

TOWN OF BROOKLINE

The seal of the Town of Brookline is a circular emblem. It features a central figure holding a scale and a sword, surrounded by a wreath. The text "A PART OF BOSTON" is at the top, "FOUNDED 1837" is at the bottom, and "RIVER" is on the left. The words "TOWN OF BROOKLINE" are written around the inner border of the seal.

FY-2007 FINANCIAL PLAN

BOARD OF SELECTMEN

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

In accordance with Chapter 270 of the Acts of 1985 (as amended) and with Section 2.2.5 of the Town's By-Laws, it is my privilege to submit the Fiscal Year 2007 Financial Plan for your review and consideration. I want to thank all those who contribute so much to the formulation of the annual budget. Under the general leadership of the Board of Selectmen, many boards and commissions participate directly in the policy deliberations that shape the Annual Financial Plan. The Town/School Partnership Committee and Labor Advisory Committee, which include Selectmen, School Committee members, and Advisory Committee members, meet regularly as the budget nears final preparation.

Other boards and commissions, such as the Library Trustees and Park and Recreation Commission, actively develop the departmental budgets incorporated into the Financial Plan. Some boards carryout responsibilities beyond the jurisdictions of their own departments. For example, each year the Planning Board, in unsung fashion, reviews the Capital Improvements Program (CIP), which is a critical component of every Annual Financial Plan. And, of course, the Department Heads are indispensable to the budget process. Without their creative abilities and management acumen, the Financial Plan could not be effectively balanced. Finally, and perhaps most importantly, the work of the Selectmen's Office staff, particularly Deputy Town Administrator Sean Cronin, is essential for the professional preparation of the Annual Financial Plan. The Deputy Town Administrator functions as the Town's Budget Officer and he brings extraordinary skill and determination to this role. He and Assistant Town Administrator Jennifer Grams were just recognized by the National Government Finance Officers Association (GFOA) for their exceptional work.

The GFOA presented the Town with its Distinguished Budget Presentation award last year, a recognition granted to just a handful of communities in Massachusetts. In an effort to maintain that prestigious award, a number of enhancements have been made to this year's Financial Plan:

- User Friendly Index – More detailed to enable the reader to quickly find information.
- Long Range Financial Plan – Enhanced presentation of the Town's financial forecast, providing readers with greater insight into the future fiscal challenges facing the Town.
- New Budget Summaries – Easy to understand overviews based on fund-accounting to provide a more complete view of the funds that comprise the Financial Plan. Other summaries include total expenditures by expenditure category (i.e., personnel, services, etc.), Full-Time Equivalent (FTE) positions, and item-by-item changes by department.
- Capital Improvements Program (CIP) – Greatly expanded to provide better understanding of the relationship between the CIP and the Operating Budget and the impact debt and debt service have on the Town's long-term financial position. Much effort has also gone into distinguishing debt paid with General Fund revenues, debt paid with enterprise fund receipts, and debt paid by the State. Also included are narrative descriptions for each project recommended in the CIP, the first time this has been made available in the Financial Plan.

We are hopeful that these enhancements will be included to help ease the transition to the new formats. Any feedback – whether positive or negative – is welcome!

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The cumulative result of everyone's effort is a FY2007 Financial Plan totaling \$202,051,658. This is the first time that the Annual Financial Plan has reached the \$200 million level. Rolling up into this total are: a General Fund Operating Budget of \$167,582,364; enterprise/revolving funds totaling \$20,026,328 (net of reimbursements to the General Fund) unappropriated expenses of \$7,727,481 and Revenue-Financed CIP of \$6,715,483. The Operating Budget increase is 4.6% over current year levels.

LOCAL GOVERNMENT CONTEXT

Over the past year, several extremely informative reports were released addressing various aspects of the financial condition of Massachusetts local government. The Federal Reserve Bank, Kennedy School of Government, Northeastern Center for Urban and Regional Policy, the Massachusetts Taxpayers Foundation, and a Special Municipal Finance Task Force led by Sovereign Bank Chairman John Hamill analyzed topics ranging from municipal health costs to long-term revenue growth.

A number of these reports were spurred by observations made by some state officials that the financial difficulties in local government are largely of our own making. The previous Secretary of Administration and Finance last fall blamed what he characterized "the crisis of attrition" in Massachusetts local government on municipal inability to curb spending on items like overly generous labor contracts.

Much of the data generated by the independent reports present quite a different picture. For example, the Hamill Report found that between 1981-2005, per capita annual growth for municipal budgets averaged only 1.1% after adjusting for inflation. Since 1987, per capita expenditures for core municipal services (excluding schools, health insurance and some fixed costs) have averaged -0.3% growth in real terms. State budget growth has averaged 2.0% in real terms since 1981.

In the summer of 2005, the Federal Reserve Bank of Boston reported that total Massachusetts local government employment rates were more than 10% below national averages and in line with those throughout New England. The Federal Reserve Bank had similar findings in comparing Massachusetts local government compensation levels to national and New England averages.

Just as informative, a Massachusetts Taxpayers Foundation study reported that group health costs for local governments increased by a mind-boggling 60% between 2001 and 2005. This was twice the rate of group health cost increase for our state government. This report stressed that group health is not a mandatory subject of bargaining for state employees as it is in local government. Several initiatives have emerged to put municipal group health on the same footing as the State, including the proposal in the Governor's FY07 budget to allow municipalities to establish local Group Insurance Commissions.

Benchmarking Brookline against these findings is particularly informative:

- Brookline budgets grew by 1.0% annually between 1981 and 2005 on a per capita basis when adjusted for inflation, as compared to the 1.1% local average across the Commonwealth and 2.0% for state government itself. Here, too, school spending has grown at a rate higher (1.4%) than basic municipal services (0.6%) since 1987.
- Employment levels proposed for FY07 for Police, Fire, DPW and other non-School departments in Brookline mirror the Massachusetts statewide findings reported by the Federal Reserve Bank. The Town funds 744 full-time equivalent positions (all funds), or about 131 per 10,000 population. The Federal Reserve Bank reports that non-education local government employment in Massachusetts averages about 128 per 10,000 population.
- For Brookline, while employee health coverage as a share of our total General Fund budget mirrors that of local government (10.4% for us in FY07 vs. 10.6% statewide in FY05), our rate of increase from FY01 to FY04 was less than the statewide experience -- 50% vs 60% -- because of our change to a single insurer in 2004. Nevertheless, our double-digit rate increases on average have seriously curtailed our ability to consider either meaningful program expansion or taxpayer relief.

Both the Massachusetts Taxpayers Foundation and the Center for Urban and Regional Planning at Northeastern University argue that the State has woefully under-invested in its cities and towns. Both organizations call for a permanent Revenue Sharing Program. The Taxpayers Foundation even goes so far as to estimate that there is a \$1 billion shortfall in aid to municipalities that the State needs to make up. The Brookline proportionate share of this local aid shortfall is in the order of magnitude approaching \$5 million, depending on the type of distribution formula. The \$1 million local aid increase proposed by the Governor in his proposed FY0 budget is a good start in making up this shortfall. However, as this Budget Message will describe, it is not enough to avoid line-item reductions in FY07 and certainly does not offer the possibility of service expansion or tax relief.

FY2007 BUDGET OVERVIEW

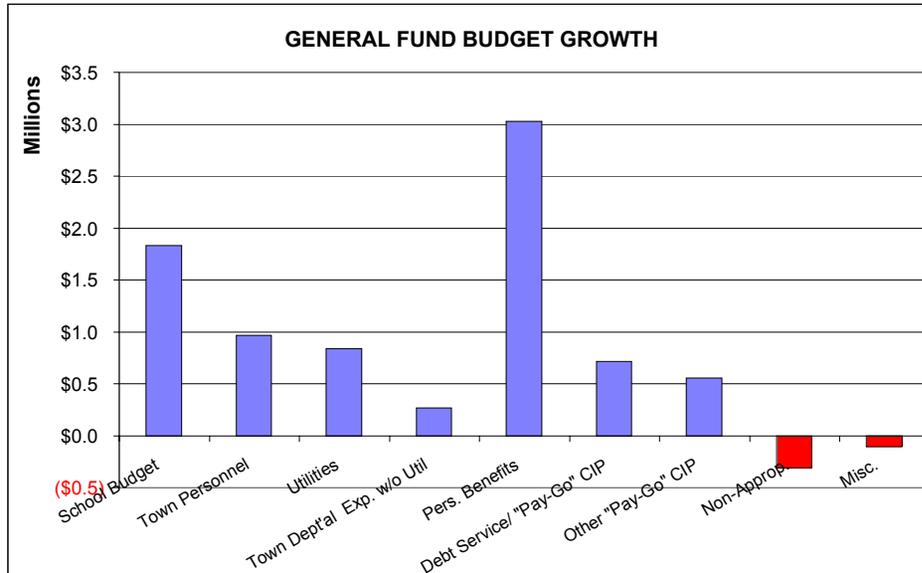
One would assume that if the revenue assumptions underlying the General Fund operating budget for FY07 are ultimately realized, then the outlook for the coming fiscal year should be encouraging. But why isn't it? After all, General Fund Operating Budget revenues are projected to increase over 50% more than average revenue increases projected for the past four years. The answer lays in the growth in expenditures in the Town's larger cost centers, which in some instances are based on estimates that are by no means guaranteed to hold fast in the coming year. The following graphically illustrates why we continue to experience budget stress, even when anticipated revenue growth substantially exceeds expectations of prior years:

Additional Operating Revenue	\$7.2 million
Town/School Collective Bargaining, Steps, etc.	-\$3.4
Group Health Insurance and other benefits	-\$2.8
Utility Increases	-\$0.8
SPED	-\$0.7
Other Town/School	-\$0.7

The collective bargaining estimate is predicated on compensation increases limited to 2.5%. Crushing group health rate increases (14%) and skyrocketing energy costs (21%) --which is beyond the 24% experienced this fiscal year-- are squeezing the Town's ability to continue just a maintenance-of-effort level budget.

As a result of all this, even though recommended appropriations for Town and School related operations are increasing by 4.1% and 5.2%, respectively (when school costs are fully allocated), there is no room within the limitations of the resources identified in the Financial Plan to consider program and/or service expansion. The experience with town departmental (non-school) budgets is illustrative. As part of the budget preparation process, Town departments submitted more than \$1.5 million in expansion requests. Only a small fraction of these requests could be accommodated. Further, another \$263,000 in reductions from the maintenance of effort budget had to be exercised, including: 1.2 full time positions (Assessors and Selectmen's Offices); 1.3 part-time house worker positions in the Building Department and part-time funding for Police Department Park Security Interns; contracted services (DPW); and capital outlay (Fire).

As already noted, several aspects of the FY07 Financial Plan are anything but certain and developments in the coming months will dictate whether further adjustments might be necessary. Electricity prices are estimated at 10¢/kwh, nearly doubling the current contract price of 5.6¢/kwh that expires in May. Collective bargaining is predicated on 2%-1% settlements, but contracts with the Teachers, Firefighters, and Police have yet to be negotiated.



The Financial Plan also assumes the Governor’s local aid proposals that are about threefold higher than the estimates used in the Town’s Financial Forecast. While his proposals are certainly most welcome, the Legislature must agree, especially in regard to the revamped approach to Chapter 70 Education funding.

And finally, town revenue, particularly local receipts, must approximate the projection included in the Financial Plan. Local receipts are projected to increase by \$1.4 million, or 7% (prior to the reallocation of all Recreation Department revenue to the Recreation Revolving Fund). However, experience through the first six months of the current fiscal year shows flattening in the some key revenue accounts, including building permits and parking fines.

FISCAL POLICIES

As has been the case since the 1994 Override, town budgeting is framed by Fiscal Policies and Practices that were formally updated in 2004 by a citizen Fiscal Policy Review Committee. The formal policies are printed in full in the Appendix of this Financial Plan:

- Retention of Adequate Reserves
- CIP Financing Policies
- Town/School Partnership Agreement
- Collective Bargaining Guidelines
- Position Freeze on Total Employees
- Directives Re: Free Cash
- Override Requirements of 1994

These Policies are part of the 1994 Program adopted by the Board of Selectmen in 1994. The Town/School Partnership Agreement was executed by the Superintendent of Schools and Town Administrator in 1995. In 1997, a special Capital Financing Committee formalized the overall approach to the CIP, Free Cash, and Stabilization Fund. The Town has received a Aaa Credit Rating from Moody’s Investor’s Service each year since the Policies have been in effect. Only 12 other of the 351 cities and towns in this state are similarly rated.

Retention of Adequate Reserves- An important factor in the reaffirmation of the Town’s Aaa bond rating has been the retention of adequate reserves. The Town’s Financial Policies include guidelines for the establishment of reserves along with recommended funding levels. Maintaining reserves at a level

approximately 5% of budget is widely recommended by municipal finance authorities. The preponderance of funding FY07 reserves over FY06 levels is from Free Cash. Only \$51,997 in additional FY07 operating revenue is set aside for reserve purposes.

The Operating Budget Reserve is a critical line-item of the budget, as it protects the Town against unanticipated events such as weather emergencies, unanticipated public safety requirements, extraordinary SPED growth, and medical payments for public safety employees injured in the line of duty. Set at a level equivalent to 1% of the prior year's net revenue, the Reserve Fund has been spent down entirely in three of past five fiscal years. The \$1.59 million recommended for FY07 complies with the Town's policy.

The Catastrophe and Liability Reserve was established to protect the community against major facility disaster and/or a substantial negative financial impact of litigation. The Town is self-insured for liability purposes and carries a \$100,000 deductible in its property policy. The Reserve's recommended funding level is an amount equivalent to 1% of the prior year's net revenue. The \$1.59 million recommended for FY07 complies with the Town's policy. The Stabilization Fund is available to support both operating and capital needs when revenue drops below specified levels. The Stabilization Fund is set at 3% of the prior year's net revenue and the level proposed for FY07 also complies with the Town's policy.

Capital Improvement Program (CIP)- Over the past decade, the Town has made a significant commitment to its CIP to address the backlog of capital needs created by the under-investment in infrastructure during the late-1970's and the 1980's. Over the past 10 years, the Town has invested \$177 million in the CIP. Although there is more to do in the areas of street repairs, parks/open space improvements, and school and town facilities upgrades, the commitment to capital improvements is clearly showing positive results.

The FY07 – FY12 CIP continues the Town's aggressive approach toward improving the Town's physical assets. Developed within the parameters of the Board of Selectmen's CIP Policies, the proposed CIP incorporates a number of major projects along with a financing plan that includes outside funding sources and grant opportunities. The fundamental policy that 5.5% of the prior year's net revenue be allocated to the CIP is observed, avoiding additional burdens on the operating budget.

The recommended CIP calls for an investment of \$104.3 million over the next six years, for an average of \$17.4 million per year. Section VI of this Financial Plan provides an in-depth discussion of the CIP and how it relates to and impacts the Operating Budget.

The most significant challenge in preparing this CIP was complying with the Town's CIP Financing Policies while funding major facility rehab projects in a difficult bid environment, coupled with the significant change in the assumptions surrounding School Building Assistance (SBA) from the State. Further complicating matters is the need for additional funding for projects previously approved (e.g., the Swimming Pool and Landfill Closure) and the emergence of projects at levels that last year were not anticipated (e.g., work at the High School).

These cost factors have placed such a burden on the CIP that some projects included in last year's CIP had to be delayed (e.g., work at the Old Lincoln School) or cancelled (e.g., work on the High School Quad). In addition, a number of new projects requested by departments for the out-years could not be included in this CIP. Overall, although the proposed CIP is fundamentally and financially sound, it is "tight".

Major projects in the proposed CIP include:

- Devotion School - \$24 million of Town funds, with the potential of an additional \$24 million from SBA funds.
- Town Hall - \$13 million.
- Runkle School - \$12 million of Town funds, with the potential of an additional \$12 million from SBA funds.
- Newton St. Landfill - \$5.7 million to complete the closure of the front and rear landfills.
- Fisher Hill Reservoir Re-Use - \$4.6 million, of which \$3.25 million comes from outside funding.
- High School projects - \$3.1 million for roof, pointing, wiring, floors, and the Tappan St. Gym windows.
- Gateway East - \$2 million, funded primarily with outside funding (i.e., CDBG and state/federal grants).

Town/School Partnership Agreement- Although this Agreement is based on a formula that equally shares net revenue between town and school departments aft agreed schedules of fixed costs are funded, the hallmark of the Agreement has been flexibility in its application. For example, three years ago the schools were allocated additional funds beyond initial distributions to meet technology needs. On previous occasions the schools have had access to town reserves to meet unanticipated special education and enrollment pressures. In FY05 the Town did not pursue the statutory option to reduce the school budget commensurate with an unexpected circuit-breaker (SPED funding) distribution from the state of more than \$1 million. Last year, alternatively the town budget was credited with \$380,000 in anticipated growth in circuit breaker funding.

As the Superintendent’s FY07 Budget Message indicates, accrued circuit breaker funding is playing a significant role in mitigating the impact of fixed costs on the operating budget for the Brookline Public Schools. Continuation of this collaborative approach has again served as the foundation for the FY07 Financial Plan. For example, even though the Town is eligible to receive an additional \$45,000 of circuit funding in FY07 (based upon actual growth in funding in FY06), the Town is opting to have the Schools keep the entirety of that additional funding. While the Superintendent’s Budget calls for an increase in direct education spending of 3.2%, total recommended appropriations to support school operations (maintenance, benefits, energy; etc.) are up 5.2%. The comparable increase for the Town (non-School) is 4.1%. The tables below provide this information:

SCHOOL				
	<u>FY06</u>	<u>FY07</u>	<u>\$ Change</u>	<u>% Change</u>
Appropriation	58,007,124	59,836,680	1,829,556	3.2%
Pers Benefits	11,455,928	12,867,218	1,411,290	12.3%
Bldg Dept Exp's	2,155,993	2,611,038	455,045	21.1%
TOTAL	71,619,045	75,314,936	3,695,891	5.2%

TOWN				
	<u>FY06</u>	<u>FY07</u>	<u>\$ Change</u>	<u>% Change</u>
Town Dept's	56,965,259	59,040,308	2,075,048	3.6%
Less Sch Dept Exp in Bldg Bgt	(2,155,993)	(2,611,038)		
Net Town Dept's	54,809,266	56,429,270	1,620,003	3.0%
Pers Benefits	17,517,759	18,885,900	1,368,141	7.8%
TOTAL	72,327,025	75,315,170	2,988,144	4.1%

Collective Bargaining Guidelines- Over the past three years (FY04-FY06), cumulative cost of living adjustments have been 8.5% for administrative and labor personnel; 9% for public safety; and 9.5% for teachers. Among the various bargaining units, there were also other negotiated compensation adjustments that have generally not exceeded the 0.5% range in the year of implementation. With the cooperation of the unions, these settlements were structured to step-up over the three-year period (e.g., 2% (yr. 1), 2.5% (yr. 2), 3%-1% (yr. 3)) and were partially offset by savings from restructuring the group health program

Police, Fire, and School Department contracts expire this summer. A contract for 380 town employees represented by AFSCME is in effect through June 30, 2007. The AFSCME Agreement includes a wage adjustment of 2% on 7/1/06 and 1% on 1/1/07. The total effective cost of this 2%-1% "split" is equivalent to a 2.5% adjustment.

The total amount budgeted for compensation increases in FY07 is \$3.4 million. About \$0.5 million is the result of carrying forward a ½% cost from a 1% wage increase granted on 1/1/06. Another \$0.5 million is for annual steps and other negotiated adjustments. The balance of \$2.4 million is the estimated cost of a general wage adjustment of 2%-1% for all town and school employees. Obviously, any settlements exceeding this range in FY07 would require reallocation of funds from other areas of the budget.

Generally, the approach taken over the last three-year contract cycle could well serve as a guide for future multi-year agreements. Stepped-up wage increases over time offset by savings in other areas (likely group health) could provide a formula for successful negotiations in the future. As we have learned from experience, group health change is extremely time consuming and would be quite difficult to achieve by the time contracts expire on June 30, 2006. However, experience in the last round of negotiations demonstrates that an approach based upon consideration of mutual interests can be successful.

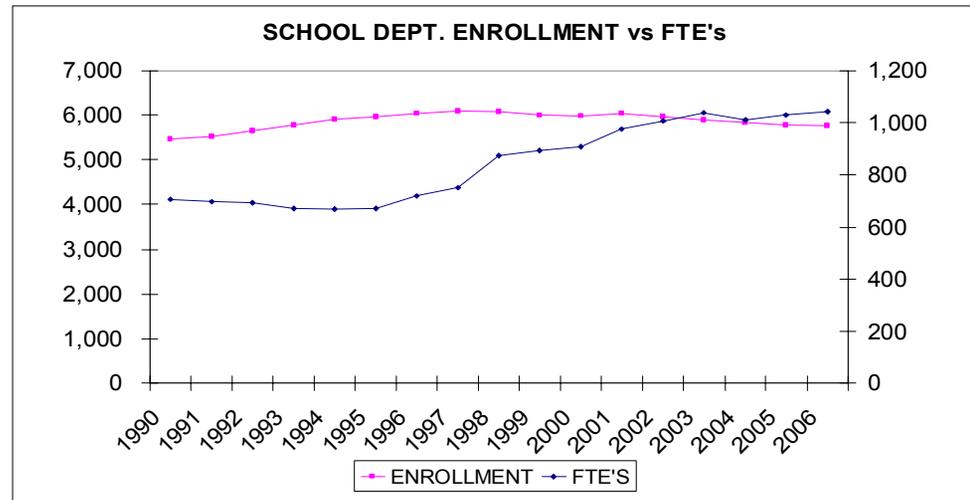
Finally, it is expected that adjustments for non-union personnel will generally mirror the pattern set for unionized employees. In addition, it is anticipated that a pay plan study for Department Heads will be conducted. In recent years pay and classification studies have been carried out for clerical, labor force and mid-management personnel. Several Department Heads will be at a maximum step in FY07, which has prompted an unusually high number of upgrade requests. Rather than evaluate these positions on a piecemeal basis, an across the board assessment is a more appropriate approach.

Position Freeze— In virtually every fiscal year since FY95, Town staffing has been allowed to increase only in very specific circumstances. For example, when the Public Safety Dispatch operation was civilianized in 2000, the police officers formerly assigned those duties were reassigned to other functions. Otherwise, town (n school) personnel levels have been either held constant or reduced.

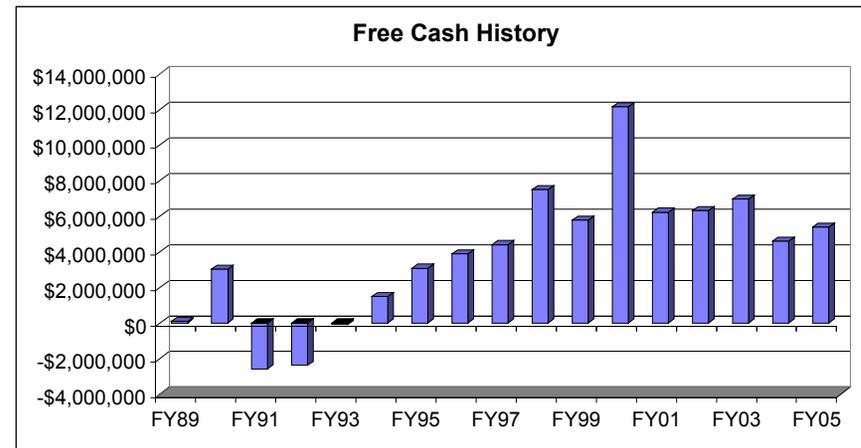
The budget proposed for FY07 is no different in this regard. **NO NEW PERMANENT FULL TIME POSITIONS ARE RECOMMENDED FOR ANY TOWN DEPARTMENT.** In fact, General Fund positions are down slightly due to the elimination of 1.2 full time positions and 1.3 part-time house worker positions. This type of position control is critically important especially given the growth in fringe benefit obligations. The only upward adjustments are for full-year funding for positions that had already been partially funded in the FY06 budget, such as the Coolidge Corner Assistant Librarian and the Zoning Administrator. The pay-as-you-go costs for group health and other benefits are consuming an ever increasing share of Town resources, and unfunded retiree benefit obligations have been estimated the hundreds of millions of dollars.

A cautionary observation is noted concerning the growth in staffing levels in the Brookline Public Schools. Between FY00 and FY05, school personnel numbers have grown from 907 to 1,030, an increase of 13.5%.

Perceptible cost shifts onto the education budget are emerging as a result. For the first time this year, the School budget allocation accounts for more than 50% of the growth in group health costs. The amounts allocated to Schools for retirement (non-teaching) is also up. The growth in the Town's unfunded pension obligation is also driven up by these staff increases. Even the addition of part-time aides – as long as they work more than 20 hours a week – will exacerbate these pressures. Attention to this trend will be critically important over the long-term as the Brookline Schools look to sustain educational excellence within the resource levels likely to be available to the Town.



Free Cash - Another key policy of the Town involves the use of Free Cash. Free Cash is defined as “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.” While it may be an oversimplification, Free Cash is basically the year-end surplus or deficit of the Town as certified by the State Department of Revenue (DOR). Free Cash is quite volatile, as shown in the graph to the right.



Due to its unpredictable nature, using Free Cash to support the Operating Budget can cause unnecessary budgetary fluctuations: if used in one year to support on-going programs, but then falls below that level the next year, budgetary cutbacks would be necessary. Therefore, the Town's Free Cash policy dictates that it be used for one-time expenses.

While using Free Cash to support on-going expenses may appear palatable in times of budget stress, doing so can lead to serious long-term budget difficulties. This FY07 Financial Plan adheres to the Town's Free Cash Policy. The table below shows how Free Cash is allocated for FY07:

Free Cash	5,387,435
Operating Budget Reserve - 0.25% of Prior Year Net Rev	398,444
Worker's Comp	250,000
Stabilization Fund	22,248
Liability / Catastrophe	225,039
CIP	4,491,704

Override Requirements of 1994– The Override of 1994 directed \$2.5 million of additional tax levy for specific expenditures. For Schools, \$1.1 million was allocated for class size stabilization, technology, and education supplies while another \$400,000 was earmarked for school and town building maintenance. For DPW capital outlay, \$700,000 was set aside in addition to \$300,000 for Police (\$200,000) and Fire (\$100,000) equipment. Each Financial Plan since the Override has attempted to be faithful to the allocations of the Override, even though they were legally binding only in the year immediately following the vote.

A few years ago, the Selectmen appointed a committee to review the provisions of the Override as they relate to the Town’s budgeting practices. The Committee’s Report was published in the Combined Reports presented to Town Meeting in May, 2003. The Report reflects the difficulty that has arisen, due to cutbacks in local aid, in preserving the Override allocations as originally adopted.

The FY07 Financial Plan meets the baseline override allocations as modified in the Committee’s recommendations. However, given persistent budget pressures, the recommendation to add another \$100,000 to facility maintenance could again not be met. This Financial Plan provides a full \$700,000 for DPW equipment and it does not exercise the proposed option of using a portion of these funds for sidewalks. The CIP sidewalk allocation remains at \$200,000 for FY07 and is adequate for this purpose. The combined capital outlay of Police and Fire equipment exceeds the \$412,000 set in the Report. In addition, fire and police equipment needs are once again augmented in the CIP. All other Override targets have been met.

LONG-RANGE FINANCIAL PROJECTION

The cornerstone of our 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 capital improvement program, 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 the key elements in developing a strong municipal fiscal position.

Financial forecasting enables the Town to provide an analysis to key decision makers that shows potential impacts on the community of any financial decision, such as collective bargaining packages, revenue expansion / reduction plans, new debt, and unfunded pension obligations. Without a forecasting model, financial decisions are made without the full understanding of their long-term effects, much to the detriment of the community. The Forecast has been a key component of the Town’s ability to weather the tough budgetary climate cities and towns have been living in for the past few years. It has allowed the Town to take a long-term view of decisions, thereby avoiding further pressures on the its budget.

Prepared annually, the five-year Forecast serves as the starting point for the ensuing budget year - - and also enables decision makers, taxpayers, and employees to garner an understanding of the long-term financial challenges the Town faces. In late-November / early-December, the Deputy Town Administrator and the Director of Finance present the Forecast to the Board of Selectmen. This presentation is the culmination of months of work for those two individuals, work that involves analyzing hundreds of revenue and expenditure line-items, making assumptions about economic conditions, and understanding state budget conditions.

The FY07 – FY11 Long Range Financial Projection for the General Fund makes the following key assumptions:

- \$1.75 million of New Growth in the Property Tax levy each year
- Small annual growth in the Lottery and no additional Chapter 70 funding for “above foundation” communities
- A 2.5% wage increase for FY07 and 2% wage increases for FY08 – FY11
- Inflation in most Services, Supplies, and Capital Outlay accounts of 1.5% - 2.5%
- Annual utility increases of \$200,000
- Annual SPED growth of \$600,000 - \$700,000
- Inflation in the School Department of \$195,000 per year
- Step increases in the School Department of \$400,00 - \$500,000 per year and \$100,000 per year for Town Departments
- Health insurance rate increases of 10% (FY08), 9% (FY09), and 8% (FY10 –FY11)
- Additional enrollment in the health insurance program of 30 (FY008), 40 (FY09 – FY10), and 60 (FY11)
- A Pension funding schedule based on the 1/1/05 valuation with an 8% earnings estimate
- A debt service schedule predicated upon the Proposed Capital Improvement Program (CIP)

These assumptions create an escalating deficit position for FY08 and beyond, starting at \$3.4 million in FY08 and reaching \$8.9 million by FY11. The Long Range Financial Projection is detailed on the following pages.

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

BUDGET MESSAGE

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
REVENUE					
Property Taxes	129,825,273	134,734,626	139,786,961	144,967,458	150,273,945
Local Receipts	19,948,300	20,198,560	20,321,190	20,613,957	20,722,913
Motor Vehicle Excise (MVE)	5,250,000	5,407,500	5,407,500	5,569,725	5,569,725
Licenses & Permits	809,500	809,500	809,500	809,500	809,500
Parking / Court Fines	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
General Government	2,779,500	2,807,875	2,836,674	2,870,906	2,881,002
Recreation	0	0	0	0	0
Interest Income	2,160,000	2,204,750	2,250,434	2,297,071	2,344,681
PILOT's	679,300	649,810	652,406	655,054	657,755
Refuse Fee	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000
Departmental & Other	2,170,000	2,219,125	2,264,676	2,311,701	2,360,249
State Aid	18,916,419	19,000,471	19,085,972	19,172,949	19,261,429
General Government Aid	8,642,883	8,726,935	8,812,436	8,899,413	8,987,893
School Aid	8,965,343	8,965,343	8,965,343	8,965,343	8,965,343
Tax Abatement Aid	27,191	27,191	27,191	27,191	27,191
Offset Aid	1,281,002	1,281,002	1,281,002	1,281,002	1,281,002
Other Available Funds	7,947,903	7,686,571	7,563,922	7,619,804	7,844,959
Parking Meter Receipts	1,930,000	1,870,000	1,870,000	1,870,000	1,870,000
Walnut Hill Cemetery Fund	50,000	50,000	50,000	50,000	50,000
Chapter 90	0	0	0	0	0
State Aid for Libraries	41,555	41,555	41,555	41,555	41,555
Reimb./Pymts from Enterprise Funds	5,366,787	5,568,370	5,429,724	5,479,684	5,595,853
Reimb. from Rec Revolving Fund	145,601	156,645	167,695	178,565	189,051
School Special Funds Reimbursement	0	0	0	0	0
Stabilization Fund	0	0	4,948	0	98,500
Tax Abatement Reserve Surplus	0	0	0	0	0
Capital Project Surplus	413,960	0	0	0	0
Free Cash	5,387,435	4,000,000	4,000,000	4,000,000	4,000,000
Capital Improvements	4,491,704	3,355,781	3,515,177	3,343,784	3,492,674
Operating Budget Reserve	398,444	417,204	430,420	442,921	456,628
<u>Strategic Reserves</u>	<u>497,287</u>	<u>227,015</u>	<u>54,403</u>	<u>213,296</u>	<u>50,698</u>
TOTAL REVENUE	182,025,329	185,620,228	190,758,045	196,374,168	202,103,245
\$\$ Increase	7,784,293	3,594,898	5,137,817	5,616,123	5,729,077
% Increase	4.5%	2.0%	2.8%	2.9%	2.9%

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

BUDGET MESSAGE

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
EXPENDITURES					
Departmental	57,940,308	59,661,108	61,446,501	63,028,779	64,638,113
Personnel	42,386,696	43,586,705	44,896,705	45,996,705	47,116,705
Services	11,503,805	11,907,941	12,296,679	12,690,136	13,088,430
Supplies	2,291,533	2,348,822	2,407,542	2,467,731	2,529,424
Other	219,735	225,228	230,859	236,631	242,546
Capital	1,538,529	1,592,412	1,614,715	1,637,576	1,661,008
Personnel Services Reserve	750,000	750,000	750,000	750,000	750,000
Collective Bargaining - Town	1,100,000	1,210,000	1,000,000	1,020,000	1,040,000
Schools	58,586,690	61,033,190	63,548,190	65,883,190	68,238,190
Collective Bargaining - School	1,250,000	1,270,000	1,040,000	1,060,000	1,080,000
Non-Departmental - Benefits	32,003,118	35,508,376	38,278,789	41,056,345	44,230,229
Pensions	10,165,009	11,740,650	12,162,225	12,554,763	12,829,063
Group Health	18,936,109	20,999,176	23,237,216	25,531,420	28,336,564
EAP	25,000	30,000	30,000	30,000	35,000
Group Life	157,000	160,925	163,339	165,789	168,276
Workers' Compensation	1,450,000	1,224,000	1,248,480	1,248,480	1,248,480
Unemployment Compensation	125,000	125,000	125,000	130,000	130,000
Medical Disabilities	30,000	30,000	30,000	30,000	35,000
Medicare Coverage	1,115,000	1,198,625	1,282,529	1,365,893	1,447,847
Non-Departmental - General	711,882	719,513	577,573	775,183	649,652
Liability/Catastrophe Fund	225,039	109,984	11,145	6,959	10,539
Stabilization Fund	22,248	117,031	43,258	206,337	40,159
General Insurance	276,175	303,792	334,172	367,589	404,348
Audit/Management Services	138,987	138,987	138,987	143,987	143,987
Misc.	49,433	49,718	50,011	50,312	50,619
Non-Departmental - Debt Service	14,396,621	15,954,956	15,715,510	15,875,215	17,031,382
General Fund	11,461,601	12,927,740	12,816,575	12,901,442	14,044,210
Enterprise Funds	2,935,020	3,027,216	2,898,935	2,973,773	2,987,172
Non-Departmental - Reserve Fund	1,593,756	1,668,816	1,721,681	1,771,682	1,826,514
Tax Supported	1,195,312	1,251,612	1,291,261	1,328,762	1,369,885
Free Cash Supported	398,444	417,204	430,420	442,921	456,628
Special Appropriations	6,715,483	4,066,279	4,600,791	4,593,914	3,871,821
Tax Supported	1,809,819	710,498	1,085,615	1,250,130	379,147
Free Cash Supported	4,491,704	3,355,781	3,515,177	3,343,784	3,492,674
Capital Project Surplus	413,960	0	0	0	0
Non-Appropriated	7,727,481	7,883,156	8,042,722	8,206,278	8,373,922
State Assessments	5,221,479	5,347,154	5,475,970	5,608,007	5,743,345
Cherry Sheet Offsets	1,281,002	1,281,002	1,281,002	1,281,002	1,281,002
Overlay	1,200,000	1,230,000	1,260,750	1,292,269	1,324,575
Tax Titles - Deficits/Judgements	25,000	25,000	25,000	25,000	25,000
TOTAL EXPENDITURES	182,025,329	188,975,393	195,971,758	203,270,586	210,979,823
\$\$ Increase	7,784,292	6,950,065	6,996,364	7,298,829	7,709,237
% Increase	4.5%	3.8%	3.7%	3.7%	3.8%

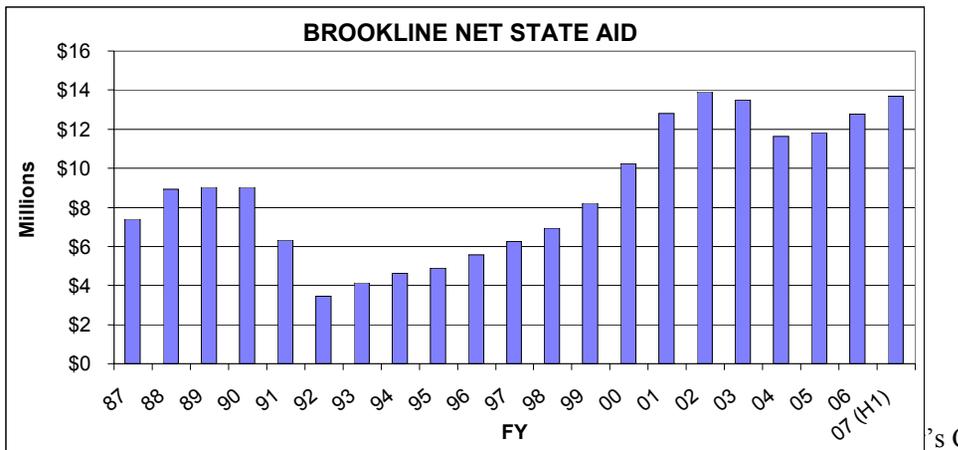
	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
CUMULATIVE SURPLUS/(DEFICIT)	0	(3,354,984)	(5,213,344)	(6,895,859)	(8,875,822)
DEFICIT AS A % OF OP REV	0.0%	-1.8%	-2.8%	-3.6%	-4.5%
Surplus / (Deficit) Prior to Collective Bargaining	2,350,000	(874,975)	(3,173,344)	(4,815,859)	(6,755,822)
Town Share of Surplus / (Deficit)	1,100,000	(595,988)	(1,550,165)	(2,133,555)	(2,714,056)
Town Collective Bargaining	1,100,000	1,210,000	1,000,000	1,020,000	1,040,000
Total Town Surplus / (Deficit)	0	(1,805,988)	(2,550,165)	(3,153,555)	(3,754,056)
School Share of Surplus / (Deficit)	1,250,000	(278,987)	(1,623,180)	(2,682,303)	(4,041,767)
School Collective Bargaining	1,250,000	1,270,000	1,040,000	1,060,000	1,080,000
Total School Surplus / (Deficit)	0	(1,548,987)	(2,663,180)	(3,742,303)	(5,121,767)

As the tables show, annual revenue growth of approximately 2.9% is outpaced by annual expenditure growth of approximately 3.8%. The growth in expenditures is driven primarily by wages (assumed 2% growth per year), health insurance (annual budget growth of between 10% - 11%), pensions (a whopping 15.5% increase in FY08, followed by growth of approximately 3.5% per year), and School Department non-collective bargaining (approximately 2% per year), driven mainly by SPED. These are significant issues the Town must cope with over the next few years - - unless, of course, more positive actions occur, such as state aid being more plentiful than currently assumed; health care costs falling back to more “normal” inflationary levels; employees settling for smaller wage increases; a slowdown in the growth of SPED; or the Town’s pension system realizing larger than expected gains and a reduction in the number of disability retirements.

CONCLUSION

As noted repeatedly throughout this Budget Message, there are several assumptions built into the Financial Plan, which if they do not materialize, hold some degree of potential risk for planned service levels. The four principal sources of risk are state aid assumptions, local receipt assumptions, collective bargaining assumptions, and energy costs.

Local Aid– The net increase for the Town in “Cherry Sheet” aid proposed in the Governor’s House 1 budget is approximately \$889,000, coming primarily from Lottery distributions (\$589,000) and Chapter 70 Aid (\$308,000). As detailed in the Local Aid segment of Section III, this increase in non-earmarked aid from the state is among the highest levels allocated for the Town in recent years.



Most of the Lottery increase is the result of the Governor proposing the complete restoration of Lottery distributions that had been diverted from cities and towns over the past three years in order to help balance the state budget. Rather than phasing out the diversion over another three years, the Governor has rightfully proposed that the funds be completely restored next fiscal year because the State’s budget surplus makes it impossible to justify continued diversion. While the Legislature will undoubtedly be sympathetic to this approach, it constitutes a sizable unexpected budgetary commitment. Local officials will have to work extremely hard to ensure that the Legislature votes full-funding of this important local aid account.

increase in the funding level (\$164 million statewide), but he has also changed the distribution formula to give greater weight to factors such as community income levels and enrollment growth. The proposed increase for Brookline is \$308,302, or 5.9%.

While it is questionable whether the Legislature will embrace the Governor’s proposed changed distribution formula, the Financial Plan nevertheless does assume the increased level of Chapter 70 funding. This assumption approximates \$50 per pupil, which is the more traditional method of distributing “minimum aid” and is, in fact, the approach the Legislature adopted for the current FY06 budget. Once again, while it will take considerable effort on the part of local officials, it is not unreasonable to assume that the Legislature will provide at least this level to non-foundation aid communities like Brookline, especially in light of the sizable funding increase the Governor has put forth.

Local Receipts - Local receipts (Brookline based fees, fines, etc.) are projected to increase 7%. This quite sizable jump is among the higher increases proposed in town budgets over the past decade. Continued growth in interest earnings should enable this increase to be realized. However, the total rate of growth in recurring local receipts halfway through FY06 is slightly less than the rate of growth halfway into FY05. When the RMV releases the commitment for 2006 Motor Vehicle Excise (MVE) Taxes, a more conclusive assessment of FY07 projections can be made.

Collective Bargaining – The current status of negotiations suggest that it might not be possible to confirm the actual FY07 costs of bargaining until after the Jul 1, 2006 start of the fiscal year. To the extent that the last round of negotiations is indicative of the future, none of the larger unions who have expiring contracts reached settlements before the end-date of the prior agreements. Any settlements that exceed budgeted collective bargaining reserves would have to be supported either by offsetting savings in other compensation areas and/or from outright reductions in budget accounts. It is critically important that Town and School negotiating teams adhere to bargaining guidelines so as not to destabilize other areas of the FY07 Budget.

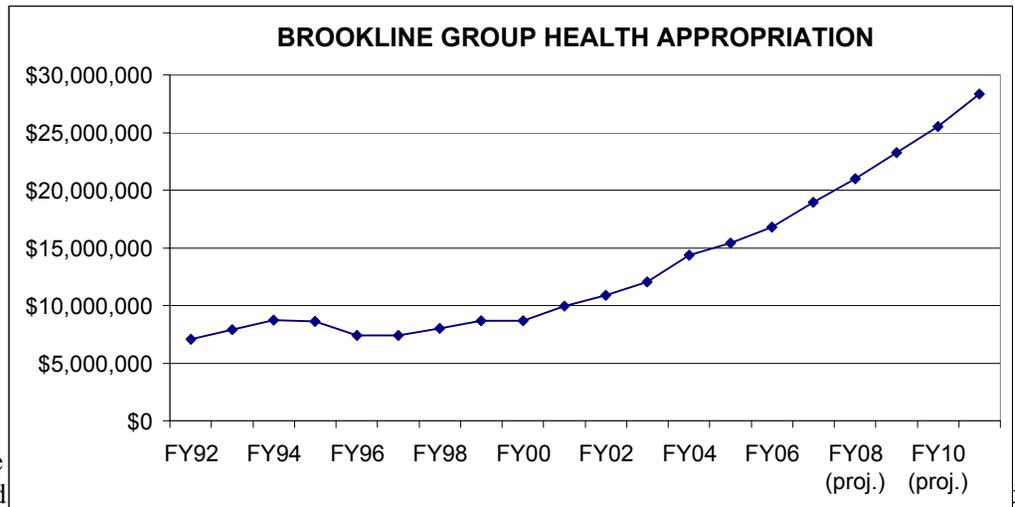
In light of these uncertainties, particularly relative to revenue estimates for local aid and local receipts, contingency planning is being conducted with Town Departments. If, for example, this April when the House unveils its budget, local aid is proposed at levels less than the Governor's, then additional budget reductions might have to be proposed. If such a contingency does arise warranting additional budget changes, then a Revised Financial Plan will be submitted to the Board of Selectmen and Advisory Committee in time for final recommendations to be taken up at the Annual Town Meeting.

Finally, beyond the immediate horizon, a serious cautionary note must be made about budget prospects for FY08. The Financial Forecast is assuming a 10% or \$2 million increase in group health rates; a 15.5% or \$1.6 million increase in pension costs; and a 4% or \$200,000 increase in utility costs. These three items alone consume virtually all of operating revenue growth projected for that year.

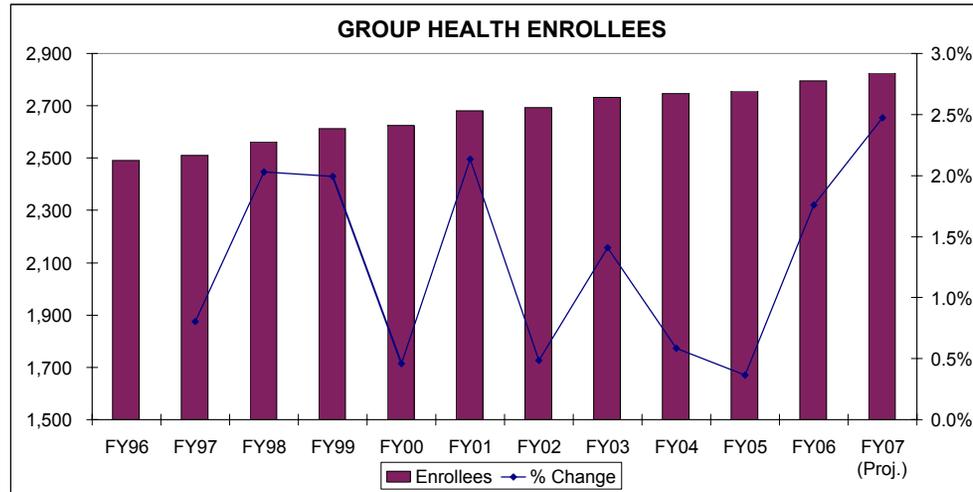
Group health is obviously a chronic budget buster challenging Brookline and all other municipalities. The Mass Taxpayers Foundation reported that:

- Municipal health coverage costs increased by 63% from 2001-2005, more than four times the growth in local budgets.
- Health care as a share of local budgets jumped from 7.4% in 2001 to 10.6% in 2005, a 42% increase, which if continued at this rate will absorb 15% of local budgets by 2009.
- Between 2001 and 2005, increased health costs consumed over half the property tax growth allowed statewide under Proposition 2 1/2.
- Group health costs for municipal employees have

Not only grown at twice the rate than that of state employees. are
Town he and
both active employees and retirees. As payroll expands, this too exacerbates group health budget pressure.



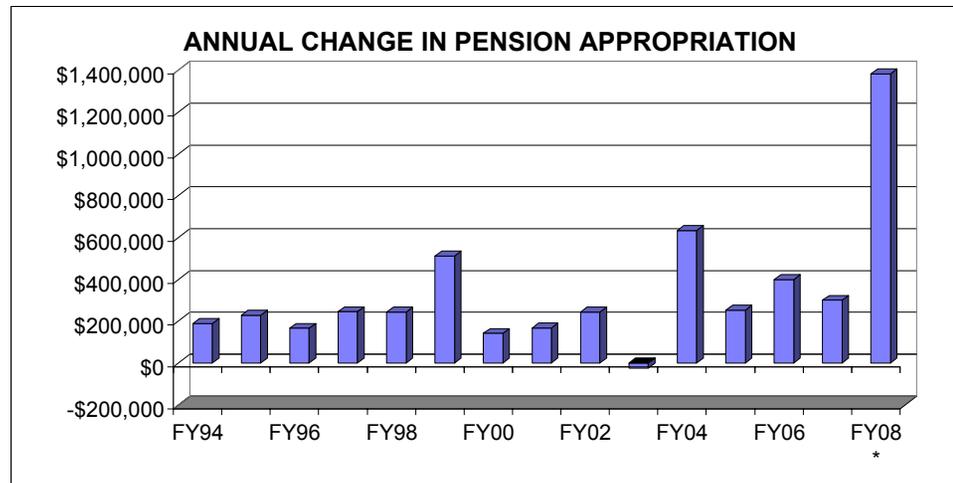
Earlier in this Message it was noted that school staff levels have increased by 123 FTE's between 2000 and 2005. On average, the cost to the Town for each group health plan participant is over \$6,000. This situation cries out for structural reform.



Retirement Costs – The recent astronomical growth in unfunded pension obligations – from less than \$60 million in 2000 to over \$90 million in 2005 – fueled the current initiative to consider Pension Obligation Bonds (POBs). The estimate of unfunded pension liability will be updated in a few months. This update will have to be addressed in the FY08 budget. If the legally independent Retirement Board decides in response to this new estimate to lower retirement fund investment assumptions in order to more closely reflect recent earnings experience, then the impact on the Town Budget in FY08 could be unprecedented.

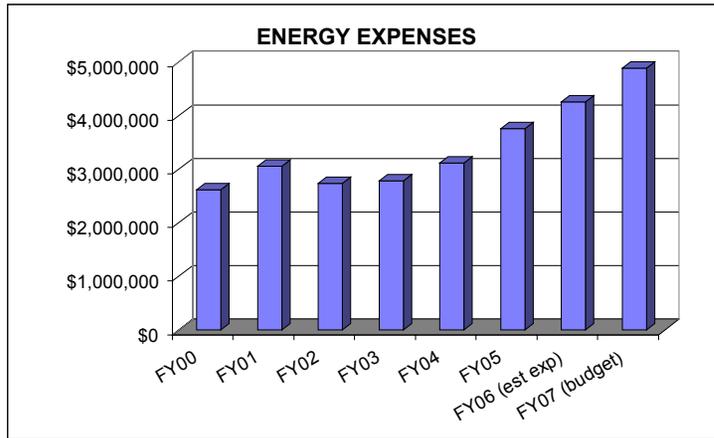
Since FY2000, increases in Town pension appropriations have ranged from a high of \$600,000 in FY04 to a slight decline in FY03. If the Retirement Board were to change earning assumptions from 8.25% to 8%, it is estimated that the Town’s FY08 appropriation would have to increase by approximately \$1.6 million, with Town budgets absorbing 75% of this impact and the schools 25%.

Coupled with the impact of double-digit group health increases, this will have a potentially crippling effect on the Town’s FY08 Budget. Steps need to be taken now to prepare for this possibility.



Energy Costs - The cost of energy has become the newest “budget buster” for the Town, increasing close to \$1.9 million over a two-year period (more than \$850,000 in FY07 after increasing close to \$1 million in FY06). This enormous growth is due to the increase in the prices of the commodities. The run-up in oil and natural gas prices has been the result of increasing global demand and tight supplies. The increase in the price of oil and natural gas, in turn, directly impacts the cost of electricity, since most of the region’s power plants use natural gas or oil to produce electricity.

In FY05, heating oil, natural gas, and vehicle fuels increased between 20% - 30%. In FY06, the cost of these same energy sources increased 69%, 58%, and 33%, respectively. Fortunately, the Town has been locked in to a fixed rate contract for electricity during this same period, so per kwh costs have remained at 5.65 cents. That contract expires in May, 2006, however, and we are expecting prices in the 10 cent / kwh range. If this is the price at which the Town procures electricity, the budget will increase more than \$800,000. The Town chose not to lock in to a long-term natural gas contract since the prices we could obtain on the open market were so high. Instead, we went back onto basic service with KeySpan, who had winter rates of approximately \$1.30 / therm - - rates that were well below the \$1.90 / therm we were quoted in the open market. This Spring, the Town will go back out to bid, with the hope that the long-term price will be closer to the \$1.30 / therm than the \$1.90 / therm.



In an effort to offset the price increases, the Town has made efforts to reduce its demand (i.e., usage). The Board of Selectmen appointed an Omnibus Utility Committee who, among other issues, is focusing on a new electricity contract. In addition, I have established an Inter-Departmental Energy Task Force whose task is reducing consumption, with the focus being energy efficiency measures.

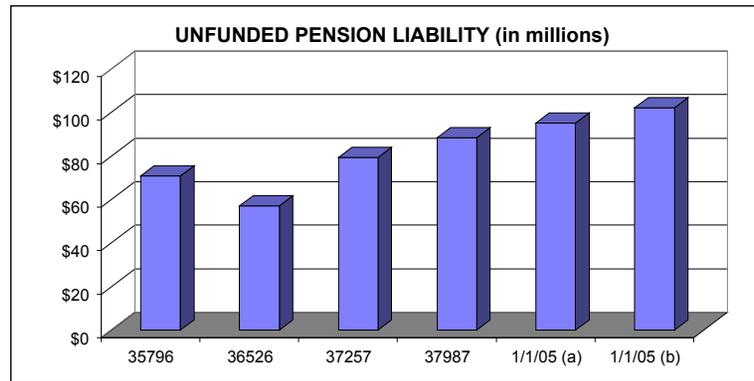
The Director of Public Buildings is working on a three-pronged approach to energy conservation: (1) utilizing NStar’s rebate programs, which were recently increased at the request of the Governor, (2) investigating the use of “shared savings” programs with companies specializing in energy efficiency projects, and (3) procuring the services of a consultant who will undertake energy audits of the Town’s facilities, with the desired outcome being a menu of energy efficiency projects the Town could choose to fund. An additional \$160,000 is included in the CIP for this purpose.

In summary, the FY07 Financial Plan presents what is truly a maintenance-of-effort budget. Despite an increase in the operating budget of 4.0%, energy costs, group health costs and other personnel costs consume most of the anticipated budget capacity. While initiatives started last year such as the Zoning Administrator and Coolidge Corner library staff can be completed and while on-going commitments to capital and technology do not have to be curtailed, the FY07 Financial Plan does not allow for any significant program expansion.

FY07 is not only constrained in the short-term by the sizable growth in certain costs centers, but it also had to be prepared in the context of longer-term

factors anticipated for FY08. Not only is continued price escalation projected for group health and energy, but an unprecedented impact from the Retirement system could well occur because of the need to meet unfunded pension obligations. A significant upsurge in this fixed cost, coupled with on-going double digit increases in group health and energy, will be beyond any budgetary capacity we could reasonably expect to materialize in FY08.

The specter of unfunded retirement obligations has only become more ominous with the passage of time. Brookline's unfunded pension obligation grew by more than 50% between 2000 and 2005. We are part of a surging national trend. It is reported that 2,000 different states, cities, and other non-federal entities owe \$2.37 trillion to 20 million employees and retirees. In 2003 alone, states and localities allocated \$46 billion for retirement purposes. These figures do not even take into account other unfunded post-retirement benefits, the largest of which, of course, is group health. Governmental bodies like the Town of Brookline will be required to formally calculate this liability in FY08. The last actuarial study of the Town's obligation in this regard was conducted in 2001, at which time the unfunded obligation was estimated at \$118 million.



It increasingly appears that sea change is ahead for municipal government in the not too distant future. There is no reason to expect future growth in municipal budgets to be any greater than the historical trend described at the outset of this Message. There is little margin to absorb the impacts of unrelenting double-digit group health increases plus colossal unfunded post-retirement benefit obligations. The FY07 Financial Plan has been prepared with this longer-term outlook ve much in mind. Our sincerest hope is that the Financial Plan not only constitutes a balanced approach for the coming fiscal year, but also provides a solid footing to address adverse longer-term conditions that, regrettably, are likely to arise.

