	354,265	14,585	4.12%
OTHER	2,369	0	0	0	0.00%
BUDGETED CAPITAL	8,653	0	0	0	0.00%
Total	$ 1,060,954	$ 1,109,359	$ 1,099,668	-9,691	-0.88%

Data filtered by EXPENSES, LIBRARY and exported on February 14, 2020. Created with OpenGov

Branch Library Services

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 1,025,980	$ 749,530	$ 783,346	33,816	4.32%
SERVICES	54,516	53,610	59,450	5,840	9.82%
SUPPLIES	3,925	142,510	144,232	1,722	1.19%
OTHER	286	500	500	0	0.00%
UTILITIES	32,241	67,359	53,457	-13,902	-26.01%
BUDGETED CAPITAL	8,065	0	0	0	0.00%
Total	$ 1,125,014	$ 1,013,509	$ 1,040,985	27,476	2.64%

Data filtered by EXPENSES, LIBRARY and exported on February 14, 2020. Created with OpenGov

Children's Services

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 410,252	$ 372,000	$ 375,967	3,967	1.06%
SERVICES	0	820	820	0	0.00%
SUPPLIES	983	94,448	95,599	1,151	1.20%
OTHER	0	400	400	0	0.00%
Total	$ 411,235	$ 467,668	$ 472,786	5,118	1.08%

Data filtered by EXPENSES, LIBRARY and exported on February 14, 2020. Created with OpenGov

Circulation/Support Services

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 541,559	$ 504,649	$ 489,343	-15,306	-3.13%
SERVICES	129,278	141,584	146,530	4,946	3.38%
SUPPLIES	9,456	9,446	9,446	0	0.00%
OTHER	307	500	500	0	0.00%
BUDGETED CAPITAL	1,076	0	0	0	0.00%
Total	$ 681,677	$ 656,179	$ 645,819	-10,360	-1.60%

Data filtered by EXPENSES, LIBRARY and exported on February 14, 2020. Created with OpenGov

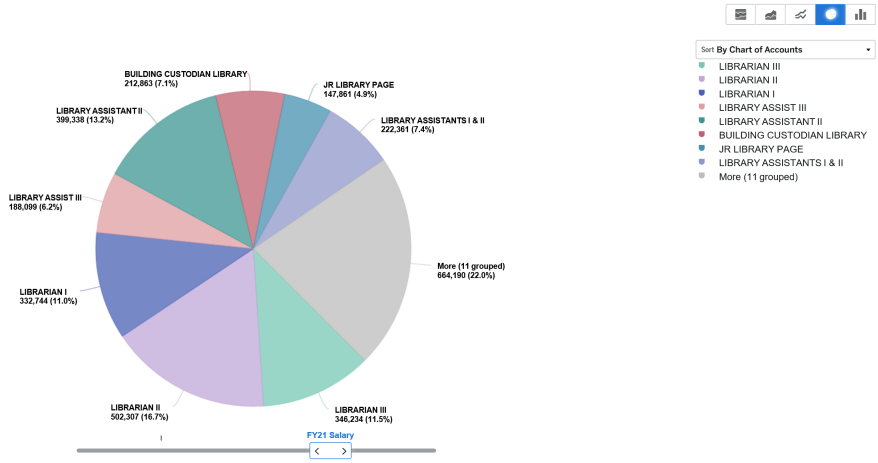
Plant Maintenance

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
▸ SALARIES	$ 276,663	$ 307,937	$ 354,070	46,133	13.03%
▸ SERVICES	14,135	8,630	8,630	0	0.00%
▸ SUPPLIES	18,701	18,000	18,900	900	4.76%
▸ OTHER	1,043	400	400	0	0.00%
▸ UTILITIES	207,192	200,525	210,527	10,002	4.75%
Total	$ 517,734	$ 535,492	$ 592,527	57,035	9.63%

Data filtered by EXPENSES, LIBRARY and exported on February 14, 2020. Created with OpenGov

FTE Salary

Visualization



	FY21 FTE	FY21 Salary
LIBRARY DIRECTOR	1	130,933
ASST LIB DIR ADMIN	1	94,687
ASST LIB DIR TECH	1	85,176
SUPV LIB BLDG OPER	1	75,721
LIBRARIAN III	5	346,234
LIB III CIRC SUPV	1	67,534
LIBRARIAN II	8	502,307
LIBRARIAN I	6	332,744
EXEC ASST TO LIB DIR	1	60,346
BUSINESS MANAGER LIBRARY	1	51,851
LIBRARY ASSIST III	4	188,099
LIBRARY ASSISTANT II	9	399,338
BUILDING CUSTODIAN LIBRARY	4	212,863
JR LIBRARY PAGE	4.550	147,861
SR LIBRARY PAGE	0.560	16,610
LIBRARY MONITOR	0.530	15,424
LIBRARIANS PT	0.800	46,195
LIBRARY ASSISTANTS I & II	2.900	222,361
HOUSEWORKERS LIBRARY	0.500	19,713
Total	52.840	3,015,997

Data filtered by LIBRARY, GENERAL FUND, LIBRARY and exported on February 14, 2020. Created with OpenGov

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2018	ESTIMATE FY2019	ACTUAL FY2019	ESTIMATE FY2020	ESTIMATE FY2021
Total Circulation	1,138,338	1,166,462	1,186,491	1,213,120	1,225,251
Total Attendance	624,093	624,815	778,752	786,539	800,000
Volumes Added	30,455	25,114	34,360	36,000	38,300
Volumes Withdrawn	67,553	40,000	66,118	35,000	30,000
Interlibrary Loan:					
Borrowed	153,234	155,000	155,806	160,000	162,000
Loaned	125,285	135,000	125,378	140,000	135,000
Non-MLN items borrowed	1,079	1,100	838	1,100	1,000
Non-MLN items loaned	1,626	1,700	1,730	1,800	1,900
Items Loaned Electronically	73,803	85,611	166,162	97,597	175,000
Main Library					
Circulation	565,158	582,140	545,665	584,604	584,604
Attendance	318,363	321,547	433,050	324,762	437,355
Volumes Added	16,994	17,000	18,728	17,500	20,600
Volumes Withdrawn	35,195	20,000	19,839	20,000	18,000
Coolidge Corner					
Circulation	336,186	268,948	312,604	350,000	397,007
Attendance	223,812	240,000	254,678	164,128	318,348
Volumes Added	9,137	7,614	10,370	6,700	12,500
Withdrawn volumes	2,168	5,000	20,021	5,000	10,000
Putterham					
Circulation	163,491	165,000	162,060	166,650	165,000
Attendance	91,918	76,598	91,024	67,488	92,000
Volumes Added	4,324	5,000	5,262	5,000	5,500
Withdrawn volumes	2,168	5,000	5,509	8,000	5,000
Children's					
Circulation	332,803	333,000	325,385	335,000	333,000
Main	129,324	160,000	159,717	190,000	200,000
Coolidge	108,360	96,621	103,922	136,000	150,000
Putterham	65,119	69,026	61,745	65,000	66,000

PERFORMANCE / WORKLOAD INDICATORS (con't.)

	ACTUAL FY2018	ESTIMATE FY2019	ACTUAL FY2019	ESTIMATE FY2020	ESTIMATE FY2021
% of Total Materials Budget for Children	25%	25%	25%	25%	25%
Volumes Added (All)	10,630	25,114	13,822	29,200	36,000
Withdrawn Volumes (All)	14,944	40,000	20,749	34,000	35,000
Programs					
Program Attendance (All)	35,605	36,495	41,364	44,000	46,000
Children's Attendance	738 26,029	500 15,617	772 27,215	800 28,000	825 32,000
Young Adult Attendance	97 1,777	100 3,000	65 1,207	75 3,500	80 2,000
Adult Attendance	619 8,399	805 8,500	773 12,942	800 14,000	825 15,000
Patrons Added to Database	4,289	4,500	4,626	4,900	5,200

Program Description

The vision of Brookline Public Health and Human Services (BPH) is an inclusive community that is healthy, safe, connected and equitable for all. Our mission is to preserve, protect, and promote the physical, mental, and environmental health of the Brookline Community. We collaborate with partners to reduce health inequities and respond to emerging public health challenges. Among the steps taken by BPH in accomplishing this vision is 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 and the control of infectious diseases.

The Department consists of the following six sub-programs:

The **Administration Sub-program** provides resources and administrative support to BPH and maintains the physical plant, housing a broad range of programs and services. 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 BPH.

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; enforcing the Town's plastic bag and polystyrene bans, the abatement of general health nuisances; and the testing and sealing of all weighing and measuring devices. Additional concerns include asbestos removal, lead, 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** focuses on 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 vaccinations for children and at-risk adults in the community. This Sub-program serves as BPH's liaison to the School Health program and is charged with monitoring day care centers.

The **Community Health Services Sub-program** provides health education and promotion programs addressing diverse health needs of the community. These activities include early detection of disease conditions, physical exercise and community engagement programs for residents. This division leads campaigns for National Public Health Week, Climate Week, National Food Day, Bike to School Day, and other health promotion initiatives.

The **Emergency Preparedness Sub-program** offers resources to improve community preparedness and resiliency. In addition to creating and maintaining plans for response to town-wide medical emergencies such as epidemics or bio-terrorist attacks, it works with other members of the Town's Emergency Management Team to prepare for and respond to all crisis events. The division oversees nearly 300 Medical Reserve Corps volunteers who are trained to assist in an emergency. Since disasters impact vulnerable populations greatly, the division prioritizes community preparedness efforts for those most at risk. This division has primary responsibility for coordination of the Town's innovative Emergency Preparedness Buddies Program; the free program assists elders and isolated adults with emergency planning.

The **Public Health Nursing/Epidemiology Sub-program** 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 and improves 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 with serious and persistent mental illness who need access to services. Center staff consults extensively to Town schools, department's officials and 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 S**ubstance Abuse and Violence Prevention and Services for Youth Sub-program** is designed to reduce substance abuse and violence among Brookline youth. The division provides counseling to Brookline youth with substance abuse problems and their families; prevention education; peer leadership training for the high school and elementary schools; consultation, trainings, and presentations to community members and service providers; and updated materials, information, and resources. Staffing for the Brookline Coalition Against Substance Abuse (B-CASA) and Brookline Parent Education Network (B-PEN) are provided through this division for related programs.

FY21 Objectives

HEALTH ADMINISTRATION SUBPROGRAM

1. 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.
2. To plan for a range of public health interventions with measurable indicators and funding partners using the data generated in Annual Healthy Brookline report.
3. 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.
4. 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.
5. 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.
6. To work with the Information Technology Department on the migration to a next generation of permitting applications and tablet technology.
7. In conjunction with other town departments continue to oversee the medical marijuana dispensary in Brookline.
8. Assist with policies and procedures for implementation of recreational marijuana law.
9. Develop and implement communications/public relations plan to include Facebook, website redesign, blogs, and social media.
10. Start the initial process of becoming an accredited health department.

ENVIRONMENTAL HEALTH SUBPROGRAM

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. Participate in Emergency Management planning for community on issues related to environmental health.
5. Conduct regular tobacco compliance checks at retail establishment selling tobacco.
6. Implementation of new Recreational Marijuana standards for community addressing access and environmental health concerns.
7. Implementation of 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.
8. Implement revision to the Plastic Bag and Polystyrene regulations in Brookline.
9. Evaluate and develop Environmental Division staffing needs to address retention and program standard's needs.
10. Assist in the Departments accreditation process focusing on Environmental Health and the 10 Essential Services of Environmental Health.

CHILD HEALTH SUBPROGRAM

1. Continue active liaison with School Health Services and continue to include the School Nurse Coordinator in Health Department meetings.
2. Participate more actively in the school based interdisciplinary Wellness Committee.
3. Continue to provide technical consultation with the Epidemiology Division as needed in case of communicable disease cases and outbreaks.
4. Continue to provide physician backup and medical licensure underwriting for child immunization programs and flu clinics.
5. 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.
6. Assist in Department's Accreditation process.
7. Continue educational programs and technical consultation to day care centers
8. Review program for daycare directors and staff that emphasize leadership and day care management.
9. Increase participatory programs geared to meaningful and interesting activities for pre-school children.

COMMUNITY HEALTH SERVICES SUBPROGRAM

1. Inform and educate local community about current public health issues, with emphasis on climate change, nutrition, vaping and marijuana, lifestyle and exercise.
2. Continue programs linking public health and climate change. Organize annual Car-Free School Day in K – 8 schools. Continue as BDPH staff person working with local groups—Climate Action Brookline, Mothers out Front, etc. Work in concert with Town's newly-appointed Sustainability Director. Serve on town's Safe Routes to School Subcommittee.
3. Encourage community programs offered by local health and fitness businesses.
4. Offer array of events promoting public health during National Public Health Week in April.
5. Offer the community a series of health education programs in cooperation with the Brookline Adult and Community Education Program and other local sponsors.
6. Organize regular blood drives in cooperation with the American Red Cross open to town residents.
7. Work with the local media to provide pertinent public health alerts/education on emerging public health issues. Expand use of social media.
8. 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. Assist Center Communities of Brookline on planning for Senior Tech event in summer, 2020.
9. 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.

EMERGENCY PREPAREDNESS SUB-PROGRAM

1. 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. Work with regional and state entities to create and maintain plans to respond to potential public health threats affecting Brookline and the region.
3. 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. Organize at least 10 trainings and/or activities for MRC volunteers and the MRC Leadership Team, including staffing & operating the Town-wide Flu Immunization Clinics.
5. 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. Increase the resilience of vulnerable populations through targeted programming and outreach.
7. Implement the highly respected Emergency Preparedness Buddies Program, helping seniors and other vulnerable adults prepare for potential emergencies.

NURSING AND EPIDEMIOLOGY SUBPROGRAM

1. To continue to stay updated with MAVEN, the electronic, web-based surveillance program, by attending all webinars and associated conferences.
2. To provide an annual training in blood-borne pathogens to the Medical Reserve Corps.
3. To provide an annual training in current immunization techniques to the Medical Reserve Corps.
4. To work closely with the school nurses in Brookline to assure high immunization coverage for children especially the uninsured and others with barriers to care.
5. To maintain enhanced surveillance of communicable diseases, especially disease clusters, in Brookline schools, day cares, long-term care settings and other establishments.

MENTAL HEALTH SUBPROGRAM

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 secure 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. 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.
4. The Brookline Center will 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.

SUBSTANCE ABUSE AND VIOLENCE PREVENTION FOR YOUTH SUB PROGRAM

1. To promote the health and wellbeing of Brookline youth and provide alcohol, nicotine, marijuana and other drug prevention and intervention services to Brookline teens and their families.
2. To conduct an annual needs assessment, including the student health survey and Community Wellness Summit, 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 lead 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: workshops for 8th and 9th grade health classes; presentations to parent and community groups; and public health campaigns and programming at Brookline High School.
5. To Plan and implement programming for the Brookline Parent Education Network (B-PEN), including weekly B-PEN PTO News Blasts, Bi-monthly B-PEN Advisory group meetings, presentations at PTO meetings, community forums, parent discussion groups, and the B-PEN.org parent education website and Facebook page
6. To provide confidential intervention services including consultation, counseling, referrals and the Youth Diversion Program for alcohol, nicotine, marijuana and other drug related problems, accessible to all Brookline youth and their families.
7. To maintain and enhance collaboration with the Public Schools of Brookline (PSB) and Brookline Police Department, to address youth substance abuse and violence prevention issues; serve on the BHS Deans' Teams, the BHS Clinical Services Team, the Wellness Committee and the monthly Juvenile Roundtable.

FY20 Accomplishments

HEALTH ADMINISTRATION SUBPROGRAM

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 22nd Annual Public Health Policy Forum entitled "Health Care Reform, Politics, and the 2020 Presidential Elections" 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 vision and mission statements.

ENVIRONMENTAL HEALTH SUBPROGRAM

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. Continued implementing "on-line" payments for permits/license renewals. To include all 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 annual rabies clinics in Brookline and added micro chipping for all pets at no charge; inspected kennel and dog day care facilities and issued temporary outdoor dog permits for foodservice facilities. Implemented "door hanger" advisory for community wildlife education. Served on the Moderators Committee to review Policies and Procedures and Resource needs for vicious dogs in the community. A final report with recommendations was prepared for Town Meeting
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. Updated the 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. Developed fact sheets for new Plastic Restrictions adopted by Town Meeting that requires compostable straws and utensils in 2020. Continued to promote the Smoke Free Housing initiative with Brookline Housing Authority and property owners throughout the community

7. Assisted with inspections and licensing condition for community's first licensed Medical Marijuana facility and started planning for Adult use Marijuana facilities coming to the community
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. Assisted the Planning Department with reviewing the many 40B housing projects proposed in the community. Division reviewed issues for Trash and Recycling, commercial impacts, nuisance impacts and applicable construction management plans.
10. Served on the Select Boards licensing review committed on requirements for possible licensing of Air B&B type facilities in the community.

CHILD HEALTH SUBPROGRAM

1. Actively continued liaison with Brookline Public School Health Service
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, influenza, 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 (291 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.
6. Director of program was reappointed as Adjunct Physician to Boston Children's Hospital staff.

COMMUNITY HEALTH SERVICES SUBPROGRAM

1. In conjunction with Public Schools of Brookline, led Car-Free School Day activities at K – 8 schools. Integrated Car-Free School Day activities with Brookline Safe Routes to School program and Brookline Bicycle Advisory Committee.
2. Celebrated National Public Health Week with week-long events. Several programs were jointly offered with Climate Action Brookline, designed to expand connection between public health and climate change locally and beyond.
3. Worked with Substance Abuse Prevention program staff at Brookline High School to secure CHNA grant to produce video on "Products and Paraphernalia" related to vaping, juuling and marijuana. Peer leaders will create and produce video.
4. As part of Brookline Climate Week, co-sponsored Climate Change Adaptation Challenge attracting entries from close to 80 Brookline K-8 students linking public health and climate change. Continued health education series and exercise classes at the Brookline Senior Center. Continued involvement in community project to initiate discussions about end of life issues.
5. Implemented control measures within 24 hours for 100% of communicable disease investigations
6. Offered monthly blood drives at either Brookline Main Library or local VFW Hall. Utilized social media (Facebook, Town web site) to alert residents about public health issues, food borne illnesses, hot and cold weather alerts, among others.
7. Serve as Health Department member of Information and Access Committee of the Women and Girls Thriving initiative in Brookline
8. Sponsored popular twilight outdoor yoga class(indoors this year due to inclement weather) to celebrate International Day of Yoga in June attended by close to 100 Brookline residents, with three local yoga instructors leading the class. Musician accompanied yoga class.
9. Administrative oversight of MA Tobacco Control Program (MTCP), supervise MTCP staff person.

EMERGENCY PREPAREDNESS SUBPROGRAM

1. Awarded over $67,000 in grant funding for Emergency Preparedness staff & programming, including the Emergency Preparedness Buddies program.
2. Maintained federally recognized Medical Reserve Corps (MRC) with nearly 200 trained members prepared to assist Health Department staff in the event of an emergency.
3. Conducted 43 MRC trainings and/or volunteer activities, and provided over 1,000 hours of volunteer services to the Town, worth approximately $30,000.
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 Brookline Day and Public Health Week events.
6. Provided Emergency Preparedness Buddy programming to improve resilience for vulnerable residents. This unique and innovative program was awarded a 2019 MRC Community Preparedness and Resilience Award from the US Department of Health and Human Services.
7. Program staff presented the Emergency Preparedness Buddies Program at the annual Massachusetts Emergency Management Agency's (MEMA's) 2019 All Hazards Emergency Preparedness Conference.

NURSING & EPIDEMIOLOGY SUBPROGRAM

1. Promoted preventive education against tick and mosquito illnesses by presenting two information sessions in Chinese and English at the Brookline Public Library.
2. Responsible for the investigation and control of 289 reports of communicable disease.
3. Provided case management for 104 reports of humans exposed to animals including bat exposures. This involved contacting the individuals who were exposed and determining risk and need for rabies prophylaxis.
4. Provided and supervised three influenza clinics administering 1000 doses of flu vaccine with the assistance of the Medical Reserve Corps.
5. Conducted back to school vaccination clinics where 663 vaccines were administered to 326 uninsured/ underinsured children.
6. Continued to offer blood pressure screenings and counseling to 79 individuals
7. Provided clinical consultation and information to residents regarding health topics such as travel vaccines, general immunizations, disease questions, insect and animal issues and lead tests.

MENTAL HEALTH SUBPROGRAM

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 SUB PROGRAM

1. During the 2018-2019 school year trained 48 peer leaders who implemented prevention strategies addressing: vaping, marijuana and other drug use; gender violence; and stress and mental health issues. Peer Leaders conducted over 50 health classes to PSB students in grades 8– 9, 3 grade-wide drug awareness workshops, 8 presentations to parent and community groups including 2 presentations on new trends in marijuana use among youth, and 3 gender violence workshops held during a school wide day of awareness. Implemented research based drug prevention programming, including the Improbable Players for grade 10, and "If They Had Known" for grade 11.
2. Implemented B-PEN (Brookline Parent Education Network), including the weekly B-PEN News Blasts, Bi-monthly B-PEN Advisory group meetings, presentations at PTO meetings, community forums, parent discussion groups, and the B-PEN.org parent education website and Facebook page. Collaborated with Brookline High School Guidance Director and concerned parents on a series of educational workshops for students on vaping with the Caron Foundation, and an evening presentation for parents. Organized National Public Health Week speaker on adolescent psychology and positive parenting strategies.
3. Applied for and was awarded a Brookline Community Fund $25,000 for a final year grant in December 2018 for the Brookline Parent Education (B-PEN) Program to develop 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. Requested continued funding of $25,000 for the B-PEN program from the Brookline Marijuana Dispensary Host Agreement's Community Impact Funding.
4. B-PEN prevention staff participated in regional alcohol prevention coalition in collaboration with Watertown, Waltham and Belmont, through the Massachusetts Department of Public Health, Bureau of Substance Abuse Prevention. Implemented Parent Facebook social media campaign "Listen, Talk. Listen."
5. Program social workers with expertise in adolescent development provided 2280 hours of individual, group and family counseling services, including 120 youth seen for marijuana, vaping and other drug use, and 40 parents/ guardians. Referrals included 71 youth in the Youth Diversion Program with the Brookline schools and Police. Participated in re-entry planning and coordinated referral process for teens in need of treatment.
6. Held the annual Wellness Summit bringing together 90 key community stakeholders to identify prevention strategies addressing identified student health issues. Completed local needs assessment and annual action plan with input from Brookline High School Administrators, Brookline High School Peer Leaders, and the B-PEN Advisory Group.

Collapse All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 1,144,361	$ 955,220	$ 1,253,699	298,479	23.81%
(510101) PERMANENT FULL TIME	969,678	802,796	1,008,712	205,916	20.41%
(510102) PERMANENT PART TIME	132,719	133,483	251,465	117,982	46.92%
(510300) OVERTIME PAY	5,181	8,316	9,483	1,167	12.31%
(510901) PART TIME TEMPORARY SAL	0	500	500	0	0.00%
(513044) LONGEVITY PAY	5,673	5,350	2,900	-2,450	-84.48%
(513046) HEALTH INSP SPEC PAY-RETIREABL	0	2,000	2,000	0	0.00%
(514510) SICK PAY BUYOUT	5,000	0	0	0	0.00%
(515058) VACATION BUYOUT	11,331	0	0	0	0.00%
(515059) A DAY BUYOUT	11,479	0	0	0	0.00%
(515501) CLOTHING-UNIFORM ALLOWANCE	3,300	2,775	2,775	0	0.00%
(OFFSETS) OFFSET	0	0	-24,136	-24,136	-100.00%
SERVICES	213,832	217,902	221,514	3,612	1.63%
(523011) COPY EQUIP RENTAL/LEASES	2,159	2,227	2,227	0	0.00%
(524005) MEDICAL/HOSPITAL SERVICES	1,000	1,750	1,750	0	0.00%
(524010) PROFESSIONAL/TECH SERVICE	27,802	30,085	30,085	0	0.00%
(524016) MENTAL HEALTH PROGRAM	177,889	180,580	184,192	3,612	1.96%
(525002) WIRELESS COMMUNICATIONS	4,854	3,160	3,160	0	0.00%
(525060) ADVERTISING SERVICES	31	0	0	0	0.00%
(528080) SUBSCRIPTIONS	96	100	100	0	0.00%
SUPPLIES	20,692	20,100	35,100	15,000	42.74%
(531012) OFFICE SUPPLIES	6,837	3,600	3,600	0	0.00%
(533111) SPECIAL PROGRAM SUPPLIES	5,741	9,500	24,500	15,000	61.22%
(533210) MEALS & RECEPTIONS	678	0	0	0	0.00%
(535010) MEDICAL SUPPLIES	7,435	7,000	7,000	0	0.00%
OTHER	6,931	4,120	4,120	0	0.00%
(551020) IN STATE TRAVEL -OTHER	46	0	0	0	0.00%
(551099) EDUCATION/TRAINING/CONFERENCES	2,169	1,795	1,795	0	0.00%
(552020) HOTEL	2,176	800	800	0	0.00%
(552090) OTHER TRAVEL	695	725	725	0	0.00%
(553010) PROFESSIONAL DUES/MEMBERS	1,846	800	800	0	0.00%
UTILITIES	48,282	39,515	49,689	10,174	20.48%
(561010) ELECTRICITY	32,336	26,156	34,422	8,266	24.01%
(561011) NATURAL GAS	12,055	9,430	10,700	1,270	11.87%
(561020) GENERATOR FUEL	184	300	300	0	0.00%
(561021) GASOLINE	1,594	1,516	2,091	575	27.50%
(561030) WATER	2,112	2,113	2,176	63	2.91%
BUDGETED CAPITAL	21,496	4,185	34,785	30,600	87.97%
(5A0001) AUTOMOBILES	17,500	0	30,000	30,000	100.00%
(5A0007) PERSONAL COMPUTERS-BUD	108	0	0	0	0.00%
(5A0017) LEASED COMPUTER EQUIPMENT	3,889	4,185	4,785	600	12.54%
Total	$ 1,455,593	$ 1,241,042	$ 1,598,907	357,865	22.38%

Data filtered by EXPENSES, HEALTH & HUMAN SERVICES and exported on February 14, 2020. Created with OpenGov

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
REVENUES	$ 196,797	$ 166,500	$ 171,500	5,000	2.92%

Administration

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 246,334	$ 232,690	$ 241,012	8,322	3.45%
SERVICES	12,460	18,322	18,322	0	0.00%
SUPPLIES	17,441	8,000	8,000	0	0.00%
OTHER	6,931	3,720	3,720	0	0.00%
UTILITIES	48,282	39,515	49,689	10,174	20.48%
BUDGETED CAPITAL	21,496	4,185	34,785	30,600	87.97%
Total	$ 352,945	$ 306,432	$ 355,528	49,096	13.81%

Data filtered by EXPENSES, HEALTH & HUMAN SERVICES and exported on February 14, 2020. Created with OpenGov

Environmental Health

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 447,879	$ 452,129	$ 526,665	74,536	14.15%
SERVICES	9,913	19,000	19,000	0	0.00%
SUPPLIES	2,393	7,900	17,900	10,000	55.87%
OTHER	0	250	250	0	0.00%
Total	$ 460,185	$ 479,279	$ 563,815	84,536	14.99%

Data filtered by EXPENSES, HEALTH & HUMAN SERVICES and exported on February 14, 2020. Created with OpenGov

Mental Health

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SERVICES	$ 177,889	$ 180,580	$ 184,192	3,612	1.96%
SUPPLIES	0	850	850	0	0.00%
Total	$ 177,889	$ 181,430	$ 185,042	3,612	1.95%

Data filtered by EXPENSES, HEALTH & HUMAN SERVICES and exported on February 14, 2020. Created with OpenGov

Child Health

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 70,571	$ 67,640	$ 73,468	5,828	7.93%
SUPPLIES	327	1,500	1,500	0	0.00%
OTHER	0	50	50	0	0.00%
Total	$ 70,898	$ 69,190	$ 75,018	5,828	7.77%

Data filtered by EXPENSES, HEALTH & HUMAN SERVICES and exported on February 14, 2020. Created with OpenGov

Community Health

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 155,525	$ 120,235	$ 180,131	59,896	33.25%
SUPPLIES	52	1,850	1,850	0	0.00%
OTHER	0	50	50	0	0.00%
Total	$ 155,576	$ 122,135	$ 182,031	59,896	32.90%

Data filtered by EXPENSES, HEALTH & HUMAN SERVICES and exported on February 14, 2020. Created with OpenGov

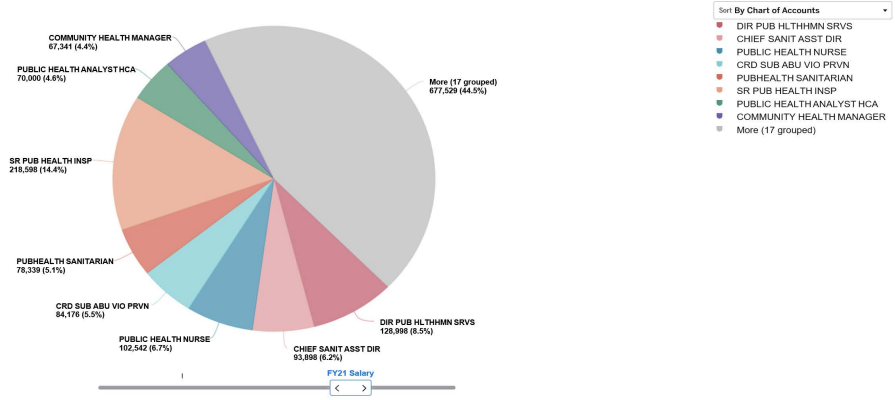
Substance Abuse

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 211,281	$ 82,526	$ 232,423	149,897	64.49%
SUPPLIES	0	0	5,000	5,000	100.00%
OTHER	0	50	50	0	0.00%
Total	$ 211,281	$ 82,576	$ 237,473	154,897	65.23%

Data filtered by EXPENSES, HEALTH & HUMAN SERVICES and exported on February 14, 2020. Created with OpenGov

FTE Salary

Visualization



	FY21 FTE	FY21 Salary
DIR PUB HLTHHMN SRVS	1	128,998
CHIEF SANIT ASST DIR	1	93,898
PUBLIC HEALTH NURSE	1	102,542
CRD SUB ABU VIO PRVN	1	84,176
PUBHEALTH SANITARIAN	1	78,339
SR PUB HEALTH INSP	3	218,598
PUBLIC HEALTH ANALYST HCA	1	70,000
SUBSTANCE ABUSE COUNSELOR	1	61,997
COMM HEALTH SPECIALIST HCA	1	60,000
SR OFFICE ASST HEALTH	1	61,258
SR CLERK STENOGRAPHER HEALTH	1	48,906
SR. PUBLIC HEALTH INSPECTOR	0.490	34,380
SEALER OF WEIGHTS/MEASURES	0.430	24,429
DAY CARE INSPECTOR	0.600	36,060
COMMUNITY HEALTH MANAGER	0.800	67,341
SUBSTANCE ABUSE COUNSELORS	0.500	25,000
EPIDEMIOLOGIST	0.500	60,000
STUDENT INTERNS HEALTH	0.300	500
SUBSTANCE ABUSE COUNSELOR GRANT	1	62,268
SR. CLERK TYPIST HEALTH GRANT	0.930	43,263
CASA PARENT EDUCATOR GRANT	0.270	17,821
PARENT OUTREACH LIAISON GRANT	0.270	17,821
COORD TOBACCO/ALCOHOL GRANT	1	56,218
GRAD. STUDENT INTERNS HEALTH GRANT	1.500	10,824
EMERGENCY PREP COORD. GRANT	0.730	56,784
Total	22.320	1,521,421

Data filtered by HEALTH, GENERAL FUND, HEALTH & HUMAN SERVICES and exported on February 14, 2020. Created with OpenGov

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2018	ESTIMATE FY2019	ACTUAL FY2019	ESTIMATE FY2020	ESTIMATE FY2021
ENVIRONMENTAL HEALTH					
% of Consumers Complaints Handled in 3 Days	90%	90%	90%	90%	90%
Tobacco Retail Sales: Compliance Rate (avg.)	88%	90%	95%	95%	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	10	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%	15%	15%	15%
% Restaurants requiring Enforcement Actions	2%	2%	2%	2%	5%
% Restaurants receiving formal orientation	100%	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
**An inter-departmental program (Health & DPW). Tickets figure includes warnings.*					
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

PERFORMANCE / WORKLOAD INDICATORS (Con't.)

	ACTUAL FY2018	ESTIMATE FY2019	ACTUAL FY2019	ESTIMATE FY2020	ESTIMATE FY2021
CHILD HEALTH					
% Day Care Attendees w/Complete Immunization Status	98%	98%	98%	98%	98%
Lead Poisoned Children	0	0	0	0	0
Child Immunizations (Indvls)	300	250	323	323	340
Day Care Visits / Consults	110	120	121	120	120
Day Care Ed. Programs	10	15	20	20	10
COMMUNITY HEALTH					
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
EMERGENCY PREPAREDNESS					
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	1397	1,000	886	1,000	1000
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
MENTAL HEALTH					
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

PERFORMANCE / WORKLOAD INDICATORS (Con't.)

	ACTUAL FY2018	ESTIMATE FY2019	ACTUAL FY2019	ESTIMATE FY2020	ESTIMATE FY2021
SUBSTANCE ABUSE - BHS students*					
Lifetime marijuana use	27%	27%	26%	26%	26%
Heavy marijuana use	4%	4%	4%	4%	4%
Lifetime alcohol use	47%	47%	36%	36%	36%
Binge drinking	18%	18%	18%	18%	18%
Alcohol use before age 14	8%	10%	8%	8%	8%
Lifetime tobacco use	15%	17%	17%	17%	17%
Tobacco use past 30 days	5%	5%	5%	5%	5%

**These data are collected every two years from the BHS Student Health Survey.*

Prevention/Intervention Services					
Peer Leader Health Class Presentations	2	10	6	6	6
Community/Parent Presentations	22	20	55	60	60
Students served	22	20	15	20	20
Counseling Service hrs./Youth	125	125	148	150	150
School Violation Referrals	1,760	1,800	1650	1,800	1800
Police/Youth Diversion	8	20	16	15	15
	10	6	6	6	6
ADMINISTRATION					
% of inspectional and permit information available online.	65%	65%	70%	70%	70%
Overweight / obesity rate among Brookline school age children	15%	15%	15%	15%	15%
Overweight / obesity rate among school age children (State avg.)	24%	25%	23.6%	23%	23%
% High School students using tobacco products * (Brookline)	5%	5%	5%	5%	5%
% High School students using tobacco products (State avg.)	10%	10%	10%	10%	10%
Life Expectancy at birth (Brookline)	87	87	87	87	87
Life Expectancy at birth (State)	82	82	82	82	82

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.

FY 21 Objectives

1. 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.
2. As we have had an increase in veteran and their families seeking assistance with Alzheimer's and Military Sexual Trauma (MST). The Veterans office will both increase outreach and continue to develop relationships and strategies within the VA and advocate for additional support for our Brookline veterans and their families facing these crises.
3. 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 and support community events.
4. 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.
5. 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.
6. 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.
7. 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.
8. To obtain National Accreditation and Certification as a tool to increase our ability to better advocate for our veterans.
9. To conduct flag raising ceremonies to honor deceased Brookline veteran's military service.
10. To continue to update and improve our CEMP Plan and to assist our Emergency Manager Chief Sullivan.

FY20 Accomplishments

1. Provided $78,646.27 financial assistance to 18 approximately Brookline veterans and their families in their time of need.
2. Strengthened our bonds with the Boston VA Medical Center (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. Assisted over 40 Brookline Veterans with enrollment in the VA HealthCare system and in securing necessary clinic appointments. Hosted two VA Stake Holder meetings in Brookline.
3. Coordinated increase in new benefits to Brookline Veterans and families over $80,000 dollars. Our office worked with the VA Regional Office to assist our veterans obtaining these needed VA benefits. According to the VA report in calendar year 2018 Brookline Veterans and the families received $83.277.00 dollars of direct aid and pension for our Veterans along with critical medical care and pharmaceutical support
4. Assisted the Brookline American Legion and VFW Post with attracting a new and diverse generation of veterans to join the Veterans' Post. Assisted the American Legion in providing $10,000 is scholarships to Brookline residents.
5. Worked with the American Legion, VFW and the Brookline Music School to utilize the Veterans Post to bring free Jazz music to the public and allow local musicians (some Veterans) and expiring musicians a local venue to perform.

6. Continued to work with the VA inpatient and Outpatient Programs and local agencies to ensure proper mental health treatment for veterans in need of assistance. This office managed more than 19 PTSD and other mental health cases during the year.
7. Assisted 2 veterans who suffered from severe PTSD from Military Sexual Trauma in getting the critical treatment. Both Veterans are receiving the care they need, the recognition of the crime committed against them, and are now receiving 100% service connected disability ratings
8. In conjunction with the Massachusetts One-Stop Career Centers and the VA Vocational Rehabilitation and Employment Program, we assisted 3 veterans with vocational rehabilitation training. Additionally assisted two veterans to find gainful employment and one veteran to secure new employment, after he felt he was being discriminated by his employer.
9. Successfully completed the state mandated certification training and recertified our credentials with the Massachusetts Department of Veterans Services (DVS) for the next three years.
10. Updated the Comprehensive Emergency Management Plan (CEMP) is an all hazards plan developed to address the natural and man-caused hazards that threaten Brookline. The plan was inspected and reviewed as part of the DPW certification and passed with our correction. Coordinated all Emergency Management Team (EMT) meetings.