Sincerely yours,

Richard J. Kelliher
Town Administrator

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

BUDGET MESSAGE

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

FY2007 FINANCIAL PLAN SUMMARY

	FY2006	FY2007	INCREASE/DECREASE	
			\$	%
REVENUE				
General Fund Revenue	174,241,038	182,025,329	7,784,291	4.47%
Water and Sewer Enterprise Fund (less Water & Sewer Overhead included in General Fund Revenue)	21,486,296 (4,554,526)	22,981,333 (4,995,385)	1,495,037 (440,859)	6.96% 9.68%
Golf Enterprise Fund (less Golf Overhead included in General Fund Revenue)	1,197,523 (379,553)	1,222,128 (371,402)	24,605 8,151	2.05% -2.15%
Recreation Revolving Fund (less Rec. Revolving Fund Overhead included in General Fund Revenue)	1,075,741 (119,737)	1,335,256 (145,602)	259,515 (25,865)	24.1% 21.6%
TOTAL REVENUE	192,946,782	202,051,658	9,104,876	4.7%
APPROPRIATIONS				
General Fund Operating Budget	160,140,767	167,582,364	7,441,598	4.6%
Non-Appropriated Budget *	8,039,468	7,727,481	(311,987)	-3.9%
<u>Free Cash-Supported / Revenue-Financed CIP Budget</u>	<u>6,060,803</u>	<u>6,715,483</u>	<u>654,680</u>	<u>10.8%</u>
General Fund Total	174,241,038	182,025,329	7,784,291	4.5%
Water and Sewer Enterprise Fund (less Water & Sewer Overhead included in General Fund Revenue)	21,486,296 (4,554,526)	22,981,333 (4,995,385)	1,495,037 (440,859)	6.96% 9.68%
Golf Enterprise Fund (less Golf Overhead included in General Fund Revenue)	1,197,523 (379,553)	1,222,128 (371,402)	24,605 8,151	2.05% -2.15%
Recreation Revolving Fund (less Rec. Revolving Fund Overhead included in General Fund Revenue)	1,075,741 (119,737)	1,335,256 (145,602)	259,515 (25,865)	24.1% 21.6%
TOTAL APPROPRIATIONS	192,946,782	202,051,658	9,104,876	4.7%
BALANCE	0	0	0	

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

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

BUDGET MESSAGE

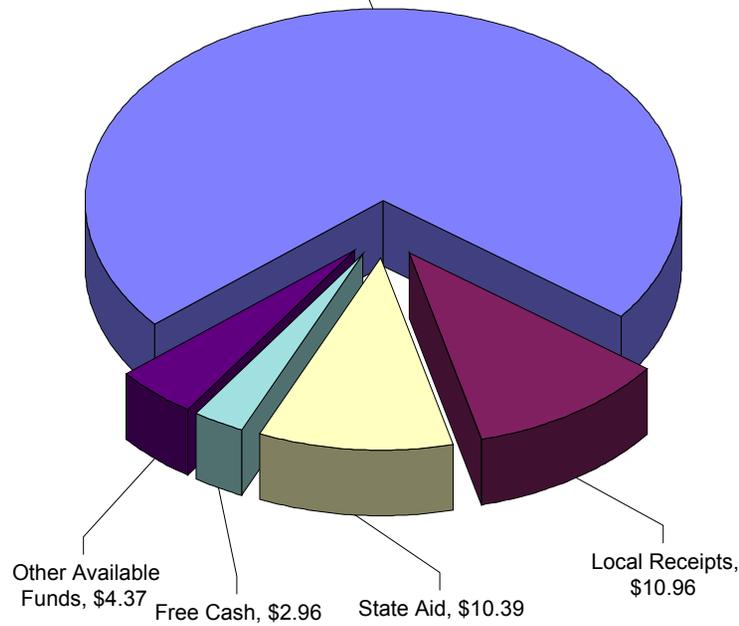
FY2007 GENERAL FUND SUMMARY

	FY2004 ACT.	FY2005 ACT.	FY2006 BGT.	FY2007 BGT.	INCREASE/DECREASE	
					\$	%
REVENUE						
Property Tax	114,247,135	119,549,759	125,014,839	129,825,273	4,810,434	3.8%
Local Receipts	19,033,233	21,229,625	18,900,300	19,948,300	1,048,000	5.5%
State Aid	17,298,584	17,420,087	18,027,706	18,916,419	888,713	4.9%
Free Cash	5,602,961	6,966,241	4,606,534	5,387,435	780,901	17.0%
Other Available Funds	7,884,671	11,116,554	7,691,659	7,947,902	256,243	3.3%
TOTAL REVENUE	164,066,583	176,282,266	174,241,038	182,025,329	7,784,291	4.5%
(LESS) NON-APPROPRIATED EXPENSES						
State & County Charges	5,460,231	5,352,984	5,243,739	5,221,479	(22,260)	-0.4%
Tax Abatement Overlay	1,500,000	1,800,995	1,490,442	1,200,000	(290,442)	-19.5%
Deficits & Judgments	6,387	0	25,000	25,000	0	0.0%
Cherry Sheet Offsets	1,013,561	1,157,237	1,280,287	1,281,002	715	0.1%
TOTAL NON-APPROPRIATED EXPENSES	7,980,179	8,311,216	8,039,468	7,727,481	(311,987)	-3.9%
AMOUNT AVAILABLE FOR APPROPRIATION	156,086,404	167,971,050	166,201,570	174,297,847	8,096,278	4.9%
APPROPRIATIONS						
Town Departments	52,336,452	53,769,760	56,965,260	59,040,308	2,075,048	3.6%
School Department	53,774,922	56,220,591	58,007,124	59,836,680	1,829,556	3.2%
Non-Departmental Total	40,461,741	41,754,453	45,168,383	48,705,375	3,536,992	7.8%
General Fund Non-Departmental	35,108,540	36,548,193	40,114,567	43,192,987	3,078,420	7.7%
Water and Sewer Enterprise Fund Overhead *	4,849,472	4,750,571	4,554,526	4,995,385	440,859	9.7%
Golf Enterprise Fund Overhead *	376,581	342,908	379,553	371,402	(8,151)	-2.1%
Recreation Revolving Fund Overhead *	127,148	112,781	119,737	145,602	25,865	21.6%
OPERATING BUDGET SUBTOTAL	146,573,115	151,744,804	160,140,767	167,582,363	7,441,597	4.6%
Revenue-Financed Special Appropriations	7,066,117	11,438,708	6,060,803	6,715,483	654,680	10.8%
TOTAL APPROPRIATIONS	153,639,232	163,183,512	166,201,570	174,297,847	8,096,278	4.9%
BALANCE			0	0	0	

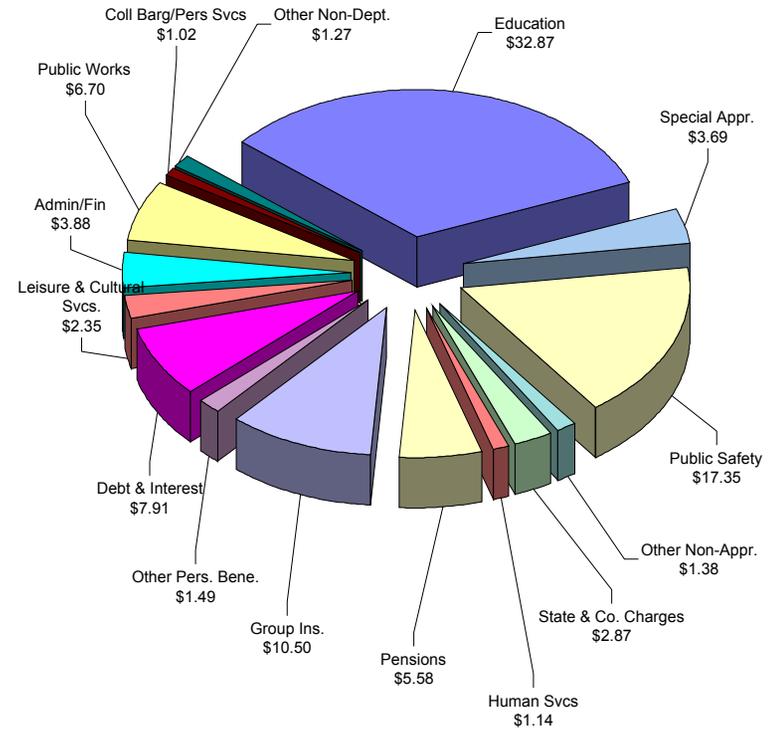
* These Overhead figures match the Water and Sewer Enterprise Fund Reimbursement, Golf Enterprise Fund Reimbursement, and Recreation Revolving Fund Reimbursement revenue sources found under the "Other Available Funds" revenue category.

**FY2007 GENERAL FUND TOTAL BUDGET
\$182,025,329**

How Each \$100 Will Be Received

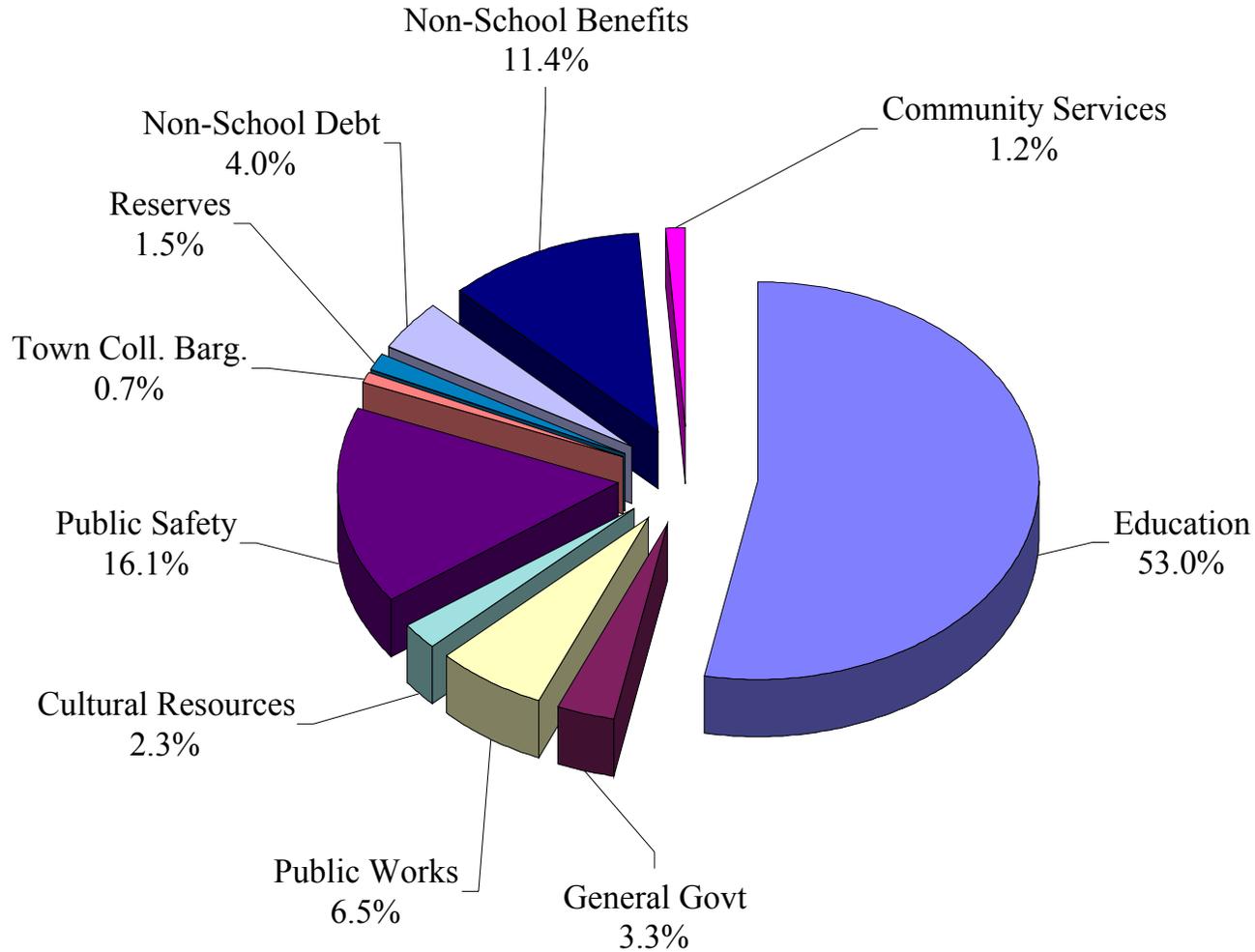


How Each \$100 Will Be Appropriated



FY2007 GENERAL FUND OPERATING BUDGET
\$167,582,363

FULLY ALLOCATED FY2007 GENERAL FUND OPERATING BUDGET



This chart reflects the allocation of all education-related appropriations (some of which are not appropriated in the school budget, such as building maintenance and energy) as reported annually to the State Department of Education (DOE).

FY2007 FINANCIAL SUMMARY BY FUND

REVENUES	General Fund *	Water & Sewer Enterprise Fund	Golf Enterprise Fund	Recreation Revolving Fund	Parking Meter Fund	Cemetery Trust	State Library Aid	TOTAL
Property Taxes	129,825,273							129,825,273
Local Receipts	19,948,300							19,948,300
State Aid	18,916,419							18,916,419
Parking Meter Receipts					1,930,000			1,930,000
Walnut Hill Cemetery Fund						50,000		50,000
State Aid for Libraries							41,555	41,555
Golf Receipts			1,222,128					1,222,128
Recreation Program Revenue				1,335,256				1,335,256
Water and Sewer Receipts		22,981,332						22,981,332
Capital Project Surplus	413,960							413,960
Free Cash	5,387,435							5,387,435
TOTAL FINANCIAL PLAN REVENUE	174,491,386	22,981,332	1,222,128	1,335,256	1,930,000	50,000	41,555	202,051,658
EXPENDITURES **								
General Government	7,062,988							7,062,988
Public Safety	30,608,280				965,000			31,573,280
Public Works	11,182,668	17,985,948			965,000	50,000		30,183,616
Library	3,234,814						41,555	3,276,369
Health & Human Services	2,070,303							2,070,303
Recreation	1,009,700		850,725	1,189,655				3,050,080
Schools	59,836,680							59,836,680
Personal Services Reserve	750,000							750,000
Collective Bargaining	1,100,000							1,100,000
Personnel Benefits **	29,541,971	2,262,930	52,616	145,601				32,003,118
Non-Departmental **	2,189,415		116,221					2,305,636
Debt Service **	11,461,601	2,732,454	202,566					14,396,621
Special Appropriations (Revenue-Financed CIP)	6,715,483							6,715,483
Non-Appropriated	7,727,481							7,727,481
TOTAL FINANCIAL PLAN EXPENDITURES	174,491,386	22,981,332	1,222,128	1,335,256	1,930,000	50,000	41,555	202,051,658

* Includes revenue from property taxes, local receipts, state aid, and Free Cash.

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

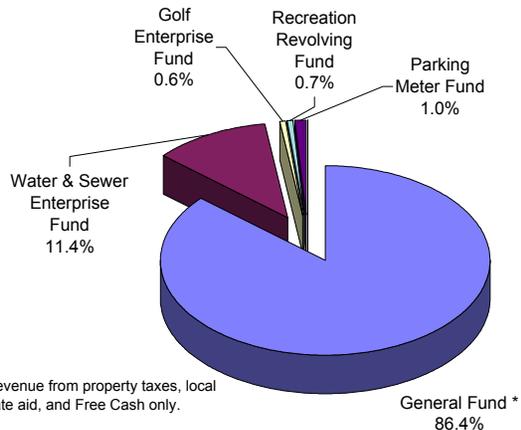
FY2007 FINANCIAL PLAN BY CATEGORY OF EXPENDITURE *

	General Fund	Water & Sewer Enterprise Fund	Golf Course Enterprise Fund	Recreation Revolving Fund	TOTAL	% OF TOTAL
Personnel	93,585,068	2,184,080	403,320	843,202	97,015,670	48.0%
Services	19,627,967	320,019	176,949	158,900	20,283,835	10.0%
Supplies	3,654,519	178,612	140,777	137,632	4,111,540	2.0%
Other **	373,987	3,600	120,321	13,100	511,008	0.3%
Capital Outlay	1,968,821	392,100	85,580	36,820	2,483,321	1.2%
Benefits **	29,541,971	2,262,930	52,616	145,601	32,003,118	15.8%
Reserves	1,856,042	227,538	40,000		2,123,580	1.1%
Debt Service **	11,461,601	2,732,454	202,566		14,396,621	7.1%
Rev.-Fin. CIP	6,715,483				6,715,483	3.3%
Non-Appropriated	7,727,481				7,727,481	3.8%
Inter-Govt'al		14,680,000			14,680,000	7.3%
TOTAL FINANCIAL PLAN	176,512,939	22,981,333	1,222,129	1,335,255	202,051,658	

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

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

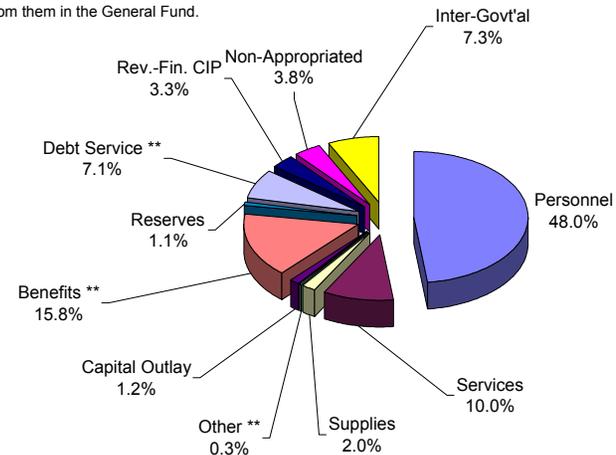
FY2007 FINANCIAL PLAN BY FUND



* Includes revenue from property taxes, local receipts, state aid, and Free Cash only.

FY2007 FINANCIAL PLAN BY CATEGORY

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



**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

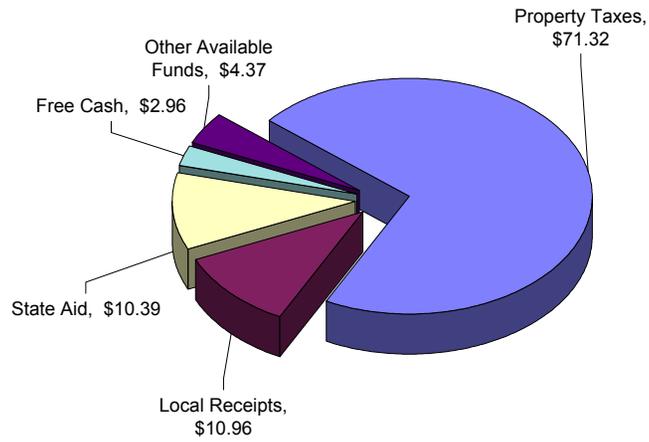
BUDGET SUMMARIES: General Fund Budget

FY2007 RECOMMENDED GENERAL FUND BUDGET SUMMARY

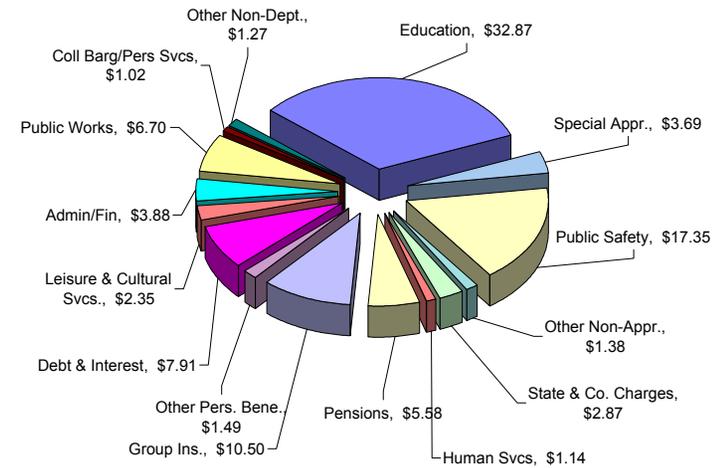
	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 BUDGET	FY2007 BUDGET	INCREASE/DECREASE	
					\$	%
REVENUE						
Property Tax	114,247,135	119,549,759	125,014,839	129,825,273	4,810,434	3.8%
Local Receipts	19,033,233	21,229,625	18,900,300	19,948,300	1,048,000	5.5%
State Aid	17,298,584	17,420,087	18,027,706	18,916,419	888,713	4.9%
Free Cash	5,602,961	6,966,241	4,606,534	5,387,435	780,901	17.0%
Other Available Funds	7,884,671	11,116,554	7,691,659	7,947,902	256,243	3.3%
TOTAL REVENUE	164,066,583	176,282,266	174,241,038	182,025,329	7,784,291	4.5%
(LESS) NON-APPROPRIATED EXPENSES						
State & County Charges	5,460,231	5,352,984	5,243,739	5,221,479	(22,260)	-0.4%
Tax Abatement Overlay	1,500,000	1,800,995	1,490,442	1,200,000	(290,442)	-19.5%
Deficits & Judgments	6,387	0	25,000	25,000	0	0.0%
Cherry Sheet Offsets	1,013,561	1,157,237	1,280,287	1,281,002	715	0.1%
TOTAL NON-APPROPRIATED EXPENSES	7,980,179	8,311,216	8,039,468	7,727,481	(311,987)	-3.9%
AMOUNT AVAILABLE FOR APPROPRIATION			166,201,570	174,297,847	8,096,278	4.9%
APPROPRIATIONS						
Town Departments	52,336,452	53,769,760	56,965,260	59,040,308	2,075,048	3.6%
School Department	53,774,922	56,220,591	58,007,124	59,836,680	1,829,556	3.2%
Non-Departmental Total	40,461,741	41,754,453	45,168,383	48,705,375	3,536,992	7.8%
General Fund Non-Departmental	35,108,540	36,548,193	40,114,567	43,192,987	3,078,420	7.7%
Water and Sewer Enterprise Fund Overhead *	4,849,472	4,750,571	4,554,526	4,995,385	440,859	9.7%
Golf Enterprise Fund Overhead *	376,581	342,908	379,553	371,402	(8,151)	-2.1%
Recreation Revolving Fund Overhead *	127,148	112,781	119,737	145,602	25,865	21.6%
OPERATING BUDGET SUBTOTAL	146,573,115	151,744,804	160,140,767	167,582,363	7,441,597	4.6%
Revenue-Financed Special Appropriations	7,066,117	11,438,708	6,060,803	6,715,483	654,680	10.8%
TOTAL APPROPRIATIONS	153,639,232	163,183,512	166,201,570	174,297,846	8,096,277	4.9%
BALANCE			0	0	0	

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

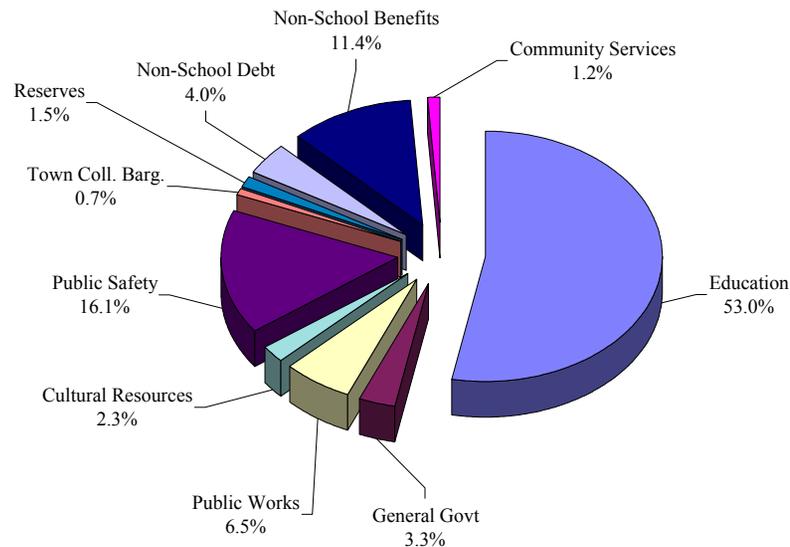
How Each \$100 Will Be Received



How Each \$100 Will Be Appropriated



FULLY ALLOCATED FY2007 GENERAL FUND OPERATING BUDGET



**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2007 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 BUDGET	FY2007 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
<u>ADMINISTRATION AND FINANCE</u>						
<u>Selectmen</u>	<u>557,303</u>	<u>568,262</u>	<u>579,870</u>	<u>574,045</u>	<u>(5,826)</u>	<u>-1.0%</u>
Personnel	534,813	544,858	553,769	549,922	(3,848)	-0.7%
Services	9,883	7,757	10,950	9,553	(1,397)	-12.8%
Supplies	5,580	5,979	6,750	6,750	0	0.0%
Other	1,086	2,209	2,600	2,600	0	0.0%
Capital	5,941	7,459	5,801	5,220	(581)	-10.0%
<u>Human Resources Department</u>	<u>372,256</u>	<u>383,978</u>	<u>456,747</u>	<u>461,053</u>	<u>4,305</u>	<u>0.9%</u>
Personnel	145,858	194,825	216,399	220,354	3,954	1.8%
Services	213,525	179,373	229,868	228,856	(1,012)	-0.4%
Supplies	7,413	6,609	6,500	8,500	2,000	30.8%
Other	385	215	500	500	0	0.0%
Capital	5,075	2,956	3,480	2,843	(637)	-18.3%
<u>Information Technology Department</u>	<u>1,484,414</u>	<u>1,544,656</u>	<u>1,380,699</u>	<u>1,371,174</u>	<u>(9,525)</u>	<u>-0.7%</u>
Personnel	722,427	760,546	781,069	784,776	3,707	0.5%
Services	679,025	693,176	524,505	509,433	(15,072)	-2.9%
Supplies	29,957	41,948	34,127	34,127	0	0.0%
Other	2,449	2,116	2,450	2,450	0	0.0%
Capital	50,556	46,870	38,548	40,388	1,840	4.8%
<u>Finance Department</u>	<u>2,544,685</u>	<u>2,586,279</u>	<u>2,926,170</u>	<u>2,845,992</u>	<u>(80,178)</u>	<u>-2.7%</u>
Personnel	1,692,563	1,741,581	1,790,390	1,743,391	(46,999)	-2.6%
Services	780,628	788,525	1,051,684	1,025,464	(26,221)	-2.5%
Supplies	28,630	25,087	44,550	44,888	338	0.8%
Other	14,556	12,959	15,914	13,184	(2,730)	-17.2%
Capital	28,308	18,127	23,632	19,066	(4,566)	-19.3%
<u>Legal Services</u>	<u>625,823</u>	<u>649,988</u>	<u>584,051</u>	<u>606,811</u>	<u>22,759</u>	<u>3.9%</u>
Personnel	415,778	434,791	430,740	447,079	16,338	3.8%
Services	145,502	140,216	76,440	79,240	2,800	3.7%
Supplies	1,227	562	850	1,950	1,100	129.4%
Other	59,701	70,559	70,800	74,400	3,600	5.1%
Capital	3,615	3,860	5,221	4,142	(1,079)	-20.7%
<u>Advisory Committee</u>	<u>15,187</u>	<u>20,317</u>	<u>22,126</u>	<u>22,187</u>	<u>61</u>	<u>0.3%</u>
Personnel	14,296	19,232	20,164	20,320	156	0.8%
Services	100	91	266	266	0	0.0%
Supplies	100	245	775	775	0	0.0%
Other	285	295	340	340	0	0.0%
Capital	406	454	581	487	(94)	-16.2%
<u>Town Clerk</u>	<u>453,174</u>	<u>526,266</u>	<u>454,470</u>	<u>539,895</u>	<u>85,425</u>	<u>18.8%</u>
Personnel	398,826	461,018	393,739	464,364	70,625	17.9%
Services	44,328	51,165	47,300	56,850	9,550	20.2%
Supplies	6,705	9,976	8,751	13,401	4,650	53.1%
Other	732	1,200	1,200	1,800	600	50.0%
Capital	2,583	2,907	3,480	3,480	0	0.0%
<u>Dept. of Planning and Community Development</u>	<u>383,595</u>	<u>387,998</u>	<u>381,264</u>	<u>454,831</u>	<u>73,567</u>	<u>19.3%</u>
Personnel	367,290	365,662	355,636	426,097	70,461	19.8%
Services	8,840	10,242	11,091	12,143	1,052	9.5%
Supplies	3,021	3,605	3,295	5,922	2,627	79.7%
Other	1,285	1,357	3,700	3,700	0	0.0%
Capital	3,159	7,132	7,542	6,969	(573)	-7.6%

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2007 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 BUDGET	FY2007 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
ADMINISTRATION AND FINANCE (con't)						
<u>Economic Development</u>	<u>163,449</u>	<u>126,958</u>	<u>182,994</u>	<u>187,001</u>	<u>4,007</u>	<u>2.2%</u>
Personnel	140,639	101,319	154,904	159,433	4,529	2.9%
Services	14,114	17,682	19,562	18,308	(1,254)	-6.4%
Supplies	8,064	7,007	6,785	7,785	1,000	14.7%
Other	230	240	0	250	250	-
Capital	402	710	1,743	1,225	(518)	-29.7%
ADMINISTRATION AND FINANCE TOTAL	<u>6,599,886</u>	<u>6,794,702</u>	<u>6,968,393</u>	<u>7,062,988</u>	<u>94,595</u>	<u>1.4%</u>
Personnel	4,432,490	4,623,832	4,696,812	4,815,733	118,922	2.5%
Services	1,895,945	1,888,227	1,971,666	1,940,113	(31,554)	-1.6%
Supplies	90,697	101,018	112,383	124,098	11,715	10.4%
Other	80,709	91,150	97,504	99,224	1,720	1.8%
Capital	100,045	90,475	90,028	83,820	(6,208)	-6.9%
PUBLIC SAFETY						
<u>Police Department</u>	<u>12,518,772</u>	<u>13,032,915</u>	<u>13,474,012</u>	<u>13,791,717</u>	<u>317,705</u>	<u>2.4%</u>
Personnel	11,358,122	11,796,521	12,279,080	12,403,528	124,448	1.0%
Services	527,606	538,214	552,893	630,153	77,260	14.0%
Supplies	226,181	261,229	253,338	292,511	39,173	15.5%
Other	5,980	4,360	4,000	4,500	500	12.5%
Capital	400,883	432,591	384,701	461,025	76,324	19.8%
<u>Fire Department</u>	<u>10,800,522</u>	<u>10,850,818</u>	<u>11,346,549</u>	<u>11,665,538</u>	<u>318,989</u>	<u>2.8%</u>
Personnel	10,049,609	10,236,434	10,852,075	11,080,932	228,856	2.1%
Services	568,610	416,347	319,734	356,492	36,758	11.5%
Supplies	109,199	150,174	106,654	139,379	32,725	30.7%
Other	3,575	5,093	5,850	5,850	0	0.0%
Capital	69,529	42,770	62,235	82,885	20,650	33.2%
<u>Building Department</u>	<u>4,857,475</u>	<u>5,027,617</u>	<u>5,384,030</u>	<u>6,116,025</u>	<u>731,994</u>	<u>13.6%</u>
Personnel	1,652,215	1,724,095	1,792,365	1,729,939	(62,426)	-3.5%
Services	2,961,543	3,044,472	3,393,928	4,138,397	744,469	21.9%
Supplies	189,961	203,435	135,849	141,194	5,345	3.9%
Other	490	1,369	1,900	1,900	0	0.0%
Capital	53,266	54,246	59,988	104,594	44,606	74.4%
PUBLIC SAFETY TOTAL	<u>28,176,769</u>	<u>28,911,350</u>	<u>30,204,591</u>	<u>31,573,280</u>	<u>1,368,689</u>	<u>4.5%</u>
Personnel	23,059,946	23,757,050	24,923,520	25,214,399	290,878	1.2%
Services	4,057,759	3,999,033	4,266,555	5,125,042	858,487	20.1%
Supplies	525,341	614,838	495,841	573,084	77,243	15.6%
Other	10,045	10,822	11,750	12,250	500	4.3%
Capital	523,678	529,607	506,925	648,505	141,580	27.9%

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2007 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 BUDGET	FY2007 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
<u>PUBLIC FACILITIES</u>						
<u>Department of Public Works</u>	<u>11,429,023</u>	<u>12,328,195</u>	<u>11,762,444</u>	<u>12,197,668</u>	<u>435,225</u>	<u>3.7%</u>
Personnel	6,716,628	7,198,672	7,034,916	7,112,832	77,916	1.1%
Services	2,991,025	3,397,031	3,079,463	3,345,346	265,883	8.6%
Supplies	1,025,773	1,045,653	939,026	1,029,851	90,825	9.7%
Other	8,074	9,002	9,039	9,639	600	6.6%
Capital	687,524	677,837	700,000	700,000	0	0.0%
 <u>CULTURAL SERVICES</u>						
<u>Library</u>	<u>2,947,165</u>	<u>2,983,438</u>	<u>3,134,824</u>	<u>3,276,369</u>	<u>141,545</u>	<u>4.5%</u>
Personnel	2,155,883	2,177,373	2,277,790	2,303,904	26,114	1.1%
Services	299,845	319,405	348,661	436,687	88,026	25.2%
Supplies	476,120	478,409	464,009	477,015	13,006	2.8%
Other	1,738	1,310	1,502	1,502	0	0.0%
Capital	13,579	6,941	42,861	57,261	14,400	33.6%
 <u>HUMAN SERVICES</u>						
<u>Health Department</u>	<u>967,711</u>	<u>867,815</u>	<u>984,509</u>	<u>1,013,053</u>	<u>28,544</u>	<u>2.9%</u>
Personnel	664,304	579,478	678,462	679,583	1,121	0.2%
Services	263,887	264,736	278,720	283,321	4,600	1.7%
Supplies	10,570	14,564	13,127	16,541	3,414	26.0%
Other	3,620	3,576	3,620	3,620	0	0.0%
Capital	25,330	5,461	10,580	29,988	19,408	183.4%
 <u>Veterans Services</u>	 <u>165,077</u>	 <u>164,220</u>	 <u>196,450</u>	 <u>200,998</u>	 <u>4,548</u>	 <u>2.3%</u>
Personnel	80,606	79,224	107,610	109,301	1,691	1.6%
Services	1,861	1,923	2,033	2,007	(26)	-1.3%
Supplies	517	556	650	650	0	0.0%
Other	81,270	81,688	84,995	88,200	3,205	3.8%
Capital	823	829	1,162	840	(322)	-27.7%
 <u>Council on Aging</u>	 <u>631,313</u>	 <u>658,381</u>	 <u>688,769</u>	 <u>719,059</u>	 <u>30,290</u>	 <u>4.4%</u>
Personnel	500,940	521,534	537,330	546,090	8,760	1.6%
Services	118,131	118,161	122,078	139,938	17,860	14.6%
Supplies	10,213	15,714	20,250	18,850	(1,400)	-6.9%
Other	2,029	2,154	2,150	2,900	750	34.9%
Capital	0	818	6,961	11,281	4,320	62.1%
 <u>Human Relations-Youth Resources</u>	 <u>127,555</u>	 <u>131,769</u>	 <u>136,755</u>	 <u>137,194</u>	 <u>439</u>	 <u>0.3%</u>
Personnel	122,158	125,751	126,463	127,233	770	0.6%
Services	2,067	1,898	4,432	4,307	(125)	-2.8%
Supplies	2,647	2,924	4,100	4,100	0	0.0%
Other	197	282	600	600	0	0.0%
Capital	486	914	1,160	954	(206)	-17.8%

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2007 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 BUDGET	FY2007 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
<u>HUMAN SERVICES TOTAL</u>	<u>1,891,656</u>	<u>1,822,185</u>	<u>2,006,483</u>	<u>2,070,303</u>	<u>63,820</u>	<u>3.2%</u>
Personnel	1,368,008	1,305,987	1,449,865	1,462,207	12,341	0.9%
Services	385,946	386,718	407,263	429,573	22,310	5.5%
Supplies	23,947	33,758	38,127	40,141	2,014	5.3%
Other	87,116	87,700	91,365	95,320	3,955	4.3%
Capital	26,639	8,022	19,863	43,063	23,200	116.8%
<u>LEISURE SERVICES</u>						
Recreation Department	<u>1,291,953</u>	<u>1,244,786</u>	<u>1,331,713</u>	<u>1,009,700</u>	<u>(322,013)</u>	<u>-24.2%</u>
Personnel	1,063,938	1,020,825	1,069,769	734,909	(334,860)	-31.3%
Services	184,587	174,623	206,520	217,167	10,647	5.2%
Supplies	39,386	40,874	46,644	48,844	2,200	4.7%
Other	2,200	2,265	2,400	2,400	0	0.0%
Capital	1,842	6,199	6,380	6,380	0	0.0%
Energy Reserve ¹	0	0	484,182	0	(484,182)	-100.0%
Personal Services Reserve ¹	0	0	1,072,632	750,000	(322,632)	-30.1%
Collective Bargaining Reserve ¹	0	0	0	1,100,000	1,100,000	
DEPARTMENTAL SUB-TOTAL	52,336,451	54,084,656	56,965,262	59,040,308	2,075,047	3.6%
<u>SCHOOLS ²</u>	<u>53,774,922</u>	<u>56,220,591</u>	<u>58,007,124</u>	<u>59,836,680</u>	<u>1,829,556</u>	<u>3.2%</u>
Personnel	45,663,880	47,795,129	48,559,508	50,091,084	1,531,576	3.2%
Services	6,217,480	6,717,360	7,473,172	7,708,877	235,705	3.2%
Supplies	1,195,942	1,222,323	1,310,163	1,351,486	41,323	3.2%
Other	105,967	92,953	247,630	255,440	7,810	3.2%
Capital	591,654	392,825	416,651	429,792	13,141	3.2%
<u>NON-DEPARTMENTAL</u>						
Personnel Benefits	<u>26,386,986</u>	<u>27,290,034</u>	<u>28,973,687</u>	<u>32,003,118</u>	<u>3,029,431</u>	<u>10.5%</u>
Pensions	9,239,869	9,515,795	9,921,963	10,165,009	243,046	2.4%
Group Health	14,372,500	15,136,196	16,781,724	18,936,109	2,154,385	12.8%
Retiree Group Health Trust Fund	626,133	0	0	0	0	-
EAP	25,000	24,568	25,000	25,000	0	0.0%
Group Life	114,946	130,023	145,000	157,000	12,000	8.3%
Workers Comp	895,000	1,248,704	895,000	1,450,000	555,000	62.0%
Unemployment Comp	228,203	237,770	125,000	125,000	0	0.0%
Medical Disabilities	14,061	29,936	30,000	30,000	0	0.0%
Medicare	871,274	967,042	1,050,000	1,115,000	65,000	6.2%
Debt Service	<u>13,251,400</u>	<u>13,247,416</u>	<u>13,781,495</u>	<u>14,396,621</u>	<u>615,127</u>	<u>4.5%</u>
Principal	8,307,613	8,616,659	9,220,587	9,613,087	392,500	4.3%
Interest	4,562,078	4,264,255	4,300,908	4,613,134	312,227	7.3%
BAN's	362,167	330,000	200,000	110,400	(89,600)	-44.8%
Abatement Interest & Income	19,542	36,502	60,000	60,000	0	0.0%

¹ The amount shown for FY04 and FY05 is \$0 because these funds are transferred to departments during the fiscal year.

² The allocations are estimates, as the School budget is voted as one number by Town Meeting.

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2007 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 BUDGET	FY2007 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
NON-DEPARTMENTAL (con't.)						
<u>Unclassified</u>	<u>823,355</u>	<u>1,224,297</u>	<u>2,413,201</u>	<u>2,305,636</u>	(107,565)	-4.5%
Reserve Fund *	0	0	1,524,420	1,593,755	69,335	4.5%
Liability/Catastrophe Fund	100,000	172,896	406,616	225,039	(181,577)	-44.7%
Affordable Housing	316,455	348,312	0	0	0	-
Stabilization Fund	0	246,892	39,004	22,248	(16,756)	-43.0%
General Insurance	230,000	284,960	251,068	276,175	25,107	10.0%
Audit & Professional Services	137,036	122,194	138,987	138,987	0	0.0%
Printing of Reports	12,102	16,690	20,000	20,000	0	0.0%
Contingency	16,378	15,663	18,000	15,000	(3,000)	-16.7%
Out of State Travel	851	0	3,000	3,000	0	0.0%
MMA Dues	10,533	16,690	12,106	11,433	(674)	-5.6%
NON-DEPARTMENTAL TOTAL	40,461,741	41,761,747	45,168,383	48,705,375	3,536,992	7.8%
TOTAL OPERATING BUDGET	146,573,115	152,066,994	160,140,766	167,582,364	7,441,597	4.6%

* The amount shown for FY04 and FY05 is \$0 because these funds are transferred to departments during the fiscal year.

FY2007 RECOMMENDED OPERATING BUDGET SUMMARY - TOTALS BY EXPENDITURE CLASSIFICATION

CLASS OF EXPENDITURE	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 BUDGET	FY2007 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
Personnel (1)	84,460,773	87,878,868	91,084,812	93,585,068	2,500,256	2.7%
Services (2)	16,032,587	16,882,397	18,237,482	19,202,805	965,322	5.3%
Supplies	3,377,205	3,536,873	3,406,193	3,644,519	238,326	7.0%
Other	295,848	295,202	461,190	475,775	14,585	3.2%
Capital	1,944,961	1,711,906	1,782,707	1,968,821	186,114	10.4%
Personnel Benefits	26,386,986	27,290,034	28,973,687	32,003,118	3,029,431	10.5%
Debt Service	13,251,400	13,247,416	13,781,495	14,396,621	615,127	4.5%
Unclassified	823,355	1,224,297	2,413,201	2,305,636	(107,565)	-4.5%
TOTAL	146,573,115	152,066,994	160,140,766	167,582,364	7,441,597	4.6%

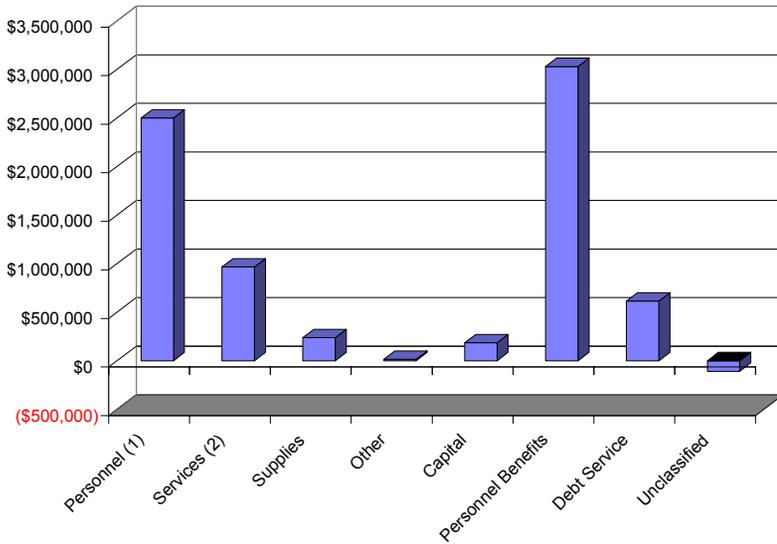
(1) Includes the Personnel Services Reserve and the Collective Bargaining Reserve

(2) Includes the Energy Reserve (FY06)

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

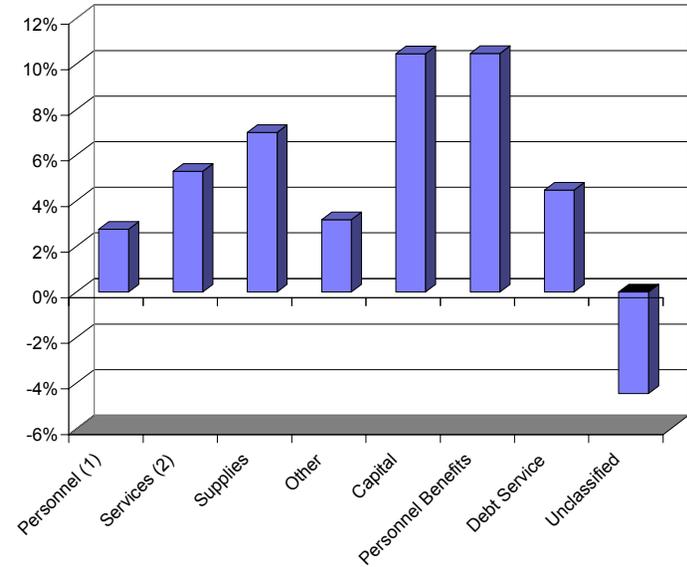
BUDGET SUMMARIES: Operating Budget

FY07 OPERATING BUDGET vs FY06 OPERATING BUDGET - DOLLAR CHANGES



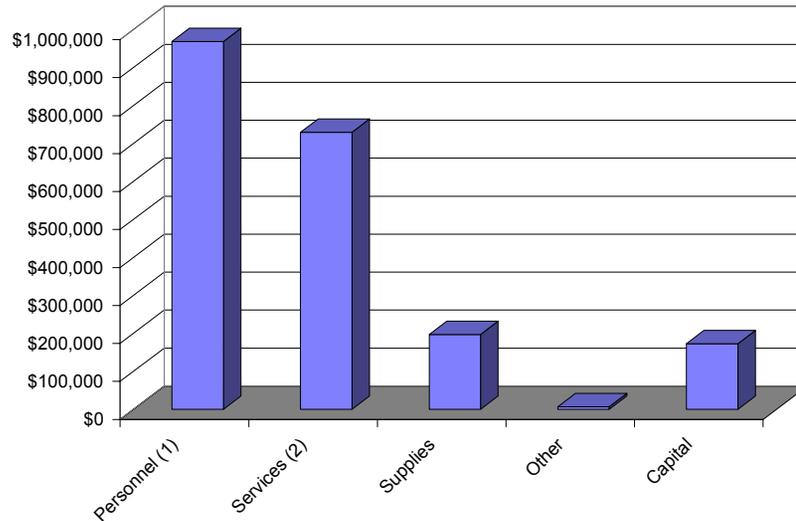
(1) Includes the Personnel Services Reserve and the Collective Bargaining Reserve
(2) Includes the Energy Reserve (FY06)

FY07 OPERATING BUDGET vs FY06 OPERATING BUDGET - % CHANGES



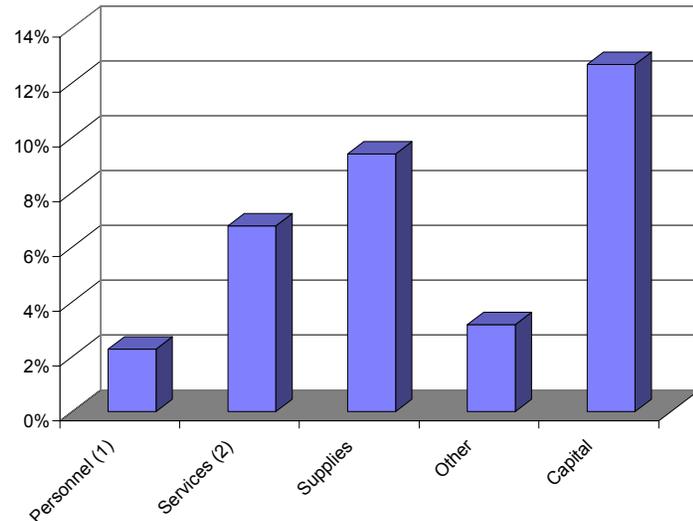
(1) Includes the Personnel Services Reserve and the Collective Bargaining Reserve
(2) Includes the Energy Reserve (FY06)

FY07 TOWN DEPT'AL BUDGETS vs FY06 TOWN DEPT'AL BUDGETS - DOLLAR CHANGES



(1) Includes the Personnel Services Reserve and the Collective Bargaining Reserve
(2) Includes the Energy Reserve (FY06)

FY07 TOWN DEPT'AL BUDGETS vs FY06 TOWN DEPT'AL BUDGETS - % CHANGES



(1) Includes the Personnel Services Reserve and the Collective Bargaining Reserve
(2) Includes the Energy Reserve (FY06)

SUMMARY OF FY2007 OPERATING BUDGET INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Selectmen	(5,826) -1.0%	
	10,042	Personnel Fixed Costs
	(13,889)	Reorganization - Elimination of 0.53 FTE Recording Secretary
	(100)	Office Equipment Repair and Maintenance
	(672)	Office Equipment Lease
	(2,200)	Copy Equipment Lease
	1,000	Copier Service
	125	Educational/Training Services
	500	Wireless Communications
	(50)	Advertising Services
	(581)	Capital
Human Resources Department	4,305 0.9%	
	3,954	Personnel Fixed Costs
	(512)	Copier Service
	1,000	Education/Training Services
	1,500	Consulting Services
	(10,000)	CDL Drug Testing
	7,000	Pre-Placement Medical Testing
	500	Office Supplies
	1,500	Copy Machine Supplies
	(637)	Capital
Information Technology Department	(9,525) -0.7%	
	3,707	Personnel Fixed Costs
	(10,000)	Data Processing Equipment Repair/Maintenance
	413	Equipment Service Contract
	(114)	Copier Lease
	(4,450)	Professional/Technical Services
	(921)	Wireless Communications
	1,840	Capital

SUMMARY OF FY2007 OPERATING BUDGET INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Finance Department	(80,178) -2.7%	
<i>Comptroller</i>	16,075 4.5%	
	4,014	Personnel Fixed Costs
	14,120	Computer Software Repair and Maintenance (MUNIS)
	(347)	Copier Lease
	(852)	Copier Service
	(860)	Capital
<i>Purchasing</i>	(33,086) -3.2%	
	4,846	Personnel Fixed Costs
	(1,563)	Copier Lease
	(6,096)	Copier Service
	(18,916)	Other Rentals/Leases (DPW costs)
	(12,778)	Telephone and Telegraph
	1,882	Postage
	338	Gasoline
	(799)	Capital
<i>Assessors</i>	(65,440) -9.7%	
	(5,416)	Personnel Fixed Costs
	(57,697)	Reorganization - Elimination of Deputy Chief Assessor / Increase in Hrs for Assistant Assessor
	(400)	Copier Service
	(1,927)	Capital
<i>Treasurer</i>	2,272 0.3%	
	7,253	Personnel Fixed Costs
	(791)	Copier Lease
	(480)	Copier Service
	(6,200)	Postage
	6,200	Printing Services
	(100)	Copy Machine Supplies
	100	Books and Periodicals
	(630)	Professional Dues and Membership
	(2,100)	Fidelity Insurance
	(980)	Capital

SUMMARY OF FY2007 OPERATING BUDGET INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Legal Services	22,759 3.9%	8,096 Personnel Fixed Costs
		3,242 Conversion of Sr. Paralegal Secretary (0.41 FTE) to Senior Clerk Typist (0.64 FTE)
		5,000 Reduction in CDBG Charge Off
		2,900 Copy Equipment Lease
		(100) Photocopy service contract
		1,100 Office Supplies
		1,200 Professional Dues and Membership
		2,400 Conferences
		(1,079) Capital
Advisory Committee	61 0.3%	155 Personnel Fixed Costs
		(94) Capital
Town Clerk	85,425 18.8%	4,625 Personnel Fixed Costs
		96,000 Election Workers
		(30,000) Transfer Zoning Administrator to Planning
		1,500 Office Equipment Repair and Maintenance
		800 Education/Training
		2,000 Professional/Technical Services
		500 Wireless Communications
		4,750 Printing Services (3 Elections in FY07)
		500 Office Supplies
		150 Equipment Maintenance Supplies
		4,000 Meals and Receptions (3 Elections in FY07)
		260 In-State Travel Expenses
		340 Professional Dues
Dept. of Planning & Cmty. Development	73,567 19.3%	7,500 Personnel Fixed Costs
		72,454 Zoning Administrator (\$30,000 transferred from Planning)
		(9,493) Reduction in CDBG Reimbursement
		200 Bottled Water
		(1,000) Office Equipment Repair and Maintenance
		1,244 Leased Copier
		330 Photocopy Service Contract
		1,200 Planning Consultant Services
		(73) Wireless Communications
		(649) Printing Services
		(200) Subscriptions
		2,627 Office Supplies
		(573) Capital

SUMMARY OF FY2007 OPERATING BUDGET INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Economic Development	4,007 2.2%	
	1,628	Personnel Fixed Costs
	2,901	Increase in Hours for the Commercial Areas Coordinator (from 0.96 FTE to 1 FTE)
	(38)	Other Rentals and Leases
	(216)	Wireless Communications
	(1,000)	Printing Services
	1,000	Office Supplies
	50	Other In State Travel
	200	Professional Dues/Memberships
	(518)	Capital
Police Department	317,705 2.4%	
	38,854	Personnel Fixed Costs
	(6,120)	Reduction to Temporary Part-Time Park Security Officers
	16,888	Quinn Educational Incentive
	58,826	Holiday Pay
	16,000	Enhanced Longevity
	36,054	Electricity
	8,969	Natural Gas
	17,294	Heating Oil
	3,000	Bottled Water
	1,550	Data Processing Equipment Repair and Maintenance
	4,000	Public Safety Equipment Repair and Maintenance
	800	Office Equipment Rental/Lease
	(2,407)	Copier Service
	7,000	Educational/Training Services
	(6,100)	Postage
	4,800	Laundry Service
	2,300	Subscriptions
	4,100	Office Supplies
	(2,000)	Data Processing Supplies
	30,829	Gasoline
	3,744	Books and Periodicals
	2,500	Public Safety Supplies
	500	Dues/Memberships
	76,324	Capital

SUMMARY OF FY2007 OPERATING BUDGET INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Fire Department	318,989 2.8%	
	136,071	Personnel Fixed Costs
	2,685	Shift Differential
	16,000	Enhanced Longevity
	13,730	EMT Pay
	60,370	Holiday Pay
	18,384	Electricity
	24	Natural Gas
	750	Bottled Water
	(6,000)	Data Processing Software Maintenance
	1,200	Communications Equipment Repair
	(400)	Copier Service
	15,000	Medical Hospital Services
	7,800	Wireless Communications
	500	Office Supplies
	1,000	General Supplies
	6,306	Gasoline
	11,419	Diesel Fuel
	13,500	Uniforms and Protective Clothing
	20,650	Capital
Building Department	731,994 13.6%	
	11,049	Personnel Fixed Costs
	(13,000)	Transfer Houseworker to Library budget
	(40,000)	Transfer from Houseworker to Building Cleaning Services
	(20,476)	Reduction to Houseworkers
	68,069	Electricity-Town
	406,825	Electricity-Schools
	695	Natural Gas-Town
	36,555	Natural Gas-Schools
	2,057	Heating Oil-Town
	190,868	Heating Oil-Schools
	(600)	Copier Service
	40,000	Building Cleaning Services
	4,115	Gasoline for Vehicles-Town
	1,231	Gasoline for Vehicles-Schools
	44,607	Capital Equipment

SUMMARY OF FY2007 OPERATING BUDGET INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Department of Public Works	435,225 3.7%	
	77,917	Personnel Fixed Costs
	188,418	Electricity
	61,248	Natural Gas
	229	Heating Oil
	1,500	Bottled Water Service
	(5,784)	Office Equipment Repair and Maintenance
	396	Data Processing Equipment Repair and Maintenance
	13,524	Data Processing Software Maint.
	(1,500)	Motor Vehicle/Equipment Repair
	1,500	Public Building Repair and Maintenance
	11,000	Skating Rink Repair and Maintenance
	(326)	Copier Lease
	738	Copier Service
	(10,000)	Landscaping Services
	20,940	Financial Services
	(35,000)	Professional/Technical Services
	2,500	Wireless Communications
	5,000	Postage
	5,000	Printing Services
	500	Licenses
	6,000	Uniform Cleaning Service
	(13,000)	Agricultural Supplies
1,500	Meals and Receptions	
41,100	Gasoline	
66,225	Diesel Fuel	
1,000	Safety Supplies	
(6,000)	Uniforms and Protective Clothing	
600	Professional Dues and Membership	
Library	141,545 4.5%	
	13,111	Personnel Fixed Costs
	13,003	Houseworker transferred from Building budget
	67,869	Electricity
	(1,620)	Natural Gas
	20,337	Heating Oil
	1,440	Data Processing Equipment Repair and Maintenance
	13,006	Library Materials
	14,400	Capital

SUMMARY OF FY2007 OPERATING BUDGET INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Health Department	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> 28,544 2.9% </div>	11,121 Personnel Fixed Costs
		(10,000) Reduce Inspector of Animals
		2,344 Electricity
		(8,091) Natural Gas
		5,100 Heating Oil
		(720) Office Equipment Repair and Maintenance
		(576) Photocopy Service Contract
		(3,000) Other Rentals and Leases
		1,673 General Consulting (VNS)
		4,000 Technical Services - Mosquito / Animal Control
		3,870 Mental Health Program
		1,000 Special Program Supplies
		414 Gasoline
		2,000 Medical Supplies
19,408 Capital		
Veterans Services	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> 4,548 2.3% </div>	1,689 Personnel Fixed Costs
		89 Copier Lease
		(115) Copier Service
		3,205 Veterans' Benefits
		(322) Capital
Council on Aging	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> 30,290 4.4% </div>	8,760 Personnel Fixed Costs
		12,710 Electricity
		4,788 Natural Gas
		650 Data Processing Equip. Repair and Maint.
		(288) Copier Service
		(1,400) Meals and Receptions
		750 Auto Reimbursement
		4,320 Capital
Human Relations - Youth Resources	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> 439 0.3% </div>	770 Personnel Fixed Costs
		(125) Wireless Communications
		(206) Capital

SUMMARY OF FY2007 OPERATING BUDGET INCREASES/DECREASES

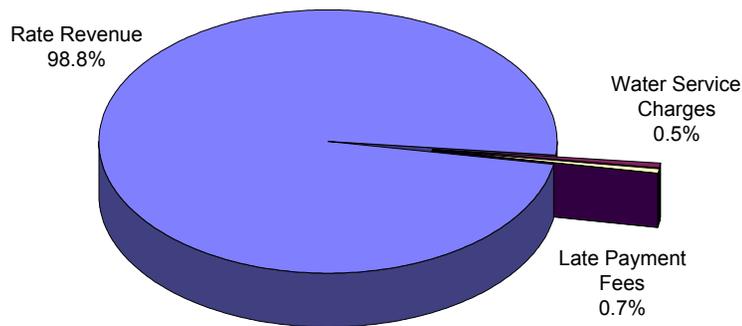
<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Recreation Department	(322,013) -24.2%	
	6,611	Personnel Fixed Costs
	(341,471)	Transfer of Part-Time Personnel to Recreation Revolving Fund
	20,436	Electricity
	(4,849)	Natural Gas
	3,961	Heating Oil
	(122)	Copier Equipment Rental/Lease
	1,750	Copier Service
	(5,000)	Transportation Rentals and Leases
	(6,000)	Other Rentals and Leases
	2,500	Education/Training Services
	1,500	Telephone and Telegraph
	(3,529)	Entertainers / Lecturers
	600	Food Service Supplies
	188	Gasoline
	1,412	Diesel
Schools	1,829,556 3.2%	
	1,829,556	School Budget
Personnel Benefits	3,029,431 10.5%	
	243,046	Pensions
	2,154,385	Group Health
	12,000	Group Life
	555,000	Workers Comp
	65,000	Medicare
Debt and Interest	615,127 4.5%	
	392,500	Funded Debt - Principal
	312,227	Funded Debt - Interest
	(89,600)	BAN's
Unclassified	(591,747) -4.5%	
	69,335	Reserve Fund
	(181,577)	Liability/Catastrophe Fund
	(16,756)	Stabilization Fund
	25,107	General Insurance
	(3,000)	Selectmen's Contingency
	(674)	MMA Dues
	(484,182)	Energy Reserve
Personnel Reserves	777,368	
	(322,632)	Personnel Services Reserve
	1,100,000	Collective Bargaining Reserve
OPERATING BUDGET GRAND TOTAL	7,441,598	

FY2007 RECOMMENDED WATER & SEWER ENTERPRISE FUND SUMMARY

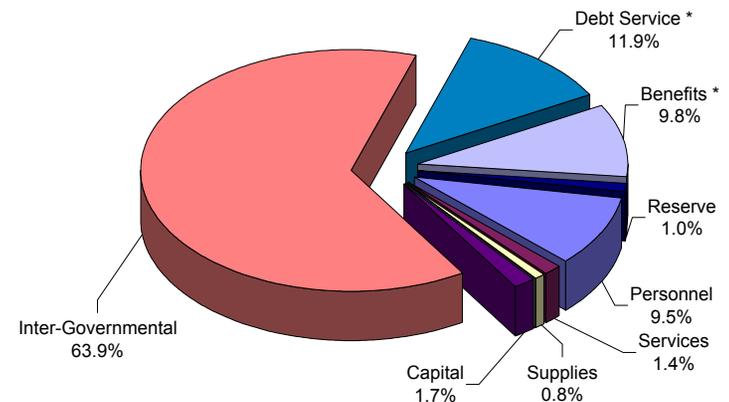
	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 BUDGET	FY2007 BUDGET	INCREASE/DECREASE	
					\$	%
REVENUE						
Rate Revenue	19,307,653	20,227,052	21,216,296	22,711,332	1,495,036	7.0%
Late Payment Fees	105,165	114,604	150,000	150,000	0	0.0%
Water Service Charges	125,070	105,009	120,000	120,000	0	0.0%
Insurance / Damage Recovery	2,563	1,639	0	0	0	-
Transfers In	341,779	38,191	0	0	0	-
TOTAL REVENUE	19,882,230	20,486,495	21,486,296	22,981,333	1,495,037	7.0%
EXPENDITURES						
Personnel	1,841,126	1,909,084	2,119,671	2,184,080	64,409	3.0%
Services	113,977	135,519	228,855	320,019	91,164	39.8%
Supplies	125,604	185,263	155,631	178,612	22,981	14.8%
Other	3,100	2,549	3,600	3,600	0	0.0%
Capital	166,102	226,848	344,400	392,100	47,700	13.9%
Inter-Governmental	12,599,219	12,771,580	13,866,821	14,680,000	813,179	5.9%
Debt Service *	2,422,855	2,629,240	2,360,635	2,732,454	371,819	15.8%
Benefits *	2,426,617	2,121,331	2,193,891	2,262,931	69,040	3.1%
Reserve	0	0	212,793	227,538	14,745	6.9%
TOTAL EXPENDITURE	19,698,601	19,981,414	21,486,296	22,981,333	1,495,036	7.0%
BALANCE			0	0	0	

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

FY2007 WATER & SEWER ENTERPRISE FUND - REVENUES



FY2007 WATER & SEWER ENTERPRISE FUND - EXPENDITURES



SUMMARY OF FY2007 WATER & SEWER ENTERPRISE FUND INCREASES/DECREASES

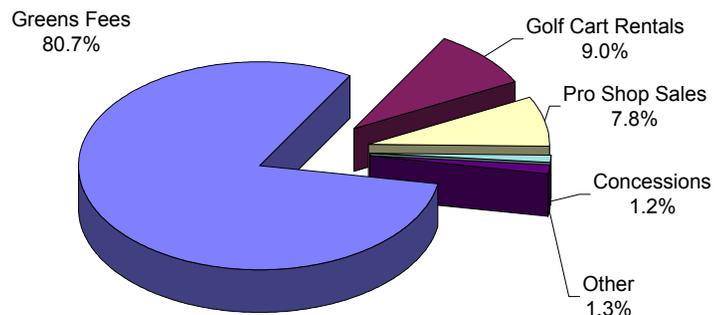
<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Water and Sewer Enterprise Fund	1,495,037 7.0%	
	64,409	Personnel Fixed Costs
	13,281	Electricity
	3,960	Natural Gas
	207	Heating Oil
	5,796	Data Processing Software Maintenance
	40,000	Catch Basin Sediment Disposal
	27,920	Financial Services
	11,602	Gasoline
	11,379	Diesel Fuel
	47,700	Capital
	543,248	MWRA Water Assessment
	269,931	MWRA Sewer Assessment
	440,859	Reimbursement to General Fund (Overhead Charges)
	14,745	Reserve
WATER & SEWER ENTERPRISE FUND TOTAL	1,495,037	

FY2007 RECOMMENDED GOLF COURSE ENTERPRISE FUND SUMMARY

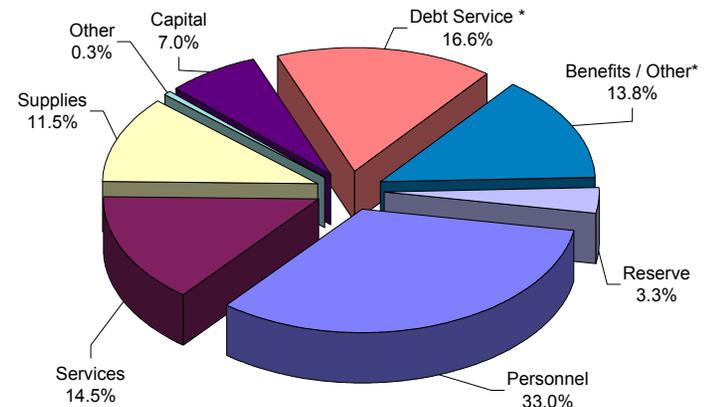
	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 BUDGET	FY2007 BUDGET	INCREASE/DECREASE	
					\$	%
REVENUE						
Greens Fees	964,554	984,684	966,559	986,000	19,441	2.0%
Golf Cart Rentals	110,126	86,923	110,000	110,000	0	0.0%
Pro Shop Sales	92,742	90,387	90,000	95,000	5,000	5.6%
Concessions	0	0	15,000	15,000	0	0.0%
Other	1,555	15,965	15,965	16,128	163	1.0%
TOTAL REVENUE	1,168,977	1,177,959	1,197,524	1,222,128	24,604	2.1%
EXPENDITURES						
Personnel	169,680	216,770	415,197	403,320	(11,877)	-2.9%
Services	607,863	518,846	167,162	176,949	9,787	5.9%
Supplies	54,397	88,946	106,165	140,777	34,612	32.6%
Other	2,147	599	0	4,100	4,100	#DIV/0!
Capital	0	0	85,580	85,580	0	0.0%
Debt Service *	214,848	208,744	209,219	202,566	(6,654)	-3.2%
Benefits / Other*	161,733	134,164	170,334	168,836	(1,498)	-0.9%
Reserve	0	0	43,866	40,000	(3,866)	-8.8%
TOTAL EXPENDITURE	1,210,668	1,168,069	1,197,524	1,222,128	24,604	2.1%
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.

FY2007 GOLF COURSE ENTERPRISE FUND - REVENUES



FY2007 GOLF COURSE ENTERPRISE FUND - EXPENDITURES



SUMMARY OF FY2007 GOLF COURSE ENTERPRISE FUND INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Golf Enterprise Fund	24,605 2.1%	
	7,420	Personnel Fixed Costs
	(19,297)	Reduction in Seasonal Personnel
	(1,061)	Electricity
	10	Natural Gas
	7,338	Heating Oil
	2,000	Water
	500	Office Equipment Repair and Maintenance
	(2,000)	Other Rentals and Leases
	(3,000)	Equipment Cleaning/Repair
	(6,000)	Landscaping Services
	6,000	Technical Services
	6,000	Banking Services
	3,000	Equipment Maintenance Supplies
	22,000	Agricultural Supplies
	3,512	Gasoline
	1,100	Diesel Fuel
	5,000	Recreation Supplies
	2,600	Professional Dues/Memberships
	1,500	Conferences
	(8,151)	Reimbursement to General Fund
	(3,866)	Reserve
GOLF COURSE ENTERPRISE FUND TOTAL	24,605	

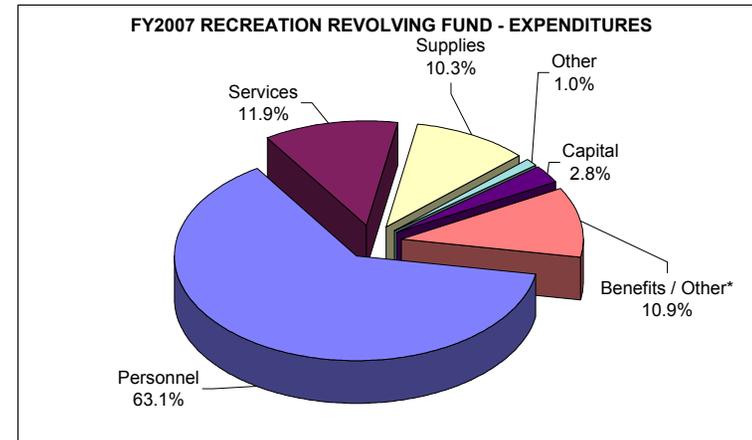
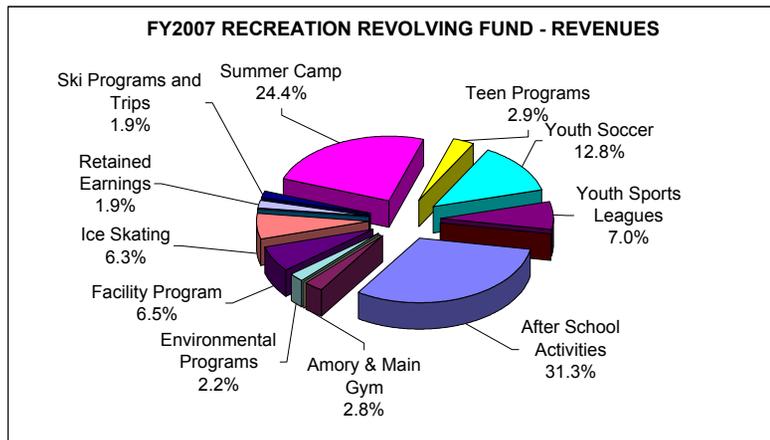
**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

BUDGET SUMMARIES: Recreation Revolving Fund

FY2007 RECOMMENDED RECREATION REVOLVING FUND SUMMARY

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 BUDGET	FY2007 BUDGET	INCREASE/DECREASE	
					\$	%
REVENUE						
After School Activities	212,854	316,971	418,248	418,248	0	0.0%
Amory & Main Gym	9,668	0	22,800	37,000	14,200	62.3%
Aquatic	194,338	218,828	203,767	0	(203,767)	-100.0%
Environmental Programs	0	0	5,000	30,000	25,000	500.0%
Facility Program	34,549	47,247	42,336	86,336	44,000	103.9%
Ice Skating	40,857	34,492	53,697	84,422	30,725	57.2%
Reimb. from Schools	0	0	12,118	0	(12,118)	-
Retained Earnings	0	0	0	25,500	25,500	-
Ski Programs and Trips	11,405	14,898	20,015	24,895	4,880	24.4%
Summer Camp	8,910	11,960	11,950	325,145	313,195	2620.9%
Teen Programs	17,962	15,140	38,907	38,907	0	-
Youth Soccer	118,383	117,060	161,000	171,100	10,100	6.3%
Youth Sports Leagues	71,397	87,194	85,903	93,703	7,800	9.1%
Misc.	273	1,041	0	0	0	-
TOTAL REVENUE	720,596	864,831	1,075,741	1,335,256	259,515	24.1%
EXPENDITURES						
Personnel	439,598	506,662	742,460	843,202	100,742	13.6%
Services	55,207	83,540	100,142	158,900	58,758	58.7%
Supplies	105,897	116,218	102,682	137,632	34,950	34.0%
Other	7,283	8,285	8,400	13,100	4,700	56.0%
Capital	1,620	111	2,320	36,820	34,500	1487.1%
Benefits / Other*	82,886	112,781	119,737	145,602	25,865	21.6%
TOTAL EXPENDITURE	692,491	827,597	1,075,741	1,335,256	259,514	24.1%
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.



SUMMARY OF FY2007 RECREATION REVOLVING FUND INCREASES/DECREASES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Recreation Revolving Fund	259,514 24.1%	
	16,801	Personnel Fixed Costs
	341,471	Transfer of Part-Time Personnel from General Fund
	(257,531)	Reduction of Salaries due to Pool Closing (one year only)
	3,784	Natural Gas
	(500)	Bottled Water
	4,000	Building Maintenance
	(3,000)	Transportation Rentals/Leases
	1,000	Other Rentals / Leases
	4,000	Education/Training
	1,900	Wireless Communications
	14,000	Printing
	6,000	Advertising
	22,924	Entertainers/Lecturers
	2,650	E-Commerce Services
	2,000	Banking Services
	7,500	Office Supplies
	12,000	Maintenance Supplies
	1,000	Food Service Supplies
	13,700	Recreation Supplies
	750	Public Safety Supplies
	3,700	Professional Dues and Membership
	1,000	Conferences
	34,500	Capital
	25,865	Reimbursement to General Fund
RECREATION REVOLVING FUND TOTAL	259,514	

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

CAPITAL OUTLAY SUMMARY

PROGRAM	ITEM REQUESTED	AMOUNT	RECOMMENDED BY		APPROVED
			SELECTMEN	ADV. COM.	
<i>Selectmen</i>	9 Leased PC's	5,220			
	Selectmen Total	5,220			
<i>Human Resources Dept.</i>	6 Leased PC's	2,483			
	Human Resources Department Total	2,483			
<i>Information Technology Dept.</i>	18 Leased PC's	11,955			
	13 Leased Servers	28,433			
	Information Technology Department Total	40,388			
<i>Finance Department</i>					
	Comptroller 10 Leased PC's	4,940			
	Purchasing 6 Leased PC's	3,261			
	Assessors 10 Leased PC's 1 Leased Server	3,873 2,172			
	Sub-Total Assessors	6,045			
	Treasurer 10 Leased PC's	4,820			
	Finance Department Total	19,066			
<i>Legal Services</i>	8 Leased PC's	4,142			
	Legal Services Total	4,142			
<i>Advisory Committee</i>	1 Leased PC	487			
	Advisory Committee Total	487			
<i>Town Clerk</i>	6 Leased PC's	3,480			
	Town Clerk Total	3,480			
<i>Planning/Community Development</i>	13 Leased PC's	6,469			
	Planning & Community Development Dept. Total	6,469			
<i>Economic Development</i>	3 Leased PC's	1,225			
	Economic Development Dept. Total	1,225			

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

CAPITAL OUTLAY SUMMARY

PROGRAM	ITEM REQUESTED	AMOUNT	RECOMMENDED BY		APPROVED	
			SELECTMEN	ADV. COM.		
<i>Police Department</i>	11 Vehicles	396,298				
	26 Leased Rugged In-Car Laptops	60,666				
	7 Leased PC's	4,060				
	Police Department Total	461,025				
<i>Fire Department</i>	16 Leased PC's	9,280				
	6 Leased Printers	2,105				
	Administration Vehicle (Hybrid)	23,000				
	Safety Air Bag	17,500				
	Public Safety Equipment	10,000				
	Apparatus Equipment	21,000				
	Fire Department Total	82,885				
<i>Building Department</i>	15 Leased PC's	8,700				
	1 Leased Server	1,644				
	1 Hybrid Vehicle	23,000				
	3 Vans	71,250				
	Building Department Total	104,594				
<i>Department of Public Works</i>	Administration	7 Leased PC's	4,060			
	Engineering/Transportation	16 Leased PC's	9,280			
		Mid-Size Service Van w/Tool Compartments	16,255			
		Sub-Total Engineering	25,535			
	Sanitation	4 Leased PC's	2,320			
	Highway	9 Leased PC's	5,220			
		Backhoe / Loader (Third year of three-year lease)	21,862			
		Street Sweeper (Third year of three-year lease)	27,404			
		Municipal Tractor w/Attachments (Third year of three-year lease)	40,958			
		2 Combination Dump/Sander Trucks (Second year of three-year lease)	98,136			
Pelican Street Sweeper (Second year of three-year lease)		32,933				
2- 44,000 GVW Dump Trucks (First year of a three-year lease)		97,068				
Pelican Street Sweeper (First year of three-year lease)		42,294				
2 Pick Up Trucks w/Plows		60,560				
1-Ton Dump Truck w/Plow		47,000				
Upgrade to FleetKey Fuel System	15,500					
Sub-Total Highway	488,935					

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

CAPITAL OUTLAY SUMMARY

PROGRAM	ITEM REQUESTED	AMOUNT	RECOMMENDED BY		APPROVED
			SELECTMEN	ADV. COM.	
Parks and Open Space	12 Leased PC's/Laptops	6,960			
	Backhoe / Loader (Third year of three-year lease)	15,810			
	2 Pick Up Trucks w/Plows	59,280			
	1-Ton Dump Truck w/Plow	47,000			
	6 CY Rubbish Packer (First year of three-year lease)	20,800			
	Small Engine	10,000			
	2 Kubota Mowers	19,300			
	Sub-Total Parks and Open Space	179,150			
Department of Public Works Total		700,000			
Library	5 Leased PC's	2,901			
	30 Leased PC's for Branch Libraries	17,400			
	70 Leased PC's for Main Library	31,800			
	Office/Library Equipment	5,160			
	Library Total	57,261			
Health Department	16 Leased PC's	6,988			
	Hybrid vehicle	23,000			
	Health Department Total	29,988			
Veterans Services	2 Leased PC's	840			
	Veterans Services Total	840			
Council on Aging	21 Leased PC's	11,281			
	Council on Aging Total	11,281			
Human Relations-Youth Resources	2 Leased PC's	954			
	Human Relations-Youth Resources Total	954			
Recreation Department	11 Leased PC's	6,380			
	Recreation Department Total	6,380			
TOTAL GENERAL FUND		1,538,168			

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

CAPITAL OUTLAY SUMMARY

PROGRAM	ITEM REQUESTED	AMOUNT	RECOMMENDED BY		APPROVED
			SELECTMEN	ADV. COM.	
	ENTERPRISE FUNDS				
<i>Water</i>	11 Leased PC's	5,800			
	Construction Materials and Equipment	35,000			
	Maintenance Equipment	10,000			
	Water Meters and Equipment	50,000			
	15,000 GVW Cab & Chassis w/ Utility Body and PTO Compressor	62,800			
	Full-sized Service Van w/Tool Compartments	27,500			
	Sub-Total Water Enterprise	191,100			
<i>Sewer</i>	Construction Materials & Equipment	25,000			
	4WD x 4WS Backhoe Loader	81,500			
	8,600 GVW Pickup Truck w/ 4WD	30,000			
	Compact Utility Vehicle	24,500			
	Aerial Color Orthophotography	30,000			
	Utility Geo-Database Upgrade	10,000			
	Sub-Total Sewer Enterprise	201,000			
	Water and Sewer Enterprise Fund Total	392,100			
<i>Golf Course</i>	1 Leased PC	580			
	Landscaping Equipment (leased)	85,000			
	Golf Course Enterprise Fund Total	85,580			
	TOTAL ENTERPRISE FUNDS	477,680			
	RECREATION REVOLVING FUND				
<i>Recreation Revolving Fund</i>	4 Leased PC's	2,320			
	Passenger Van	24,500			
	Pool Furniture	10,000			
	Recreation Revolving Fund Total	36,820			
	TOTAL REVOLVING FUNDS	36,820			

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

FULL-TIME EQUIVALENT (FTE) POSITIONS FUNDED

<u>GENERAL FUND</u>	<u>FY05</u>	<u>FY06</u>	<u>FY07</u>
Selectmen	7.53	7.53	7.00
Human Resources	5.00	5.00	5.00
Information Technology	11.50	11.50	11.50
Finance	32.55	32.30	31.63
<i>Comptroller</i>	6.70	6.70	6.70
<i>Purchasing</i>	6.93	6.93	6.93
<i>Assessor</i>	9.92	9.67	9.00
<i>Treasurer/ Collector</i>	9.00	9.00	9.00
Legal Services	6.41	6.41	6.64
Advisory Committee	1.00	1.00	1.00
Town Clerk	6.00	6.50	6.00
Planning and Community Development	12.83	12.83	13.83
Economic Development	1.93	1.96	2.00
Police	173.00	173.00	173.00
Fire	168.00	168.00	168.00
Building	34.55	34.55	33.17
Public Works	138.50	138.50	138.50
<i>Administration</i>	10.00	10.00	10.00
<i>Engineering/Transportation</i>	14.50	14.50	14.50
<i>Highway</i>	55.00	55.00	55.00
<i>Sanitation</i>	20.00	20.00	20.00
<i>Parks and Open Space</i>	39.00	39.00	39.00
Library	42.74	43.74	44.16
Health	11.93	11.93	11.93
Veterans Services	2.00	2.00	2.00
Council on Aging	11.83	11.83	11.83
Human Relations / Youth Resources	2.00	2.00	2.00
Recreation	14.00	14.00	14.00
GENERAL FUND TOTAL	683.30	684.58	683.19

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

FULL-TIME EQUIVALENT (FTE) POSITIONS FUNDED

<u>NON-GENERAL FUND</u>	<u>FY05</u>	<u>FY06</u>	<u>FY07</u>
Water & Sewer Enterprise Fund	44.00	44.00	44.00
<i>Water</i>	39.00	39.00	39.00
<i>Sewer</i>	5.00	5.00	5.00
Recreation Revolving Fund	12.24	12.61	12.79
Golf Enterprise Fund	5.00	3.67	3.67
NON-GENERAL FUND TOTAL	61.24	60.28	60.46

DETAILED REVENUE SUMMARY

GENERAL FUND	FY04 ACTUAL	FY05 ACTUAL	FY06 BUDGET	FY07 BUDGET	FY07 vs FY06	
					\$\$	%
Property Taxes	114,247,135	119,549,759	125,014,839	129,825,273	4,810,434	3.8%
Local Receipts	19,033,233	21,229,625	18,900,300	19,948,300	1,048,000	5.5%
Motor Vehicle Excise (MVE)	5,038,714	5,314,315	5,250,000	5,250,000	0	0.0%
Licenses & Permits	815,868	773,208	744,500	809,500	65,000	8.7%
Parking / Court Fines	4,113,413	4,127,095	4,000,000	4,000,000	0	0.0%
General Government	2,531,697	3,411,507	2,341,500	2,779,500	438,000	18.7%
Recreation	345,802	432,915	330,000	0	(330,000)	-100.0%
Interest Income	1,152,376	1,617,681	1,330,000	2,160,000	830,000	62.4%
PILOT's	1,016,388	1,009,139	738,800	679,300	(59,500)	-8.1%
Refuse Fee	2,145,678	2,164,841	2,100,000	2,100,000	0	0.0%
Departmental & Other	1,873,297	2,378,923	2,065,500	2,170,000	104,500	5.1%
State Aid	17,298,584	17,420,087	18,027,706	18,916,419	888,713	4.9%
General Government Aid	7,546,422	7,870,316	8,005,712	8,642,883	637,171	8.0%
School Aid	5,139,728	4,922,047	5,271,835	5,522,549	250,714	4.8%
School Construction Aid	3,570,791	3,442,794	3,442,794	3,442,794	0	0.0%
Tax Abatement Aid	28,082	27,693	27,078	27,191	113	0.4%
Offset Aid	1,013,561	1,157,237	1,280,287	1,281,002	715	0.1%
Other Available Funds	7,884,671	11,116,554	7,691,658	7,947,903	256,244	3.3%
Parking Meter Receipts	1,900,000	1,925,000	1,977,500	1,930,000	(47,500)	-2.4%
Walnut Hill Cemetery Fund	50,000	50,000	50,000	50,000	0	0.0%
Chapter 90	484,177	568,739	568,786	0	(568,786)	-100.0%
State Aid for Libraries	41,555	41,555	41,555	41,555	0	0.0%
Golf Enterprise Fund Reimb.	376,581	342,908	379,554	371,402	(8,152)	-2.1%
Recreation Revolving Fund Reimb.	82,886	112,781	119,737	145,601	25,864	21.6%
Water and Sewer Enterprise Fund Reimb.	4,849,472	4,750,571	4,554,526	4,995,385	440,859	9.7%
School Special Funds Reimb.	100,000	100,000	0	0	0	-
Tax Abatement Reserve Surplus	0	3,000,000	0	0	0	-
Capital Project Surplus	0	225,000	0	413,960	413,960	-
Free Cash	5,602,961	6,966,241	4,606,534	5,387,435	780,901	17.0%
Capital Improvements	4,929,348	5,675,360	3,779,809	4,491,704	711,896	18.8%
Operating Budget Reserve	0	369,076	381,105	398,444	17,339	4.5%
Strategic Reserves	673,613	921,804	445,620	497,287	51,667	11.6%
TOTAL GENERAL FUND REVENUE	164,066,583	176,282,266	174,241,037	182,025,329	7,784,291	4.5%
ENTERPRISE FUND / REVOLVING FUND REVENUE						
Water and Sewer Enterprise Fund *	15,032,758	15,735,924	16,931,770	17,985,947	1,054,177	6.2%
Golf Course Enterprise Fund *	792,396	835,051	817,970	850,726	32,756	4.0%
Recreation Revolving Fund *	637,710	752,050	956,004	1,189,655	233,651	24.4%
TOTAL ENTERPRISE / REVOLVING FUND REVENUE	16,462,864	17,323,025	18,705,744	20,026,328	1,320,585	7.1%
TOTAL REVENUES	180,529,447	193,605,290	192,946,781	202,051,657	9,104,876	4.7%

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

FY2007 REVENUE BY FUND

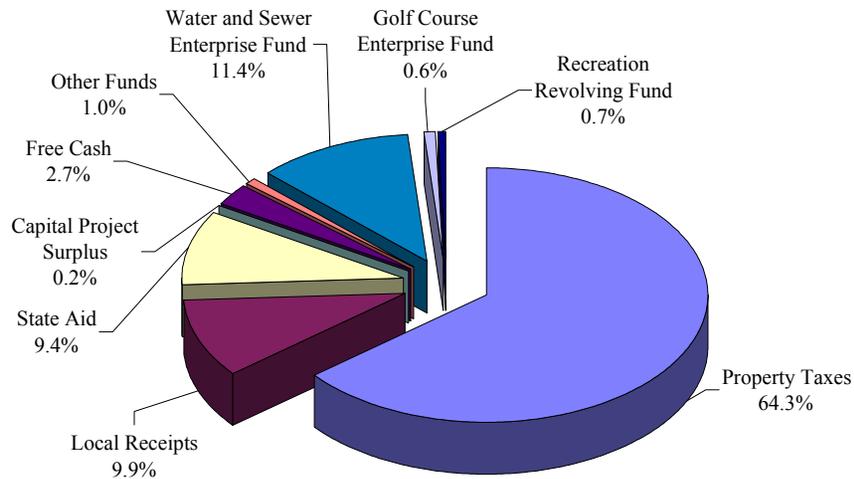
	General Fund ¹	Water & Sewer Enterprise	Golf Enterprise	Recreation Revolving Fund	Parking Meter Fund ²	Cemetery Trust ²	State Library Aid ²	TOTAL
Property Taxes	129,825,273							129,825,273
Local Receipts	19,948,300							19,948,300
State Aid	18,916,419							18,916,419
Parking Meter Receipts					1,930,000			1,930,000
Walnut Hill Cemetery Fund						50,000		50,000
State Aid for Libraries							41,555	41,555
Golf Enterprise Fund Reimbursement			371,402					371,402
Recreation Revolving Fund Reimbursement				145,601				145,601
Water and Sewer Enterprise Fund Reimbursement		4,995,385						4,995,385
Capital Project Surplus	413,960							413,960
Free Cash	5,387,435							5,387,435
TOTAL GENERAL FUND	174,491,386	4,995,385	371,402	145,601	1,930,000	50,000	41,555	182,025,329
Water and Sewer Enterprise Fund ³		17,985,947						17,985,947
Golf Course Enterprise Fund ³			850,726					850,726
Recreation Revolving Fund ³				1,189,655				1,189,655
TOTAL FINANCIAL PLAN	174,491,386	22,981,332	1,222,128	1,335,256	1,930,000	50,000	41,555	202,051,657

¹ Includes revenue from property taxes, local receipts, state aid, and Free Cash.

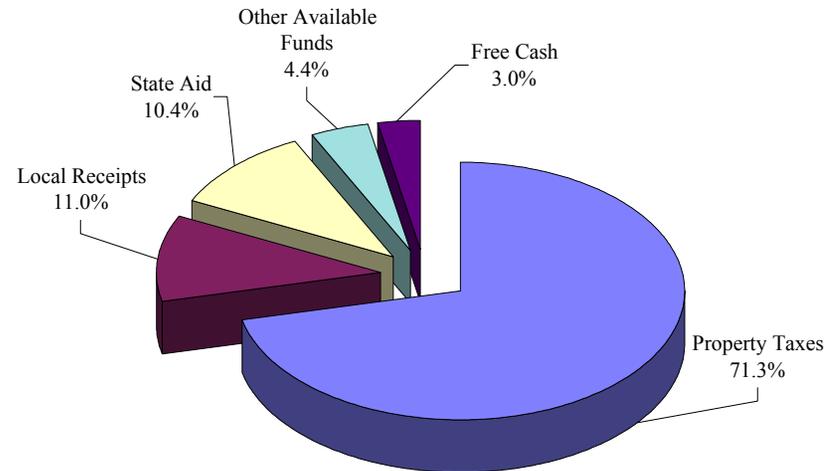
² The revenue from these funds are transferred into the General Fund.

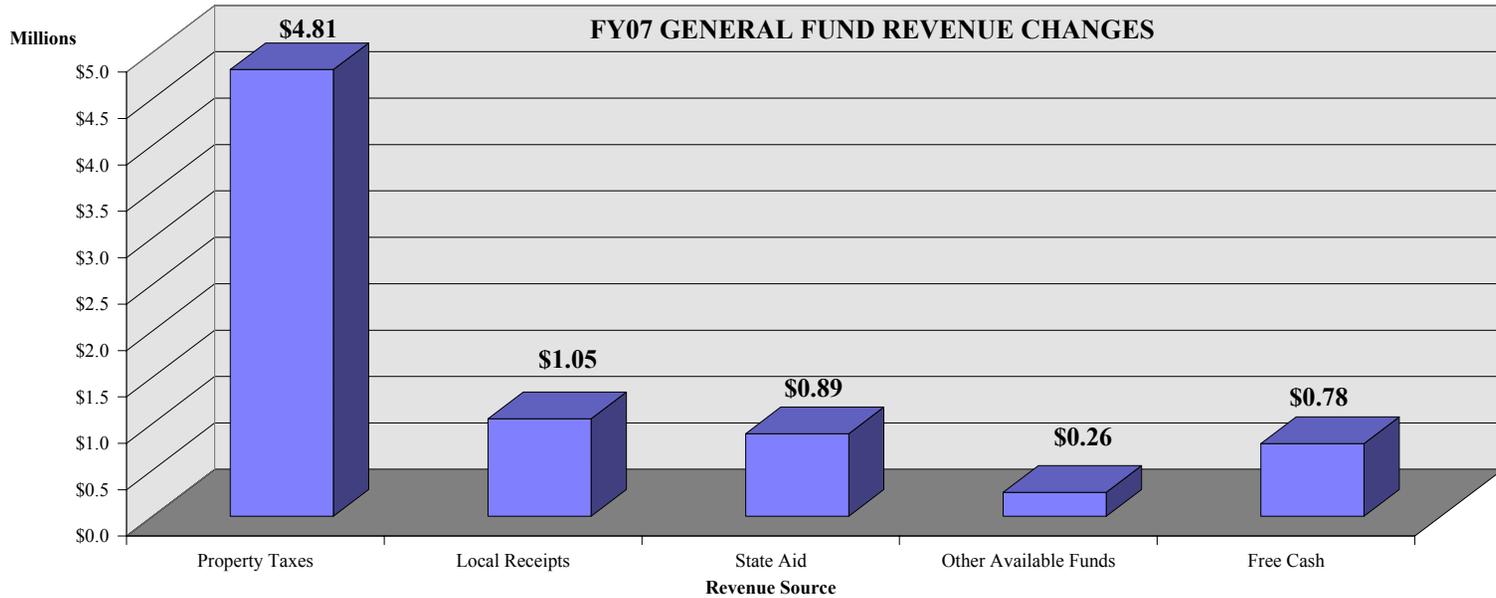
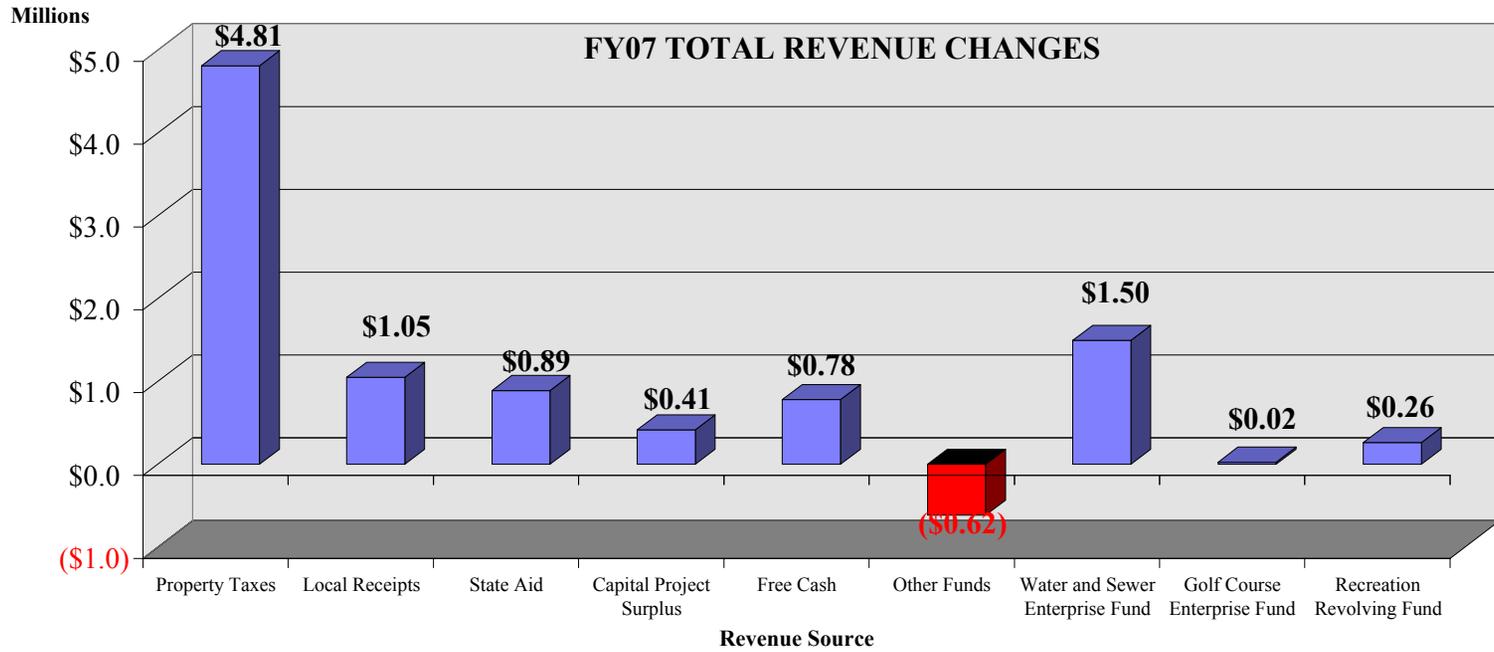
³ These are net of Reimbursements to the General Fund, as those amounts are accounted for in the "reimbursement" figures listed under the General Fund.

FY07 TOTAL REVENUE COMPOSITION



FY07 GENERAL FUND REVENUE COMPOSITION





TOTAL REVENUES

\$ (millions)
% of General Fund Budget

REVENUE SOURCE	FY81	FY82	FY98 ACT.	FY99 ACT.	FY00 ACT.	FY01 ACT.	FY02 ACT.	FY03 ACT.	FY04 ACT.	FY05 ACT.	FY06 BUD.	FY07 BUD.
PROPERTY TAX	\$45.8 76.4%	\$40.8 71.0%	\$87.7 70.8%	\$91.1 70.3%	\$96.0 67.5%	\$99.5 65.3%	\$103.7 64.2%	\$108.2 66.1%	\$114.2 69.6%	\$119.5 67.8%	\$125.0 71.7%	\$129.8 71.3%
LOCAL RECEIPTS	\$3.8 6.4%	\$5.3 9.2%	\$18.4 14.8%	\$18.9 14.6%	\$21.7 15.3%	\$22.2 14.5%	\$19.4 12.0%	\$23.0 14.0%	\$19.0 11.6%	\$21.2 12.0%	\$18.9 10.8%	\$19.9 11.0%
STATE AID	\$5.5 9.2%	\$7.2 12.5%	\$12.7 10.2%	\$13.9 10.7%	\$15.5 10.9%	\$19.3 12.7%	\$20.0 12.4%	\$19.1 11.6%	\$17.3 10.5%	\$17.4 9.9%	\$18.0 10.3%	\$18.9 10.4%
FEDERAL REVENUE SHARING	\$1.1 1.8%	\$1.0 1.7%	\$0.0 0.0%	\$0.0 0.0%	\$0.0 0.0%	\$0.0 0.0%	\$0.0 0.0%	\$0.0 0.0%	\$0.0 0.0%	\$0.0 0.0%	\$0.0 0.0%	\$0.0 0.0%
FREE CASH	\$3.4 5.7%	\$2.7 4.7%	\$2.9 2.4%	\$3.6 2.7%	\$6.6 4.6%	\$4.8 3.2%	\$11.5 7.1%	\$5.3 3.2%	\$5.6 3.4%	\$7.0 4.0%	\$4.6 2.6%	\$5.4 3.0%
OTHER AVAIL. FUNDS	\$0.3 0.5%	\$0.5 0.9%	\$2.3 1.8%	\$2.2 1.7%	\$2.3 1.6%	\$6.5 4.3%	\$6.8 4.2%	\$8.3 5.1%	\$7.9 4.8%	\$11.1 6.3%	\$7.7 4.4%	\$7.9 4.4%
GENERAL FUND BUDGET TOTAL	\$59.9	\$57.5	\$123.9	\$129.7	\$142.2	\$152.4	\$161.4	\$163.9	\$164.1	\$176.3	\$174.2	\$182.0
WATER & SEWER ENT FUND (1) (2)	\$2.1	\$2.9	\$15.6	\$16.7	\$17.9	\$17.0	\$13.3	\$14.2	\$15.0	\$15.7	\$16.9	\$18.0
GOLF COURSE ENT FUND (1)	\$0.0	\$0.0	\$0.7	\$0.7	\$0.6	\$1.0	\$0.8	\$0.6	\$0.8	\$0.8	\$0.8	\$0.9
RECREATION REVOLVING FUND (1)	\$0.0	\$0.0	\$0.3	\$0.3	\$0.4	\$0.4	\$0.5	\$0.6	\$0.6	\$0.8	\$1.0	\$1.2
TOTAL FINANCIAL PLAN	\$62.0	\$60.4	\$140.5	\$147.4	\$161.1	\$170.7	\$176.0	\$179.3	\$180.5	\$193.6	\$192.9	\$202.1

(1) These figures are net of Reimbursements to the General Fund, as those amounts are accounted for in the "Other Available Funds" category.
(2) Prior to FY02, all Water & Sewer revenue was accounted for in the General Fund.

ANNUAL REVENUE INCREASES BY SOURCE

\$ (millions)

REVENUE SOURCE	FY82	FY98 ACTUAL	FY99 ACTUAL	FY00 ACTUAL	FY01 ACTUAL	FY02 ACTUAL	FY03 ACTUAL	FY04 ACTUAL	FY05 ACTUAL	FY06 BUDGET	FY07 BUDGET
PROPERTY TAX	(\$5.1) -11.1%	\$3.6 4.3%	\$3.5 4.0%	\$4.8 5.3%	\$3.6 3.7%	\$4.1 4.2%	\$4.5 4.4%	\$6.0 5.5%	\$5.3 4.6%	\$5.5 4.6%	\$4.8 3.8%
LOCAL RECEIPTS	\$1.5 39.1%	\$1.7 10.4%	\$0.5 2.8%	\$2.8 15.1%	\$0.4 2.0%	(\$2.8) -12.5%	\$3.6 18.4%	(\$3.9) -17.1%	\$2.2 11.5%	(\$2.3) -11.0%	\$1.0 5.5%
STATE AID	\$1.7 31.1%	\$0.9 7.3%	\$1.2 9.5%	\$1.7 12.1%	\$3.8 24.4%	\$0.7 3.4%	(\$0.9) -4.6%	(\$1.8) -9.3%	\$0.1 0.7%	\$0.6 3.5%	\$0.9 4.9%
FEDERAL REVENUE SHARING	(\$0.1) -5.5%	\$0.0 0.0%	\$0.0 0.0%	\$0.0 0.0%	\$0.0 0.0%	\$0.0 0.0%	\$0.0 0.0%	\$0.0 0.0%	\$0.0 0.0%	\$0.0 0.0%	\$0.0 0.0%
FREE CASH	(\$0.6) -17.9%	\$0.7 32.8%	\$0.6 21.6%	\$3.0 85.0%	(\$1.8) -27.0%	\$6.7 139.8%	(\$6.3) -54.4%	\$0.3 6.5%	\$1.4 24.3%	(\$2.4) -33.9%	\$0.8 17.0%
OTHER AVAIL. FUNDS	\$0.2 70.8%	(\$0.0) -2.0%	(\$0.0) -1.3%	\$0.1 3.5%	\$4.2 183.4%	\$0.2 3.6%	\$1.6 22.9%	(\$0.5) -5.4%	\$3.2 41.0%	(\$3.4) -30.8%	\$0.3 3.3%
GENERAL FUND BUDGET TOTAL	(\$2.4) -4.1%	\$6.9 5.9%	\$5.8 4.7%	\$12.5 9.6%	\$10.2 7.2%	\$9.0 5.9%	\$2.5 1.5%	\$0.2 0.1%	\$12.2 7.4%	(\$2.0) -1.2%	\$7.8 4.5%
WATER & SEWER ENT FUND (1) (2)	\$0.9 41.0%	\$1.5 10.3%	\$1.1 7.2%	\$1.2 7.3%	(\$1.0) -5.5%	(\$3.7) -21.6%	\$0.9 6.8%	\$0.8 5.8%	\$0.7 4.7%	\$1.2 7.6%	\$1.1 6.2%
GOLF COURSE ENT FUND (1)	\$0.0 0.0%	(\$0.1) -17.6%	(\$0.0) -3.6%	(\$0.0) -6.4%	\$0.3 57.3%	(\$0.1) -14.3%	(\$0.2) -23.0%	\$0.2 25.3%	\$0.0 5.4%	(\$0.0) -2.0%	\$0.0 3.4%
RECREATION REVOLVING FUND (1)	\$0.0 0.0%	\$0.1 30.2%	\$0.0 3.4%	\$0.0 15.8%	(\$0.0) -1.2%	\$0.2 42.4%	\$0.1 15.4%	\$0.0 7.4%	\$0.1 17.9%	\$0.2 27.1%	\$0.2 0.1%
TOTAL FINANCIAL PLAN	(\$1.5) -2.6%	\$8.2 6.2%	\$6.9 4.9%	\$13.7 9.3%	\$9.6 6.0%	\$5.4 3.1%	\$3.3 1.9%	\$1.2 0.7%	\$13.1 7.2%	(\$0.7) -0.3%	\$9.1 4.7%

(1) These figures are net of Reimbursements to the General Fund, as those amounts are accounted for in the "Other Available Funds" category.
(2) Prior to FY02, all Water & Sewer revenue was accounted for in the General Fund.

PROPERTY TAX

Property tax is the primary source of revenue for virtually every Massachusetts municipality. In Brookline, Property taxes represent 72% of annual General Fund revenues. Property taxes are levied on real property (land and buildings) and personal property (equipment) used by Brookline's non-manufacturing business firms. State law mandates that communities update their property values every three years and obtain state certification that such values represent full and fair cash value. A comprehensive town-wide revaluation was completed in FY06, with the next one scheduled for FY09.

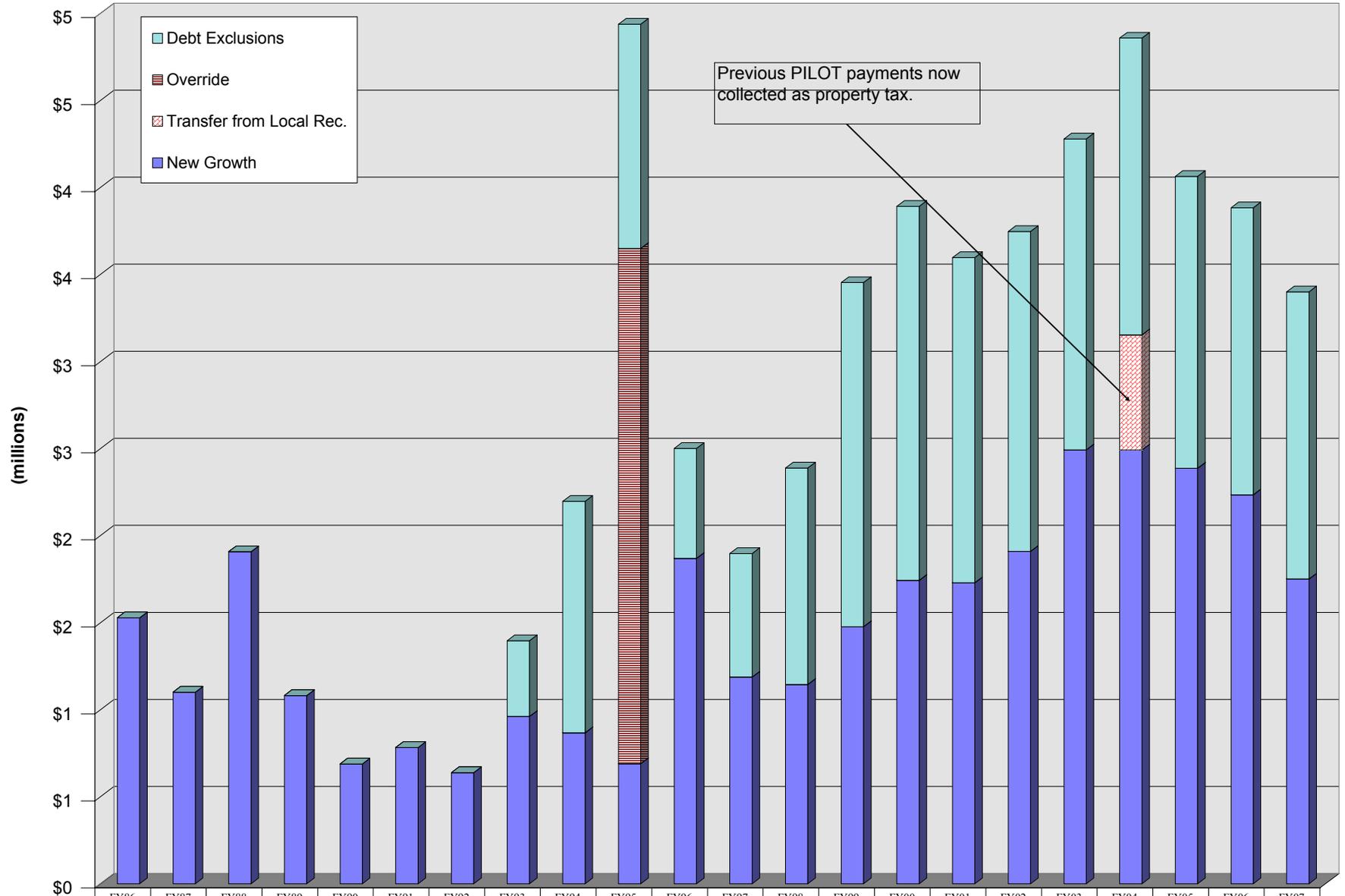
Under the provisions of Proposition 2 1/2, property taxes, in the aggregate, may not exceed 2 1/2% of their "full and fair cash value". This limit is known as the "levy ceiling". In addition, annual levy increases may not exceed 2 1/2% more than the previous year's levy plus the taxes added from any new properties, renovations to existing properties, or condominium conversions added to the tax rolls (known as "new growth"). This is known as the "levy limit". Any Proposition 2 1/2 override or debt exclusion amounts voted are added to the levy limit while all related school construction reimbursements from the State (SBAB) are similarly subtracted.

Property values and new growth for FY07 are preliminary estimates used to project the levy limit. The FY07 maximum allowable levy is projected to total \$129,825,273, representing an increase of \$4,810,434 (3.8%) over the FY06 Levy. The figures below detail how the estimated FY07 levy is calculated:

FY06 LEVY LIMIT	\$123,376,018
<u>PROP. 2 1/2 INCREASE</u>	\$3,084,400
SUB-TOTAL	\$126,460,418
<u>NEW GROWTH (est.)</u>	\$1,750,000
ESTIMATED FY07 LEVY LIMIT	\$128,210,418
DEBT EXCLUSIONS	\$4,445,657
<u>STATE SBA REIMBURSEMENTS</u>	<u>(\$2,830,803)</u>
FY07 TOTAL PROPERTY TAX LEVY	\$129,825,273

REVENUE SOURCE	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 BUDGET	FY2006 ESTIMATE	FY2007 BUDGET	BUDGET INCREASE
Property Tax Levy	114,247,135	119,549,759	125,014,839	125,014,839	129,825,273	4,810,434

NEW GROWTH, OVERRIDE, AND DEBT EXCLUSIONS FY93-FY07 (est.)

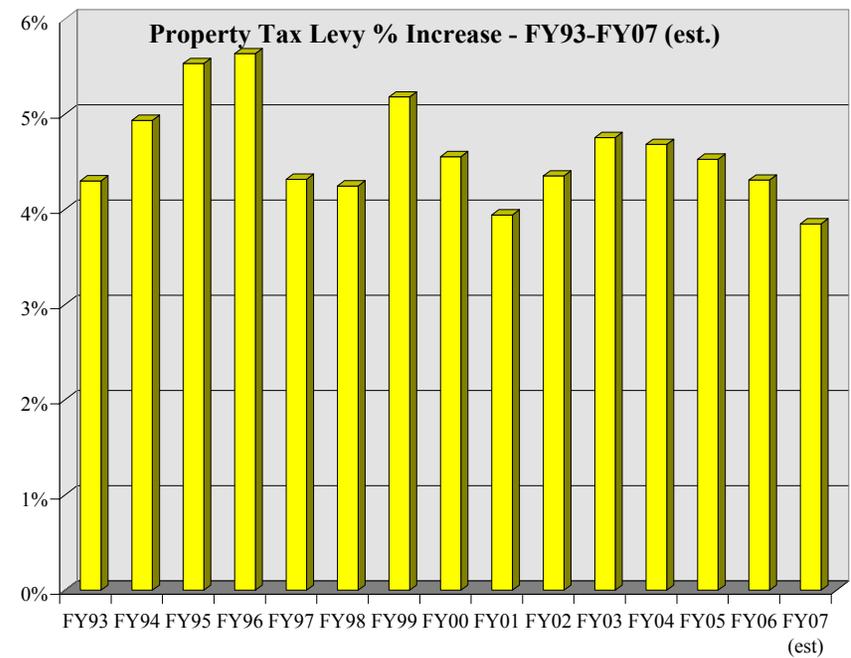
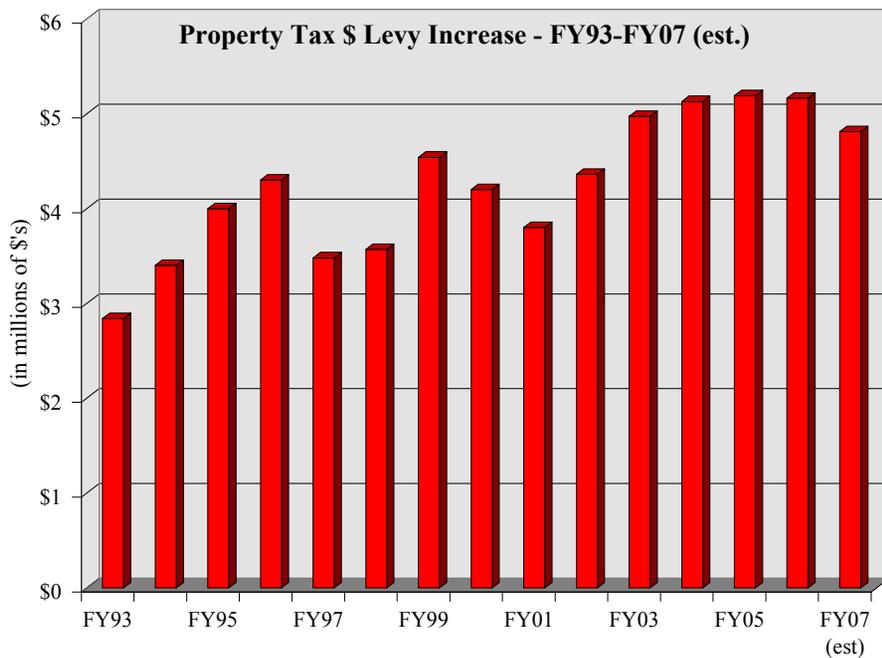
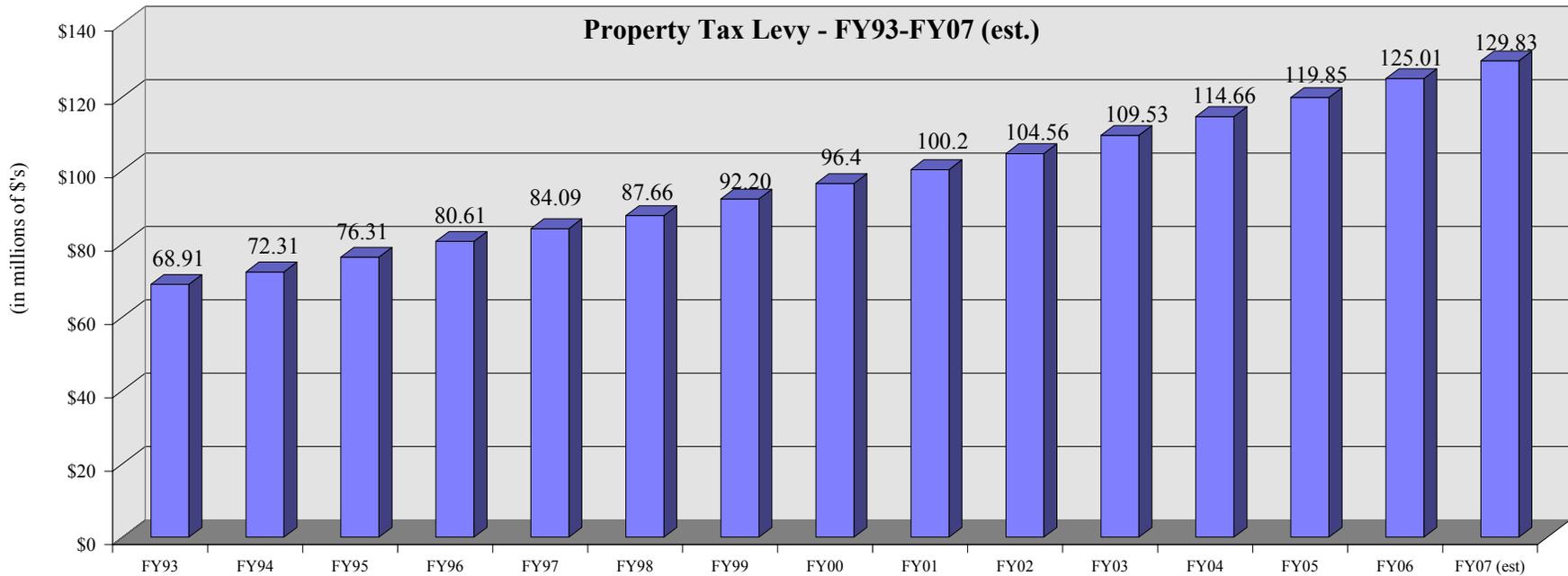


	FY86	FY87	FY88	FY89	FY90	FY91	FY92	FY93	FY94	FY95	FY96	FY97	FY98	FY99	FY00	FY01	FY02	FY03	FY04	FY05	FY06	FY07
Debt Exclusions	0	0	0	0	0	0	0	0.4345	1.3294	1.2883	0.6311	0.7101	1.2438	1.977223	2.149	1.868	1.837	1.785	1.705	1.676	1.6487344	1.6487344
Override	0	0	0	0	0	0	0	0	0	2.96	0	0	0	0	0	0	0	0	0	0	0	0
Transfer from Local Rec.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.661	0	0	0
New Growth	1.5273	1.0996	1.9068	1.0803	0.6884	0.7825	0.6383	0.9605	0.867	0.6889	1.8687	1.1866	1.1443	1.475516	1.742	1.728	1.909	2.491979	2.491073	2.386251	2.232945	1.75

PROPERTY TAXES
COLLECTIONS AND UNPAID BALANCES
FOR FISCAL YEARS ENDED JUNE 30

Fiscal Year	Real Estate and Pers. Property 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, 2005	Uncollected Real Estate, Pers. Prop., & Tax Title As Of Dec 31, 200	% Collected As Of Dec 31, 2005	(3) Tax Titles / Foreclosures As of Base Yr
1991	63,858,195	58,232,551	91.2%	5,625,644	5,625,644	0	100.00%	445,450
1992	66,069,188	63,091,733	95.5%	2,977,455	2,977,455	0	100.00%	1,388,687
1993	68,820,895	67,169,184	97.6%	1,651,711	1,651,711	0	100.00%	1,521,401
1994	72,293,772	69,529,948	96.2%	2,763,824	2,763,824	0	100.00%	1,410,950
1995	77,700,314	75,817,926	97.6%	1,882,388	1,882,388	0	100.00%	1,203,962
1996	80,893,488	79,015,942	97.7%	1,877,546	1,877,546	0	100.00%	1,832,383
1997	84,086,279	82,401,669	98.0%	1,684,610	1,684,610	(0)	100.00%	861,700
1998	87,880,687	86,352,738	98.3%	1,527,949	1,527,949	0	100.00%	852,386
1999	92,203,063	91,376,684	99.1%	826,379	811,753	14,626	99.98%	384,660
2000	96,399,645	95,425,278	99.0%	974,367	974,367	0	100.00%	446,610
2001	100,217,510	99,792,628	99.6%	424,882	393,728	38,547	99.97%	437,625
2002	104,560,815	104,041,776	99.5%	519,039	386,186	123,128	99.87%	396,040
2003	109,532,058	108,596,481	99.1%	935,577	675,506	207,040	99.76%	545,592
2004	114,660,482	113,242,093	98.8%	1,418,389	1,139,008	117,303	99.76%	602,897
2005	119,871,025	118,861,627	99.2%	1,009,398	475,167	470,776	99.55%	-

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. Balance may equal Tax Title balance for that year.
3. Base Year Tax Title Amount



ASSESSED VALUE AND TAX BILL HISTORIES

DESCRIPTION	FY96	FY97	FY98	FY99	FY00	FY01	FY02	FY03	FY04	FY05	FY06
Median Single Family Assessed Value	370,800	384,450	414,500	451,550	523,050	602,000	667,000	756,750	837,050	903,850	1,017,100
% Change		3.7%	7.8%	8.9%	15.8%	15.1%	10.8%	13.5%	10.6%	8.0%	12.5%
Median Two Family Assessed Value	313,000	329,050	353,750	387,800	471,200	548,650	592,800	702,000	777,900	837,200	950,000
% Change		5.1%	7.5%	9.6%	21.5%	16.4%	8.0%	18.4%	10.8%	7.6%	13.5%
Median Three Family Assessed Value	320,200	348,750	375,300	418,700	491,100	577,400	624,800	786,500	870,250	931,150	1,088,000
% Change		8.9%	7.6%	11.6%	17.3%	17.6%	8.2%	25.9%	10.6%	7.0%	16.8%
Median Condo Assessed Value	138,700	146,800	158,400	172,200	198,500	231,300	257,000	322,200	346,900	373,700	411,400
% Change		5.8%	7.9%	8.7%	15.3%	16.5%	11.1%	25.4%	7.7%	7.7%	10.1%
Average Commercial Assessed Value ¹	869,279	895,566	883,849	949,753	1,240,980	1,375,285	1,364,897	1,432,181	1,554,213	1,733,231	1,936,848
% Change		3.0%	-1.3%	7.5%	30.7%	10.8%	-0.8%	4.9%	8.5%	11.5%	11.7%
Median Single Family Tax Bill	5,755	5,861	6,121	6,432	6,522	6,809	7,247	7,057	7,412	7,716	8,137
% Change		1.8%	4.4%	5.1%	1.4%	4.4%	6.4%	-2.6%	5.0%	4.1%	5.5%
Median Two Family Tax Bill	4,691	4,857	5,055	5,354	5,753	6,091	6,290	6,443	6,783	7,034	7,497
% Change		3.5%	4.1%	5.9%	7.5%	5.9%	3.3%	2.4%	5.3%	3.7%	6.6%
Median Three Family Tax Bill	4,823	5,214	5,433	5,877	6,049	6,478	6,703	7,391	7,765	7,995	8,815
% Change		8.1%	4.2%	8.2%	2.9%	7.1%	3.5%	10.3%	5.1%	3.0%	10.2%
Median Condo Tax Bill	1,482	1,552	1,626	1,708	1,709	1,820	1,958	2,186	2,202	2,292	2,353
% Change		4.8%	4.8%	5.0%	0.1%	6.5%	7.6%	11.6%	0.7%	4.1%	2.6%
Average Commercial Tax Bill ¹	23,783	24,565	25,446	26,498	30,429	30,421	28,758	26,037	26,826	28,789	29,944
% Change		3.3%	3.6%	4.1%	14.8%	0.0%	-5.5%	-9.5%	3.0%	7.3%	4.0%
Residential Tax Rate (per \$1,000 of value)	18.41	18.13	17.55	16.91	14.83	13.46	12.90	11.21	10.63	10.23	9.55
Commercial Tax Rate (per \$1,000 of value)	27.36	27.43	28.79	27.90	24.52	22.12	21.07	18.18	17.26	16.61	15.46

¹ The average value of the CIP property is used instead of the median value because the properties are too varied, and the average produces a more consistent statistic from year to year.