Collapse All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 170,322	$ 175,502	$ 178,854	3,352	1.87%
(510101) PERMANENT FULL TIME	150,447	145,768	148,900	3,132	2.10%
(510300) OVERTIME PAY	0	832	500	-332	-66.40%
(510901) PART TIME TEMPORARY SAL	15,277	27,602	28,154	552	1.96%
(513044) LONGEVITY PAY	750	750	750	0	0.00%
(515059) A DAY BUYOUT	3,298	0	0	0	0.00%
(515501) CLOTHING-UNIFORM ALLOWANCE	550	550	550	0	0.00%
SERVICES	2,375	2,388	2,388	0	0.00%
(523011) COPY EQUIP RENTAL/LEASES	2,375	2,388	2,388	0	0.00%
SUPPLIES	1,230	650	1,150	500	43.48%
(531012) OFFICE SUPPLIES	1,230	650	1,150	500	43.48%
OTHER	31,006	163,535	163,785	250	0.15%
(551020) IN STATE TRAVEL -OTHER	581	0	0	0	0.00%
(552090) OTHER TRAVEL	0	350	600	250	41.67%
(553010) PROFESSIONAL DUES/MEMBERS	40	85	85	0	0.00%
(557010) VETERAN'S BENEFITS	611	144,600	144,600	0	0.00%
(558015) MEMORIAL/VETERANS/FLAG DAY OBS	29,775	18,500	18,500	0	0.00%
BUDGETED CAPITAL	459	510	510	0	0.00%
(5A0017) LEASED COMPUTER EQUIPMENT	459	510	510	0	0.00%
Total	$ 205,391	$ 342,585	$ 346,687	4,102	1.18%

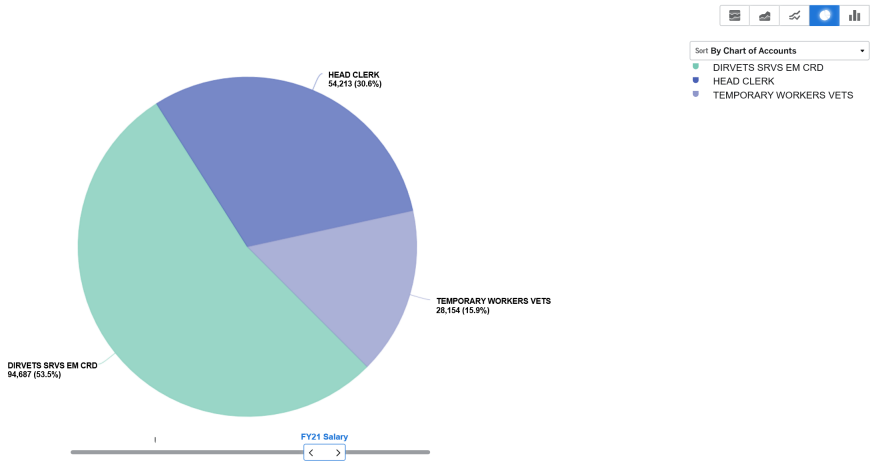
Data filtered by EXPENSES, VETERANS' SERVICES and exported on February 13, 2020. Created with OpenGov

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
REVENUES	$ 117,974	$ 83,618	$ 66,228	-17,390	-26.26%

Salaries

FTE Salary

Visualization



	FY21 FTE	FY21 Salary
DIRVETS SRVS EM CRD	1	94,687
HEAD CLERK	1	54,213
TEMPORARY WORKERS VETS	0	28,154
Total	2	177,054

Data filtered by VETERANS, GENERAL FUND, VETERANS' SERVICES and exported on February 13, 2020. Created with OpenGov

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2018	ESTIMATE FY2019	ACTUAL FY2019	ESTIMATE FY2020	ESTIMATE FY2021
Performance:					
% of Claims Approved by the State	100%	100%	100%	100%	100%
Workload:					
Recipients of Benefits (Monthly Average)	17	17	17	18	18
Service Recipients	1,000	1,000	950	1,000	1,000
Information Requests	1,200	1,200	1,200	1,200	1,200

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.

FY21 Objectives

1. To maintain the pilot transportation program that provides Brookline seniors Lyft and Uber rides by using private donations.
2. To create and implement a sustainability plan for the TRIPPS program—the three-year pilot ended June 2019, and the COA is committed to maintaining its best practices. The COA applied for transportation network funding to support the staffing of TRIPPS.
3. To provide a variety of interesting daily/diverse programs at the Senior Center.
4. To continue to explore efforts on diversity to ensure all elders are served. This includes recruitment of minority staff, board members, volunteers and participants.
5. To continue implementing the action steps submitted to WHO Age Friendly Cities Project.
6. To expand fitness offerings to low income elders with special emphasis on Brookline Housing Authority residents.
7. To continue to provide support and services to Brookline residents and their families with Alzheimer's disease including hosting a Memory Café program.
8. To continue an active food distribution program for low income Brookline elders.
9. To continue to expand weekend and evening programs at the Brookline Senior Center.
10. To continue to host and provide support to the MA Association of the Blind assisted technology program (VIBRANT).

FY20 Accomplishments

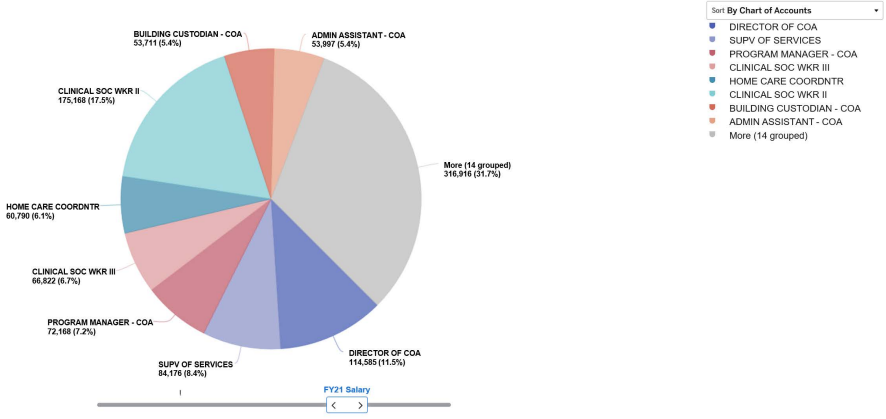
1. Brookline Council on aging received an EARMARK grant from the department of elder affairs to provide Alzheimer's respite care.
2. Received the grant from Brookline Community foundation to support food insecurity programs.
3. Our pilot Expanded Transportation Program, utilizing rideshare, continued with private donations to increase transportation options for Brookline seniors. Including securing $34,005 from CDBG Federal funds to partially support the BETS Taxi Discount Program.
4. Assisted over 185 individuals with income tax forms partnering with AARP and using their trained volunteers.
5. Partnered with Town Assessor to provide property tax relief to Brookline seniors. This year, we were able to increase our participants in Tax Work off program to 35.
6. 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.
7. Successfully received support in the amount of $189,552 from the nonprofit Brookline Multi-Service Senior Center Corp. for salaries, supplies and program supports.
8. Increased operation to include limited night and weekend programs to allow for expansion of programs and services.
9. Maintained Brookline's status as a World Health Organization Age Friendly Town and developed an action plan to promote aging in place.
10. Recruited, trained and supervised 513 volunteers who provide essential services and programs at the Brookline Senior Center.

Collapse All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 865,600	$ 842,458	$ 862,243	19,785	2.29%
(510101) PERMANENT FULL TIME	793,333	704,769	719,727	14,958	2.08%
(510102) PERMANENT PART TIME	29,689	119,247	123,716	4,469	3.61%
(510300) OVERTIME PAY	13,755	0	0	0	0.00%
(510901) PART TIME TEMPORARY SAL	0	10,000	10,000	0	0.00%
(513044) LONGEVITY PAY	6,600	6,392	6,750	358	5.30%
(515058) VACATION BUYOUT	6,456	0	0	0	0.00%
(515059) A DAY BUYOUT	14,118	0	0	0	0.00%
(515501) CLOTHING-UNIFORM ALLOWANCE	1,650	2,050	2,050	0	0.00%
SERVICES	38,991	43,583	48,418	4,835	9.99%
(522010) OFFICE EQUIP R & M	0	500	500	0	0.00%
(523010) OFFICE EQUIP RENTALS/LEAS	1,298	1,366	1,449	83	5.73%
(523012) PHOTOCOPY SERVICE CONTRAC	0	83	0	-83	--
(523043) PARKING RENTALS/LEASES	4,020	5,000	5,000	0	0.00%
(523590) BUILDING CLEANING SERVICE	33,088	35,134	39,969	4,835	12.10%
(525002) WIRELESS COMMUNICATIONS	585	1,500	1,500	0	0.00%
SUPPLIES	19,883	19,763	19,763	0	0.00%
(531012) OFFICE SUPPLIES	12,546	10,000	10,000	0	0.00%
(532010) BUILDING MAINTENANCE SUPP	7,337	9,763	9,763	0	0.00%
OTHER	1,254	4,250	4,250	0	0.00%
(551001) AUTO REIMBURSEMENT	1,254	2,250	2,250	0	0.00%
(553010) PROFESSIONAL DUES/MEMBERS	0	2,000	2,000	0	0.00%
UTILITIES	57,438	61,601	67,042	5,441	8.12%
(561010) ELECTRICITY	42,334	42,849	47,082	4,233	8.99%
(561011) NATURAL GAS	11,551	15,032	16,128	1,096	6.80%
(561030) WATER	3,553	3,720	3,832	112	2.91%
BUDGETED CAPITAL	5,598	5,700	5,700	0	0.00%
(5A0017) LEASED COMPUTER EQUIPMENT	5,598	5,700	5,700	0	0.00%
Total	$ 988,765	$ 977,355	$ 1,007,416	30,061	2.98%

Data filtered by EXPENSES, COUNCIL ON AGING and exported on February 12, 2020. Created with OpenGov

FTE Salary

Visualization



	FY21 FTE	FY21 Salary
DIRECTOR OF COA	1	114,585
SUPV OF SERVICES	1	84,176
PROGRAM MANAGER - COA	1	72,168
CLINICAL SOC WKR III	1	66,822
HOME CARE COORDNTR	1	60,790
CLINICAL SOC WKR II	3	175,168
BUILDING CUSTODIAN - COA	1	53,711
ADMIN ASSISTANT - COA	1	53,997
BUS DRIVER COA	1	42,053
GROUP LEADER - COA	0.590	22,938
CLINICAL SOC WKR II PT	0.600	38,361
BETS COORDINATOR	0.330	9,322
COMMUNITY AIDE COA	0.400	18,407
COA ASSISTANT	0.110	3,023
STAFF ASSISTANT COA	0.280	13,685
HOUSEWORKER COA	0.490	17,981
TEMPORARY WORKERS COA	0	10,000
COA ASSISTANT GRANT	1.400	40,882
CLINICAL SOC WKR III GRANT	0.530	34,416
JOBS PROGRAM COORD GRANT	0.450	20,837
COMMUNITY AIDES GRANT	0.890	25,008
COMMUNITY RELATIONS COORD	0.430	20,003
Total	17.500	998,333

Data filtered by COA, GENERAL FUND, COUNCIL ON AGING and exported on February 14, 2020. Created with OpenGov

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2018	ESTIMATE FY2019	ACTUAL FY2019	ESTIMATE FY2020	ESTIMATE FY2021
Elderbus / Van Contributions					
Donated*	$6,446	$6,300	$6,287	$6,300	$6,400
Van Program					
Rides Given	4,372	4,200	3,574	4,000	4,000
Number of Riders	275	275	260	275	275
New Riders	24	25	14	25	25
$ donated to Town	$22,500	$28,000	$21,000	$21,000	$21,000
Volunteers - Total	433	390	513	475	475
Volunteers - New	69	80	80	80	70
Estimated volunteer Hrs.	41,000	45,000	45,000	45,000	41,000
Job Placements	52	50	52	50	57
Total Caseload	147	150	147	150	150
Tax Work off Participants	30	30	30	30	35
Low-income elders employed	15	19	15	19	15
Geriatric Social Work					
New Referrals	70	60	62	60	60
Case consultations	120	120	113	120	120
Homecare Program (HELP)					
New Referrals	115	75	95	75	75
Total Clients	486	400	522	400	400
Information/Referral					
Annual Phone Calls	10,500	10,500	10,500	10,500	10,500
Taxi Discount Program (BETS)					
Total Clients	442	250	229	200	200
New Referrals	29	40	29	30	30
Senior Center					
Average # Daily Programs	15	15	15	15	15
Average # Daily Participants	225/650	175/600	225/650	175/650	175/650

*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.

Program Description

The Office 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 Office and the goal of the Town are to have a community characterized by the values of inclusion. The Office 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 Office supports community projects that promote multi-cultural awareness, decrease health disparities, and foster better relationships between Brookline's diverse populations. The Office 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 Office provides professional and administrative support to the following Town Commissions and ad hoc Committees:

- Brookline Commission for the Disabled
- Brookline Commission for Women
- Brookline Commission for Diversity, Inclusion, and Community Relations
- Dr. Martin Luther King Jr. Celebration Committee
- Age Friendly Cities Committee
- Indigenous People's Day Committee
- Hidden Brookline
- Women Thriving Inc.
- Domestic Violence Roundtable

The Director serves as the Town's Chief Diversity Officer. The Office 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.

FY2021 Objectives

1. To create at least four opportunities to meet with teens and young adults with a focus to increase their civic participation.
2. To continue to be a partner with community entities to develop better programs and strategies that will assist Brookline individuals and families thrive.
3. To continue to evaluate, monitor and modify Town strategies designed to promote diversity in its workforce and Town boards/commissions.
4. Meet with each Department to establish Diversity and Inclusion plans.
5. To have Town adopt a Data Management System that tracks the Diversity of vendors and contractors used by the Town.
6. In conjunction with Town Departments and community partners, develop and implement a community engagement process.
7. To collaborate with the Small Business Development Committee and Community Planning and Development Department on initiatives to support women and minority-owned businesses.
8. To address ADA action plan items.
9. Implement action items provided by the Diversity Consultant as warranted.
10. To coordinate with HR to implement a Worker Satisfaction Survey.

FY20 Accomplishments

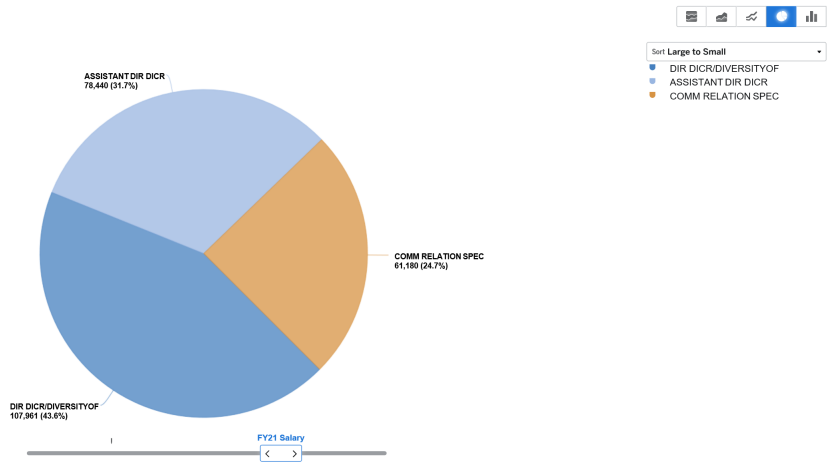
1. Collaborate with local agencies to create and commence the Annual Youth Awards event.
2. Created an informational video and held related events to promote fair housing awareness.
3. Continued to collaborate with Town agencies and departments through the Brookline Domestic Violence Roundtable to commence domestic violence awareness campaigns and programs through a Domestic Violence Vigil, Domestic Abuse Workshop, and new written resources and materials.
4. Assisted the Commission for Diversity, Inclusion and Community Relations to monitor employment trends as they relate to diversity and inclusion and began addressing the strengths and weaknesses of Town Departments.
5. Organized five job fair events in collaboration with Human Resources.
6. Collaborated with the Health Department to create and implement a three series forum on Racism as a Public Health Issue.
7. On boarded a Diversity and Inclusion Consultant to begin equity assessments of Town Departments.
8. Two DICR staff completed Mediation training in October 2019.
9. Received and addressed 17 ADA complaints from Brookline residents.
10. Collaborated with the Economic and Community Development Department to provide a Business Access In-Service and other resources with the intention of increasing physical access and inclusions in local businesses.

Collapse All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 267,343	$ 226,017	$ 234,200	8,183	3.49%
(510101) PERMANENT FULL TIME	259,368	222,267	247,580	25,313	10.22%
(510901) PART TIME TEMPORARY SAL	584	3,000	3,000	0	0.00%
(513044) LONGEVITY PAY	725	750	750	0	0.00%
(515058) VACATION BUYOUT	3,936	0	0	0	0.00%
(515059) A DAY BUYOUT	2,729	0	0	0	0.00%
(OFFSETS) OFFSET	0	0	-17,130	-17,130	-100.00%
SERVICES	24,049	35,600	35,600	0	0.00%
(524010) PROFESSIONAL/TECH SERVICE	23,682	35,000	35,000	0	0.00%
(525002) WIRELESS COMMUNICATIONS	367	600	600	0	0.00%
SUPPLIES	9,106	10,500	10,500	0	0.00%
(531012) OFFICE SUPPLIES	2,594	1,000	1,000	0	0.00%
(533111) SPECIAL PROGRAM SUPPLIES	5,240	8,000	8,000	0	0.00%
(533210) MEALS & RECEPTIONS	1,272	1,500	1,500	0	0.00%
OTHER	6,468	3,650	3,650	0	0.00%
(551099) EDUCATION/TRAINING/CONFERENCES	3,263	3,100	3,100	0	0.00%
(553010) PROFESSIONAL DUES/MEMBERS	3,205	550	550	0	0.00%
BUDGETED CAPITAL	716	875	875	0	0.00%
(5A0017) LEASED COMPUTER EQUIPMENT	716	875	875	0	0.00%
Total	$ 307,683	$ 276,642	$ 284,825	8,183	2.87%

Data filtered by EXPENSES, DIVERSITY, INCLUSION & COMMUNITY RELATIONS and exported on February 12, 2020. Created with OpenGov

FTE Salary

Visualization

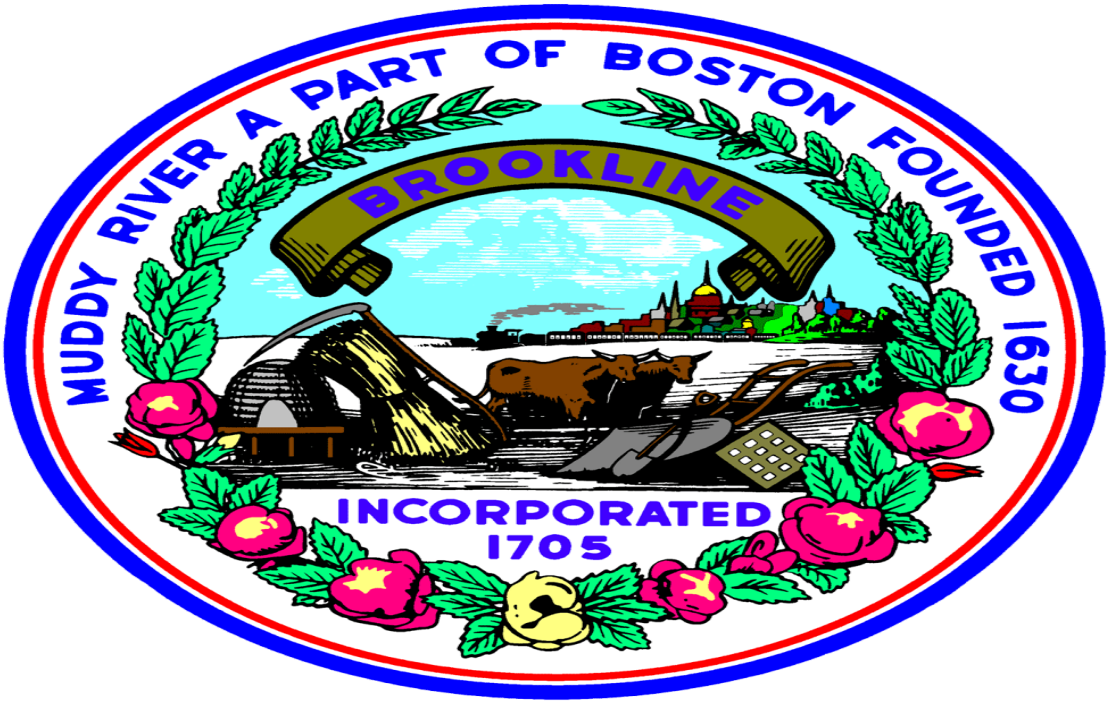


	FY21 FTE	FY21 Salary
DIR DICR/DIVERSITYOF	1	107,961
ASSISTANT DIR DICR	1	78,440
COMM RELATION SPEC	0.720	61,180
Total	2.720	247,581

Data filtered by DICR, GENERAL FUND, DIVERSITY, INCLUSION & COMMUNITY RELATIONS and exported on February 13, 2020. Created with OpenGov

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2018	ESTIMATE FY2019	ACTUAL FY2019	ESTIMATE FY2020	ESTIMATE FY2021
ADA Complaints	12	15	17	20	25
Affirmative Action Complaints	0	1	0	1	1
Discriminatory Conduct Complaints	5	5	7	5	7
Housing Complaints	2	4	5	4	5
Entitlement Benefits Assistance (Health Insurance/SNAP)	30	25	25	30	25
Human Services Information and Referral	103	90	113	120	120
Program Development- Consultations-Collaborations	15	15	13	25	25
Town Department Divesity and Inclusion Consultations	12	10	15	20	30
# of Fire Fund Referrals	0	2	0	0	0
Number of Ramp Program Requests	1	3	4	4	4


MUDDY RIVER A PART OF BOSTON FOUNDED 1630
BROOKLINE
INCORPORATED
1705

Program Description

The Recreation Department provides high quality, affordable activities and services 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 services as a 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 the deliver active programs that provide cultural, social, mental, and physical elements to get to health and fitness of the whole person. Furthermore, the Commission goals is to ensure the programs take place in a well-maintained park or facility. 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 supervised programs, have safety as top priority, 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 department functions or in cooperation with other municipal agencies or volunteer groups. These individuals recruit, select, assign, supervise and evaluate personnel, conduct 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 record of receipts and expenditures.
The **Aquatics Sub-Program** funds the Evelyn Kirrane Aquatic Center 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 Aquatic 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 Center during summer months. Community members of all ages enjoy the facility on weekends, evenings, and early mornings. In FY19, the Aquatic Center reported 81,0000 user days.

FY21 Objectives

1. Pursue CAPRA Accreditation
2. Begin to implement recommendations from FY20 Strategic and Athletic Field Master Plan
3. Continue to upgrade pool mechanical space
4. Continue to further develop our full time staff on-boarding and training
5. Transition community to new registration software platform

FY20 Accomplishments

1. Completed Athletic Field Needs Assessment & Master and Recreation Strategic Plan with GreenPlay.
2. Signed Contract and started roll out plan for new Recreation Registration Software
3. Completed renovation of Eliot public restrooms
4. Began the process of CAPRA Accreditation
5. Enhancing the customer experience at the pool, continuing new engaging community events, adding up to date live availability of lanes on public aquatics tv, adding # of swimming classes, updating family bathroom accommodate ADA, to include ADA changing table.

Collapse All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 722,088	$ 841,770	$ 850,270	8,500	1.00%
(510101) PERMANENT FULL TIME	664,063	817,958	826,787	8,829	1.07%
(510140) SHIFT DIFFERENTIAL	4,530	6,085	6,206	121	1.95%
(510300) OVERTIME PAY	18,862	8,702	9,127	425	4.66%
(513044) LONGEVITY PAY	4,400	6,225	5,350	-875	-16.36%
(514510) SICK PAY BUYOUT	8,015	0	0	0	0.00%
(515058) VACATION BUYOUT	10,621	0	0	0	0.00%
(515059) A DAY BUYOUT	8,297	0	0	0	0.00%
(515501) CLOTHING-UNIFORM ALLOWANCE	3,300	2,800	2,800	0	0.00%
SERVICES	19,492	23,037	23,037	0	0.00%
(523016) SOFTWARE SERVICE CONTRACT	9,131	11,000	11,000	0	0.00%
(523090) OTHER RENTALS/LEASES	410	312	312	0	0.00%
(524002) OFFICE/CLERICAL SERVICES	565	245	245	0	0.00%
(525002) WIRELESS COMMUNICATIONS	9,386	10,380	10,380	0	0.00%
(525060) ADVERTISING SERVICES	0	1,100	1,100	0	0.00%
SUPPLIES	86,739	86,480	86,480	0	0.00%
(531012) OFFICE SUPPLIES	22,410	14,480	14,480	0	0.00%
(532015) EQUIPMENT MAINT SUPPLIES	4,146	19,000	19,000	0	0.00%
(532030) MAINTENANCE SUPPLIES	55,847	46,000	46,000	0	0.00%
(533111) SPECIAL PROGRAM SUPPLIES	4,337	6,000	6,000	0	0.00%
(535010) MEDICAL SUPPLIES	0	1,000	1,000	0	0.00%
OTHER	12,116	12,400	12,400	0	0.00%
(551020) IN STATE TRAVEL -OTHER	230	0	0	0	0.00%
(551070) IN STATE BUSINESS MEALS	54	0	0	0	0.00%
(551099) EDUCATION/TRAINING/CONFERENCES	4,439	7,500	7,500	0	0.00%
(552010) AIRFARE	2,021	2,400	2,400	0	0.00%
(552020) HOTEL	2,672	1,300	1,300	0	0.00%
(553010) PROFESSIONAL DUES/MEMBERS	2,699	1,200	1,200	0	0.00%
UTILITIES	167,495	153,276	171,490	18,214	10.62%
(561010) ELECTRICITY	109,625	92,445	105,037	12,592	11.99%
(561011) NATURAL GAS	40,923	36,084	41,493	5,409	13.04%
(561021) GASOLINE	2,115	5,280	5,280	0	0.00%
(561022) DIESEL	1,273	2,671	2,671	0	0.00%
(561030) WATER	13,559	16,796	17,009	213	1.25%
BUDGETED CAPITAL	2,428	4,020	4,020	0	0.00%
(5A0017) LEASED COMPUTER EQUIPMENT	2,428	4,020	4,020	0	0.00%
Total	$ 1,010,358	$ 1,120,983	$ 1,147,697	26,714	2.33%

Data filtered by EXPENSES, GENERAL FUND, RECREATION and exported on February 14, 2020. Created with OpenGov

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
REVENUES	$ 64,000	$ 84,000	$ 84,000	0	0.00%

Cost Recovery

	ACTUAL FY2019	BUDGET FY2020	REQUEST FY2021
REVENUES			
General Fund	64,000	64,000	84,000
Revolving Fund	3,296,917	3,067,585	4,036,397
Golf Enterprise Fund	1,512,005	1,722,098	1,881,692
TOTAL	4,872,922	4,853,683	6,002,089
EXPENDITURES			
General Fund	1,093,346	1,147,697	1,147,697
General Fund Benefits est. (current employees)	363,053	366,549	375,438
Revolving Fund	3,300,000	3,067,585	4,036,397
Golf Enterprise Fund	1,512,005	1,722,098	1,881,692
TOTAL	6,268,403	6,312,818	7,458,306
Cost Recovery	**77.7%**	**76.9%**	**80.5%**
General Fund Subsidy	**22.3%**	**23.1%**	**19.5%**

Cost Recovery measures the extent to which the cost of the Department is supported by user fees versus tax dollars. Many recreation departments across the country utilize a cost recovery model for long range strategic financial planning. The model is "best practice." The Brookline Recreation Department has utilized the policy and model since 2010. The Cost Recovery Policy identities the percentages of programs and services that are to be subsidized by tax dollars by assigning a level of community benefit; each program area is given a goal percentage that needs to be "recovered" based on the community benefit, then a subsidy is applied 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 offer to the community.

Financial Assistance

PROGRAM	FINANCIAL ASSISTANCE
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
Offsite - Out of Town Trips	$2,000
TOTAL	**$135,000**

The Recreation Department will not turn away any resident from participating in a program for financial reasons. The Department provides financial aid for program fees to all qualified Brookline Residents. Park and Recreation Commission's practice is to support families in need and ensure that everyone has the opportunity to participate in all that Brookline Recreation Department has to offer.

Administration

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
▸ SALARIES	$ 413,397	$ 546,045	$ 541,128	-4,917	-0.91%
▸ SERVICES	19,082	22,245	22,245	0	0.00%
▸ SUPPLIES	29,886	49,980	49,980	0	0.00%
▸ OTHER	12,116	12,400	12,400	0	0.00%
▸ UTILITIES	20,800	26,102	26,102	0	0.00%
▸ BUDGETED CAPITAL	2,214	4,020	4,020	0	0.00%
Total	$ 497,494	$ 660,792	$ 655,875	-4,917	-0.75%

Data filtered by EXPENSES, GENERAL FUND, RECREATION and exported on February 14, 2020. Created with OpenGov

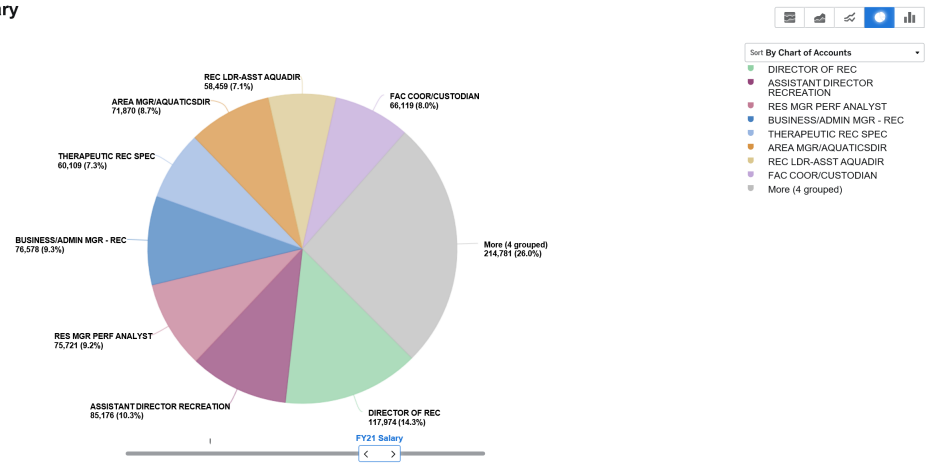
Swimming Pool

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
▸ SALARIES	$ 308,691	$ 295,725	$ 309,142	13,417	4.34%
▸ SERVICES	410	792	792	0	0.00%
▸ SUPPLIES	56,853	36,500	36,500	0	0.00%
▸ UTILITIES	146,696	127,174	145,388	18,214	12.53%
▸ BUDGETED CAPITAL	214	0	0	0	0.00%
Total	$ 512,864	$ 460,191	$ 491,822	31,631	6.43%

Data filtered by EXPENSES, GENERAL FUND, RECREATION and exported on February 14, 2020. Created with OpenGov

FTE Salary

Visualization



	FY21 FTE	FY21 Salary
DIRECTOR OF REC	1	117,974
ASSISTANT DIRECTOR RECREATION	1	85,176
RES MGR PERF ANALYST	1	75,721
BUSINESS/ADMIN MGR - REC	1	76,578
THERAPEUTIC REC SPEC	1	60,109
AREA MGR/AQUATICSDIR	1	71,870
REC LDR-ASST AQUADIR	1	58,459
AQUATICS SUPERVISOR	1	50,825
FAC COOR/CUSTODIAN	1	66,119
MARKETING/OFFICE AST	1	56,133
ADMIN ASST - REC	1	55,656
SENIOR OFFICE ASST - RECREATION	1	52,167
Total	12	826,787

Data filtered by RECREATION, GENERAL FUND, RECREATION and exported on February 14, 2020. Created with OpenGov

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2018	ESTIMATE FY2019	ACTUAL FY2019	ESTIMATE FY2020	ESTIMATE FY2021
Total Participants Per Year By Facility:					
Soule Childcare	72	72	70	75	78
Kirrane Aquatics Center	27,633	29,000	29,637	30,000	30,800
Ice Rink (open skate - user days; 1 person *2 visits = 2 user days)	10,377	9,500	10,602	10,700	10,800
Days of Year BREC Offers Programming:	364	364	364	365	364
Total Programs:	N/A	N/A	N/A	560	580
Social Platforms					
Facebook Likes	1,613	1,800	2,095	2,200	2,300
Twitter Followers	1,690	1,800	1,968	2,050	2,150
Instagram Followers	377	400	701	800	900
Diversity and Inclusion					
Free Programs Attendance:					
Free Brookline Day Event Est. Attendance	3,650	3,750	4,000	4,250	4,450
Free Summer Concerts Est. Attendance	600	600	600	600	600
Monster Bash - Free Halloween Event	N/A	N/A	N/A	336	400
Aquatics Center - Open Swim	728	N/A	589	621	673
Aquatics Center - Open House	200	N/A	150	400	425
Sustainability					
Volunteers at Rec Programs (includes Rec Therapy)					
# of Volunteers	752	760	929	1,045	1,062
# of Hrs Total	17,430	17,485	19,030	19,700	19,908
$ Equivalent (living wage estimate)	$243,671	$244,440	$271,368	$286,438	$289,462
# of Recreation Therapy Volunteer (user days)	178	180	185	200	215

Program Description

The Robert T. Lynch Municipal Golf Course at Putterham Meadows in 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 driving range. The clubhouse adjacent to the course houses an administrative office, a large foyer with sitting areas and a full-service restaurant with both indoor and outdoor dining available. A fully equipped Golf Pro Shop is located downstairs in the Clubhouse.

More than 3 million dollars in capital improvements have been implemented since 2003, including renovation of the 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 Robert T. Lynch Municipal Golf Course will continue to see growth in rounds of golf played due to the addition of the driving range in 2016 that will continue to have positive impact on all golf revenues.

The finances of the Golf Course are accounted for in an Enterprise Fund, as allowed under M.G.L Ch.44, section 53F ½. The Enterprise Fund fully reimburses the General Fund for the expenses incurred on behalf of The Course operations budget, including fringe benefits.

FY21 Objectives

1. Meet budget of $1.9 million in FY21
2. Implement Recreation's Customer engagement initiative, with events for non-golfers
3. Create and implement community based programming/events
4. Award and execute a contract to update the Golf Course Master Plan to enhanced playability and revenue opportunities

FY20 Accomplishments

1. Driving Range revenue up 25% to last year
2. Completed Golf Course Roof Renovation
3. Enhanced the Clubhouse with upgrade HVAC system, including air conditioning to aid in comfort of patrons and grow private event business
4. Added bocce & horseshoe programming for 55+ and community
5. Enhanced playing conditions by employing Assistant Golf Superintendent.

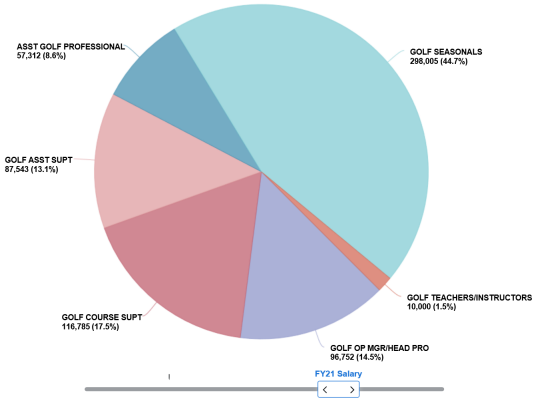
Collapse All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 563,848	$ 726,448	$ 689,557	-36,891	-5.35%
(510101) PERMANENT FULL TIME	237,066	358,698	358,392	-306	-0.09%
(510300) OVERTIME PAY	12,044	0	0	0	0.00%
(510901) PART TIME TEMPORARY SAL	307,513	362,000	308,005	-53,995	-17.53%
(513044) LONGEVITY PAY	750	750	750	0	0.00%
(515059) A DAY BUYOUT	5,925	4,300	4,300	0	0.00%
(515501) CLOTHING-UNIFORM ALLOWANCE	550	700	700	0	0.00%
(CB) COLLECTIVE BARGAINING	0	0	17,410	17,410	100.00%
SERVICES	176,001	153,071	264,901	111,830	42.22%
(521610) CABLE TV	504	500	510	10	1.96%
(522015) D P EQUIP R & M	1,825	1,794	1,900	106	5.58%
(522400) BUILDING MAINTENANCE	16,027	15,000	16,027	1,027	6.41%
(523011) COPY EQUIP RENTAL/LEASES	659	639	660	21	3.18%
(523013) COMPUTER HARDWARE RENTAL	1,648	1,445	1,650	205	12.42%
(523016) SOFTWARE SERVICE CONTRACT	3,176	3,550	3,550	0	0.00%
(523020) SOFTWARE LICENSES	7,255	0	7,255	7,255	100.00%
(523071) OTHER EQUIPMENT RENTAL/LEASE	48,843	51,093	51,093	0	0.00%
(523090) OTHER RENTALS/LEASES	6,707	0	6,706	6,706	100.00%
(523595) EQUIP CLEANING/REPAIR/MAINT	16,640	22,000	22,000	0	0.00%
(523599) LANDSCAPING SERVICES	24,129	10,000	20,000	10,000	50.00%
(524008) GENERAL CONSULT SERVICES	6,359	0	85,000	85,000	100.00%
(524010) PROFESSIONAL/TECH SERVICE	12,030	7,500	12,000	4,500	37.50%
(525030) PRINTING SERVICES	960	2,000	2,000	0	0.00%
(525060) ADVERTISING SERVICES	1,147	5,000	2,000	-3,000	-150.00%
(528010) BANKING SERVICES	27,888	32,300	32,300	0	0.00%
(528020) LICENSES	205	250	250	0	0.00%
SUPPLIES	323,219	313,700	340,485	26,785	7.87%
(531012) OFFICE SUPPLIES	489	500	500	0	0.00%
(531040) PROSHOP SUPPLIES	77,232	82,000	82,000	0	0.00%
(532015) EQUIPMENT MAINT SUPPLIES	47,640	59,000	59,000	0	0.00%
(532030) MAINTENANCE SUPPLIES	0	7,000	3,000	-4,000	-133.33%
(532415) AGRICULTURAL SUPPLIES	95,758	120,000	100,000	-20,000	-20.00%
(533210) MEALS & RECEPTIONS	15,168	5,000	15,167	10,167	67.03%
(539020) RECREATION SUPPLIES	86,932	40,200	80,818	40,618	50.26%
OTHER	7,598	39,700	36,500	-3,200	-8.77%
(551099) EDUCATION/TRAINING/CONFERENCES	1,628	7,000	4,000	-3,000	-75.00%
(552020) HOTEL	1,358	0	2,000	2,000	100.00%
(552090) OTHER TRAVEL	906	0	1,500	1,500	100.00%
(553010) PROFESSIONAL DUES/MEMBERS	3,473	7,700	4,000	-3,700	-92.50%
(558001) CASH OVER-SHORT	233	0	0	0	0.00%
(558092) GOLF ENTERPRISE RESERVE	0	25,000	25,000	0	0.00%
UTILITIES	81,032	117,923	103,414	-14,509	-14.03%
(561010) ELECTRICITY	16,476	16,480	19,897	3,417	17.17%
(561011) NATURAL GAS	15,405	12,377	18,131	5,754	31.74%
(561012) HEATING OIL	0	500	500	0	0.00%
(561014) PROPANE	8,160	8,000	8,250	250	3.03%
(561021) GASOLINE	7,845	14,459	10,459	-4,000	-38.24%
(561022) DIESEL	8,741	9,487	9,677	190	1.96%
(561030) WATER	24,406	56,620	36,500	-20,120	-55.12%
BUDGETED CAPITAL	72,837	86,420	95,800	9,380	9.79%
(5A0017) LEASED COMPUTER EQUIPMENT	2,988	3,050	3,800	750	19.74%
(5A0018) LEASED ROLLING STOCK	69,849	83,370	92,000	8,630	9.38%
DEBT SERVICE	141,700	147,501	137,038	-10,463	-7.64%
(580208) PRINCIPAL-MAT DEBT	95,000	102,500	95,000	-7,500	-7.89%
(582086) INTEREST-LONG TERM DEBT	46,700	45,001	42,038	-2,963	-7.05%
INTERFUND TRANSFERS OUT	207,013	299,683	213,997	-85,686	-40.04%
(597100) TRANSFERS TO GENERAL FUND	207,013	299,683	213,997	-85,686	-40.04%
Total	$ 1,573,248	$ 1,884,446	$ 1,881,691	-2,755	-0.15%

Data filtered by EXPENSES, ENTERPRISE/REVOLVING, RECREATION and exported on February 14, 2020. Created with OpenGov

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
REVENUES	$ 1,661,057	$ 1,831,446	$ 1,881,692	50,246	2.67%
ENTERPRISE FUND REVENUE	1,661,057	1,831,446	1,881,692	50,246	2.67%

FTE Salary

Visualization



Sort By Chart of Accounts

- GOLF OP MGR/HEAD PRO
- GOLF COURSE SUPT
- GOLF ASST SUPT
- ASST GOLF PROFESSIONAL
- GOLF SEASONALS
- GOLF TEACHERS/INSTRUCTORS

	FY21 FTE	FY21 Salary
GOLF OP MGR/HEAD PRO	1	96,752
GOLF COURSE SUPT	2	116,785
GOLF ASST SUPT	1	87,543
ASST GOLF PROFESSIONAL	1	57,312
GOLF SEASONALS	0	298,005
GOLF TEACHERS/INSTRUCTORS	0	10,000
Total	5	666,397

Data filtered by RECREATION GOLF, ENTERPRISE/REVOLVING, RECREATION and exported on February 14, 2020. Created with OpenGov

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2018	ESTIMATE FY2019	ACTUAL FY2019	ESTIMATE FY2020	ESTIMATE FY2021
Total Rounds of Golf					
18 hole Rounds of Golf	N/A	N/A	N/A	19,647	20,000
9 hole Rounds of Golf	N/A	N/A	N/A	10,353	10,000
Total =				30,000	30,000
Revenue per Round of Golf	$52.24	$52.25	$53.09	$53.90	$54.71
Cost per Round of Golf	N/A	N/A	N/A	$51.59	$52.31
Driving Range					
Total Bucket Sold	N/A	N/A	N/A	17,866	19,000
Total Bucket Sales	N/A	N/A	N/A	$176,895	$193,905
Other Community Event Participants	N/A	N/A	50	200	400

Program Description

The Recreation Revolving Fund supports the activities that take place at Brookline's indoor and outdoor facilities including Soule Center, Soule Gym, Kirrane Skating Rink, Environmental Education Center, Kirrane Aquatic 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 instruction, leagues, lessons and enrichment programs. Fees and charges that support these activities are determined according to the Cost Recovery Model. Provisions for financial assistance, as required are addressed on case-by-case basis with through Brookline Recreation's Scholarship Program.