LOCAL RECEIPTS SUMMARY

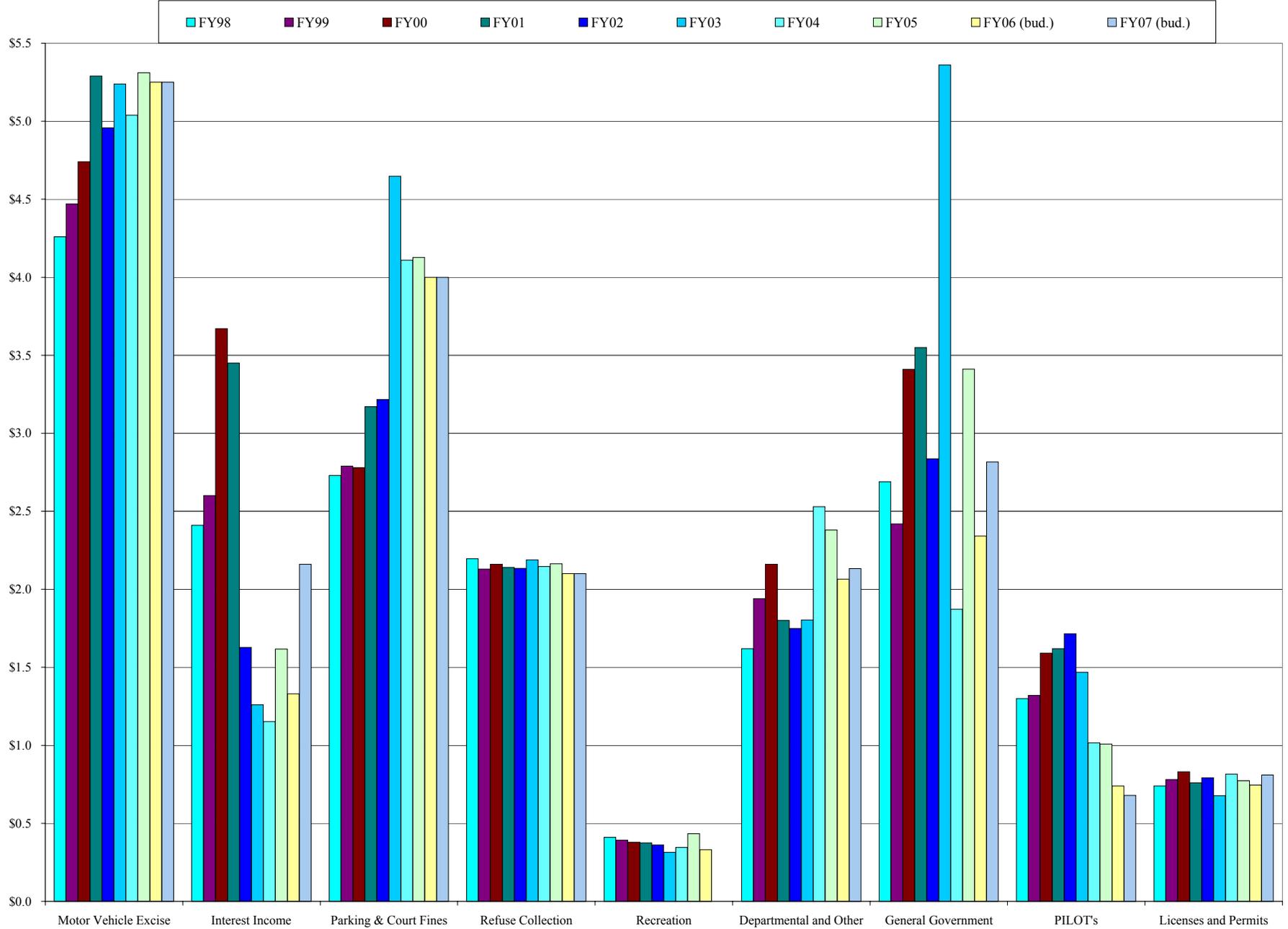
Local Receipts, estimated to add \$19.9 million to the Town's revenue stream, represent 11% of total General Fund revenues. They include motor vehicle excise, fees, fines, charges for licenses and permits, violations, investment earnings, and other similar non-tax type items. These items are reviewed 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. The projected increase of \$1.048 million (5.5%) over FY06 is due primarily to the following:

- 1.) **Interest Income** - as a result of 13 cuts in the interest rate between January, 2001 and June, 2003, the amount of interest the Town earned on its investments had been dramatically reduced. This trend began to change when the Federal Reserve started increasing interest rates: since June, 2004, the Federal Reserve increased rates 14 times, from 1% to 4.5%. Since the Town will be earning more, the FY07 estimate is \$2.16 million, an amount that is \$830,000 (62.4%) greater than FY06.
- 2.) **General Government** - increases \$438,000 (18.7%) due to the new Medicare Part D Subsidy (\$375,000) and Building Permits (\$100,000, 5.6%), partially offset by decreases in Collector's Fees (\$25,000, 13.5%) and Town Clerk Charges (\$12,000, 12.4%).
- 3.) **Departmental and Other** - increases \$104,500 (5.1%) to \$2.17 million because of the Cable Television Franchise Fee, which is expected to increase \$55,000 (15.3%); Public Works revenue (\$38,500, 47%), which is primarily the result of the Town's new revenue-producing recycling contract; and the Hotel / Motel Excise Tax (\$20,000, 3.1%); partially offset by a \$9,000 (16.7%) reduction in Credit Card Convenience Fees.
- 4.) **Licenses / Permits** - increase \$65,000 (8.7%) to \$809,500 due mainly to adjustments to the Fire Department's fee schedule approved by the Board of Selectmen.
- 5.) **Payment In Lieu of Taxes (PILOT) Payments** - decrease \$59,500 (8.1%) to \$679,300 as a result of the renegotiated PILOT agreement with the Brookline Housing Authority (BHA).
- 6.) **Recreation** - this departmental revenue decreases by \$330,000 (100%), as it is now fully accounted for under the Recreation Revolving Fund. An equal amount of General Fund expenditures is moved to the Revolving Fund to offset the loss of revenue. 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 as opposed to the 1% ceiling imposed by Chapter 44, Sec. 53E1/2 of Massachusetts General Laws.

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

REVENUE SOURCE	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 BUDGET	FY2006 ESTIMATE	FY2007 BUDGET	BUDGET INCREASE
Motor Vehicle Excise	5,038,714	5,314,315	5,250,000	5,250,000	5,250,000	0
Licenses and Permits	815,868	773,208	744,500	744,500	809,500	65,000
Parking and Court Fines	4,113,413	4,127,095	4,000,000	4,000,000	4,000,000	0
General Government	2,531,697	3,411,507	2,341,500	3,199,500	2,779,500	438,000
Recreation	345,802	432,915	330,000	330,000	0	(330,000)
Interest Income	1,152,376	1,617,681	1,330,000	2,210,000	2,160,000	830,000
In Lieu of Tax Payments	1,016,388	1,009,139	738,800	708,800	679,300	(59,500)
Refuse Fees	2,145,678	2,164,841	2,100,000	2,100,000	2,100,000	0
Departmental and Other	1,873,297	2,378,923	2,065,500	2,211,500	2,170,000	104,500
Total	19,033,233	21,229,625	18,900,300	20,754,300	19,948,300	1,048,000

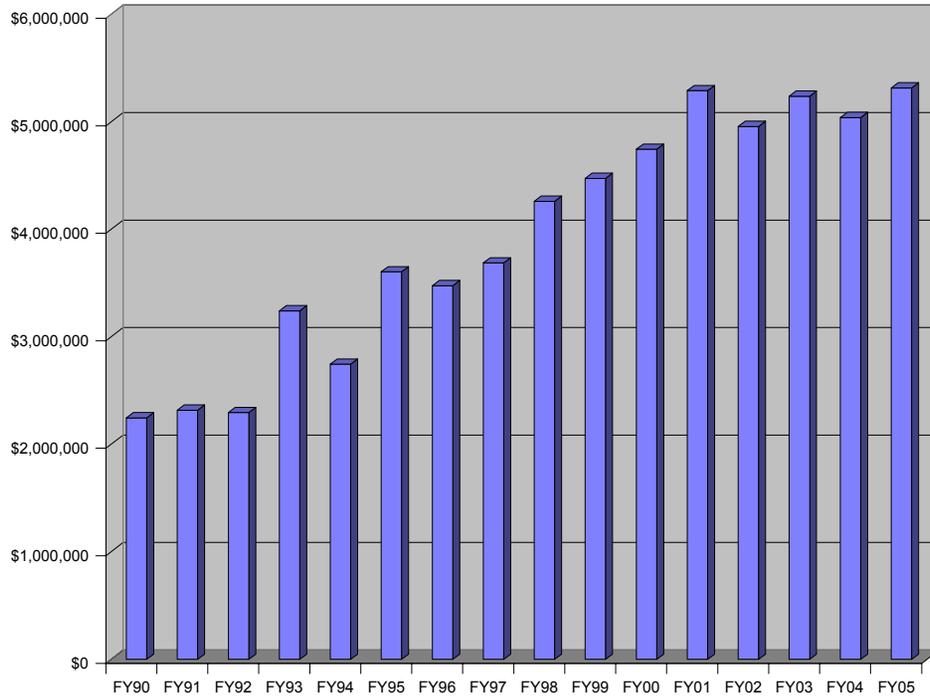
10-YEAR LOCAL RECEIPT HISTORY (in millions)



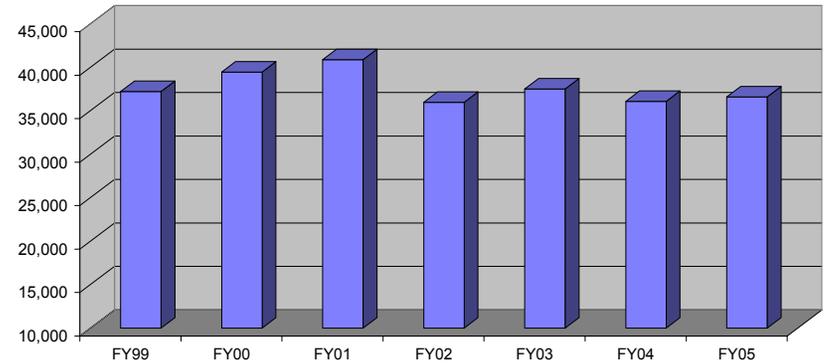
MOTOR VEHICLE EXCISE

State law establishes the Motor Vehicle Excise (MVE) tax rate. Proposition 2 1/2 set the rate of \$25 per \$1,000 in automobile value. In the first year of ownership, the rate of \$25 per \$1,000 is assessed on 90% of the value of the vehicle; in year two, it is 60%; in year three, it is 40%; in year four, it is 25%; and in year five and thereafter, it is 10%. The actual billings are prepared by the Registry of Motor Vehicles (RMV) and then turned over to the Town for printing, distribution, and collection. The MVE tax is the Town's largest local receipt source and is expected to generate \$5.25 million in FY07, an amount equal to the FY06 estimate.

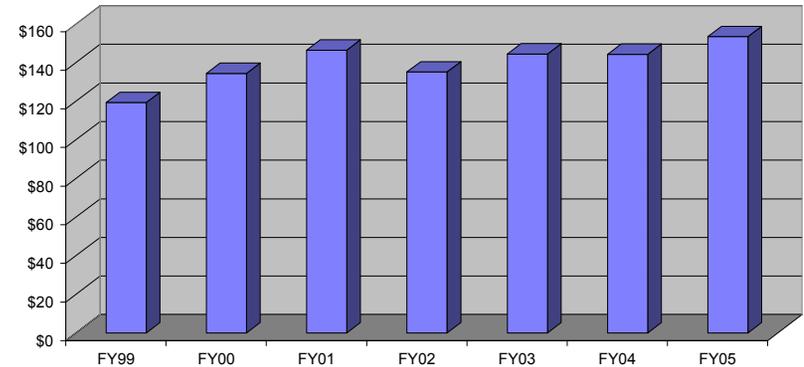
MVE COLLECTIONS



NUMBER OF MVE BILLS



AVERAGE MVE BILL



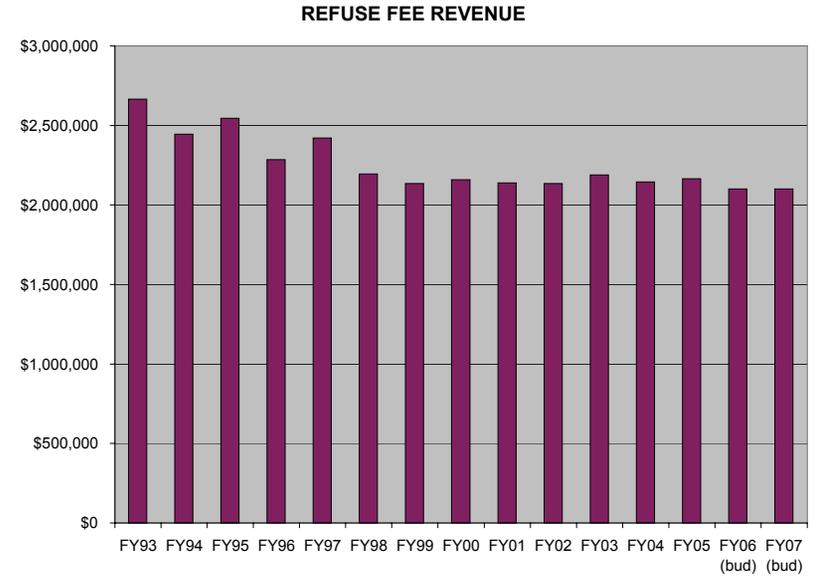
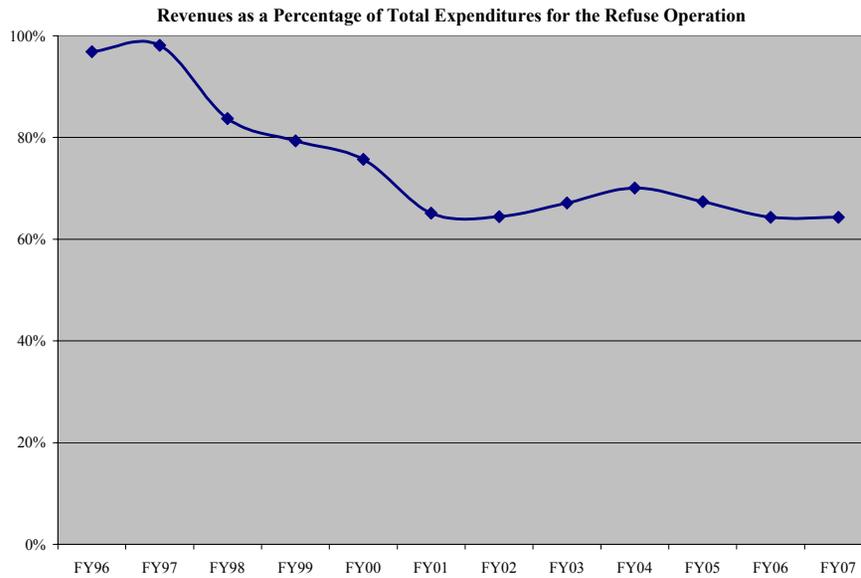
REVENUE SOURCE	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 BUDGET	FY2006 ESTIMATE	FY2007 BUDGET	BUDGET INCREASE
Motor Vehicle Excise	5,038,714	5,314,315	5,250,000	5,250,000	5,250,000	0

REFUSE FEE

For FY07, the Refuse Fee is proposed to remain level at \$165 per annum. This should generate \$2,065,000 from residential collections and \$35,000 from commercial collections, for a total of \$2.1 million. The Residential Refuse Fee was first instituted in FY89 when the Town was faced with a 300% increase in refuse disposal costs. The fee was set at \$150 per dwelling unit and has changed since then as follows:

FY89-FY91	FY92	FY93-FY94	FY95-FY06	FY07 est.
\$150	\$175	\$200	\$165	\$165

The Proposition 2 1/2 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 revenue covers approximately two-thirds of the service costs. The below left graph shows how the level of expenses covered by the refuse fee has declined since 1996, meaning the property tax subsidy has increased.

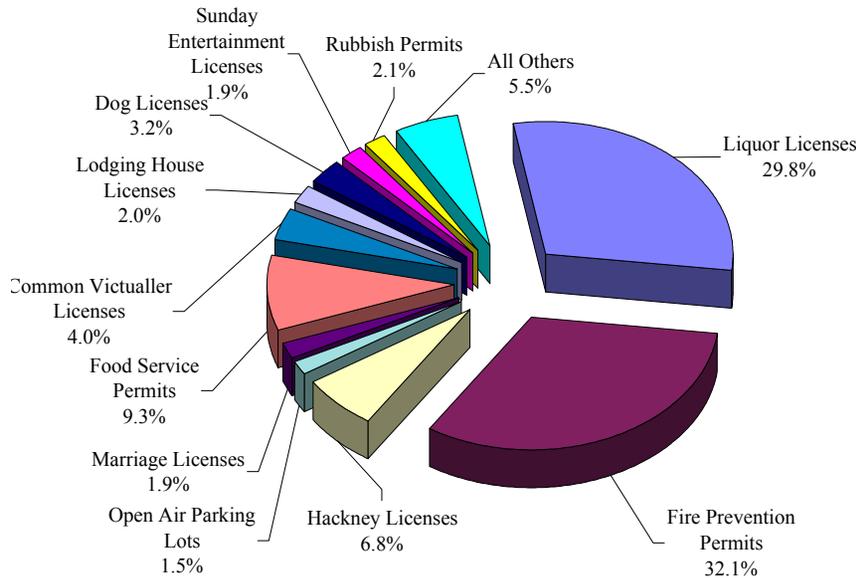


REVENUE SOURCE	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 BUDGET	FY2006 ESTIMATE	FY2007 BUDGET	BUDGET INCREASE
Refuse Fee	2,145,678	2,164,841	2,100,000	2,100,000	2,100,000	0

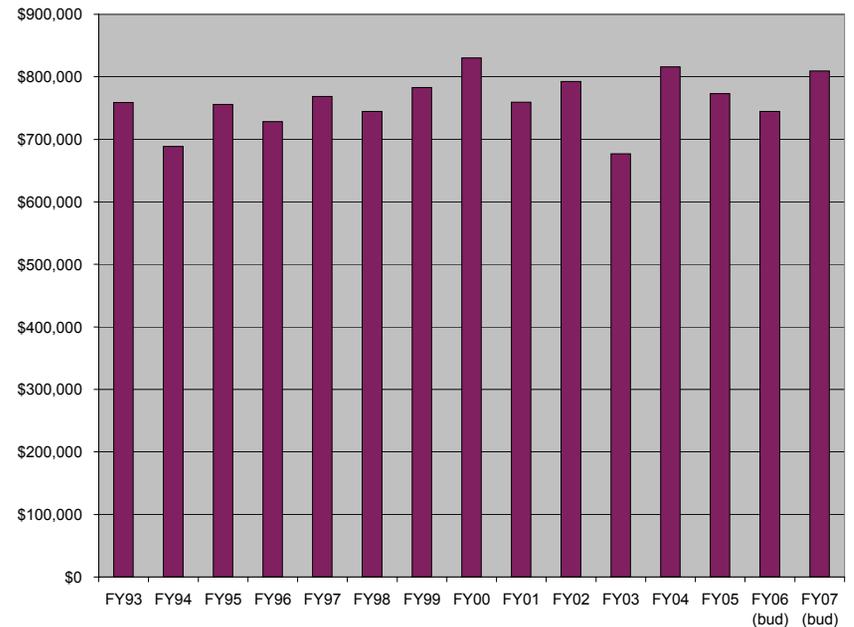
LICENSES AND PERMITS

The majority of the revenue from Licenses and Permits is derived from fire prevention permits, liquor licenses, and licenses from a variety of food establishments. For FY07, revenues from this category are expected to total \$809,500, an increase \$65,000 (8.7%) from FY06 levels. Of the increase, \$60,000 is due to the change in the Fire Department's fee schedule for inspections of multiple dwelling units - - those residential dwellings with six or more units. This change was approved by the Board of Selectmen. The remaining \$5,000 increase comes from an increase in the estimate for Hackney Licenses.

FY07 LICENSES/PERMITS REVENUE



LICENSES & PERMITS REVENUE

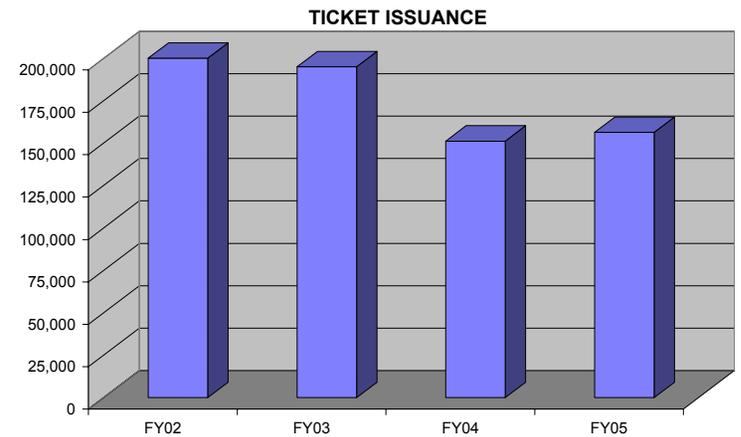
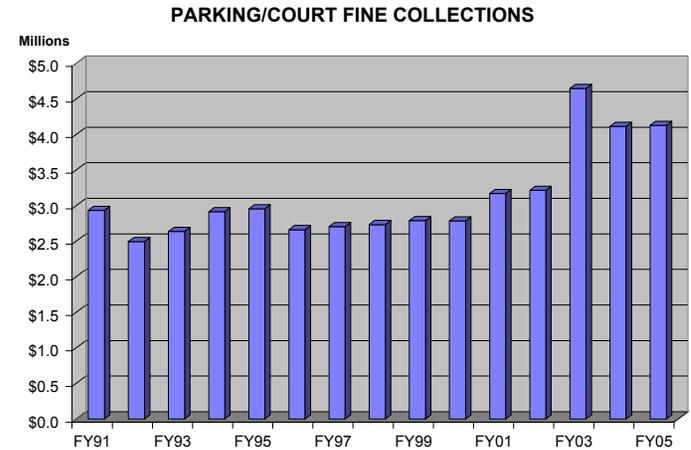


REVENUE SOURCE	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 BUDGET	FY2006 ESTIMATE	FY2007 BUDGET	BUDGET INCREASE
Liquor Licenses	255,005	249,670	241,500	241,500	241,500	0
Fire Prevention Permits	206,141	175,650	200,000	200,000	260,000	60,000
Hackney Licenses	62,103	53,082	50,000	50,000	55,000	5,000
Open Air Parking Lots	12,720	14,565	12,500	12,500	12,500	0
Marriage Licenses	20,045	19,095	15,000	15,000	15,000	0
Food Service Permits	86,228	91,752	75,000	75,000	75,000	0
Common Victualler Licenses	33,975	33,950	32,000	32,000	32,000	0
Lodging House Licenses	16,681	15,670	16,500	16,500	16,500	0
Dog Licenses	28,162	29,476	25,500	25,500	25,500	0
Sunday Entertainment Licenses	17,675	19,375	15,000	15,000	15,000	0
Rubbish Permits	17,995	17,350	17,100	17,100	17,100	0
All Others	59,137	53,573	44,400	44,400	44,400	0
Totals	815,868	773,208	744,500	744,500	809,500	65,000

PARKING AND COURT FINES

Parking and Court Fines are the second largest local receipt of the Town. Approximately two-thirds of the revenue is derived from parking tickets for expired meters and violation of the Town's overnight parking ban. In September of 2002, the Board of Selectmen increased the fines for certain parking violations. 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 after approval by the Legislature and Governor. This legislation allowed the Board of Selectmen to raise parking violations to a maximum of \$50. The adopted fine schedule is found below.

<u>FINE</u>	<u>OLD FINE</u>	<u>AS OF SEPT. 2002</u>	<u>CHANGE</u>
Overnight Permit Parking Violation	\$25	\$30	\$5
Parking Within an Intersection	\$15	\$25	\$10
Stopping Violation	\$15	\$25	\$10
Bus or Trolley Stop	\$15	\$25	\$10
Loading Zone	\$15	\$25	\$10
No Parking/Restricted Area	\$15	\$25	\$10
Upon a Sidewalk	\$15	\$25	\$10
Crosswalk	\$15	\$25	\$10
On-Street Overnight Parking Violation	\$15	\$30	\$15
Off-Street Overnight Parking Violation	\$15	\$30	\$15
Taxi Cab Stand	\$15	\$25	\$10
Meter Overtime	\$15	\$25	\$10
Within 20 Feet of an Intersection	\$15	\$25	\$10
In Excess of Posted Time Limit	\$15	\$25	\$10
Standing Violation	\$15	\$25	\$10
Meter Fee Unpaid (5 or 10 Hour Meter)	\$15	\$25	\$10
Meter Space Violation	\$15	\$25	\$10
Meter Fee Unpaid (1, 2, or 3 Hour Meter)	\$15	\$25	\$10



While there is a significantly higher amount of parking fine revenue being collected than prior to the fine increase (the \$4 million estimate is \$1.3 million, or 48%, higher than the average annual collections prior to the fine increase), there has been a decrease since the FY03 peak. In FY04, there were 44,000 fewer tickets written, resulting in a decrease of \$533,000. In FY05, the number of tickets issued increased by 5,000 (3.5%) to 156,000. The graph to the above right shows fine revenue since FY90 while the graph immediately to the right shows the number of tickets issued annually.

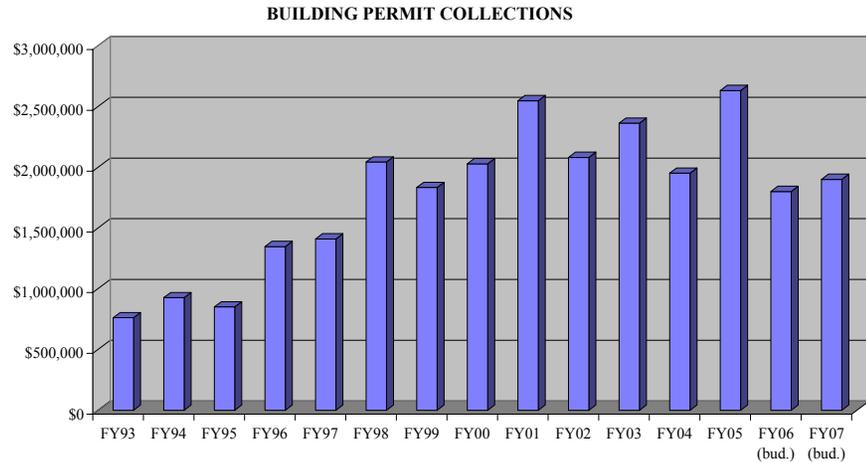
The FY07 revenue estimate is \$4 million, an amount that represents level-funding from the current fiscal year's budget.

REVENUE SOURCE	FY2004 <u>ACTUAL</u>	FY2005 <u>ACTUAL</u>	FY2006 <u>BUDGET</u>	FY2006 <u>ESTIMATE</u>	FY2007 <u>BUDGET</u>	<u>BUDGET INCREASE</u>
Parking and Court Fines	4,113,413	4,127,095	4,000,000	4,000,000	4,000,000	0

GENERAL GOVERNMENT

Revenues derived from this category are expected to increase over the amount budgeted for FY06 by \$438,000 (18.7%) due primarily to the new Medicare Part D Subsidy (\$375,000) and Building Permit revenues, which are estimated to increase \$100,000 (5.6%). The Medicare Part D Subsidy is an outcome of the Medicare Prescription Drug Improvement and Modernization Act of 2003, which added a prescription drug coverage component for seniors. The subsidy serves as an incentive for those employers that currently offer prescription drug coverage to its retirees to continue to offer the coverage. In order to qualify for the subsidy, an employer sponsored drug plan must demonstrate that it offers benefits at least as generous as the standard Part D benefits by satisfying an actuarial equivalence test. The Town met this requirement and filed for the subsidy. In effect, this new revenue source helps defray the increase in the health insurance budget.

As shown in the graph to the right, Building Permit collections remained relatively flat between FY93 and FY95 due to the economic climate. A sharp increase was realized in FY96, and construction demand continued to escalate from FY97 through FY01; therefore, the collections from this revenue source well exceeded the budgeted amounts. In FY02, a sizeable decrease was realized (\$467,000, 18%), an indication of the weakened economy. While there was an increase in FY03 (\$280,000, 14%), it proved to be a one-year blip, as the amount collected during FY04 was significantly less than in FY03 (\$410,000 less, or 17%). In FY05, it realized a sizeable increase, further proof of the volatile nature of this revenue source. The estimate for FY07 is \$1.9 million an increase of \$100,000, or 5.6%.



Collector's Fees, which consist primarily of Municipal Lien Certificates (MLC's) and Tailings, are expected to decrease \$25,000 (13.5%) while Town Clerk Fees, including fees for records and certified copies, are expected to decrease \$12,000 (12.4%).

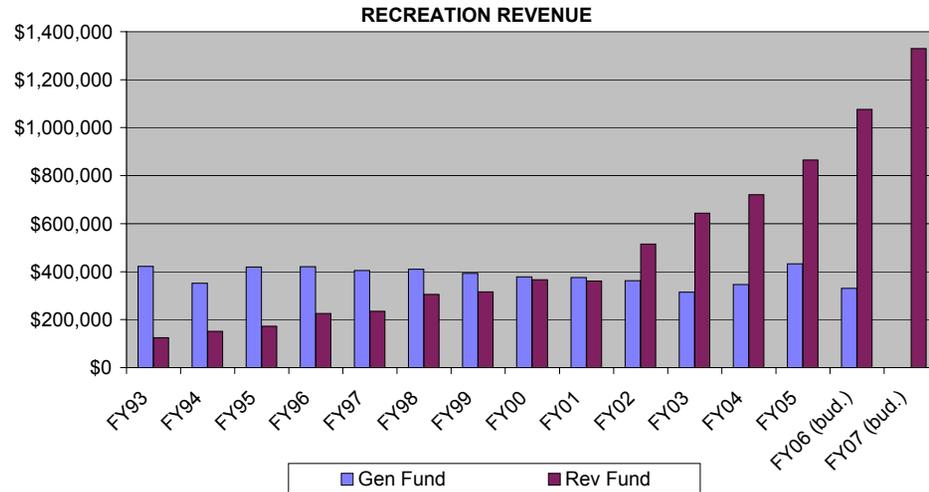
The remaining components of this revenue category are level-funded. Legal Damage Recovery revenue results from certain legal actions undertaken by the Town. The amounts collected vary greatly year to year because they are derived from unpredictable events that are the basis for the Town's recoveries. Plan Design Review fees are charged by the Building Department when a project requires approval from the Zoning Board of Appeals (ZBA). The Property Rental payments are derived from the ground lease agreement between the Town and the developer of Parcel B-2B. Lastly, the Benefits Reimbursement item consists primarily of reimbursements from the School Department for employees who have benefits and are paid from special revenue funds, in addition to COBRA fees and reimbursements for those Town employees paid for from CDBG funds. The All Others category is comprised of Board of Appeals fees, fees for copying documents of various departments, and many one-time reimbursements for miscellaneous expenditures.

REVENUE SOURCE	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 BUDGET	FY2006 ESTIMATE	FY2007 BUDGET	BUDGET INCREASE
Building Permits and Inspections	1,951,255	2,630,566	1,800,000	2,100,000	1,900,000	100,000
Legal Damage Recovery	0	0	5,000	600,000	5,000	0
Town Clerk's Fees	109,092	88,555	97,000	85,000	85,000	(12,000)
Collector's Fees	191,752	336,618	185,000	160,000	160,000	(25,000)
Plan Design Review	68,175	55,475	45,000	45,000	45,000	0
Property Rental Payments	40,000	37,000	30,000	30,000	30,000	0
Medicare Part D Subsidy	0	0	0	0	375,000	375,000
Benefits Reimbursement	46,352	61,167	137,000	137,000	137,000	0
All Others	125,072	202,126	42,500	42,500	42,500	0
Totals	2,531,697	3,411,507	2,341,500	3,199,500	2,779,500	438,000

RECREATION

The Recreation Department charges user fees for its programs in order to generate revenue and cover costs associated with those programs. Currently, the Department's revenue is either deposited in the General Fund or in the Recreation Revolving Fund. Commencing in FY07, all Recreation Department revenue will be deposited in the Revolving Fund. (An equal amount of General Fund expenditures is being moved to the Revolving Fund to offset the loss of revenue.) 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 as opposed to the 1% ceiling imposed by Chapter 44, Sec. 53E1/2 of Massachusetts General Laws. See page III-36 for a description of the Recreation Department's Revolving Fund.

The Recreation Department is also responsible for the operation of the Town-owned "Brookline Golf Club at Putterham" municipal golf course. Please see the Enterprise Fund piece of this Revenue Section (page III-35), as well as the expenditure breakdown of the Enterprise Fund in the Recreation Department's budget in Section IV of this Financial Plan.



REVENUE SOURCE	FY2004 <u>ACTUAL</u>	FY2005 <u>ACTUAL</u>	FY2006 <u>BUDGET</u>	FY2006 <u>ESTIMATE</u>	FY2007 <u>BUDGET</u>	BUDGET <u>INCREASE</u>
Swimming	76,796	98,553	55,000	55,000	0	(55,000)
Summer Day Camps	195,869	243,778	198,000	198,000	0	(198,000)
Tennis	19,712	29,267	28,000	28,000	0	(28,000)
Physical Education Facility	2,972	2,546	2,000	2,000	0	(2,000)
Skating	26,060	30,266	26,060	26,060	0	(26,060)
Picnic Charges	18,563	22,395	14,640	14,640	0	(14,640)
Other	5,830	6,110	6,300	6,300	0	(6,300)
Totals	345,802	432,915	330,000	330,000	0	(330,000)

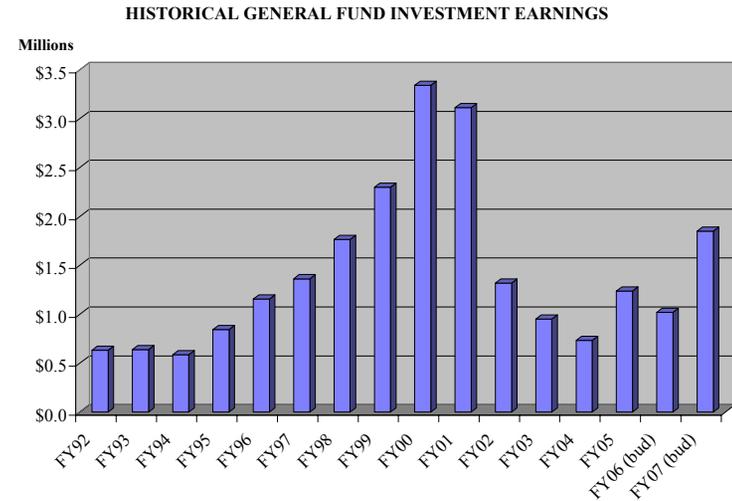
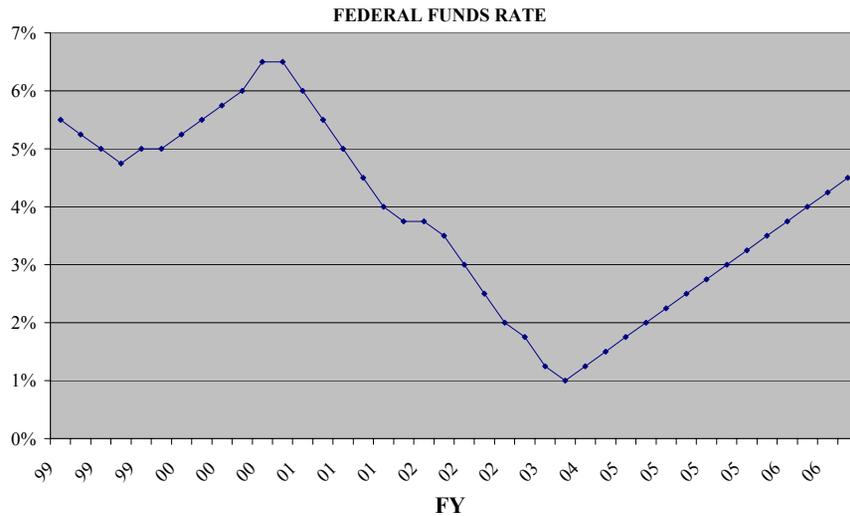
INTEREST INCOME

The Town Treasurer regularly invests any cash not required for current disbursements. The interest earned from these investments is credited to the Interest Income account. The amount of investment income earned in any given year is dependent upon a number of variables, the most important of which are:

1. Market interest rates
2. Available cash balances
3. Anticipated cash flows
4. Cash management policies and practices

Investment income accounted for more than three-quarters of the interest income earned in FY05. The other significant source of interest is from payments made by delinquent taxpayers.

The estimate for interest earned on investments for FY07 is \$1,850,000, which represents an increase of \$830,000 (81.4%). 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 approximately 1% (compared to 5% - 6.5% in FY00; 3.75% - 6.5% in FY01; 1.75% - 3.75% in FY02; and 1% - 1.25% in FY03), actual earnings were well below the levels realized during FY's 00-02. From FY00 to FY04, there was a drop of \$2.6 million, or 78%. Since June, 2004, the Federal Reserve has increased rates 14 times, bringing the rate 4.5%. Therefore, the estimate for interest on investments for FY07 can be increased. The two graphs below show the drop and subsequent increase in the Federal Funds rate (left) and the historical Investment Income earnings (right).



The amount budgeted for interest earned from delinquent taxpayers is being level-funded at \$310,000 for FY07.

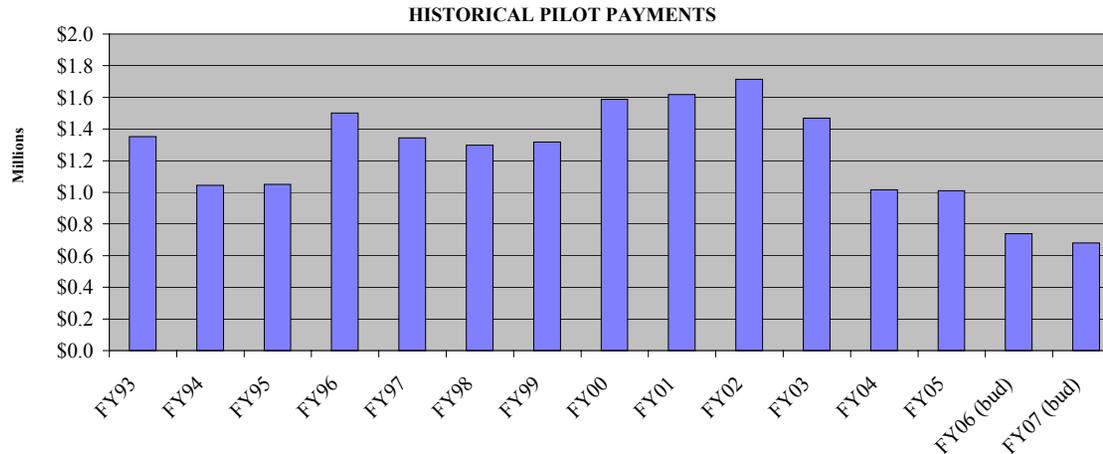
REVENUE SOURCE	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 BUDGET	FY2006 ESTIMATE	FY2007 BUDGET	BUDGET INCREASE
Interest Income	733,480	1,236,663	1,020,000	1,900,000	1,850,000	830,000
Delinquent Tax Interest	418,896	381,018	310,000	310,000	310,000	0
Totals	1,152,376	1,617,681	1,330,000	2,210,000	2,160,000	830,000

IN LIEU OF TAX PAYMENTS

In lieu of tax payments (PILOTs) are made to the Town by the Brookline Housing Authority and corporations that have entered into a State authorized agreement, known as Chapter 121A agreements. Under the provisions of Chapter 121A, a community may enter into an agreement with a developer, under certain conditions, to pay a percentage of their income from a project rather than pay property taxes. The Town has agreements on two Chapter 121A properties that call for payments of a percentage of gross income varying from 10% to 16.5%. This payment is subject to a minimum and maximum amount set by state law. The minimum payment is \$10.00 per thousand of property value, plus 5% of gross income for the project. A portion of the minimum payment is considered an excise tax and is paid to the State and then turned over to the Town. The difference between the excise tax portion and the total payment (based on 10% to 16.5% of gross income) is directly billed and collected by the Town. The Ch. 121A agreements, along with their estimated FY07 PILOT payment, are as follows: \$110,000 for 1371 Beacon St. (Beacon Park Associates) and \$410,000 for 55 Village Way, for a total of \$520,000.

Total in lieu of tax payments are estimated to yield \$679,300 for FY07, a decrease of \$59,500 (8.1%). The decline between FY07 and FY06 is the result of the renegotiated PILOT agreement with the Brookline Housing Authority (BHA). There had been a longstanding agreement with the BHA to base a major portion of the Housing Authority's payment based upon a percentage of its expenses. During FY05, the Town BHA concluded negotiations to adjust the PILOT down to the levels that other communities receive for state-subsidized housing units.

The "Other" category of PILOT payments are miscellaneous agreements the Board of Assessor's has entered into with numerous non-profits in Brookline that are tax-exempt. The PILOT agreement with these non-profits is to cover the cost of public safety services.



REVENUE SOURCE	FY2004 <u>ACTUAL</u>	FY2005 <u>ACTUAL</u>	FY2006 <u>BUDGET</u>	FY2006 <u>ESTIMATE</u>	FY2007 <u>BUDGET</u>	BUDGET <u>INCREASE</u>
Chapter 121A Projects	756,416	777,573	520,000	520,000	520,000	0
Brookline Housing Authority	185,789	176,120	193,800	163,800	133,800	(60,000)
Other	74,183	55,446	25,000	25,000	25,500	500
Totals	1,016,388	1,009,139	738,800	708,800	679,300	(59,500)

DEPARTMENTAL AND OTHER

All other local receipt sources combined are expected to total \$2.17 million, an amount that is \$104,500 (5.1%) above the FY06 budgeted amount. This is due to three revenue sources:

1. Cable Television Franchise Fee - this is a 3% tax on the gross receipts of the local cable television companies. It is estimated to increase \$55,000 (15.3%) to \$415,000 because of previous experience and the fact that the fee is based upon gross receipts of the companies.
2. Public Works Fees - these consist primarily of street cutting permits and, now, recycling revenue. The new recycling revenue is the reason for \$36,000 of the increase in this category, the result of the Town's new revenue-producing recycling contract. Entered into in September of 2005, the new contract guarantees the Town a minimum of \$10 per ton for recycled paper. Based upon the historical tonnage, the FY07 estimate is \$36,000. The remaining increase in this category (\$2,500) comes from Street Permits.
3. Hotel/Motel Excise - this revenue source is a 4% tax on gross receipts from room rentals of hotels and motels. It is estimated to increase \$20,000 (3.1%) to \$670,000, an amount that includes the excise taxes from both hotels in town.

Partially off-setting these increases is a \$9,000 (16.7%) decrease in Credit Card Convenience Fees, which is derived from the \$2 convenience fee charged to users of the On-Line Parking Ticket Payment application. (The \$2 fee is added to the fine amount in an effort to fully recover the costs of the application.)

The remaining revenue sources in this category include:

- Public Safety Fees - these include Towing Fees and Firearms licenses and are level-funded at \$95,000.
- Health and Sanitation - these fees, which include Tobacco and Asbestos fees, are collected by the Health Department. They are level-funded at \$50,000.
- Parking Fees - these fees include revenues from overnight parking permits, municipal parking space rentals, and rental vehicle lease surcharges. They are level-funded at \$329,500.
- Schools (Medicaid Reimbursement) - this is the Federal Medicaid reimbursement for medical services provided to qualified Brookline special education students. It is level-funded at \$215,000.
- Library Revenues - these consist of overdue fines and miscellaneous fees and are level-funded at \$95,000.
- 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 \$135,000.
- Pension Reimbursement - this includes the annual reimbursement from the State for cost of living adjustments (COLA's) for Brookline's non-contributory retirees, along with reimbursements from other Massachusetts pension systems for retirees who worked in other municipalities at some time during their career. As the number of non-contributory retirees declines, so too will the reimbursement. An overpayment by the State for the past several years will result in this category being reduced to \$0 for the next few years.

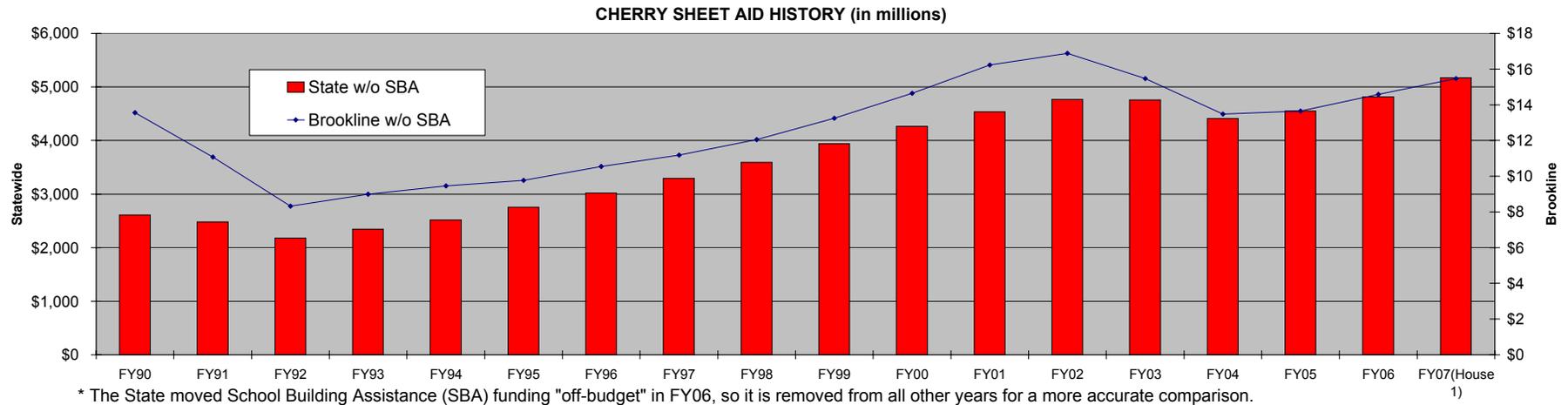
REVENUE SOURCE	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 BUDGET	FY2006 ESTIMATE	FY2007 BUDGET	BUDGET INCREASE
Public Safety	93,368	80,272	95,000	95,000	95,000	0
Health and Sanitation	43,997	57,577	50,000	50,000	50,000	0
Public Works	99,705	96,569	82,000	202,000	120,500	38,500
Parking Fees	321,881	418,872	329,500	329,500	329,500	0
Credit Card Convenience Fees	25,004	32,250	54,000	40,000	45,000	(9,000)
Schools (Medicaid Reimbursement)	93,024	321,697	215,000	215,000	215,000	0
Library	101,902	112,900	95,000	95,000	95,000	0
Detail Surcharges	118,311	126,192	135,000	135,000	135,000	0
Hotel/Motel Excise	603,576	681,127	650,000	650,000	670,000	20,000
Cable TV Franchise	361,366	433,027	360,000	400,000	415,000	55,000
Pension Reimbursement	11,162	18,441	0	0	0	0
Totals	1,873,297	2,378,923	2,065,500	2,211,500	2,170,000	104,500

STATE AID SUMMARY

Since the passage of Proposition 2 1/2, municipalities have been dependent upon the State to provide an equitable share of all growth tax revenues. (Growth taxes include income, sales, and corporate taxes.) Since the intergovernmental relationship between municipalities and the State is a vital component of service delivery for cities and towns, any reductions in local aid inevitably leads 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 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.

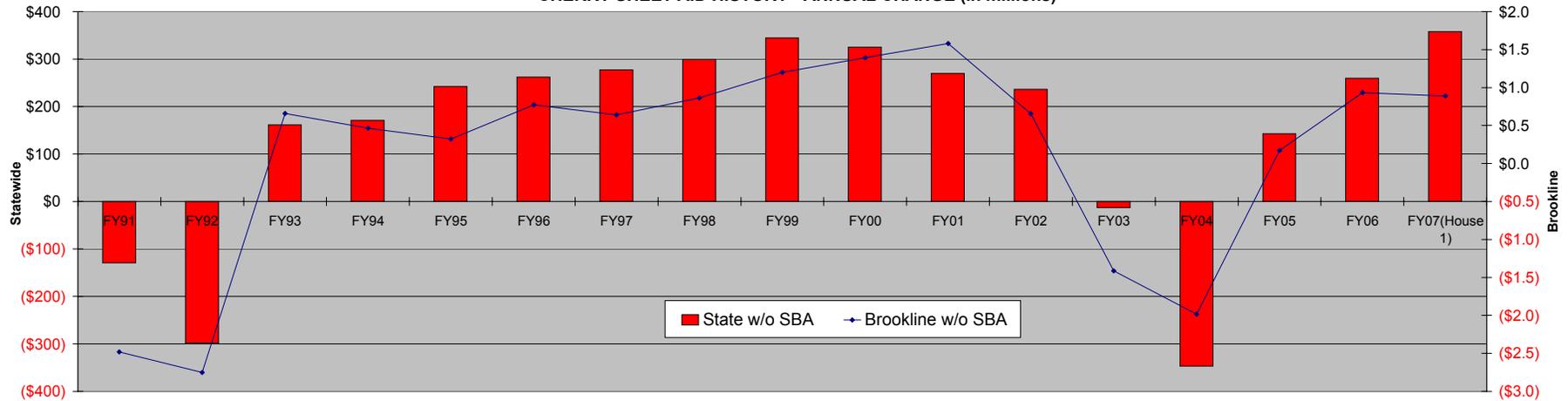
After sustaining major cuts in the early-1990's, local aid began to increase significantly in FY94 when the Legislature adopted a major Education Reform bill. Another source of the increase was Lottery revenue, which began in FY93 when the cap on disbursements back to municipalities was phased out. (The cap was put into effect in the early-1990's to help balance the State budget.) Two other significant sources of increased revenue for cities and towns from the State have been School Building Assistance (SBA) reimbursements for eligible school building projects and the Police Education Incentive (Quinn Bill) reimbursement.

Unfortunately, local aid started being reduced in FY03, both for Cherry Sheet programs (e.g., Education Aid, Additional Assistance, Lottery) and discretionary grant programs (e.g., Kindergarten Grants, MCAS Assistance, Early Literacy Grants, MWRA Debt Assistance, DARE). 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). FY06 saw the State begin restoring some of the cuts it imposed in FY03 and FY04: statewide, local aid increased \$253 million (5.6%) and for Brookline, the increase was \$934,000 (5.5%). These figures are reflected in the graph below. The graph on the following page shows, in millions of dollars, the annual increase or decrease in gross Cherry Sheet aid since FY91.



REVENUE SOURCE	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 BUDGET	FY2006 ESTIMATE	FY2007 BUDGET	BUDGET INCREASE
General Government Aid	7,546,422	7,870,316	8,005,712	8,005,712	8,642,883	637,171
School Aid	5,139,728	4,922,047	5,271,835	5,214,247	5,522,549	250,714
School Construction Aid	3,570,791	3,442,794	3,442,794	3,442,794	3,442,794	0
Tax Exemptions	28,082	27,693	27,078	27,078	27,191	113
Education Offset Items	1,013,561	1,157,237	1,280,287	1,280,287	1,281,002	715
Totals	17,298,584	17,420,087	18,027,706	17,970,118	18,916,419	888,713

CHERRY SHEET AID HISTORY - ANNUAL CHANGE (in millions)



* The State moved School Building Assistance (SBA) funding "off-budget" in FY06, so it is removed from all other years for a more accurate comparison.

As previously stated, the State began to cut back its allocations to municipalities due to its own budget crises, placing an added burden on municipalities and the property tax in these tight financial times. Between FY02 and FY05, the following cuts were made:

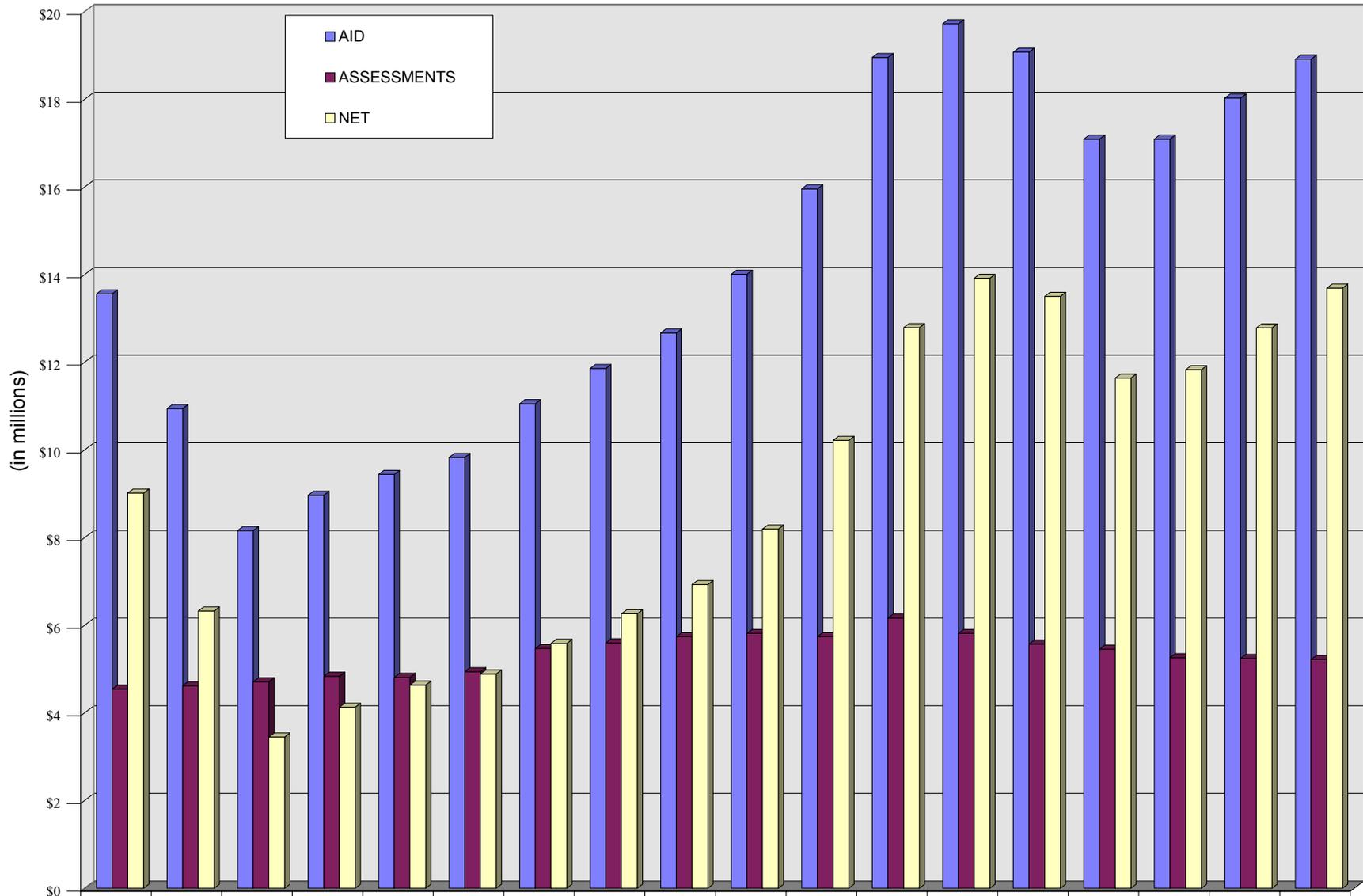
- **Lottery proceeds** -- \$116.7 million (15%)
- **Additional Assistance** -- \$97.8 million (20.5%)
- **School Transportation** -- \$57.5 million (100%)
- **Ch. 70 Education Aid** -- \$29.5 million (0.9%)
- **Class Size Reduction** -- \$18 million (100%)
- **Ch. 81 Highway Fund** -- \$10.9 million (100%). [In FY01, this account totaled \$43.5 million.]

In addition to these Cherry Sheet accounts, other local aid accounts that are not found on the Cherry Sheet (i.e., grants) realized large cuts, including tobacco tax funded programs (e.g., health education and school nurses), MCAS Support grants, Early Childhood grants, Educational Technology grants, Kindergarten Expansion grants, Early Literacy grants, Community Partnership grants, and the DARE and SAFE programs. Another large cut that had an immediate and dramatic impact on those municipalities served by the MWRA, of which Brookline is one, was the nearly \$50 million reduction in Debt Assistance for the MWRA, which provided rate relief for ratepayers. In Brookline's case, the level of cutbacks was severe: \$2.8 million, or 15%, from the "Big Three" local aid accounts (Additional Assistance, Chapter 70 Education Aid, and Lottery) alone. In addition, grants were cut, all of the Ch. 81 Highway money was lost, and all of the School Transportation funding was cut.

The Governor's FY07 budget proposal, referred to as House 1, increases total Cherry Sheet aid by \$358 million (7.4%). For Brookline, this translates into a \$888,713 (6.1%) increase. The majority of the growth comes from Lottery revenues (\$589,245, 15.7%) and Chapter 70 funding (\$308,302, 5.9%).

The chart on the next page shows Brookline's total state aid amounts since FY90, as well as state assessments and net state aid for the same period.

BROOKLINE STATE AID AND ASSESSMENTS



■ AID	13.56	10.94	8.16	8.96	9.44	9.83	11.06	11.86	12.67	14.01	15.96	18.95	19.73	19.08	17.09	17.09	18.03	18.92
■ ASSESSMENTS	4.54	4.62	4.71	4.84	4.81	4.94	5.47	5.60	5.74	5.81	5.74	6.16	5.81	5.57	5.45	5.26	5.24	5.22
■ NET	9.02	6.33	3.45	4.13	4.63	4.89	5.59	6.26	6.93	8.20	10.22	12.79	13.92	13.50	11.64	11.83	12.78	13.69

* The FY03 State Aid figure reflects the \$756,647 mid-year cut announced by Governor on January 30, 2003.

ADDITIONAL ASSISTANCE

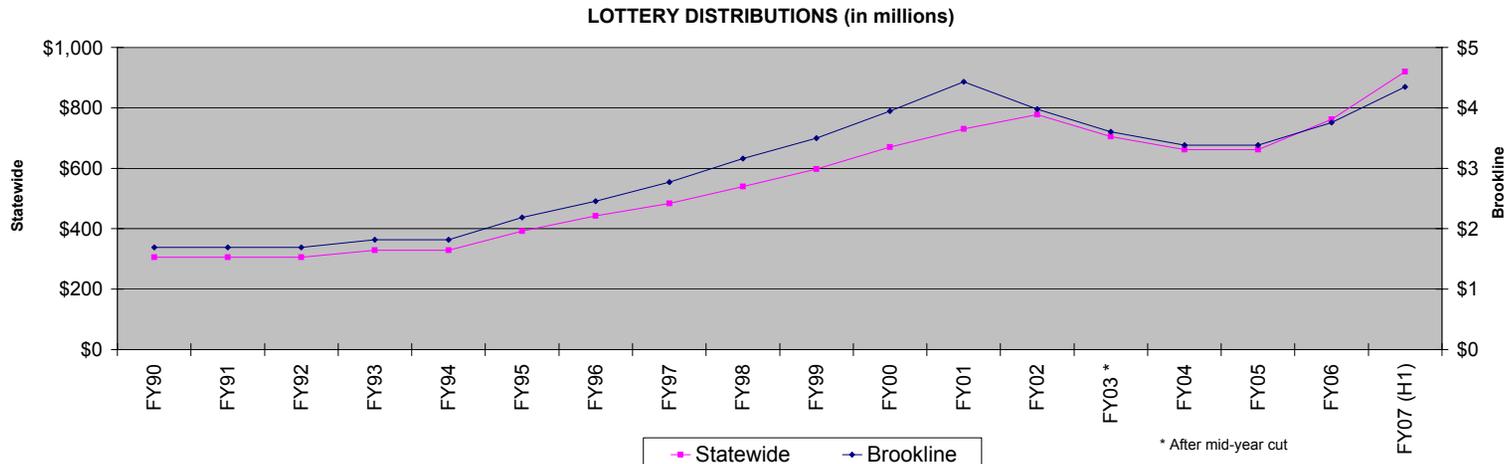
Additional Assistance is intended to provide flexible unrestricted aid to towns. In the 1980's, the Legislature adopted a needs-based formula to allocate the then-new Resolution Aid. Prior to the Education Reform Act of 1993, additional aid was the difference between School Chapter 70 aid and the needs-based Resolution Aid. After the Education Reform Act of 1993 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.