Under Chapter 44, Section 53E ½ 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.

FY21 Objectives

1. Expand program variety and improve quality
2. Define and develop initiative to better serve under served population in Brookline
3. Complete Soule Early Childhood Education capital improvement project– outdoor classroom
4. Develop and grow part time staff through staff training initiatives
5. Support "Out of School Time Initiative"
6. Implement deeper partnership agreement between Parks and Recreation Commission and School Committee
7. Soule Early Childhood Education will meet criterion to achieve American Montessori Society School of Excellence award
8. Offer additional vacation day/week programs to school age students

FY20 Accomplishments

1. Completed the 2nd Annual Diversity and Inclusion Training for all FT staff.
2. Increase effective onboarding, staff development and community excellence by regularly participating in Massachusetts Recreation and Park Association - Metro West Meeting.
3. Expanded toddler program at Soule.
4. Enhancing customer experience at the Jack Kirrane Ice Rink with new historical photos, outdoor lighting, and screening for added privacy.
5. Phase in electric car fleet.
6. Brookline Day – ran another successful large town wide event to celebrate all that Brookline has to offer; This year we added more food trucks, coordinated with Senior Center to add ADA transportation.
7. The FY20 Brookline Day event saw roughly 3,500 people in attendance and was well received by the Park and Recreation Commission as well as the community at large.

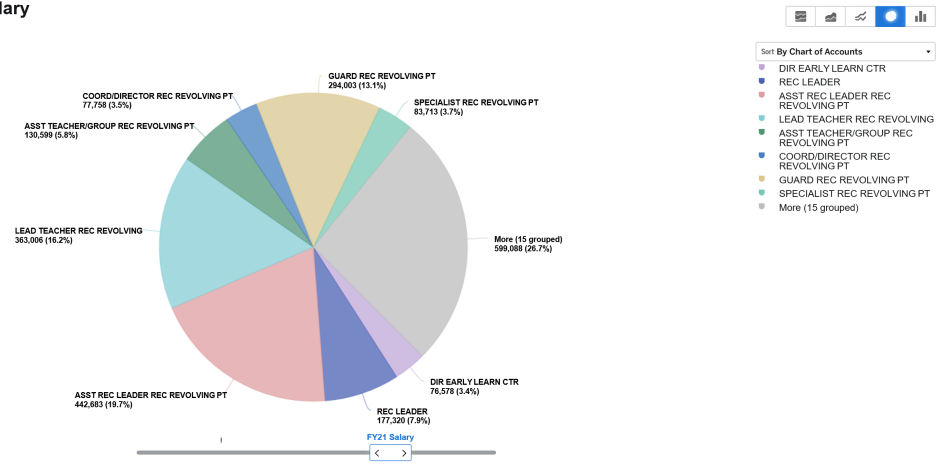
Collapse All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 1,960,935	$ 2,441,110	$ 2,510,548	69,438	2.77%
(510101) PERMANENT FULL TIME	898,143	1,144,474	1,103,860	-40,614	-3.68%
(510102) PERMANENT PART TIME	27,953	66,900	70,649	3,749	5.31%
(510140) SHIFT DIFFERENTIAL	0	2,499	2,550	51	2.00%
(510143) WORKING OUT OF CLASS	0	3,239	3,304	65	1.97%
(510300) OVERTIME PAY	26,744	35,992	36,712	720	1.96%
(510901) PART TIME TEMPORARY SAL	980,861	1,164,206	1,211,362	47,156	3.89%
(513044) LONGEVITY PAY	813	2,550	750	-1,800	-240.00%
(514510) SICK PAY BUYOUT	5,789	0	0	0	0.00%
(514540) COMP TIME TAKEN	0	5,500	5,500	0	0.00%
(515058) VACATION BUYOUT	10,965	7,000	7,000	0	0.00%
(515059) A DAY BUYOUT	4,718	4,200	4,200	0	0.00%
(515501) CLOTHING-UNIFORM ALLOWANCE	4,950	4,550	4,550	0	0.00%
(CB) COLLECTIVE BARGAINING	0	0	60,111	60,111	100.00%
SERVICES	401,895	493,626	527,794	34,168	6.47%
(522070) MOTOR VEHICLE/EQUIP R & M	93	0	0	0	0.00%
(522400) BUILDING MAINTENANCE	18,003	24,710	24,710	0	0.00%
(5224LH) R & M LARZ PAVILION/RINK	19,149	20,000	20,000	0	0.00%
(523011) COPY EQUIP RENTAL/LEASES	6,926	6,500	6,500	0	0.00%
(523013) COMPUTER HARDWARE RENTAL	605	675	675	0	0.00%
(523016) SOFTWARE SERVICE CONTRACT	5,283	18,500	53,600	35,100	65.49%
(523020) SOFTWARE LICENSES	2,042	0	0	0	0.00%
(523041) PUBLIC BLDG RENTALS/LEASE	7,060	0	0	0	0.00%
(523070) MOTOR VEHICLE/EQUIP RNTL	51,615	51,920	59,150	7,230	12.22%
(523090) OTHER RENTALS/LEASES	9,515	12,935	14,720	1,785	12.13%
(523590) BUILDING CLEANING SERVICE	32,888	34,600	35,800	1,200	3.35%
(524008) GENERAL CONSULT SERVICES	3,190	6,500	6,500	0	0.00%
(524010) PROFESSIONAL/TECH SERVICE	15,085	29,338	16,250	-13,088	-80.54%
(524031) INTERNET RELATED SERVICES	400	400	800	400	50.00%
(524633) FIELD TRIPS	57,794	72,587	71,913	-674	-0.94%
(525002) WIRELESS COMMUNICATIONS	0	1,000	1,800	800	44.44%
(525030) PRINTING SERVICES	48,136	56,000	56,500	500	0.88%
(525040) MAILING SERVICES	89	0	0	0	0.00%
(525060) ADVERTISING SERVICES	40	100	100	0	0.00%
(525200) RECREATION SERVICES	16,305	47,782	39,937	-7,845	-19.64%
(525220) ATHLETIC EVENT OFFICAL FE	20,025	20,080	23,740	3,660	15.42%
(525250) ENTERTAINERS-LECTURERS	27,733	24,900	26,400	1,500	5.68%
(528005) CREDIT CARD SERVICE CHARGES	19,329	20,367	22,167	1,800	8.12%
(528010) BANKING SERVICES	36,551	39,732	39,732	0	0.00%
(528020) LICENSES	2,829	4,550	4,550	0	0.00%
(528030) LAUNDRY SERVICES	86	250	250	0	0.00%
(528080) SUBSCRIPTIONS	1,125	200	2,000	1,800	90.00%
SUPPLIES	228,481	227,101	237,038	9,937	4.19%
(531012) OFFICE SUPPLIES	2,180	1,000	1,150	150	13.04%
(531018) DATA PROCESSING SOFTWARE	0	3,000	3,000	0	0.00%
(532010) BUILDING MAINTENANCE SUPP	6,145	0	0	0	0.00%
(532015) EQUIPMENT MAINT SUPPLIES	0	7,500	7,700	200	2.60%
(532030) MAINTENANCE SUPPLIES	754	0	0	0	0.00%
(533111) SPECIAL PROGRAM SUPPLIES	11,933	23,932	23,950	18	0.08%
(533115) GRANT GIFT CERTIFICATES	99	0	0	0	0.00%
(533210) MEALS & RECEPTIONS	27,973	29,594	30,935	1,341	4.33%
(533220) FOOD SERVICE SUPPLIES	11,638	20,942	21,800	858	3.94%
(535010) MEDICAL SUPPLIES	3,526	10,280	10,600	320	3.02%
(539020) RECREATION SUPPLIES	164,234	130,853	137,903	7,050	5.11%
OTHER	81,210	93,824	98,075	4,251	4.33%
(551070) IN STATE BUSINESS MEALS	41	0	0	0	0.00%
(551099) EDUCATION/TRAINING/CONFERENCES	57,494	59,074	59,550	476	0.80%
(552010) AIRFARE	0	250	250	0	0.00%
(552020) HOTEL	0	250	250	0	0.00%
(552090) OTHER TRAVEL	140	0	0	0	0.00%
(553010) PROFESSIONAL DUES/MEMBERS	23,384	34,250	38,025	3,775	9.93%
(558001) CASH OVER-SHORT	151	0	0	0	0.00%
UTILITIES	91,489	106,974	106,974	0	0.00%
(561010) ELECTRICITY	70,394	78,167	78,167	0	0.00%
(561011) NATURAL GAS	15,803	17,157	17,157	0	0.00%
(561014) PROPANE	407	4,300	4,300	0	0.00%
(561030) WATER	4,885	7,350	7,350	0	0.00%
BUDGETED CAPITAL	4,847	138,180	10,180	-128,000	-1,257.37%
(5A0001) AUTOMOBILES	0	110,000	0	-110,000	--
(5A0013) FURNITURE, FIXTURES, EQUIPMENT	2,455	21,500	3,500	-18,000	-514.29%
(5A0017) LEASED COMPUTER EQUIPMENT	2,392	6,680	6,680	0	0.00%
INTERFUND TRANSFERS OUT	351,549	521,028	545,788	24,760	4.54%
(597100) TRANSFERS TO GENERAL FUND	351,549	471,028	545,788	74,760	13.70%
(597500) TRANSFER TO K CAPITAL FUNDS	0	50,000	0	-50,000	--
Total	$ 3,120,407	$ 4,021,843	$ 4,036,397	14,554	0.36%

Data filtered by EXPENSES, ENTERPRISE/REVOLVING, RECREATION and exported on February 14, 2020. Created with OpenGov

Expand All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
REVENUES	$ 3,539,891	$ 3,971,843	$ 4,036,397	64,554	1.60%

FTE Salary

Visualization



	FY21 FTE	FY21 Salary
DIR EARLY LEARN CTR	1	76,578
AD LEAD TEACH/COOR	1	60,790
REC LEADER II	1	63,545
REC LEADER	3	177,320
ADMIN LEAD TEACHER REC REVOLVING	1	59,423
ENVIRO ED OUTR COORD	1	59,504
ASST REC LEADER REC REVOLVING PT	0	442,683
CURR COORD/LEAD TEACH	1	50,825
LEAD TEACHER REC REVOLVING	8	363,006
BUILDING CUSTODIAN REC REVOLVING	1	51,746
LEAD TEACHER REC REVOLVING PT	1.500	70,649
ASST TEACHER/GROUP REC REVOLVING PT	0	130,599
BUS DRIVER REC REVOLVING PT	0	1,413
COACH REC REVOLVING	0	34,272
CONCESSIONS/PRO SHOP REC REVOLV PT	0	16,105
COORD/DIRECTOR REC REVOLVING PT	0	77,758
COUNSELOR REC REVOLVING PT	0	9,114
CUSTODIAN REC REVOLVING PT	0	27,908
GUARD REC REVOLVING PT	0	294,003
INSTRUCTOR REC REVOLVING PT	0	67,740
MANAGER REC REVOLVING PT	0	10,804
REFEREE REC REVOLVING PT	0	15,250
SPECIALIST REC REVOLVING PT	0	83,713
Total	19.500	2,244,748

Data filtered by RECREATION REVOLVING, ENTERPRISE/REVOLVING, RECREATION and exported on February 14, 2020. Created with OpenGov

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2018	ESTIMATE FY2019	ACTUAL FY2019	ESTIMATE FY2020	ESTIMATE FY2021
Community Engagement					
Total Participants Per Year By Facility:					
Soule Childcare	72	72	70	75	78
Kirrane Aquatics Center	27,633	29,000	29,637	30,000	30,800
Ice Rink (open skate - user days; 1 person *2 visits = 2 user days)	10,377	9,500	10,602	10,700	10,800
Days of Year We Offer "OST" Programming:	364	364	364	365	364
After School (all school year & additional)	30	40	38	40	40
Vacation Week (total#)	62	75	47	50	50
Diversity and Inclusion					
Total # of Participants by income:					
Total # of state vouchers	N/A	N/A	12	10	10
Total # of BREC scholarships	N/A	N/A	193	223	248
Total amount awarded	N/A	N/A	$98,373	$98,000	$110,000
# of Participants by Age (User Days):					
# of senior participants aged 65+	N/A	N/A	N/A	748	993
# of participants aged 55 - 65	N/A	N/A	N/A	1,047	1,198
# of young adult partcipants	N/A	N/A	N/A	3,383	3,820
# of children participants	N/A	N/A	N/A	10,034	10,400
Sustainability and Nature					
Total # of Est. Participants:					
Kindergarten: Fall Bulb Planting (w/BPS & Parks and Open Space Division)	600	600	600	600	600
First Grade: Spring Insect Field Trips (w/BPS)	540	540	540	600	600
4th Grade: Winter Stream Table Experiments (w/BPS)	N/A	N/A	N/A	220	280
BEEP and BREC: Nature Exploration (w/BPS)	120	120	120	120	120

PERSONNEL BENEFITS

Personnel Benefits 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. 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 $26.6 million in FY21. The pages that follow detail all benefit items.

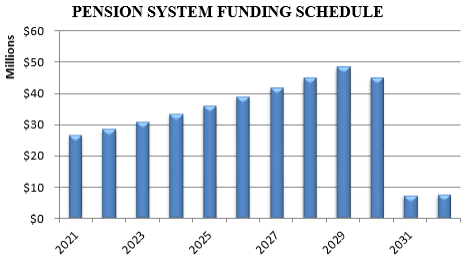
Collapse All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
SALARIES	$ 659,850	$ 40,000	$ 40,000	0	0.00%
(510100) TRANSFER- SALARIES	311,235	0	0	0	0.00%
(510101) PERMANENT FULL TIME	314,336	0	0	0	0.00%
(510901) PART TIME TEMPORARY SAL	6,173	0	0	0	0.00%
(513044) LONGEVITY PAY	775	0	0	0	0.00%
(515059) A DAY BUYOUT	7,936	0	0	0	0.00%
(515501) CLOTHING-UNIFORM ALLOWANCE	550	0	0	0	0.00%
(517100) MGL 41 SEC 111F BENEFITS	18,846	40,000	40,000	0	0.00%
SERVICES	26,100	0	0	0	0.00%
(524010) PROFESSIONAL/TECH SERVICE	26,100	0	0	0	0.00%
SUPPLIES	308	0	0	0	0.00%
(533111) SPECIAL PROGRAM SUPPLIES	250	0	0	0	0.00%
(533210) MEALS & RECEPTIONS	57	0	0	0	0.00%
OTHER	86	0	0	0	0.00%
(551020) IN STATE TRAVEL -OTHER	86	0	0	0	0.00%
BENEFITS	59,986,576	64,016,697	66,808,264	2,791,567	4.18%
(570000) GHI WAITING PERIOD STIPEND	84,337	0	0	0	0.00%
(570100) MEDICARE CONTRIBUTION	2,452,935	2,609,403	2,784,233	174,830	6.28%
(571000) HEALTH INSURANCE	27,668,418	28,982,274	30,294,600	1,312,326	4.33%
(571070) PCORI FEE	4,333	0	0	0	0.00%
(571080) GHI OPT-OUT PAYMENTS	257,292	300,000	300,000	0	0.00%
(571095) INPATIENT/SURGERY CO PAY REIMB	50,764	0	0	0	0.00%
(572500) RETIREE MEDICARE REFUNDS	1,495,461	2,236,607	2,236,606	-1	-0.00%
(575000) LIFE INSURANCE	132,351	145,000	145,000	0	0.00%
(576100) CONTRIBUTORY RETIREMENT	23,144,765	24,915,433	26,569,845	1,654,412	6.23%
(576200) NONCONTRIBUTORY RETIREMEN	79,573	0	0	0	0.00%
(577500) EAP PREMIUMS	2,075	0	0	0	0.00%
(578100) LONG TERM DISABILITY	43,808	46,000	46,000	0	0.00%
(579000) RETIREE HEALTH	4,570,465	4,781,980	4,431,980	-350,000	-7.90%
INTERFUND TRANSFERS OUT	1,850,000	2,250,000	2,050,000	-200,000	-9.76%
(597600) TRANSFERS TO TRUST FUND	1,850,000	2,250,000	2,050,000	-200,000	-9.76%
Total	$ 62,522,920	$ 66,306,697	$ 68,898,264	2,591,567	3.76%

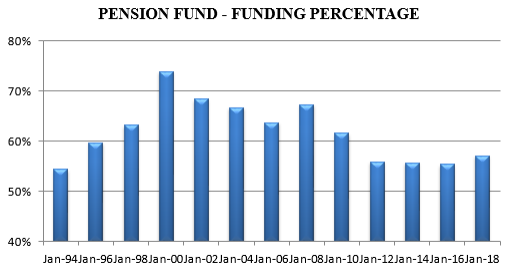
Data filtered by EXPENSES, PERSONNEL BENEFITS and exported on February 14, 2020. Created with OpenGov

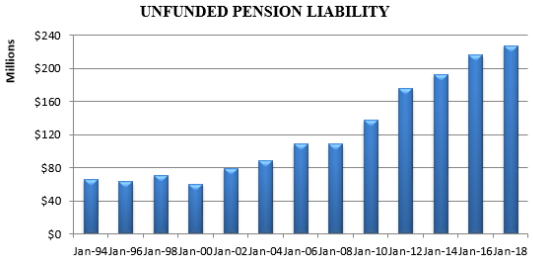
PENSIONS - CONTRIBUTORY

The Contributory Retirement System, a defined benefit program, is governed by Massachusetts General Laws, Ch. 32 and is regulated by the Public Employee Retirement Administration Commission (PERAC), a State entity responsible for the oversight, guidance, monitoring, and regulation of Massachusetts' 105 public pension systems. This appropriation covers the costs of employees who are part of the Town's retirement system (teacher pensions are funded by the State, not the Town). In 1989, the Town accepted the optional provision of the Pension Reform law that committed the Town to funding its system in full over 40 years (by 2028). In 2010, the State approved a bill that extended the full-funding date to 2040. Based on the current funding schedule, a graph of which is shown to the right, the system will be fully-funded in 2030. The large decrease in FY31 reflects the full amortization of the unfunded liability, leaving just the Normal Cost.

The Town's pension fund is under the control and custody of the Retirement Board, an entity that consists of two employees (active or retired) who are elected, one appointee of the Select Board (currently the Finance Director), the Town Comptroller, and a fifth member chosen by the other four. There are approximately 1,411 active employees, 1,538 inactive employees, and 911 retirees and survivors who are members of the system. As of December 31, 2017, the retirement system was valued at approximately $302.2 million. The actuarial valuation and review as of January 1, 2018 showed the system being 57.1% funded with an unfunded liability of $227.5 million. The next formal update of the actuarial valuation will be as of January 1, 2020 and will be available late-Spring / early-Summer of 2021. The graphs below provide a history of both variables since 1/1/94.

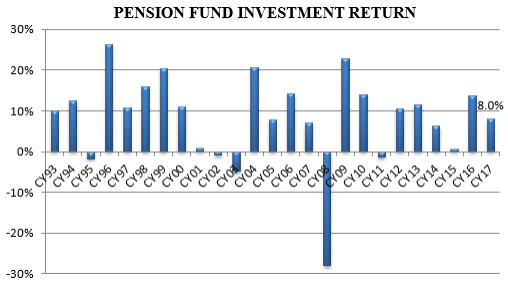


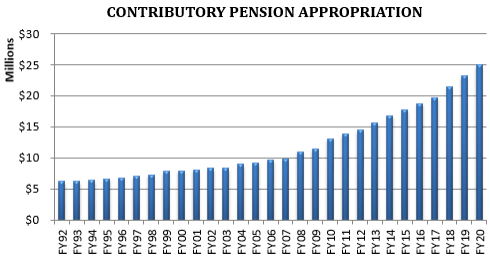




In an effort to help compensate for the 28% loss in CY08, which can be seen in the below left graph on the following page, the 2009 Fall Town Meeting appropriated additional monies ($965,151) into the pension fund. These funds came from two sources: new Meals Excise Tax/increased Lodging Excise Tax ($700,000) and the balance in the FY10 Collective Bargaining Reserve ($265,151). In FY11, those funds remained in the budget base. These steps helped obviate the need for a $1.8 million increase in FY12; instead, a $657,380 (4.8%) increase was required. Similarly, in order to protect against a very large increase in the FY14 appropriation, resulting primarily from the CY11 loss of 1.4%, the 2012 Fall Town Meeting appropriated an additional $344,283 into the FY13 base. That action, coupled with an extension of the full-funding date from 2028 to 2030, both reduced the extent to which the FY14 appropriation needed to grow and allowed for a reduction in the assumed annual rate of return from 8.15% to 7.75%.

In FY14, with an eye to the future, $200,000 was added to required contribution of $16.6 million. Doing so not only resulted in additional funds for investment, but it also increased the base appropriation for FY15 and allowed the Retirement Board to reduce the rate of return to 7.6%. With this most recent valuation the Retirement Board lowered the rate of return to 7.2%. The graphs below shows the appropriation history for the Contributory Retirement line-item.





PENSIONS - NON-CONTRIBUTORY

Employees eligible for a Non-Contributory Pension include persons hired prior to the establishment of a retirement system and who have at least 15 years of service, Veterans hired prior to July 1, 1939 that have at least 30 years of service, and disabled Veterans who have at least 10 years of service.

GROUP HEALTH INSURANCE

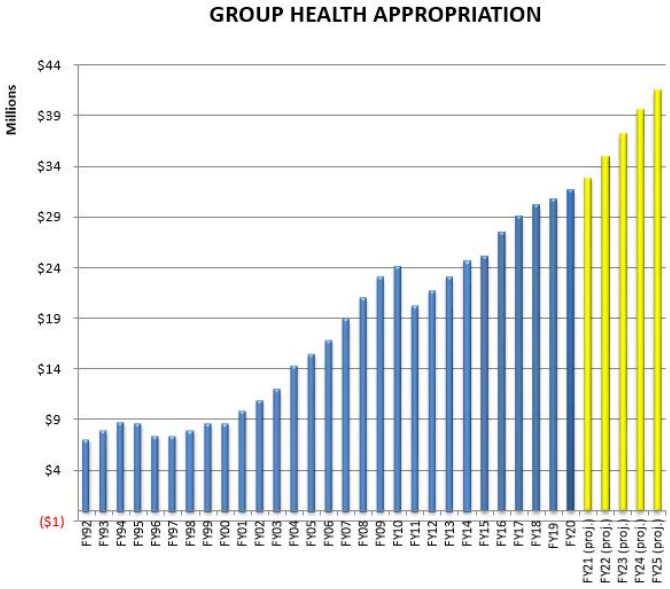
Health insurance is a major cost center of the Town, accounting for nearly 11% of the Operating Budget. Therefore, controlling its costs is vital to the Town's budget and, ultimately, to providing the level of services residents desire. Brookline implemented a new self-insured, managed health care plan 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 FY21 budget assumes a rate increase of 5% and 54 new enrollees. Final GIC rates will be announced in early-March.

		RATE CHANGE			
	FY	BC / BS	HARVARD PILGRIM	GIC	BUDGET CHANGE
	2001	20%	13%	na	$1,250,000
	2002	5%	1%	na	$925,000
	2003	5%	14.79%	na	$1,150,000
	2004	20%	17.56%	na	$2,400,000
(1)	2005	-2%	20%	na	$1,050,000
	2006	10.3%	na	na	$1,360,000
	2007	14.0%	na	na	$2,150,000
(2)	2008	6.0%	na	na	$2,000,000
	2009	12.8%	na	na	$2,100,000
	2010	7.8%	na	na	$1,000,000
(3)	2011	na	na	6%-16%	($3,850,000)
(4)	2012	na	na	4.4%	$1,453,000
(5)	2013	na	na	2.2%	$1,398,000
(6)	2014	na	na	3.5%	$1,540,000
(6)	2015	na	na	1.5%	$520,000
(6)	2016	na	na	6.9%	$2,348,611
(6)	2017	na	na	5.7%	$1,557,366
(6)	2018	na	na	3.9%	$1,130,970
(6)	2019	na	na	1.9%	$573,213
(6)	2020	na	na	2.9%	$904,572
(7)	2021	na	na	5.0%	$1,180,396
	Total				**$24,141,128**

(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.



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 expired at the end of FY16. Funding for this account has been moved to the Group Health Trust Fund Account.

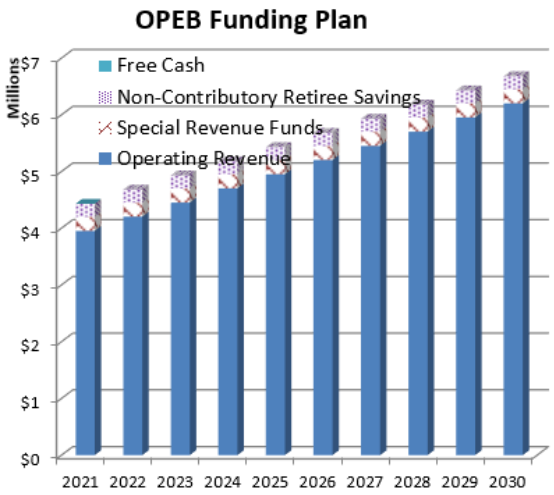
POST-RETIREMENT BENEFITS TRUST FUND (OPEB's)

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.

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, 2019, was **$236.9** million. (This will next be updated with figures as of June 30, 2021.)

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. 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 to OPEB's. While not shown in the graph once that begins it will greatly reduce the unfunded liability.

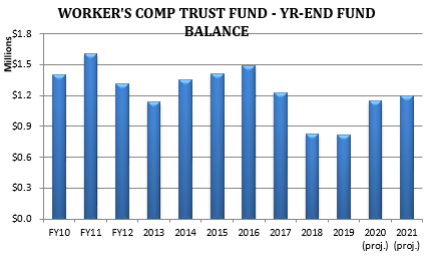


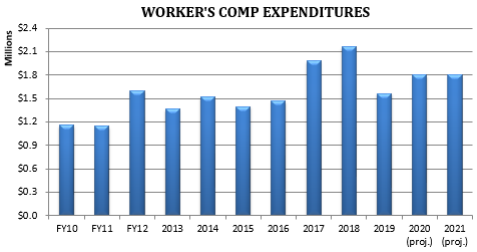
EMPLOYEE ASSISTANCE PROGRAM (EAP)
The GIC recently offered this benefit to participants, so the need for a separate plan is eliminated.

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.

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.

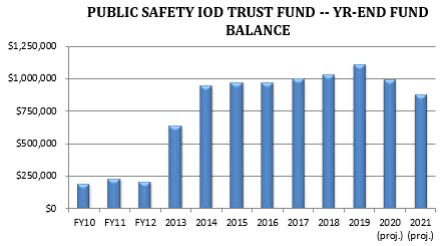
WORKERS' COMPENSATION
The Town provides workers' compensation on a self-insured basis with a stop loss policy of $800,000 per accident. Employees injured on the job receive 60% of their pay tax-free plus 100% of associated medical bills. Accumulated sick leave may be used to make up the difference between 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.

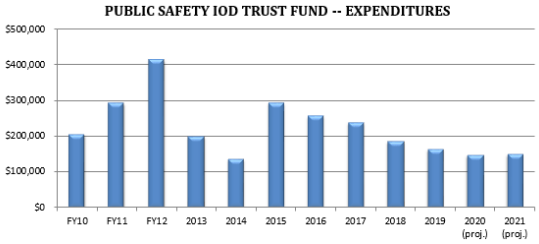




PUBLIC SAFETY INJURED ON DUTY (IOD) MEDICAL EXPENSES TRUST FUND

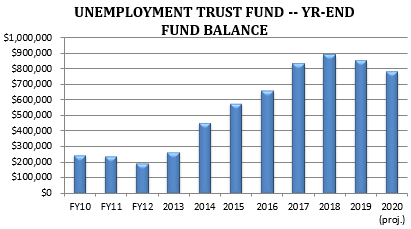
At the Town's request, the Legislature enacted Chapter 40 of the Acts of 2006, a Home Rule petition that established a Public Safety Injured on Duty (IOD) Medical Expenses Trust Fund. This fund is modeled after the Workers' Compensation Trust Fund statute (MGL, Ch. 40, Sec. 13A) and allows the Town to 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. There is no budget request for FY21 because of the healthy balance within the fund. The below left graph shows the year-end fund balance since the fund was created in FY07 while below right graph shows annual expenditures from the fund.

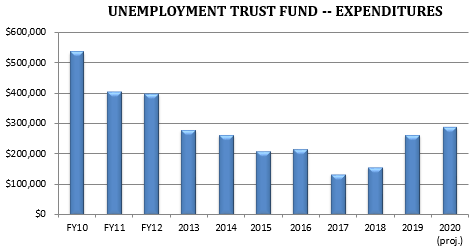




UNEMPLOYMENT COMPENSATION

Unemployment benefits paid out by the State to former employees of the Town are charged back to the Town. Employees are eligible to receive 50% of their weekly wage up to 57.5% of the statewide weekly wage, or $698 per week. Claimants may draw only the lesser of 30 times their weekly benefit rate or 36% of their total base period wages. In addition, $25 per week is payable for dependent children under the age of 18, provided that the employee is the major wage earner. Based on FY15 data, approximately 49% of the claims and associated costs are for former School employees, with the remaining 51% for former Town employees. For FY21, 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.



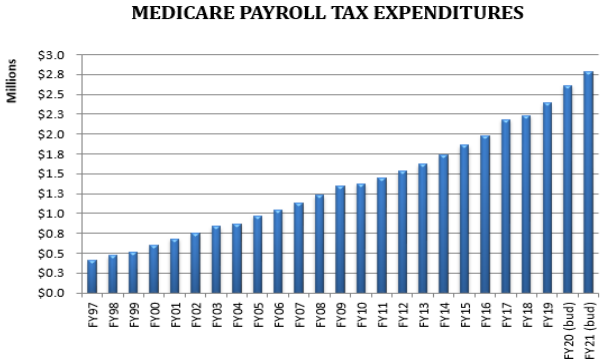


PUBLIC SAFETY MEDICAL DISABILITY

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.

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.



DEBT SERVICE

Debt Service is the payment of principal and interest costs for bonds issued by the Town for capital projects. For FY21, the Debt Service budget for the General Fund is $22.4 million, an increase of $3,563,654 (15.9%). 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 $300 million in bond authorizations have been voted by Town Meeting. As a result, total outstanding debt is now approximately $473 million, with the General Fund responsible for $462 million. FY21 General Fund long-term debt service is projected to total $22.4 million, an increase of $3,563,654 (18.9%) from FY20. The table on page VII-13 shows debt service for all funds, which totals $23,582,094 million.

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 FY21 are level-funded at $100,000.

ABATEMENT INTEREST AND REFUNDS

Interest payments, which may be due to a taxpayer as a result of a tax abatement, are paid from this account. Also paid from this account are small refunds due to taxpayers because of overpayments. The budget is level-funded for FY21 at $60,000.

Collapse All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
OTHER	$ 2,095	$ 60,000	$ 60,000	0	0.00%
(558095) INTEREST-REFUNDED TAXES	2,095	60,000	60,000	0	0.00%
DEBT SERVICE	15,629,177	18,768,262	22,331,916	3,563,654	15.96%
(580208) PRINCIPAL-MAT DEBT	10,195,000	11,811,836	12,060,105	248,269	2.06%
(582086) INTEREST-LONG TERM DEBT	4,977,927	6,856,426	10,171,811	3,315,385	32.59%
(585000) BOND ANTICIP NOTE INT	456,250	100,000	100,000	0	0.00%
Total	$ 15,631,273	$ 18,828,262	$ 22,391,916	3,563,654	15.91%

Data filtered by EXPENSES, DEBT & INTEREST and exported on February 13, 2020. Created with OpenGov

Collapse All	FY19 Actual	FY20 Budget	FY21 Budget	2020-21 Variance	2020-21 Variance
▸ SALARIES	$ 29,313	$ 40,000	$ 40,000	0	0.00%
▾ SERVICES	168,560	241,895	271,497	29,602	10.90%
(524001) ACCOUNTING/AUDIT SERVICES	81,000	97,000	97,000	0	0.00%
(524010) PROFESSIONAL/TECH SERVICE	51,326	45,000	75,000	30,000	40.00%
(524520) PRIVATE DAY SCHOOLS	7,578	92,895	92,497	-398	-0.43%
(524631) TRANSPORT-PRIVATE CARRIER	6,300	0	0	0	0.00%
(525030) PRINTING SERVICES	7,609	7,000	7,000	0	0.00%
(525060) ADVERTISING SERVICES	14,746	0	0	0	0.00%
▸ SUPPLIES	2,631	8,000	8,000	0	0.00%
▾ OTHER	446,116	3,228,999	3,534,302	305,303	8.64%
(552015) OUT-OF-STATE CONFERENCES	1,677	3,000	3,000	0	0.00%
(553010) PROFESSIONAL DUES/MEMBERS	13,121	13,553	13,891	338	2.43%
(554001) PROPERTY INSURANCE	416,563	507,952	703,507	195,555	27.80%
(558098) RESERVE FUND APPROPRIATIO	0	2,689,494	2,798,904	109,410	3.91%
(558099) SELECTMEN'S CONTINGENCY	14,754	15,000	15,000	0	0.00%
▸ INTERFUND TRANSFERS OUT	1,001,874	589,700	2,776,278	2,186,578	78.76%
Total	$ 1,648,494	$ 4,108,594	$ 6,630,077	2,521,483	38.03%

Data filtered by EXPENSES, NON-DEPARTMENTALand exported on February 14, 2020. Created with OpenGov

UNCLASSIFIED

The Unclassified portion of the budget represents miscellaneous accounts in the Town budget, including various reserves.

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 encompasses salaries, services, and supplies and is level-funded for FY21 at $55,000.

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.

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.

AUDIT AND PROFESSIONAL SERVICES

In accordance with State law, the Town contracts for an annual independent audit of its accounts. Professional services is for outside professional consulting services that may be necessary during the course of the year.

PRIVATE DAY SCHOOLS

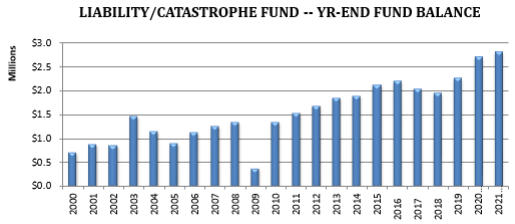
In grades 9-12, students may choose to participate in vocational technical education programs, such as automotive technology, culinary arts, or design and visual communications, in preparation for a future career. Students in these programs take academic courses in addition to their technical courses and must meet the same requirements for high school graduation that all high school students must meet, including passing the Massachusetts Comprehensive Assessment System or "MCAS" tests. These vocational technical education programs are approved by the Department of Elementary and Secondary Education and are sometimes referred to as "Chapter 74-approved" programs.

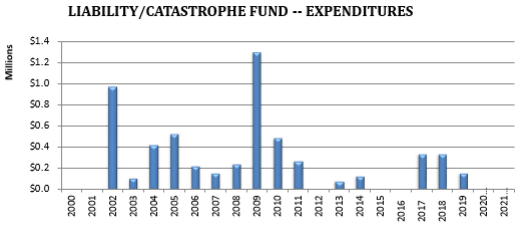
CONTINGENCY FUND

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.