In FY's 89 and 90, Additional Assistance was funded statewide at \$765 million. For Brookline, this meant \$6.9 million. Between FY90 and FY92, the State cut this account by \$288.7 million (37.7%) to \$476.3 million. For Brookline, the result was a reduction of \$2.5 million to \$4.4 million (36.2%). For FY's 93-02, additional assistance was level-funded at the FY92 level. This changed in FY03, when the final state budget cut Additional Assistance by \$31 million (6.5%), resulting in a loss of \$286,459 for Brookline. The mid-year state aid cuts imposed by the Governor on January 30, 2003 resulted in a further reduction in Additional Assistance of \$41.6 million statewide, resulting in an additional loss of \$384,751 for Brookline. The FY04 appropriation was further reduced by \$25.2 million statewide, or \$232,497 for Brookline. When taken together, the cuts since FY02 total \$97.8M statewide and \$903,707 for Brookline. The Governor's FY07 budget proposal level-funds Additional Assistance at \$378.5 million statewide. Therefore, \$3.5 million is budgeted.

LOTTERY

Proceeds from the State Lottery, net of prizes and expenses, are intended to be distributed to cities and towns through a formula that is meant to be "equalizing", which means that communities with lower property values receive proportionately more aid than communities with higher values. The formula is based on population and Equalized Property Valuations (EQV), shown below:

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



REVENUE SOURCE	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 BUDGET	FY2006 ESTIMATE	FY2007 BUDGET	BUDGET INCREASE
Additional Assistance	3,497,741	3,497,741	3,497,741	3,497,741	3,497,741	0
Lottery	3,380,871	3,380,871	3,756,449	3,756,449	4,345,694	589,245
One-Time Municipal Relief	0	293,731	0	0	0	0
Veteran's Benefits	64,999	53,448	70,151	70,151	44,794	(25,357)
Police Career Incentive	602,812	644,525	681,371	681,371	754,654	73,283
Totals	7,546,422	7,870,316	8,005,712	8,005,712	8,642,883	637,171

LOTTERY (con't.)

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. For FY93 and FY94, the Legislature increased the distribution by \$23 million to a total of \$329 million. At that point, the "diversion" totaled \$170 million. As a result of increased pressure from local government, the Legislature authorized an additional \$42 million during FY95. They also 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, the amount increased to \$730 million and in FY02 it further increased to \$778 million, which was also the FY03 amount. During this period, Brookline's share of lottery proceeds increased 73%, from \$2.3 million to \$3.98 million.

Unfortunately for cities and towns, the State began to cut the level of revenue distributed back to municipalities when the Governor issued his mid-year cuts in January, 2003. The FY04 level of \$661.4 million was \$116.7 million (15%) below the original FY03 budgeted amount. For Brookline, the 15% cut translated into \$596,624. In FY06, this account was increased \$100M (15.1%) to \$761.4 million. For Brookline, it resulted in an increase of \$376K (11.1%) to \$3.76M. This occurred because the final state budget approved a plan to phase-out the diversion over a four-year period: 45% in FY06; 65% in FY07; 85% in FY08; and 100% in FY09. The Governor's FY07 budget proposal eliminates the four year phase-in and includes full restoration of Lottery proceeds for FY07. As a result, statewide funding increases \$158.7 million, or 20.8%. For Brookline, this translates into an increase of \$589,245 (15.7%) to \$4.3 million. These changes are shown in the graph on the preceding page.

VETERANS' BENEFITS

Chapter 115, Section 6, provides for reimbursement to communities for amounts expended to assist needy veterans and/or their dependents. Benefits paid out in accordance with state guidelines and approved by the Commissioner of Veterans' Services are reimbursed 75%. Total statewide funding in FY06 was \$13.8 million, an increase of \$2.5 million, or 22.4%. Brookline's FY06 reimbursement was \$70,151. The Governor's FY07 budget proposal increases funding statewide by \$608,000 (4.4%) to \$14.4 million. Based on the Preliminary Cherry Sheets, Brookline will receive \$44,794, an increase of \$25,357 (36.1%).

POLICE CAREER INCENTIVE REIMBURSEMENT (QUINN BILL)

In 1996, Town Meeting accepted the provisions of G.L. Ch. 41, S.108L, which established a police career incentive program. The program encourages police officers to earn degrees in law enforcement and criminal justice through salary increases. Officers are eligible for 10%, 20%, or 25% base salary pay increases for associates, bachelor's, or master's degrees, respectively. The Town pays the full cost of the program and is then reimbursed by the State for 50% of the cost. The Governor's FY07 budget proposal increases funding by \$5 million (10.8%) to \$51.1 million. Based on the Preliminary Cherry Sheets, Brookline will receive \$754,654, an increase of \$73,283, or 10.8%.

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.

Education reform legislation completely revised the previous Chapter 70 formula. The formula is quite complex, comprised primarily of the following components:

- | | | | |
|------------------------------------|-------------------------------|-----------------------|------------------------------------|
| 1. Foundation Budget | 2. Net School Spending | 3. Local Contribution | 4. Standard of Effort |
| 5. Municipal Revenue Growth Factor | 6. Minimum Local Contribution | 7. Aid Calculations | 8. Net School Spending Requirement |

Under the provisions of the Act, every school system must meet certain minimum levels of spending. Two key factors are the Standard of Effort, which measures the local contribution toward education, and the Foundation Budget, which measures the minimum amount necessary to provide a quality education on a per pupil basis. These two measures determine which types of aid a community is entitled. They also highlight those communities that need to increase their own contribution.

The reform legislation targeted the majority of funds to poorer communities and required them to increase school spending. Communities such as Brookline are considered to be relatively affluent and, therefore, not as needy. Minimum aid communities 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. While the original formula expired after FY00 and a successor formula was supposed to be developed, no changes have been made to the formula since it expired.

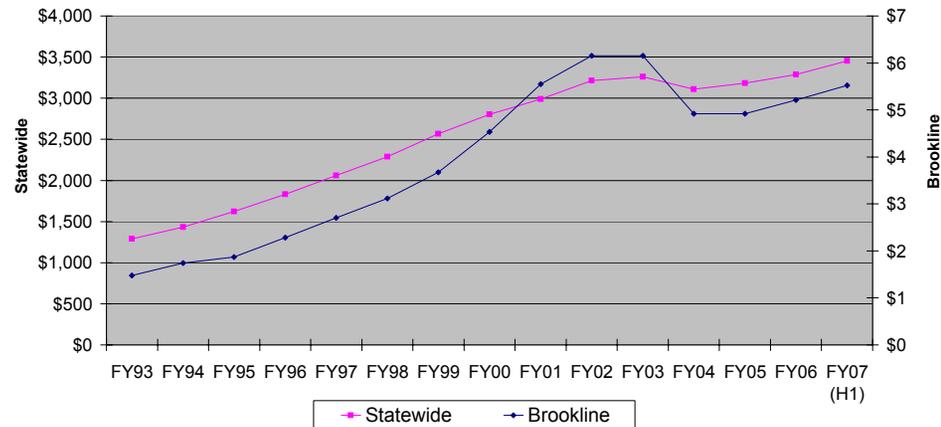
Between FY93 and FY03, the amount of Ch. 70 aid appropriated by the State increased significantly, as the chart on the following page shows. Total funding increased nearly 153%, going from \$1.29 billion in FY93 to \$3.26 billion in FY03. For Brookline, during that same period, funding increased \$4.7 million (316%), going from \$1.48 million to more than \$6 million. In FY03, statewide Ch. 70 funding increased \$45.8 million (1.4%), but only 260 of 361 school districts received any increase. The additional amount was to ensure that spending in all municipal and regional school districts at least reached the "foundation budget" amount and that no school district received less aid in FY03 than it did in FY02. In FY04, total statewide funding was reduced \$147.4 million (4.5%) and was allocated in a manner such that no community fell below "foundation" and no community was cut more than 20%. Brookline's aid was cut the maximum 20% (\$1.2 million). In FY05, it was increased \$72.2 million statewide, the amount needed to keep all communities at foundation, but Brookline received no increase.

In FY06, statewide Ch. 70 funding was increased \$105.6 million (3.3%). For Brookline, the increase was \$292,000 (5.9%), the result of \$50 per pupil being added to the final state budget. The Governor's FY07 budget proposal offers a new distribution formula, one adds residential income to the "ability to pay" determination, and would provide more money for enrollment growth and inflation. In addition to the new formula, \$163.7 million is added, an increase of 5% to \$3.5 billion. 305 school districts would see an increase in aid while 23 districts would be cut. Brookline receives an increase of \$308,302 (5.9%) to \$5.5 million.

The graph on the following page shows the above detailed funding history.

REVENUE SOURCE	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 BUDGET	FY2006 ESTIMATE	FY2007 BUDGET	BUDGET INCREASE
School Aid Chapter 70	4,922,047	4,922,047	5,214,247	5,214,247	5,522,549	308,302
School Transportation	217,681	0	0	0	0	0
School Construction Aid	3,570,791	3,442,794	3,442,794	3,442,794	3,442,794	0
Charter Tuition Assessment Reimbursement	0	0	53,956	0	0	(53,956)
Charter School Capital Facility Reimb.	0	0	3,632	0	0	(3,632)
Totals	8,710,519	8,364,841	8,714,629	8,657,041	8,965,343	250,714

CH. 70 FUNDING HISTORY (in millions)



SCHOOL TRANSPORTATION

Chapter 71, Section 7A, provides for reimbursement of the previous year's costs of transporting students who live more than 1.5 miles from school. Reimbursement is subject to a \$5 deductible per student and is usually pro-rated due to short funding by the State. Section 37D provides for reimbursement of the transportation costs associated with the program for eliminating racial isolation without the 1.5 miles minimum requirement. Chapter 71A, Section 8, and Chapter 71B, Sections 13 and 14, provide for reimbursement of the incremental costs of transportation for bilingual and special needs students without the 1.5 miles minimum requirement. In FY02, total municipal statewide funding was \$55.3 million. In FY03, it was cut 10%. In FY04, all funding was eliminated, resulting in a loss of \$217,681 for the Town. Since then, no funding has been restored.

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 that involve the renovation or replacement of unsound or unsafe buildings. By the late-1990's, the program 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 waiting list would be funded (one of which was the Lawrence School) and b.) no new projects could be added to the waiting list.

An independent state authority was created to operate the new SBA program, which is governed by a seven-member board led by the State Treasurer. An 18-member advisory board has been established, including municipal officials, to provide advice to the new authority. The new law provides an "off budget" revenue stream for future projects after the new project moratorium expires in July, 2007. Using mainly a combination of long-term state-level borrowing and a dedicated portion of the sales tax, the revised SBA program will meet its obligations in full for projects already receiving payments and current waiting list projects. Roughly 20% of the sales tax revenues are dedicated to a new special trust fund to finance the State's share of projects. Also, \$150 million from surplus FY04 state revenues was transferred to the new fund. Lastly, \$1 billion in state bonds was authorized to help finance the new SBA program. (The State will pay the debt service on those bonds, not the Trust.) For post-moratorium projects, the state's reimbursement rate has been reduced by 10 points. This change will result in an average increase in the local contribution to future school projects of more than 30%.

The new law pays in full the State's share of projects already receiving payments and projects on the current waiting list. Projects already receiving payments will continue to receive annual reimbursement of principal and interest for the rest of the payment period for the project. Projects on the waiting list, including already-built schools and not-yet-started schools, will receive up-front payment of the full state share of principal and interest on temporary borrowing. Municipalities and school districts will borrow only for the local share of any project. Special rules will apply to the few waiting list projects for which permanent borrowing has already occurred and to other unusual situations.

SCHOOL CONSTRUCTION AID (con't.)

The new law also keeps in place the current moratorium that prohibits review or approval of new projects by the new SBA authority until after July 1, 2007. Reimbursement rates for all post-2007 major construction projects have been reduced by 10 percentage points. The reform legislation cuts the "base rate" for all projects by eight points and eliminates the two incentive points that now apply to projects when a project manager is hired. (Separate construction reform legislation signed by the Governor 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 is reduced from 90% to 80%, and the maximum local contribution is increased from 50% to 60%. The law also forbids the new SBA authority from approving new school building cost and size standards needed to design and determine the cost of a project or approve any new regulations before January 1, 2006. The authority is required to have new regulations in place by July 1, 2006.

While there is much to be desired in the restructured SBA program, including the elimination of the waiting list in 3 1/2 years versus the current 10 - 12 year time frame (which allowed the Town to receive its reimbursement for the Lawrence School in FY06), a dedicated funding stream, and no cuts in subsidy levels for current projects and current waitlist projects, the fact that there will be a reduction in reimbursement rates for future projects means that an outcome of the new law is that municipalities will have to pay more for a school project. It has also become quite evident that the dedicated sales tax will not fund many projects annually. While \$500 million (the estimate for FY08) may sound like a large funding level, based on current construction costs, that would fund a minimal number of school projects.

The fact that the number of approved projects will be based on strict statutory criteria and funding will be minimal has required to the Town to reassess its CIP assumptions for SBA funding for Runkle and Devotion Schools. The FY06 - FY11 CIP assumed 40% state funding for each project, but such a scenario now seems unlikely. Therefore, a decision has been made to base the FY07 - FY12 CIP on the assumption of no SBA funding. This has a dramatic impact on the CIP, which is detailed in Section VI of this Financial Plan.

Under the new program, the Town will continue to receive payments under the existing schedule, which totals \$3.44 million. That funding supports the following four projects:

1. Lincoln School - beginning in FY96, the Town received the first of 20 annual \$616,287 payments for the State's 61% share of the Lincoln School construction costs.
2. Heath School - beginning in FY00, the Town received the first of 20 annual \$286,161 payments for the State's 61% share of the Heath School project. There has been a change to the reimbursement schedule. For years FY05-FY19, the Town will receive \$122,095 per year. When added to the first five annual payments (FY00-FY04) of \$286,161, the total reflects the State's 61% share of the project.
3. High School - beginning in FY00, the Town received the first of 20 annual \$2,214,516 payments for the State's 61% share of the remodeling of the High School.
4. Baker School - beginning in FY03, the Town received the first of 20 annual \$489,896 payments for the State's 61% share of the Baker School project.

As for the Lawrence School, the Town received 75% of its anticipated reimbursement in FY06, which allowed the Town to pay off a \$7.9 million BAN. The remaining 25% will be received once the project goes through the normal auditing process by the state. Once received, the Town will pay off the remaining BAN and finalize its permanent financing for the project, estimated to be \$1 million.

CHARTER TUITION ASSESSMENT REIMBURSEMENT

General Laws Chapter 71, Section 89 (nn) mandates that the State assess a municipality or regional school district for the costs associated with pupils attending a Charter School district and reimburse sending districts for the tuition they pay to Commonwealth charter schools. 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. This reimbursement is, of course, subject to appropriation. If the account is not fully-funded, then the reimbursement is pro-rated.

While the final FY06 Cherry Sheet included \$53,956 to offset the costs of the Charter School Assessment, the Town has been notified that no children from Brookline are attending the Charter School in Marlboro, so no revenue will be received. Similarly, no charges will be made against the Town.

CHARTER SCHOOL CAPITAL FACILITY REIMBURSEMENT

This revenue source is another component of the above detailed Charter School Tuition Reimbursement. This portion is to reimburse sending districts for the capital facilities tuition component they pay to Commonwealth charter schools for interest and principal payments on school buildings and land. The statewide average of what districts paid in the prior year (currently \$715 per pupil) for both principal and interest on land and buildings is applied to each pupil's tuition rate. While the final FY06 Cherry Sheet included \$3,632 to offset the costs of the Charter School Assessment, the Town has been notified that no children from Brookline are attending the Charter School in Marlboro, so no revenue will be received. Similarly, no charges will be made against the Town.

VETERANS

Chapter 59, Section 5, Clauses 22A-22E provide for tax exemptions for veterans meeting certain criteria. The amount of the exemption is no less than \$250. 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.

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 as determined by the Commissioner of the Department of Revenue (DOR). The State partially reimburses the Town for this exemption.

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. Total FY06 statewide funding for the above three reimbursements was \$8.3 million. For Brookline, the total was \$25,070. In the Governor's FY07 budget proposal, these are level-funded at \$8.4 million. For Brookline, \$25,685 is estimated.

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).

The State determines its reimbursement by dividing the total number of exemptions throughout the State into the total appropriation, which was \$9.9 million in FY06. Brookline's reimbursement entitlement is calculated by multiplying the statewide unit reimbursement by the number of exemptions granted by the Town. In FY06, the reimbursement was \$2,008. In the Governor's FY07 budget proposal, total statewide funding is level-funded at \$9.9 million. For Brookline, the reimbursement is estimated at \$1,506.

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	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 BUDGET	FY2006 ESTIMATE	FY2007 BUDGET	BUDGET INCREASE
Veterans	10,275	19,758	20,209	20,209	20,209	0
Surviving Spouses and Others	1,464	1,464	2,296	2,296	2,571	275
Blind Taxpayer	4,200	4,463	2,565	2,565	2,905	340
Elderly Taxpayer	12,143	2,008	2,008	2,008	1,506	(502)
Totals	28,082	27,693	27,078	27,078	27,191	113

CHERRY SHEET OFFSETS

Cherry Sheet Offsets are amounts that constitute categorical aid and must be spent for specific municipal and regional school district programs. Funds received under programs designated as Offset items may be spent without appropriation in the local budget. The School Department reserves the Racial Imbalance (METCO) and Lunch Program funds for direct expenditure. The Library does the same with the Public Libraries appropriation. The School Department expends the METCO and Lunch Programs monies above and beyond the appropriated budget while the Library uses the funds to augment the Town's appropriation. Statewide FY06 funding totaled \$32.1 million. The Governor's FY07 budget proposal totals \$32.2 million, an increase of \$150,000 (0.5%). For Brookline, the FY07 funding is estimated at \$1.3 million, an increase of \$715 (0.1%).

RACIAL IMBALANCE (METCO)

Chapter 76, Section 12A, provides financial assistance to communities that educate children who reside in other towns where a racial imbalance exists. Each school system must submit a plan to the Board of Education that shall include an estimate of the costs associated with its implementation. If the plan is approved by the Board of Education, it enters into an agreement for reimbursement with the school system. Statewide FY06 funding totaled \$17.6 million. The Governor's FY07 budget proposal level funds METCO. For Brookline, funding is estimated at \$1.2 million.

LUNCH PROGRAMS

Under Chapter 871 of the Acts of 1970, the State reimburses cities and towns a small portion of the costs of providing breakfasts and lunches to school children. The majority of funding for the lunch programs comes from the federal government and fees paid by the diners. Commencing in FY93, elderly lunch reimbursements were no longer included on the Cherry Sheet. Statewide FY06 funding totaled \$5.4 million. The Governor's FY07 budget proposal level funds the account \$5.4 million. For Brookline, funding is estimated at \$19,993, a decrease of \$1,749 (8%).

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 \$.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-25. 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. Statewide FY06 funding totaled \$9 million. The Governor's FY07 budget proposal increases the account by \$150,000 (1.7%) to \$9.2 million. For Brookline, funding is estimated at \$96,123, an increase of \$2,464 (2.6%).

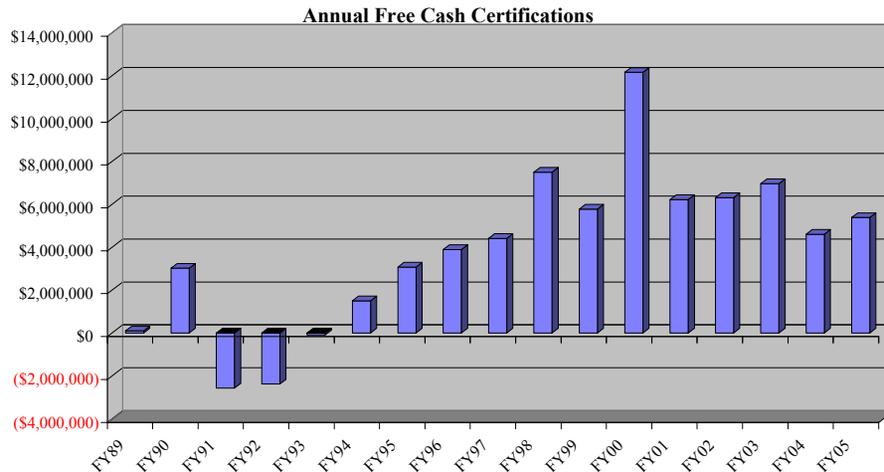
REVENUE SOURCE	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 BUDGET	FY2006 ESTIMATE	FY2007 BUDGET	BUDGET INCREASE
Racial Imbalance	921,103	1,056,407	1,164,886	1,164,886	1,164,886	0
Lunch Programs	21,358	17,721	21,742	21,742	19,993	(1,749)
Public Libraries	71,100	83,109	93,659	93,659	96,123	2,464
Totals	1,013,561	1,157,237	1,280,287	1,280,287	1,281,002	715

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. These funds, once certified, may be used to support supplemental appropriations during the year, to support the ensuing fiscal year's budget, or to reduce the tax levy. The Town's Free Cash Policy, which can be found in its entirety in the Appendix of this Financial Plan, states that all Free Cash, after funding reserves at target levels, goes to support the Town's Capital Improvement Program (CIP).

Free Cash is generated when the actual operating results compare favorably with the budget, such as when actual revenues exceed the original estimates and/or when actual expenditures are less than appropriated. It is also affected by increases or decreases in uncollected property taxes, non-General Fund deficit balances, and any other legally incurred operating deficits. Massachusetts General Law permits an updated Free Cash determination during the fiscal year. Any community may request the DOR to compute an Adjusted Free Cash based upon their collections, net of refunds, of the previous years' property taxes. The collection period, under normal circumstances, begins July 1, the first day of the new fiscal year, and may not go beyond March 31, or nine months later, except in years when bills are late. Special rules apply to those unusual years.

From FY91 through FY93, Free Cash was certified with negative balances, as can be seen in the graph below. Very tight budgeting and unusually large delinquent tax balances created this situation. This condition began to improve in FY94. Since then, the combination of adopting prudent fiscal policies, more conservative revenue estimates, and the strong economy of the late-1990's have contributed to the favorable levels of Free Cash. The Free Cash certification for funds available for use in FY07 (i.e., Free Cash as of 7/1/05) increased \$780,901 (17%) to \$5.4 million.



Due to the difficulty in predicting Free Cash and the need to provide some reserve for potential unforeseen or extraordinary expenses, especially in a tight budgeting environment, the Selectmen have adopted a formal Free Cash appropriation policy. An amount equivalent to 0.25% of the prior year's net revenue (approximately \$400,000) is appropriated for use as part of the Town's operating budget. When combined with the tax supported portion of the budget reserve, which is an amount equivalent to 0.75% of the prior year's net revenue, the result is a total budget reserve equivalent to 1% of the prior year's net revenue.

The Free Cash balance as of the close of FY05 has been certified at \$5,387,435. After making the following appropriations, \$4,491,704 million is available for capital improvements:

- \$398,444 to the Operating Budget Reserve Fund
- \$22,248 to the Stabilization Fund ("Rainy Day" fund)
- \$250,000 to the Worker's Compensation Trust Fund
- \$225,039 to the Liability/Catastrophe Fund

REVENUE SOURCE	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 BUDGET	FY2006 ESTIMATE	FY2007 BUDGET	BUDGET INCREASE
Free Cash appropriated for:						
Capital Improvements	4,929,348	5,675,360	3,779,809	3,779,809	4,491,704	711,896
Operating Budget Reserve Fund	0	369,076	381,105	381,105	398,444	17,339
Stabilization Fund	0	246,892	39,005	39,005	22,248	(16,757)
Affordable Housing Trust Fund	316,455	348,312	0	0	0	0
Retiree Group Health Trust Fund	357,158	0	0	0	0	0
Worker's Compensation Trust Fund	0	153,704	0	0	250,000	250,000
Liability Reserve	0	172,896	406,616	406,616	225,039	(181,577)
Totals	5,602,961	6,966,241	4,606,534	4,606,534	5,387,435	780,901

OTHER AVAILABLE FUNDS

Other Available Funds are derived from legally restricted funds or grants and can only be used to offset related appropriations. The anticipated amount available to defray FY07 appropriations is \$7.9 million, an increase of \$256,244 (3.3%) from the amount available in FY06. The increase is the result of the following changes:

1. **Parking Meter Receipts** - a decrease of \$47,500 (2.4%) is anticipated due to the reconstruction of Beacon St. During construction, some parking will become unavailable, thereby reducing meter receipts.
2. **Chapter 90** - Chapter 90 is a State reimbursement-type grant for eligible road repairs and maintenance. These funds are earmarked for approved road and related State Highway Department approved projects. They are reimbursed to the Town after local funds are expended. The projects covered by this grant are included within the annual CIP and the level of appropriation is limited to the amount authorized by the State. Upon the recommendation of the Town's independent auditor, expenditures will be charged directly to the Special Revenue Fund instead of transferring the money into the General Fund. Therefore, \$0 is included in the Financial Plan.
3. **Golf Enterprise Fund Reimbursement** - this reimbursement to the General Fund consists of debt service, the fringe benefit costs associated with those employees whose salaries are charged to the Enterprise Fund, supervision/overhead, re-payment of the FY01 loan from the Town, the Town Fee (i.e., year-end surplus), and property insurance. The \$8,152 (2.1%) decrease in the FY07 reimbursement is due to a combination of decreases in debt service (\$6,654) and the Town Fee (\$11,613) and increases in fringe benefits and other charges (\$10,116).
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 53E1/2, 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 FY07 reimbursement increases \$25,864 (21.6%).
5. **Water and Sewer Enterprise Fund Reimbursement** - this reimbursement to the General Fund consists of debt service, fringe benefits, and interdepartmental expenses. The 9.7% (\$440,859) increase is due primarily to an increase in debt service (\$371,819), along with an increase in fringe benefits (\$69,039).
6. **Capital Project Surplus** - \$413,960 of remaining balances from existing capital projects is being re-appropriated to support the CIP.

The Walnut Hills Cemetery Fund includes receipts from the sale of lots, as well as income from the perpetual care fund. Due to increasing space needs, the Trustees have begun to expend a portion of these revenues directly. Therefore, the Town's share of the revenue was reduced to \$50,000 in FY99. FY07 will remain at this reduced level in order to permit the Trustees to continue with their much needed expansion project. The State Aid for Libraries account is the portion of the Cherry Sheet Offset aid, previously described under the "Cherry Sheet Offsets" section, that is used as a direct offset to the Library. It is level-funded in FY07.

REVENUE SOURCE	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 BUDGET	FY2006 ESTIMATE	FY2007 BUDGET	BUDGET INCREASE
Parking Meter Receipts	1,900,000	1,925,000	1,977,500	1,977,500	1,930,000	(47,500)
Walnut Hill Cemetery Fund	50,000	50,000	50,000	50,000	50,000	0
Chapter 90	484,177	568,739	568,786	568,786	0	(568,786)
State Aid for Libraries	41,555	41,555	41,555	41,555	41,555	0
Golf Enterprise Fund Reimbursement	376,581	342,908	379,554	379,554	371,402	(8,152)
Recreation Revolving Fund Reimbursement	82,886	112,781	119,737	119,737	145,601	25,864
Water and Sewer Enterprise Fund Reimb.	4,849,472	4,750,571	4,554,526	4,554,526	4,995,385	440,859
School Special Funds Reimbursement	100,000	100,000	0	0	0	0
Tax Abatement Reserve Surplus	0	3,000,000	0	0	0	0
Capital Project Surplus	0	225,000	0	0	413,960	413,960
Totals	7,884,671	11,116,554	7,691,658	7,691,658	7,947,903	256,244

WATER AND SEWER ENTERPRISE

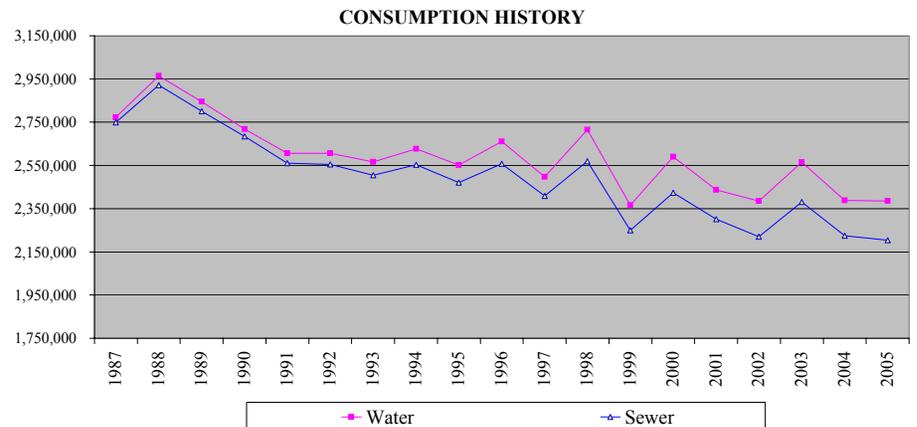
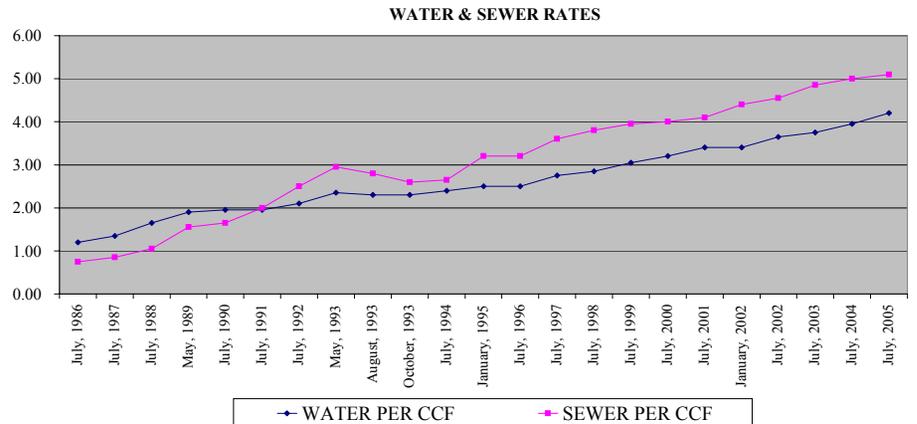
The Department of Public Works is responsible for the operation of the Water and Sewer Division. The Division is responsible for maintaining and operating the municipal water distribution system in accordance with industry standards promulgated by the American Water Works Association and all applicable 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. 53F1/2. 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 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) financial reporting standard GASB statement #34. The Enterprise Fund fully reimburses the General Fund for expenses incurred on behalf of the water and sewer operation, including debt service and fringe benefits. The Fund covers 100% of its expenses.

Early indications are that the costs for water and sewer services for FY07 will increase by \$1,495,036 (7%) over FY06. Since the Enterprise Fund is 100% cost recovery, this amount of additional revenue must be generated. The increase is driven by the MWRA Assessment (\$813,179), Debt Service (\$371,819), Fringe Benefits (\$69,039), Personnel (\$64,409), Utilities (\$40,429), Capital (\$47,700), and disposal of catch basin sediment (\$40,000).

The financial condition of the enterprise fund has improved greatly over the past few years. After budgetary deficits were realized in three consecutive years (FY01-FY03), the past two years have produced surpluses, reducing the overall negative fund balance. It is projected that at the end of FY06, there will be a positive fund balance. A key factor in the improved financial condition has been the reduction in the estimate for annual consumption. When consumption estimates (i.e., sales estimates) are not met, revenue is not generated at the estimated levels and a deficit occurs. As the chart to the right shows, there has been a gradual decrease in consumption since FY88. The consumption estimates for FY07 more accurately reflect the historical experience.

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.



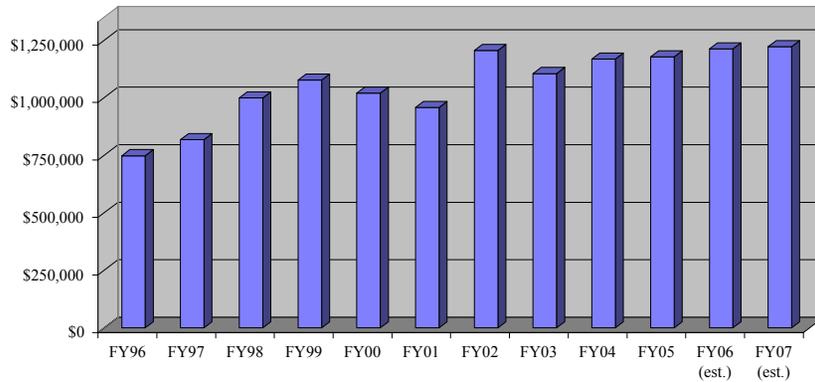
REVENUE SOURCE	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 BUDGET	FY2006 ESTIMATE	FY2007 BUDGET	BUDGET INCREASE
Water and Sewer Charges	19,310,216	20,228,691	21,216,296	21,216,296	22,711,332	1,495,036
Late Payment Fees	105,165	114,604	150,000	150,000	150,000	0
Service Fees	125,070	105,009	120,000	120,000	120,000	0
Transfers In	341,779	38,191	0	0	0	0
Gross Total	19,882,230	20,486,495	21,486,296	21,486,296	22,981,332	1,495,036
less Reimbursement to the General Fund	4,849,472	4,750,571	4,554,526	4,554,526	4,995,385	440,859
Net Total	15,032,758	15,735,924	16,931,770	16,931,770	17,985,947	1,054,177

GOLF COURSE ENTERPRISE

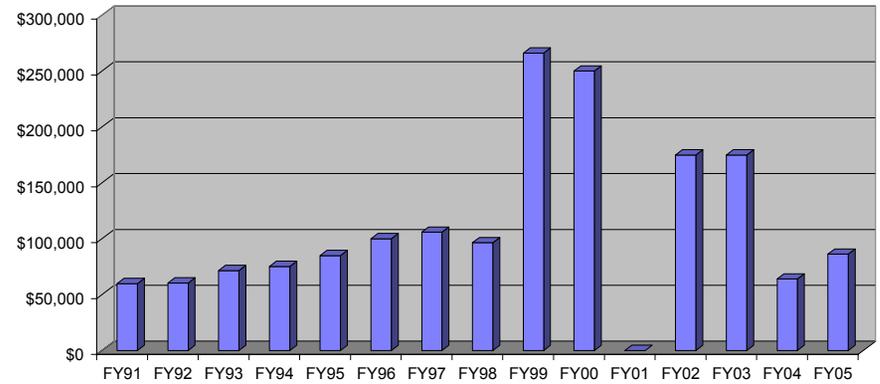
The Recreation Department is responsible for the operation of the Town-owned "Brookline Golf Club at Putterham" municipal golf course. In doing so, the Department collects golf course-related revenues for green fees, season passes, golf cart rentals, and Pro Shop sales that are deposited into the Golf Course Enterprise Fund, as allowed for under Massachusetts General Laws, Ch. 44, Sec. 53F1/2. 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 GASB statement #34. The Enterprise Fund fully reimburses the General Fund for expenses incurred on behalf of the golf operation, including debt service and fringe benefits. In addition, the Enterprise Fund sends to the General Fund its year-end operating surplus, thereby supplying the General Fund with an annual source of revenue to support other operations. The history of this so-called "Town Fee" is shown in the bottom-right graph.

In FY07, collections are estimated to total \$1.2 million, an increase of \$24,604 (2.1%) from the budgeted FY06 figure and will cover increases in agricultural supplies (\$22,000) and utilities (\$12,899), which are offset by reductions in personnel (\$11,877), the reimbursement to the General Fund (\$11,613), and the reserve (\$3,866). Please see the Enterprise Fund section of the Recreation Department's budget in Section IV of this Financial Plan for a breakdown of the expenditures associated with the Golf Course.

GOLF COURSE ENTERPRISE FUND REVENUE



GOLF COURSE ENTERPRISE FUND "TOWN FEE" PAYMENTS



REVENUE SOURCE	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 BUDGET	FY2006 ESTIMATE	FY2007 BUDGET	BUDGET INCREASE
Green Fees / Permits	964,554	984,684	966,559	966,559	986,000	19,441
Cart Rentals	110,126	86,923	110,000	110,000	110,000	0
Pro Shop	92,742	90,387	90,000	90,000	95,000	5,000
Concessions	0	0	15,000	15,000	15,000	0
Other	1,555	15,965	15,965	15,965	16,128	163
Gross Total	1,168,977	1,177,959	1,197,524	1,197,524	1,222,128	24,604
less Reimbursement to the General Fund	376,581	342,908	379,554	379,554	371,402	(8,152)
Net Total	792,396	835,051	817,970	817,970	850,726	32,756

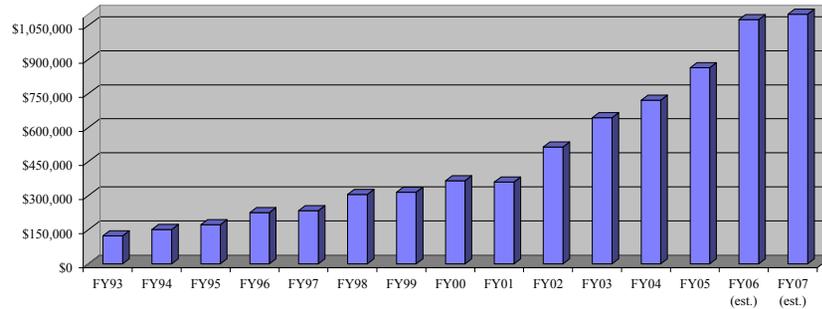
RECREATION REVOLVING FUND

Established by Town Meeting in 1992 per the provisions of Massachusetts General Laws Chapter 44, Section 53E1/2, the Recreation Revolving Fund holds the fees collected for the programs the Recreation Department sponsors. Currently, the Department's revenue is either deposited in the General Fund or in the Recreation Revolving Fund. Commencing in FY07, all Recreation Department revenue will be deposited in the Revolving Fund. (An equal amount of General Fund expenditures is moved to the Revolving Fund to offset the loss of revenue.) 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 as opposed to the 1% ceiling imposed by the state statute.

Approved every year by Town Meeting as part of the annual appropriations article, the FY07 estimate for the Revolving Fund is \$1.33 million, an increase of \$257,936 (24%). Two major factors impact the FY07 revenue estimate: 1.) as previously mentioned, all Recreation Department revenue will be accounted for in the Revolving Fund, which moves \$350,000 of General Fund revenue into the Revolving Fund, and 2.) the swimming pool will be closed for renovations during FY07, so no programs can be offered, thereby necessitating the elimination of all Aquatic revenue.

Please see the Revolving Fund section of the Recreation Department's budget in Section IV of this Financial Plan for a breakdown of the expenditures associated with the programs accounted for under the Revolving Fund.

RECREATION REVOLVING FUND REVENUE



REVENUE SOURCE	FY2004 <u>ACTUAL</u>	FY2005 <u>ACTUAL</u>	FY2006 <u>BUDGET</u>	FY2006 <u>ESTIMATE</u>	FY2007 <u>BUDGET</u>	BUDGET <u>INCREASE</u>
After School Activities	212,854	316,971	418,248	418,248	418,248	0
Amory & Main Gym	9,668	0	22,800	22,800	37,000	14,200
Aquatic	194,338	218,828	203,767	203,767	0	(203,767)
Environmental Programs	0	0	5,000	5,000	30,000	25,000
Facility Program	34,549	47,247	42,336	42,336	86,336	44,000
Ice Skating	40,857	34,492	53,697	53,697	84,422	30,725
Reimb. from Schools	0	0	12,118	12,118	0	(12,118)
Retained Earnings	0	0	0	0	25,500	25,500
Ski Programs and Trips	11,405	14,898	20,015	20,015	24,895	4,880
Summer Camp	8,910	11,960	11,950	11,950	325,145	313,195
Teen Programs	17,962	15,140	38,907	38,907	38,907	0
Youth Soccer	118,383	117,060	161,000	161,000	171,100	10,100
Youth Sports Leagues	71,397	87,194	85,903	85,903	93,703	7,800
Misc.	273	1,041	0	0	0	0
Gross Total	720,596	864,831	1,075,741	1,075,741	1,335,256	259,515
less Reimbursement to the General Fund	82,886	112,781	119,737	119,737	145,601	25,864
Net Total	637,710	752,050	956,004	956,004	1,189,655	233,651

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 Summer School Fund.

2. *Receipts Reserved for Appropriation* - these are restricted to a specific use but also require appropriation by Town Meeting such as Parking Meter Receipts and the Sale of Town-owned real estate.

3. *School Grants* - these are state and federal grants for School programs including smoking cessation, drug free school programs, community partnership, education technology, health services, Title I, and special education.

4. *Other Intergovernmental Funds* - these are state and federal grants for Town programs, such as community policing, Chapter 90 (road repairs), state elections, Council on Aging programs, and library aid.

5. *Other Special Revenue Funds* - these account for miscellaneous special revenues often including private donations for a specific purpose, such as gifts for Police and Fire equipment, numerous Health Department sponsored programs, and Senior Center programs.

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

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

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

B. Internal Service Funds - these are an accounting device used to accumulate and allocate costs internally among various functions. The Town uses internal service funds 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.

The table on the following page shows the Combined Summary of Revenues and Expenditures, on a budgetary basis, for the Town. It shows the beginning and year-end fund balances for the Town's funds.

**TOWN OF BROOKLINE
FY2007 FINANCING PLAN**

FUND ACCOUNTING: Actual FY05 Consolidated Summary

COMBINED SUMMARY OF REVENUES AND EXPENDITURES (Budgetary basis) - FY05

	Governmental General Fund	Special Revenue - Recreation Revolving Fund	Other Special Revenue	Enterprise - Water & Sewer	Enterprise - Golf	Capital Projects	Trust & Agency Funds	Private Purpose Trust Funds	Internal Service Funds	Total All Funds
Revenues										
Real & Personal Property Taxes, net of refunds	119,237,585									119,237,585.00
Motor Vehicle & other Excise Taxes	5,655,183									5,655,183.00
Hotel/Motel Tax	681,126									681,126.00
Charges for Services	2,597,760	863,788	6,449,829	20,448,304	1,177,959					31,537,640.00
Penalties & Interest on Taxes	351,349									351,349.00
PILOT	1,009,139									1,009,139.00
Licensees and Permits	3,386,847									3,386,847.00
Fines & forfeitures	4,028,995									4,028,995.00
Intergovernmental	16,818,073		11,499,367							28,317,440.00
Departmental & other	1,607,511		1,934,319			80,000	1,651,358			5,273,188.13
Contributions	-						2,253,902	86,423	1,653,803	3,994,127.80
Other Revenue	395,498								2,184,168	2,579,666.00
Investment Income	1,236,663	1,041	30,097				255,253	242,776	183,778	1,949,608.00
Total Revenues	157,005,729	864,829	19,913,612	20,448,304	1,177,959	80,000	4,160,513	329,199	4,021,749	\$ 208,001,894
Expenditures:										
Current:										
General Government	8,463,895		1,201,705			247,471	1,726,530		528,169	12,167,770.00
Public Safety	33,493,825		647,992			65,492	1,763,126			35,970,435.00
Education	54,464,861		11,151,301			5,722,298		210,592		71,549,052.00
Public Works	16,936,473		593,163	16,618,970		40,758	32,533			34,221,897.00
CDBG	-		2,627,791							2,627,791.00
Human Services	1,903,444		277,867			12,225	14,258			2,207,794.00
Leisure Services	4,211,930	826,644	125,100		775,326	10,554	166,642			6,116,196.00
Pension benefits	9,514,422									9,514,422.00
Fringe Benefits	15,558,809				38,191				5,819,215	21,416,215.00
State and county charges	5,352,984									5,352,984.00
Debt Service:										
Principal	8,616,659					4,428				8,621,087.00
Interest	4,630,757			693,795	48,876					5,373,428.00
Total Expenditures	163,148,059	826,644	16,624,919	17,350,956	824,202	6,103,226	3,703,089	210,592	6,347,384	\$ 215,139,071
Excess (deficiency) of Revenues over Expenditures	(6,142,330)	38,185	3,288,693	3,097,348	353,757	(6,023,226)	457,424	118,607	(2,325,635)	\$ (7,137,177)
Other Financing Sources (Uses):										
Proceeds from bonds & notes										-
Premium from issuance of bonds	44,633					10,490,000				10,534,633
Overlay Transfer	3,000,000									-
Insurance recovery										-
Transfers in	7,884,354		6,601				595,204		3,700,778	12,186,937
Transfers out	(4,295,982)		(2,787,476)	(4,750,571)	(342,908)		(10,000)			(12,186,937)
Total Other Financing Sources (Uses):	6,633,005	-	(2,780,875)	(4,750,571)	(342,908)	10,490,000	585,204	-	3,700,778	\$ 13,534,633
Net Change in Fund Balances	490,675	38,185	507,818	(1,653,223)	10,849	4,466,774	1,042,628	118,607	1,375,143	\$ 6,397,456
Fund Balance at Beginning of Year	36,830,890	149,497	9,054,585	(1,236,782)	(9,609)	7,341,140	11,873,789	4,509,697	7,667,944	\$ 76,181,151
Fund Balance at End of Year	\$ 37,321,565	\$ 111,312	\$ 8,546,767	\$ 416,441	\$ 1,240	\$ 2,874,366	\$ 10,831,161	\$ 4,391,090	\$ 6,292,801	\$ 70,786,744

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

PROGRAM DESCRIPTION

The Board of Selectmen is composed of five members who are elected for three-year terms. As directors of the municipal corporation, they are vested with the general management of the Town. The Selectmen initiate legislative policy by inserting articles in Town Meeting Warrants and then implement and enforce the votes subsequently adopted; establish town administrative policies; review and set fiscal guidelines for the annual operating budget and the six-year capital improvements program; appoint department heads and members of several 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 General Court and in all regional and metropolitan affairs; and enforce Town by-laws and regulations.

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

BUDGET STATEMENT

The FY07 budget reflects a decrease of \$5,825 (1.0%). Within Personnel, the re-organization of Recording Secretary position, including the elimination of 0.53 FTE, results in a savings of \$13,889. This decrease is partially offset by Steps (\$7,439) and the ½% carry-forward from the FY06 3% / 1% salary adjustment (\$2,603). Within Services and Capital, the contracts for office and computer equipment are reduced (\$3,453) to reflect current costs.

FY2007 OBJECTIVES*

**Not in any particular order*

1. To conform with the recommendations of the Fiscal Policy Review Committee concerning reserves and capital financing, as part of the ongoing effort to retain the Town's Aaa credit rating and to continue sound financial practices.
2. In response to ongoing structural deficits to devise and implement expenditure control strategies such as the position freeze, that are timely, flexible, preserve basic services and maintain essential personnel to the greatest extent possible.
3. To work collaboratively with the Brookline Legislative Delegation for the institution of a permanent Revenue Sharing Program; adequate School Building Assistance; Muddy River funding; housing resources; adoption of Town special legislation; and support to cope with ongoing structural deficits such as new local option taxes, relief from costly mandates, and improvements in the administration of local government.

**PROGRAM GROUP: Administration and Finance
PROGRAM: Selectmen**

FY2007 OBJECTIVES (con't.)

4. To implement the major capital projects on the Town's CIP, including: Beacon Street; Fisher Hill Reservoir Re-Use; Landfill Closing/Re-Use including related corrective action; Town Hall renovations; the swimming pool structural reinforcements; and the Runkle and Devotion School renovations.
5. To support the work of the Utility Committee and Energy Conservation Task Force to devise and implement strategies to reduce energy costs and control energy usage.
6. To continue the comprehensive emergency preparedness effort conducted by the Emergency Management Team in close coordination with regional communities.
7. To carry out the Coolidge Corner IPOD and Gateway East Project along with other neighborhood and district planning initiatives that emerged from the Comprehensive Plan.
8. To ensure that development at 2 Brookline Place fulfills the goals underlying zoning changes for that site including maximization of tax revenue; appropriate use of the property; and generation of business volume for the Village area.
9. To take all necessary steps to minimize impacts of development from adjacent communities abutting Brookline neighborhoods, especially from Rt. 9 Chestnut Hill area and the Longwood Medical Area.
10. To continue strategic planning initiatives relative to Zoning By-Law Review, the Parks, Open Space and Recreation Master Plan and other long-range needs that might be identified in the course of the fiscal year.
11. To carry out affordable housing efforts at the St. Aidan's re-use project and also at the Fisher Hill Reservoir site along with facilitating other affordable housing opportunities as they emerge.
12. To complete the work remaining from the recommendations of the Zoning Administration Study, particularly in regard to zoning enforcement.

PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	544,858	553,769	549,922	-3,848	-0.7%
Services	7,757	10,950	9,553	-1,397	-12.8%
Supplies	5,979	6,750	6,750	0	0.0%
Other	2,209	2,600	2,600	0	0.0%
Capital	7,459	5,801	5,220	-581	-10.0%
TOTAL	568,262	579,870	574,045	-5,825	-1.0%
BENEFITS			259,713		
REVENUE	343,100	325,100	325,100		

<p style="text-align: center;">TOWN OF BROOKLINE FY2007 PROGRAM BUDGET</p>	<p style="text-align: center;">PROGRAM GROUP: Administration and Finance PROGRAM: Selectmen</p>
<p><u>FY2007 OBJECTIVES (con't.)</u></p> <p>13. To continue with the development of Town-wide WiFi capability along with continuing with the cellular project (DAS) in South Brookline.</p> <p>14. To oversee a seamless temporary relocation of Town Hall functions to the Old Lincoln School and other locations in conjunction with the Town Hall Restoration project.</p> <p>15. To utilize the physical relocation of the Selectmen's Office as an opportunity to assess and update the Board's operations including conduct of meetings, dissemination of meeting information, and public access to meetings.</p> <p>16. To continue the work of the Community Preservation Act Study Committee to examine the CPA's applicability to Brookline and to report to Town Meeting as appropriate.</p> <p>17. To continue the work of the Committee on Pension Obligation Bonds to ascertain whether authority to utilize POB's should be established.</p> <p>18. To negotiate equitable collective bargaining agreements within the town's ability to pay including effective strategies for controlling group health costs while maintaining competitive benefits.</p> <p>19. To continue efforts to counter erosion of the Town's commercial tax base by fostering appropriate economic development and by pursuing PILOT payments from non-profit organizations that own commercial properties.</p> <p>20. To develop a comprehensive public celebrations strategy, including fundraising and program development.</p> <p>21. To pursue reimbursements for town department expenses related to non-Town events taking place throughout the year.</p> <p>22. To continue to implement the recommendations of the IT Strategic Plan, many of which have already been operationalized and have helped to improve the efficiency of Town/School technology initiatives.</p> <p>23. To pursue opportunities for further integrating administrative and technology support for public safety operations.</p> <p>24. To continue aggressive monitoring of both Comcast and RCN service quality performance under the Cable Television licenses and to renew licenses only on the most favorable terms possible.</p> <p>25. To establish a Noise By-law Review Committee which will evaluate, among other matters, whether musical instruments should come under the scope of the By-law.</p> <p>26. To continue emphasis on handicapped accessibility with ongoing support for ADA transition team.</p> <p>27. To complete the work of the Focused Residence Picketing Committee</p> <p>28. To use CDBG funds to the maximum extent feasible to support community social service programs as well as projects and programs that qualify for CDBG funds.</p> <p>29. To continue to work with the Moderator's Committee studying the Town's relationship with Norfolk County.</p>	<p><u>ACCOMPLISHMENTS</u></p> <p>1. Retained the Aaa credit rating.</p> <p>2. Awarded the "Distinguished Budget Presentation Award" by the Government Finance Officers Association for the FY2005 budget document.</p> <p>3. Ensured effective oversight of several major CIP projects including the Newton Street Landfill, Fisher Hill Reservoir Re-Use, Health Center Renovations, Town Hall Renovations, Beacon Street Reconstruction, and the Muddy River Project.</p> <p>4. Continued to implement the recommendations of the IT Strategic Plan, including the investment in the Fire Department, commencement of the School's Institutional Technology Plan, roll-out of the new Maintenance Management System, and expansion of e-commerce (MVE).</p> <p>5. Continued emphasis on collaboration with the Legislative Delegation to ensure the advocacy of town interests.</p> <p>6. Actively promoted the "Brookline 300" Tercentennial Celebration, including fundraising and program presentation which involved over 50,000 participants.</p> <p>7. Oversaw a timely and smooth transition in the Town Counsel's Office.</p> <p>8. Completed negotiations of a collective bargaining agreement with the Fire Union.</p> <p>9. Sustained efforts to support commercial areas through beautification efforts, public celebrations, and the Commercial Areas Parking Task Force.</p> <p>10. Continued to monitor and to control non-emergency overtime for Police, Fire, and DPW.</p> <p>11. Conducted examinations of trends in public sector purchase of services and the potential savings associated with such.</p> <p>12. Oversaw the placement of a Town/School Chief Information Officer.</p> <p>13. Appointed a screening committee to evaluate and make recommendations on the placement of the Planning and Human Resources Directors.</p> <p>14. Appointed a Naming Committee to review proposals and make recommendations for naming public facilities, except for rooms and associated spaces under the jurisdiction of the School Committee and the Library Trustees.</p> <p>15. Ensured that the following planning initiatives were carried out:</p> <ul style="list-style-type: none"> - Comprehensive Plan - Recreation Vision - Fisher Hill Reservoir - Commercial Areas Parking Task Force - Zoning By-Law Review - St. Aidan's Re-Use <p>16. Continued implementation of changes as recommended in the Zoning Study, including the creation of a Zoning Administrator position.</p> <p>17. Created an omnibus Utilities Committee to serve as a clearing house and advisory body for general utility concerns and related matters.</p> <p>18. Created an inter-departmental Energy Conservation Task Force to monitor utility usage and make recommendations on ways the Town can conserve energy.</p>

TOWN OF BROOKLINE FY2007 PROGRAM BUDGET	PROGRAM GROUP: Administration and Finance PROGRAM: Selectmen				
<p><u>ACCOMPLISHMENTS (con't.)</u></p> <p>19. Continued to work with the Commission for the Disabled to address ADA issues in order to ensure legally-mandated accessibility to both private facilities and Town programs/properties.</p> <p>20. Continued to oversee liquor license compliance using all appropriate means, including the use of "sting" operations.</p> <p>21. Continued to recognize and celebrate diversity through events, festivals, etc.</p> <p>22. Continued efforts to avoid further erosion of the Town's tax base by tax-exempt organizations.</p> <p>23. Completed the license renewal process with Comcast, and began the license renewal process with RCN.</p> <p>24. Continued the comprehensive review of Town fees and fines to ensure that rates are set at appropriate levels.</p> <p>25. Completed the Comprehensive Plan.</p> <p>26. Gained approval for the St. Aidan's Project. The implementation is subject to pending litigation.</p> <p>27. Developed a Streetscape Plan.</p> <p>28. Appointed a committee to study and review wireless broadband ("wi-fi") in the Town.</p> <p>29. Moved forward with development of a Distributed Antenna System (DAS).</p> <p>30. Created a Community Preservation Act (CPA) Study Committee to study and make recommendations.</p> <p>31. Established a committee to study the effects of Pension Obligation Bonds (POBs) on the Town's un-funded obligation specifically, and upon Town finances generally.</p>	PERFORMANCE / WORKLOAD INDICATORS				
	ACTUAL FY2004	ESTIMATE FY2005	ACTUAL FY2005	ESTIMATE FY2006	ESTIMATE FY2007
	<u>Performance:</u>				
Brookline's Credit Rating	Aaa	Aaa	Aaa	Aaa	Aaa
# of Aaa's in Mass.	12	13	13	13	13
Tax Levy Per Capita	\$2,010	\$2,100	\$2,100	\$2,190	\$2,280
% of budgets with at least 2 outcome indicators	100%	100%	100%	100%	100%
	<u>Workload:</u>				
Management Appointments	3	3	2	5	3
Town Meetings	3	2	2	2	2
Licenses Issued	625	625	667	660	660

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

**PROGRAM GROUP: Administration and Finance
PROGRAM: Selectmen**

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2006 SALARY RANGE As of 1/1/06		FY2006 BUDGET		FY2007 RECOMMENDATION	
			FY2004	FY2005	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Town Administrator	D-10	1.00	1.00	124,669	146,854	1.00	143,967	1.00	146,854
	Deputy Town Administrator	D-8	1.00	1.00	102,205	120,392	1.00	104,776	1.00	106,873
	Assistant Town Administrator	D-2	1.00	1.00	61,516	72,463	1.00	64,968	1.00	66,270
	Assistant to Town Administrator		1.00	1.00	55,924	65,875	1.00	62,686	1.00	64,263
	Head Clerk	C-9	1.00	1.00	40,841	42,530	1.00	41,731	1.00	42,109
	Recording Secretary	C-9	0.00	0.00	40,841	42,530	0.00	0	1.00	42,530
	Senior Clerk Secretary	C-7	2.00	2.00	38,010	39,673	2.00	78,452	1.00	39,673
	Subtotal		7.00	7.00			7.00	496,579	7.00	508,572
510102	Permanent Part Time Salaries									
	Chairman		1.00	1.00		3,500	1.00	3,500	1.00	3,500
	Selectmen		4.00	4.00		2,500	4.00	10,000	4.00	10,000
	Recording Secretary		0.53	0.53		24,015	0.53	24,015	0.00	0
	Subtotal		5.53	5.53			5.53	37,515	5.00	13,500
	Other									
510105	Stipend - Recording Secretary							0		7,800
513044	Longevity Pay							2,025		2,025
515501	Clothing/Uniform Allowance							750		1,125
515540	Automobile Allowance							4,200		4,200
578100	Long-term Disability Insurance							2,500		2,500
578200	Annuity Contribution							10,200		10,200
	Subtotal							19,675		27,850
	Total		12.53	12.53				553,769	12.00	549,922

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

PROGRAM DESCRIPTION

The goals of the Human Resources Department, as defined by the Town's Human Resources By-Law, 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, and efficient, that represents the mutual interest of the Town and employees of the Town.

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

BUDGET STATEMENT

The FY07 budget reflects an increase of \$4,305 (0.9%), primarily due to Personnel Step increases (\$2,885) and the ½% carry-forward from the FY06 3% / 1% salary adjustment (\$1,069). Within the Services budget, CDL Drug Testing is reduced by \$10,000 and the monies are reallocated to Pre-Placement Medical Testing (\$7,000) and Education/Training Services (\$1,500). Consulting services is increased \$1,500 to reflect the 6-month administrative cost of Medicare Part D. In Supplies, the Flu and Vaccine Clinic is increased \$1,500 due to the growth in vaccine costs. Capital is reduced \$637 to reflect the current cost of leased PC's.