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. All of the funding comes from Free Cash, per the Town's Free Cash and Reserve Fund policies. The graphs below show the annual year-end fund balance (left) and expenditure history (right).





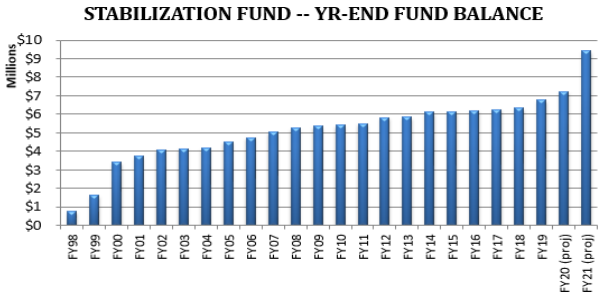
AFFORDABLE HOUSING TRUST FUND (AHTF)

This fund was established as part of the Town's effort to increase the amount of affordable housing in the Town. In FY02, the Town was able to make its first appropriation from General Fund revenues into the Fund, in the amount of $1 million. This was made possible by having an extremely large Free Cash certification of $12.4 million. In order to establish a clear policy regarding how Free Cash relates to the Trust Fund, an allocation formula was adopted. The Fiscal Policy Review Committee (FPRC), as part of its work in CY11, recommended a revision to the policy, which the 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. The table on the following page provides a history of funding by source, along with the annual year-end fund balance.

	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20(proj.)
From Free Cash	$0	$0	$0	$355,264	$251,363	$555,106	$170,390	$163,078	$158,539	$576,803	$545,112	$200,000
From Developers	$550,372	$0	$0	$0	$0	$0		$0		$444,940	$8,865	$0
Loan Repayments	$221,000			$12,744	$283,111		$549,687		$94,637	$486,276	$170,475	$0
Interest Income	$119,709	$49,911	$35,085	$23,301	$17,563	$18,534	$19,129	$16,424	$15,736	$18,273	$42,374	$40,000
Misc												$400,000
Revenue	**$891,081**	**$49,911**	**$35,085**	**$391,309**	**$552,037**	**$573,640**	**$739,206**	**$179,502**	**$268,912**	**$1,526,292**	**$766,826**	**$640,000**
Expend./Encumb.	$0	$1,000,000	$589,663	$825,866	$199,989	$826,062	$2,100,002	$90,162	$0	$429,565	$870,788	$1,286,746
Expend./Encumb.	**$0**	**$1,000,000**	**$589,663**	**$825,866**	**$199,989**	**$826,062**	**$2,100,002**	**$90,162**	**$0**	**$429,565**	**$870,788**	**$1,286,746**
Year-End Fund Balance	**$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**	**$4,770,005**	**$4,666,043**	**$4,019,297**

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 speci ed 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. The graph below shows the annual year-end fund balance.



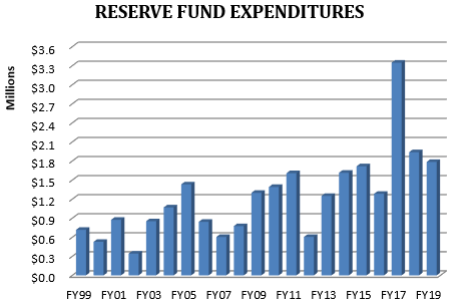
RESERVE FUND

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 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.



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 district goals:

1. Every Student Achieving
   Every Student Invested in Learning
   Every Student Prepared for Change and Challenge
   Every Educator Growing Professionally

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 and anchored in clear goals, initiatives, and supporting investments for both the district as a whole and for individual program budgets.
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. Ch. 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."
8. Develop school level-budgets that are informed by a consultative process between budget managers and resource end users (student, families, and staff) in order to ensure that the budget is responsive to end-user concerns about resource allocation priorities. Ensure that this process is described in budget narratives to facilitate district-wide early identification and assessment of budget prioritization issues.
9. Align budget prioritization processes with continuous efforts to measure and evaluate program value, program priority, program effectiveness. These prioritization processes should be guided by state and federal mandates, school committee policy, curriculum coordinators, and staff and educators' experiences with implementation.

BUDGET DEVELOPMENT CURRENT CONDITIONS & PRIORITIES

The 2018 operating override was structured to cover three years of budget growth, and FY 2021 is the last year in that budget. The FY 2021 budget continues to produce a structural deficit in achieving maintenance of effort.

Students Enrolled

* See latest enrollment working group report.

** Enrollment projections for 2020-2021 and future years are currently under development and will be reported in early 2020.

	Pre-K through grade 12	Pre-K in Elementary School	Pre-K in off-campus Lease sites	Pre-K through grade 8	Grades 9-12	Out of District Placements
2017-2018 Actual	7,876	62	218	5,482	2,063	51
2018-2019 Actual	7,938	91	180	5,503	2,102	63
2019-2020 Actual*	7,777	74	178	5694	2083	60
2020-2021 Projected**	TBD	TBD	TBD	TBD	TBD	TBD

The BSC and PSB will collaborate with the Board of Selectmen and an Override Study Committee during the establishment of this budget to determine the additional funds required to sustain educational equity and excellence. To that end, the budget should remain consistent with the PSB's ongoing commitments to:

1. Low student-to-teacher ratios, especially in the early grades
2. High quality curriculum, including:
3. Program Review – a periodic fact-based evaluation and revision of our core programs for students; the mathematics program is currently under review; and
4. Evidence-based student achievement initiatives that advance our curricular goals
5. Student and staff diversity, equity and inclusion, as large inequities in opportunity and achievement by race, income, special needs and language continue to persist in the PSB. Investments should include but are not limited to core education program areas that address these inequities, diverse educator and administrator recruitment, professional development, and the METCO and Materials Fee programs
6. Financial assistance policy – The FY 2021 budget should also include funding for a new BSC financial assistance policy aimed at ensuring equitable student access to opportunities, including an assessment of fees charged to students and ensuring an appropriate supplies budget
7. High quality in-district programming and inclusion classrooms for students with special needs, including resources required to provide for increasing need for medical support, as well as identifying targeted investments and innovations in district-wide programs. This means ensuring that special needs programming and inclusion is safe, effective, comprehensive, and systematically integrated across all district-wide initiatives, programs, and district-wide capital, administrative, curriculum investments;
8. District-wide capacity to collect, analyze, and use student data to understand both individual student growth and access to opportunities, and longitudinal trends for the district;
9. K-12 art, music, world language, recess, social emotional learning and physical education as part of the school day;
10. Educational technology, including investments required to maintain a robust and flexible technology infrastructure, equitable and universal access to advanced technology for all our students in a growing School population, professional development and support to bolster approaches to teaching and learning, and costs of implementing and supporting a new statewide testing system.
11. Continuous efforts to seek feedback in the budgeting process from the end users of district resources (teachers, staff, school leaders, students, community members, e.g. School Site Councils) about the operationalization of the budget in educational contexts and school management practices. This includes creating opportunities annually to learn from all key stakeholders about perceived over-investments, deficits, and priority areas for sustained levels of investments.
12. During FY 2022, the new superintendent will lead a process to develop a strategic plan. Once a strategic plan is in place, it will be guide budget priorities, staffing and resource decisions, and programmatic priorities.

The budget also reflects the following current conditions:

1. **Operating Implications of Capital Needs**: Enrollment growth has had, and will continue to have both operating and capital implications. The pressing needs of the schools for physical expansion and the operating budgets for those buildings are inextricably linked: limitations and/or expansions in the physical plant can drive decisions about class sizes, the number of courses offered and other program choices, and rental space—all of which have implications for the operating budget. The PSB Administration should plan for and highlight those incremental operating costs in the FY 2021 budget, including but not limited to BEEP capacity, High School expansion, the addition of a 9th Elementary School, and the reopening of the renovated Devotion School.
2. **Collective Bargaining**: The BSC signed new contracts with all of its unions during FY 2017. The 2021 budget reflects the new contracts, and future projections should reflect new contracts consistent with the sustainable growth budget model indicated above.

BEU	AFSCME
Unit A – Through August 31, 2019	Food Service – Through June 30, 2021
Unit B – Through August 31, 2019	Custodial – Through June 30, 2021
Paraprofessionals – Through August 31, 2019	BESA – Through June 30, 2021

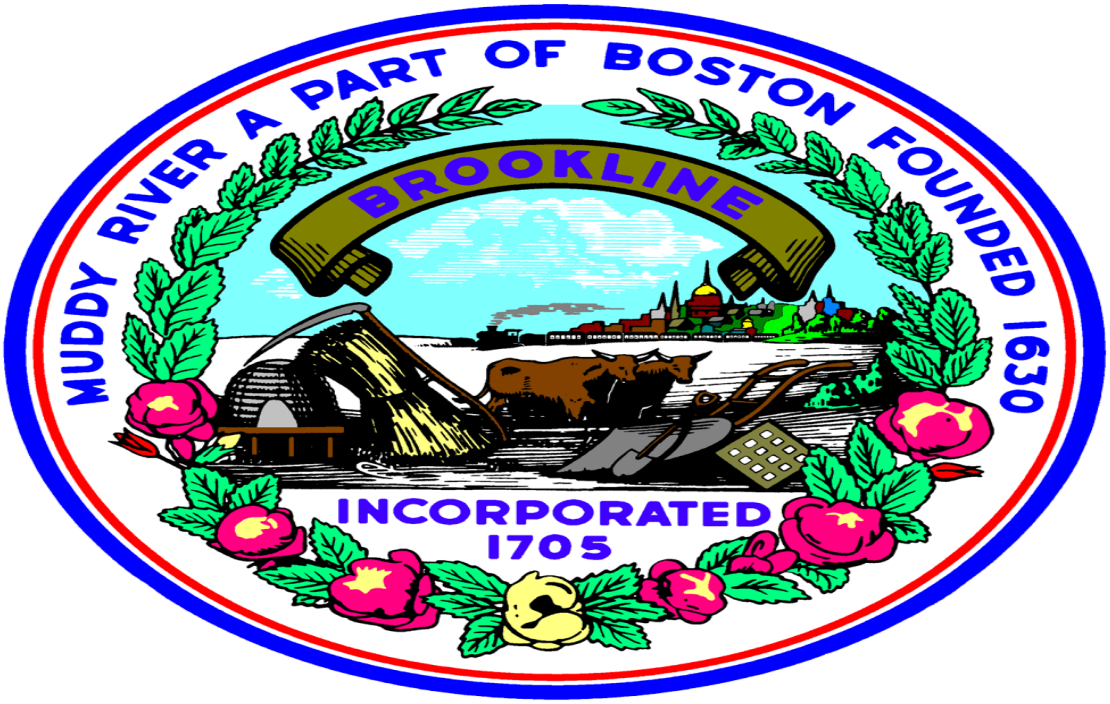
3. State Mandates: The BSC expects the PSB to continue to budget to meet the demands of various mandated initiatives. Mandated initiatives for FY 2021 include:
- Legislative and DESE regulatory changes. The PSB will review and update policy, guidelines, and services in accordance with new legislative mandates and DESE regulatory changes.
- The new LOOK Act needs extra funding from the budget to be able to comply with the mandates for English Learners.

4. Special Revenue Funds: Continue to review and analyze the sustainability of reliance on these funds for basic and specialized program needs.
5. Decentralizing Budgeting: Continue ongoing process for using school-based budgeting that is developed through collaboration and coordination between curriculum coordinators and principals in order to effectively staff, schedule, and resource schools so school-based and district-wide priorities can be met. Coordination and collaboration between curriculum coordinators and principals will be focused on improving reporting of resources allocated and lead to increased school-level decision making.

Submitted by the Brookline School Committee as voted on 12/12/2019.

Julie Schreiner-Oldham, Chair
Sharon Abramowitz, Service
Helen Charlupski, Service
Susan Wolf Ditkoff, Service
Michael Glover, Service

Suzanne Federspiel, Vice Chair
Jennifer Monopoli, Service
David A. Pearlman, Service
Barbara Scotto, Service


MUDDY RIVER A PART OF BOSTON FOUNDED 1630
BROOKLINE
INCORPORATED
1705

SECTION V

NON-APPROPRIATED

OVERALL SUMMARY

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 $8,736,930 an increase of $11,489 (0.1%) for FY21. The total projected State and County Assessments of $6,796,134, a decrease of $30,097 (0.4%), includes $5,315,442 for the MBTA and $1,068,712 for Norfolk County.

CLASS OF EXPENDITURE	ACTUAL FY2019	BUDGET FY2020	REQUEST FY2021	FY21 vs FY20 $ CHANGE	FY21 vs FY20 % CHANGE
State and County Assessments					
County	972,017	1,042,646	1,068,712	26,066	2.5%
Air Pollution District	31,755	33,397	34,088	691	2.1%
Metropolitan Area Planning Council (MAPC)	30,840	31,698	31,837	139	0.4%
Special Education	7,957	19,068	32,598	13,530	71.0%
School Choice Sending Tuition	71,558	44,863	70,579	25,716	57.3%
Charter School Assessment	25,399	53,926	53,858	(68)	-0.1%
Registry Parking Surcharges	233,480	235,800	189,020	(46,780)	-19.8%
MBTA	5,219,741	5,364,833	5,315,442	(49,391)	-0.9%
SUB-TOTAL - STATE AND COUNTY ASSESSMENTS	6,592,747	6,826,231	6,796,134	(30,097)	-0.4%
Misc. Non-Appropriated Expenses					
Cherry Sheet Offsets -Libraries	89,070	89,070	86,027	(3,043)	-3.4%
Tax Levy Overlay	1,762,675	1,785,140	1,829,768	44,628	2.5%
Tax Titles/ Court Judgments/ Deficits	13,996	25,000	25,000	0	0.0%
SUB-TOTAL - MISC. NON-APPROPRIATED	1,865,741	1,899,210	1,940,795	44,628	2.3%
TOTAL NON-APPROPRIATED	**8,458,488**	**8,725,441**	**8,736,930**	**11,489**	**0.1%**

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 CY2018. 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 FY21 assessment is estimated to increase $26,066 (2.5%) to a total of $1,068,712.

AIR POLLUTION 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 FY21 are expected to increase $691 (2.1%) to $34,088.

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 $139 (0.4%) for FY21, resulting in a projected cost of $31,837.

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 FY21 assessment is estimated to increase $13,530 (71%) to $32,598.

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 $70,579 assessment is expected for FY21, which reflects an increase of $25,716 (57.3%).

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 pro-rated. The FY21 assessment is expected to decrease by $68 (0.1%), for a projected cost of $53,858.

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 FY21 surcharge assessment is expected to decrease by $46,780 (19.8%) to $189,020.

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 gures utilized in this calculation are the most recent from the United States Census Bureau. The FY21 total assessment for all communities is estimated at $174.4 million, with the Town's assessment at $5.2 million, a projected decrease of $49,391 (0.9%).

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 decrease by $3,043 (3.4%), for a projected cost of $86,027. 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 overlay balance as of 6/30/19 was $7,941,392. The balance does not reflect potential future liabilities of $7,097,450. The proposed overlay for FY21 is $1.8 million, or approximately 0.8% of the total property tax levy, an increase of $44,628 (2.5%).

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 FY21 are estimated at $25,000.

SECTION VI

SPECIAL REVENUE FUNDS

FUND ACCOUNTING

The financial operations of the Town are organized into funds and account groups, each of which is a separate fiscal and accounting entity. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

1. GOVERNMENTAL FUNDS - most Town functions are financed through what are called governmental funds. There are three types of governmental funds maintained by the Town: the General Fund, Special Revenue Funds, and the Capital Projects Fund.

A. General Fund - this is the major operating fund of the Town and it accounts for the vast majority of Town operations. The General Fund is supported by revenues from real estate and personnel property taxes, state and federal aid, excise taxes, investment income, fines and forfeitures, and fees, fines and charges. Most of the Town's departments, including the Schools, are supported in whole or in part by the General Fund.

B. Special Revenue Funds - these are used to account for those types of revenues that are legally restricted to being spent for a specific purpose (except for expendable trusts or major capital projects). These revenues must be accounted for separately from the General Fund for a variety of reasons. The Town's Special Revenue Funds are grouped into five categories:

1. *Revolving Funds* - these allow the Town to raise revenues from a specific service and use those revenues to support the service. Revolving Funds are established by state statute and may require reauthorization each year at Town Meeting. There are four revolving funds on the Town side that require annual reauthorization: the Recreation Revolving Fund, the Sidewalk Betterment Fund, the Facade Improvement Loan Fund, and the Rental of Town Property Fund. Examples of revolving funds on the School side include the School Lunch Fund, the School Athletics Fund, and the Summer School Fund.
2. *Receipts Reserved for Appropriation* - these are restricted to a specific use but also require appropriation by Town Meeting such as Parking Meter Receipts and the Sale of Town-owned real estate.
3. *School Grants* - these are state and federal grants for School programs including smoking cessation, drug free school programs, community partnership, education technology, health services, Title I, and special education.
4. *Other Intergovernmental Funds* - these are state and federal grants for Town programs, such as community policing, Chapter 90 (road repairs), state elections, Council on Aging programs, and library aid.
5. Other Special Revenue Funds - these account for miscellaneous special revenues often including private donations for a specific purpose, such as gifts for Police and Fire equipment, numerous Health Department sponsored programs, and Senior Center programs.

C. Capital Projects Fund - this is used to account for monies used for the acquisition or construction of major capital facilities. It is funded primarily by the receipts of bond proceeds resulting form the Town's issuance of bonds for a specific project. Other funding sources include private donations and grants.

2. **PROPRIETARY FUNDS** - these are used to account for a government's business-type activities. There are two types of proprietary funds - enterprise funds and internal service funds. Both fund types use the same generally accepted accounting principles (GAAP) as similar to businesses in the private sector. Both enterprise and internal service funds recover the full cost of providing services (including capital costs) through fees and charges on those who use their services.

A. Enterprise Funds - these allow for a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. The Town has two enterprise funds: the Water and Sewer Enterprise Fund and the Golf Course Enterprise Fund. Both were established per the provisions of Ch. 44, Sec. 53F1/2.

B. Internal Service Funds - these are an accounting device used to accumulate and allocate costs internally among various functions. The Town uses internal service finds to account for health insurance activities, worker's compensation benefits, and municipal insurance.

3. **FIDUCIARY FUNDS** - these are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, and other governmental units. Fiduciary Funds include expendable trusts, non-expendable trusts, and agency funds.

A. Expendable Trusts - these are used to account for monies received by the Town in a trustee capacity where both the principal and earnings of the fund may be expended. Examples include the Town's Stabilization Fund, the BAA Trust Fund, and the Friends of Brookline Health.

B. Non-Expendable Trusts - these are used to account for trusts where the principal must remain intact. Generally, income earned on the non-expendable trust principal may be expended in accordance with the conditions of the trust. Examples include the Cemetery Perpetual Trust, the Ben Alper Tree Trust, and the Abbie Deanne School Trust.

C. Agency Funds - these are used to account for funds that are custodial in nature and do not involve the measurement of operations. An example is the private details fund.

FUND BALANCE

Fund balance is the difference between assets and liabilities in a governmental fund. It is a key measure of financial health that credit rating agencies carefully review as part of their evaluation of a government's continued creditworthiness. The table below and on the following pages show the Combined Summary of Revenues and Expenditures, on a budgetary basis, for the Town for fiscal years 2015-2019. It shows the beginning and year-end fund balances for the Town's funds.

COMBINED SUMMARY OF REVENUES AND EXPENDITURES (Budgetary basis) - FY15

	Governmental General Fund	Special Revenue	Enterprise - Water & Sewer	Enterprise - Golf	Capital Projects	Trust Funds	Agency Funds	Total All Funds
Revenues								
Real & Personal Property Taxes, net of refunds	180,868,177							$ 180,868,177
Motor Vehicle & other Excise Taxes	6,129,194							$ 6,129,194
Hotel/Motel Tax	1,585,628							$ 1,585,628
Meals Tax	1,080,825							$ 1,080,825
Charges for Services	4,806,112	14,484,793	26,467,125	1,150,833		62,766	2,884,543	$ 49,856,172
Penalties & Interest on Taxes	547,781		104,730					$ 652,511
PILOT	1,317,054							$ 1,317,054
Licensees and Permits	4,436,016							$ 4,436,016
Fines & forfeitures	4,086,866	15,275						$ 4,102,141
Intergovernmental	17,549,007	12,894,481			1,245,634			$ 31,689,122
Departmental & other	1,430,968	2,223,277	6,274	132,468		1,037,452	1,082,426	$ 5,912,865
Investment Income	228,602	2,779		914	2,431	314,833	1,736	$ 551,295
Total Revenues	$ 224,066,230	$ 29,620,605	$ 26,578,129	$ 1,284,215	$ 1,248,065	$ 1,415,051	$ 3,968,705	$ 288,181,000
Expenditures:								
Current:								
General Government	9,687,277	1,467,673	24,458,285		1,288,131	2,107,108		$ 39,008,474
Public Safety	36,016,716	707,543			8,820,046	88,240	2,911,211	$ 48,543,756
Education	86,674,422	15,864,317			3,046,938	225,865	993,546	$ 106,805,088
Public Works	16,422,239	4,002,883			6,926,219	24,777		$ 27,376,118
Human Services	2,575,827	418,488				42,749		$ 3,037,064
Leisure Services	4,839,431	2,263,716		1,111,062	96,890	222,030		$ 8,533,129
Pension benefits	17,890,372							$ 17,890,372
Fringe Benefits	32,742,183					1,934,621		$ 34,676,804
State and county charges	6,221,857							$ 6,221,857
Debt Service:								$ -
Principal	7,196,544							$ 7,196,544
Interest	2,193,256							$ 2,193,256
Total Expenditures	$ 222,460,124	$ 24,724,620	$ 24,458,285	$ 1,111,062	$ 20,178,224	$ 4,645,390	$ 3,904,757	$ 301,482,462
Excess (deficiency) of Revenues over Expenditures	$ 1,606,106	$ 4,895,985	$ 2,119,844	$ 173,153	$ (18,930,159)	$ (3,230,339)	$ 63,948	$ (13,301,462)
Other Financing Sources (Uses):								
Proceeds from bonds & notes					5,620,890			$ 5,620,890
Premium from issuance of bonds	211,939		37,196	14,615				$ 263,750
Sale of Capital Assets								$ -
Overlay Transfer								$ -
Transfers in	6,992,764	42,200			9,415,000	2,491,729		$ 18,941,693
Transfers out	(9,585,390)	(4,766,489)	(1,973,970)	(163,049)	(89,256)	(42,200)		$ (16,620,354)
Total Other Financing Sources (Uses):	$ (2,380,687)	$ (4,724,289)	$ (1,936,774)	$ (148,434)	$ 14,946,634	$ 2,449,529	$ -	$ 8,205,979
Other Adjustments to Fund Balance	$ -							$ -
Net Change in Fund Balances	$ (774,581)	$ 171,696	$ 183,070	$ 24,719	$ (3,983,525)	$ (780,810)	$ 63,948	$ (5,095,483)
Budgetary Fund Balance at Beginning of Year	$ 22,284,859	$ 11,504,984	$ 2,222,057	$ 343,129	$ 29,384,515	$ 24,824,656	$ (121,371)	$ 90,442,829
Budgetary Fund Balance at End of Year	$ 21,510,278	$ 11,676,680	$ 2,405,127	$ 367,848	$ 25,400,990	$ 24,043,846	$ (57,423)	$ 85,347,346

SOURCE: Office of the Comptroller

COMBINED SUMMARY OF REVENUES AND EXPENDITURES (Budgetary basis) - FY16

	Governmental General Fund	Special Revenue	Enterprise - Water & Sewer	Enterprise - Golf	Capital Projects	Trust Funds	Agency Funds	Total All Funds
Revenues								
Real & Personal Property Taxes, net of refunds	194,377,798							$ 194,377,798
Motor Vehicle & other Excise Taxes	6,360,901							$ 6,360,901
Hotel/Motel Tax	1,587,568							$ 1,587,568
Meals Tax	1,125,291							$ 1,125,291
Charges for Services	4,981,404	15,049,512	27,535,076	1,155,629		66,572	4,028,996	$ 52,817,189
Penalties & Interest on Taxes	501,939		107,198					$ 609,137
PILOT	1,042,912							$ 1,042,912
Licensees and Permits	6,098,439							$ 6,098,439
Fines & forfeitures	4,146,003	11,045						$ 4,157,048
Intergovernmental	19,053,808	9,966,000			768,475			$ 29,788,283
Departmental & other	1,635,149	2,753,245	8,202	120,299		2,704,254	1,125,275	$ 8,346,424
Investment Income	210,123	2,312		754	9,195	515,226	1,609	$ 739,219
Total Revenues	$ 241,121,335	$ 27,782,114	$ 27,650,476	$ 1,276,682	$ 777,670	$ 3,286,052	$ 5,155,880	$ 307,050,209
Expenditures:								
Current:								
General Government	11,047,835	1,030,760	25,356,761		553,490	90,162		$ 38,079,008
Public Safety	36,522,970	1,039,045			4,710,475	14,525	4,079,570	$ 46,366,585
Education	95,715,553	16,366,395			6,337,744	267,542	1,132,429	$ 119,819,663
Public Works	14,870,343	110,491			9,532,338	49,686		$ 24,562,858
Human Services	2,605,616	1,608,883				34,245		$ 4,248,744
Leisure Services	4,969,808	2,475,960		1,286,043	753,197	166,821		$ 9,651,829
Pension benefits	18,724,794							$ 18,724,794
Fringe Benefits	34,511,939					1,960,254		$ 36,472,193
State and county charges	6,283,848							$ 6,283,848
Debt Service:								$ -
Principal	7,188,044							$ 7,188,044
Interest	2,082,502							$ 2,082,502
Total Expenditures	$ 234,523,252	$ 22,631,534	$ 25,356,761	$ 1,286,043	$ 21,887,244	$ 2,583,235	$ 5,211,999	$ 313,480,068
Excess (deficiency) of Revenues over Expenditures	$ 6,598,083	$ 5,150,580	$ 2,293,715	$ (9,361)	$ (21,109,574)	$ 702,817	$ (56,119)	$ (6,429,859)
Other Financing Sources (Uses):								
Proceeds from bonds & notes					18,735,000			$ 18,735,000
Premium from issuance of bonds	1,362,097		84,413					$ 1,446,510
Sale of Capital Assets								$ -
Overlay Transfer								$ -
Transfers in	6,896,145	42,200			9,083,000	163,078		$ 16,184,423
Transfers out	(9,246,078)	(4,729,124)	(1,988,729)	(177,791)	(1,030,501)	(42,200)		$ (17,214,423)
Total Other Financing Sources (Uses):	$ (987,836)	$ (4,686,924)	$ (1,904,316)	$ (177,791)	$ 26,787,499	$ 120,878	$ -	$ 19,151,510
Other Adjustments to Fund Balance	$ -							$ -
Net Change in Fund Balances	$ 5,610,247	$ 463,656	$ 389,399	$ (187,152)	$ 5,677,925	$ 823,695	$ (56,119)	$ 12,721,651
Budgetary Fund Balance at Beginning of Year	$ 21,510,276	$ 11,676,679	$ 2,405,127	$ 367,849	$ 25,400,988	$ 24,043,848	$ (57,424)	$ 85,347,343
Budgetary Fund Balance at End of Year	$ 27,120,523	$ 12,140,335	$ 2,794,526	$ 180,697	$ 31,078,913	$ 24,867,543	$ (113,543)	$ 98,068,994

SOURCE: Office of the Comptroller

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

COMBINED SUMMARY OF REVENUES AND EXPENDITURES (Budgetary basis) - FY18

	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	210,228,561							$ 210,228,561
Motor Vehicle & other Excise Taxes	6,544,129							$ 6,544,129
Hotel/Motel Tax	2,110,505							$ 2,110,505
Meals Tax	1,200,334							$ 1,200,334
Charges for Services	11,050,654	11,460,833	26,978,915	1,227,310		66,965	4,533,468	$ 55,318,145
Penalties & Interest on Taxes	646,949		92,494					$ 739,443
PILOT	1,090,649							$ 1,090,649
Licenses and Permits	7,988,083							$ 7,988,083
Fines & forfeitures	3,471,240	13,400						$ 3,484,640
Intergovernmental	20,286,542	10,712,553			8,833,485			$ 39,832,580
Departmental & other	1,532,678	2,418,372	5,291	136,218	1,800	8,330,461		$ 12,424,820
Investment Income	620,634	31,285		3,163	5,662	4,083,328		$ 4,744,072
Total Revenues	$ 266,770,958	$ 24,636,443	$ 27,076,700	$ 1,366,691	$ 8,840,947	$ 12,480,754	$ 4,533,468	$ 345,705,961
Expenditures:								
Current:								
General Government	10,696,950	845,139	25,549,357		16,528,788	379,000		$ 53,999,234
Public Safety	38,455,147	1,378,115			5,143,161	10,899	4,967,552	$ 49,954,874
Education	105,196,458	16,448,608			55,618,951	337,921		$ 177,601,938
Public Works	16,274,326	942,055			8,257,493	47,385		$ 25,521,259
Human Services	2,613,190	1,895,323				34,508		$ 4,543,021
Leisure Services	5,177,760	2,757,978		1,123,111	371,924	195,823		$ 9,626,596
Pension benefits	21,519,358					2,711,709		$ 24,231,067
Fringe Benefits	38,001,571					184,308		$ 38,185,879
State and county charges	6,480,817							$ 6,480,817
Debt Service:								$ -
Principal	9,007,500					50,565		$ 9,058,065
Interest	3,566,569							$ 3,566,569
Total Expenditures	$ 256,989,646	$ 24,267,218	$ 25,549,357	$ 1,123,111	$ 85,920,317	$ 3,952,118	$ 4,967,552	$ 402,769,319
Excess (deficiency) of Revenues over Expenditures	$ 9,781,312	$ 369,225	$ 1,527,343	$ 243,580	$ (77,079,370)	$ 8,528,636	$ (434,084)	$ (57,063,358)
Other Financing Sources (Uses):								
Proceeds from bonds & notes					43,985,000			$ 43,985,000
Premium from issuance of bonds		377,661			2,580,000			$ 2,957,661
Sale of Capital Assets								$ -
Overlay Transfer								$ -
Transfers in	3,074,754	68,413			10,020,862	576,803		$ 13,740,832
Transfers out	(9,706,001)	(746,983)	(2,533,725)	(179,991)	(531,932)	(42,200)		$ (13,740,832)
Total Other Financing Sources (Uses):	$ (6,631,247)	$ (300,909)	$ (2,533,725)	$ (179,991)	$ 56,053,930	$ 534,603	$ -	$ 46,942,661
Other Adjustments to Fund Balance	$ -							$ -
Net Change in Fund Balances	$ 3,150,065	$ 68,316	$ (1,006,382)	$ 63,589	$ (21,025,440)	$ 9,063,239	$ (434,084)	$ (10,120,697)
Budgetary Fund Balance at Beginning of Year	$ 30,740,556	$ 13,348,971	$ 4,875,035	$ 249,205	$ 32,387,625	$ 63,247,234	$ (263,284)	$ 144,585,342
Budgetary Fund Balance at End of Year	$ 33,890,621	$ 13,417,287	$ 3,868,653	$ 312,794	$ 11,362,185	$ 72,310,473	$ (697,368)	$ 134,464,645

SOURCE: Office of the Comptroller

COMBINED SUMMARY OF REVENUES AND EXPENDITURES (Budgetary basis) - FY19

	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	224,119,983							$ 224,119,983
Motor Vehicle & other Excise Taxes	6,556,747							$ 6,556,747
Hotel/Motel Tax	2,420,413							$ 2,420,413
Meals Tax	1,249,434							$ 1,249,434
Charges for Services	11,488,788	11,767,756	29,593,635	1,424,745		62,719	4,030,260	$ 58,367,903
Penalties & Interest on Taxes	783,813		114,803					$ 898,616
PILOT	1,029,485							$ 1,029,485
Licensees and Permits	6,104,951							$ 6,104,951
Fines & forfeitures	3,413,309	19,580						$ 3,432,889
Intergovernmental	22,071,838	13,301,509			7,183,427			$ 42,556,774
Departmental & other	1,378,171	2,651,301	16,832	151,068		7,796,483	2,340	$ 11,996,195
Investment Income	1,317,178	2,834		18,823	16,612	4,132,045		$ 5,487,492
Total Revenues	$ 281,934,110	$ 27,742,980	$ 29,725,270	$ 1,594,636	$ 7,200,039	$ 11,991,247	$ 4,032,600	$ 364,220,882
Expenditures:								
Current:								
General Government	10,035,401	755,160	25,278,740		5,088,953	521,353		$ 41,679,607
Public Safety	41,559,428	1,908,970			11,563,847	18,595	4,356,210	$ 59,407,050
Education	110,411,366	15,598,329			26,214,501	193,241		$ 152,417,437
Public Works	16,507,469	2,998,060			9,584,293	75,340		$ 29,165,162
Human Services	2,787,578	2,968,506				27,815		$ 5,783,899
Leisure Services	5,219,898	3,755,256		1,319,392	89,658	199,390		$ 10,583,594
Pension benefits	23,224,338					2,034,880		$ 25,259,218
Fringe Benefits	38,637,252					161,067		$ 38,798,319
State and county charges	6,656,579							$ 6,656,579
Debt Service:								$ -
Principal	10,195,000					349,435		$ 10,544,435
Interest	5,434,177							$ 5,434,177
Total Expenditures	$ 270,668,486	$ 27,984,281	$ 25,278,740	$ 1,319,392	$ 52,541,252	$ 3,581,116	$ 4,356,210	$ 385,729,477
Excess (deficiency) of Revenues over Expenditures	$ 11,265,624	$ (241,301)	$ 4,446,530	$ 275,244	$ (45,341,213)	$ 8,410,131	$ (323,610)	$ (21,508,595)
Other Financing Sources (Uses):								
Proceeds from bonds & notes					49,465,000			$ 49,465,000
Premium from issuance of bonds		261,368			3,335,000			$ 3,596,368
Sale of Capital Assets								$ -
Overlay Transfer								$ -
Transfers in	3,042,626	45,200			15,984,218	545,112		$ 19,617,156
Transfers out	(11,106,887)	(4,958,992)	(3,229,117)	(207,013)	(69,947)	(45,200)		$ (19,617,156)
Total Other Financing Sources (Uses):	$ (8,064,261)	$ (4,652,424)	$ (3,229,117)	$ (207,013)	$ 68,714,271	$ 499,912	$ -	$ 53,061,368
Other Adjustments to Fund Balance	$ -							$ -
Net Change in Fund Balances	$ 3,201,363	$ (4,893,725)	$ 1,217,413	$ 68,231	$ 23,373,058	$ 8,910,043	$ (323,610)	$ 31,552,773
Budgetary Fund Balance at Beginning of Year	$ 34,318,746	$ 13,417,286	$ 3,868,654	$ 312,793	$ 11,362,186	$ 72,310,473	$ (697,368)	$ 134,892,770
Budgetary Fund Balance at End of Year	$ 37,520,109	$ 8,523,561	$ 5,086,067	$ 381,024	$ 34,735,244	$ 81,220,516	$ (1,020,978)	$ 166,445,543

SOURCE: Office of the Comptroller

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

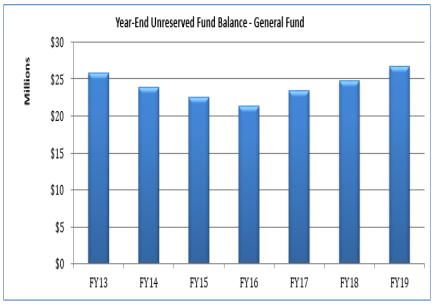
GENERAL FUND

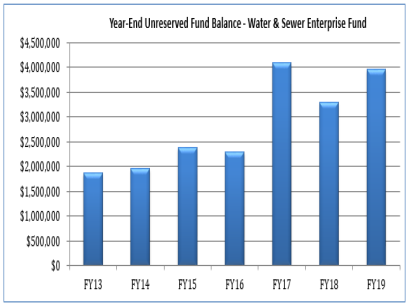
	FY13	FY14	FY15	FY16	FY17	FY18	FY19
Beginning Unreserved Fund Balance	24,801,047	25,833,833	23,869,182	22,575,235	21,345,882	23,389,047	24,727,247
Net Change in Unreserved Fund Balance [1]	1,032,786	(1,964,651)	(1,293,947)	(1,229,353)	2,043,165	1,338,200	1,917,570
Year-End Unreserved Fund Balance	25,833,833	23,869,182	22,575,235	21,345,882	23,389,047	24,727,247	26,644,817

WATER & SEWER ENTERPRISE FUND (exclusive of bonded capital accounts)

	FY13	FY14	FY15	FY16	FY17	FY18	FY19
Beginning Unreserved Fund Balance	966,046	1,862,276	1,949,529	2,377,367	2,280,410	4,082,582	3,284,872
Net Change in Unreserved Fund Balance	896,230	87,253	427,838	(96,957)	1,802,172	(797,710)	663,831
Year-End Unreserved Fund Balance	1,862,276	1,949,529	2,377,367	2,280,410	4,082,582	3,284,872	3,948,703

[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.



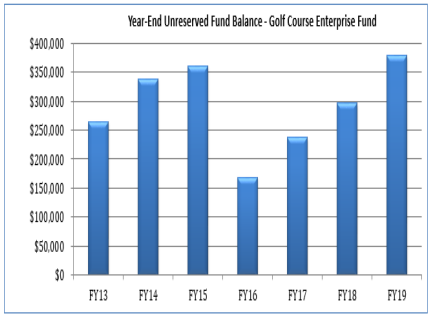


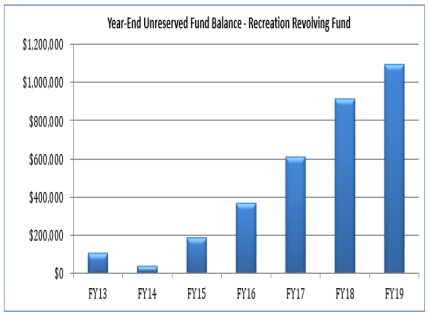
GOLF COURSE ENTERPRISE FUND (exclusive of bonded capital accounts)

	FY13	FY14	FY15	FY16	FY17	FY18	FY19
Beginning Fund Balance	202,811	265,150	338,400	359,800	168,308	236,834	296,572
Net Change in Unreserved Fund Balance	62,339	73,250	21,400	(191,492)	68,526	59,738	82,464
Year-End Unreserved Fund Balance	265,150	338,400	359,800	168,308	236,834	296,572	379,036

RECREATION REVOLVING FUND

	FY13	FY14	FY15	FY16	FY17	FY18	FY19
Beginning Fund Balance	115,871	104,087	40,231	187,623	369,823	610,734	912,809
Net Change in Unreserved Fund Balance	(11,784)	(63,856)	147,392	182,200	240,911	302,075	184,243
Year-End Unreserved Fund Balance	104,087	40,231	187,623	369,823	610,734	912,809	1,097,052





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 FY19 year-end fund balance, fund balance as of January 1, 2012 and a brief description of each fund.

* NOTE: Under "Fund Type", "Revolving Fund (A)" does not, per state law, require appropriation. "Revolving Fund (B)" does require appropriation.

DEPT	FUND	FUND TYPE	FUND NAME	FY19 YEAR-END FUND BALANCE	FUND BALANCE AS OF 1/1/20	DESCRIPTION
Building	SP19	Local Grant	KEYSPAN ENERGY GRANT	17,124	17,124	Funds from KeySpan used for energy conservation projects
Building	SP20	Local Grant	NSTAR GRANT/REBATE	77,020	77,020	Funds from NStar used for energy conservation projects
Building	SP25	Revolving Fund (B)	TOWN PROPERTIES REVOLVING FUND	279,999	231,318	Proceeds from rental properties to support maintenance of those facilities
	BUILDING SUB-TOTAL			**374,143**	**325,462**	
COA	SH01	State Grant	COA SPENDING PLAN FORMULA GRANT	0	(73,372)	Used to support personnel
COA	SH24	Local Grant	SENIOR CENTER GIFT	4,262	3,665	Private Grants to support special projects
COA	SH33	Local Grant	COUNCIL ON AGING GIFT-VAN EXPENSES	2,497	7,038	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	4,161	4,161	Donation to fund a pilot project of the renters property tax workoff
COA	SH50	State Grant	ENHANCED MOBILITY FOR SENIORS	32,100	16,940	Funds transit/service improvements for seniors and disabled
COA	SH55	State Grant	EARMARK ALZHEIMER'S RESPITE	29,107	22,255	Provides respite care to families
COA	TH04	Trust	COUNCIL ON AGING EXPENDABLE FUND	18,236	17,062	Supports the Elderbus
	COUNCIL ON AGING SUB-TOTAL			**90,450**	**(2,164)**	
Fire	SG19	Revolving Fund (A)	PRIVATE DETAILS	(210,351)	(231,907)	Fire Details account
Fire	SP14	State Grant	SAFE GRANT	10,267	507	For the Student Awareness of Fire Education (SAFE) program
Fire	SP55	Local Grant	FIRE SAFETY/PREVENTION GIFT	1,874	911	Local gifts to support fire safety efforts
Fire	SP74	State Grant	MASS DECONTAMINATION UNIT DEPLOYMENT	1,182	1,182	Maintain/replace supplies/equipment for Mass Decontamination Trailer
	FIRE SUB-TOTAL			**(197,028)**	**(229,307)**	

				FY19 YEAR-END FUND BALANCE	FUND BALANCE AS OF 1/1/20	DESCRIPTION
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	4,185	3,234	Supports public health nursing
Health/Human Svcs	SH07	Local Grant	ASIAN-AMERICAN HERITAGE PROGRAM	2,263	1,263	Supports Asian-American programs
Health/Human Svcs	SH11	State Grant	SEPTIC MANAGEMENT PROGRAM	4,071	4,071	Supports environmental health projects
Health/Human Svcs	SH12	Local Grant	VIOLENCE PREVENTION	3,683	11,580	Supports violence and substance abuse prevention
Health/Human Svcs	SH13	Local Grant	CHILDREN'S INSURANCE	817	1,011	Supports children's health programs
Health/Human Svcs	SH15	Local Grant	ELDER HEALTH	8,073	7,049	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	156	156	Supports injury prevention programs
Health/Human Svcs	SH19	Local Grant	CLINIC BOOKS	10,705	10,705	Supports dental health programs and outreach
Health/Human Svcs	SH22	Local Grant	CHINESE HEALTH	15,131	15,131	Supports programs targeting Chinese speakers and translation services
Health/Human Svcs	SH23	Local Grant	RUSSIAN AMERICAN FESTIVAL	1,723	1,723	Supports outreach efforts to Russian immigrant community
Health/Human Svcs	SH27	Special Purpose	COMMISSION FOR THE DISABLED	31,134	31,104	From handicapped parking violations to support Commission
Health/Human Svcs	SH37	Local Grant	MEDICAL RESERVE CORPS	1,416	(410)	Supports activities of the Medical Reserve Corps
Health/Human Svcs	SH38	State Grant	EMERGENCY PREPARATION	17,589	10,676	From State DPH for emergency preparation planning
Health/Human Svcs	SH39	Local Grant	DIVERSE THE CURSE GIFT	1,366	1,366	For Hidden Brookline projects
Health/Human Svcs	SH40	Local Grant	WELLNESS IN THE COMMUNITY	1,054	1,054	Supports wellness initiatives including "Brookline On the Move"
Health/Human Svcs	SH47	State Grant	TOBACCO AND ALCOHOL AWARENESS	(22,158)	(31,425)	Tobacco control program for Brookline and four other communities
Health/Human Svcs	TH01	Trust	STEPHEN TRAIN EXPENDABLE FUND	7,960	9,546	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	279	279	Supports Friends' activities
	HEALTH AND HUMAN SERVICES SUB-TOTAL			**190,999**	**179,665**	
Human Resources	TI02	Special Purpose	GROUP HEALTH TRUST FUND	649,549	620,184	Fund from when Town was self-insured
Human Resources	TI03	Special Purpose	WORKERS COMPENSATION TRUST FUND	819,857	2,016,557	Worker's comp trust fund
Human Resources	TI05	Special Purpose	RETIREE GROUP HEALTH TRUST	53,181,797	60,204,941	OPEB Trust balance
Human Resources	TI06	Special Purpose	UNEMPLOYMENT COMPENSATION TRUST FUND	851,279	895,349	Unemployment trust fund
Human Resources	TI07	Special Purpose	PUBLIC SAFETY INJURED ON DUTY TRUST FUND	1,115,361	1,070,307	Trust fund for Sec. 100 medical payments for public safety employees
	HUMAN RESOURCES SUB-TOTAL			**56,617,843**	**64,807,338**	

				FY19 YEAR-END FUND BALANCE	FUND BALANCE AS OF 1/1/20	DESCRIPTION
Library	SL01	State Grant	STATE LIBRARY AID	159,329	111,988	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	52,224	5,903	Library Trustees gift for Coolidge Corner Library
Library	SL23	Local Grant	LIBRARY TRUSTEES GIFT -TECHNO	1,313	1,132	Library Trustees gift for technology
Library	SL24	Special Purpose	LIBRARY COPIER REVOLVING FUND	863	4,595	For the for equipment, maintenance, and supplies of Library copy machines.
Library	SL25	Special Purpose	LSTA IDEA LAB GRANT	0	13,379	Library Services and Technology Act Grant
Library	SL29	Special Purpose	LIBRARY DAMAGE RECOVERY	58,096	55,355	Funds recovered to replace/repair lost or damaged library materials
Library	TL01	Trust	A.W. BANCROFT FUND	0	(30)	Restricted to purchase of books on to animals, particularly domestic animals.
Library	TL10	Trust	LOUISE HOOPER FUND	16	(47)	For history and economics books
Library	TL12	Trust	LIBRARY GENERAL CONTRIBUTION FUND	0	(1,235)	Donations, usually "in lieu of flowers", for books or other materials
Library	TL14	Trust	PRESERVATION OF HISTORIC RECORDS FUND	5,245	(1,545)	For the preservation of historical records and preservation of library materials.
Library	TL22	Trust	DOROTHY CLEMENS FUND	0	(102)	Restricted to books and other library materials on travel and home repair
Library	TL31	Trust	BENEDICT ALPER BOOK FUND	0	(49)	Restricted to the purchase of books
Library	TL34	Trust	SARITA TISSER FUND	0	(49)	Purchase of materials on science/nature/Brookline history/health/aging.
Library	TL35	Trust	EDWARD J KINGSBURY FUND	0	(198)	Restricted to the purchase of materials on cinema and the arts
Library	TL36	Trust	GROSS FUND	0	(982)	Restricted to the purchase of books and audio
Library	TL38	Trust	BARLAY HOUSE	0	(72)	For the purposes of improving children's services
Library	TL42	Trust	DANIEL C LEVEY MEMORIAL FUND	0	(20)	Restricted to the purchase of materials on photography and nature.
Library	TL48	Trust	FRIENDS OF THE LIBRARY	0	(2,327)	Materials and services to enhance the patron experiences
Library	TL46	Trust	FLAHERTY FUND FOR LIBRARY INNOVATION	0	(1,412)	Betterment of library services at the discretion of the Library Director
Library	TL50	Trust	LIBRARY UNRESTRICTED TRUST FUND	3,440	(9,202)	Unrestricted trust fund.
Library	TL52	Trust	LINDA Z ARDREY MEMORIAL FUND	0	(113)	Materials on women's history and biographies of notable women
	LIBRARY SUB-TOTAL			**350,144**	**244,587**	

DEPT	FUND	FUND TYPE	FUND NAME	FY19 YEAR-END FUND BALANCE	FUND BALANCE AS OF 1/1/20	DESCRIPTION
Planning	SG01	Federal Grant	COMMUNITY DEVEL BLOCK GRANT (CDBG)	1,076	(950,107)	CDBG program
Planning	SG02	Federal Grant	HOUSING REHAB LOAN PROGRAM	35,447	35,507	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	257	257	Funds for the First Light Festival
Planning	SG36	Revolving Fund (B)	FACADE IMPROVEMENT LOAN PROGRAM	24,492	25,418	Loans to businesses for facade improvements
Planning	SG43	Special Purpose	GATEWAY EAST PROJECT GIFT	10,328	28	Payment from 1 Brookline Place
Planning	SG47	Revolving Fund (A)	PLANNING BOARD OUTSIDE CONSULTANTS	4,035	4,091	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	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	0	Consultant support for negotiating solar power purchases for Town
Planning	SG62	Revolving Fund (A)	CH. 44, SEC 53G ZBA HANCOCK VILLAGE	1,746	1,762	Peer review consulting services for Comprehensive Permit Application
Planning	SG65	State Grant	FISHER HILL GATEHOUSE MPPF GRANT	20,000	20,000	Mass Historic grant: to assist with work on the Gatehouse
Planning	SG67	Special Purpose	GATEWAY EAST PROJECT GIFT	750,000	0	Payment from Children's Hospital for work on the Gateway East Project
Planning	SG62	Revolving Fund (A)	CH. 44, SEC 53G GERRY RD	19,172	167	Peer review consulting services for Comprehensive Permit Application
Planning	SG70	State Grant	COMMUNITY COMPACT JOB CREATION	0	0	State grant for job creation program.
Planning	SG72	Revolving Fund (A)	CH. 44, SEC 53G 1180 BOYLSTON	17,623	159	Peer review consulting services for Comprehensive Permit Application
Planning	SG73	Revolving Fund (A)	CH. 44, SEC 53G 40 CENTRE	183	212	Peer review consulting services for Comprehensive Permit Application
Planning	SG74	Revolving Fund (A)	CH. 44, SEC 53G 420 HARVARD	124	144	Peer review consulting services for Comprehensive Permit Application
Planning	SG76	State Grant	GREEN COMMUNITY GRANT	130	130	Competitive grant award from the Green Community Program
Planning	SG79	Revolving Fund (A)	CH. 44, SEC 53G 384 HARVARD	102	120	Peer review consulting services for Comprehensive Permit Application
Planning	SG83	State Grant	GREEN COMMUNITY GRANT	1,495	1,495	Competitive grant award from the Green Community Program
Planning	SG85	State Grant	MHC SURVEY AND PLANNING	0	0	State grant for Aspinwall Hill Study
Planning	SG86	Revolving Fund (A)	CH. 44, SEC 53G 10 WALDO	1,596	70	Peer review consulting services for Comprehensive Permit Application
Planning	SG87	Revolving Fund (A)	CH. 44, SEC 53G 1299 BEACON	16,787	145	Peer review consulting services for Comprehensive Permit Application
Planning	TG05	Trust	HOUSING TRUST	4,666,043	3,925,071	For affordable housing projects
	PLANNING SUB-TOTAL			**5,667,236**	**3,161,269**	

DEPT	FUND	FUND TYPE	FUND NAME	FY19 YEAR-END FUND BALANCE	FUND BALANCE AS OF 1/1/20	DESCRIPTION
Police	SA07	Special Purpose	PARKING METER FUND	1,343,046	1,182,006	Parking Meter receipts (transferred to General Fund)
Police	SH01	Special Purpose	UASI EP BUDDIES GRANT	(23,465)	513	Helps elders/ adults with access and/or functional needs prepare for emergencies
Police	SP06	Local Grant	WALK & TALK	37,860	44,277	BHA grant for the Walk & Talk program
Police	SP82	Federal Grant	URBAN AREAS SECURITY INITIATIVE (UASI)	(24,679)	(48,388)	For regional training and equipment
Police	SPK2	Federal Grant	SHSP CCP FFY2015	0	0	Training for Community Emergency Response Teams (CERT)
Police	SPK8	State Grant	DIVERTING JUVENILES	2,970	2,970	Supports proactive prevention strategies for juveniles.
Police	SPN4	State Grant	FY19 SHANNON CSI GRANT	(2,733)	(12,646)	Community Safety Initiative Grant Program
Police	TA05	Revolving Fund (A)	PRIVATE DETAILS - POLICE	(1,020,978)	(1,024,657)	Police Details account
Police	TP02	Trust	LAW ENFORCEMENT EXPENDABLE FUND	169,817	158,613	Proceeds from drug forfeitures
Police	TP03	Trust	BROOKLINE CITIZEN POLICE ACADEMY	1,501	1,501	Supports the Citizen Police Academy
Police	TP04	Trust	PUBLIC SAFETY MEMORIAL TRUST	8	9	Trust to construct memorial for fallen members in line of duty
	POLICE SUB-TOTAL			**483,347**	**304,198**	
Police/Fire	SP29	Special Purpose	PUBLIC SAFETY DAMAGE RECOVERY	58,966	57,716	Funds recovered to replace/repair damaged goods
Police/Fire	SP97	Local Grant	SYDA FOUNDATION GIFT	16,376	16,376	Local gift for the Police and Fire Departments
	POLICE/FIRE SUB-TOTAL			**75,342**	**74,092**	

DEPT	FUND	FUND TYPE	FUND NAME	FY19 YEAR-END FUND BALANCE	FUND BALANCE AS OF 1/1/20	DESCRIPTION
DPW	EW40	Enterprise Fund	WATER/SEWER ENTERPRISE FUND	3,948,703	1,671,327	See the DPW portion of Sec. IV for a description
DPW	SW01	Special Purpose	CEMETERY LOTS/GRAVES	600,595	485,388	From sale of lots and service fees; for improvements to the cemetery
DPW	SW03	State Grant	CH90 HIGHWAY	(982,791)	(1,771,423)	For roadway reconstruction
DPW	SW08	State Grant	CH573:1985 OLMSTED PARK IMPROVEMENTS	0	0	For improvements to and management of Olmsted Park
DPW	SW16	State Grant	COMPOST BIN	2,571	1,883	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)	20,516	20,564	Gift for improvements to/management of Hall's Pond Nature Sanctuary
DPW	SW29	Special Purpose	DPW DAMAGE RECOVERY	30,232	21,646	Insurance proceeds recovered to replace/repair damaged goods
DPW	SW30	Local Grant	PARK/OPEN SPACE GIFT	28,736	25,395	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	296,053	286,303	"Betterment Fund" for sidewalk improvements
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	42,847	36,187	For Skyline Park and associated trails
DPW	SW53	Local Grant	IF YOU CAN RIP IT-YOU CAN RECYCLE IT	8,496	8,496	Community Fund grant for recycling education
DPW	SW58	Local Grant	LARZ ANDERSON FILM SERIES	0	0	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	FLORIDA RUFFIN RIDLEY 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	70,708	From developer of the Chestnut Hill Square project for traffic mitigation
DPW	SW73	Local Grant	CLEVELAND CIRCLE CINEMA DEVELOPMENT	1,541	1,541	From Cleveland Circle Cinema site developer for transportation consultant
DPW	SW74	State Grant	FISHER HILL RESERVOIR PARK	33,688	0	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	108,126	87,579	Donations for improvements to Fisher Hill Reservoir Park
DPW	SW77	Special Purpose	BROOKLINE PLACE PEER REVIEW	9,483	9,483	Engineering Consultant Review of Traffic Plans for Brookline Place
DPW	SW78	State Grant	DCR EMERALD NECKLACE PED/BIKE CROSSING	40,453	40,453	DCR Grant funds for design and construction bid documents
DPW	SW80	Special Purpose	IMPROV.TO DAVIS PATH/BOYLSTON ST PLAYG	133,515	133,515	Hotel Developer funds for improvements to Boylston Plgrd + Davis Path
DPW	SW82	State Grant	DCR RT9 BICYCLE/PED CROSSING	195,311	186,341	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	SW85	State Grant	RECYCLING DIVIDENDS	1,018	18	To support DPW recycling programs
DPW	SW87	State Grant	MASSDEP RECYCLING GRANT	0	0	To support DPW recycling programs
DPW	SW88	Special Purpose	EVERSOUCE ENERGY REBATE	176,792	176,792	Rebates from the LED Streetlight conversion
DPW	SW90	Local Grant	BCF LAWTON PLGD COMMUNITY GARDEN	1,048	0	Local grant for the Lawton Playground Community Garden
DPW	SW91	State Grant	PAYT IMPLEMENTATION GRANT	43,691	43,691	State grant to support the Pay-As-You-Throw program
DPW	SW92	Local Grant	CLAREMONT EISD IMP 1%	239,231	239,231	For improvements to the Brookline Avenue streetscape
DPW	SW93	State Grant	MASSDOT COMPLETE STREETS	0	0	State grant to support the Complete Streets program
DPW	SW94	State Grant	MASSDEP RECYCLING DIVIDENDS	26,152	17,938	State grant to support the Town's recycling program
DPW	SW95	State Grant	TRANSPORTATION NETWORK RECEIPTS	234,757	234,757	Ride Share revenue (transferred to the General Fund)
DPW	TW03	Trust	A.W. & F.G. BLAKE EXPENDABLE TREE FUND	5,574	5,582	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	16,026	16,041	Care and planting of trees on the streets of the Town
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	29,733	29,829	Care of D.B Hoar Memorial Land
DPW	TW09	Trust	D.B. HOAR BIRD SANCTUARY EXPEND. FUND	100	100	Care of D.B Hoar Memorial Land
DPW	TW11	Trust	D.B. HOAR TREE EXPENDABLE FUND	242,592	246,245	Planting and caring for trees/other vegetation of the Hoar Sanctuary
DPW	TW13	Trust	J. WARREN EXPENDABLE TREE FUND	6,753	6,758	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	9,099	9,168	Specialized care of trees, lawns and parkland on Longwood Mall
DPW	TW17	Trust	AMORY WOODS PARK EXPENDABLE FUND	26,896	26,899	Funds for improvements to Amory Woods
DPW	TW19	Trust	MINOT PARK - ROSE GARDEN EXPEND. FUND	23,550	23,598	For maintenance and management of the Minot Rose Garden
DPW	TW21	Special Purpose	CONSERVATION COMMISSION FUND	26,429	26,479	Purchase of land/other interests in real estate; other conservation purposes
DPW	TW23	Special Purpose	CEMETERY PERPETUAL CARE EXPEND. FUND	286,995	305,145	Maintenance/management/care of the Cemetery grounds
DPW	TW24	Trust	CEMETERY PERPETUAL CARE NON-EXPEND.	1,642,220	1,655,882	Interest generated from fund used by Cemetery Trustees
DPW	TW25	Trust	SPECIAL TREE PLANTING EXPENDABLE FUND	16,796	16,831	Planting of trees
DPW	TW27	Trust	BROOKLINE RESERVOIR TREE EXPEND. FUND	50	50	For trees at the Brookline Reservoir
DPW	TW29	Trust	BEN ALPER TREE EXPENDABLE FUND	14,377	14,402	Planting of trees
DPW	TW30	Trust	BEN ALPER TREE NON-EXPENDABLE FUND	147,354	147,380	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			**8,019,733**	**4,771,919**	

DEPT	FUND	FUND TYPE	FUND NAME	FY19 YEAR-END FUND BALANCE	FUND BALANCE AS OF 1/1/20	DESCRIPTION
Recreation	E700	Enterprise Fund	GOLF COURSE ENTERPRISE FUND	312,793	(75,458)	See the Recreation portion of Sec. IV for a description
Recreation	SL04	Revolving Fund (B)	RECREATION REVOLVING FUND	1,123,054	50,150	See the Recreation portion of Sec. IV for a description
Recreation	SL20	Local Grant	BROOKLINE DAY	115,388	122,883	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	324,647	202,865	Annual payment from the BAA for the Boston Marathon
Recreation	TR03	Trust	LYNCH RECREATION EXPENDABLE FUND	350	350	Used for playground equipment
Recreation	TR04	Trust	BROOKLINE RECREATION BOOSTER CLUB	22,176	22,072	Donations used for expenses for various Recreation programs
Recreation	TR07	Trust	CHILDREN'S CAMP EXPENDABLE FUND	17	17	Scholarships for Recreation programs
Recreation	TR08	Trust	JM NOE EXPENDABLE TRUST	1,635	1,638	Sports equipment for basketball program and maintenance of facility
Recreation	TR10	Trust	AFTER THE PROM PARTY	3,779	4,333	Donations to support the After the Prom Party
	RECREATION SUB-TOTAL			**1,903,839**	**328,850**	

DEPT	FUND	FUND TYPE	FUND NAME	FY19 YEAR-END FUND BALANCE	FUND BALANCE AS OF 1/1/20	DESCRIPTION
Select Board	SG04	State Grant	ARTS COUNCIL	27,385	21,576	Local arts grants
Select Board	SG09	Special Purpose	PREMIUM ON BONDS AND NOTES	421,472	421,472	Premiums received in connection with the sale of bonds or notes
Select Board	SG25	Special Purpose	RCN / COMCAST GIFT ACCOUNT	288,084	288,084	Payments for PEG/Access facilities/other cable purposes
Select Board	SG27	Local Grant	ARTS MATCHING GRANT	3,301	6,901	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	1,887	Award from the Pioneer Institute's Municipal Report contest
Select Board	SG58	Local Grant	POET LAUREATE OF BROOKLINE PROGRAM	11	21	Supports Brookline's Poet Laureate program
Select Board	TG02	Special Purpose	STABILIZATION FUND	6,772,869	6,933,021	General stabilization fund as allowed for under MGL, Ch. 40, Sec. 5B
Select Board	TG04	Trust	COMMISSION FOR WOMEN	14	14	Donations to support the Commission for Women
Select Board	TI04	Special Purpose	LIABILITY INSURANCE TRUST FUND	2,304,520	2,715,895	Funded from Free Cash and spent with Advisory Committee approval
	SELECT BOARD SUB-TOTAL			**9,904,720**	**10,474,008**	
Town Clerk	SG05	State Grant	ELECTION HOURS REIMBURSEMENT	29,240	29,240	State grant for state election costs
	TOWN CLERK SUB-TOTAL			**29,240**	**29,240**	
Veterans	SG21	Local Grant	TOWN CELEBRATIONS FUND	2,306	2,306	Flag Day and Adopt-A-Pole donations
	SH57	Local Grant	VETERANS SERVICES GIFT FUND	0	78,794	
	VETERANS SUB-TOTAL			**2,306**	**81,100**	
		GRAND TOTAL		**83,512,314**	**84,550,257**	

SECTION VII

CAPITAL IMPROVEMENTS PROGRAM FY2021-FY2026

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 below.

The Town has a set of formal CIP policies that define what a capital improvement project is, how projects are evaluated and prioritized, and how the CIP is financed. The complete text of these policies can be found in the Appendix of this Financial Plan. The table on the following page presents the indicators that are to be monitored per the Debt Management Policies portion of the CIP Financing Polices, along with other standard debt measurement variables.

INTRODUCTION

The financial underpinning of the Town's CIP is the policy that states an amount equivalent to 6% of the prior year's net revenue shall be dedicated to the CIP. This key policy places both a floor and a ceiling on the amount of debt supported by the tax levy that can be authorized, thereby limiting the impact on the Operating Budget. The goal is to have the 6% consist of both a debt-financed component and a revenue (or "pay-as-you-go") component, with 4.5% for debt-financed CIP and 1.5% for pay-as-you-go CIP.

In addition to the 6% policy, there is a Free Cash Policy, also included in the Appendix of this Financial Plan, that dedicates an amount of this revenue source to the CIP so that total CIP funding reaches 7.5% of prior year net revenue. In summary, the policy prioritizes the use of Free Cash so that (1) an annual Operating Budget Reserve is supported, (2) overall Fund Balance levels are maintained, (3) the Catastrophe and Liability Fund is maintained at recommended funding levels, and (4) the CIP reaches the 7.5% level*. This important funding source allows for the expansion of the pay-as-you-go component of the CIP. Without Free Cash, the Town would be unable to fund many of the projects being recommended. Lastly, from time to time, one-time revenues will be used to augment the CIP, such as the re-appropriation of surpluses from prior year CIP appropriations.

** The Free Cash policy also calls for a.) supporting the Affordable Housing Trust Fund under certain circumstances and b.) supporting other trust funds related to fringe benefits and unfunded liabilities related to employee benefits, if available.*

	VARIABLE	FY20	FY21	FY22	FY23	FY24	FY25	FY26
	Legal Limit for Outstanding Debt = 5% of Equalized Valuation (EQV)							
	EQV for 1/1/18 = $24.548 billion. Assume 2.5% annual growth. (In billions)	$25.791	$26.435	$27.096	$27.774	$28.468	$29.180	$29.909
	Outstanding Debt as a % of EQV	1.8%	1.8%	1.7%	1.6%	1.5%	1.4%	1.3%
	General Fund Outstanding Debt as a % of EQV	1.8%	1.7%	1.6%	1.5%	1.5%	1.4%	1.3%
	Net General Fund Outstanding Debt as a % of EQV	1.8%	1.7%	1.6%	1.5%	1.5%	1.4%	1.3%
	Total Outstanding Debt (in millions)	$473.3	$466.4	$455.6	$442.6	$427.7	$415.9	$399.6
	General Fund Outstanding Debt (in millions)	$462.8	$455.9	$444.2	$429.7	$415.5	$405.5	$390.9
	Net General Fund Outstanding Debt (in millions)	$462.3	$455.6	$444.2	$429.7	$415.5	$405.5	$390.9
	Total Debt Service (in millions)	$19.5	$23.6	$33.2	$40.0	$39.4	$39.0	$38.9
	General Fund Debt Service (in millions)	$17.7	$22.2	$31.6	$38.1	$37.5	$37.2	$37.3
	Net General Fund Debt Service (in millions)	$17.3	$21.8	$31.2	$38.1	$37.5	$37.2	$37.3
	Total Debt Service Per Capita	$332	$402	$566	$680	$671	$664	$662
	General Fund Debt Service Per Capita	$301	$379	$538	$648	$638	$634	$635
	Net General Fund Debt Service Per Capita	$294	$371	$531	$648	$638	$634	$635
	Total Debt Service as a % of Revenue	5.8%	7.2%	9.9%	11.5%	11.0%	10.6%	10.3%
	General Fund Debt Service as a % of General Fund Revenue	5.8%	6.8%	9.4%	10.9%	10.5%	10.1%	9.9%
	Net General Fund Debt Service as a % of General Fund Revenue	5.7%	6.7%	9.3%	10.9%	10.5%	10.1%	9.9%
A.	Total Outstanding Debt Per Capita as a % of Per Capita Income	11.8%	11.7%	11.4%	11.1%	10.7%	10.4%	10.0%
	General Fund Outstanding Debt Per Capita as a % of Per Capita Income	11.6%	11.4%	11.1%	10.8%	10.4%	10.1%	9.8%
	General Fund Outstanding Debt Per Capita as a % of Per Capita Income (non-debt exclusion)	3.4%	3.3%	3.2%	3.0%	2.8%	2.8%	2.6%
	Net General Fund Outstanding Debt Per Capita as a % of Per Capita Income	11.6%	11.4%	11.1%	10.8%	10.4%	10.1%	9.8%
B.	Total Outstanding Debt Per Capita	$8,058	$7,942	$7,757	$7,536	$7,282	$7,081	$6,804
	General Fund Outstanding Debt Per Capita	$7,880	$7,762	$7,564	$7,317	$7,074	$6,904	$6,656
	General Fund Outstanding Debt Per Capita (non-debt exclusion)	$2,324	$2,277	$2,167	$2,026	$1,916	$1,884	$1,782
	Net General Fund Outstanding Debt Per Capita	$7,871	$7,757	$7,564	$7,317	$7,074	$6,904	$6,656
C.	Total Outstanding Debt as a % of Assessed Value (AV)	1.8%	1.8%	1.7%	1.7%	1.6%	1.6%	1.5%
	General Fund Outstanding Debt as a % of Assessed Value (AV)	1.7%	1.7%	1.7%	1.6%	1.6%	1.5%	1.5%
	Net General Fund Outstanding Debt as a % of Assessed Value (AV)	1.7%	1.7%	1.7%	1.6%	1.6%	1.5%	1.5%
D.	Total Net Direct Debt Maturing Within 10 Years (non-debt exclusion)	67%	74%	75%	77%	78%	80%	81%
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	4.61%	4.41%	4.52%	5.21%	4.88%	4.66%	4.55%
	Revenue-Financed CIP as a % of Prior Year's Net Revenue	1.39%	1.59%	1.48%	0.79%	1.12%	1.34%	1.45%

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 $2,706 (for FY20).
C. Total Outstanding Debt = shall not exceed 2.5% of Assessed Value (AV).
D. Bond Maturities = 60% of Net Direct General Fund principal shall mature within 10 years.
E. CIP Financing = 6% of Prior Year's Net Revenue, with a goal of 4.5% from Debt-Financed and 1.5% from Revenue-Financed.

Another key CIP financing policy is that both the Water and Sewer Enterprise Fund and the Golf Course Enterprise Fund cover 100% of their debt service. When additional capital work to the water and sewer infrastructure or to the golf course is requested, the impact debt service has on those enterprise funds is taken into consideration. Since they are both 100% cost recovery funds, any growth in debt service may well necessitate increases in fees. Therefore, the decision to authorize additional debt is made carefully.

The table below details how much funding is made available for the CIP, exclusive of enterprise fund-supported debt and projects funded from non-Town sources (e.g., grants):

	2021	2022	2023	2024	2025	2026
Total General Fund Revenue	326,458,007	336,053,424	348,848,906	358,276,684	368,019,087	376,277,709
LESS:						
Non Appropriations	8,736,930	8,944,699	9,157,662	9,375,949	9,599,694	9,829,032
Debt Exclusions	9,998,791	18,433,443	22,437,757	22,433,507	22,439,257	22,439,257
Free Cash	11,791,952	4,775,000	4,925,000	5,075,000	5,275,000	5,275,000
HCA	1,851,556	1,851,556	1,851,556	1,851,556	1,851,556	1,851,556
Net Revenue	294,078,778	302,048,726	310,476,931	319,540,671	328,853,580	336,882,864
Prior Year Net Revenue	279,890,367	294,078,778	302,048,726	310,476,931	319,540,671	328,853,580
6% CIP FUNDING POLICY						
Net Debt Financed [1]	12,333,125	13,282,673	15,729,926	15,157,842	14,903,345	14,975,528
Net Debt Financed as a % of Prior Yr Net Rev	4.41%	4.52%	5.21%	4.88%	4.66%	4.55%
Revenue Financed	4,460,297	4,362,053	2,392,998	3,470,774	4,269,096	4,755,686
Revenue Financed as a % of Prior Yr Net Rev	1.59%	1.48%	0.79%	1.12%	1.34%	1.45%
SUB-TOTAL 6% Dedicated to CIP	**16,793,422**	**17,644,727**	**18,122,924**	**18,628,616**	**19,172,440**	**19,731,215**
Free Cash for CIP	8,315,948	3,286,508	3,184,766	3,173,391	3,043,354	3,022,678
Capital Project Surplus -- Re-approp. of Funds	0	0	0	0	0	0
Other Funds	1,182,005	200,000	100,000	100,000	20,000	0
FUNDS AVAILABLE FOR CIP THROUGH GEN. FUND WITHIN TAX LEVY	**26,291,375**	**21,131,235**	**21,407,690**	**21,902,007**	**22,235,794**	**22,753,893**
As % of Prior Yr Net Rev	**9.4%**	**7.2%**	**7.1%**	**7.1%**	**7.0%**	**6.9%**
Debt Exclusions	9,998,791	18,433,443	22,437,757	22,433,507	22,439,257	22,439,257
TOTAL FUNDS AVAILABLE FOR CIP THROUGH GEN. FUND	**36,290,166**	**39,564,678**	**43,845,447**	**44,335,514**	**44,675,051**	**45,193,150**
As % of Prior Yr Net Rev	**12.9%**	**13.5%**	**14.5%**	**14.3%**	**14.0%**	**13.7%**

[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 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 FY2021 – FY2026 CIP

The recommended FY2021 – FY2026 CIP calls for an investment of $130.3 million, for an average of approximately $21.7 million per year, and follows the Town's CIP and Free Cash policies for projects inside the levy limit. 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 (FY11 - FY20), the Town has authorized expenditures of $638 million, for an average of $64 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.

On September 26, 2019, the School Committee unanimously approved moving forward with the Long-Term Capital Plan to address Brookline's overcrowded schools, substandard facilities, and historic enrollment growth over the past ten years. Through this plan, the district will renovate and expand the Pierce School through the Massachusetts School Building Authority (MSBA) partnership, and renovate and expand the Driscoll School. At the December 10, 2019 special election, Brookline voters approved a debt exclusion override to fund the development of a new Driscoll School. This CIP does not include an estimate for the Pierce School project beyond the feasibility/schematic design phase, but a Debt Exclusion Override is also assumed for this 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. The K-8 elementary schools have grown by 40% going from 3,904 students in 2006 to 5,482 students in 2017. 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 construction for the High School renovation and expansion project as well the Driscoll School project. The Town was informed in December, 2018 that the MSBA invited the Pierce School into the eligibility period. The Classroom Capacity item in FY2021 and beyond covers the leases at the temples, 2 Clark Road, and the Baker modules with very limited funding to modify smaller spaces in existing buildings. The FY2021 – 2026 budgets assume continuation of those lease arrangements.

On December 14, 2018, Newbury College announced that it would cease operations in May 2019. The former Newbury College campus, located in the Fisher Hill neighborhood, was recently sold to Welltower, a leading developer of senior housing facilities. Welltower is proposing to redevelop the eastern portion of the former Newbury College campus into a continuing care facility that would include independent living units, assisted living units, and memory care units for seniors. Such a use does not comply with the existing zoning of the property, and Welltower is therefore working with Town officials in the hopes of presenting a rezoning proposal for the subject properties. The Town is also entering into negotiations with Welltower on the purchase of the Newbury College West Parcel.

If the Town acquires the west side of the former Newbury College Campus, it intends to use the existing Academic Building for municipal and/or school uses on a temporary basis. During this time, the Town will undertake an extensive and comprehensive planning process including robust public participation to identify a permanent use of the property that responds to municipal/school needs and respects the neighborhood context in which the property is located.

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.

In addition, the Fire Chief has requested additional funding for industrial cleaning and reconfiguration of spaces to mitigate potential hazards in the stations. The project would include industrial cleaning of all non-porous surfaces and all duct work, painting of all walls and ceilings (hard surfaces), replacement of all acoustic/porous ceiling tiles, replacement of all window treatments, replacement of all (soft) furniture in living areas, replacement of all beds and mattresses and the replacement of any fabric partitions.

This large-scale endeavor would be completed over the course of 5-7 years at an estimated cost of $21.5 million dollars with an average cost of $4.3 million/per station, likely necessitating a debt-exclusion from the Town residents. For comparison, new stations being built in the greater Metropolitan Boston area by other departments average $20-$25 million/station. As mentioned, consideration should be given to the replacement (on site) of at least one station (Station 5/ Babcock St. Taking into account money already appropriated, the request is for $20.2M. The Town plans to commence design for two stations in FY2021 using existing funds previously appropriated for Fire Station renovations, and look to move forward on construction, utilizing a debt exclusion, in FY2022.

CC		Total	Prior Year (FY20)	FY2021		FY2022		FY2023		FY2024		FY2025		FY2026		Future Years	
				Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC
3	Amory tennis courts, Parking and Halls Pond	2,030,000										2,030,000	B				
3	Fisher Hill Gatehouse Safety and Structural Imp	425,000														425,000	A
3	Larz Anderson Park	15,000,000		**2,200,000**	**B**					2,500,000	B	1,000,000	B	3,500,000	B	5,800,000	B
3	Larz Anderson Park cash	600,000	600,000														
3	Murphy Playground	915,000				915,000	B										
3	Riverway Park	625,000														625,000	A
3	Robinson Playground	1,250,000	100,000	**1,150,000**	**B**												
3	Schick Playground	1,230,000		**160,000**	**A**	1,070,000	B										
3	Boylston St. Playground	1,350,000				110,000	A	1,240,000	B								
3	Griggs Park	1,495,000										195,000	A	1,300,000	B		
3	Soule Athletic Fields	4,570,000														4,570,000	B
3	Skyline Park Turf replacement and Park Improv	1,980,000								180,000	A	1,800,000	B				
3	Monmouth Park	690,000												90,000	A	600,000	A
3	New Lincoln School Grounds	2,200,000														2,200,000	B
3	Heath School Grounds	2,750,000														2,750,000	B
3	Baker School Grounds	2,960,000														2,960,000	B
3	Longwood Playground/Lawrence Schoool Grour	2,400,000														2,400,000	B

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, 2019 was $14.4 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	$14,392,269
1. Operating Budget Reserve (25% of Operating Budget Reserve)	$699,726
2. Fund Balance	$4,600,000
a. Unreserved Fund Balance (left unappropriated)	$2,600,000
b. Stabilization Fund (appropriated)	$2,000,000
3. Liability Reserve (to get fund to 1% of Prior Yr Net Revenue)	$50,529
4. Capital Improvements (to get to 7.5% of Prior Yr Net Revenue)	$4,198,356
5. Affordable Housing Trust Fund (if Fund Balance below $5M)	$726,549
Sub-Total	$10,275,160
Amount available for Special Use (#6)	$4,117,109
6. Special Use:	
Additional CIP	$4,117,110

By following these policies, $4,198,356 of Free Cash is used to get from 6% of prior year net revenue to 7.5%. Then an additional $4,117,109 is allocated to the CIP to help balance it. In total, $8,315,465 of Free Cash goes toward the CIP, as recommended.