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

FY2007 OBJECTIVES

1. To work with departments, unions, and health care providers to provide education and training in the in the area of injury reduction and personal wellness.
2. To work with Department Heads and Middle Management to develop and implement a total absence management program and further promote the Town's return-to-work program.
3. To work with the Health Insurance Advisory Committee, the Town's health insurance consultant, and provider to assist in navigating the effects of the new Medicare Part D Prescription Drug Program.
4. To negotiate successor agreements with the Town's unions.
5. To continue to promote the Town's intranet as a resource for all employees to access human resources documents from their own worksites.
6. To continue to support mid-management employees and supervisors through education and training programs.

ACCOMPLISHMENTS

1. Conducted a comprehensive five-week supervisory training program for mid-level managers and supervisors on managing performance, discrimination and sexual harassment, managing medical issues at work, and working with a unionized workforce.
2. Centralized the Criminal Offender Record Information (CORI) check system for Town departments within Human Resources.

PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	194,825	216,399	220,354	3,954	1.8%
Services	179,373	229,868	228,856	-1,012	-0.4%
Supplies	6,609	6,500	8,500	2,000	30.8%
Other	215	500	500	0	0.0%
Capital	2,956	3,480	2,843	-637	-18.3%
TOTAL	383,978	456,747	461,053	4,305	0.9%
BENEFITS			101,026		
REVENUE	0	0	0		

TOWN OF BROOKLINE FY2007 PROGRAM BUDGET		PROGRAM GROUP: Administration and Finance PROGRAM: Human Resources																																																																																																																																																																																								
ACCOMPLISHMENTS (con't.)		PERFORMANCE / WORKLOAD INDICATORS (con't.)																																																																																																																																																																																								
<p>3. Worked with the Human Resources Board to complete a comprehensive review of the Civil Service System as it relates to the Town's workforce.</p> <p>4. Coordinated the implementation of Medicare Part D, the new Medicare prescription drug plan that become available to all Medicare beneficiaries as part of the Medicare Modernization Act (MMA) of 2003. The Town decided to maintain prescription drug coverage under the current plan offerings and apply to receive the reimbursement from the government. This decision allowed the Town to save money and continue to offer their retirees the same prescription drug coverage.</p> <p>5. Continued to expand tracking and reporting of workers compensation injuries. These upgrades enhanced the Town's ability to focus on prevention of injuries by examining trends and other data. From this data, preventative measures and strategies can be more effectively planned and implemented.</p> <p>6. Provided occupational health training and services including "Right-To-Know," ergonomic evaluations and vaccination programs for Influenza and Hepatitis A/B.</p> <p>7. Streamlined the Labor Service application and interview process through database management and standardized mailings.</p> <p>8. Upgraded the Human Resources internal and external web pages to include access to union contracts.</p>		<table border="1"> <thead> <tr> <th></th> <th>ACTUAL FY2004</th> <th>ESTIMATE FY2005</th> <th>ACTUAL FY2005</th> <th>ESTIMATE FY2006</th> <th>ESTIMATE FY2007</th> </tr> </thead> <tbody> <tr> <td colspan="6"><u>Performance:</u></td> </tr> <tr> <td>Safety Training Programs</td> <td>18</td> <td>15</td> <td>14</td> <td>25</td> <td>18</td> </tr> <tr> <td>Sick Leave Hours/Permanent Employees</td> <td>65,976</td> <td>65,000</td> <td>54,106</td> <td>50,000</td> <td>50,000</td> </tr> <tr> <td colspan="6"><u>Workload:</u></td> </tr> <tr> <td colspan="6">Unemployment Claims</td> </tr> <tr> <td>Town</td> <td>24</td> <td>15</td> <td>33</td> <td>15</td> <td>15</td> </tr> <tr> <td>School</td> <td>42</td> <td>25</td> <td>56</td> <td>25</td> <td>25</td> </tr> <tr> <td colspan="6">Unemployment Costs</td> </tr> <tr> <td>Town</td> <td>\$68,383</td> <td>\$45,000</td> <td>\$64,064</td> <td>\$48,000</td> <td>\$48,000</td> </tr> <tr> <td>School</td> <td>\$160,123</td> <td>\$105,000</td> <td>\$102,688</td> <td>\$77,000</td> <td>\$77,000</td> </tr> <tr> <td>Job Appl. 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Processed	657	1,500	1,102	1,200	1,500	CORI/SORI Checks	N/A	N/A	1,560	1,600	1,600	Group Health Contracts	6	5	5	5	5	Group Health Changes	870	1,025	1,275	870	870	Group Health Subsc.	2,747	2,757	2,757	2,795	2,825	Blue Choice	705	747	747	757	772	HMO Blue	468	1,048	1,048	1,071	1,086	Harvard Pilgrim	613	0	0	0	0	Medicare Supplements	961	962	962	967	967	Active	1,475	1,477	1,477	1,502	1,517	Retiree	1,272	1,280	1,280	1,293	1,308	Individual	1,897	1,893	1,893	1,930	1,940	Family	850	864	864	865	885	Town	1,365	1,363	1,363	1,364	1,374	School	1,382	1,394	1,394	1,431	1,451	Group Life Subscribers	2,290	2,294	2,300	2,306	2,310	Active	1,433	1,453	1,420	1,429	1,430	Retiree	857	841	880	877	880	No. of Death Benefits Paid	36	40	48	45	50
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Workers' Compensation Cases Open 1+ Year (active/retired)	6/7	5/8	4/5	4/5	4/5																																																																																																																																																																																					
Job injuries	131	120	127	120	115																																																																																																																																																																																					
# of lost workdays	2117	2,050	2,313	2,000	1,900																																																																																																																																																																																					
Training Sessions	32	30	41	35	35																																																																																																																																																																																					

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2006 SALARY RANGE As of 1/1/06		FY2006 BUDGET		FY2007 RECOMMENDATION	
			FY2004	FY2004	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Human Resources Director	D-6	1.00	1.00	87,624	103,217	1.00	91,172	1.00	93,001
	Assistant Director of Human Resources	T-6	1.00	1.00	52,711	59,640	1.00	56,285	1.00	57,572
	Benefits Coordinator	T-4	0.00	0.00	45,191	51,131	1.00	44,967	1.00	45,995
	Head Clerk	C-8	1.00	1.00	39,603	41,279	1.00	40,668	1.00	41,279
	Principal Clerk	C-8	2.00	2.00	39,603	41,279	1.00	40,499	1.00	40,870
	Subtotal		5.00	5.00			5.00	273,591	5.00	278,717
	Workers' Comp. Expenses (1)							(58,517)		(59,439)
	Net Total		5.00	5.00			5.00	215,074	5.00	219,279
	Other									
513044	Longevity Pay							575		575
515501	Clothing/Uniform Allowance (In lieu of boots)							750		500
	Subtotal							1,325		1,075
	Total		5.00	5.00			5.00	216,399	5.00	220,354
	(1) 75% of the Principal Clerk and 50% of the Assistant Director charged to workers' compensation.									

<p style="text-align: center;">TOWN OF BROOKLINE FY2007 PROGRAM BUDGET</p>	<p style="text-align: center;">PROGRAM GROUP: Administration and Finance PROGRAM: Information Technology</p>
<p><u>PROGRAM DESCRIPTION</u> Information Technology is key to Brookline's ability to grow, educate its children, respond to emergencies, and efficiently provide services to its citizens. Investments in IT applications and infrastructure provide managers with tools to more effectively observe and manage the financial, physical, and human resources of the Town, as well as increase productivity.</p> <p>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:</p> <ol style="list-style-type: none"> 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. <p>The ITD has four divisions: Administration, Application Management, Infrastructure/Hardware Support, and Customer Services. A brief description of each is listed below:</p> <p><u>Administration</u> - 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.</p> <p><u>Application Management Division</u>- 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.</p> <p><u>Infrastructure/Hardware Support Division</u> - is responsible for those functions related to implementing, maintaining, and supporting the connectivity between the organization's computers and systems software.</p> <p><u>Customer Services Division</u> - is responsible for those functions related to directly supporting users of IT systems and services.</p>	<p><u>BUDGET STATEMENT</u> The FY07 budget reflects a decrease of \$9,525 (0.7%), primarily due to changes in the Services budget. The Services budget decreases \$15,072, which includes the shift of \$10,000 for software maintenance of the Maintenance Management System from IT to DPW and Water and Sewer and the elimination of a service contract (\$4,450) that is no longer needed. The net increase in Capital (\$1,840) is due to the reduction of leased server expenses due to a buyout in FY05 (\$4,981) and the increase of leased Schools servers (\$6,821). Personnel increases due to the ½% carry-forward from the FY06 3% / 1% salary adjustment (\$3,830).</p> <p><u>FY2007 OBJECTIVES</u></p> <p><u>Administration</u></p> <ol style="list-style-type: none"> 1. To continue to implement the Town's IT Strategic Plan, including developing a strategy for Town-wide Wireless Technology. 2. To meet with IT management and senior School administration weekly, IT staff monthly, Departmental Committee monthly and Information Technology Advisory Committee (ITAC) quarterly. 3. To continue staff development and seek ways to improve customer service in support of the Town's 24/7 operation. 4. To review the IT organization, reorganize around a centralized format, and develop a singular support structure which will provide services to the Town and School systems. 5. To assist departments in leveraging their existing computer systems to enhance services to the public. <p><u>Application Management / Network Infrastructure</u></p> <ol style="list-style-type: none"> 1. To continue to work toward the investment in, and implementation of, enterprise-wide applications while continuing to add additional users to existing systems. 2. To continue the roll-out of the Maintenance Management and Network Storage systems to additional departments. 3. To review the current capacity of the existing Permits Plus application and determine if a replacement is necessary. 4. To investigate and implement an enterprise-wide Document Management System. 5. To continue the technology-related equipment Life Cycle Program and the centralization of servers. 6. To maintain and, when appropriate, upgrade the WAN (Wide Area Network), LANs (Local Area Networks) and the Telephony Network in all existing Town facilities.

<p align="center">TOWN OF BROOKLINE FY2007 PROGRAM BUDGET</p>	<p align="center">PROGRAM GROUP: Administration and Finance PROGRAM: Information Technology</p>
<p><u>FY2007 OBJECTIVES (con't.)</u></p> <p><u>School Technology</u> 1. To assist the Schools in implementing an Instructional Technology Plan that will guide IT spending in the areas of network devices, desktop devices, enterprise-wide applications and desktop applications. 2. To oversee development and implementation of a Data Warehouse.</p> <p><u>Customer Services</u> 1. To continue to inform people about the technological resources that are available and how they would go about obtaining the services. 2. To use Help Desk statistics in order to reduce down time, lower maintenance cost and assess user needs. 3. To further develop the employee IT training curriculum, focusing on desktop and telephone skills.</p> <p><u>GIS</u> 1. To develop a GIS 3-D prototype which will enable Economic Development, Planning and Public Safety departments to assess current building demographics and proposed development initiatives in a 3-dimensional format.</p> <p><u>Webmaster</u> 1. To review and re-design the Town website in order to enhance and extend e-Government services to the community.</p> <p><u>ACCOMPLISHMENTS</u></p> <p><u>Administration</u> 1. Prepared an update to the IT Strategic Plan. 2. Met with the Departmental IT Committee and the Information Technology Advisory Committee (ITAC) on a regular basis to review upcoming technology initiatives. 3. Met with Senior School administration weekly.</p> <p><u>Application Management / Network Infrastructure</u> 1. Assisted in the implementation of an automated "Incident Reporting and Administrative System" based on Fire Department business requirements and State Fire Marshall guidelines. The project required the development of a Fire Department Wide Area Fiber Network, installation of computers and printers at each Fire House, and training of numerous Fire Department personnel. The technology has enhanced centralized systems supporting Public Safety (Police, Fire, EMS) business and operational activities.</p>	<p><u>ACCOMPLISHMENTS</u></p> <p><u>Application Management / Network Infrastructure (con't.)</u> 2. Worked with Short-Term Wireless Committee to select a vendor for the proposed Distributed Antenna System (DAS) to enable cell phone service in South Brookline. 3. Chaired the Long-Term Wireless Committee and directed the efforts to solicit proposals from interested vendors who would like to offer Wireless Broadband (Internet) services to residents and Municipal/School/Public Safety agencies. 4. Continued the network evolution at three schools by upgrading equipment and capacity. 5. Continued the SQL migration and included the addition of the Financial System (MUNIS), the Assessor's appraisal system, as well as smaller revenue producing billing systems currently in place.</p> <p><u>School Technology</u> 1. Consolidated voice trunking at several schools and leveraged internal capacity on the existing phone switch. 2. Enabled the consolidated data input for all School Student Information for the first time. 3. Provided input and direction for the Instructional Technology Plan which will guide teaching and learning with the use of technology.</p> <p><u>Customer Services</u> 1. Added capacity to the email filtering utility that now greatly reduces the amount of SPAM messages received by our users. 2. Upgraded more than 60 PC's and 10 servers. 3. Completed approximately 3,088 work orders. 4. Enabled over 1,500 unique visitors per day to visit the Town website and resulted in over 23,000 on-line transactions.</p> <p><u>GIS</u> 1. Completed the GIS Strategic Plan that evaluated the current state of the technology and identified enhancements to be implemented. 2. Completed the "Where am I?" application that allows users to identify closest resources, entertainment, recreation and other key entities within the town.</p> <p><u>Webmaster</u> 1. Developed, operated and hosted the official Brookline 300 Website. 2. Rolled out the new School Administrative website. 3. Continued to update key department information and modernize the posting procedures on the Town website. 4. Improved accessibility options on the Town website.</p>

TOWN OF BROOKLINE FY2007 PROGRAM BUDGET						PROGRAM GROUP: Administration and Finance PROGRAM: Information Technology					
PERFORMANCE / WORKLOAD INDICATORS						PERFORMANCE / WORKLOAD INDICATORS (con't.)					
	ACTUAL FY2004	ESTIMATE FY2005	ACTUAL FY2005	ESTIMATE FY2006	ESTIMATE FY2007		ACTUAL FY2004	ESTIMATE FY2005	ACTUAL FY2005	ESTIMATE FY2006	ESTIMATE FY2007
Employee classes	87	95	90	95	95	E-Commerce:					
PC's Upgraded	73	65	70	70	70	Water & Sewer Payments					
Servers Upgraded	10	5	7	4	6	Transactions	1,641	2,010	2,149	2,170	2,350
IT Work Orders Completed	2549	2,500	2,911	3,100	3,300	Dollar Value	\$512,278	\$684,460	\$712,876	\$720,000	\$780,000
Public Information Request turnaround (avg. days)	1	1	1	1	1	Cost to Town	\$14,434	\$19,281	\$19,508	\$19,800	\$21,500
# of Standard GIS Maps Avail.	205	210	210	215	215	Prop. Tax Payments					
Individual Website Visits	369,238	370,000	460,000	480,000	505,000	Transactions	84	74	90	125	150
Payroll Warrants	104	104	104	104	104	Dollar Value	\$153,596	\$175,496	\$211,308	\$336,000	\$400,000
Web Pages Maintained	1,765	1,800	1,900	2,000	2,300	Cost to Town	\$0	\$0	\$0	\$0	\$0
Domain Users Supported	330	340	340	340	340	Refuse Fee Payments					
Networked Sites	29	29	29	29	29	Transactions	1,282	1,590	1,695	1,800	2,000
Supported Items:						Dollar Value	\$83,668	\$98,102	\$107,526	\$114,200	\$127,000
Phone Switches	12	13	13	12	12	Cost to Town	\$3,289	\$3,926	\$4,180	\$4,500	\$5,000
Desktops	270	280	280	280	280	Recreation Registration					
Telephones	2,340	2,300	2,360	2,420	2,420	Transactions	1,628	1,750	2,101	2,150	2,300
						Dollar Value	\$101,722	\$109,345	\$141,829	\$145,000	\$155,000
						Cost to Town	\$22,433	\$24,114	\$12,602	\$12,900	\$13,800
						Parking Tickets					
						Transactions	12,484	15,184	16,125	17,700	18,500
						Dollar Value	\$363,245	\$443,970	\$419,725	\$461,000	\$482,000
						Cost to Town	\$0	\$0	\$0	\$0	\$0
						Motor Vehicle Excise					
						Transactions	N/A	N/A	1,154	1,190	1,300
						Dollar Value	N/A	N/A	\$129,211	\$135,000	\$146,000
						Cost to Town	N/A	N/A	\$0	\$5,000	\$5,500

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

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

PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	760,546	781,069	784,776	3,707	0.5%
Services	693,176	524,505	509,433	-15,072	-2.9%
Supplies	41,948	34,127	34,127	0	0.0%
Other	2,116	2,450	2,450	0	0.0%
Capital	46,870	38,548	40,388	1,840	4.8%
TOTAL	1,544,656	1,380,699	1,371,174	-9,525	-0.7%
BENEFITS			286,484		
REVENUE	35,416	62,300	53,300		

SUMMARY OF SUB-PROGRAMS

SUB-PROGRAMS	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Administration	70,471	111,825	115,591	3,766	3.4%
Application Management	984,225	747,557	744,140	-3,418	-0.5%
Infra./Hardware Support	290,380	318,439	309,127	-9,313	-2.9%
Customer Services	199,580	202,877	202,318	-560	-0.3%
TOTAL	1,544,656	1,380,699	1,371,174	-9,525	-0.7%

ADMINISTRATION

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	20,495	43,883	47,526	3,643	8.3%
Services	23,282	41,240	41,363	123	0.3%
Supplies	24,279	24,127	24,127	0	0.0%
Other	63	200	200	0	0.0%
Capital	2,352	2,375	2,375	0	0.0%
TOTAL	70,471	111,825	115,591	3,766	3.4%

APPLICATION MANAGEMENT

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	544,205	536,829	536,591	-239	0.0%
Services	430,066	201,798	191,798	-10,000	-5.0%
Supplies	0	0	0	0	0.0%
Other	2,053	2,250	2,250	0	0.0%
Capital	7,901	6,680	13,501	6,821	102.1%
TOTAL	984,225	747,557	744,140	-3,418	-0.5%

INFRASTRUCTURE/HARDWARE SUPPORT

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	149,668	152,272	153,135	863	0.6%
Services	104,879	137,834	132,640	-5,194	-3.8%
Supplies	0	0	0	0	0.0%
Other	0	0	0	0	0.0%
Capital	35,833	28,333	23,352	-4,981	-17.6%
TOTAL	290,380	318,439	309,127	-9,313	-2.9%

CUSTOMER SERVICES

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	46,178	48,085	47,526	-560	-1.2%
Services	134,949	143,632	143,632	0	0%
Supplies	17,669	10,000	10,000	0	0.0%
Other	0	0	0	0	0.0%
Capital	784	1,160	1,160	0	0.0%
TOTAL	199,580	202,877	202,318	-560	-0.3%

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2006 SALARY RANGE As of 1/1/06		FY2006 BUDGET		FY2007 RECOMMENDATION	
			FY2004	FY2005	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Chief Information Officer	D-8	1.00	1.00	102,205	120,392	1.00	103,738	1.00	105,294
	Director of IT Applications	D-5	1.00	1.00	81,133	95,571	1.00	95,098	1.00	95,571
	GIS Manager	T-12	1.00	1.00	70,593	79,873	1.00	75,380	1.00	77,104
	Program/Project Manager	T-11	1.00	1.00	66,597	75,352	1.00	73,667	1.00	67,783
	Network Manager	T-11	1.00	1.00	66,597	75,352	1.00	74,979	1.00	75,352
	Customer Services Supervisor	T-10	1.00	0.00	64,036	72,454	0.00	0	0.00	0
	Senior Programmer Analyst	T-8	2.00	2.00	59,205	66,988	2.00	130,982	2.00	133,976
	Webmaster	T-8	1.00	1.00	59,205	66,988	1.00	61,028	1.00	62,423
	GIS Analyst	T-6	1.00	1.00	52,711	59,640	1.00	59,344	1.00	59,640
	Technical Support Specialist	T-5	1.00	1.00	48,806	55,222	1.00	50,308	1.00	51,459
	Help Desk Technician	T-2	2.00	0.00	38,744	43,837	0.00	0	0.00	0
	Data Controller	C-8	1.00	1.00	39,602	41,279	1.00	41,075	1.00	41,279
	Subtotal		14.00	11.00			11.00	765,599	11.00	769,881
510901	Temporary Part Time Salaries									
	G.I.S. Interns		0.50	0.50	15.45/hr.	20.60/hr.	0.50	11,745	0.50	11,745
	Subtotal		0.50	0.50			0.50	11,745	0.50	11,745
	Other									
513044	Longevity Pay							3,475		2,900
515501	Clothing/Uniform Allowance							250		250
	Subtotal							3,725		3,150
	Total		14.50	11.50			11.50	781,069	11.50	784,776

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

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

PROGRAM DESCRIPTION

The Department of Finance was created through the enactment of Massachusetts General Laws, Chapter 25 of the Acts of 1993. This legislation was the culmination of a year-long effort to establish a unified Finance Department. Its primary purpose was to provide a means for the coordination of all Town fiscal operations. The major goals were to attain efficiencies in operations; flexibility in resource utilization; economies of larger scale operations; elimination of duplication; and improved communications and coordination of all fiscal-related functions, new initiatives, special studies, and research projects. The Department was officially created on July 1, 1993.

As part of the Information Technology re-organization, legislation was filed to amend Chapter 25 of the Acts of 1993. The amendment removed Information Technology from under the Finance Department, and the re-organized IT operation became its own department. The result is a Finance Department comprised of the following four divisions:

1. Division of Accounts managed by the Town **Comptroller** - this division is responsible for maintaining and administering a financial accounting and management information system that provides accurate, complete, and timely information pertaining to all financial activities of departments.
2. Division of Purchasing managed by the **Chief Procurement Officer** - this division is responsible for preparing specifications to ensure that requirements are precisely stated and written to allow open competition; contacting potential suppliers through advertised bids and written or telephoned quotations, all in accordance with applicable bidding laws; public opening of advertised bids; analyzing bids and making awards; and issuing contracts, purchase orders, and minority business enterprise utilization reports. The division is also responsible for the General Services unit (townwide postage, printing, and telephone billing).
3. Division of Assessing managed by the **Chief Assessor** - this division is responsible for uniformly and accurately valuing all taxable property in the Town. Quality and accurate assessments ensure that all areas of town and all classes of property equitably share responsibility for their share of the tax levy.
4. Division of Treasury managed by the **Treasurer/Collector** - this division is responsible for the billing, collecting, and investing of all funds and the arrangement of the timely disbursement of all payments to vendors, town employees, and retirees. The division is also responsible for the Payroll unit.

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

BUDGET STATEMENT

The FY07 budget reflects a decrease of \$80,178 (2.7%), primarily due to a re-organization in the Assessors Office that resulted in the elimination of the Deputy Chief Assessor position. These savings are partially offset by making a 0.67 FTE Assistant Assessor/Field Inspector a full-time position. The net savings is \$57,697. Other changes in Finance Department Personnel include a reduction in the overtime budgeted in FY06 for the Revaluation (\$9,307), increases due to Steps (\$10,380), and increases due to the ½% carry-forward from the FY06 3% / 1% salary adjustment (\$8,758).

Services decreases \$26,217, largely due to a reduction in the General Services copier lease/maintenance (\$7,659), because of a one-year free maintenance agreement, and telephone (\$12,778) budgets. These decreases are partially offset by an increase of \$14,120 in the Comptroller's budget for software maintenance of the Town's financial system (MUNIS).

Capital is reduced \$4,569 to reflect current costs of leased computer equipment.

FY2007 OBJECTIVES

Comptroller

1. To enhance the "Brookline Academy," offering training on a broader range of topics, including basic financial report generation.
2. To coordinate and participate in the annual independent audit and the issuance of timely audited GAAP financial statements.
3. To continue to roll out "on-demand" financial reports to Department Heads and departmental financial support staff, including customized programming of Crystal Reports.
4. To continue the rollout of Electronic Fund Transfers (EFT's) in lieu of checks to major vendors, including an upgrade to robust format EFT notification.
5. To continue to improve month-end closings and reconciliations.
6. To provide Portal access to key executive MUNIS users, facilitating access to financial data.

Purchasing

1. To identify and establish new blanket contracts for materials and services that will result in savings for Town and School Departments.
2. To purchase hybrid, CNG, and fuel efficient vehicles as appropriate for various departments' use.

<p align="center">TOWN OF BROOKLINE FY2007 PROGRAM BUDGET</p>	<p align="center">PROGRAM GROUP: Administration and Finance PROGRAM: Finance Department</p>
<p><u>FY2007 OBJECTIVES (con't.)</u></p> <p><u>Purchasing (con't.)</u></p> <p>3. To use, where appropriate, the MA State government online procurement site COMM-PASS to expand reach of bids and proposals.</p> <p>4. To continue to assist the IT Department with the implementation of the IT Strategic Plan.</p> <p>5. To continue to participate in the statewide procurement team for Information Technology goods and services contracts used by all departments.</p> <p>6. To issue additional Building Department service contracts for various annual requirements.</p> <p>7. To support the Health Building project and purchase furniture and fixtures.</p> <p><u>General Services</u></p> <p>1. To analyze the costs of mail processing and printing, in an effort to determine where savings may be realized.</p> <p>2. To rereduce overall telecom costs without a reduction in service.</p> <p>3. To continue to promote in-house print capabilities to lessen the costs of outside printing.</p> <p><u>Assessors</u></p> <p>1. To completely review, re-inspect, and evaluate all tax exempt properties.</p> <p>2. To review our current method of evaluating properties for Residential Exemption, to ensure that all taxpayers who qualify receive the exemption and those who do not are removed from the list.</p> <p>3. To update our portion of the Town website so taxpayers will be able to easily find the forms and information they need.</p> <p>4. To complete the FY07 tax rate setting process in a timely manner.</p> <p>5. To continue to investigate PILOT opportunities.</p> <p><u>Treasurer/Collector</u></p> <p>1. To maintain the Town's Aaa bond rating.</p> <p>2. To continue timely monthly and year-end closings.</p> <p>3. To oversee the financial aspects of the financial accounting and payroll systems.</p> <p>4. To continue to maintain an active and aggressive collection program for property taxes, motor vehicle excise, water and sewer service charges, refuse pick-up collection fees, and other charges, fees, and fines.</p> <p>5. To maintain a timely and accurate cash reporting and reconciliation system that ensures excellent internal controls and safeguards Town assets.</p> <p>6. To maintain an effective cash management and forecasting program that enables optimization of investment returns while ensuring availability of funds when needed.</p>	<p><u>FY2007 OBJECTIVES (con't.)</u></p> <p><u>Treasurer/Collector (con't.)</u></p> <p>7. To monitor banking service charges and fees and to actively maintain favorable banking relationships.</p> <p>8. To continue staff development and seek ways to improve customer services, including the expansion of electronic payment availability and expanded 24-hour seven-day service to the public.</p> <p>9. To maintain a prudent debt management program along with full disclosure and favorable relations with the bond rating and investment community.</p> <p>10. To actively monitor compliance with Federal Arbitrage regulations, S.E.C. and M.S.R.B. disclosure requirements and all other State and Federal mandated rules, regulations, and requirements to avoid penalties and other punitive sanctions.</p> <p>11. To continue to implement an aggressive Tailings Program to reduce the number of uncashed vendor and payroll checks.</p> <p><u>ACCOMPLISHMENTS</u></p> <p><u>Comptroller</u></p> <p>1. Brought the annual financial audit to close three weeks earlier than the FY2004 audit.</p> <p>2. Worked with Treasurer/Collector's Office to significantly improve pre-audit monthly closings and reconciliations.</p> <p>3. Improved accounting procedures on all Trust Funds with assets invested in the stock market, to include booking of market values.</p> <p>4. Worked with MUNIS (Financial Software) programmers to expand their Electronic Funds Transfer (EFT) processing to include multiple payments to a vendor (CTX), enabling us to roll out EFT payments to our larger vendors.</p> <p>5. Set up 347 vendors with ACH data in preparation to provide EFT payments.</p> <p>6. Provided EFT payments to 90 vendors.</p> <p>7. Trained 367 new MUNIS users and provided 143 new specialized Crystal reports to departments.</p> <p>8. Expanded cross training in the Division.</p> <p><u>Purchasing</u></p> <p>1. Cross-trained division on various Purchasing and General Services duties to insure continued high customer service levels.</p> <p>2. Obtained special insurance for both Brookline 300 Events and Library Fine Arts exhibits. Investigated additional insurance coverage where needed and set appropriate coverage and amounts.</p>

<p align="center">TOWN OF BROOKLINE FY2007 PROGRAM BUDGET</p>	<p align="center">PROGRAM GROUP: Administration and Finance PROGRAM: Finance Department</p>
<p><u>ACCOMPLISHMENTS (con't.)</u></p> <p><u>Purchasing (con't.)</u></p> <p>3. Issued RFPs for: payroll processing services, billing and collection processing services that standardized the process for all departments needing this service with one company, professional auditing services, and a Distributed Antenna System (DAS) for South Brookline.</p> <p>4. Bid various blanket contracts for materials and services that will result in savings for Town and School Departments.</p> <p>5. Continued to assist the Information Technology Department with the implementation of the IT Strategic Plan study recommendations, including a Computerized Maintenance Management System/Work Order processing system and a Student Information System.</p> <p>6. Established improved delivery schedules for a wide range of goods, such as medical supplies, food, and custodial items for each School in order to reduce the number of School Department accounts payable invoices.</p> <p>7. Identified for improvement various School Department good and services procurements, which resulted in improved supply and service quality and pricing, such as library inventory automation, travel agent, and transportation.</p> <p>8. Continued to manage and bid the cooperative contract for heating oil, gasoline and diesel for 10 regional cities and towns. Due to efforts, price increases were less than the retail increases.</p> <p>9. Participated in cooperative and statewide procurement teams.</p> <p>10. Purchased an additional hybrid gas electric vehicle for the Building Department and a new Fire Pumper truck for the Fire Department.</p> <p><u>General Services</u></p> <p>1. Gathered data and updated software for the planned interactive internal telephone directory.</p> <p>2. Upgraded secondary equipment, such as binders, GBC machines and printing presses, to improve and expedite mailing and printing services.</p> <p>3. Continued to promote in-house print capabilities to lessen the costs of outside printing, using both high speed copiers in the print room. The Annual Report, Financial Plan, Contract Specifications, Town Meeting Combined Reports, Town Meeting Member Newsletters, and other materials continue to be printed internally.</p>	<p><u>ACCOMPLISHMENTS (con't.)</u></p> <p><u>Assessors</u></p> <p>1. Developed and implemented a re-organization plan of the Assessors office to better allocate the office's heavy workload.</p> <p>2. Successfully completed the FY 2006 revaluation using the new CAMA software.</p> <p>3. Completed the tax billing on the new CAMA software.</p> <p>4. Timely set the FY2006 tax rate.</p> <p><u>Treasurer/Collector</u></p> <p>1. Reduced completion time of Municipal Lien Certificate (MLC) preparation from 10 days to three days.</p> <p>2. Accelerated the cash reconciliation process to a more timely process.</p> <p>3. Accelerated the accounts receivable reconciliation process from annually to monthly.</p> <p>4. Improved accounting procedures on all Trust Funds with assets invested in the stock market.</p> <p>5. Expanded a cross-training plan to continue to provide appropriate services to customers during high leave periods.</p> <p>6. Expanded an aggressive program to collect/resolve old uncollected accounts receivable.</p> <p>7. Expanded an aggressive program of identifying and notifying owners of uncashed checks, and closing out unclaimed assets.</p> <p>8. Continued a program of reducing the number of bank accounts.</p> <p>9. Implemented an ACH direct payment program for vendor payments.</p> <p>10. Assisted with the implementation of the new on-line Motor Vehicle Excise (MVE) payment system.</p> <p><u>Payroll</u></p> <p>1. Began a program to convert paper payroll records to an electronic form.</p> <p>2. Coordinated efforts with the Human Resources Department on improvements to the "Payroll & HR Update".</p> <p>3. Created a new payroll section for the intranet, including an area that is accessible only to payroll clerks.</p> <p>4. Automated longevity payments.</p> <p>5. Implemented a system of verifying deferred compensation accounts and eliminated duplicate accounts.</p> <p>6. Created a payroll manual for the instruction of payroll clerks.</p> <p>7. Reconciled personnel balances (sick, vacation, and A-Day) with Millennium (payroll software) and Larimore (public safety software).</p>

TOWN OF BROOKLINE FY2007 PROGRAM BUDGET						PROGRAM GROUP: Administration and Finance PROGRAM: Finance Department					
PERFORMANCE / WORKLOAD INDICATORS						PERFORMANCE / WORKLOAD INDICATORS (con't.)					
	ACTUAL FY2004	ESTIMATE FY2005	ACTUAL FY2005	ESTIMATE FY2006	ESTIMATE FY2007		ACTUAL FY2004	ESTIMATE FY2005	ACTUAL FY2005	ESTIMATE FY2006	ESTIMATE FY2007
<u>COMPROLLER</u>						<u>ASSESSORS (con't.)</u>					
Payment Vouchers/ Invoices Processed	45,727	45,000	46,254	46,000	46,000	Tax Exempt Property Accts.	295	285	273	290	290
Manual checks processed	702	700	472	400	400	a) 3ABC forms mailed	300	300	125	128	130
Computer Checks						b) Rev'd, entered, analyzed	300	300	131	130	130
Processed	20,579	19,000	19,431	17,000	15,000	c) Correspondence	45	78	61	50	75
Vendors Serviced	6,336	6,300	5,463	6,300	6,300	d) Inspect	6	6	9	150	150
Journal Vouchers						e) Town Properties		108	108	107	107
Processed	1405	1,500	1,534	1,500	1,500	Abatements (real & pers.)	315	275	276	500	300
Cash Receipts Processed	24,729	25,000	36,241	36,000	36,000	Appellate Tax Board filed	84	80	83	100	80
<u>PURCHASING</u>						Pending as of 6/30/2004	46	50	151	170	80
Blanket Contracts	80	85	81	85	85	Incoming Correspondence	3,500	3,900	4,184	4,200	4,500
Public Bids	89	90	85	90	90	Outgoing Correspondence	4,660	4,800	5,355	5,500	5,600
Purchase Orders (PO's)	6,396	6,600	6,770	6,600	6,700	Excise Bills Mailed	36,087	38,500	36,611	36,800	37,200
PO \$ Value (millions)	\$7.5	\$7.6	\$8.5	\$8.5	\$9.0	Excise Abatements(11/3/03)	1,796	2,200	1,704	1,750	1,800
<u>ASSESSORS</u>						Total Excise Billed	5,018,140	5,300,000	5,455,055	5,500,000	5,525,000
Internet Usage	106,945	107,000	107,224	108,000	108,500	<u>TREASURER / COLLECTOR</u>					
Residential Prop. Value (million)	10,588	10,900	11,483	12,864	13,500	Current Year Collections:					
Residential Prop. Accounts	14,769	14,886	14,875	15,112	15,300	Property Taxes	99.93%	98.50%	99.16%	98.50%	98.50%
Residential Inspections	3,082	3,215	2,744	3,620	3,700	Motor Vehicle Excise	88.41%	90.00%	93.88%	90.00%	90.00%
Commercial Prop. Value (million)	901.5	950.0	998.6	1,125	1,181	Investment Earnings:					
Commercial Prop. Accounts	952	960	961	956	952	Total \$	\$733K	\$1.02M	\$1.236M	\$1.9M	\$1.85M
Commercial Prop. Inspections	209	200	300	956	400	% Increase (Decrease)	-22.90%	39.1%	68.6%	53.7%	-2.6%
Deeds Processed	1,755	1,500	1,486	1,500	1,500	Property Tax Bills	64,980	68,000	66,333	66,400	66,400
Sales Info. Request Mailed and Reviewed	920	1,000	1,320	1,200	1,200	Water Bills	38,750	37,400	39,260	39,300	39,300
Residential Exemption Filed	800	800	750	800	800	Refuse Bills	30,022	30,000	30,020	30,000	30,000
Statutory Exemptions filed	186	200	191	205	206	Motor Vehicle Bills	43,500	38,500	36,607	36,600	36,600
Tax Deferral	5	7	7	7	7	Refunds Processed	4,033	4,000	8,446	7,500	7,500
Personal Property Accounts	1,173	1,177	1,172	1,167	1,175	MLC's Issued	2,639	3,000	2,659	2,000	2,000
a) Form of List mailed	1,099	1,131	1,080	1,165	1,170	Total Payrolls	114	104	110	110	110
b) Rev'd entered, analyzed	543	525	524	600	600	Total # of Checks	104,927	95,000	92,346	92,000	92,000
c) Full Inspect & List	155	250	167	300	250	W-2's Prepared Annually	3,516	3,700	3,446	3,500	3,500
Total Taxable Value (billions)	\$11.62	14.1	\$12.62	\$14.12	\$14.96	1099's Prepared Annually	644	200	840	600	800
Total Exempt Value (billions)	\$1.013	\$1.100	\$1.173	\$1.328	\$1.368						

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

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

PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	1,741,581	1,790,390	1,743,391	-47,000	-2.6%
Services	788,525	1,051,681	1,025,464	-26,217	-2.5%
Supplies	25,087	44,550	44,888	338	0.8%
Other	12,959	15,914	13,184	-2,730	-17.2%
Capital	18,127	23,635	19,066	-4,569	-19.3%
TOTAL	2,586,279	2,926,170	2,845,992	-80,178	-2.7%
BENEFITS			670,367		
REVENUE	1,954,300	1,515,000	2,320,000		

SUMMARY OF SUB-PROGRAMS

SUB-PROGRAMS	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Comptroller	336,176	441,547	457,623	16,076	3.6%
Purchasing	1,033,882	1,033,613	1,000,527	-33,086	-3.2%
Assessors	653,414	673,763	608,323	-65,440	-9.7%
Treasurer	562,807	777,247	779,519	2,272	0.3%
TOTAL	2,586,279	2,926,170	2,845,992	-80,178	-2.7%

COMPTROLLER

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	318,082	332,715	336,730	4,015	1.2%
Services	4,047	92,032	104,953	12,921	14.0%
Supplies	7,153	7,650	7,650	0	0.0%
Other	2,015	3,350	3,350	0	0.0%
Capital	4,879	5,800	4,940	-860	-14.8%
TOTAL	336,176	441,547	457,623	16,076	3.6%

PURCHASING

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	319,509	325,581	330,427	4,846	1.5%
Services	700,858	676,010	638,539	-37,471	-5.5%
Supplies	8,468	26,328	26,666	338	1.3%
Other	1,869	1,634	1,634	0	0.0%
Capital	3,178	4,060	3,261	-799	-19.7%
TOTAL	1,033,882	1,033,613	1,000,527	-33,086	-3.2%

ASSESSORS

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	625,198	627,239	564,126	-63,113	-10.1%
Services	12,796	27,322	26,922	-400	-1.5%
Supplies	3,569	6,030	6,030	0	0.0%
Other	6,234	5,200	5,200	0	0.0%
Capital	5,617	7,972	6,045	-1,927	-24.2%
TOTAL	653,414	673,763	608,323	-65,440	-9.7%

TREASURER-COLLECTOR

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	478,792	504,855	512,107	7,252	1.4%
Services	70,824	256,317	255,050	-1,267	-0.5%
Supplies	5,897	4,542	4,542	0	0.0%
Other	2,841	5,730	3,000	-2,730	-47.6%
Capital	4,453	5,803	4,820	-983	-16.9%
TOTAL	562,807	777,247	779,519	2,272	0.3%

TOWN OF BROOKLINE FY2007 PROGRAM BUDGET							PROGRAM GROUP: Administration and Finance PROGRAM: Finance Department					
TREASURER-COLLECTOR SUB-PROGRAM: SUMMARY OF ELEMENTS							PURCHASING SUB-PROGRAM SUMMARY OF ELEMENTS					
CLASS OF EXPENDITURES	ACTUAL	BUDGET	REQUEST	FY07 vs. FY06		CLASS OF EXPENDITURES	ACTUAL	BUDGET	REQUEST	FY07 vs. FY06		
	FY2005	FY2006	FY2007	\$ CHANGE	% CHANGE		FY2005	FY2006	FY2007	\$ CHANGE	% CHANGE	
Administration	196,714	179,179	93,340	-85,839	-47.9%	Purchasing	324,681	235,271	239,066	3,795	1.6%	
Treasurer	101,012	117,910	146,685	28,775	24.4%	General Services	709,201	798,342	761,461	-36,881	-4.6%	
Collector	144,406	231,321	261,727	30,406	13.1%	TOTAL	1,033,882	1,033,613	1,000,527	-33,086	-3.2%	
Payroll	120,675	248,837	277,767	28,930	11.6%	PURCHASING						
TOTAL	562,807	777,247	779,519	2,272	0.3%	CLASS OF EXPENDITURES	ACTUAL	BUDGET	REQUEST	FY07 vs. FY06		
ADMINISTRATION							PERSONNEL	219,935	221,987	225,419	3,432	1.5%
CLASS OF EXPENDITURES	ACTUAL	BUDGET	REQUEST	FY07 vs. FY06		SERVICES	97,184	5,322	4,986	-336	-6.3%	
	FY2005	FY2006	FY2007	\$ CHANGE	% CHANGE	SUPPLIES	3,389	3,428	3,766	338	9.9%	
Personnel	118,008	174,675	89,874	-84,802	-48.5%	OTHER	1,869	1,634	1,634	0	0.0%	
Services	69,503	1,872	1,579	-293	-15.6%	CAPITAL	2,304	2,900	3,261	361	12.4%	
Supplies	3,242	142	142	0	0.0%	TOTAL	324,681	235,271	239,066	3,795	1.6%	
Other	2,641	1,330	700	-630	-47.4%	GENERAL SERVICES						
Capital	3,320	1,160	1,045	-115	-9.9%	CLASS OF EXPENDITURES	ACTUAL	BUDGET	REQUEST	FY07 vs. FY06		
TOTAL	196,714	179,179	93,340	-85,839	-47.9%	PERSONNEL	99,574	103,594	105,008	1,414	1.4%	
PAYROLL							SERVICES	603,674	670,688	633,553	-37,135	-5.5%
CLASS OF EXPENDITURES	ACTUAL	BUDGET	REQUEST	FY07 vs. FY06		SUPPLIES	5,079	22,900	22,900	0	0.0%	
	FY2005	FY2006	FY2007	\$ CHANGE	% CHANGE	OTHER	0	0	0	0	0.0%	
Personnel	117,139	117,786	147,586	29,800	25.3%	CAPITAL	874	1,160	0	-1,160	0.0%	
Services	1,105	128,308	127,815	-493	-0.4%	TOTAL	709,201	798,342	761,461	-36,881	-4.6%	
Supplies	1,168	500	500	0	0.0%	TREASURER						
Other	200	500	500	0	0.0%	CLASS OF EXPENDITURES	ACTUAL	BUDGET	REQUEST	FY07 vs. FY06		
Capital	1,063	1,743	1,365	-378	-21.7%	PERSONNEL	99,453	62,895	93,524	30,629	48.7%	
TOTAL	120,675	248,837	277,767	28,930	11.6%	SERVICES	72	50,805	50,116	-689	-1.4%	
TREASURER							SUPPLIES	1,487	1,100	1,100	0	0.0%
CLASS OF EXPENDITURES	ACTUAL	BUDGET	REQUEST	FY07 vs. FY06		OTHER	0	1,950	900	-1,050	-53.8%	
	FY2005	FY2006	FY2007	\$ CHANGE	% CHANGE	CAPITAL	0	1,160	1,045	-115	-9.9%	
Personnel	99,453	62,895	93,524	30,629	48.7%	TOTAL	101,012	117,910	146,685	28,775	24.4%	
Services	72	50,805	50,116	-689	-1.4%	COLLECTOR						
Supplies	1,487	1,100	1,100	0	0.0%	CLASS OF EXPENDITURES	ACTUAL	BUDGET	REQUEST	FY07 vs. FY06		
Other	0	1,950	900	-1,050	-53.8%	PERSONNEL	144,192	149,499	181,124	31,625	21.2%	
Capital	0	1,160	1,045	-115	-9.9%	SERVICES	144	75,332	75,539	207	0.3%	
TOTAL	101,012	117,910	146,685	28,775	24.4%	SUPPLIES	0	2,800	2,800	0	0.0%	
COLLECTOR							OTHER	0	1,950	900	-1,050	-53.8%
CLASS OF EXPENDITURES	ACTUAL	BUDGET	REQUEST	FY07 vs. FY06		CAPITAL	70	1,740	1,365	-375	-21.6%	
	FY2005	FY2006	FY2007	\$ CHANGE	% CHANGE	TOTAL	144,406	231,321	261,727	30,406	13.1%	
Personnel	144,192	149,499	181,124	31,625	21.2%							
Services	144	75,332	75,539	207	0.3%							
Supplies	0	2,800	2,800	0	0.0%							
Other	0	1,950	900	-1,050	-53.8%							
Capital	70	1,740	1,365	-375	-21.6%							
TOTAL	144,406	231,321	261,727	30,406	13.1%							

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2006 SALARY RANGE As of 1/1/06		FY2006 BUDGET		FY2007 RECOMMENDATION	
			FY2004	FY2005	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Town Comptroller	D-5	1.00	1.00	81,133	95,571	1.00	92,308	1.00	94,159
	Assistant Comptroller	T-10	0.00	1.00	64,036	72,454	1.00	66,007	1.00	67,517
	Assistant Comptroller	G-17	1.00	0.00	59,870	60,701	0.00	0	0.00	0
	Senior Accountant	T-5	0.00	1.00	48,806	55,222	1.00	49,429	1.00	50,559
	Junior Accountant	C-9	1.00	0.00	40,841	42,530	0.00	0	0.00	0
	Senior Account/Audit Clerk	C-5	2.00	1.00	35,764	37,403	1.00	36,849	1.00	36,524
	Senior Account/Audit Clerk	C-4	1.00	2.00	33,839	35,459	2.00	69,712	2.00	70,059
	Subtotal		6.00	6.00			6.00	314,307	6.00	318,818
510901	Temporary Part Time Salaries									
	Clerical Assistant		0.70	0.70		\$11.10/hr.	0.70	15,634	0.70	15,712
	Subtotal		0.70	0.70			0.70	15,634	0.70	15,712
	Other									
513044	Longevity							2,025		1,450
515501	Clothing/Uniform Allowance (In lieu of boots)							750		750
	Subtotal							2,775		2,200
	Total		6.70	6.70			6.70	332,715	6.70	336,730

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2006 SALARY RANGE As of 1/1/06		FY2006 BUDGET		FY2007 RECOMMENDATION	
			FY2004	FY2005	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Chief Procurement Officer	D-4	1.00	1.00	74,434	87,680	1.00	79,790	1.00	81,390
	Procurement Officer	T-8	1.00	1.00	59,205	66,988	1.00	63,220	1.00	64,665
	Supervisor of Mailing/Printing	GN-6	0.00	0.00	40,144	42,164	0.00	41,956	1.00	42,164
	Supervisor of Mailing/Printing	G-9	1.00	1.00	40,867	41,365	1.00	0	0.00	0
	Buyer/Clerk	C-9	1.00	1.00	40,841	42,530	1.00	42,319	1.00	42,530
	Senior Clerk/Typist	C-4	1.00	1.00	33,839	35,459	1.00	35,283	1.00	35,459
	Telephone Operator/Receptionist	C-4	1.00	1.00	33,839	35,459	1.00	35,283	1.00	35,459
	Mail Clerk	GN-1	0.93	0.93	25,467	26,748	0.93	23,956	0.93	24,472
	Subtotal		6.93	6.93			6.93	321,806	6.93	326,139
513044	Longevity Pay							2,775		3,288
515501	Clothing/Uniform Allowance (In lieu of boots)							1,000		1,000
	Subtotal							3,775		4,288
	Total		6.93	6.93			6.93	325,581	6.93	330,427

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2006 SALARY RANGE As of 1/1/06		FY2006 BUDGET		FY2007 BUDGET	
			FY2004	FY2005	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
			510101	Permanent Full Time Salaries						
	Chief Assessor	D-5	1.00	1.00	81,133	95,571	1.00	95,098	1.00	95,571
	Deputy Chief Assessor	T-12	1.00	1.00	70,593	79,873	1.00	75,380	0.00	0
	Assessor - Residential Valuation Director	T-11	0.00	0.00	66,597	75,352	0.00	0	1.00	74,034
	Assessor - Commercial Valuation Director	T-11	0.00	0.00	66,597	75,352	0.00	0	1.00	67,783
	Assessor Computer Analyst	T-10	1.00	1.00	64,036	72,454	1.00	72,095	0.00	0
	Assistant Assessor - Residential / Commercial	T-9	0.00	0.00	61,573	69,667	0.00	0	1.00	66,075
	Assistant Assessor (Legal)	T-8	1.00	1.00	59,205	66,988	1.00	65,491	0.00	0
	Assistant Assessor II	T-7	1.00	1.00	56,927	64,411	1.00	64,092	0.00	0
	Assistant Assessor / Field Appraiser	GN-10	0.00	0.00	51,586	54,182	2.00	107,827	3.00	160,568
	Assistant Assessor Field Inspector	G-15	2.00	2.00	53,372	54,036	0.00	0	0.00	0
	Principal Clerk	C-8	1.00	1.00	39,602	41,279	1.00	41,075	1.00	41,279
	Senior Clerk Typist	C-5	1.00	1.00	35,764	37,403	1.00	36,849	1.00	37,403
	Subtotal		9.00	9.00			9.00	557,908	9.00	542,713
510102	Permanent Part Time Salaries									
	Assessor - Board Members		2.00	2.00		6,000	2.00	12,000	2.00	12,000
	Assistant Assessor / Field Appraiser	GN-10	0.00	0.00	51,586	54,182	0.67	34,221	0.00	0
	Assistant Assessor	G-18	0.40	0.40	62,463	63,294	0.00	0	0.00	0
	Senior Clerk Typist	C-5	0.52	0.52	35,764	37,403	0.00	0	0.00	0
	Subtotal		2.92	2.92			2.67	46,221	2.00	12,000
	Other									
510300	Overtime							15,991		3,000
513044	Longevity Pay							6,369		5,913
515501	Clothing/Uniform Allowance (In Lieu of Boots)							750		500
	Subtotal							23,110		9,413
	Total		11.92	11.92			11.67	627,239	11.00	564,126

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2006 SALARY RANGE As of 1/1/06		FY2006 BUDGET		FY2007 RECOMMENDATION	
			FY2004	FY2005	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Director of Finance/Treasurer	D-8	1.00	1.00	102,205	120,392	1.00	114,563	1.00	116,860
	Payroll Manager	T-10	1.00	1.00	64,036	72,454	1.00	72,095	1.00	72,454
	Assistant Treasurer	T-7	1.00	1.00	56,927	64,411	1.00	61,870	1.00	63,284
	Assistant Collector	T-7	1.00	1.00	56,927	64,411	1.00	58,680	1.00	60,022
	Payroll Accountant	T-2	0.00	0.00	38,744	43,837	1.00	43,620	1.00	43,837
	Payroll Accountant	G-10	1.00	1.00	44,771	45,436	0.00	0	0.00	0
	Head Cashier	C-10	1.00	0.00	44,738	46,643	0.00	0	0.00	0
	Head Cashier	C-9	0.00	1.00	40,841	42,530	1.00	41,395	1.00	41,939
	Senior Clerk Typist	C-5	1.00	1.00	35,764	37,403	1.00	36,849	1.00	37,403
	Senior Clerk Typist	C-4	2.00	2.00	33,839	35,459	2.00	69,362	2.00	69,878
	Subtotal		9.00	9.00			9.00	498,434	9.00	505,677
	Other									
510300	Regular Overtime							2,070		2,080
513044	Longevity Pay							3,350		3,350
515501	Clothing/Uniform Allowance (In Lieu of Boots)							1,000		1,000
	Subtotal							6,420		6,430
	Total		9.00	9.00			9.00	504,854	9.00	512,107

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

PROGRAM DESCRIPTION

The office of Town Counsel handles all litigation and legal affairs including personal injury and property damage cases; all contract drafting; dispute resolution and litigation; workers' compensation claims before the Industrial Accident Board; administrative hearings and appeals before state and federal agencies; legislative matters involving Town Meetings, including the preparation of articles, votes, and by-law amendments; legal opinions and advice to the Town's departments and agencies; representation for the School Department, including special education hearings and appeals; and tax abatements, foreclosures, and appellate tax board appeals.

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

BUDGET STATEMENT

The FY07 budget reflects an increase of 22,759 (3.9%). Personnel increases due to the reduction of the CDBG charge off (\$5,000), the conversion of a part-time Senior Paralegal Secretary to a part-time Senior Clerk Typist (\$3,242), Steps (\$6,228), and the ½% carry-forward from the FY06 3% / 1% salary adjustment (\$2,171). Services increases \$2,800 due to a new leased copier, and supplies increases \$1,100 due to additional office supplies. Other increases due to additional monies for dues and memberships (\$1,200) and conferences (\$2,400). Capital is reduced \$1,079 to reflect current costs of leased computer equipment.

FY2007 OBJECTIVES

1. To continue reviewing and redrafting policies and procedures on behalf of the School Committee.
2. To continue to provide Departments, Boards, and Commissions with updated training and/or bulletins pertaining to the Open Meeting and Public Records Law and to host a training seminar for Boards and Commissions on the requirements of Open Meeting Law and Conflict of Interest Law.
3. To assist with the implementation of the new Zoning Board of Appeals Rules and Regulations.
4. To assist the new Zoning Administrator with his/her role in the special permitting process.
5. To continue to review departmental rules and regulations.

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

FY2007 OBJECTIVES (con't.)

6. To continue to actively advise and assist the Planning and Community Development Department, Building Department, and Economic Development Office to accomplish various projects including, but not limited to, the implementation of Affordable Housing.
7. To continue to assist and represent the Board of Appeals in litigation in the Superior Court and/or the Land Court.
8. To continue to advise the School Department and its personnel in all matters with the exception of labor contract negotiations.
9. To continue to represent the School Department and its personnel in matters before the Bureau of Special Education Appeals and the Department of Education.
10. To continue to actively participate in Cable Television Licensing matters.
11. To continue to process, collect, and otherwise receive delinquent real estate, personal property, and excise taxes.
12. To continue to review all bankruptcy notices and file Proofs of Claims when appropriate to collect delinquent contractual obligations due to the Town.
13. To continue to provide assistance to Town Meeting Members and citizens in the drafting of petitions for presentment to the Annual and Special Town Meetings, and the drafting and review of votes and other associated documents for Town Meetings.
14. To continue to consult with Town departments on ADA compliance matters.
15. To continue to pursue professional development.

PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	434,791	430,740	447,079	16,338	3.8%
Services	140,216	76,440	79,240	2,800	3.7%
Supplies	562	850	1,950	1,100	129.4%
Other	70,559	70,800	74,400	3,600	5.1%
Capital	3,860	5,221	4,142	-1,079	-20.7%
TOTAL	649,988	584,051	606,811	22,759	3.9%
BENEFITS			168,866		
REVENUE	0	5,000	5,000		

<p align="center">TOWN OF BROOKLINE FY2007 PROGRAM BUDGET</p>	<p align="center">PROGRAM GROUP: Administration and Finance PROGRAM: Legal Services</p>																																																																																																																												
<p><u>ACCOMPLISHMENTS</u></p> <ol style="list-style-type: none"> 1. Successfully defended a \$1.1 million dollar lawsuit against the Town. 2. Successfully defended the Board of Assessors on a variety of valuation cases at the Appellate Tax Board. 3. Recovered over \$3 million dollars from the General Contractor's Surety, thereby ensuring that the Lawrence School Project was completed within budget. 4. Successfully disposed of \$253,000 in claims filed by a Contractor on the Baker School Project by way of partial summary judgment. 5. Actively assisted the Finance Director in the sale of property acquired by tax foreclosure. This resulted in the property being sold for \$761,100, the proceeds of which, after payment of outstanding taxes, fees and interest, were deposited into the Housing Trust Fund for the development of affordable housing. 6. Assisted the Housing Division with closings, subordination agreements, drafting restrictions and other matters related to various home buyer programs. 7. Redrafted the School Committee Policy on Student Admissions and Residency. 8. Redrafted the Brookline Public Schools Student Residency Affidavit. 9. Drafted revisions to the School Committee Policy on budget transfers. 10. Reviewed and Revised Brookline 300 Vendor Rules and Regulations. 11. Advised the Brookline Medical Reserve Corps on liability issues. 12. Reviewed and revised the Brookline Public Schools Project Achieve Policy. 13. Achieved a jury verdict for the Town in a Police-related matter at the Norfolk Superior Court following a two-day trial. 14. Town Counsel's Liaison recovered over \$15,000 in damages to Town-owned property. 15. Filed numerous Small Claims actions on behalf of the Treasurer's Office for unpaid personal property tax accounts that were ultimately paid by way of negotiated settlement or entries of Judgments for the Town. 16. Assisted the Building and Health Departments with various code enforcement issues. 17. Continued to provide legal opinions on a daily basis to Town Departments, Boards and Commissions. 18. Provided assistance to Town Meeting Members and citizens in the drafting of petitions for the Annual and Special Town Meetings. Drafted and reviewed votes and other associated documents for Town Meetings. 	<p>PERFORMANCE / WORKLOAD INDICATORS</p> <table border="1"> <thead> <tr> <th></th> <th>ACTUAL FY2004</th> <th>ESTIMATE FY2005</th> <th>ACTUAL FY2005</th> <th>ESTIMATE FY2006</th> <th>ESTIMATE FY2007</th> </tr> </thead> <tbody> <tr> <td colspan="6"><u>Performance:</u></td> </tr> <tr> <td>Disposed Court Cases</td> <td>100+</td> <td>50</td> <td>70</td> <td>50</td> <td>50</td> </tr> <tr> <td>Formal Legal Opinions</td> <td>40</td> <td>45</td> <td>50</td> <td>45</td> <td>40</td> </tr> <tr> <td>Petitions to Foreclose</td> <td>20</td> <td>20</td> <td>9</td> <td>20</td> <td>10</td> </tr> <tr> <td>Land Court & Tax Title Cases</td> <td>33</td> <td>15</td> <td>10</td> <td>15</td> <td>10</td> </tr> <tr> <td>Active Workers' Comp Cases- Cases Currently Pending</td> <td>13</td> <td>5</td> <td>11</td> <td>8</td> <td>5</td> </tr> <tr> <td>Retirement Cases</td> <td>3</td> <td>3</td> <td>1</td> <td>3</td> <td>1</td> </tr> <tr> <td>Special Ed. 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Appeals *	49	30	24	25	20	Appellate Tax Board	17	5	37	5	10	Leases/Ground Leases	8/1	8/1	8/1	8/1	8/1	Zoning Board Appeals	20	5	20	5	10	Personal Injury	11	10	10	10	10	Property Damages	11	8	3	5	5	Civil Service	8	5	18	5	5	Contract cases	9	5	4	5	4	Bankruptcy cases **	17	10	9	10	5	Miscellaneous Lawsuits***	77	35	50	45	40	Contracts Reviewed and Approved (approx.)	200	200	250	200	200	Claim Letters Processed	300	300	500	300	300
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**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2006 SALARY RANGE As of 1/1/06		FY2006 BUDGET		FY2007 RECOMMENDATION	
			FY2004	FY2005	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
			510101	Permanent Full Time Salaries						
	Town Counsel	D-8	1.00	1.00	102,205	120,392	1.00	104,776	1.00	106,873
	Associate Town Counsel	D-4	3.00	3.00	74,434	87,680	3.00	243,173	3.00	248,048
	Senior Paralegal Secretary	T-5	0.00	0.00	48,806	55,222	1.00	53,574	1.00	54,256
	Senior Paralegal Secretary	C-10	1.00	1.00	44,738	46,643	0.00	0	0.00	0
	Paralegal Secretary	C-9	1.00	1.00	40,841	42,530	1.00	40,639	1.00	41,384
	Subtotal		6.00	6.00			6.00	442,162	6.00	450,561
	CDBG Charge-Off							(10,000)		(5,000)
	Workers' Comp. Charge-Off							(23,537)		(23,590)
	Net Total		6.00	6.00			6.00	408,625	6.00	421,971
510102	Permanent Part Time Salaries									
	Senior Paralegal Secretary	C-10	0.41	0.41	44,738	46,643	0.41	18,415	0.00	0
	Senior Clerk Typist	C-4	0.00	0.00	33,839	35,459	0.00	0	0.64	21,657
	Subtotal		0.41	0.41			0.41	18,415	0.64	21,657
	Other									
513044	Longevity Pay							3,200		3,200
515501	Clothing/Uniform Allowance							500		250
	Subtotal							3,700		3,450
	Total		6.41	6.41			6.41	430,740	6.64	447,079

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

PROGRAM DESCRIPTION

The Advisory Committee is appointed by the Moderator in accordance with Sections 2.2.1 and 2.2.2 of Article 2.2 of the Town By-Laws. These sections were amended at the Special Town Meeting held on November 13, 1984 and read as follows:
"Section 2.2.1: The Moderator shall, in June of each year, appoint citizens to serve on the Advisory Committee (herein the "Committee") established under G.L.C. 39, Section 16, and this By-Law. Members of the Committee shall serve without compensation. The Committee shall consist of not fewer than twenty nor more than thirty registered voters of the Town. At least one elected Town Meeting Member shall be appointed from each precinct. No more than six members shall be appointed who are not elected Town Meeting Members at the time of their appointment. No more than four members of the Committee shall reside in the same precinct. No member of the Committee shall be an employee of the Town or a member of any standing board or Committee having charge of the expenditure money; but, this restriction shall not disqualify from appointment to the Committee, members of special committees which may be created from time to time by Town Meeting, the Moderator, or the Selectmen to report on specific matters.

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

BUDGET STATEMENT

The FY07 budget reflects an increase of \$61 in Personnel, including the ½% carry-forward from the FY06 3% / 1% salary adjustment (\$100), which is partially offset by a \$94 reduction in Capital to reflect current costs of leased computer equipment.

2007 OBJECTIVES

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

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

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

ACCOMPLISHMENTS

1. During FY 2005, the full Advisory Committee met 34 times and Advisory Committee Subcommittees met 49 times.
2. Spent three months reviewing the Town Administrator's FY 2006 Financial Plan and Capital Improvements Program and developing the Advisory Committee's version of the budget for FY 2006. Presented to Town Meeting a detailed analysis and recommendation, which included an overview of the town budget, a comprehensive report on the School budget and descriptions of the projects included in the CIP.
3. Prepared and presented to Town Meeting comprehensive reports on a number of complicated warrant articles. Topics included the B-2 Parcel, the creation of local historic districts, telecommunications, housing, underground wiring, participation in County government, corporal punishment, a variety of zoning issues and collective bargaining agreements.
4. Mailed to each Town Meeting Member an information sheet describing the purpose, organization and procedures of the Committee, as well as a schedule of all Advisory Committee meetings. Sent same materials to department heads, boards and commissions, union officials, local newspapers and other interested parties.
5. Members served on a number of special committees, including a Moderator's committee to study and develop recommendations on Wireless Facilities.
6. Members actively participated on committees appointed by the Board of Selectmen to develop recommendations on the Zoning By-Law, Zoning Implementation, the Open Space Plan, Utilities, Naming Policy, Gateway East, the Coolidge Corner Streetscape and Underground Wiring. Members also served on a number of design review committees.
7. Members served on several standing town committees including the Labor Advisory, Town/School Partnership and Audit Committees.

PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	19,232	20,164	20,320	156	0.8%
Services	91	266	266	0	0.0%
Supplies	245	775	775	0	0.0%
Other	295	340	340	0	0.0%
Capital	454	581	487	-94	-16.2%
TOTAL	20,317	22,126	22,187	61	0.3%
BENEFITS			1,985		
REVENUE	0	0	0		

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2006 SALARY RANGE As of 1/1/06		FY2006 BUDGET		FY2007 RECOMMENDATION	
			FY2004	FY2005	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510102	Permanent Part Time Salaries									
	Budget Analyst/Secretary		1.00	1.00		19,263	1.00	19,940	1.00	20,040
	Subtotal		1.00	1.00			1.00	19,940	1.00	20,040
513044	Longevity Pay							224		280
	Total		1.00	1.00			1.00	20,164	1.00	20,320

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

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

PROGRAM DESCRIPTION

The Town Clerk is elected to a three-year term by the citizens of the Town. The Department has three subprograms - Public Records, Elections, and Voter Registration - which 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 Zoning Board of Appeals and 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; and performing all secretarial duties for the Board of Appeals.

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

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

BUDGET STATEMENT

The FY07 budget reflects an increase of \$85,425 (18.8%) primarily due to the fact that there are three elections in FY07, compared to only one in FY06. The \$96,000 increase in Personnel for Election Workers is coupled with an increase in Steps (\$1,324) and the ½% carry-forward from the FY06 3% / 1% salary adjustment (\$1,640). These Personnel increases are partially offset by the transfer of the Zoning Administrator position from the Town Clerk budget to the Planning Department (\$30,000).

Services increase largely due to printing (\$4,750) and professional/technical services (\$2,000) related to elections. Likewise, Supplies increases largely due to meals for election workers (\$4,000).

FY2007 OBJECTIVES

1. To administer, record and certify the September 11, 2006 State Primary, and to transmit the certified results to the Office of the Secretary of the Commonwealth.
2. To administer, record and certify the November 7, 2006 State Election, and to transmit the certified results to the Office of the Secretary of the Commonwealth.
3. To administer, record and certify the 2007 Annual Listing of Persons over the age of seventeen years, as of January 1, 2007.
4. To publish the 2007 Annual Street List Book.
5. To administer, record and certify the May 2007 Annual Town Election, and to transmit the certified results to the Office of the Secretary of the Commonwealth.
6. To publish the 2007 List of Elected Town Officers, Advisory Committee Members, Council on Town Organization and Structure and Executive Officers of the Town Meeting Members Association.
7. To administer, record and certify the actions taken at the November 2006 Special Town Meeting and at the May 2007 Annual Town Meeting.
8. To transmit certified votes of all authorizations to borrow, passed at the November 2006 Special Town Meeting and/or the May 2007 Annual Town Meeting, to the Commonwealth of Massachusetts Department of Revenue, Local Services Division.
9. To certify and deliver any General and Zoning By-Law Amendments passed at the November 2006 Special Town Meeting and/or the May 2007 Annual Town Meeting to the Office of the Attorney General.
10. To implement satellite venues for the licensing of canines with the cooperation of the Brookline Police Department and various veterinarians.
11. To implement an automated scheduling system for the Zoning Board of Appeals.
12. To provide outreach and informational services to various schools, groups and agencies.

TOWN OF BROOKLINE FY2007 PROGRAM BUDGET	PROGRAM GROUP: Administration and Finance PROGRAM: Town Clerk																																																																																																																	
<p>ACCOMPLISHMENTS</p> <p>1. Conducted and recorded the 2005 Annual Listing of Persons over the age of 17 years old.</p> <p>2. Published the 2005 Annual Street List Book.</p> <p>3. Published the 2005 List of Elected Town Officers, Advisory Committee Members, Council on Town Organization and Structure and Executive Officers of the Town Meeting Members Association.</p> <p>4. Administered and recorded the May 3, 2005 Annual Town Election.</p> <p>5. Certified and delivered a list of Town Officers, elected at the May 3, 2005 Annual Town Meeting, to the Office of the Secretary of the Commonwealth.</p> <p>6. Administered, recorded, and certified the actions taken at the May 24, 2005 Annual Town Meeting.</p> <p>7. Certified and delivered all FY06 authorizations to borrow, passed at the May 24, 2005 Annual Town Meeting, to the Commonwealth of Massachusetts Department of Revenue, Local Services Division.</p> <p>8. Certified and delivered all General and Zoning By-Law Amendments, passed at the May 24, 2005 Annual Town Meeting, to the Office of the Attorney General.</p> <p>9. Administered, recorded, and certified the actions taken at the November 15, 2005 Special Town Meeting.</p> <p>10. Certified and delivered all General and Zoning By-Law Amendments, passed at the November 15, 2005 Annual Town Meeting, to the Office of the Attorney General.</p> <p>11. Re-codified and published a new 2005 edition of the General By-Laws of the Town of Brookline.</p> <p>12. Created an interactive window on the Town's website for public meeting notices posted with the Town Clerk.</p> <p>13. Reorganized the municipal bulletin board to make it more user-friendly.</p> <p>14. Participated as a panel member for the TMMA's Seminar on the Open Meeting Law.</p> <p>15. Provided an educational seminar for new residents for the Council on Aging.</p> <p>16. Provided new voting instructions in Chinese and Russian for bi-lingual voters.</p> <p>17. Assisted in developing recommended changes as a member of the interdepartmental committee concerning zoning administration and enforcement.</p>	PERFORMANCE / WORKLOAD INDICATORS																																																																																																																	
	<table border="1"> <thead> <tr> <th></th> <th>ACTUAL FY2004</th> <th>ESTIMATE FY2005</th> <th>ACTUAL FY2005</th> <th>ESTIMATE FY2006</th> <th>ESTIMATE FY2007</th> </tr> </thead> <tbody> <tr> <td colspan="6"><u>Performance:</u></td> </tr> <tr> <td>% of Eligible Registered Voters Participating (average)</td> <td>22.2%</td> <td>36.0%</td> <td>30.6%</td> <td>13.5%</td> <td>39.0%</td> </tr> <tr> <td>% Rate of Return for Census Forms</td> <td>65%</td> <td>65%</td> <td>62%</td> <td>65%</td> <td>65%</td> </tr> <tr> <td>Average Delivery Time for Vital Records (minutes)</td> <td>4.0</td> <td>4.0</td> <td>3.8</td> <td>3.5</td> <td>3.5</td> </tr> <tr> <td>Databases Computerized</td> <td>85%</td> <td>85%</td> <td>85%</td> <td>85%</td> <td>85%</td> </tr> <tr> <td>Hours Election Workers Trained</td> <td>8</td> <td>16</td> <td>20</td> <td>4</td> <td>16</td> </tr> <tr> <td colspan="6"><u>Workload:</u></td> </tr> <tr> <td>Total Elections</td> <td>2</td> <td>3</td> <td>5</td> <td>1</td> <td>3</td> </tr> <tr> <td>Total Residents</td> <td>58,840</td> <td>57,250</td> <td>59,862</td> <td>56,650</td> <td>56,800</td> </tr> <tr> <td>Registered Voters</td> <td>33,132</td> <td>34,250</td> <td>36,943</td> <td>33,560</td> <td>34,500</td> </tr> <tr> <td>Inactive Voters</td> <td>5,826</td> <td>7,300</td> <td>7,463</td> <td>6,500</td> <td>6,600</td> </tr> <tr> <td>Marriage Licenses</td> <td>587</td> <td>450</td> <td>529</td> <td>455</td> <td>480</td> </tr> <tr> <td>Uniform Commercial Code</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Conservation Licenses</td> <td>805</td> <td>725</td> <td>822</td> <td>750</td> <td>775</td> </tr> <tr> <td>Board of Appeals</td> <td>59</td> <td>70</td> <td>66</td> <td>60</td> <td>60</td> </tr> <tr> <td>Dog Licenses</td> <td>1,447</td> <td>1,560</td> <td>1,482</td> <td>1,490</td> <td>1,525</td> </tr> <tr> <td>Passports</td> <td>937</td> <td>925</td> <td>772</td> <td>760</td> <td>775</td> </tr> <tr> <td>Other</td> <td>3,979</td> <td>4,100</td> <td>3,850</td> <td>3,900</td> <td>4,000</td> </tr> </tbody> </table>		ACTUAL FY2004	ESTIMATE FY2005	ACTUAL FY2005	ESTIMATE FY2006	ESTIMATE FY2007	<u>Performance:</u>						% of Eligible Registered Voters Participating (average)	22.2%	36.0%	30.6%	13.5%	39.0%	% Rate of Return for Census Forms	65%	65%	62%	65%	65%	Average Delivery Time for Vital Records (minutes)	4.0	4.0	3.8	3.5	3.5	Databases Computerized	85%	85%	85%	85%	85%	Hours Election Workers Trained	8	16	20	4	16	<u>Workload:</u>						Total Elections	2	3	5	1	3	Total Residents	58,840	57,250	59,862	56,650	56,800	Registered Voters	33,132	34,250	36,943	33,560	34,500	Inactive Voters	5,826	7,300	7,463	6,500	6,600	Marriage Licenses	587	450	529	455	480	Uniform Commercial Code	0	0	0	0	0	Conservation Licenses	805	725	822	750	775	Board of Appeals	59	70	66	60	60	Dog Licenses	1,447	1,560	1,482	1,490	1,525	Passports	937	925	772	760	775	Other	3,979	4,100	3,850	3,900
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**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

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

PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	461,018	394,794	464,364	69,570	17.6%
Services	51,165	46,245	56,850	10,605	22.9%
Supplies	9,975	8,751	13,401	4,650	53.1%
Other	1,200	1,200	1,800	600	50.0%
Capital	2,907	3,480	3,480	0	0.0%
TOTAL	526,265	454,470	539,895	85,425	18.8%
BENEFITS			125,203		
REVENUE	156,301	146,500	134,500		

SUMMARY OF SUB-PROGRAMS

SUB-PROGRAMS	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Public Records	254,273	274,600	247,236	-27,363	-10.0%
Elections	163,688	65,591	175,390	109,799	167.4%
Voter Registration	108,304	114,280	117,268	2,988	2.6%
TOTAL	526,265	454,470	539,895	85,425	18.8%

PUBLIC RECORDS

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	234,109	260,909	232,805	-28,104	-10.8%
Services	15,691	9,917	10,317	400	4.0%
Supplies	1,226	2,034	2,034	0	0.0%
Other	340	0	340	340	0.0%
Capital	2,907	1,740	1,740	0	0.0%
TOTAL	254,273	274,600	247,236	-27,363	-10.0%

ELECTIONS

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	131,681	45,000	141,000	96,000	213.3%
Services	23,406	15,907	25,057	9,150	57.5%
Supplies	8,601	4,684	9,334	4,650	99.3%
Other	0	0	0	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	163,688	65,591	175,390	109,799	167.4%

VOTER REGISTRATION

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	95,228	88,885	90,558	1,673	1.9%
Services	12,068	20,421	21,476	1,055	5.2%
Supplies	148	2,034	2,034	0	0.0%
Other	860	1,200	1,460	260	21.7%
Capital	0	1,740	1,740	0	0.0%
TOTAL	108,304	114,280	117,268	2,988	2.6%

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2006 SALARY RANGE As of 1/1/06		FY2006 BUDGET		FY2007 RECOMMENDATION	
			FY2004	FY2005	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Town Clerk	D-4	1.00	1.00	74,434	87,680	1.00	87,246	1.00	87,680
	Assistant Town Clerk	T-7	1.00	1.00	56,927	64,411	1.00	61,870	1.00	63,284
	Zoning Administrator (1)	T-10	0.00	0.00	64,036	72,454	0.50	30,000	0.00	0
	Principal Clerk	C-7	1.00	1.00	38,010	39,673	1.00	39,476	1.00	39,673
	Senior Clerk Typist (ZBA)	C-6	1.00	1.00	37,002	38,653	1.00	38,081	1.00	38,653
	Senior Clerk Typist	C-4	1.00	1.00	33,839	35,459	1.00	35,284	1.00	35,459
	Clerk/Typist	C-4	1.00	1.00	33,839	35,459	1.00	34,428	1.00	34,600
	Subtotal		6.00	6.00			6.50	326,385	6.00	299,349
510102	Permanent Part Time Salaries									
	Registrar		3.00	3.00		3,000	3.00	3,000	3.00	3,000
	Registrar, Ex Officio		1.00	1.00		1,500	1.00	1,500	1.00	1,500
	Subtotal		4.00	4.00			4.00	4,500	4.00	4,500
510201	Temporary Full Time Salaries									
	Election Workers							45,000		141,000
	Census Workers							3,500		3,500
	Subtotal							48,500		144,500
510901	Temporary Part Time Salaries									
	Town Meeting							2,500		2,500
	Subtotal							2,500		2,500
510910	Temporary Secretarial Wages									
	Stenographer-Board of Appeals							2,000		2,000
	Subtotal							2,000		2,000
	Other									
510300	Regular Overtime							2,154		3,665
513044	Longevity Pay							3,200		3,350
514501	Extra Comp. (Stipend)							3,500		3,500
515501	Clothing/Uniform Allowance (In lieu of boots)							1,000		1,000
	Subtotal							9,854		11,515
	(1) Beginning in FY07, position funded in the Planning Dept. Budget									
	Total		10.00	10.00			10.50	393,739	10.00	464,364

<p style="text-align: center;">TOWN OF BROOKLINE FY2007 PROGRAM BUDGET</p>	<p style="text-align: center;">PROGRAM GROUP: Administration and Finance PROGRAM: Planning and Community Development</p>
<p><u>PROGRAM DESCRIPTION</u></p> <p>The Department of Planning and Community Development is responsible for managing and coordinating the Town's planning, development, zoning, subdivision, design review, housing, historic preservation, and grant programs. The Department also provides support to the Planning Board, Board of Appeals, Housing Advisory Board, Preservation Commission, and other appointed committees and task forces.</p> <p>The Department consists of the following four sub-programs:</p> <p>The Planning 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 Improvements Program (CIP); preparation of state and federal grant applications; participation in regional planning (MAPC) and monitoring and coordination of significant developments in nearby municipalities; support of town boards, commissions, and committees; provision of technical assistance to town agencies, citizens, and groups as well as developers, attorneys, and architects on potential development applications; preparation of Zoning By-Law amendments; preparation and implementation of the Comprehensive Plan; preparation and management of design and related improvement plans; and management of Planning Board and Board of Appeals records and development applications and decisions, including the on-going monitoring of associated conditions of approval.</p> <p>The Housing Sub-program works to increase the supply of affordable housing in the Town through the administration of all housing programs, including affordable housing preservation, development, and financing.</p> <p>The Preservation 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 Division also administers the Historic Districts and Demolition By-Laws.</p> <p>The CD Administration Sub-program administers the Town's federally-funded Community Development Block Grant (CDBG) and HOME programs.</p>	<p><u>BUDGET STATEMENT</u></p> <p>The FY07 budget reflects an increase of \$73,569 (19.3%). Personnel increases due to the transfer of the Zoning Administrator position from the Town Clerk budget (\$72,454), Steps (\$3,591) and the ½% carry-forward from the FY06 3% / 1% salary adjustment (\$2,444). Services and supplies increase \$1,052 and \$2,627, respectively, primarily due to a reduction in the availability of CDBG reimbursements. Capital is reduced \$573 to reflect current costs of leased computer equipment.</p> <p><u>FY2007 OBJECTIVES</u></p> <p><u>Planning</u></p> <ol style="list-style-type: none"> 1. To complete the Coolidge Corner District Plan and begin implementation of priority recommendations. 2. To prepare Zoning By-Law amendments and related regulatory warrant articles for consideration at upcoming Town Meetings to guide neighborhood conservation and commercial growth based on the recommendations of the Coolidge Corner District Plan. 3. To prepare enabling legislation and an initial district application as recommended by the Brookline Neighborhood Conservation District Study. 4. To complete design plans and initiate funding strategies to implement priority projects associated with the Gateway East public realm plan. 5. To initiate the Gateway West public realm planning process. 6. To continue implementation of the Zoning Administration and Enforcement project, including the following priorities: (a) Users Guide to Brookline Design and Development Review Process and Procedures (b) Planning Board Policies and Procedures (c) expansion of Permits Plus applications based on a plan prepared by the Department of Information Technology in conjunction with the Town Administrator's Interdepartmental Team, and (d) new thresholds and standards for Major Impact projects as currently defined by Section 5.09 Design Review of the Zoning By-Law. 7. To fully integrate the Zoning Administration function within the Department to manage the Special Permit process and procedures. 8. To participate in the planning and design of major capital projects, including commercial area improvements. 9. To work with the Planning Board, Board of Appeals, Design Advisory Teams, Economic Development Advisory Board, Housing Advisory Board, Preservation Commission, Conservation Commission, Tree Planting Committee, and neighborhood groups to foster appropriate plans for development and improvements to commercial and residential districts, including the promotion of affordable housing.

<p style="text-align: center;">TOWN OF BROOKLINE FY2007 PROGRAM BUDGET</p>	<p style="text-align: center;">PROGRAM GROUP: Administration and Finance PROGRAM: Planning and Community Development</p>
<p><u>FY2007 OBJECTIVES (con't.)</u></p> <p><u>Planning (con't.)</u></p> <p>10. To work with the Department of Public Works on appropriate mitigation measures regarding traffic, landscaping, drainage, and other site improvements for development in commercial and residential districts.</p> <p>11. To facilitate the Planning Board and Board of Appeals review and approval processes for special permits and variances by providing comprehensive reports, information, and recommendations to support decision making.</p> <p>12. To provide timely public notice of all meetings and hearings to Brookline citizens.</p> <p>13. To respond to all requests by citizens, business owners, and other interests for information about zoning, signage regulations, potential development projects, subdivision plans and the review and approval process.</p> <p>14. To formulate and assist in the review of proposed zoning amendments for consideration by Town Meeting.</p> <p>15. To assist in the preparation of the FY2007-FY2012 Capital Improvements Program within the financial guidelines established by the Selectmen.</p> <p>16. To review and report on projects in Boston and Newton primarily adjacent to the Brookline boundary.</p> <p>17. To coordinate and review Chapter 40B applications with the Board of Appeals.</p> <p>18. To foster interdepartmental cooperation during the review and approval processes associated with development and facade and sign applications.</p> <p>19. To continue to publish "Update" on a bimonthly basis.</p> <p><u>Housing</u></p> <p>1. To work with the Housing Advisory Board, Board of Selectmen, Housing Opportunities Task Force, and others to continue to implement the Comprehensive Plan, DHCP Planned Production program, Town affordable housing goals, policies, strategies, and programs; and to respond to changing statutory and regulatory requirements, market opportunities, and resident needs.</p> <p>2. To work with private developers proposing projects under the Zoning By-Law and Chapter 40B, and on Town-owned land, including the former Fisher Hill Reservoir in order to maximize appropriate affordable housing outcomes.</p> <p>3. To work with owners of current affordable housing developments to promote maximum retention of existing affordable units.</p> <p>4. To monitor state legislation and funding for affordable housing, as well as federal and private opportunities, and prepare applications for appropriate programs.</p> <p>5. To identify appropriate properties for preservation, acquisition, and redevelopment as affordable and mixed-income housing.</p>	<p><u>FY2007 OBJECTIVES (con't.)</u></p> <p><u>Housing (con't.)</u></p> <p>6. To recruit and engage non-profit and for-profit developers to create affordable and mixed-income housing. Also, to work collaboratively with such developers to secure required funding and provide project oversight.</p> <p>7. To work with developers of affordable housing under Section 4.08 of the Zoning By-Law on application review, marketing, and selection of qualified residents.</p> <p>8. To assist income-eligible households with resources for home purchase and, on an emergency basis, rehabilitation.</p> <p><u>Preservation</u></p> <p>1. To process Local Historic District and demolition applications within 30 days.</p> <p>2. To continue the digitization project of the Town's historic photographs and initiate a website for photos.</p> <p>3. To continue aspects of the Comprehensive Plan, including the cataloging and increased accessibility of the Town's historic documents and research, revisions to the Demolition Delay By-Law, expansion of historic markers program and evaluation of historic landmark legislation.</p> <p>4. To adopt policies and procedures of the Brookline Preservation Commission (BPC).</p> <p>5. To hold quarterly BPC meetings with the Planning and Community Development Director.</p> <p>6. To continue the photographic / historic database for Local Historic District properties.</p> <p>7. To recommend appropriate properties for eligibility to be listed in the National Register of Historic Places.</p> <p>8. To review, monitor, and participate in the rehabilitation of historic landscapes, including Larz Anderson Park and the Emerald Necklace.</p> <p>9. To review and comment on properties and projects involving National and State Register properties.</p> <p>10. To work with the Planning Board and Board of Appeals on the review of historic properties.</p> <p>11. To work with the Historical Society and Building Department to continue the stewardship and renovation of Town-owned historic buildings.</p> <p>12. To participate in the implementation of the Comprehensive Plan and Zoning By-Law update.</p> <p>13. To develop Brookline 300 Legacy programs.</p> <p>14. To continue the Public Education outreach program.</p>

<p align="center">TOWN OF BROOKLINE FY2007 PROGRAM BUDGET</p>	<p align="center">PROGRAM GROUP: Administration and Finance PROGRAM: Planning and Community Development</p>
<p><u>FY2007 OBJECTIVES (con't.)</u></p> <p><u>CD Administration</u></p> <ol style="list-style-type: none"> 1. To administer and manage approximately \$2 million in CDBG funds, including implementation of the HUD-required Consolidated Plan, subsequent One Year Action Plan, and participation in the Newton-administered HOME Consortium. 2. To facilitate and coordinate with the Brookline-Newton-Watertown Continuum of Care to ensure that the housing and service delivery systems achieve maximum efficiency and success for these communities. 3. To continue to work with the Continuum of Care to develop and promulgate a Homeless Management Information System (HMIS). 4. To provide insightful direction on promulgating recommendations on the CDBG entitlement grant as approved by the Board of Selectmen. 5. To counsel and provide technical assistance to individuals, organizations, and individuals on the mechanics of the formula grants from eligibility to awarding funds. 6. To monitor federal legislation relative to formula grants. 7. To provide guidance on regulation changes and resultant effects for the entitlement grant and the Town overall. 8. To continue to implement changes made in the upgrade of the Integrated Disbursement Information System (IDIS) to ensure the accuracy of data required by the Department of Housing and Urban Development (HUD). 9. To incorporate regulation changes into CDBG administration from HUD that have an immediate effect on the entitlement grant and subsequent grantees. <p><u>ACCOMPLISHMENTS</u></p> <p><u>Planning</u></p> <ol style="list-style-type: none"> 1. Initiated the implementation of the Brookline Comprehensive Plan 2005–2015 and supporting Action Plan. 2. Completed the Implementation Progress report supporting the Zoning Administration and Enforcement Project. Provided staff support to the Implementation Monitoring Committee and Interdepartmental Team. 3. Assisted the Town Administrator and the Interdepartmental Team with the establishment of the Zoning Administration program and position. 4. Prepared five zoning articles, based on the recommendations of the Zoning Administration and Enforcement Project, for consideration and adoption at the November 2005 Special Town Meeting. 5. Completed the Gateway East public realm plan and initiated implementation strategies to both design and finance priority projects. 	<p><u>ACCOMPLISHMENTS (con't.)</u></p> <p><u>Planning (con't.)</u></p> <ol style="list-style-type: none"> 6. Provided staff support to the Moderator’s Zoning Committee and Selectmen’s Zoning By-Law Committee. 7. Assisted Town Counsel with the appeal of the Board of Appeals’s decision on the Chapter 40B application for 45 Marion Street. 8. Initiated the Coolidge Corner District planning process and prepared the supporting Interim Planning Overlay District (IPOD) warrant article for consideration and adoption at the November 2005 Special Town Meeting. 9. Prepared Interim Design Review Guidelines for review and adoption by the Planning Board as part of the Coolidge Corner IPOD. 10. Provided professional and technical support to the Planning Board, Board of Appeals, and other Town boards and commissions. 11. Prepared reports for the Board of Appeals for 62 cases. 12. Staffed four Design Advisory Teams (DATs) as appointed by the Planning Board and/or Board of Appeals. 13. Prepared reports and recommendations for 61 signage, facade, and related cases. 14. Assisted with the review of 11 zoning amendments and prepared advisory reports for Town Meeting on proposed by-law amendments. 15. Worked with the Town Administrator's Office and the Planning Board on the timely preparation of the FY06-11 Capital Improvements Program (CIP) within the financial guidelines established by the Selectmen. 16. Continued efforts to improve the management and monitoring of Planning Board and Board of Appeals decisions records, including the expansion of Permits Plus. 17. Completed reviews and worked with community interests on projects in Boston, adjacent to the Brookline boundary. 18. Managed the 40B Comprehensive Permit for St. Aidan's . 19. Published "Update" on a bi-monthly basis. 20. Provided support to the Moderator’s Committee evaluating proposals for wireless facilities in South Brookline, including attending neighborhood meetings. <p><u>Housing</u></p> <ol style="list-style-type: none"> 1. Pursued implementation of the Comprehensive Plan’s affordable housing policies and strategies. 2. Completed and submitted to the State a Planned Production Schedule for potential relief from appeals to the Town's decisions under Chapter 40B. 3. Wrote the housing section of the Town’s Commonwealth Capital Application to the Office for Commonwealth Development, enhancing the Town’s score as it applies for discretionary state funding.

<p align="center">TOWN OF BROOKLINE FY2007 PROGRAM BUDGET</p>	<p align="center">PROGRAM GROUP: Administration and Finance PROGRAM: Planning and Community Development</p>
<p><u>ACCOMPLISHMENTS (con't.)</u></p> <p><u>Housing (con't.)</u></p> <p>4. Continued to work with the State to ensure that affordable units created in Brookline are counted under the State's Chapter 40B subsidized housing inventory.</p> <p>5. Worked with the non-profit Planning Office for Urban Affairs, Inc. towards final permitting, project financing, and construction of the St. Aidan's project, which will result in the construction of at least 36 affordable rental and owner-occupied units, the preservation of the church building, and the conservation of private and public open space.</p> <p>6. Provided financial and technical assistance to the Brookline Improvement Coalition (BIC) with the refinancing, lead paint abatement, rehabilitation and re-occupancy of the building at 154-156 Boylston St., achieving occupancy of six permanently affordable rental units. Refinanced the Town's \$525,000 Housing Trust bridge loan, initially provided for building acquisition, with CDBG funding, and leveraged an additional \$495,000 in deferred loans from the Massachusetts Housing Partnership.</p> <p>7. Worked with the Fisher Hill Town-site committee to finalize design guidelines and provide outreach to developers for the sale and redevelopment of this surplus reservoir as mixed-income housing.</p> <p>8. Continued to work with members of the Brookline Cooperative towards extending affordability at this "expiring use" project of 116 units.</p> <p>9. Worked with the developers of several projects, including those on Hammond Pond Parkway, Sewall Avenue and St. Paul Street, and Harvard Avenue, proposing new housing to comply with the Affordable Housing Requirements (Section 4.08 of the Zoning By-Law), also known as inclusionary zoning.</p> <p>10. Assisted developers of two projects permitted under Section 4.08 to complete outreach, selection by lottery, qualification and placement of two home buyers (at 55 Park Street) and four tenants (at 323 Boylston Street).</p> <p>11. Worked with developers of new, small developments permitted under Section 4.08, including 164 Harvard Street, 1601 Beacon Street, 121 Centre Street, 1440 Beacon Street, 64 Sewall Avenue and 648 Hammond Street to add approximately \$0.8 million in cash contributions to the Housing Trust, under the requirements of Section 4.08 of the Zoning By-Law.</p> <p>12. Revised Section 4.08 of the Zoning By-Law to increase clarity.</p> <p>13. Provided telephone and in-person counseling to dozens of households seeking to rent or purchase in Brookline, and made three loans using HOME and CDBG funds to income eligible home buyers.</p> <p>14. Received an additional allocation of \$50,000 of State "Soft Second" mortgage program funds and a commitment from Boston Private Bank for beneficial financing terms to assist program participants; facilitated five soft second loans to Brookline homebuyers.</p>	<p><u>ACCOMPLISHMENTS (con't.)</u></p> <p><u>Housing (con't.)</u></p> <p>15. Continued outreach to owners of rental properties and properties in transition, seeking to connect sellers to developers/operators of affordable housing.</p> <p>16. Carried out the annual monitoring of affordable housing projects and condominium units assisted through Town-controlled resources (CDBG, HOME and Housing Trust), and affordable rental and condominium units provided under Section 4.08.</p> <p><u>Preservation</u></p> <p>1. Produced, in conjunction with a consultant team and the Planning Division, the Neighborhood Conservation District Study and prepared model legislation for consideration and adoption by Town Meeting.</p> <p>2. Supported the Preservation Commission, Town Meeting and neighborhood interests with the adoption of two new Local Historic Districts in Chestnut Hill and Harvard Avenue.</p> <p>3. Provided staff support to the Brookline 300 celebration.</p> <p><u>CD Administration</u></p> <p>1. Received a grant agreement from HUD for FY2006 CDBG and HOME program funds that would allow the Town to move forward with accomplishing identified needs. Provided oversight of the programs accordingly.</p> <p>2. Prepared and received approval of the Annual One-Year Action plan as required by the HUD-mandated Consolidated Plan.</p> <p>3. Prepared and submitted the Consolidated Annual Performance and Evaluation Report and other mandated reports required during the fiscal year relative to the CDBG Program.</p> <p>4. Successfully provided regulatory compliance direction and enforcement of HUD regulations relative to administering the CDBG and Continuum of Care grants.</p> <p>5. Prepared a successful application for McKinney-Vento Homeless funds with Newton for the Brookline-Newton-Watertown Continuum of Care.</p> <p>6. Continued to implement HUD suggestions relative to the CDBG entitlement grants and implemented changes within the management of the grant.</p> <p>7. Successfully met HUD mandated timeliness requirements given prior the year's non-compliance.</p> <p>8. Completed and received HUD approval of the Five-Year Consolidated Plan and Strategy (2006-2010) that identified needs and strategies of the Town over a five-year period.</p> <p>9. Successfully incorporated draft HUD regulatory changes proposed for measuring performance of the CDBG entitlement grant and the Town's subsequent grantees into administration of the grant.</p>

TOWN OF BROOKLINE FY2007 PROGRAM BUDGET						PROGRAM GROUP: Administration and Finance PROGRAM: Planning and Community Development					
<u>ACCOMPLISHMENTS (con't.)</u>						<u>PERFORMANCE / WORKLOAD INDICATORS (con't.)</u>					
<u>CD Administration (con't.)</u>											
10. Continued to work with the Brookline-Newton-Watertown Continuum of Care to balance the needs of homeless within the Consortium communities given the limited amount of resources available to this unique Continuum.											
11. Participated in national forums on community development to better achieve long-range strategic planning and policy for entitlement grantees.											
PERFORMANCE / WORKLOAD INDICATORS											
	ACTUAL FY2004	ESTIMATE FY2005	ACTUAL FY2005	ESTIMATE FY2006	ESTIMATE FY2007		ACTUAL FY2004	ESTIMATE FY2005	ACTUAL FY2005	ESTIMATE FY2006	ESTIMATE FY2007
<u>Performance:</u>						<u>Performance:</u>					
CDBG Value (millions)	\$1.9	\$1.9	\$2.0	\$1.9	\$1.7	Developer/Owner/Homebuyer Assistance Provided (in millions) for new or newly affordable units					
CDBG Programs	26	26	28	24	23	HOME Funds	\$0.1	\$1.7	\$0.1	\$0.5	\$1.7
New Housing Program Income (in millions)						Housing Trust	\$0.8	\$2.2	\$1.7	\$1.0	\$1.0
HOME Funds	\$0.4	\$0.5	\$0.5	\$0.5	\$0.5	CDBG	\$0.1	\$0.7	\$0.6	\$0.5	\$0.5
Housing Trust	\$0.5	0.5	\$2.2	\$0.5	\$0.5	New and/or Newly Affordable Units					
CDBG (included in above)	\$0.1	\$0.5	\$0.1	\$0.5	\$0.5	HOME/Housing Trust/CDB	2	60	6	50	38
						Inclusionary zoning	0	18	17	5	20
						Rehab Assistance (to maintain affordability)					
						HOME/CDBG (millions)	\$0.0	\$0.1	\$0.0	\$0.1	\$0.1
						% of Demolition Applications Processed Within 30 Days	100%	100%	100%	100%	100%
						% of National Register Properties with Brochures	39%	45%	39%	48%	39%
						% of Local Historic Dist. Appl. Processed w/in 30 Days	100%	100%	100%	100%	100%
						<u>Workload:</u>					
						Zoning Caseload	165	180	155	175	180
						Board of Appeals	84	100	75	90	90
						Signs, Facades, Antennas	81	80	80	85	90
						Demolition Permits	25	22	34	24	26
						Historic District Cases	47	48	53	52	55
						Technical/Hist. Inquiries	1,900	2,000	2,150	2,200	2,250

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

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

PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	365,662	355,636	426,097	70,461	19.8%
Services	10,243	11,091	12,143	1,052	9.5%
Supplies	3,604	3,295	5,922	2,627	79.7%
Other	1,357	3,700	3,700	0	0.0%
Capital	7,132	7,542	6,969	-573	-7.6%
TOTAL	387,998	381,264	454,831	73,569	19.3%
BENEFITS			335,021		
REVENUE	3,512	1,600	1,600		

SUMMARY OF SUB-PROGRAMS

SUB-PROGRAMS	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Planning	234,015	242,733	320,985	78,252	32.2%
Housing	110,955	96,186	92,728	-3,458	-3.6%
CD Administration	115,588	129,467	134,698	5,232	4.0%
Preservation	43,028	42,345	41,117	-1,228	-2.9%
TOTAL EXPENSES	503,586	510,731	589,529	78,798	15.4%
CD ADMIN. REIMBURSEMENT	-115,588	-129,467	-134,698	5,232	4.0%
NET TOTAL	387,998	381,264	454,831	73,567	19.3%

PLANNING

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	215,059	226,999	300,428	73,429	32.3%
Services	10,136	7,312	9,043	1,731	23.7%
Supplies	2,529	1,505	4,132	2,627	174.6%
Other	1,265	3,150	3,150	0	0.0%
Capital	5,026	3,767	4,233	466	12.4%
TOTAL	234,015	242,733	320,985	78,252	32.2%

HOUSING

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	108,289	87,926	86,165	-1,761	-2.0%
Services	95	3,507	2,557	-950	-27.1%
Supplies	834	1,790	1,790	0	0.0%
Other	92	350	350	0	0.0%
Capital	1,645	2,613	1,866	-747	-28.6%
TOTAL	110,955	96,186	92,728	-3,458	-3.6%

PRESERVATION

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	42,314	40,711	39,504	-1,207	-3.0%
Services	12	272	543	271	99.6%
Supplies	241	0	0	0	0.0%
Other	0	200	200	0	0.0%
Capital	461	1,162	870	-292	-25.1%
TOTAL	43,028	42,345	41,117	-1,228	-2.9%

CD ADMINISTRATION

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	101,328	102,064	107,295	5,232	5.1%
Services	1,536	18,003	18,003	0	0.0%
Supplies	4,392	0	0	0	0.0%
Other	8,332	9,400	9,400	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	115,588	129,467	134,698	5,232	4.0%
CD REIMBURSEMENT	-115,588	-129,467	-134,698	5,232	4.0%
NET TOTAL	0	0	0	0	0.0%

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2006 SALARY RANGE As of 1/1/06		FY2006 BUDGET		FY2007 RECOMMENDATION	
			FY2004	FY2005	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
			510101	Permanent Full Time Salaries						
	Planning & Community Devel. Dir.	D-7	1.00	1.00	94,634	111,474	1.00	107,668	1.00	109,827
	Assistant Director - Planning	T-12	1.00	1.00	70,593	79,873	1.00	71,494	1.00	73,129
	Zoning Administrator (1)	T-10	0.00	0.00	64,036	72,454	0.00	0	1.00	72,454
	Housing Development Manager	T-9	1.00	1.00	61,573	69,667	1.00	69,322	1.00	69,667
	Chief Planner	T-9	1.00	1.00	61,573	69,667	1.00	69,322	1.00	69,667
	CD Administrator	T-8	1.00	1.00	59,205	66,988	1.00	65,491	1.00	66,988
	Housing Project Planner	GN-11	0.00	0.00	56,229	59,058	1.80	105,778	1.80	106,304
	Housing Project Planner	G-16	1.80	1.80	58,170	59,001	0.00	0	0.00	0
	Planner	GN-10	0.00	0.00	51,586	54,182	2.00	107,827	2.00	106,619
	Planner	G-15	2.00	2.00	53,372	54,036	0.00	0	0.00	0
	Administrative Head Clerk	C-10	0.00	0.00	44,738	46,644	1.00	44,738	1.00	44,738
	Senior Clerk Secretary	C-8	1.00	1.00	39,602	41,279	0.00	0	0.00	0
	CD Secretary	C-4	1.00	1.00	33,839	35,459	1.00	35,284	1.00	35,459
	Subtotal		10.80	10.80			10.80	676,925	11.80	754,852
	HOME Reimbursement							(34,191)		(33,475)
	CD Reimbursement							(333,725)		(340,636)
	Net Subtotal		10.80	10.80			10.80	309,009	11.80	380,742
510102	Permanent Part Time Salaries									
	Preservation Planner	T-6	1.53	1.53	52,711	59,640	1.53	91,249	1.53	91,705
	CD Fiscal Assistant	C-9	0.50	0.50	40,841	42,530	0.50	21,160	0.50	21,265
	Subtotal									
	CD Reimbursement							(72,310)		(73,869)
	Net Subtotal		2.03	2.03			2.03	40,099	2.03	39,101
510901	Temporary Part Time Salaries									
	Intern							30,500		24,226
	CD Reimbursement							(30,500)		(24,226)
	Net Subtotal							0		0
	Other									
510300	Regular Overtime							2,773		2,787
513044	Longevity Pay							4,792		5,527
515501	Clothing/Uniform Allowance (In Lieu of Boots)							1,000		1,000
	CD Reimbursement							(2,038)		(3,061)
	Subtotal							6,528		6,253
	(1) Funded in Town Clerk Budget in FY06									
Total			12.83	12.83			12.83	355,636	13.83	426,097

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

PROGRAM DESCRIPTION

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

BUDGET STATEMENT

The FY07 budget reflects an increase of \$4,007 (2.2%) primarily due to the increase in the number of hours for the Commercial Areas Coordinator from 0.96 FTE to 1.0 FTE (\$2,901), Steps (\$917), and the ½% carry-forward from the FY06 3% / 1% salary adjustment (\$711). This increase is partially offset by a \$518 reduction in Capital to reflect current costs of leased computer equipment.

FY2007 OBJECTIVES

1. To continue to seek appropriate opportunities to bolster and expand the Town's commercial tax base.
2. To monitor market conditions and to identify opportunities to attract further commercial development to Town, if and where appropriate.
3. To collaborate with other departments to implement projects identified in the Comprehensive Plan 2005-1015 and highlighted in the Comprehensive Plan Action Plan and Progress Report.
4. To maintain regular communication with the various business interest groups and to be able to represent their issues and effectively advocate on their behalf with the Town.
5. To assist the business community with problem solving with various Town Departments and/or outside agencies.
6. To collaborate with the Planning Department in the management of the Coolidge Corner District Plan that was identified in the Comprehensive Plan 2005-2015.
7. To continue collaboration with Planning and Community Development and the Department of Public Works on the Gateway East Public Realm to seek grant funding and implement specific projects.
8. To continue management of the 1st Light Festival, including fundraising, budgeting, scheduling, and implementing the festival with its more than 100 events.

**PROGRAM GROUP: Administration and Finance
PROGRAM: Economic Development**

FY2007 OBJECTIVES (con't.)

9. To pursue and manage commercial development opportunities on Route 9, including the Two Brookline Place redevelopment, and to collaborate on district planning processes.
10. To identify, prioritize, budget, and create an implementation plan for physical improvements to our commercial areas, using the streetscape and kiosk initiatives.
11. To support efforts of the Housing Opportunities Task Force and other Town boards to assure the continued generation and preservation of affordable housing throughout the Town.

ACCOMPLISHMENTS

1. Participated in Brookline 300 event planning and celebration, managing the 300 event efforts. The Brookline 300 Festival on Sunday, September 18th was enjoyed by more than 35,000 people. The Anniversary celebration on November 13th welcomed 12,000 people during the day and an additional 5,000 for the evening fireworks.
2. Co-managed the Gateway East Public Realm Project with Planning and Community Development. This was one the first projects to be initiated from the Comprehensive Plan 2005-2015.
3. Collaborated on the proposal for the Coolidge Corner District Planning process with Planning and Community Development, which was a key recommendation from the Comprehensive Plan 2005-2015.

PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2007	REQUEST FY2006	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	101,319	154,904	159,433	4,529	2.9%
Services	17,682	19,562	18,308	-1,254	-6.4%
Supplies	7,007	6,785	7,785	1,000	14.7%
Other	240	0	250	250	0.0%
Capital	710	1,743	1,225	-518	-29.7%
TOTAL	126,958	182,994	187,001	4,007	2.2%
BENEFITS			29,246		
REVENUE	0	0	0		

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

**PROGRAM GROUP: Administration and Finance
PROGRAM: Economic Development**

ACCOMPLISHMENTS (con't.)

- 4. Recognized the 10-year anniversary of the Economic Development Advisory Board whose efforts have supported 1010 Commonwealth Avenue, Kendall Crescent, and the Webster Street Hotel. These projects generate nearly \$1 million in annual recurring tax revenue for the Town.

- 5. Provided project management with the Department of Public Works for the Coolidge Corner Streetscape Improvement project with direction from the committee. This project is the first project from the Commercial Areas Streetscape Master Plan.

- 6. Sponsored celebrations, such as the 1st Light Festival, to increase awareness of the unique array of shops and restaurants in Town.

- 7. Supported a commercial areas program to promote the health and vitality of local businesses.

- 8. Pursued appropriate commercial development to increase our commercial tax base and to provide important foot traffic to support the vitality of the commercial areas.

- 9. Advocated on behalf of the business community with various outside agencies to mitigate the negative short-term impacts of construction projects in our commercial areas.

- 10. Promoted visibility through advertising and effective media use. Worked with the merchant associations to encourage local shopping and foster appreciation of our local commercial areas as an integral part of Brookline's identity and quality of life.

- 11. Collaborated with the Housing Opportunities Task Force to preserve and create affordable housing.

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2004	ESTIMATE FY2005	ACTUAL FY2005	ESTIMATE FY2006	ESTIMATE FY2007 **
<u>Performance:</u>					
EDAB-Sponsored Projects Tax Yield:					
Goddard House Assisted Living	\$123,829	N/A	\$133,634	\$115,112	\$117,990
Kendall Crescent	\$125,572	N/A	\$144,476	\$148,626	\$152,342
1010 Commonwealth Aven	\$135,249	N/A	\$144,374	\$147,224	\$150,905
Webster Street Marriott Hotel *	\$268,566	N/A	\$405,151	\$552,624	\$566,440
TOTAL	\$653,216	N/A	\$827,635	\$963,586	\$987,676

* Does not include additional estimated \$300,000 from additional state hotel excise tax.

** Assumes a 2.5% growth in the tax bill.

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

**PROGRAM GROUP: Administration and Finance
PROGRAM: Economic Development**

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2006 SALARY RANGE As of 1/1/06		FY2006 BUDGET		FY2007 RECOMMENDATION	
			FY2004	FY2005	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Economic Development Officer	D-4	0.90	1.00	74,434	87,680	1.00	80,987	1.00	82,611
	Commercial Areas Coordinator		0.00	0.00		64,822	0.96	61,917	1.00	64,822
	Subtotal		0.90	1.00			1.96	142,904	2.00	147,433
510901	Temporary Part Time Salaries									
	Commercial Areas Coordinator		0.90	0.93		\$32.95/Hr.	0.00	0	0.00	0
	Graduate Student Interns							12,000		12,000
	Subtotal		0.90	0.93			0.00	12,000	0.00	12,000
	Total		1.80	1.93			1.96	154,904	2.00	159,433



<p style="text-align: center;">TOWN OF BROOKLINE FY2007 PROGRAM BUDGET</p>	<p style="text-align: center;">PROGRAM GROUP: Public Safety PROGRAM: Police</p>
<p><u>PROGRAM DESCRIPTION</u></p> <p><u>The Police Mission:</u> To work in partnership with our citizens to ensure that all people will 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.</p> <p><u>Our Values:</u> The Department subscribes to a set of governing values that state its beliefs as a police organization. They are as follows:</p> <ol style="list-style-type: none"> 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. <p>The Department consists of the following seven subprograms:</p> <ol style="list-style-type: none"> 1. The Administration and Support Unit provides overall control of the functions of the Department. It maintains records, provides communication equipment and trains personnel in its uses, and distributes weapons and supplies. 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 and early morning shifts 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. 	<p><u>PROGRAM DESCRIPTION (con't.)</u></p> <ol style="list-style-type: none"> 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 the Town. 6. The Public Safety Dispatch Sub-program consists of the once separate Police and Fire dispatch operations. With the construction of the new Public Safety Headquarters, there is one unit 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. The Animal Control officer has specialized training on animal-related issues, including potential rabies exposures. <p><u>BUDGET STATEMENT</u></p> <p>The FY07 budget reflects an increase of \$317,705 (2.4%). Personnel increases \$124,448 due to a change in the calculation of Holiday Pay (\$58,826), the ½% carry-forward from the FY06 3% / 1% salary adjustment (\$48,591), Quinn (\$16,888), Enhanced Longevity (\$16,000), and other contractual obligations. These increases are partially offset by reductions to Steps due to new hires (\$10,127) and to part-time Park Security Interns (\$6,120).</p> <p>The increase in Services is driven by the increased cost of electricity (\$36,054), heating oil (\$17,294), and natural gas (\$8,969). Likewise, Supplies increases largely due to the increased cost of gasoline (\$30,829).</p> <p>Capital increases \$76,324 and funds existing desktop computers and in-car laptops, along with 11 new vehicles.</p>

<p style="text-align: center;">TOWN OF BROOKLINE FY2007 PROGRAM BUDGET</p>	<p style="text-align: center;">PROGRAM GROUP: Public Safety PROGRAM: Police</p>
<p><u>FY2007 OBJECTIVES</u></p> <p><u>Administration</u></p> <ol style="list-style-type: none"> 1. To work collaboratively in an effort to reduce the crime rate to a point below the previous years. 2. To work collaboratively with the School Department and the Community Service Division to identify funding sources to expand our outreach on inappropriate and illegal sexual behavior, dating violence, and bullying to seventh and eighth grade students. 3. To create a foundation where teen issues can be explored prior to students facing increased peer and social pressures associated with being a high school student. 4. To continue selective enforcement strategies where needed to make Brookline streets safer. We have expanded our current program to target pedestrians. Eighty-six percent of all pedestrian traffic fatalities occur outside of crosswalks. A pedestrian has been killed in Brookline each of the last three years. We are working to increase compliance to pedestrian laws and increase safety by changing attitudes regarding pedestrian responsibilities. 5. To update Department policies and procedures in order to meet state certification requirements. 6. To continue to improve the emergency preparedness through training, equipment procurement and working cooperatively with local, state and federal agencies. 7. To continue reaching out to all groups with our existing programs of RAD, crime prevention, and domestic violence. <p><u>Patrol</u></p> <ol style="list-style-type: none"> 1. To streamline patrol based efforts across the Department and to work cooperatively in making Brookline a safer place. 2. To increase police visibility and efforts to address neighborhood issues. 3. To utilize the unmarked patrol tactics for crime suppression/apprehension and possible terrorist activities/targets. 4. To actively engage the Dog Officer in community policing assignments at various times and locations during his hours of duty. <p><u>Criminal Investigations</u></p> <ol style="list-style-type: none"> 1. To purchase a compact Automated Fingerprint Identification System using grant funding. This system has the capability to search both ten-print and palm latent and inked prints. 2. To fully download all ten-print cards and palm prints from past arrestees, and to input all latent prints recovered from crime scene and “cold cases” into the Automated Fingerprint Identification System. The use of the system with an enhanced database will provide the Division with the opportunity to identify suspects promptly and the ability to solve past crimes. 	<p><u>FY2007 OBJECTIVES (con't.)</u></p> <p><u>Criminal Investigations (con't.)</u></p> <ol style="list-style-type: none"> 3. To implement a policy and procedure on administrative inspections of garages. Current Massachusetts General Law sets provisions for this type of inspections by law enforcement officers. Due to the increase in theft of particular motor vehicle parts and accessories, this policy and the physical inspections would help insure that these types of establishments in Brookline are no involved in procuring, selling or utilizing motor vehicle parts and accessories from unauthorized sources. 4. To purchase and install a new mug shot camera in the booking area that will improve the quality of photographs taken during the booking procedure. The current system captures images from a running video; the new camera would be a digital photograph captured from a still image, then linked to the arrest-booking system. This system will enable us to create a distinctly clearer photograph to be utilized in photographic line-ups, increasing witnesses’ and victims’ ability to identify suspects. 5. To complete the software design component of the computerized intelligence system and bring the system to the level of operational use for our intelligence analyst. This system will be used to augment our on-line intelligence sharing while acting as the point of contact between the Massachusetts State Police Fusion Center and 11 police agencies in Norfolk County. <p><u>Traffic & Parking</u></p> <ol style="list-style-type: none"> 1. To standardize all major planning projects and provide traffic control for major construction, special events, sporting events, etc. The model we have used on events such as the Boston Marathon, the Democratic National Convention, and Brookline 300 has proven highly successful. 2. To continue to provide school bus safety and child passenger safety programs through the child restraint clinics and selective enforcement. These have been handled by a joint effort between the Community Service and Traffic Divisions. 3. To update technology to achieve the following goals: 1. Improve website technology so it is simpler, more user-friendly, and efficient 2. Connect to the RMV so on-line transaction can be made by individuals who receive an RMV release. 4. To continue to train all Traffic Investigators in defensive driving techniques, black box recovery and advanced OUIL. There are currently six certified Traffic Reconstruction Investigators. This is the highest attainable level of training in the Commonwealth. 5. To provide effective traffic control for the extensive Beacon Street Project in order to limit the disruption of motor vehicle flow. 6. To increase the collections of delinquent out-of-state parking fines for a second consecutive year.

<p align="center">TOWN OF BROOKLINE FY2007 PROGRAM BUDGET</p>	<p align="center">PROGRAM GROUP: Public Safety PROGRAM: Police</p>
<p><u>FY2007 OBJECTIVES (con't.)</u></p> <p><u>Community Relations</u></p> <ol style="list-style-type: none"> 1. To prepare our sergeant in courses for Homeland Security so we will be able to train our own officers. 2. To re-certify firearms instructors. 3. To expand the pilot program of teenage dating violence curriculum in the 8th grade health classes with the health teachers and social workers. 4. To offer advanced rape aggressive defense course for female citizens of our Town. 5. To continue to offer anger management course to students of 7th and 8th grades in collaboration with the social workers at the high school, probation, and court officials. 6. To work to reach all sectors of the Town with at least one neighborhood crime watch group. 7. To implement a Kids RAD program for all the public housing developments. 8. To sustain and expand our e-mail notification system to businesses and neighborhood groups. 9. To train our officers in Critical Incident Interventions. 10. To continue to offer the RAD program to high school girls, women with disabilities, and multicultural groups. 11. To continue using tabletop exercises as an integral part of our in-service training program. <p><u>Public Safety Dispatch</u></p> <ol style="list-style-type: none"> 1. To equip a temporary dispatch center at the Emergency Operations Center with communications equipment and essential information technology systems. 2. To implement dispatch procedures already in place designed to reduce the Town's traffic signal and street lighting maintenance expenses by eliminating unnecessary after-hour calls for service to private contractors. 3. To improve services to the physically and emotionally challenged by increasing the file of 9-1-1 Disability Indicator Forms and incorporating the information into the CAD system. 4. To continue to improve training, morale, and the work environment of dispatchers in order to deliver the highest standard of service to the community. <p><u>Animal Control</u></p> <ol style="list-style-type: none"> 1. To continue work with the Parks and Recreation Commission on the "Green Dog" Program. The goal of this will be to ensure that all of the dogs (resident and non-resident) are in compliance with the licensing requirements of the Town and the Commonwealth. 2. To continue to explore the possibility of privatizing the issuance of Dog Licenses. 	<p><u>FY2007 OBJECTIVES (con't.)</u></p> <p><u>Animal Control (con't.)</u></p> <ol style="list-style-type: none"> 3. To assist the Health Department on the Annual Rabies Clinic. 4. To work on a contract with the Animal Clinics within the Town for the storage and services to animals taken under the control of the Animal Control Officer and the Police Department. 5. To attend a Massachusetts Certification Course sponsored by the Animal Control Officers Association of Massachusetts and obtain certification. 6. To provide a continued presence in the Town's parks. <p><u>ACCOMPLISHMENTS</u></p> <p><u>Administration</u></p> <ol style="list-style-type: none"> 1. Used various tactics, including crime analysis and saturation patrol, to target specific crime patterns as they were developing, helping to keep the crime rate low. 2. Created a detective position of Intelligence Analyst in the Detective Division. This detective has received training in basic Intelligence Analysis and also Foundations of Intelligence Analysis. The detective had been temporarily assigned to the Boston Police Department Tactical Intelligence Center for on-the-job training and to observe methods of operation of an on-going unit. The detective also established a rapport and working relationship with the detectives assigned to the Boston Police Intelligence Unit. 3. Received a Byrne JAG grant to help fund a new in-house intelligence software program needed to work with our current databases. At this time, we are on line with the state Homeland Security Information Network (HSIN), the regional intelligence database RISS through our partner NESPIN, and the national Law Enforcement On-Line (LEO) database. 4. Met and exceeded every requirement of the IACP "Chief's Challenge." Received an award for having one the top three most advanced traffic safety programs for a department our size in the United States. 5. Added a sergeant to the Division to oversee the Department's Homeland Security operations.