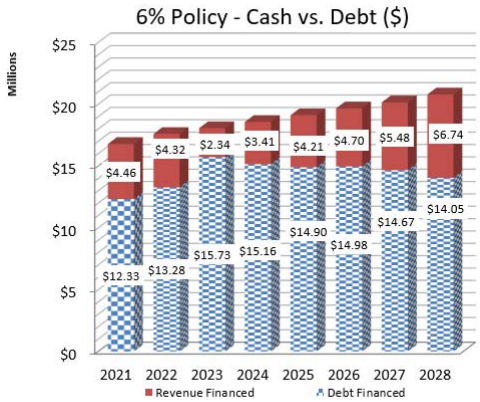
MAJOR PROJECTS

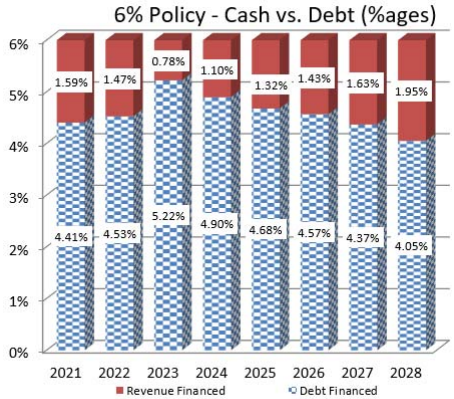
Pierce School- Partnership with MSBA Construction budget TBD
Newbury College West Parcel Acquisition - TBD
Larz Anderson - $15M (FY21-25, Future Years)
Classroom Capacity - $11.6M (FY21-FY26)
Hammond/Woodland Traffic Signal / Road Diet – $1.5M (FY25)
Skyline Park $1.98M (FY24-25)
Amory tennis courts, Parking and Halls Pond $2M (FY25)
Fire Station Renovations - $20.2M (FY21) debt exclusion
Public Building Fire Alarm upgrades - $1.7M (FY19-24)
Fire Department's Engine #1 Replacement - $800K (FY23)

CONTINUED MAJOR INVESTMENT

Parks & Open Space - $4.4M (non-project specific investment)
Street & Sidewalk Rehab - $25M
Town/School Masonry/Fenestration - $6.4M (reflects savings + reset schedule)
Town/School Roofs - $1.6M (reflects savings + reset schedule)
Water & Sewer Infrastructure - $8.2M -- enterprise fund
Fire Apparatus - $500K
Information Technology - $1.1M
Tree Replacement - $1.9M
Energy Conservation - $1.4M

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 Coolidge Corner School and High School projects. The lease for 2 Clark Road also limits cash funded projects. This CIP also adjusts the debt plan for 15-17 Oak street, three condos near the Baldwin School, which was authorized in anticipation of a successful debt exclusion. Since that vote failed, the debt service needs to be covered within the levy, adding further pressure to the CIP. 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 building issues within the CIP, and it potentially places some of the regular programs funded in the CIP at risk.



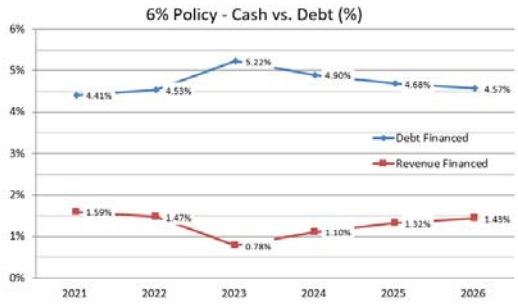


The table below details the funding sources for each year of the Proposed CIP.

GRAND TOTAL BY SOURCE (in millions)

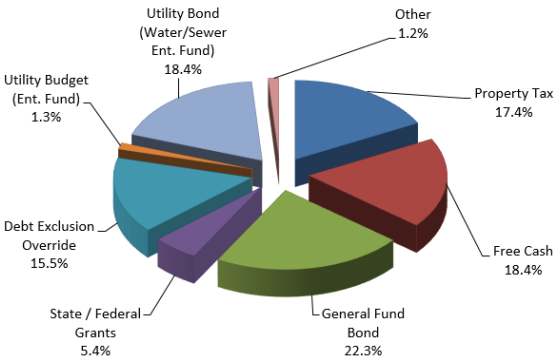
	FY21	FY22	FY23	FY24	FY25	FY26	TOTAL	% OF TOTAL
Property Tax	$4.46	$4.18	$2.15	$3.26	$4.06	$4.54	$22.64	17.4%
Free Cash	$8.32	$3.29	$3.18	$3.17	$3.04	$3.02	$24.03	18.4%
General Fund Bond	$6.45	$2.74	$2.69	$4.00	$8.38	$4.80	$29.06	22.3%
State / Federal Grants	$1.21	$1.16	$1.16	$1.16	$1.16	$1.16	$7.01	5.4%
Debt Exclusion Override	$0.00	$20.24	$0.00	$0.00	$0.00	$0.00	$20.24	15.5%
Utility Budget (Ent. Fund)	$0.84	$0.58	$0.30	$0.00	$0.00	$0.00	$1.72	1.3%
Utility Bond (Water/Sewer Ent. Fund)	$5.00	$5.00	$5.00	$3.00	$3.00	$3.00	$24.00	18.4%
Other	$1.18	$0.20	$0.10	$0.10	$0.02	$0.00	$1.60	1.2%
TOTAL	$27.46	$37.38	$14.59	$14.69	$19.66	$16.52	$130.30	100%

Given the reliance on more than $29 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.

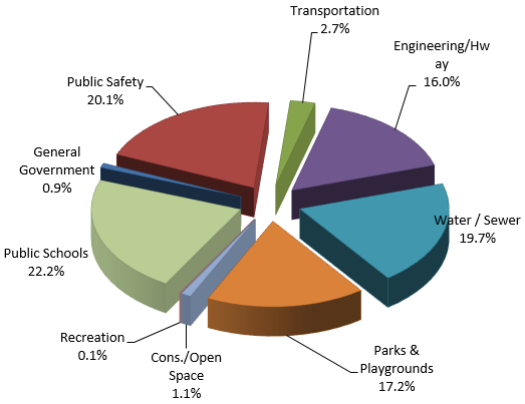


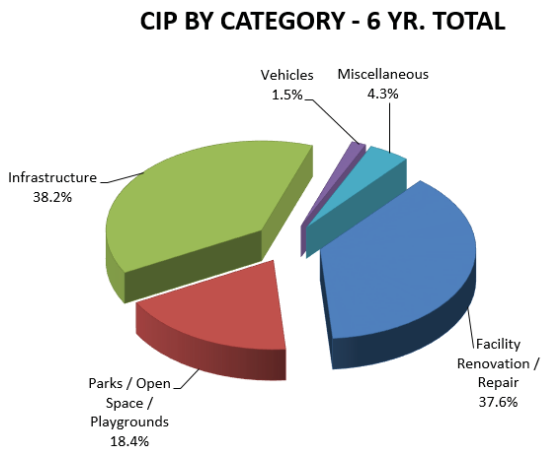
The graphs below and on the following page summarize the FY21 – FY26 CIP by revenue source, by category, and by allocation group. As shown in the graph on the left side, 22.3% of the six-year CIP is funded from a General Fund bonds, 18.4% is funded by free cash, and 17.4% is funded via property tax. The graph on the right breaks out the six-year CIP by allocation group and shows that 22.2% is for Schools, 17.2% is for Parks / Playgrounds, and 16% is for Engineering / Highway. The final graph breaks out the CIP by category: 37.6% of the CIP goes toward facility renovations / repairs, 38.2% for infrastructure repairs (streets, sidewalks, water and sewer system), and 18.4% for Parks / Open Space / Playgrounds.

CIP FUNDING BY SOURCE - 6 YR. TOTAL



CIP BY ALLOCATION - 6 YR. TOTAL





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 11, 2019 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 the State as of 1/1/2018, is $24.548 billion. Therefore, the Town's debt limit is $1.227 billion. Obviously, the Town has no plans to come near this limit.

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, three projects are funded with exempt debt: the old High School Renovation ($43.8 million), a portion of the Florida Ruffin Ridley (formerly know as the Edward Devotion or Coolidge Corner School) ($49.6 million estimated pending final MSBA reimbursement) and the 2018 High School expansion/renovation project ($168.2 million). The last debt service payment for the old High School project is in FY20.

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 FY19, this shows that the Town's total outstanding debt was $372.3 million, of which $10.9 million (3%) was owed by either the State ($866K) or enterprise funds ($9.2 million), leaving $362 million of outstanding debt. The increase in FY19 is due to the High School project.

OUTSTANDING DEBT

DESCRIPTION	FY14	FY15	FY16	FY17	FY18	FY19
Total General Fund Outstanding Debt	**63,539,088**	**60,077,544**	**67,179,500**	**97,935,250**	**186,202,696**	**363,140,697**
a.) Exempt (Debt Exclusion) [1]	5,510,000	4,590,000	3,670,000	2,750,000	67,806,000	222,115,030
b.) Non-Exempt	58,029,088	55,487,544	63,509,500	95,185,250	118,396,696	141,025,667
Minus State (SBA) Reimbursed Debt [2]	2,452,505	2,056,310	1,756,800	1,457,900	1,162,050	866,200
Net General Fund Outstanding Debt	61,086,583	58,021,234	65,422,700	96,477,350	185,040,646	362,274,497
Water & Sewer Enterprise Fund Outstanding Debt	10,382,110	9,050,072	7,920,156	6,961,446	7,961,446	7,230,756
Golf Course Enterprise Fund Outstanding Debt	1,099,000	1,149,000	995,000	1,325,000	2,110,000	2,000,000
Enterprise Fund Outstanding Debt	**11,481,110**	**10,199,072**	**8,915,156**	**8,286,446**	**10,071,446**	**9,230,756**
TOTAL Outstanding Debt	**75,020,198**	**70,276,616**	**76,094,656**	**106,221,696**	**196,274,142**	**372,371,453**

[1] The Lincoln School, Florida Ruffin Ridley, and High School projects were financed via a Debt Exclusion.

[2] The following school projects were reimbursed by the State: Baker, and Heath.

The projected level of outstanding debt based upon the Proposed CIP is shown below. The increase in FY20 is due to the Driscoll School project. Also, there is a graph at the end of this section that shows both a history and a projection of outstanding debt. The Pierce School has not been included in the debt exclusion projection. Debt exclusion projects push Brookline beyond the bounds of the Town's fiscal debt management targets. Projects funded within the levy limit comply with the Town's fiscal policies.

OUTSTANDING DEBT (PROJECTED)

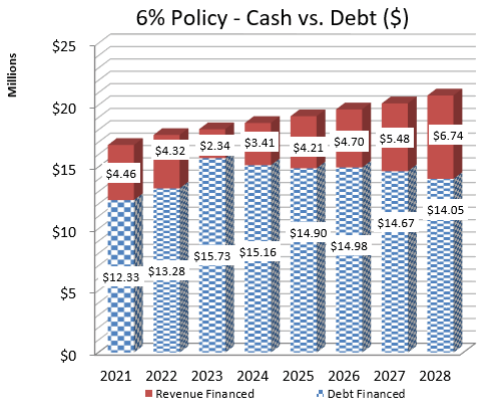
DESCRIPTION	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Total General Fund Outstanding Debt	**462,828,377**	**455,867,107**	**444,247,457**	**429,737,488**	**415,475,799**	**405,495,316**	**390,890,852**
a.) Exempt (Debt Exclusion) [1]	326,338,942	322,117,107	316,990,791	310,722,655	302,961,799	294,817,150	286,259,518
b.) Non-Exempt	136,489,435	133,750,000	127,256,667	119,014,833	112,514,000	110,678,167	104,631,333
Minus State (SBA) Reimbursed Debt [2]	576,450	286,700	0	0	0	0	0
Net General Fund Outstanding Debt	462,251,927	455,580,407	444,247,457	429,737,488	415,475,799	405,495,316	390,890,852
Water & Sewer Enterprise Fund Outstanding Debt	8,564,528	8,778,000	9,652,000	11,341,000	10,820,000	9,144,000	7,568,000
Golf Course Enterprise Fund Outstanding Debt	1,896,490	1,780,500	1,663,500	1,529,000	1,399,500	1,270,000	1,140,500
Enterprise Fund Outstanding Debt	**10,461,018**	**10,558,500**	**11,315,500**	**12,870,000**	**12,219,500**	**10,414,000**	**8,708,500**
TOTAL Outstanding Debt[3]	**473,289,395**	**466,425,607**	**455,562,957**	**442,607,488**	**427,695,299**	**415,909,316**	**399,599,352**

[1] The High School, Florida Ruffin Ridley and Driscoll School projects were financed via a Debt Exclusion.

[2] The Baker (through FY22) school projects is being reimbursed by the State.

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 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.

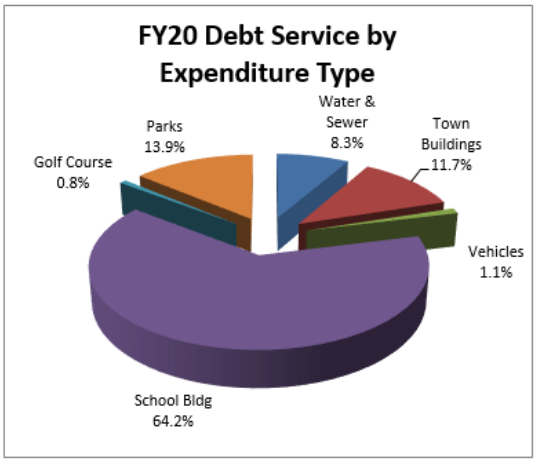


The graph to the left illustrates how the Town's 6% policy works. In each year, the amount available for the CIP is 6% of the prior year's net revenue. This amount represents the total impact on the Operating Budget. For FY21, $16.7 million is dedicated to the CIP ($12.3 million for net debt service and $4.5 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.

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 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.

The graph to the right breaks out existing (FY20) debt service by expenditure type. As it shows, the largest component of debt service is for school buildings, followed by parks and town buildings.

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 below 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 FY20, it shows that the Town's total debt service was $19.4 million, of which $2.2 million (11%) was reimbursed by either the State ($434,662) or Enterprise funds ($1.8 million), leaving $17.3 million of debt service.



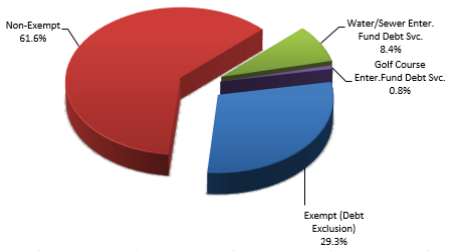
DEBT SERVICE

DESCRIPTION	FY14	FY15	FY16	FY17	FY18	FY19	FY20
Total General Fund Supported Debt Service	9,297,870	9,389,799	9,270,546	10,240,902	12,621,350	15,421,011	17,688,668
a.) Exempt (Debt Exclusion) [1]	1,112,800	1,094,400	1,076,000	1,048,400	1,020,800	3,408,089	5,700,171
b.) Non-Exempt	8,185,070	8,295,399	8,194,546	9,192,502	11,600,550	12,012,922	11,988,497
Minus State (SBA) Reimbursed Debt [2]	556,757	556,757	556,757	556,757	556,757	556,757	434,662
Net General Fund Debt Service	8,741,113	8,833,042	8,713,789	9,684,145	12,064,593	14,864,254	17,254,006
Water & Sewer Enterprise Fund Supported Debt Svc.	2,365,461	2,133,405	2,377,747	2,180,990	1,951,733	1,717,460	1,633,557
Golf Course Enterprise Fund Supported Debt Svc.	179,374	186,476	191,355	183,475	159,422	140,888	151,873
Enterprise Fund Debt Service	**2,544,835**	**2,319,881**	**2,569,102**	**2,364,465**	**2,111,155**	**1,858,347**	**1,785,430**
TOTAL Debt Service	**11,842,705**	**11,709,680**	**11,839,648**	**12,605,366**	**14,732,505**	**17,279,358**	**19,474,097**

[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), Heath (through FY19), Baker.

FY20 DEBT SERVICE BY SOURCE



The graph to the left depicts FY20 debt service by source. As it shows, 61.6% of the Town's debt service is covered within the levy while 29.3% is covered outside the levy via Debt Exclusion Overrides. The remaining 9.2% is covered by enterprise fund revenues.

The projected level of debt service based upon the Proposed CIP is shown below.

DEBT SERVICE (PROJECTED)

DESCRIPTION	FY21	FY22	FY23	FY24	FY25	FY26	FY27
Total General Fund Supported Debt Service	22,231,916	31,616,117	38,067,683	37,491,349	37,242,602	37,314,786	37,011,821
a.) Exempt (Debt Exclusion) [1]	9,998,791	18,433,443	22,437,757	22,433,507	22,439,257	22,439,257	22,438,507
b.) Non-Exempt	12,233,125	13,182,673	15,629,926	15,057,842	14,803,345	14,875,528	14,573,313
Minus State (SBA) Reimbursed Debt [2]	434,662	434,662	0	0	0	0	0
Net General Fund Debt Service	21,797,254	31,181,455	38,067,683	37,491,349	37,242,602	37,314,786	37,011,821
Water & Sewer Enterprise Fund Supported Debt Svc.	1,213,140	1,421,580	1,694,555	1,727,255	1,587,930	1,398,315	1,260,200
Golf Course Enterprise Fund Supported Debt Svc.	137,038	203,638	192,885	187,708	182,505	177,246	161,981
Enterprise Fund Debt Service	**1,350,178**	**1,625,218**	**1,887,440**	**1,914,963**	**1,770,435**	**1,575,561**	**1,422,181**
TOTAL Debt Service	**23,582,094**	**33,241,334**	**39,955,123**	**39,406,312**	**39,013,037**	**38,890,347**	**38,434,002**

[1] The High School project was financed via a Debt Exclusion. Current funding plans for the Coolidge Corner School project assumes $49.5M of that project is funded by the a Debt Exclusion.

[2] The Baker (through FY22) school project is being reimbursed by the State.

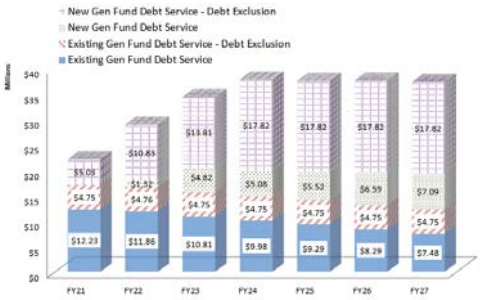
DEBT MANAGEMENT PLAN

Great care has gone into the crafting of the Debt Management Plan for the FY21 – FY26 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 for projects funded within the levy. The table shows the amount of authorization, the amount to be borrowed, and the number of years planned for paying off the principal (term).

PROJECT	BOND AUTH.	BOND AMT	TERM	2021	2022	2023	2024	2025	2026	2027	2028
Funded Within 6% CIP Policy											
Carlton St. Footbridge (previously authorized)	$1.400	$0.900	10	$0.124	$0.120	$0.117	$0.114	$0.110	$0.107	$0.104	$0.100
Envelope/Fenestration Repairs (previously authorized)	$1.500	$1.500	10	$0.206	$0.201	$0.195	$0.189	$0.184	$0.178	$0.173	$0.167
Pierce School Feas. / Schematic Design (previously authorized)	$2.000	$2.000	10	$0.275	$0.268	$0.260	$0.253	$0.245	$0.238	$0.230	$0.223
Oak Street Condos (previously authorized)	$4.700	$4.700	25	$0.400	$0.391	$0.383	$0.374	$0.366	$0.357	$0.349	$0.340
Driscoll School (previously authorized)	$4.000	$4.000	15		$0.447	$0.435	$0.423	$0.411	$0.399	$0.387	$0.375
Roof Repairs/Replacements (previously authorized)	$1.200	$0.350	10		$0.050	$0.048	$0.047	$0.045	$0.044	$0.042	$0.041
Roof Repairs/Replacements (future authorization)	$3.100	$3.100	15		$0.346	$0.337	$0.328	$0.318	$0.309	$0.300	$0.290
Robinson Playground (future authorization)	$1.150	$1.150	10		$0.164	$0.159	$0.154	$0.149	$0.144	$0.139	$0.135
Larz Anderson Park (future authorization)	$2.200	$2.200	10		$0.314	$0.304	$0.295	$0.285	$0.276	$0.267	$0.257
Schick Park (future authorization)	$1.070	$1.070	10			$0.152	$0.148	$0.143	$0.139	$0.134	$0.130
Murphy Playground (future authorization)	$0.915	$0.915	10			$0.130	$0.126	$0.123	$0.119	$0.115	$0.111
High School Addition (future authorization)	$35.000	$35.000	25			$3.150	$3.080	$3.010	$2.940	$2.870	$2.800
Envelope/Fenestration Repairs (future authorization)	$0.750	$0.750	10			$0.107	$0.104	$0.101	$0.097	$0.094	$0.091
Roof Repairs/Replacements (future authorization)	$0.650	$0.650	10				$0.093	$0.090	$0.087	$0.084	$0.082
Engine #1 Replacement (future authorization)	$0.725	$0.725	10				$0.114	$0.111	$0.107	$0.104	$0.100
Boylston St Playground (future authorization)	$1.240	$1.240	10				$0.177	$0.171	$0.166	$0.161	$0.156
Larz Anderson Park (future authorization)	$2.500	$2.500	10					$0.356	$0.346	$0.335	$0.324
Envelope/Fenestration Repairs (future authorization)	$1.500	$1.500	10					$0.214	$0.207	$0.201	$0.195
Larz Anderson Park (future authorization)	$1.000	$1.000	10						$0.143	$0.138	$0.134
Amory Tennis courts, Parking and Halls Pond (future authorization)	$2.030	$2.030	10						$0.289	$0.281	$0.272
Envelope/Fenestration Repairs (future authorization)	$1.850	$1.850	10						$0.264	$0.256	$0.248
Roof Repairs/Replacements (future authorization)	$1.700	$1.700	10						$0.242	$0.235	$0.228
Skyline Park (future authorization)	$1.980	$1.980	10						$0.282	$0.274	$0.265
Larz Anderson Park (future authorization)	$3.500	$3.500	10							$0.499	$0.484
Griggs Park (future authorization)	$1.300	$1.300	10							$0.185	$0.180

PROJECT	BOND AUTH.	BOND AMT	TERM	2021	2022	2023	2024	2025	2026	2027	2028
Debt Exclusions											
High School - (previously authorized)	$151.800	$69.20	25	$4.910	$4.910	$4.910	$4.910	$4.910	$4.910	$4.910	$4.910
High School - (previously authorized)	$151.800	$65.00	25		$4.612	$4.612	$4.612	$4.612	$4.612	$4.612	$4.612
Driscoll School - (previously authorized)	$115.300	$5.00	25	$0.337	$0.337	$0.337	$0.337	$0.337	$0.337	$0.337	$0.337
Driscoll School - (previously authorized)	$115.300	$53.80	25			$3.817	$3.817	$3.817	$3.817	$3.817	$3.817
Driscoll School - (previously authorized)	$115.300	$56.50	25				$4.009	$4.009	$4.009	$4.009	$4.009
NEW DEBT EXCLUSION DEBT SERVICE (cumulative)				**$5.247**	**$9.859**	**$13.676**	**$17.685**	**$17.685**	**$17.685**	**$17.685**	**$17.685**
Enterprise Funds											
Wastewater (previously authorized)	$3.000	$1.000	10	$0.143	$0.138	$0.134	$0.130	$0.126	$0.121	$0.117	$0.113
Water System Improvements (existing Authorization)	$2.000	$2.000	10	$0.285	$0.277	$0.268	$0.260	$0.251	$0.243	$0.234	$0.226
Water System Improvements (future Authorization)	$2.000	$2.000	10		$0.285	$0.277	$0.268	$0.260	$0.251	$0.243	$0.234
Water System Improvements (future Authorization)	$2.000	$2.000	10			$0.285	$0.277	$0.268	$0.260	$0.251	$0.243
Water System Improvements (future Authorization)	$2.000	$2.000	10			$0.285	$0.277	$0.268	$0.260	$0.251	$0.243
Stormwater (future authorization)	$0.300	$0.300	10			$0.043	$0.041	$0.040	$0.039	$0.038	$0.036
Stormwater (future authorization)	$0.300	$0.300	10				$0.043	$0.041	$0.040	$0.039	$0.038
Stormwater (future authorization)	$0.300	$0.300	10					$0.043	$0.041	$0.040	$0.039
Wastewater (future authorization) grant / loan	$3.200	$3.200	10		$0.160	$0.160	$0.160	$0.160	$0.160	$0.057	$0.057
Wastewater (future authorization) grant / loan	$3.200	$3.200	10			$0.080	$0.080	$0.080	$0.080	$0.080	$0.080
Wastewater (future authorization) grant / loan	$3.200	$3.200	10				$0.080	$0.080	$0.080	$0.080	$0.080
Wastewater (future authorization) grant / loan	$3.200	$3.200	10					$0.080	$0.080	$0.080	$0.080
Golf Course (previously authorized)	$1.000	$0.190	20		$0.018	$0.018	$0.017	$0.017	$0.016	$0.016	$0.015
Golf Course (previously authorized)	$1.000	$0.250	20			$0.024	$0.023	$0.023	$0.022	$0.022	$0.021
Golf Course (previously authorized)	$1.000	$0.250	20				$0.024	$0.023	$0.023	$0.022	$0.022
NEW ENTERPRISE FUND DEBT SERVICE (cumulative)				**$0.428**	**$0.878**	**$1.573**	**$1.679**	**$1.759**	**$1.716**	**$1.569**	**$1.525**
TOTAL NEW DEBT SERVICE (cumulative)				**$6.679**	**$13.037**	**$21.027**	**$25.381**	**$25.876**	**$26.881**	**$27.209**	**$26.937**
TOTAL NEW DEBT SERVICE WITHOUT DEBT EXCLUSIONS (cumulative)				**$1.432**	**$3.178**	**$7.350**	**$7.696**	**$8.191**	**$9.195**	**$9.524**	**$9.252**

Ratings agencies have noted Brookline's 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. Non-exempt debt utilizes a fixed principal amortization schedule, while exempt debt utilizes a level payment amortization



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 5.8% in FY20 but will increase to 10.4% in FY23 when the majority of debt service associated with the High School project commences.

DEBT SERVICE AS A PERCENTAGE OF REVENUE

DESCRIPTION	FY18 (Act.)	FY19 (Act.)	FY20 (Act.)	FY21 (Proj.)	FY22 (Proj.)	FY23 (Proj.)	FY24 (Proj.)	FY25 (Proj.)	FY26 (Proj.)	FY27 (Proj.)
Total General Fund Supported Debt Service	12,621,350	15,421,011	17,688,668	22,231,916	31,616,117	38,067,683	37,491,349	37,242,602	37,314,786	37,011,821
a.) Exempt (Debt Exclusion) [1]	1,020,800	3,408,089	6,380,745	9,998,791	18,433,443	22,437,757	22,433,507	22,439,257	22,439,257	22,438,507
b.) Non-Exempt	11,600,550	12,012,922	11,307,922	12,233,125	13,182,673	15,629,926	15,057,842	14,803,345	14,875,528	14,573,313
Minus SBA Reimbursements	556,758	556,757	434,662	434,662	434,662	0	0	0	0	0
Net General Fund Debt Service	12,064,592	14,864,254	17,254,006	21,797,254	31,181,455	38,067,683	37,491,349	37,242,602	37,314,786	37,011,821
Water & Sewer Enterprise Fund Supported Debt Svc.	1,951,733	1,717,460	1,644,347	1,213,140	1,421,580	1,694,555	1,727,255	1,587,930	1,398,315	1,260,200
Golf Course Enterprise Fund Supported Debt Svc.	159,422	140,888	147,501	137,038	203,638	192,885	187,708	182,505	177,246	161,981
TOTAL Debt Service	**14,732,505**	**17,279,358**	**19,480,515**	**23,582,094**	**33,241,334**	**39,955,123**	**39,406,312**	**39,013,037**	**38,890,347**	**38,434,002**
General Fund Revenue	273,019,198	289,770,791	304,426,767	326,458,009	336,054,183	348,849,680	358,277,473	368,019,892	376,278,530	386,286,473
General Fund Revenue Without SBA Reimbursement	272,462,440	289,214,034	303,992,105	326,023,347	335,619,521	348,849,680	358,277,473	368,019,892	376,278,530	386,286,473
Water & Sewer Enterprise Fund Revenue	27,076,701	28,554,309	28,561,053	29,214,215	30,914,107	32,519,719	33,939,639	35,249,007	36,819,688	38,279,863
Golf Course Enterprise Fund Revenue	1,568,551	1,772,700	1,884,446	1,881,692	1,827,537	1,848,694	1,870,168	1,891,966	1,914,092	1,936,553
TOTAL Revenue of Funds Supporting Debt Svc.	**301,664,450**	**320,097,800**	**334,872,266**	**357,553,916**	**368,795,827**	**383,218,093**	**394,087,281**	**405,160,865**	**415,012,311**	**426,502,889**
General Fund Debt Service as a % of General Fund Revenue	4.6%	5.3%	5.8%	6.8%	9.4%	10.9%	10.5%	10.1%	9.9%	9.6%
Net General Fund Debt Service as a % of General Fund Revenue [2]	4.4%	5.1%	5.7%	6.7%	9.3%	10.9%	10.5%	10.1%	9.9%	9.6%
Water & Sewer Enterprise Fund Debt Service as a % of Revenue	7.2%	6.0%	5.8%	4.2%	4.6%	5.2%	5.1%	4.5%	3.8%	3.3%
Golf Course Enterprise Fund Debt Service as a% of Revenue	10.2%	7.9%	7.8%	7.3%	11.1%	10.4%	10.0%	9.6%	9.3%	8.4%
TOTAL Debt Service as a % of Total Rev. Supporting Debt Svc.	**4.9%**	**5.4%**	**5.8%**	**6.6%**	**9.0%**	**10.4%**	**10.0%**	**9.6%**	**9.4%**	**9.0%**

[1] The Coolidge Corner School, High School and Driscoll School projects were financed via a Debt Exclusion. Current funding plans for the Pierce 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.
- Parking Meters- The DPW budget increases $81,000 to accommodate gateway/communication/data management fees for the new meters.
- 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.
- Driscoll/ Pierce and / 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. Insurance costs for the Coolidge Corner School increased the General Insurance budget by $87,122.
- 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 Fenestration - 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.
- Classroom Capacity - the School Department estimates $252,952 of additional operating expenses associated with the Clark Road lease. This includes building maintenance, landscape services and utility costs.

Recommended Projects

The following pages contain the FY21 – FY26 CIP as proposed by project.

General Government Projects

Public Safety Projects

Library Projects

Public Works - Transportation Projects

Public Works - Engineering/Highway Projects

Public Works - Water/Sewer Projects

Public Works - Parks and Playgrounds

Public Works - Conservation/Open Space

Recreation Projects

School Projects

Debt and Debt Service Charts

TOWN OF BROOKLINE CAPITAL IMPROVEMENT PROGRAM: FY2021 - FY2026

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CC		Total	Prior Year (FY20)	FY2021 Amount	RC	FY2022 Amount	RC	FY2023 Amount	RC	FY2024 Amount	RC	FY2025 Amount	RC	FY2026 Amount	RC	Future Years Amount	RC
	GENERAL GOVERNMENT																
6	Newbury College West Parcel Acquisition	-		TBD	K												
2	Larz Anderson Garage	135,000												135,000	A		
6	Town Building Furniture	50,000										25,000	A			25,000	A
2	Garage Floor Sealants	590,000		215,000	A							225,000	A			150,000	A
2	Town Rehab/Upgrade	355,000	55,000	60,000	A	65,000	A							85,000	A	90,000	A
6	Technology Applications	450,000				150,000	A					150,000	A			150,000	A
	General Government Total	1,580,000	55,000	275,000		215,000		-		-		400,000		220,000		415,000	
	PUBLIC SAFETY																
5	Fire Apparatus Rehab	2,165,000				500,000	A			125,000	A	240,000	A	300,000	A	1,000,000	A/B
5	Engine #1 Replacement	800,000						800,000	B								
2	Fire Station Renovations	20,840,000	600,000			20,240,000	K										
2	Fire Station Alerting System Replacement	450,000		450,000	A												
6	Radio Infrastructure	4,500,000	900,000	900,000	A	900,000	A	900,000	A	900,000	A						
6	Refurbish Drafting pit	50,000	50,000														
	Public Safety Total	28,805,000	1,550,000	1,350,000		21,640,000		1,700,000		1,025,000		240,000		300,000		1,000,000	
	LIBRARY																
2	Renovation of the Main Library	39,655,000														39,655,000	B/C/I
	Library Total	39,655,000	-	-		-		-		-		-		-		39,655,000	
	PUBLIC WORKS:																
	Transportation																
4	Traffic Calming / Safety Improvements	646,500	265,000	81,500	A	50,000	A	50,000	A	50,000	A	50,000	A	50,000	A	50,000	A
4	Bicycle Access Improvements	156,000	31,000	125,000	A												
4	Bicycle Access Improvements	50,000		50,000	C												
4	Parking Meter Technology Upgrade	483,120	161,040	322,080	A												
4	Hammond/Woodland Traffic Signal / Road Diet	1,500,000										1,500,000	A				
4	Transportation Network Company Mitigation Projects	1,634,757	234,757	200,000	C	200,000	C	200,000	C	200,000	C	200,000	C	200,000	C	200,000	C
	Public Works - Transportation Sub-Total	4,470,377	691,797	778,580		250,000		250,000		250,000		1,750,000		250,000		250,000	
	Engineering/Highway																
4	Street Rehab - Town	17,294,916	1,750,000	2,649,916	A	1,830,000	A	1,880,000	A	1,930,000	A	1,980,000	A	2,605,000	A	2,670,000	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	2,864,000	328,000	336,000	A	344,000	A	353,000	A	362,000	A	371,000	A	380,000	A	390,000	A
4	Parking Lot Rehab.	205,000														205,000	A
4	Fire Alarm Call box system	1,125,000	1,125,000														
	Public Works - Engineering/Highway Sub-Total	29,173,756	4,163,605	3,946,521		3,134,605		3,193,605		3,252,605		3,311,605		3,945,605		4,225,605	

TOWN OF BROOKLINE CAPITAL IMPROVEMENT PROGRAM: FY2021 - FY2026

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CC		Total	Prior Year (FY20)	FY2021 Amount	RC	FY2022 Amount	RC	FY2023 Amount	RC	FY2024 Amount	RC	FY2025 Amount	RC	FY2026 Amount	RC	Future Years Amount	RC
	Water / Sewer																
4	Stormwater Improvements	900,000		300,000	F	300,000	F	300,000	F								
4	Water System Improvements	8,000,000	2,000,000	2,000,000	E	2,000,000	E	2,000,000	E								
6	Water Meter MTU Replacement	825,000	265,000	280,000	F	280,000	F										
4	Wastewater System Improvements	24,000,000	3,000,000	3,000,000	E	3,000,000	E	3,000,000	E	3,000,000	E	3,000,000	E	3,000,000	E	3,000,000	E
2	Water Garage Elevator Renovation	260,000		260,000	F												
4	Netherlands Road Facility Improvements	455,000	455,000														
	Public Works - Water / Sewer Sub-Total	34,440,000	5,720,000	5,840,000		5,580,000		5,300,000		3,000,000		3,000,000		3,000,000		3,000,000	
	Parks and Playgrounds																
3	Amory tennis courts, Parking and Halls Pond	2,030,000										2,030,000	B				
3	Fisher Hill Gatehouse Safety and Structural Improveme	425,000														425,000	A
3	Larz Anderson Park	15,000,000		2,200,000	B					2,500,000	B	1,000,000	B	3,500,000	B	5,800,000	B
3	Larz Anderson Park cash	600,000	600,000														
3	Murphy Playground	915,000				915,000	B										
3	Riverway Park	625,000														625,000	A
3	Robinson Playground	1,250,000	100,000	1,150,000	B												
3	Schick Playground	1,230,000		160,000	A	1,070,000	B										
3	Boylston St. Playground	1,350,000				110,000	A	1,240,000	B								
3	Griggs Park	1,495,000										195,000	A	1,300,000	B		
3	Soule Athletic Fields	4,570,000														4,570,000	B
3	Skyline Park Turf replacement and Park Improvements	1,980,000								180,000	A	1,800,000	B				
3	Monmouth Park	690,000												90,000	A	600,000	A
3	New Lincoln School Grounds	2,200,000														2,200,000	B
3	Heath School Grounds	2,750,000														2,750,000	B
3	Baker School Grounds	2,960,000														2,960,000	B
3	Longwood Playground/Lawrence Schoool Grounds	2,400,000														2,400,000	B
3	Parks/Playgrounds Rehab/Upgrade	2,540,000	310,000	310,000	A	315,000	A	315,000	A	320,000	A	320,000	A	325,000	A	325,000	A
3	Town/School Ground Rehab.	1,420,000	160,000	165,000	A	170,000	A	175,000	A	180,000	A	185,000	A	190,000	A	195,000	A
3	Tennis Courts / Basketball Courts	650,000	200,000													450,000	A
2	Comfort Stations	450,000	350,000													100,000	A
	Public Works - Parks and Playground Sub-Total	47,530,000	1,720,000	3,985,000		2,580,000		1,730,000		3,180,000		5,530,000		5,405,000		23,400,000	
	Conservation/Open Space																
3	Tree Removal&Repl/Urban Forestry Mgmt	1,940,000	235,000	235,000	A	240,000	A	240,000	A	245,000	A	245,000	A	250,000	A	250,000	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	2,960,000	235,000	235,000		240,000		240,000		245,000		245,000		250,000		1,270,000	
	Public Works Total	118,574,133	12,530,402	14,785,101		11,784,605		10,713,605		9,927,605		13,836,605		12,850,605		32,145,605	
	RECREATION																
2	Eliot Rec Restroom Renovation	50,000	50,000														
2	Eliot Rec Improvements	775,000														775,000	A
3	Soule Courtyard Renovation	95,000												95,000	A		
	Recreation Total	920,000	50,000	-		-		-		-		-		95,000		775,000	

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CC		Total	Prior Year (FY20)	FY2021 Amount	RC	FY2022 Amount	RC	FY2023 Amount	RC	FY2024 Amount	RC	FY2025 Amount	RC	FY2026 Amount	RC	Future Years Amount	RC
	SCHOOL																
6	Furniture Upgrades	810,000	110,000	70,000	A	80,000	A	90,000	A	100,000	A	110,000	A	120,000	A	130,000	A
2	HVAC Equipment	1,000,000	150,000	150,000	A	150,000	A					50,000	A	100,000	A	400,000	A
2	Underground tank removal	350,000		100,000	A	100,000	A			100,000	A					50,000	A
2	Town/School ADA Renovations	700,000	80,000	80,000	A	85,000	A	85,000	A	90,000	A	90,000	A	95,000	A	95,000	A
2	Town/School Elevator Renov. Program	500,000		200,000	A	100,000	A			100,000	A					100,000	A
2	Town/School Energy Conservation Projects	1,620,000	185,000	190,000	A	195,000	A	200,000	A	205,000	A	210,000	A	215,000	A	220,000	A
2	Town/School Energy Management System	1,155,000	125,000	125,000	A	130,000	A	130,000	A	130,000	A	130,000	A	135,000	A	250,000	A
2	Town/School Bldg Envelope/Fenestration Rep	8,000,000	1,500,000			750,000	B			1,500,000	B	1,850,000	B			2,400,000	A/B
3	Town/School Bldg Envelope/Fenestration Rep cash	850,000				850,000	A										
2	Town/School Roof Repair/Repl. Program	9,450,000		3,100,000	B			650,000	B			1,700,000	B			4,000,000	A/B
2	Public Building Fire Alarm upgrades	2,000,000		300,000	A	400,000	A	50,000	A	300,000	A	300,000	A	300,000	A	350,000	A
2	Town/School Bldg Security / Life Safety Sys	1,500,000	260,000	160,000	A	170,000	A	170,000	A	180,000	A	180,000	A	190,000	A	190,000	A
2	Town/School Compactor Replacements	100,000	50,000													50,000	A
2	School Rehab/Upgrade	333,000	198,000													135,000	A
2	Driscoll School	115,300,000	115,300,000														
2	Pierce School	2,000,000	2,000,000					TBD	K								
2	Classroom Capacity	14,353,619	1,450,000	6,573,751	A	733,928	A	799,416	A	1,033,429	A	563,095	A	1,900,000	A	1,300,000	A
	School Total	160,021,619	121,408,000	11,048,751		3,743,928		2,174,416		3,738,429		5,183,095		3,055,000		9,670,000	

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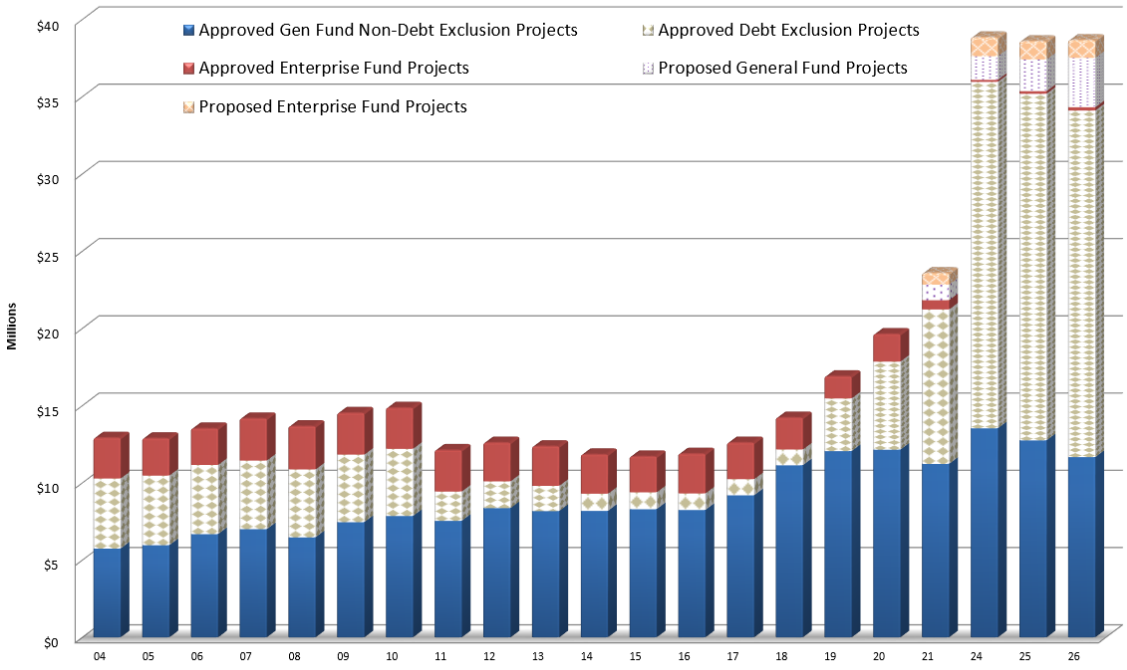
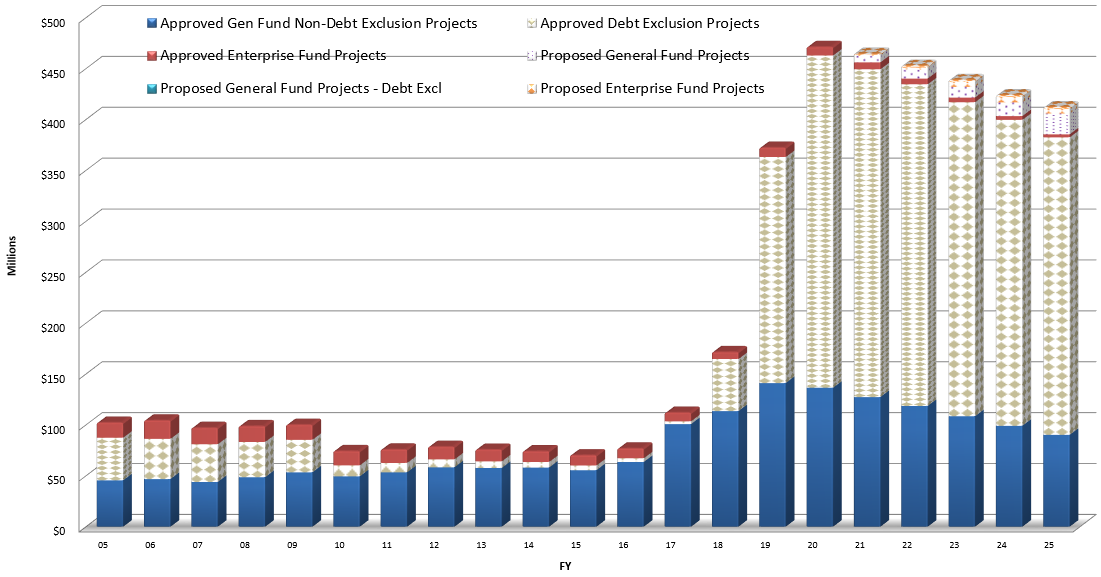
CC		Total	Prior Year (FY20)	FY2021 Amount	RC	FY2022 Amount	RC	FY2023 Amount	RC	FY2024 Amount	RC	FY2025 Amount	RC	FY2026 Amount	RC	Future Years Amount	RC
	GRAND TOTAL	**349,555,752**	**135,593,402**	**27,458,852**		**37,383,533**		**14,588,021**		**14,691,034**		**19,659,700**		**16,520,605**		**83,660,605**	
	GRAND TOTAL BY SOURCE																
	A = Property Tax / Free Cash / Overlay Surplus	69,146,155	9,878,040	13,958,247	51%	7,667,928	21%	5,437,416	37%	6,530,429	33%	7,119,095	36%	7,560,000	46%	10,995,000	13%
	B = General Fund Bond	80,859,050	3,500,000	6,450,000	23%	2,735,000	7%	2,690,000	18%	4,000,000	20%	8,380,000	43%	4,800,000	29%	48,304,050	58%
	C = State / Federal Grants	21,662,647	1,195,362	1,210,605	4%	1,160,605	3%	1,160,605	8%	1,160,605	6%	1,160,605	1%	1,160,605	7%	13,453,655	16%
	D = Golf Budget	-	-	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
	E = Golf Bond	-	-	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
	F = Utility Budget	2,440,000	720,000	840,000	3%	580,000	2%	300,000	2%	-	0%	-	0%	-	0%	-	0%
	G = Utility Bond	29,000,000	2,000,000	5,000,000	18%	5,000,000	13%	5,000,000	34%	3,000,000	15%	3,000,000	4%	3,000,000	18%	3,000,000	4%
	H = CDBG	-	-	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
	I = Other	10,907,900	3,000,000	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	7,907,900	9%
	J = Re-Approp. of Existing Funds	-	-	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
	K = Debt Exclusion Override	135,540,000	115,300,000	-	0%	20,240,000	54%	-	0%	-	0%	-	0%	-	0%	-	0%
	Grand Total	**349,555,752**	**135,593,402**	**27,458,852**		**37,383,533**		**14,588,021**		**14,691,034**		**19,659,700**		**16,520,605**		**83,660,605**	
	GRAND TOTAL BY ALLOCATION																
	General Government	1,580,000	55,000	275,000	1%	215,000	1%	-	0%	-	0%	400,000	2%	220,000	1%	415,000	0%
	Planning and Community Development	-	-	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
	Public Safety	28,805,000	1,550,000	1,350,000	5%	21,640,000	58%	1,700,000	12%	1,025,000	7%	240,000	1%	300,000	2%	1,000,000	1%
	Library	39,655,000	-	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	39,655,000	47%
	DPW - Transportation	4,470,377	691,797	778,580	3%	250,000	1%	250,000	2%	250,000	2%	1,750,000	9%	250,000	2%	250,000	0%
	Engineering/Highway	29,173,756	4,163,605	3,946,521	14%	3,134,605	8%	3,193,605	22%	3,252,605	22%	3,311,605	17%	3,945,605	24%	4,225,605	5%
	Water / Sewer	34,440,000	5,720,000	5,840,000	21%	5,580,000	15%	5,300,000	36%	3,000,000	20%	3,000,000	15%	3,000,000	18%	3,000,000	4%
	Parks & Playgrounds	47,530,000	1,720,000	3,985,000	15%	2,580,000	7%	1,730,000	12%	3,180,000	22%	5,530,000	28%	5,405,000	33%	23,400,000	28%
	Conservation/Open Space	2,960,000	235,000	235,000	1%	240,000	1%	240,000	2%	245,000	2%	245,000	1%	250,000	2%	1,270,000	2%
	Recreation	920,000	50,000	-	0%	-	0%	-	0%	-	0%	-	0%	95,000	1%	775,000	1%
	Public Schools	160,021,619	121,408,000	11,048,751	40%	3,743,928	10%	2,174,416	15%	3,738,429	25%	5,183,095	26%	3,055,000	18%	9,670,000	12%
	Grand Total	**349,555,752**	**135,593,402**	**27,458,852**		**37,383,533**		**14,588,021**		**14,691,034**		**19,659,700**		**16,520,605**		**83,660,605**	
	GRAND TOTAL BY CATEGORY																
1	New Facility Construction	-	-	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
2	Facility Renovation / Repair	221,436,619	122,808,000	11,238,751	41%	23,903,928	64%	2,084,416	14%	3,638,429	25%	5,073,095	26%	3,070,000	19%	49,620,000	59%
3	Parks / Open Space / Playgrounds	50,135,000	1,605,000	4,220,000	15%	2,820,000	8%	1,970,000	14%	3,425,000	23%	5,775,000	29%	5,750,000	35%	24,570,000	29%
4	Infrastructure	66,244,133	8,995,402	10,305,101	38%	8,964,605	24%	8,743,605	60%	6,502,605	44%	8,061,605	41%	7,195,605	44%	7,475,605	9%
5	Vehicles	2,965,000	-	-	0%	500,000	1%	800,000	5%	125,000	1%	240,000	1%	300,000	2%	1,000,000	1%
6	Miscellaneous	8,775,000	2,185,000	1,695,000	6%	1,195,000	3%	990,000	7%	1,000,000	7%	510,000	3%	205,000	1%	995,000	1%
	Grand Total	**349,555,752**	**135,593,402**	**27,458,852**		**37,383,533**		**14,588,021**		**14,691,034**		**19,659,700**		**16,520,605**		**83,660,605**	
	6-Year Total	**130,301,745**															

DEBT SERVICE BASED ON EXISTING AUTHORIZATIONS AND PROJECTS IN FY21 - FY26 CIP



TOTAL OUTSTANDING DEBT (as of June 30 each year) BASED ON EXISTING AUTHORIZATIONS AND PROJECTS IN FY21 - FY26 CIP



FY 2021-2026 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. NEWBURY COLLEGE WEST PARCEL ACQUISITION

On December 14, 2018, Newbury College announced that it would cease operations in May 2019. The former Newbury College campus, located in the Fisher Hill neighborhood, was recently sold to Welltower, a leading developer of senior housing facilities. Welltower is proposing to redevelop the eastern portion of the former Newbury College campus into a continuing care facility that would include independent living units, assisted living units, and memory care units for seniors. Such a use does not comply with the existing zoning of the property, and Welltower is therefore working with Town officials in the hopes of presenting a rezoning proposal for the subject properties. The Town is also entering into negotiations with Welltower on the purchase of the Newbury College West Parcel.

If the Town acquires the west side of the former Newbury College Campus, it intends to use the existing Academic Building for municipal and/or school uses on a temporary basis. During this time, the Town will undertake an extensive and comprehensive planning process including robust public participation to identify a permanent use of the property that responds to municipal/school needs and respects the neighborhood context in which the property is located.

Estimated Cost: TBD (pending negotiations)

Time Schedule: FY 2021 -- TBD General Fund Bond (Debt Exclusion)

2. 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: $135,000

Time Schedule: FY 2026 -- $135,000 Property Tax / Free Cash

3. TOWN BUILDING FURNITURE

This item allows for the replacement of aging furniture at Town Hall and other non-school buildings.

Estimated Cost: $50,000

Time Schedule:	FY 2025 -- $25,000	Property Tax / Free Cash
	Future Years -- $25,000	Property Tax / Free Cash

4. 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: $590,000

Time Schedule:	FY 2021 -- $215,000	Property Tax / Free Cash
	FY 2025 -- $225,000	Property Tax / Free Cash
	Future Years -- $175,000	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:	$430,000	
Time Schedule:	Prior Year -- $55,000	Property Tax / Free Cash
	FY 2021 -- $60,000	Property Tax / Free Cash
	FY 2022 -- $65,000	Property Tax / Free Cash
	FY 2025 -- $80,000	Property Tax / Free Cash
	FY 2026 -- $85,000	Property Tax / Free Cash
	Future Years -- $90,000	Property Tax / Free Cash

6. TECHNOLOGY APPLICATIONS

This annual appropriation is for funding the projects included in the Information Technology Department's Long-Term Strategic Plan, which serves as the framework for the selection and management of technology expenditures and is updated periodically by the Chief Information Officer (CIO). Moreover, additional projects that meet the short-term objectives set by the CIO and appropriate committees provide the guidance for the Town's approach to technology management. Primary focus areas for IT investments include Infrastructure lifecycle replacement, Enterprise Applications/Better Government initiatives, School Technology, and Public Safety enhancements. Special consideration is given to projects that reduce operating expenses and / or create efficiencies.

Estimated Cost:	$450,000	
Time Schedule:	FY 2022 -- $150,000	Property Tax / Free Cash
	FY 2025 -- $150,000	Property Tax / Free Cash
	Future Years -- $150,000	Property Tax / Free Cash

PUBLIC SAFETY

7. 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:

Quint #4 = $500,000 (FY22)	Rescue #1 = $125,000 (FY24)
Engine #3 = $240,000 (FY25)	Engine #5 = $300,000 (FY26)

Quint 4 was purchased in 2010. In keeping with the Town's policy of refurbishing fire engines at 10 years the quint is scheduled 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. The department has requested deferral of this piece until the Chief has concluded a long-range strategic plan, which will help the department ascertain the long-term viability of this non-traditional apparatus for the Town of Brookline. Department mechanics have determined that a 1-2 year deferral of this rehabilitation will not significantly increase any future cost for maintenance.

Estimated Cost: $1,865,000

Time Schedule:	FY 2022 -- $500,000	Property Tax / Free Cash
	FY 2024 -- $125,000	Property Tax / Free Cash
	FY 2025 -- $240,000	Property Tax / Free Cash
	Future Years -- $1,000,000	Property Tax / Free Cash / General Fund Bond

8. ENGINE #1 REPLACEMENT

Using the Town's replacement schedule, Engine No. 1 will be due for replacement in FY 2023. The projected cost is estimated at $800,000

Estimated Cost: $800,000

Time Schedule:	FY2023 -- $800,000	General Fund Bond

9. 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 included 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).

As work on MEP began, the Fire Chief requested additional funding for industrial cleaning and reconfiguration of spaces to mitigate potential hazards in the stations. This type of project has been implemented in Boston to address the growing concern of cancer-related illnesses in the fire service. Further study was required to develop a plan that provides MEP/FP systems, Architectural, Cost Estimating, Code Consulting and HAZMAT guidelines for the Fire Department and takes into consideration the limitations of our current station configurations. The project would include industrial cleaning of all non-porous surfaces and all duct work, painting of all walls and ceilings (hard surfaces), replacement of all acoustic/porous ceiling tiles, replacement of all window treatments, replacement of all (soft) furniture in living areas , replacement of all beds and mattresses and the replacement of any fabric partitions. These upgrades, along with the recent requests, literally and figuratively, form the foundation for the next phase of essential renovations necessary to transform the department's working and living spaces to provide for the long-term wellbeing of our firefighters and to accommodate our diverse workforce.

These next phases of ethically and statutorily significant modernization attend to three critical areas (1) addressing the systemic changes necessary to provide a safe and healthy work environment for our firefighter's through the reduction of exposure to carcinogenic contaminants in the living quarters, (2) addressing the long overlooked areas of privacy equity and increased capacity for female firefighters, and lastly (3) addressing all applicable health and safety requirements in the work space under the state's newly adopted federal Occupational Safety and Health Administration (OSHA) standards.

The Fire Department Administration established a joint labor/management working group to provide insight, ideas and direction to the project moving forward and to ensure collaboration and trust in the process. The same architectural and engineering firms were engaged to undertake a further comprehensive analysis of the stations to address these three fundamental areas, and to seamlessly integrate them with the existing structural renovations already underway. The group is looking at both short and long-range objectives with regard to our fire stations. Brookline's increasing population, and its decreasing land/site availability, limits the available options. This short term analysis focuses mainly on renovations; however a simultaneous examination of full replacement of one or more stations is also in order.

The first analysis focused on the integration of environmental zoning within the existing structures; primarily using enhanced HVAC equipment to create "pressurized" controls between working and living spaces. These newly established "zones" work in conjunction with enhanced policy and procedural decontamination standards and

habits. Negative and positive pressure differences between the zones limit the conventional flow of contaminants between the garage or contaminated (red) working areas of the stations; pass through a neutral or reduced contamination (grey) zone before entering into the contamination-free living quarters (green). There are a limited number of changes that would need to be made to the physical structure of some stations to create the needed flow from zone to zone.

A second analysis was conducted by the same groups to address the long-overdue complete integration of female firefighters into the outmoded fire stations that were built exclusively for male occupancy. Brookline's female firefighters have been subjected to disparate accommodations for over two-decades and are rightfully demanding that changes be implemented to increase capacity for bathroom and changing facilities providing more flexibility and privacy for our anticipated growing female workforce. The initial changes that were implemented, albeit well-intentioned, created even further disparity. The new analysis was designed to meet or exceed standards established by previous civil service ruling for integrated accommodations. These specific renovations were integrated to work in conjunction with the overall redesign plan to build resiliency for the next several decades of use by the department.

The last analysis was undertaken by the joint labor/management committee to review the newly instituted federal OSHA standards as they pertain to the fire stations. The committee finds that the majority of the identifiable potential violations that could be found within the scope of the standard has been, or will be, addressed within the larger renovation plans, and no additional specific recommendations are necessary at this time.

This large-scale endeavor would be completed over the course of 5-7 years at an estimated cost of $21.5 million dollars with an average cost of $4.3 million/per station, likely necessitating a debt-exclusion from the Town residents. For comparison, new stations being built in the greater Metropolitan Boston area by other departments average $20-$25 million/station. As mentioned, consideration should be given to the replacement (on site) of at least one station (Station 5/ Babcock St. Taking into account money already appropriated, the request is for $20.2M.

This project would necessitate that each fire station would be vacated in its entirety during the period of renovation. As such, the apparatus and personnel from the affected station are temporarily reassigned to another station(s). Some minor site work could be necessary to accommodate more personnel on a temporary basis. The renovations are estimated to take between 8-18 months for each station depending on the size and complexity of the project.

Estimated Cost:	$20,840,000	
Time Schedule:	Prior Year -- $600,000	Property Tax / Free Cash
	FY 2022 -- $20,240,000	General Fund Bond (Debt Exclusion)

10. FIRE STATION ALERTING SYSTEM REPLACEMENT

The Brookline Fire Department's fire station alerting (FSA) system "Zetron" was purchased over 20 years ago and must now be replaced. The system was temporarily upgraded in 2016 to accommodate the Town's change-over to fiber optic transmission, however the local vendor notified the Town in August of 2018 that it will no longer support this upgrade. The system continues to degrade and experiences failures on a regular basis. At this point, the system is no longer reliable and must be prioritized for replacement.

Technology changes over the past two decades have vastly improved and modern system components greatly enhance response capabilities and reduce alerting stressors for firefighters. Improvements in the dispatch-side system components provide a faster and more intuitive user-interface for our dispatchers, and integrate text-to speech technology standardizing all initial dispatch announcements providing much needed consistency.

In-station enhancements will include upgrades to all speakers and alert lighting to comply with NFPA 1500 standard for firefighter health and wellness. Wall-mounted message boards, including timer countdown display will improve turnout time. In-station video monitors display current dispatch information incorporating mapping overlays for routing and other vital information. During non-dispatch times these monitors can display all current FD activity as well as MetroFire activity in real time.

"Other" operating costs - include funding for annual service contract for the system software components.

Time Schedule: FY 2021 -- $450,000 Property Tax / Free Cash

11. RADIO INFRASTRUCTURE

The upgrading of the radio infrastructure for the police and fire radio channels will need to be addressed, including the radio copper circuits connections as they will no longer be supported by Verizon. Police channel 1, and Fire channel 1 have not been upgraded for the last 20 to 25 years, Police channel 2 was built out about 13 years ago. According to the Federal Communications Commission (FCC) the typical life of radio equipment is 7 to 10 years; in reality radio systems are good for 12 to 15 years. Either way, we are overdue for infrastructure upgrade to our radio systems. Currently, the majority of our radio infrastructure, is considered by Motorola to be," end of life "and "end of service," since parts do not readily exist for this equipment.

We have not been able to do any upgrades or improvements on the core equipment since the FCC has a freeze on T-Band radio frequencies, which Brookline Police and Fire operate on. The T-Band frequencies operate in the 470-512 MHz band. The thought was the FCC was going to auction off the T-Band frequencies to private carriers, then replace and pay for the radio systems that operated in the T- Band spectrum. This has not happened, and the FCC has found that no wireless carrier is interested in bidding on this spectrum. Congress will have to rule within the next year to eliminate the auction of T- Band, so public safety agencies can move forward with their systems.

The project will consist of replacing Police channels 1 and 2, Fire channel 1 along with the subscriber radios (Portable and Mobile radios) for both departments.

Working with Motorola the estimated cost to build out these 3 radio channels infrastructure along with the subscriber costs is $3,944,577.30

The break down provided by Motorola is:

Police = $1,690,437.45 (Police Infrastructure- 2 radio channels = $672,225.75 Police Subscribers = $1,018,211.70)

Fire = $937,953.25 (Fire Infrastructure = $388,486.35 Fire Subscribers = $549,466.90)

Shared Costs Total = $1,316,166.60

The Town plans to lease-finance the cost of this project over a 5-year period with an estimated lease payment of $900,000 per year.

Estimated Cost: $4,500,000

Time Schedule:	Prior Year -- $900,000	Property Tax / Free Cash
	FY 2021 -- $900,000	Property Tax / Free Cash
	FY 2022 -- $900,000	Property Tax / Free Cash
	FY 2023 -- $900,000	Property Tax / Free Cash
	FY 2024 -- $900,000	Property Tax / Free Cash

12. REFURBISH DRAFTING PIT

The Town of Brookline recently achieved an ISO Class 1 rating which directly effects the insurance rates of all property owners. Part of the process of achieving and maintaining this classification rests on the town's ability to meet certain benchmarks with regard to water supply.

One important aspect of this standard is our ability to maintain our compliment of fire engine's at their peak capacity. Each year, the department is required to perform "pump testing" on our engines. To accomplish this the engine must "draft" water from a static source, and be able to maintain the internal pump pressure necessary to pump at maximum capacity.

Our decades old drafting pit located at Station 6 (Hammond St) used to perform this vital pump testing in the past is currently out of service, and in desperate need of refurbishment. The refurbishment process would entail, removing the stagnant water that is currently in place, pressure cleaning the interior surfaces in order to apply an epoxy waterproofing to the walls and floor; and installation of a new pipe to replace the broken/leaking pipe that is rendering the equipment unusable.

Estimated Cost: $50,000

Time Schedule:

FY 2020 -- $50,000	Property Tax / Free Cash

LIBRARY

13. RENOVATION OF THE MAIN LIBRARY

In 1999 the Trustees, the Massachusetts Board of Library Commissioners (MBLC), and the Town of Brookline worked together to undertake a large-scale renovation of the Main Library at 361 Washington St. The renovation took 4 years, and enhanced the already beautiful facility. The library has been vigorously and consistently used since then, and has held up very well.

What could not, perhaps, have been anticipated in 1999 was the explosive change in information delivery methods. The internet itself, social media, online shopping, and online researching were in their infancy. Many people still didn't have home computers, and smart phones had not yet been invented. Libraries were providing some terminals for patrons to access the internet, but the lion's share of the computing that was happening in libraries involved typing letters and papers. In fact, futurists say that libraries will change exponentially faster in the next 20 years than they have in the last 20 years.

As the internet culture has evolved, so have the needs of library patrons. Room reservations are up, people are looking for free study space, group meeting space, and teleconferencing space. Almost everyone who comes to our libraries has a gadget in hand and eventually needs a place to charge it.

When this library was renovated, 20 years ago now, libraries were still quite book centric. While books are still our brand (and our driver, statistically), print circulation is flat. The increases we see across circulation are almost entirely digital with streaming services like Kanopy, Hoopla, Libby, Lynda.com providing educational and entertainment content. This might suggest that we are seeing less patrons come through our doors, but in fact, it is the opposite. Statistics show that more people are coming to the library, attending more programs, using more internet sessions, taking advantage of classes taught by librarians, and conducting meetings, tutoring, and study groups than ever before. We have made some very low cost adjustments to try to create more workspace and study space in the library by rearranging collections, expanding youth services areas, and creating quiet zones. We have amended policies to be friendlier to the devices patrons rely on daily such as cell phones, and services like Skype.

However, none of this is going to serve to meet the needs of future library patrons. We need to add a number of features that library patrons come to expect, including, but not limited to:

- Small meeting/study rooms
- Teleconferencing facilities
- Better data access
- Flexible spaces
- Makerspace
- Kitchen for instruction
- Conference rooms
- Better electrical access
- Wireless charging
- Craft/Play spaces
- Gender Neutral restrooms
- Updating AV technology for presentations and programming

Back of the house needs loom large as well:

- Climate controlled preservation vault
- Additional offices
- Meeting space for staff committee/department meetings
- Move Rare Books Room away from HVAC system

- Storage (pianos, chairs, craft/art/program supplies, office supplies, custodial supplies/machines, storage for extra shelving/furniture

And finally, there are some dreams that we would love to consider:

- Rooftop greenspace, story time area
- Digital exhibit hall
- Expanded café space with noise control
- Digital wayfinding technology (smart building tech)

The current facility is 67,300 sq. feet. With an additional 10,000 sq. feet added to accommodate the needs of the public, the estimated cost of the renovation would be $38,500,000.

Funding could be provided from three primary channels:

MBLC: estimated =$12,100,000

Town: estimated = $19,800,000

Private: estimated = $6,600,000

The Town would assume roughly 51% of the cost of the project, with the remainder potentially funded by the MBLC and private donors.

Estimated Cost: $38,500,000

Time Schedule: Future Years -- $38,500,000 General Fund Bond/State Grant/Other

TRANSPORTATION

14. TRAFFIC CALMING / SAFETY IMPROVEMENTS

Prior Year: Woodland Road Traffic Calming Project:

The project is the result of a Traffic Calming Request from neighborhood residents seeking to reduce the safety concerns on Woodland Road caused by large volumes of cut-through traffic bypassing the Route 9 corridor. The project will include intersection realignment on Woodland Road at the intersection with Laurel Road, intersection realignment on Woodland Road at the intersection with Heath Street (Pine Manor side), new crosswalk with Rectangular Rapid Flash Beacon on Heath Street at Woodland Road, 3 raised speed humps on Woodland Road (Pine Manor side), a 20 mph Safety Speed Zone on the Beaver Country Day side, and other elements approved by the Transportation Board. Additional roadway elements, including continuous sidewalks along one side to meet the requirements for ADA were approved and will be constructed at a later date as part of the Town's pavement management program. Total cost requested for the traffic calming portions of this project are $265,000.

FY2021 Request: Washington Street at Gardner Road Solar Powered Rectangular Rapid Flash Beacon:

The project is the result of a request to install solar powered Rectangular Rapid Flash Beacons at the two crosswalks across Washington Street at Gardner Road to increase safety for pedestrians crossing this high volume arterial roadway. The RRFB signal is approved for usage as a warning beacon to supplement standard pedestrian crossing warning signs and have shown to increase the safety of crosswalks by improving the yielding rate of motor vehicles for pedestrians in the crosswalk. The Town has installed RRFBs in similar high pedestrian and motor volume locations with success at improving safety.

Estimated Cost: $646,500

Time Schedule:	Prior Year -- $265,000	Property Tax / Free Cash
	FY 2021 -- $81,500	Property Tax / Free Cash
	FY 2022 -- $50,000	Property Tax / Free Cash
	FY 2023 -- $50,000	Property Tax / Free Cash
	FY 2024 -- $50,000	Property Tax / Free Cash
	FY 2025 -- $50,000	Property Tax / Free Cash
	FY 2026 -- $50,000	Property Tax / Free Cash
	Future Years -- $50,000	Property Tax / Free Cash

15. BICYCLE ACCESS IMPROVEMENTS

Green Street Contra-flow Bike Lane:

The project from the Transportation Board's approved Green Routes Master Network Bike Plan will install a contra-flow bicycle lane on the entire length of Green Street from Dwight Street to Harvard Street. The second block of the contra-flow bike lane, from John Street to Harvard Street, will be bollard protected. The lane will provide a safer, lower stress connection allowing a cyclist to travel legally from Dwight or John Streets to Harvard Street and make a network connection to the existing north/south bicycle accommodations on Harvard Street from the neighborhoods to the north/east of Harvard Street. Additionally it will allow cyclists on Beacon Street seeking to travel north on Harvard Street to bypass the last block of Beacon Street (where the bike lane ends) as well as the intersection of Beacon St and Harvard St to make this connection via John Street and Green Street. Contra-flow bicycle lanes are bicycle lanes designed to allow bicyclists to ride in the opposite direction of motor vehicle traffic. They convert a one-way traffic street into a two-way street: one direction for motor vehicles and bikes, and the other for bikes only. The proposed design includes industry best standards using a buffered yellow lane line marking between the motor vehicle and the contra-flow bicycle; BIKE STOP signs as you approach the cross streets of John St and Harvard St; and a bike walk next to the existing crosswalk for cyclists to safely cross Harvard Street to enter the southbound bike lane. The Town of Brookline has had several contra-flow bicycle lanes installed for many years without any reported incidents of accidents which mirror's the experience of Cambridge and other municipalities throughout the United States.

Beacon Street Westbound (St. Mary's Street to Carlton Street) Parking Protected Bike Lane:

The project will replicate the parking protected bike lane installation on Beacon Street in Boston immediately before the Townline by relocating the existing westbound bike lane to right of the parking lane so that becomes a protected bike lane between the curb and parked vehicles. The bike lane will have the additional protection of bollards installed

in line with the parking meters to ensure parked vehicles do not encroach on the bike lane or door zone buffer. Another feature includes a splitter island that will provide for a year round location for the popular BlueBikes bike share station that is currently removed in the winter due to its location on the public way. These parking protected bike lanes are a lower cost way to provide safer, protected accommodations for cyclists on high stress roadways with multiple lanes, high traffic volumes, high parking turnover, and a high number of double parked vehicles. The design follows industry best practices and is future proof with the Bridle Path restoration.

Olmsted Beacon Street Bridle Path Feasibility Study:

This is for the remaining balance of the 2018 November Town Meeting requested study to determine the feasibility of the restoration of the Olmsted Bridle Path on Beacon Street, identify necessary relocations or removals of infrastructure, and estimate the construction cost to provide for a 10 to 15 foot dedicated multi-use path for use by bikes, scooters, joggers, runners, wheelchairs, and other non-vehicular transportation modes. The study of this project was rated one of the highest priority projects at the June 2019 Select Board Sustainability Summit, is included in the Transportation Board approved Green Routes Master Network Bike Plan, and has the support of local and regional groups from a wide array of perspectives including transportation and disability advocates. The other $117,757 dollars for the study was included in the spending allocation from the Town's TNC funds.

Estimated Cost:	$156,000	
Time Schedule:	Prior Year -- $31,000	Property Tax / Free Cash
	FY2020 -- $125,000	Property Tax / Free Cash

16. 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:	$483,120	
Time Schedule:	FY 2020 -- $161,040	Property Tax / Free Cash
	FY 2021 -- $322,080	Property Tax / Free Cash

17. HAMMOND STREET AT WOODLAND ROAD TRAFFIC SIGNAL AND ROAD DIET IMPROVEMENT PLAN

The project is the result of a Town Meeting approved study for safety improvements at the intersection of Hammond Street and Woodland Road which resulted in the recommendation of installation of a Traffic Signal and road diet to improve motor vehicle, cyclist, and pedestrian safety at tis high crass location. The work will include milling and overlaying Hammond Street from Cedar Road to Glenoe Road; new traffic signal equipment including mast arms, traffic signal heads, pedestrian signals, pedestrian count down timers, APS buttons; drainage; cement concrete sidewalks; granite curbing; pavement markings; and other incidental items.

Estimated Cost: $1,500,000

Time Schedule: FY2025 -- $1,500,000 Property Tax / Free Cash

18. TRANSPORTATION NETWORK COMPANY FUNDS

The Town received $207,442 in funds in FY19 from the State assessment on transportation network companies (TNCs), such as Uber and Lyft. One half of the $0.20 per ride assessment was distributed to the Town and can be appropriated "to address the impact of transportation network services on municipal roads, bridges and other transportation infrastructure or any other public purpose substantially related to the operation of transportation network services in the city or town including, but not limited to, the complete streets program established in [G.L. c. 90I, § 1] and other programs that support alternative modes of transportation." St. 2016, c. 187, § 8(c)(i).

As requested during the November 2018 Special Meeting process the Transportation Division staff will prepare projects and receive Transportation Board approval in advance of the anticipated July announcement of the amount of funds that the Town will receive. While the projects will likely be taken from the Complete Streets Prioritization Plan, the public process will allow for other uses to be explored and considered provided they meet the requirement for appropriation established by MGL. The expectation is that we will approve projects totaling $200,000 (the July 2018 award amount) and have alternative projects ready if the funding level increases.

Because of the timing of the announcement and availability of funds for the municipality by the state, the budget item will require appropriation annually as part of the November Special Town Meeting.

Estimated Cost: $1,634,757

Time Schedule:	Prior Year -- $234,757	State Grant
	FY 2021 -- $200,000	State Grant
	FY 2022 -- $200,000	State Grant
	FY 2023 -- $200,000	State Grant
	FY 2024 -- $200,000	State Grant
	FY 2025 -- $200,000	State Grant
	FY 2026 -- $200,000	State Grant
	Future Years -- $200,000	State Grant

ENGINEERING/HIGHWAY

19. 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%. The FY2021 total also includes utilizing the balance remaining in the Parking Meter Fund to support this appropriation.

Estimated Cost: $17,294,916

Time Schedule:

Prior Year -- $1,750,000	Property Tax / Free Cash
FY 2021 -- $2,649,916	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
FY 2025 -- $1,980,000	Property Tax / Free Cash
FY 2026 -- $2,030,000	Property Tax / Free Cash
Future Years -- $2,080,000	Property Tax / Free Cash

20. 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 2021 -- $960,605	State Grant
FY 2022 -- $960,605	State Grant
FY 2023 -- $960,605	State Grant
FY 2024 -- $960,605	State Grant
FY 2025 -- $960,605	State Grant
FY 2026 -- $960,605	State Grant
Future Years -- $960,605	State Grant

21. 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 FY21, the appropriation is recommended at $336,000 (the original $200,000 base plus the $50,000 added in FY09 increased annually by 2.5%).

Estimated Cost: $2,794,000

Time Schedule:	Prior Year -- $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
	FY2025 -- $371,000	Property Tax / Free Cash
	FY2026 -- $380,000	Property Tax / Free Cash
	Future Years -- $380,000	Property Tax / Free Cash

22. 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. 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. 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

23. FIRE ALARM CALL BOX SYSTEM

Brookline has an aging network of hundreds of hard-wired fire alarm call boxes. The Department of Public Works has the responsibility for maintaining this system. The CIP includes an item that would finance abandonment of the existing hard-wired network and replacement of 80 of the 297 street boxes with modern solar-powered wireless call boxes. The Fire Department has determined that 80 street boxes are sufficient to provide town-wide coverage. The existing 42 publicly owned master call boxes in buildings will be replaced with wireless boxes.

Estimated Cost: $1,125,000

Time Schedule:	Prior Year --- $1,125,000	Property Tax / Free Cash

WATER/SEWER

24. 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: $900,000

Time Schedule:	Prior Year -- $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

25. WATER SYSTEM IMPROVEMENTS

Design and construction of proposed water system improvements.

Estimated Cost: $2,000,000

Time Schedule:	Prior Year -- $2,000,000	Water & Sewer Enterprise Fund Bond
	FY 2021 -- $2,000,000	Water & Sewer Enterprise Fund Bond
	FY 2022 -- $2,000,000	Water & Sewer Enterprise Fund Bond
	FY 2023 -- $2,000,000	Water & Sewer Enterprise Fund Bond

26. 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:	Prior Year -- $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

27. 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:	Prior Year -- $3,000,000	Water & Sewer Enterprise Fund Bond
	FY 2020 -- $3,000,000	Water & Sewer Enterprise Fund Bond

28. WATER GARAGE ELEVATOR RENOVATION

Upgrades to the 20-year old elevator at the Netherlands Road facility.

Estimated Cost: $260,000

Time Schedule:	FY 2021 -- $260,000	Water & Sewer Enterprise Fund Budget

29. NETHERLANDS ROAD FACILITY IMPROVEMENTS

Project includes replacement of crushed floor drain system and concrete floor.

Estimated Cost: $605,000

Time Schedule:	Prior Year -- $455,000	Water & Sewer Enterprise Fund Budget

PARKS/PLAYGROUNDS

30. 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: $2,030,000

Time Schedule: FY 2025 -- $2,030,000 Property Tax / Free Cash

31. 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: $425,000

Time Schedule: Future Years -- $425,000 Property Tax / Free Cash (Construction)

32. 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, fences, pergolas, balustrades, Tempietto, causeway, pedestrian bridge, walls, gates, gardens, athletic fields, play equipment, shelter, comfort station, BBQ picnic areas, walking paths, an ice rink, significant trees, a water body, sweeping slopes and magnificent views of the City of Boston.

The Town has hired Structures North, specialists in historic structures, and Klopfer Martin Design Group, landscape architects to work with the Town on a Master Plan to provide conditions assessment and estimate costs to be phased in over time. Restoration and reconstruction of the deteriorating structures on site is estimated to cost approximately 15.5 M over the next 10 years. Priorities will be based upon the conditions assessment and those elements in most significant need of repair.

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 significant 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. In some cases the landings for the stairs are sunken and hollow, pieces of the walls are loose or missing and bricks are falling out and away from the mortar that once held the walls together leading to unsafe and unstable conditions.

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).

Phased funding will include Goddard West wall (North, Middle & South), gate replacement, drainage improvements, stairs and handrails, pedestrian paths, doors and archways, accessibility improvements, retaining walls, terrace, exedra and stairs, picnic shelter, playground, plantings and tree management.

Estimated Cost:	$15,000,000	
Time Schedule:	Prior year -- $600,000	General Fund Bond/ Property Tax/Free Cash
	FY 2021 -- $2,200,000	General Fund Bond
	FY 2024 -- $2,500,000	General Fund Bond

FY 2025 -- $1,000,000	General Fund Bond
FY 2026 -- $3,500,000	General Fund Bond
Future Years -- $5,800,000	General Fund Bond

33. 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.

Estimated Cost: $915,000

Time Schedule: FY 2022 -- $915,000 General Fund Bond

34. RIVERWAY PARK

This is a continuing project of the Olmsted Park/Riverway Improvements program. This appropriation is for the reconstruction of the riverbanks that have eroded in some places by as much as 10 feet, replacement of failing or hazard trees, edge planting, lawn restoration, rebuilding the path system, and re-grading to prevent future erosion. The project was originally anticipated to be implemented in FY2003; however, with the Brookline/Boston/Commonwealth of Massachusetts/US Army Corps of Engineers joint restoration of the Muddy River, this phase of restoration will be coordinated with the overall flood mitigation, environmental quality, and historic preservation work that is currently being designed and permitted.

Estimated Cost: $625,000

Time Schedule: Future Years -- $625,000 Property Tax / Free Cash

35. 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.

Estimated Cost: $1,250,000

Time Schedule:	Prior Year -- $100,000	Property Tax / Free Cash (Design)
	FY 2021 -- $1,150,000	General Fund Bond (Construction)

36. 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.

Estimated Cost: $1,125,000

Time Schedule:	FY 2021 -- $160,000	Property Tax / Free Cash (Design)
	FY 2022 -- $1,070,000	General Fund Bond (Construction)

37. 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 (Design)
	FY 2023 --$1,240,000	General Fund Bond (Construction)

38. 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 last renovated in 1997 and is overdue for complete renovation. The overall project includes survey, design development, bid documents, engineering and construction to include new and expanded play area, new walking paths, drainage improvements, invasive removal and planting, accessibility improvements, improved entrances, new lawn area, picnic and seating areas, improvements to the basketball area and the addition of adult exercise equipment.

Estimated Cost: $1,495,000

Time Schedule:	FY 2025 --$195,000	Property Tax / Free Cash (Design)
	FY 2026 --$1,300,000	General Fund Bond (Construction)

39. SOULE ATHLETIC FIELDS & SITE RENOVATION

Soule Playground is a 9.49-acre community park located on Hammond Street and includes the Town's Recreation Department pre-school. The site contains two large playgrounds, a splash pad, picnic areas, 2 athletic fields, a gym and abuts the Baldwin school property. The athletic fields on-site serve Town-run daycare programs, multi-age athletic leagues, camps, and residents of all ages and abilities. The circulation, parking 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, the vehicular roadway, pathway connections, stairs and railings, site accessibility, storm drainage improvements, playground replacement, picnic areas, synthetic turf replacement and improvement to Robson Athletic Field (Upper Soule). The playground was installed in 2007 and will be in need of full removal and replacement. The synthetic turf field, installed with the funding assistance of the Brookline Soccer Club, will be due for replacement as well.

Estimated Cost: $4,570,000

Time Schedule: Future Years -- $4,570,000 General Fund Bond

40. 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: FY 2024 --$180,000 Property Tax / Free Cash (Design)
FY 2025 --$1,300,000 General Fund Bond (Construction)

41. MONMOUTH PARK

Monmouth Park is located on St. Mary's Street close to Beacon. It was last renovated in 2006. The park is framed by an ornamental fence, has mature trees, stone seat walls, a walking path, bluestone plaza, lawn area, and playground. The park is located next to the Brookline Arts Center which was located here after an old chemical firehouse was remodeled in 1968. In Fall 2002, Town Meeting voted for both lots to be protected under Article 97. The playground is in need of full replacement. As part of the renovation, the lawn will be refurbished, plantings replaced, masonry repaired and plaza space repaired.

Estimated Cost: $690,000

Time Schedule: FY 2026 --$90,000 Property Tax / Free Cash (Design)
Future Years --$600,000 Property Tax / Free Cash (Construction)

42. NEW LINCOLN SCHOOL GROUNDS

The Town acquired the New Lincoln School property, located on Kennard Road, as two parcels from the Park School Corporation for $400,000 in 1970 "for the purpose of the public schools." The property is located within the Town Green Historic District and is on the National and State Registers of Historic Places. The new school and grounds were completed in 1994 and included extensive play structures and a multi-use field. The Hill-Kennard house became the home of the Brookline Music School. Portions of the brick perimeter wall located along Kennard and Walnut Streets were repaired in 2005.

The school grounds are in need of complete renovation including full replacement of the playgrounds, edging and safety surfacing, refurbishment of the courtyard, basketball court and hardcourt play areas, drainage improvements, accessibility improvements, refurbishment of the paths, stairs and railings, replacement the field play area and irrigation, planting area improvements, retaining walls reconstruction, site furniture, school garden and resurfacing of the parking areas.

Estimated Cost: $2,200,000

Time Schedule: Future Years --$2,200,000 General Fund Bond (Design / Construction)

43. HEATH SCHOOL GROUNDS

The Heath School playground is defined by a row of uniformly mature oaks along the front entrance of the school at Eliot Street, the slope at the rear of the property, and the planted courtyard in the school atrium. Currently the playground has landscaping, two basketball half-courts, hardcourt play space, gaga ball, two playground areas, school garden beds, a sledding hill and an informal natural turf field. It was renovated in 1996. Both the younger children's play area, installed in 1996, and the older children's play area, retrofitted in 2005, are in need of replacement, expansion, accessibility improvements and new safety surfacing. Improvements are needed on the turf field, hardcourt areas, drainage and erosion improvements and the parking areas are in need of resurfacing.

Estimated Cost: $2,750,000

Time Schedule: Future Years --$2,750,000 General Fund Bond (Design / Construction)

44. BAKER SCHOOL GROUNDS

The 11.27-acre Baker School property was purchased in 1935 in conjunction with the building of the Baker School. Baker School Playground is notable for its significant grade change. The highest point is in the front playground and field area, with a steep drop into D. Blakely Hoar Sanctuary. The topography divides the playground into separate areas, with each having its own use and activity. Additional character definition is provided by the mature oaks and garden located at the front of the property. The recreational facilities include 5 tennis courts, a play equipment area, one and one-half basketball courts, and a softball infield. School and physical education programs occupy the fields from 8 AM to 4 PM during weekdays while youth baseball, youth soccer, and men's softball use field areas at other times. The playgrounds, tennis courts, basketball court and hardcourt play area, parking areas, stairs, railings, athletic field, irrigation, fencing, drainage, utilities and furniture are all in need of replacement, refurbishment and accessibility improvements.

Estimated Cost: $2,960,000

Time Schedule: Future Years --$2,960,000 General Fund Bond (Design / Construction)

45. LONGWOOD PLAYGROUND/LAWRENCE SCHOOL GROUNDS

Situated in a bowl, the perimeter of Longwood Playground is lined with mature trees. The consistent site furniture provides continuity, while the variety of plantings creates interest. The recreational facilities are multiple yet organized; the slopes of the land dictate the location of the field, and all other facilities are located around the field. Stone, boulder, and brick retaining walls add quality to the park. There are several pleasant seating areas sprinkled throughout the park.

During the week, the park serves the Lawrence School's recess periods, physical education and after school programs. The field is programmed for after school sports and the site is used for summer camp programs. The park is developed with 2 separate play areas, one designed for school *age* children and the other for pre-school and kindergarten age children. Three tennis courts are located at the eastern edge of the playground. Two short combination softball and youth baseball infields are provided, however the area is too small for simultaneous play and men's softball in either field. A well-developed pedestrian path system exists around the field. The purpose for 2 infields is to provide additional space for youth baseball practice. The site can accommodate a 40 x 60 yard soccer field. school building and the park were renovated in 2003. This site sees a tremendous amount of use year round. The playgrounds, safety surfacing, athletic fields, hardcourt space are in need of replacement, significant grading and drainage improvements are needed on the grounds as the site slopes to the athletic field, the entrances, pathways, plaza space, seating, water play and perimeter plantings are all in need of replacement.

Estimated Cost: $2,400,000

Time Schedule: Future Years --$2,400,000 General Fund Bond (Design / Construction)

46. 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: $2,540,000

Time Schedule:	Prior Year -- $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
	FY 2025 -- $320,000	Property Tax / Free Cash
	FY 2026 -- $325,000	Property Tax / Free Cash

	Future Years -- $325,000	Property Tax / Free Cash

47. 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: $1,420,000

Time Schedule:	Prior Year -- $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
	FY 2025 -- $185,000	Property Tax / Free Cash
	FY 2025 -- $190,000	Property Tax / Free Cash
	Future Years -- $195,000	Property Tax / Free Cash

48. 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: $650,000

Time Schedule:	Prior Year -- $200,000	Property Tax / Free Cash
	Future Years -- $450,000	Property Tax / Free Cash

49. COMFORT STATIONS

The Larz Anderson Comfort Station and service area are in need of accessibility, structural and ventilation improvements. The facility has public restroom facilities that are in need of structural upgrades, new doors, landings and facilities to better accommodate all ages and abilities. The project includes ventilation and flooring improvements, doors, fixtures and lighting. This project will also upgrade the service doors and area for the maintenance and office areas of the building as well as the fasçade. The office area will be upgraded to better serve

staff and park visitors. Future year funding includes fixture, drainage, ventilation and access improvements to the comfort stations system wide.

Estimated Cost: $450,000

Time Schedule:	Prior Year -- $350,000	Property Tax / Free Cash
	Future Years -- $100,000	Property Tax / Free Cash

CONSERVATION/OTHER OPEN SPACE

50. 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: $1,940,000

Time Schedule:	Prior Year -- $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
FY 2025 -- $245,000	Property Tax / Free Cash
FY 2026 -- $250,000	Property Tax / Free Cash
Future Years -- $250,000	Property Tax / Free Cash

51. 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

52. 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

53. ELIOT PUBLIC RESTROOM RENOVATION

We have a need to update and renovate our public restrooms at Elliot. They get a good bit of use due to our two large playgrounds and access to an extensive field network.

Estimated Cost: $50,000

Time Schedule: Prior Year -- $50,000 Revolving Fund Budget

54. 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.

Estimated Cost: $775,000

Time Schedule: Future Years -- $775,000 Property Tax / Free Cash

55. SOULE-COURTYARD RENOVATION

Soule Early Childhood Education Center's philosophy supports nature, diversity, and discovery. This school is 100% cost recovery. We are looking to more formally design an outdoor classroom space, to help them achieve the mission. We currently utilize the Soule Courtyard for an outside classroom space, but it has fallen into disrepair and is in need of a capital improvement to re-design to make space more developmentally appropriate for the growing school. The project is in a space is approximately 3,100 square feet. Historically, during significant weather events, there have been drainage issues that have impacted the wood frame of outdoor space (Soule Structure). The project would start with removal of the current asphalt, assessing for appropriate drainage and assessing Soule building structure base for weather damage. Replacing the pavement with a more weather proof natural surfacing and materials. We expect $10,000 for feasibility, design and specs. We expect $75,000 for construction and $10,000 for equipment such as wood structure to frame the sand box and other equipment to enhance the usability of space. Areas of play would be designed.

Estimated Cost: $95,000

Time Schedule: FY 2026 -- $95,000 Revolving Fund Budget

SCHOOL

56. 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: $1,020,000

Time Schedule:	Prior Year -- $100,000	Property Tax / Free Cash
	FY 2020 -- $110,000	Property Tax / Free Cash
	FY 2021 -- $120,000	Property Tax / Free Cash
	FY 2022 -- $120,000	Property Tax / Free Cash
	FY 2023 -- $100,000	Property Tax / Free Cash
	FY 2024 -- $150,000	Property Tax / Free Cash
	FY 2025 -- $150,000	Property Tax / Free Cash
	Future Years -- $170,000	Property Tax / Free Cash

57. 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 monies would also be used to replace gas fire equipment with no fossil fuel equipment in all buildings which would include hot water and heat. This would allow a start to achieve zero emissions by 2050. Emissions would be reduced over a number of years. The first to be replaced would be gas fire hot water heaters with hybrid electric hot water heaters. Then phase in heat pumps units.

Estimated Cost: $1,100,000

Time Schedule:	Prior Year -- $150,000	Property Tax / Free Cash
	FY 2021 -- $150,000	Property Tax / Free Cash
	FY 2022 -- $150,000	Property Tax / Free Cash
	FY 2025 -- $50,000	Property Tax / Free Cash

FY 2026 -- $100,000	Property Tax / Free Cash
Future Years -- $400,000	Property Tax / Free Cash

58. 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

59. 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: $700,000

Time Schedule:	Prior Year -- $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
	FY 2025 -- $90,000	Property Tax / Free Cash
	FY 2026 -- $95,000	Property Tax / Free Cash
	Future Years -- $95,000	Property Tax / Free Cash

60. TOWN/SCHOOL BUILDING - ELEVATOR RENOVATIONS

The Town presently has 47 elevators, LULAs, and wheelchair lifts throughout all buildings. 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 30 years old. Maintenance is an issue and parts are increasingly difficult to find. The elevator's controller is basically a computer. The controller needs to be upgraded or replaced as technology progresses and older technology is not supported. This project would upgrade those cars and lifts with new equipment.

On schedule and presently fully funded is the modernization of the elevators and the Unified Arts Building (UAB) and the Lynch Rec Center.

Future elevators on the schedule include:

Pierce (SEC)	Highway Garage	Water Department
Baker School	Senior Center	

Estimated Cost: $500,000

Time Schedule:	FY 2021 -- $200,000	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

61. 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 along with Green Communities Grant Funding. 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. Another investment has been with variable frequency drives (VFDs). These VFDs control the speed of motors for pumps and fans. They slow the motor down using inputs from the energy management system based on the needs of the space.

Estimated Cost: $1,580,000

Time Schedule:	Prior Year -- $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 -- $205,000	Property Tax / Free Cash
FY 2025 -- $210,000	Property Tax / Free Cash
Future Years -- $215,000	Property Tax / Free Cash

62. 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.

Estimated Cost: $1,145,000

Time Schedule:	Prior Year -- $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
	FY 2025 -- $130,000	Property Tax / Free Cash
	Future Years -- $250,000	Property Tax / Free Cash

63. 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. Added to this plan is the replacement of the Old Lincoln retaining wall and support structures. The work must be completed in the next 5 years at an estimated cost of $1,240,000 Facilities addressed within this time frame include the following:

2021	Baker, Main Library, Lincoln Public Safety, Soule Rec	2022	Fire Station 4, Larz Anderson Toilets, New
2023	Old Lincoln, Lawrence	2024	Health Ctr., Lynch Rec Ctr., Town Hall
2025	Muni Service Center, Phys. Ed Building	2026	Old Lincoln

Estimated Cost: $8,000,000

Time Schedule:	Prior Year -- $1,500,000	General Fund Bond
	FY 2022 -- $1,600,000	General Fund Bond+ Property Tax / Free Cash
	FY 2024 -- $1,500,000	General Fund Bond
	FY 2025 -- $1,850,000	General Fund Bond
	Future Years -- $2,400,000	General Fund Bond+ Property Tax / Free Cash

64. 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:

2021	Heath, Lawrence, Larz Skate Rink, Lincoln	2022	Lawrence
2023	No work scheduled (formerly Driscoll)	2024	No work scheduled
2025	Muni Service Ctr., Phys. Ed. Building		

Estimated Cost: $9,450,000

Time Schedule:	FY 2021 -- $3,100,000	General Fund Bond
	FY 2023 -- $650,000	General Fund Bond
	FY 2025 -- $1,700,000	General Fund Bond
	Future Years -- $4,000,000	General Fund Bond + Property Tax / Free Cash

65. 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: $2,000,000

Time Schedule:	FY 2021 -- $300,000	Property Tax / Free Cash
	FY 2022 -- $400,000	Property Tax / Free Cash
	FY 2023 -- $50,000	Property Tax / Free Cash
	FY 2024 -- $300,000	Property Tax / Free Cash

FY 2025 -- $300,000	Property Tax / Free Cash
FY 2026 -- $300,000	Property Tax / Free Cash
Future Years -- $350,000	Property Tax / Free Cash

66. 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: $1,500,000

Time Schedule:	Prior Year -- $260,000	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
	FY 2025 -- $180,000	Property Tax / Free Cash
	FY 2026 -- $190,000	Property Tax / Free Cash
	Future Years -- $190,000	Property Tax / Free Cash

67. TOWN/SCHOOL TRASH COMPACTOR REPLACEMENTS

Provides funding for the replacement of trash compactors at various Town and School facilities.

Estimated Cost: $100,000

Time Schedule:	Prior Year -- $50,000	Property Tax / Free Cash
	Future Years -- $50,000	Property Tax / Free Cash

68. 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:	$813,000	
Time Schedule:	Prior Year -- $198,000	Property Tax / Free Cash
	Future Years -- $135,000	Property Tax / Free Cash

69. DRISCOLL SCHOOL

Since 2005, Brookline has experienced historic enrollment growth in its public schools. The K-8 elementary schools have grown by 40% going from 3,904 students in 2006 to 5,482 students in 2017, which is equivalent to adding three schools into our existing schools in just over 10 years. For a decade now, the Town and School Department have been addressing the expanding student population by studying potential sites for a new elementary school and by adding classrooms to existing schools by dividing classrooms; converting offices, locker rooms, and hallways into classrooms; renting private buildings; and building new classrooms or adding modular classes. Despite adding nearly 60 classrooms to our existing schools through this "Expand-in-Place" strategy, the schools continue to be severely overcrowded.

The Driscoll School Building Committee selected Option H as the preferred design over three other designs. The committee identified Option H, known as the "Modified Star Design," as the best option for many reasons including that it provides the best and most flexible arrangement of classrooms, increases useable play space by 20,000 square feet, and allows for the most daylighting of all the four options. The new building will be all new construction, replacing the existing building. It will be reoriented onto Washington Street, allowing the site's open space to be more fully integrated into the residential neighborhood of Westbourne Terrace, Bartlett Street, and Bartlett Crescent and opening up the views of those who live on Westbourne Terrace which are now blocked by the existing building.

On September 26, 2019, the School Committee unanimously approved moving forward with the Long-Term Capital Plan to address Brookline's overcrowded schools, substandard facilities, and historic enrollment growth over the past ten years. Through this plan, the district will renovate and expand the Pierce School through the Massachusetts School Building Authority (MSBA) partnership, renovate and expand the Driscoll School, and continue plans to build a new K-8 school at Brookline.

With the cost estimates tentatively set and agreed upon, the Town of Brookline must now agree to fund this project through a debt exclusion override in order to proceed. Voters may approve this override during a special town election held on December 10.

Estimated Cost: $115,300,000

Time Schedule: Prior Year - $115,300,000 General Fund Bond (Design Completion / Construction)

70. PIERCE SCHOOL

Since 2005, Brookline has experienced historic enrollment growth in its public schools. The K-8 elementary schools have grown by 40% going from 3,904 students in 2006 to 5,482 students in 2017, which is equivalent to adding three schools into our existing schools in just over 10 years. For a decade now, the Town and School Department have been addressing the expanding student population by studying potential sites for a new elementary school and by adding classrooms to existing schools by dividing classrooms; converting offices, locker rooms, and hallways into classrooms; renting private buildings; and building new classrooms or adding modular classes. Despite adding nearly 60 classrooms to our existing schools through this "Expand-in-Place" strategy, the schools continue to be severely overcrowded.

The Pierce School Building Project is part of the Town's ongoing effort to address the historic enrollment growth, overcrowding, and substandard facilities in the Public Schools of Brookline. Brookline officially entered MSBA's Eligibility Period for the Pierce project in June. Brookline will be working in partnership with the Massachusetts School Building Authority (MSBA) during this project and will follow the MSBA's process for school building design and construction. On September 26, 2019, the School Committee unanimously approved moving forward with the Long-Term Capital Plan to address Brookline's overcrowded schools, substandard facilities, and historic enrollment growth over the past ten years. Through this plan, the district will renovate and expand the Pierce School through the Massachusetts School Building Authority (MSBA) partnership, renovate and expand the Driscoll School, and continue plans to build a new K-8 school at Brookline.

Estimated Cost: $2,000,000

Time Schedule: Prior Year -- $2,000,000 General Fund Bond (Feasibility / Schematic Design)
FY 2023 -- TBD General Fund Bond (Design Completion / Construction)

71. CLASSROOM CAPACITY

The Classroom Capacity account came about to meet the space needs of PSB students and staff and is effectively part of the Town's Capital Program. In the first few years of the account, the funds were expended to "expand in place." Small construction modifications (such as splitting rooms and reconfiguring walls) and adding modular classrooms via lease-purchase were paid via this fund to make more classrooms. Staff and BEEP programs were moved out into leases to best mitigate the impact on teaching and learning K-12. The payment for the leasing of space has also been paid out of this account as district wide capital plans to fit all staff and programs back on PSB owned property take significant years to implement.

Until a longer term capital plan can be implemented, the leasing of space is what this funding has largely evolved into and is expected to be in the intermediate term of the next five to seven years. Hopefully, with the completion of a new Driscoll 4 section school, and MSBA approval of a 5 section Pierce School, we can reduce leasing costs for BEEP programs and reduce much of the student over crowding in several schools with the completion of these two projects. The capital space options and possibilities for nearly 60 school administrative and support personnel is still being explored and more details can be excepted in the FY22 or FY23 budget.

The funding in FY21 front loads about 68% of estimated coast for all known requested leases through FY26. 2 Clark Road is not under contract in FY27 and the space needs are likely to change and subsequent years may be updated in future CIP requests. The budgetary intent of this funding is to give the school department some more known funding to manage leased space needs in conjunction with existing and probable capital projects.

Estimated Cost:	$14,353,619	
Time Schedule:	Prior Year -- $1,450,000	Property Tax / Free Cash
	FY 2021 -- $6,573,751	Property Tax / Free Cash
	FY 2022 -- $733,928	Property Tax / Free Cash
	FY 2023 -- $799,416	Property Tax / Free Cash
	FY 2024 -- $1,033,429	Property Tax / Free Cash
	FY 2025 -- $563,095	Property Tax / Free Cash
	FY 2026 -- $1,900,000	Property Tax / Free Cash
	Future Years -- $1,300,000	Property Tax / Free Cash

SECTION VIII

APPENDIX

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.

BROOKLINE FACTS:

• 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 59,246. (Source: 2013-2017 American Community Survey 5-year estimates)

• 27.4% of Brookline's residents are foreign born. Currently, 82.3% of this population aged 5+ lived in a home where a language other than English was spoken and 32.3% 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 23.35% of the Town's population being minority or mixed-race. The fastest growing minority group is Asian, at nearly 15.7% of the population – a much higher percentage than Boston and many other surrounding communities. African-Americans comprise 3.3% of Brookline's population and Hispanics 5.9%. (Source: ACS 2013-2017)

BROOKLINE FACTS CONTINUED:

• Brookline median housing prices are among the highest in Massachusetts with a current median assessed value of over $1,622,350 million for a single family home and $707,500 for a condominium. Nearly 49% of all renters and 27% of homeowners pay more than 30% of their incomes toward housing costs. (Source: Brookline Assessor's Office, ACS 2013-2017)

• 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 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 $4,036, well under the median tax bill for a single-family home with a residential exemption $12,610 which makes up just 27% of residential parcels. (Source: Brookline Assessor's Office).

• As of 2010, there were 26,201 year round housing units in Town, of which 33% were located in buildings of more than 20 units. Approximately 9.89% of Brookline's housing units are on the State's Subsidized Housing Inventory (SHI).s. (Source: Census 2010 and Massachusetts Department of Housing 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 50.9% of residents being homeowners. (Source: ACS 2013-2017)

• 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 2017, Brookline had approximately 1,900 business establishments, and 16,274 employees.
(Source: 2017 Average Employment and Wages by Industry, Massachusetts Department of Unemployment Assistance Economic Research)

• 85% of Brookline residents work outside of Town. (Source: ACS 2013-2017)

• Brookline is well-serviced by public transportation with four bus routes and access to the MBTA Green C, D, and B lines. Currently, 26% of all households owned no vehicles while 47% of households owned only one vehicle. Nearly 56% of Brookline workers either walk, bike, or take public transportation to work or work at home. (Source: ACS 2013-2017)

• Brookline has significant protected parks and recreation resources including 506 acres of protected public and private conservation and park land. An additional 653 acres are unprotected public and private open space, including Allendale Farm, the area's last working farm. (Source: Brookline Comprehensive Plan 2005-2015)

BROOKLINE BY THE NUMBERS:

Settled: 1638
Incorporated: 1705

Total Area: 6.82 square miles
Land Area: 6.79 square miles

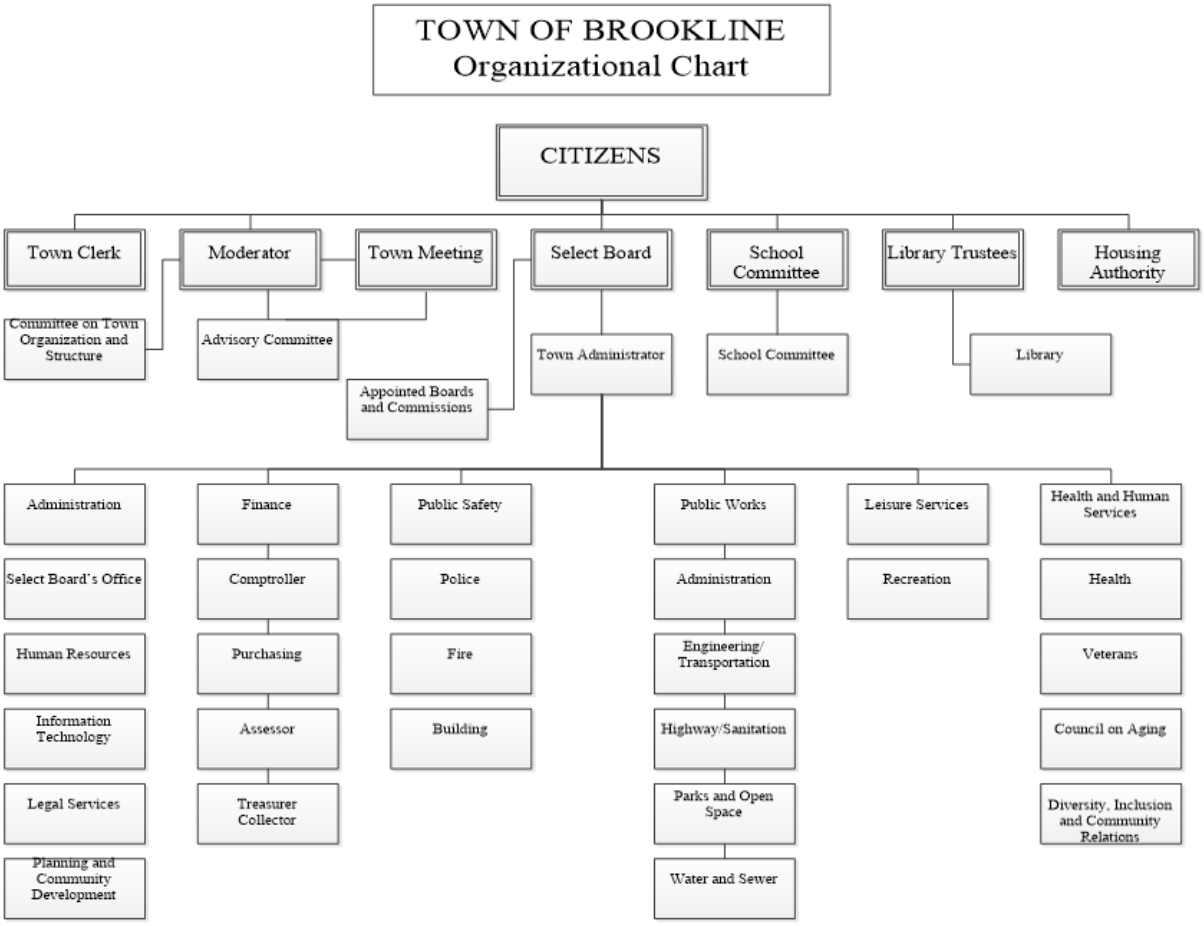
Bond Rating: Aaa

FY2020 Assessed Valuation: $26,491,547,135

FY2020 Tax Rate:
- Residential $9.45
- Commercial $15.53
- Residential Exemption $2,760

Demographics (2011-2015 American Community Survey 5-year estimates)
Population: 59,132
Median Age (years): 34.5
White: 75.5%
Asian: 17.5%
Black or African American: 2.9%
Hispanic or Latino: 6.0%

Male: 43.4%
Female: 56.6%



THE BUDGET PROCESS

The budget process begins each year in the fall when Town Administration staff work with departments on developing a preliminary Capital Improvement Program (CIP) and "maintenance budgets" for operating purposes. Department Heads also prepare expansion requests that are reviewed and prioritized for use if revenue is available. If the department has a board or commission, it reviews the requests before they are submitted to the Town Administrator. Eventually operating budget levels are set based on revenue availability as defined in the most recent Long-Range Financial Forecast.

The Town Administrator then develops the Financial Plan, which encompasses the recommended municipal budget, with costs, goals, and objectives for every department, the proposed Capital Improvements Program (CIP), and comments on all other fiscal matters for the ensuing fiscal year. The Financial Plan also includes the School Department appropriation, estimates of state and county assessments, collective bargaining objectives, and the property tax abatement reserve (Overlay).

In February*, the Town Administrator submits the recommended Financial Plan to the 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.

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 Advisory Committee reviews and makes recommendations to Town Meeting	Feb-Apr	Select Board review and vote Budget Advisory Committee reviews and makes recommendations to Town Meeting
Town Meeting votes CIP	May / June	Town Meeting votes Budget
Fiscal Year ends	June 30	Fiscal Year ends

The budget 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.

Town Meeting must approve most budget items by a majority vote, with the exception of bond authorizations and deposits into or withdrawals from the Stabilization Fund, all of which require a two-thirds vote. Individual items within the proposed budget may be increased, decreased, or stricken so long as expenditures do not exceed available revenues. Only Town Meeting can amend the budget after adoption. If necessary, this is done at a subsequent Town Meeting.

The Town of Brookline prepares its basic nancial statements on the basis of "generally accepted accounting principles" (GAAP). Governmental fund nancial statements are reported using the ow of current nancial resources measurement focus and the modi ed accrual basis of accounting.

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).

**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.*

A reconciliation of budgetary-basis to GAAP-basis results for the general fund for the fiscal year ended June 30, 2018 is presented below:

Adjustments Between Budgetary Basis and GAAP Basis of Accounting in FY19

Net change in fund balance - budgetary basis	$ 3,175,401
Perspective Difference:	
Activity of the stabilization fund recorded in the General Fund for GAAP	499,993
Basis of accounting differences:	
Net change in recording tax refunds payable	(1,622,000)
Net change in recording 60-day receipts	143,468
Net change in recording accrued expenditures	34,730
Recognition of revenue for on-behalf payments	27,109,000
Recognition of expenditures for on-behalf payments	(27,109,000)
Net change in fund balance - GAAP basis	$ 2,181,592

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 beallocated 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.

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 6 and 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

CIP Financing Policies

An important commitment is providing the funds necessary to fully address the Town's capital improvement needs in a fiscally prudent manner. It is recognized that a balance must be maintained between operating and capital budgets so as to meet the needs of both to the maximum extent possible.

For the purposes of these policies, the following definitions apply:

• Net Operating Revenue - Gross revenues, less net debt exclusion funds, enterprise (self-supporting) operations funds, free cash, grants, transfers from other non-recurring non-general funds, and non-appropriated costs.

• Net Direct Debt (and Debt Service) - Gross costs from local debt, less Prop 2 1/2 debt exclusion amounts and amounts from enterprise operations.

• Net Tax-Financed CIP - Gross amount of appropriations for capital improvements from current revenues, less amounts for enterprise operations, grants, free cash, transfers, and non-recurring special revenue funds.

The Capital Improvements Program shall be prepared and financed in accordance with the following policies:

OUTSIDE FUNDING
State and/or federal grant funding shall be pursued and used to finance the capital budget wherever possible.

ENTERPRISE OPERATIONS - SELF SUPPORTING
Capital projects for enterprise operations shall be financed from enterprise revenues solely.

CIP BUDGET ALLOCATIONS - 6% OF NET REVENUES
Total net direct debt service and net tax-financed CIP shall be maintained at a level equivalent to 6% of prior year net operating revenues.

• TAX FINANCED ALLOCATION - 1.5% OF NET REVENUES
Net tax-financed capital expenditures shall be maintained at a target level equivalent to 1.5% of prior year net operating revenues.

• DEBT-FINANCED ALLOCATION - 4.5% OF NET REVENUES
Net direct debt service shall be maintained at a target equivalent to 4.5% of prior year net operating revenues.

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 specifc programs (e.g., School Lunch Program, Library Aid).

Conditions of Appropriation - Conditions set forth in the budget vote which de ne 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.

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 quali ed 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.

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 ow 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 scal year.

Other Post-Employment Benefits (OPEBs) - Retirement benefits other than conventional pension benefits, including medical, dental, life insurance and long-term care bene ts.

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.

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 speci c 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 speci c 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.

SELECTED ACRONYM TABLE

ADA	Americans with Disabilities Act
ARC	Annual Required Contribution
ARRA	American Recovery and Reinvestment Act
CAC	Climate Action Committee
CDBG	Community Development Block Grant
CDL	Commercial Driver's License
CERT	Civilian Emergency Response Team
CIMS	Critical Infrastructure Monitoring System
CIP	Capital Improvements Program
CMMS	Cartegraph Maintenance Management System
COA	Council on Aging
COLA	Cost-of-Living-Allowances
COOP	Continuity of Operations Plan
CORI	Criminal Offender Record Information
CPA	Community Preservation Act
BAT	Brookline Access Television
B-CASA	Brookline Coalition Against Substance Abuse
BEEP	Brookline Early Education Program
BPD	Brookline Police Department
BPL	Brookline Public Library
DAS	Distributed Antenna System
DOR	Massachusetts Department of Revenue
DPW	Department of Public Works
EAP	Employee Assistance Program
EECBG	Energy Efficiency and Conservation Block Grant
EFT	Electronic Funds Transfer
EIC	Efficiency Initiative Committee
EMT	Emergency Medical Treatment/Technician
EOC	Emergency Operations Center
ERI	Early Retirement Incentive
FEMA	Federal Emergency Management Association
FTE	Full-time equivalent
FPAC	Financial Planning Advisory Committee
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GIS	Geographic Information System
GIC	Group Insurance Commission
GPS	Global Positioning System
GREAT	Gang Resistance Education and Training
HMO	Health Maintenance Organization
HRA	Health Reimbursement Account
HRIS	Human Resource Information System
HUD	Federal Department of Housing and Urban Development
IMGC	Information Management Governance Committee
IOD	Injured on Duty
ITAC	Information Technology Advisory Committee
IT	Information Technology
ITD	Information Technology Department
KwH	Kilowatt Hour
LED	Light Emitting Diode
LEED	Leadership in Energy and Environmental Design
MBTA	Massachusetts Bay Transportation Authority
MCAS	Massachusetts Comprehensive Assessment System
MGL	Massachusetts General Laws
MLC	Municipal Lien Certificate
MSBA	Massachusetts School Building Authority
MWPAT	Massachusetts Water Pollution Abatement Trust
MWRA	Massachusetts Water Resources Authority
NCLB	No Child Left Behind
NEA	National Endowment for the Arts
OPEB	Other Post-Employment Benefits
OPM	Owner's Project Manager
OSC	Override Study Committee
OSHA	Occupational Safety and Health Administration
OT	Overtime
PEC	Public Employee Committee
PERAC	Public Employee Retirement Administration Commission
PILOT	Payments In-Lieu-Of-Tax
PSB	Public Schools of Brookline
RMV	Registry of Motor Vehicles
SADD	Students Against Destructive Decisions
SBA	School Building Assistance
SOPs	Standard Operating Procedures
SWAC	Solid Waste Advisory Committee
UAAL	Unfunded Actuarial Accrued Liability
VA	U.S. Department of Veterans Affairs
VFW	Veterans of Foreign Wars
VOIP	Voice Over Internet Protocol
ZBA	Zoning Board of Appeals