<p style="text-align: center;">TOWN OF BROOKLINE FY2007 PROGRAM BUDGET</p>	<p style="text-align: center;">PROGRAM GROUP: Public Safety PROGRAM: Police</p>
<p><u>ACCOMPLISHMENTS (con't.)</u></p> <p><u>Patrol</u></p> <ol style="list-style-type: none"> 1. Used problem-solving tools to deal with quality of life issues. 2. Utilized alternative patrol methods, such as unmarked vehicles and saturation patrols, to deal with emerging crime patterns. 3. Worked with other divisions to strengthen the partnership with local businesses. <p><u>Criminal Investigations</u></p> <ol style="list-style-type: none"> 1. Received specialized training in interview and interrogation, Blue Team Red Team Advanced Arson Investigation, F.B.I. Bomb, Explosive and Evidence Recovery training, DNA and Blood evidence recovery, and collection training. 2. One Detective Supervisor was temporarily assigned to the Boston Police city-wide Drug Unit and a Detective was assigned with the Governor's Auto Theft Strike Force to increase their specialized skills. This was in addition to the training received by the new intelligence analyst. 3. All Detectives received updated training and certification from the MA State Police Crime Lab in Collection and Preservation of Potential DNA evidence. 4. The evidence officer has been receiving in-house training to elevate the officer's competency in crime scene work and evidentiary issues. The Crime Scene Unit and evidence officer is now being deployed with general investigators to the execution of search warrants to increase our accuracy in the collection and documentation of evidence and shorten the chain of custody. 5. Issued new multi-purpose uniforms to Crime Scene Unit officers to assist in carrying on their day to day duties and to make them instantly recognizable at a crime scene and when carrying out their official duties outside of the forensics area. 6. Increased the role of all supervisors in day-to-day investigations through the use of detective case management, team building, and a defined divisional organizational chart indicating the responsibilities of each individual. 7. Adapted the interview/interrogation room to provide video and audio recording capabilities, allowing investigators to preserve for court the procedures that they followed along with a contemporaneous electronic record of suspect interviews. <p><u>Traffic & Parking</u></p> <ol style="list-style-type: none"> 1. Standardized traffic reporting that connects to the Registry of Motor Vehicles, which was required by law to occur by January 1, 2006. 2. Procured specialized traffic equipment through the Governor's Highway Safety Bureau grant, including Lidar Units, Accident Reconstruction Equipment and state-of-the-art Black Box Software. 	<p><u>ACCOMPLISHMENTS (con't.)</u></p> <p><u>Traffic & Parking (con't.)</u></p> <ol style="list-style-type: none"> 3. Standardized and computerized selective enforcement strategies, attained in part through the Larimore STAR System. The updated Larimore software will ultimately fulfill state requirements and allow us to better identify high accident areas. 4. Instituted a new meter auditing system that included the remuneration of meters for continuity. This has allowed us to more readily identify problems in areas or even specific meters. These new changes were accomplished with the most recent audit findings of a margin of error of <.005. 5. Changed parking meter collection routes to be more efficient and economical. 6. Maintained the success of the hackney ID program. 7. Continued to inspect, investigate, and coordinate the Town's cab fleet with DPW. 8. Continued to participate in the Registry of Motor Vehicles' Deadbeat Dad program. 9. Currently participating in a target hardening initiative with the Department of Homeland Security to continue to improve safety in and around the building. New technology has been acquired that allows for better visibility around the building and superior working conditions inside the building. <p><u>Community Relations</u></p> <ol style="list-style-type: none"> 1. Continued to expand the list of Town businesses that receive information via email on a regular basis about crimes, prevention issues, and other pertinent topics. 2. Added neighborhood crime watch groups to the e-mail notification system. 3. Introduced tabletop exercises into our training schedule. 4. Provided officers with updated training on the Range 3000 simulation device and used this knowledge in our racial diversity training and incident reaction training. 5. Began a pilot program in one elementary school dealing with teenage dating violence and other sexual behaviors of young teens. We are in the process of expanding this program to include all elementary schools. 6. Trained officers in a four-hour session to help identify and understand the needs of autistic children. The officers were given tips on how to deal with these difficult situations and resources to help them. 7. Held a number of crime prevention meetings with seniors, neighborhood groups, and businesses throughout the year. 8. Completed our e-mail system for Sex Offender Registry notifications and used this on a quarterly basis to notify the citizens and businesses of any new registry members that require proactive notifications. 9. Expanded programs for the senior population of the town to keep them aware of topics that are relevant to them.

TOWN OF BROOKLINE FY2007 PROGRAM BUDGET	PROGRAM GROUP: Public Safety PROGRAM: Police				
<p><u>ACCOMPLISHMENTS (con't.)</u></p> <p><u>Community Relations (con't.)</u></p> <p>10. Reached out to minority groups within the town with our exciting programs of RAD, crime prevention, and domestic violence.</p> <p>11. Expanded our anger management program to two sessions, doubling the number of participants. One session dealt with high school age children, while the other involved 7th and 8th grade children.</p> <p>12. Trained and certified two officers in Less Lethal instruction and trained armorers for less lethal weapons.</p> <p>13. Trained two officers in advanced editing school for the Range 3000 and added a taser component that will allow us to re-certify officers in the use of tasers.</p> <p>14. Trained one officer in a Cobweb bike course.</p> <p>15. Trained two officers as armorers.</p> <p>16. Received money from the state for the community policing grant program. Through this grant we were able to offer the citizens of the town numerous safety programs, including monthly RAD (women's self defense) classes, weekly child car seat safety checkpoints, anger management groups for students, senior alert, gun lock safety, firearms safety, citizen's police academies, train citizens in live saving CPR/AED/First aid courses, and neighborhood and special populations crime prevention and safety programs.</p> <p><u>Public Safety Dispatch</u></p> <p>1. Tested and updated residential, commercial, and public building panic alarms directly connected to the Police Station.</p> <p>2. Hired and trained three certified Emergency Telecommunications Dispatchers.</p> <p>3. Developed an In-Service Training Program for dispatchers and an on-the-job Training Program for new-hires.</p> <p>4. Cataloged and registered restraining orders, no trespass orders, and emergency contact information for commercial properties and multi-unit dwellings into the CAD system.</p> <p>5. Improved morale by simplifying the scheduling system and opening a dialog that made dispatchers part of the decision-making process.</p> <p>6. Worked with the Fire Department Training Division to review and update fire procedures and create a training program.</p> <p><u>Animal Control</u></p> <p>1. Increased awareness through the visible presence of the Animal Control Officer.</p> <p>2. Increased awareness of the Leash Law, "Pooper Scooper" Laws, and the "Green Dog Program".</p> <p>3. Worked on the privatization of the dog licensing process. This will increase compliance amongst those in the dog community and should result in a substantial increase of licensed dogs.</p>	PERFORMANCE / WORKLOAD INDICATORS				
	ACTUAL FY2004	ESTIMATE FY2005	ACTUAL FY2005	ESTIMATE FY2006	ESTIMATE FY2007
	Department Activities:				
Total Part A Crimes	1,223	1,210	1,345	1,300	1,250
Robbery	41	42	65	55	50
Breaking and Entering	219	232	210	210	200
Rapes	6	6	7	5	5
Motor Vehicle Theft	105	115	76	75	75
Larceny	715	715	792	775	775
Assaults	135	130	195	175	170
Assault and Battery on a Police Officer	30	30	10	10	10
Missing Persons Reported	101	100	90	90	90
Arrests	1,043	1,000	755	800	850
Warrants Cleared through					
Arrest	349	350	309	350	350
Summons Served	379	375	436	425	425
Field Interrogations	1,697	1,700	1,784	1,785	1,800
Domestic Violence					
Victims Served	160	160	150	150	150
Pieces of Evidence Collected	540	550	550	575	600
Crimes Solved through					
Fingerprint IDs	22	25	19	25	27
Rooming Houses Inspected	54	54	55	55	55
Liquor Establishments					
Inspected	101	101	105	105	105
Animal Complaints	483	485	599	550	525
Humans Bitten/Scratched by Dogs	12	12	10	10	10
Firearms Licensing:					
Licenses to Carry					
Firearms Issued	46	45	41	78	50
Firearms Identification					
Cards (FID)	29	30	21	30	30
FID Cards Restricted to					
Chemical Propellants	18	20	21	20	23
Gun Safety Class					
Participants	36	40	25	40	55
Gun Locks Distributed to					
Community Members	50	100	75	100	125

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

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

PERFORMANCE / WORKLOAD INDICATORS (con't.)

	ACTUAL FY2004	ESTIMATE FY2005	ACTUAL FY2005	ESTIMATE FY2006	ESTIMATE FY2007
Community Programs:					
Neighborhood Meetings	20	22	21	24	25
Students in DARE	1,000	1,000	600	600	600
Citizen Police Academy Graduates	80	80	65	85	85
Women Participating in RAD Classes	170	180	200	180	200
Child Seats Inspected	443	500	420	500	500
Citizens trained for CERT (Community Emergency Response Team)	20	20	30	52	50
Citizens CPR Classes	N/A	N/A	56	60	65
Anger Management for Juveniles	N/A	N/A	22	25	25
Fingerprints Taken for Community Members	321	300	337	370	375
Traffic:					
Taxi Vehicles Inspections	181	205	166	210	\$175
Hackney Licenses Issued	\$325	350	362	350	350
Collections from Out-of-State Parking Violators	\$37,900	\$45,000	\$23,000	\$40,000	\$40,000
Moving Violations	21,439	21,500	19,623	21,750	20,530
Parking Ticket Hearings	7,292	7,350	7,294	7,300	\$7,300
Grants Awarded:					
Police	\$337,678	\$350,000	\$260,134	\$300,000	\$300,000
Urban Areas Security Initiatives (Funding for Multiple Town Agencies)	576,882	\$500,000	\$97,189	\$150,000	\$100,000
Dispatch:					
Police-related Calls	62,684	62,000	63,481	64,000	64,000
Fire-related Calls	9,086	5,110	9,300	9,000	9,000
Medical Calls	3,468	3,500	3,545	3,600	3,600
E-911 Calls	12,174	12,500	10,787	11,000	11,000

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

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

PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	11,796,521	12,279,081	12,403,528	124,447	1.0%
Services	538,214	552,893	630,153	77,260	14.0%
Supplies	261,229	253,338	292,511	39,173	15.5%
Other	4,360	4,000	4,500	500	12.5%
Capital	432,591	384,701	461,025	76,324	19.8%
TOTAL	13,032,915	13,474,013	13,791,717	317,705	2.4%
BENEFITS			4,760,934		
REVENUE	4,164,730	4,099,000	4,104,000		

ADMINISTRATION

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	682,183	843,052	853,674	10,622	1.3%
Services	517,903	512,393	589,403	77,010	15.0%
Supplies	248,869	228,588	267,761	39,173	17.1%
Other	4,360	4,000	4,500	500	12.5%
Capital	100,459	36,812	4,060	-32,752	-89.0%
TOTAL	1,553,774	1,624,845	1,719,399	94,554	5.8%

INVESTIGATIONS

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	1,744,458	1,713,045	1,720,612	7,567	0.4%
Services	0	0	1,100	1,100	0.0%
Supplies	6,786	9,000	9,000	0	0.0%
Other	0	0	0	0	0.0%
Capital	0	32,752	0	-32,752	0.0%
TOTAL	1,751,244	1,754,797	1,730,712	-24,085	-1.4%

TRAFFIC CONTROL

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	1,436,522	1,693,320	1,711,794	18,474	1.1%
Services	20,230	31,500	26,650	-4,850	-15.4%
Supplies	5,574	13,000	13,000	0	0.0%
Other	0	0	0	0	0.0%
Capital	1,200	32,752	0	-32,752	0.0%
TOTAL	1,463,526	1,770,572	1,751,444	-19,128	-1.1%

ANIMAL CONTROL

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	69,186	81,343	81,584	241	0.3%
Services	81	3,000	3,000	0	0.0%
Supplies	0	0	0	0	0.0%
Other	0	0	0	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	69,267	84,343	84,584	241	0.3%

SUMMARY OF SUB-PROGRAMS

SUB-PROGRAMS	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Administration	1,553,774	1,624,845	1,719,399	94,554	5.8%
Patrol	6,545,164	6,732,018	7,025,133	293,115	4.4%
Investigations	1,751,244	1,754,797	1,730,712	-24,085	-1.4%
Cmty Relations	853,599	764,419	736,334	-28,085	-3.7%
Traffic Control	1,463,526	1,770,572	1,751,444	-19,128	-1.1%
Public Safety Dispatch	796,341	743,020	744,111	1,091	0.1%
Animal Control	69,267	84,343	84,584	241	0.3%
TOTAL	13,032,915	13,474,013	13,791,717	317,704	2.4%

PATROL

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	6,214,232	6,482,384	6,564,168	81,784	1.3%
Services	0	0	4,000	4,000	0.0%
Supplies	0	0	0	0	0.0%
Other	0	0	0	0	0.0%
Capital	330,932	249,634	456,965	207,331	83.1%
TOTAL	6,545,164	6,732,018	7,025,133	293,115	4.4%

COMMUNITY RELATIONS

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	853,599	731,667	736,334	4,667	0.6%
Services	0	0	0	0	0.0%
Supplies	0	0	0	0	0.0%
Other	0	0	0	0	0.0%
Capital	0	32,752	0	-32,752	0.0%
TOTAL	853,599	764,419	736,334	-28,085	-3.7%

PUBLIC SAFETY DISPATCH

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	796,341	734,270	735,361	1,091	0.1%
Services	0	6,000	6,000	0	0.0%
Supplies	0	2,750	2,750	0	0.0%
Other	0	0	0	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	796,341	743,020	744,111	1,091	0.1%

TOWN OF BROOKLINE FY2007 PROGRAM BUDGET				PROGRAM GROUP: Public Safety PROGRAM: Police							
ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2006 SALARY RANGE As of 1/1/06		FY2006 BUDGET		FY2007 RECOMMENDATION		
			FY2004	FY2005	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT	
510101	Permanent Full Time Salaries										
	Chief	D-9	1.00	1.00	109,359	128,819	1.00	126,287	1.00	128,819	
	Executive Officer	D-7	0.00	1.00	94,634	111,474	1.00	110,922	1.00	111,474	
	Captain	P-4	5.00	4.00		80,206	4.00	319,235	4.00	320,824	
	Lieutenant	P-3	10.00	10.00		68,552	10.00	682,122	10.00	685,520	
	Sergeant	P-2	16.00	16.00		58,591	16.00	932,827	16.00	937,456	
	Patrol Officer	P-1	108.00	108.00	41,503	48,826	108.00	5,186,428	108.00	5,202,419	
	Public Safety Business Manager*	T-9	0.00	0.50	61,573	69,667	0.50	31,179	0.50	33,626	
	Chief Emergency Telecommunications Dispatcher	T-7	1.00	1.00	56,928	64,411	1.00	60,788	1.00	58,972	
	Office Manager / Traffic, Parking, & Records	GN-8	0.00	0.00	47,128	49,499	1.00	47,128	1.00	47,128	
	Fire Alarm Operator/Emergency Telecomm. Dispatcher	FAO/ETD	3.00	2.00		46,284	2.00	92,110	2.00	92,567	
	Emergency Telecommunications Dispatcher	ETD	11.00	12.00	40,456	41,276	12.00	492,446	12.00	494,896	
	Executive Assistant	C-10	0.00	1.00	44,738	46,644	1.00	45,953	1.00	46,644	
	Head Clerk	C-10	1.00	0.00	44,738	46,644	0.00	0	0.00	0	
	Head Clerk	C-9	1.00	1.00	40,841	42,529	0.00	0	0.00	0	
	Senior Account/Audit Clerk (PSBO)*	C-7	1.00	0.50	38,010	39,673	0.50	19,543	0.50	19,837	
	Senior Clerk Typist and Cashier	C-7	1.00	1.00	38,010	39,673	1.00	39,476	1.00	39,673	
	Senior Clerk Typist / Audit Clerk (PSBO)*	C-5	0.00	1.00	35,764	37,403	1.00	36,780	1.00	37,403	
	Senior Clerk Typist	C-5	2.00	2.00	35,764	37,403	2.00	73,699	2.00	74,806	
	Senior Clerk Typist	C-4	2.00	1.00	33,839	35,459	1.00	35,284	1.00	35,459	
	Clerk/Typist	C-4	1.00	1.00	33,839	35,459	1.00	34,934	1.00	35,459	
	School Traffic Supervisor/Parking Meter Monitor	ST01	9.00	9.00		37,309	9.00	334,124	9.00	335,781	
	Charge Off to Grants							(6,500)		(6,500)	
	Subtotal		173.00	173.00			173.00	8,694,767	173.00	8,732,262	
510102	Permanent Part Time Salaries										
	Parking Meter Monitor/ Parking Control Officer/ School Traffic Supervisor		18.00	18.00	18.52/Hour	21.44/Hour	18.00	107,558	18.00	108,096	
	Subtotal		18.00	18.00			18.00	107,558	18.00	108,096	
510901	Temporary Part Time Salaries										
	Clerical Worker		4.00	4.00	7.99/Hour	11.91/Hour	4.00	25,261	4.00	25,387	
	Park Security Officer		6.00	6.00	7.99/Hour	11.91/Hour	6.00	60,897	6.00	55,081	
	Subtotal		10.00	10.00			10.00	86,158	10.00	80,469	
	Other										
510140	Shift Differential							190,983		190,983	
510143	Working-Out-Of-Classification Pay							16,940		16,940	
510300	Regular Overtime							494,605		494,605	
512031	Court Pay							146,105		146,105	
512033	Police Lag Time							102,942		102,942	
513031	Weapons Waiver Stipend							34,500		34,500	
513032	In-Service Training Pay							249,447		249,447	
51304E	Enhanced Longevity							32,000		48,000	
513043	Quinn Educational Incentive							1,464,476		1,481,364	
513044	Longevity Pay							67,195		67,585	
513045	Career Incentive Pay							9,250		9,250	
514502	Specialty Pay (Retirable)							28,300		28,300	
514505	Defrib Pay							55,200		55,200	
515041	Holiday Pay							331,456		390,282	
515059	Administrative Leave Buyback							70,345		70,345	
515501	Uniform/Clothing Allowance / In Lieu of Boots							96,853		96,853	
	Subtotal							3,390,597		3,482,701	
	* Public Safety Business Mgr. and 3 clerical positions shared 50/50 with Fire										
	Total		201.00	201.00				201.00	12,279,080	201.00	12,403,528

<p style="text-align: center;">TOWN OF BROOKLINE FY2007 PROGRAM BUDGET</p>	<p style="text-align: center;">PROGRAM GROUP: Public Safety PROGRAM: Fire</p>
<p><u>PROGRAM DESCRIPTION</u></p> <p>The Fire Department's primary function is providing fire protection and emergency 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 functions as an emergency medical delivery system, with all fire companies staffed by certified Emergency Medical Technicians (EMT's) who respond to emergency medical calls.</p> <p>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 the community; 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.</p> <p>The Department is broken into the following seven sub-programs:</p> <ol style="list-style-type: none"> 1. The main function of the Administration Sub-program is to provide overall leadership and policy direction for the Department. The assigned staff include the Chief, the Executive Officer (which is a re-assigned Deputy Chief), a Captain, and the Public Safety Business Office staff, which is shared with the Police Department. 2. The Firefighting 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, are housed in five fire stations. The assigned staff totals 152: four Deputy Chiefs, seven Captains, 21 Lieutenants, and 120 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, one Lieutenant, and two Firefighters staff this division. 4. The Signal Maintenance Sub-program installs, operates, and maintains the town-wide Emergency Notification System. To deliver these services, 510 fire alarm boxes, including 202 master boxes for schools, hospitals, and large apartment buildings, are strategically located throughout the Town and are connected to the Dispatch Center. The system also contains 71 emergency call boxes connected to the Police Department. The Superintendent of Wires and the Signal Maintainer staff this division. 	<ol style="list-style-type: none"> 5. 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. 6. 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. It is staffed by a Captain and a Lieutenant. 7. The Emergency Management Sub-program is designed to establish the needs of the community in terms of preparation for major emergencies or disasters, both natural or man-made. In addition, the Division works to avert or minimize the impact of these events. <p><u>BUDGET STATEMENT</u></p> <p>The FY07 budget reflects an increase of \$318,989 (2.8%). Personnel increases \$228,856 due to Steps and other contractual obligations (\$88,993), a change in the calculation of Holiday Pay (\$60,370), the ½% carry-forward from the FY06 3% / 1% salary adjustment (\$49,763), Enhanced Longevity (\$16,000), and EMT pay (\$13,730).</p> <p>The increase in Services is driven by the increased cost of electricity (\$18,384) and an increase to Medical Hospital Services (\$15,000). Supplies increase largely due to the increased cost of diesel fuel (\$11,419) and gasoline (\$6,306).</p> <p>Capital increases \$20,650 and funds existing desktop computers and printers, a new hybrid vehicle, and public safety and apparatus equipment as detailed in the Capital Outlay Summary (Section II).</p>

<p align="center">TOWN OF BROOKLINE FY2007 PROGRAM BUDGET</p>	<p align="center">PROGRAM GROUP: Public Safety PROGRAM: Fire</p>
<p><u>FY2007 OBJECTIVES</u></p> <ol style="list-style-type: none"> 1. To maintain response times of four minutes or less from time of dispatch to arrival. 2. To continue to train all members to NFPA Firefighter I and II standards. 3. To increase Fire Department effectiveness by maintaining Fire Prevention and Training personnel in those key positions after their initial training. 4. To continue to coordinate efforts with other members of the Emergency Management Team to plan and prepare for major emergencies or disasters. 5. To continue to update the motor vehicle fleet. 6. To continue to update the preventative maintenance program (PMP). 7. To continue to train and update all members in first aid, CPR, SAED, and Haz-Mat. 8. To continue to address departmental issues with all members on a regular basis. 9. To continue the development and implementation of a computer-based information management system to better manage reports, training, maintenance, inspections, and administrative functions. 10. To continue studying the re-location of the Fleet Maintenance Division from Station 1. 11. To continue to inspect, on an annual basis, all multiple dwelling units containing six or more units. 12. To continue professional development in the areas of training, fire prevention, and fire investigation. 13. To review the possibility of training a select group of members in Technical Rescue (high-angle, confined space and collapse rescue). 14. To provide firefighter recruit training programs that meet or exceed the NFPA's Firefighter I and II programs. 15. To establish an Officer Training Program for newly appointed Lieutenants, Captains and Deputy Chiefs. 16. To research and evaluate innovations in apparatus, tools, and other equipment. 17. To establish new and revise existing Standard Operating Procedures. 18. To continue to work with the Human Resources Department to reduce sick leave usage and injured on duty leave. 19. To train an additional five firefighters as Emergency Medical Technicians. 20. To continue to provide fire safety education in the schools by using personnel funded through grants provided for that reason (S.A.F.E.). 	<p><u>ACCOMPLISHMENTS</u></p> <ol style="list-style-type: none"> 1. Minimized the threat to life and property by having the Fire Department on the scene of most incidents within four minutes. 2. Provided for the safety of all citizens by conducting all mandated inspections in a timely manner. 3. Continued to participate in Emergency Management Team meetings to help ready the community to deal with any disaster that may occur. 4. Continued public safety programs and open houses for the benefit of all residents. 5. Maintained the municipal fire alarm system to ensure that all alarms are received and transmitted without delay. 6. Continued re-certifying the Department's SCBA technician. 7. Outfitted all SCBA face pieces to receive voice amplifiers, which will enhance communications while wearing SCBA. 8. Continued joint training with area fire departments on Mass Decontamination Procedures. 9. Continued training with the MDU (Mass Decontamination Unit) with 85% of members trained to deliver, set-up and decontaminate victims at a level B Hazardous Material Incident. 10. Completed training 85% of members for rescue evolutions at a level A Hazardous Material Incident. 11. Conducted two EMT refresher courses, re-certifying 50% of Fire Department EMT's. Over a two-year cycle, 100% of EMTs are re-certified. 12. Funded five new Fire Department EMT's. 13. Conducted a recruit training class, graduating over 30 firefighters for Brookline, Newton, Milton, Needham and Westwood. 14. Re-established a pre-fire planning program for non-residential buildings. 15. Continued working with the IT Department to implement the automation of departmental administrative, reporting and tracking requirements. 16. Continued to work with the Human Resources Department to reduce sick leave usage and injured on duty leave. 17. Equipped front line apparatus/vehicles with laptop computers. 18. Continued to seek out and apply for grant funding opportunities. 19. Replaced the Engine Company One apparatus. 20. Secured UL testing on all Ladder Truck Aerial Devices and 1/3 of all ground ladders (Annual Requirement).

TOWN OF BROOKLINE FY2007 PROGRAM BUDGET						PROGRAM GROUP: Public Safety PROGRAM: Fire					
PERFORMANCE / WORKLOAD INDICATORS						PERFORMANCE / WORKLOAD INDICATORS (con't.)					
	ACTUAL FY2004	ESTIMATE FY2005	ACTUAL FY2005	ESTIMATE FY2006	ESTIMATE FY2007		ACTUAL FY2004	ESTIMATE FY2005	ACTUAL FY2005	ESTIMATE FY2006	ESTIMATE FY2007
Box Alarms	802	800	729	717	718	Commercial & Retail Building Inspections	25	25	25	25	25
Still Alarms	2,956	2,500	2,846	2,931	3,049	Investigations resulting in Arson Arrests	0	0	0	0	0
Medical Emergencies	3,370	3,360	3,675	3,632	3,771	Emergency Boxes	529	525	527	535	540
Total Responses	7,128	6,750	7,250	7,279	7,538	Air Masks Assemblies Replaced	0	70	70	0	0
Response Time to Emergency Incidents (minutes)	4	4	4	4	4	Face Pieces Replaced	0	177	177	0	0
Large loss fire (Over \$100,000)	5	4	7	4	8	Breathing Apparatus Cylinders Replaced	0	70	70	5	5
Multiple Alarm Fires	3	3	5	3	6	% of Apparatus Repairs Initiated within 24 Hrs	95%	95%	95%	95%	95%
% of Investigations Started Within Two Hours	90%	90%	90%	90%	90	% of Apparatus Receiving Preventive Maintenance Twice per Year	100%	100%	100%	100%	100%
Apartment Buildings with 6+ Units Inspected	545	550	577	555	565	% of EMTs Re-Certified	100%	100%	100%	100%	100%
						% of Firefighters Completing: DOT Refresher Course	100%	100%	100%	100%	100%
						Haz-Mat Training	100%	100%	100%	100%	100%
						% of Personnel Re-Certified in CPR	100%	100%	100%	100%	100%
						Emergency Management Training Exercises	3	2	2	2	2
						Training Programs - Staff	5	3	4	3	3
						Training Programs - Employees/Citizens	1	2	4	2	5

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

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

PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	10,236,434	10,852,076	11,080,932	228,856	2.1%
Services	416,347	319,734	356,492	36,758	11.5%
Supplies	150,174	106,654	139,379	32,725	30.7%
Other	5,093	5,850	5,850	0	0.0%
Capital	42,770	62,235	82,885	20,650	33.2%
TOTAL	10,850,818	11,346,549	11,665,538	318,989	2.8%
BENEFITS			4,542,869		
REVENUE	182,476	201,000	261,000		

ADMINISTRATION

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	357,076	480,727	492,161	11,434	2.4%
Services	37,220	33,354	34,754	1,400	4.2%
Supplies	15,491	11,500	12,000	500	4.3%
Other	5,093	5,850	5,850	0	0.0%
Capital	2,380	2,900	25,900	23,000	793.0%
TOTAL	417,260	534,331	570,665	36,334	6.8%

FIRE PREVENTION

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	292,908	346,878	349,643	2,765	0.8%
Services	0	36	36	0	0.0%
Supplies	0	0	0	0	0.0%
Other	0	0	0	0	0.0%
Capital	405	51,430	580	-50,850	-98.9%
TOTAL	293,313	398,344	350,260	-48,085	-12.1%

EQUIPMENT MAINTENANCE

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	113,851	108,552	108,809	257	0.2%
Services	37,955	37,000	37,000	0	0.0%
Supplies	61,113	61,254	78,979	17,725	28.9%
Other	0	0	0	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	212,919	206,806	224,788	17,982	8.7%

SUMMARY OF SUB-PROGRAMS

SUB-PROGRAMS	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Administration	417,260	534,331	570,665	36,334	6.8%
Firefighting	9,453,475	9,893,315	10,202,130	308,815	3.1%
Fire Prevention	293,313	398,344	350,260	-48,085	-12.1%
Signal Maint.	112,452	126,887	128,132	1,245	1.0%
Equipment Maintenance	212,919	206,806	224,788	17,982	8.7%
Training	361,399	186,866	189,563	2,697	1.4%
TOTAL	10,850,818	11,346,549	11,665,538	318,989	2.8%

FIREFIGHTING

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	9,007,223	9,619,862	9,832,519	212,657	2.2%
Services	338,105	235,208	269,366	34,158	14.5%
Supplies	68,704	31,500	45,000	13,500	42.9%
Other	0	0	0	0	0.0%
Capital	39,443	6,745	55,245	48,500	719.1%
TOTAL	9,453,475	9,893,315	10,202,130	308,815	3.1%

SIGNAL MAINTENANCE

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	109,198	118,707	118,752	45	0.0%
Services	1,957	6,100	7,300	1,200	19.7%
Supplies	1,297	1,500	1,500	0	0.0%
Other	0	0	0	0	0.0%
Capital	0	580	580	0	0.0%
TOTAL	112,452	126,887	128,132	1,245	1.0%

TRAINING

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	356,178	177,350	179,047	1,697	1.0%
Services	1,110	8,036	8,036	0	0.0%
Supplies	3,569	900	1,900	1,000	111.1%
Other	0	0	0	0	0.0%
Capital	542	580	580	0	0.0%
TOTAL	361,399	186,866	189,563	2,697	1.4%

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2006 SALARY RANGE As of 1/1/06		FY2006 BUDGET		FY2007 RECOMMENDATION		
			FY2004	FY2005	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT	
			510101	Permanent Full Time Salaries							
	Chief	D-9	1.00	1.00	109,359	128,819	1.00	117,227	1.00	119,578	
	Executive Officer	D-7	0.00	1.00	94,634	111,474	1.00	110,923	1.00	111,474	
	Deputy Chief	F-4	6.00	6.00		80,205	6.00	478,849	6.00	481,243	
	Captain	F-3	9.00	8.00		68,552	8.00	545,694	8.00	548,422	
	Lieutenant	F-2	23.00	23.00		58,591	23.00	1,340,944	23.00	1,347,649	
	Firefighter	F-1	122.00	122.00	41,503	48,826	122.00	5,752,430	122.00	5,864,014	
	Public Safety Business Manager*	T-9	0.00	0.50	61,573	69,667	0.50	31,180	0.50	33,626	
	Superintendent of Fire Alarm	GN-11	0.00	0.00	56,229	59,058	1.00	58,709	1.00	59,058	
	Superintendent Wire/Alarm	G-16	1.00	1.00	58,170	59,001	0.00	0	0.00	0	
	Motor Equipment Repair Foreman	GN-10	0.00	0.00	51,586	54,302	1.00	52,178	1.00	54,182	
	Motor Equipment Foreman	G-14	1.00	1.00	50,541	51,206	0.00	0	0.00	0	
	Signal Maintainer	GN-8	0.00	0.00	47,128	49,499	1.00	49,255	1.00	49,499	
	Signal Maintainer	G-13	1.00	1.00	48,740	49,405	0.00	0	0.00	0	
	Executive Assistant	G-13	0.00	1.00	48,740	49,405	1.00	49,160	1.00	49,406	
	Office Manager	G-13	1.00	0.00	48,740	49,405	0.00	0	0.00	0	
	Senior Account/Audit Clerk (PSBO)*	C-7	0.00	0.50	38,010	39,673	0.50	19,543	0.50	19,837	
	Senior Clerk Typist / Audit Clerk (PSBO)*	C-5	0.00	1.00	35,764	37,403	1.00	36,780	1.00	37,404	
	Senior Accountant/Audit Clerk	C-5	1.00	0.00	35,764	37,403	0.00	0	0.00	0	
	Senior Clerk Typist	C-5	1.00	0.00	35,764	37,403	0.00	0	0.00	0	
	Fire Apparatus Repairperson	LN-7	0.00	0.00		47,700	1.00	47,464	1.00	47,700	
	Motor Equipment Repairman	L-7	1.00	1.00		44,772	0.00	0	0.00	0	
	Subtotal		168.00	168.00			168.00	8,690,335	168.00	8,823,092	
	Other										
510140	Shift Differential							536,911		539,595	
510143	Working-Out-Of-Classification Pay							99,890		100,389	
510300	Regular Overtime							231,222		232,378	
513007	HazMat Pay							103,350		103,350	
513042	Educational Incentive Pay							39,000		39,000	
513044	Longevity Pay							68,900		68,900	
513045	Career Incentive Pay							16,000		16,000	
51304E	Enhanced Longevity							16,000		32,000	
514501	Extra Compensation (In Lieu of Boots)							750		750	
514505	Defrib Pay							63,600		63,600	
514506	EMT Pay							307,604		321,334	
515041	Holiday Pay							375,160		435,531	
515058	Vacation Cash-in							116,139		116,720	
515059	Administrative Leave Buy-Back							74,825		75,903	
515501	Uniform/Clothing Allowance							111,990		111,990	
515505	Tool Allowance							400		400	
	Subtotal							2,161,740		2,257,839	
* Public Safety Business Mgr. and 3 clerical positions shared 50/50 with Police Dept.											
	Total		168.00	168.00				168.00	10,852,075	168.00	11,080,932

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

PROGRAM DESCRIPTION

The Building Department was established to ensure public safety during construction, alteration, repair, and demolition of structures within the Town. The Department reviews and issues permits for construction, repair, remodeling, and demolition, as well as certificates of occupancy. Staff enforce 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, and is charged with the repair and maintenance of all Town-owned buildings and schools 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 the schools. There are 45 buildings in this category, with an estimated value of \$100 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 Train Health Center, and the Public Safety Headquarters building.

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

PROGRAM DESCRIPTION (con't.)

5. The **Construction/Renovation Sub-program** supports the Building Commission which, in accordance with Article 3.7 of the Town By-Laws, participates in the selection of design consultants, reviews and approves plans and specifications, receives proposals, awards contracts, 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 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 \$200 million. Through surveys and inspections and in conjunction with the principals, the custodial staff, and the Superintendent of Schools, a list of necessary repairs is established to preserve and maintain these buildings.

BUDGET STATEMENT

The FY07 budget reflects an increase of \$731,995 (13.6%). Changes to part-time House Workers (an overall reduction of \$20,476 due to the elimination of all House Workers as of November 2006, when Town Hall moves to the Old Lincoln School, a shift of \$40,000 to contract cleaners, and a transfer to the Library budget of \$13,000) account for most of the decrease in the Personnel budget. These decreases are partially offset by the ½% carry-forward from the FY06 3% / 1% salary adjustment (\$6,950) and Steps and other contractual obligations (\$4,099).

The increase in Services is driven by the increased cost of electricity (\$474,894), heating oil (\$192,925), and natural gas (\$37,250). Likewise, Supplies increase due to the increased cost of gasoline (\$5,346).

Capital increases \$44,607 and funds existing leased desktop computers and server, replaces a mid-size vehicle with a new hybrid, and replaces three vans.

<p align="center">TOWN OF BROOKLINE FY2007 PROGRAM BUDGET</p>	<p align="center">PROGRAM GROUP: Public Safety PROGRAM: Building</p>
<p><u>FY2007 OBJECTIVES</u></p> <p><u>Administration</u></p> <ol style="list-style-type: none"> 1. To assist with the development of the FY08-FY12 CIP. 2. To re-organize the maintenance department using the new Cartegraph Work Order system. This will create a more efficient operation with quicker response time and accountability. 3. To use the Cartegraph System to create a large database containing all information regarding Town and School buildings, including costs, employees, equipment, and operations. 4. To review the cost of fuels and our efforts to curb usage and expenditures. <p><u>Town Buildings</u></p> <ol style="list-style-type: none"> 1. To continue making improvements to make all Town buildings as accessible as possible. 2. To replace the older, outdated energy management systems. 3. To continue the Town's energy conservation measures. 4. To develop a plan and schedule to install a new HVAC, Fire Alarm, floor and handicap entrance at the Putterham Library. 5. To assist with the Town Hall renovations, including making Town Hall as energy efficient as possible. 6. To work with the Fire Chief on the window replacement project at Fire Station. 7. To develop a plan for a new Fire Department fleet maintenance facility. 8. To undertake the renovations to the Evelyn Kirrane Aquatics Center. 9. To work with DPW on finalizing plans for work on the Transfer Station. <p><u>School Buildings</u></p> <ol style="list-style-type: none"> 1. To develop a plan to replace the windows at the Pierce School. 2. To work with the School Department to develop a building painting program. 3. To work with the School Department and School Committee to develop viable renovation plans for the Runkle and Devotion Schools. 4. To continue efforts on building security and life safety systems. 5. To prepare plans and specifications for work planned at the High School (roof, pointing, Tappan Street Gym, windows, and floors). 	<p><u>ACCOMPLISHMENTS</u></p> <p><u>Administration</u></p> <ol style="list-style-type: none"> 1. Worked with NStar to improve lighting and controls, resulting in more efficient energy buildings at little cost to the Town. 2. Participated on the Utility Committee and the inter-departmental Energy Task Force to address energy costs, efficiency programs, and goals/policies for energy usage and savings. 3. Assisted with the development of the FY2007-FY2012 CIP. 4. Created a web-based communications protocol to access all energy management systems. 5. Installed oil tank monitoring systems to better control the use of oil in Town and School buildings. 6. Acquired a new portable emergency generator - large enough to power an entire building - at no cost to the Town. <p><u>Town Buildings</u></p> <ol style="list-style-type: none"> 1. Started the Health Department renovation project, which included moving the Health, Veterans, and Human Relations departments to the Old Lincoln School for temporary placement during the renovations. 2. Began the design of the Town Hall renovation project. 3. Finished installing centralized air conditioning in all Fire Stations. 4. Installed new lighting at the Coolidge Corner Library with most of the costs paid by NStar. 5. Finished the floor and the new emergency Operations Center at the Municipal Service Center. 6. Began renovations at the Coolidge Corner Library to make the bathrooms and front entrance handicap accessible. The HVAC project was also completed. 7. Completed repair work at the Widow Harris House. 8. Received donated labor from the North Bennet St. School to repair the Putterham School.

TOWN OF BROOKLINE FY2007 PROGRAM BUDGET	PROGRAM GROUP: Public Safety PROGRAM: Building				
<p>ACCOMPLISHMENTS (con't.)</p> <p>School Buildings</p> <ol style="list-style-type: none"> 1. Re-lamped and installed new motion sensors at the New Lincoln School, with most of the cost paid by NStar. 2. Created a new learning space at the Runkle School. 3. Received over \$30,000 in insurance payments due to damage at the Old Lincoln School. 4. Created more divided learning spaces at the Devotion School. 5. Converted a conference room at the Heath School into a closet /storage space. 6. Completed painting and installed new flooring at Pierce Primary. 7. Sound-proofed the gym at the Runkle School. 8. Replaced the lighting in the cafeteria at the High School. 9. Completed a new cafeteria for the Driscoll School. 10. Installed a new fire sprinkler system for the Pierce School. 11. Created a storage space in the Pierce Primary Basement. 12. Installed a new workout space in the Phys Ed Building. 13. Installed a new elevator at the Old Lincoln School, providing access to the building from the street level. 	PERFORMANCE / WORKLOAD INDICATORS				
	ACTUAL FY2004	ESTIMATE FY2005	ACTUAL FY2005	ESTIMATE FY2006	ESTIMATE FY2007
Permits Issued:	6,196	6,285	6,542	5,670	6,040
Building Permits	1,953	1,950	1,830	1,700	1,800
Electrical Permits	1,251	1,250	1,453	1,400	1,400
Plumbing Permits	1,196	1,200	1,314	1,100	1,300
Gas Fitting Permits	900	900	1,027	730	700
Mechanical Permits	153	160	116	115	120
Sprinkler Permits	4	2	19	10	20
Occupancy Permits	339	340	386	215	300
Other	400	483	397	400	400
Certificates Issued	300	106	156	150	150
Builders Exams	0	5	6	5	6
Builders Licenses	108	125	96	110	100
Inspections:					
Common Victualler	155	110	158	110	140
Lodging House Insp.	67	60	63	60	60
Violation Notices Issued	56	40	64	40	40
Court Complaints Filed	24	20	19	20	20
Board of Appeals Cases	64	60	54	60	64
Public Building Maintenance					
Maintenance Contracts	25	25	10	25	25
Contractor Service Orders	933	2,000	954	1,000	1,250
In-House Work Orders	2,841	2,500	2,800	2,800	2,200
Vouchers Processed	2,651	2,700	2,485	2,700	2,700
Committees of Seven	23	20	5	18	4
Utility Use					
Town Buildings					
Electricity (KWH)	1,336,589	1,325,000	1,352,690	1,340,000	1,325,000
Natural Gas (CCF)	4,113	3,000	3,929	4,000	4,000
Oil (gallons)	36,985	23,000	25,761	25,000	25,000
School Buildings					
Electricity (KWH)	8,339,838	8,400,000	8,342,484	8,350,000	8,300,000
Natural Gas (CCF)	42,241	42,000	52,961	53,000	53,000
Oil (gallons)	613,096	560,000	522,143	525,000	525,000

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

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

PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	1,724,095	1,792,365	1,729,939	-62,426	-3.5%
Services	3,044,472	3,393,927	4,138,397	744,470	21.9%
Supplies	203,435	135,849	141,194	5,345	3.9%
Other	1,369	1,900	1,900	0	0.0%
Capital	54,246	59,988	104,594	44,606	74.4%
TOTAL	5,027,617	5,384,029	6,116,025	731,995	13.6%
BENEFITS			758,832		
REVENUE	2,677,490	1,845,000	1,945,000		

SUMMARY OF SUB-PROGRAMS

SUB-PROGRAMS	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Administration	188,151	191,326	191,541	216	0.1%
Code Enforcement	531,463	535,095	542,619	7,524	1.4%
Repairs-Pub. Bldgs	691,539	700,739	653,744	-46,995	-6.7%
Town Hall Maint.	381,068	417,651	491,466	73,815	17.7%
Construction/Renovation	48,776	51,497	53,695	2,198	4.3%
School Plant	3,186,620	3,487,722	4,182,959	695,237	19.9%
TOTAL	5,027,617	5,384,029	6,116,025	731,996	13.6%

ADMINISTRATION

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	180,739	181,979	182,048	69	0.0%
Services	3,091	3,562	2,962	-600	-16.8%
Supplies	1,606	1,735	2,482	747	43.0%
Other	0	300	300	0	0.0%
Capital	2,715	3,750	3,750	0	0.0%
TOTAL	188,151	191,326	191,541	216	0.1%

CODE ENFORCEMENT

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	500,523	501,266	506,680	5,414	1.1%
Services	1,964	3,766	3,766	0	0.0%
Supplies	3,924	3,383	4,993	1,610	47.6%
Other	959	700	700	0	0.0%
Capital	24,093	25,980	26,480	500	1.9%
TOTAL	531,463	535,095	542,619	7,524	1.4%

REPAIRS TO PUBLIC BUILDINGS

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	225,166	245,733	206,425	-39,308	-16.0%
Services	401,603	408,979	408,980	1	0.0%
Supplies	52,860	20,135	20,135	0	0.0%
Other	410	200	200	0	0.0%
Capital	11,500	25,692	18,004	-7,688	-29.9%
TOTAL	691,539	700,739	653,744	-46,995	-6.7%

TOWN HALL MAINTENANCE

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	136,894	178,065	142,703	-35,362	-19.9%
Services	222,373	220,942	331,763	110,821	50.2%
Supplies	19,601	17,000	17,000	0	0.0%
Other	0	0	0	0	0.0%
Capital	2,200	1,644	0	-1,644	-100.0%
TOTAL	381,068	417,651	491,466	73,815	17.7%

CONSTRUCTION/RENOVATION

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	47,776	46,872	48,324	1,452	3.1%
Services	0	625	625	0	0.0%
Supplies	1,000	3,300	4,047	747	22.6%
Other	0	700	700	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	48,776	51,497	53,695	2,198	4.3%

SCHOOL PLANT

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	632,997	638,450	643,760	5,310	0.8%
Services	2,415,441	2,756,054	3,390,302	634,248	23.0%
Supplies	124,444	90,296	92,538	2,242	2.5%
Other	0	0	0	0	0.0%
Capital	13,738	2,922	56,360	53,438	1828.6%
TOTAL	3,186,620	3,487,722	4,182,959	695,237	19.9%

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2006 SALARY RANGE As of 1/1/06		FY2006 BUDGET		FY2007 RECOMMENDATION	
			FY2004	FY2005	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
			510101	Permanent Full Time Salaries						
	Building Commissioner	D-7	1.00	1.00	94,634	111,474	1.00	110,922	1.00	111,474
	Director of Public Buildings	D-4	1.00	1.00	74,434	87,680	1.00	83,435	1.00	85,107
	Building Project Administrator	D-4	1.00	1.00	74,434	87,680	1.00	85,957	1.00	87,680
	Project Manager	T-10	1.00	1.00	64,036	72,454	1.00	69,595	1.00	71,187
	Chief Building Inspector	T-10	0.00	0.00	64,036	72,454	1.00	64,036	1.00	65,176
	Plans Review Inspector	T-9	0.00	0.00	61,573	69,667	1.00	69,322	1.00	69,667
	Senior Building Inspector	T-9	1.00	1.00	61,573	69,667	0.00	0	0.00	0
	Electrical Inspector	GN-13	0.00	0.00	60,377	63,415	1.00	63,102	1.00	63,415
	Electrical Inspector	G-18	1.00	1.00	62,463	63,294	0.00	0	0.00	0
	Plumbing and Gas Inspector	GN-13	0.00	0.00	60,377	63,415	1.00	63,102	1.00	63,415
	Plumbing and Gas Inspector	G-18	1.00	1.00	62,463	63,294	0.00	0	0.00	0
	Energy Systems Manager	T-7	1.00	1.00	56,927	64,411	1.00	62,971	1.00	64,411
	Local Building Inspector	GN-12	0.00	0.00	57,916	60,830	3.00	184,197	3.00	182,490
	Building Inspector	G-17	4.00	4.00	59,870	60,701	0.00	0	0.00	0
	Assistant Chief Engineer	M-4	1.00	0.00	52,940	57,940	0.00	0	0.00	0
	Senior Maintenance Craftsperson	MN-5	0.00	0.00	46,844	49,231	10.00	482,707	10.00	485,084
	Maintenance Craftsmen	M-3	9.00	10.00	43,812	48,911	0.00	0	0.00	0
	Senior Building Custodian	MN-4	0.00	0.00	43,576	45,796	3.00	136,708	3.00	136,265
	Senior Building Custodian	G-10	3.00	3.00	44,771	45,436	0.00	0	0.00	0
	Building Custodian	MN-2	0.00	0.00	38,529	40,492	0.00	0	0.00	0
	Building Custodian	G-8	1.00	1.00	39,628	40,126	0.00	0	0.00	0
	Houseworker	MN-1	0.00	0.00	29,355	30,851	1.00	30,698	1.00	30,851
	Bookkeeper/Accountant I	C-9	2.00	2.00	40,841	42,530	2.00	84,050	2.00	84,639
	Senior Clerk Secretary	C-8	1.00	1.00	39,602	41,279	1.00	41,075	1.00	41,279
	Senior Clerk Typist	C-4	1.00	1.00	33,839	35,459	1.00	35,284	1.00	35,459
	Less Charge off to Capital Projects							(85,957)		(87,680)
	Subtotal		30.00	30.00			30.00	1,581,204	30.00	1,589,919
510102	Permanent Part Time Salaries									
	Members Board of Appeals		3.00	3.00		4,167	3.00	12,500	3.00	12,500
	Members Board of Examiners		3.00	3.00		300	3.00	900	3.00	900
	Houseworkers	MN-1	0.00	0.00	29,355	30,851	2.70	83,714	1.32	10,238
	Houseworkers	G-1	2.30	2.70	28,424	28,923	0.00	0	0.00	0
	Subtotal		8.30	8.70			8.70	97,114	7.32	23,638
510901	Temporary Part Time Salaries									
	Data Entry Clerk	C-4	0.40	0.40			0.40	13,204	0.40	13,270
	Inspectors		0.65	0.65			0.65	25,879	0.65	26,008
	Summer Workers		0.80	0.80		11.53/Hr	0.80	27,135	0.80	27,271
	Subtotal		1.85	1.85			1.85	66,219	1.85	66,549
510140	Other							4,792		4,792
510300	Shift Differential							25,912		26,041
513044	Longevity Pay							7,975		9,850
515501	Clothing/Uniform Allowance / In Lieu of							9,150		9,150
	Subtotal							47,829		49,833
	Total		40.15	40.55			40.55	1,792,365	39.17	1,729,939

GENERAL SERVICES -- TOWN BUILDINGS

BURNER/BOILER SERVICE

PREVENTATIVE MAINTENANCE	\$18,500
BOILER/STEAMFITTING REPAIRS	\$18,500
BOILER WATER TREATMENT	\$6,000
INSULATION	\$1,500
REFRACTORY	\$2,500
ENERGY MANAGEMENT SYSTEMS	\$7,500
	\$54,500

GLAZING SERVICES

REPLACEMENT	\$15,000
WINDOW WASHING -	\$0
SHADE REPAIR	\$0
	\$15,000

PAINTING SERVICE

INTERIOR/EXTERIOR	\$0
	\$0

PNEUMATIC SERVICE

PREVENTATIVE MAINTENANCE	\$5,500
REPAIRS	\$45,000
	\$50,500

HVAC SERVICE

PREVENTATIVE MAINTENANCE	\$10,000
REPAIRS	\$35,000
	\$45,000

ELEVATOR SERVICE

PREVENTATIVE MAINTENANCE/TESTING	\$30,000
REPAIRS	\$15,000
	\$45,000

EMERGENCY GENERATOR SERVICE

PREVENTATIVE MAINTENANCE	\$4,000
REPAIRS	\$2,000
	\$6,000

FIRE SAFETY SERVICE

FIRE ALARM/SPRINKLER TEST	\$25,000
FIRE ALARM/SPRINKLER REPAIRS	\$10,000
FIRE EXTINGUISHER TEST/REPAIRS	\$2,500
	\$37,500

ELECTRICAL SERVICE

PREVENTATIVE MAINTENANCE	\$2,500
COMMUNICATIONS	\$2,500
BURGLAR ALARM	\$10,000
REPAIRS	\$25,000
	\$40,000

PLUMBING SERVICE

SERVICE/DRAIN	\$2,500
REPAIRS	\$15,500
	\$18,000

INTERIOR GENERAL

CARPENTRY	\$9,000
LOCKERS	\$0
DOORS/LOCKS	\$10,000
CEILINGS	\$0
OTHER AND SUPPLIES	\$40,000
	\$59,000

EXTERIOR GENERAL

ROOF	\$15,000
MASONRY- PREVENTATIVE MAINTENANCE	\$0
MASONRY	\$2,500
PEST CONTROL	\$12,000
OTHER	\$0
	\$29,500

TOTAL TOWN GENERAL SERVICES	\$400,000
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SCHOOL BUILDINGS REPAIR AND MAINTENANCE LIST

	<u>ESTIMATE</u>
<u>Baker School</u>	
Install wall in Art Room	\$10,000
Install wall in Science Room	\$10,000
Remove wall in Speech/Kindergarten	\$5,000
Relocate/upgrade power in Auditorium for lights	\$3,000
	\$28,000
 <u>Devotion School</u>	
Redesign and upgrade boys locker room: redesign and upgrade	\$20,000
Lower grade music - replace univent/heat - ventilate girls chahnging room	\$10,000
Install new partitions in lavatories: 114 M/W, 125 B/G, 217 B/G, 317 B/G, 328 M/W	\$20,000
	\$50,000
 <u>Driscoll School</u>	
Install new carpets in hallways on both the 2nd and 3rd floors	\$15,000
Paint and replace lighting in the Library	\$2,500
Install new linoleum in classrooms that need new linoleum: 303, 203, 206	\$3,000
	\$20,500
 <u>Heath School</u>	
Renovate METCO/Gifted and Talented Room	\$10,000
Replace chalkboards and bulletin board in Lower Learning Center	\$750
Improve circulation in the kitchen	\$3,500
	\$14,250
 <u>New Lincoln School</u>	
Install ceiling fans in the 3rd floor classrooms	\$7,500
	\$7,500
 <u>Pierce School</u>	
Replace/upgrade lockers and add light track lights in Library	\$35,000
	\$35,000
 <u>Runkle School</u>	
Install new carpet in rooms - 102, 103, 307, staff room, 1st floor hallway	\$10,250
	\$10,250
 <u>High School</u>	
Install new tiles on the 2nd floor, following the plan of the 3rd floor.	\$5,000
Paint the 3rd floor	\$25,000
	\$30,000
Total School Buildings Repair and Maintenance	\$195,500

GENERAL SERVICES -- SCHOOL BUILDINGS

BURNER/BOILER SERVICE

PREVENTATIVE MAINTENANCE	\$48,000
BOILER/STEAMFITTING REPAIRS	\$15,000
BOILER WATER TREATMENT	\$8,000
INSULATION	\$4,500
REFRACTORY	\$7,500
ENERGY MANAGEMENT SYSTEMS	\$6,500
OIL TANK CLEANING	\$3,500
	\$93,000

GLAZING SERVICES

REPLACEMENT	\$50,000
WINDOW WASHING -	\$14,000
SHADE REPAIR	\$17,500
	\$81,500

PAINTING SERVICE

INTERIOR/EXTERIOR	\$25,000
	\$25,000

PNEUMATIC SERVICE

PREVENTATIVE MAINTENANCE	\$22,500
REPAIRS	\$22,500
	\$45,000

HVAC SERVICE

PREVENTATIVE MAINTENANCE	\$60,000
REPAIRS	\$25,000
	\$85,000

ELEVATOR SERVICE

PREVENTATIVE MAINTENANCE/TESTING	\$24,000
REPAIRS	\$19,000
	\$43,000

EMERGENCY GENERATOR SERVICE

PREVENTATIVE MAINTENANCE	\$3,000
REPAIRS	\$2,500
	\$5,500

FIRE SAFETY SERVICE

FIRE ALARM/SPRINKLER TEST	\$45,000
FIRE ALARM/SPRINKLER REPAIRS	\$10,000
FIRE EXTINGUISHER TEST/REPAIRS	\$5,000
	\$60,000

ELECTRICAL SERVICE

PREVENTATIVE MAINTENANCE	\$5,000
COMMUNICATIONS	\$5,000
BURGLAR ALARM	\$15,000
REPAIRS	\$50,000
	\$75,000

PLUMBING SERVICE

SERVICE/DRAIN	\$4,000
REPAIRS	\$15,000
	\$19,000

INTERIOR GENERAL

CARPENTRY	\$18,500
LOCKERS	\$4,000
DOORS/LOCKS	\$15,000
CEILINGS	\$27,500
OTHER AND SUPPLIES	\$55,000
	\$120,000

EXTERIOR GENERAL

ROOF	\$50,000
MASONRY	\$15,000
PEST CONTROL	\$16,000
OTHER	\$6,500
	\$87,500

TOTAL SCHOOLS GENERAL SERVICES	\$739,500
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REPAIRS TOTAL	\$195,500
GENERAL SERVICES TOTAL	\$739,500
REPAIRS TO SCHOOL BLDG'S GRAND TOTAL	\$935,000



<p style="text-align: center;">TOWN OF BROOKLINE FY2007 PROGRAM BUDGET</p>	<p style="text-align: center;">PROGRAM GROUP: Public Facilities PROGRAM: Public Works</p>
<p><u>PROGRAM DESCRIPTION</u> 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, and the collection/disposal of solid waste. 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.</p> <p>The Public Works Department consists of the following sub-programs:</p> <p><u>Administration</u> - the primary goal of this 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, and long-range planning; compliance with all federal, state, and local laws and regulations; and interfacing with all boards, commissions, and departments as well as with municipal, utility, and regional authorities.</p> <p><u>Engineering/Transportation</u> - The responsibilities of this 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 maintenance of the Town's traffic signal and street lighting systems; and the review and approval of plot plans for new buildings.</p> <p>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 in the Town. The Division prepares regulations, traffic counts, small traffic studies, plans, and maps, and analyzes proposals. The Division also manages the overnight sticker program, the guest parking program, and the resident sticker parking program, and oversees the taxi cab industry, bus lines, and limousine services, all of which are licensed annually.</p>	<p><u>Highway</u> - This Division maintains a highly visible service to the community. The goal of the Division is to maintain the physical safety and appearance of all public ways. Maintenance on all Public Works vehicles and equipment, as well as vehicles of 10 other departments, is accomplished through this Sub-program, which consists of five elements:</p> <ol style="list-style-type: none"> 1. <u>Roadway Maintenance</u> - 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. <u>Street Cleaning</u> - keeps all public ways machine-swept and free of litter. To accomplish this year-round task, 125 litter baskets must be emptied daily. Mains are swept three times per week, residential streets are swept approximately every nine days, and leaves, grass, and common litter are removed on a daily basis. 3. <u>Snow and Ice Control</u> - 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 Town plows 29 miles of sidewalks 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. <u>Traffic Control/Street Lighting</u> - places, repairs, and manufactures street and traffic signs, inspects street lights and traffic signals, installs 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. 5. <u>Motor Equipment Maintenance</u> - maintains and repairs the bulk of the Town's fleet. The Department of Public Works has centralized this maintenance operation so that repairs can be achieved in a productive and economical manner. Repair and maintenance records are kept to establish and monitor accurate operating costs and budget figures. Purchase of service funds are used for major repair items, which 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.

<p style="text-align: center;">TOWN OF BROOKLINE FY2007 PROGRAM BUDGET</p>	<p style="text-align: center;">PROGRAM GROUP: Public Facilities PROGRAM: Public Works</p>
<p><u>Sanitation</u> - 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 the established rules and regulations. Collection and disposal of leaves and sweeper debris from public ways for disposal are also incorporated into this sub-program.</p> <p><u>Parks and Open Space</u> - 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 fulfills the passive and active recreational needs of the community, preserves the culture and historic integrity of the landscape, and provides access to all. This objective is accomplished through the goals of the following six elements:</p> <p><u>Conservation</u> - The seven-member Conservation Commission and staff serve all citizens of the Town by protecting and preserving the environment. Functions and goals include the following statutory responsibilities: enforcing local, state, and federal environmental regulations to provide public safety and protect the environment; administering the Wetlands Protection Act and the United States Flood Insurance Program; and administering conservation areas and easements.</p> <p><u>Public Grounds</u> - The goals of the Public Grounds Element are to maintain 485 acres of public land, comprised of 17 parks, 22 playgrounds, land around 12 public buildings, four parking areas, and 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 during the Winter months. The Element also maintains 21 playing fields, 22 tot lots, 19 basketball courts, and 37 tennis court areas through weekly grass cutting, litter pick-up, marking field lines, carpentry, and fence repairs. The Public Grounds Element is also responsible for the Town's athletic facilities providing outdoor and sports recreation.</p> <p><u>School Grounds</u> - 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.</p>	<p><u>Skating Rink</u> - 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.</p> <p><u>Forestry</u> - 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.</p> <p><u>Cemetery</u> - The goals of the Cemetery Sub-program are to maintain and improve the Walnut Hills and 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.</p> <p><u>Water and Sewer Enterprise Fund</u> - The DPW is responsible for the Water and Sewer Enterprise Fund. For a description of the Enterprise Fund, please see the Enterprise Fund section that follows the Operating Budget summaries for DPW.</p> <p><u>BUDGET STATEMENT</u></p> <p>The FY07 budget reflects an increase of \$435,225 (3.7%). Personnel increases \$77,916 due to Steps and other contractual obligations (\$45,877) and the ½% carry-forward from the FY06 3% / 1% salary adjustment (\$32,040).</p> <p>The increase in Services is driven by the increased cost of electricity (\$188,418) and natural gas (\$61,248). In addition, \$13,524 is budgeted for the Maintenance Management System (transferred from the IT budget) and \$11,000 is budgeted for a maintenance contract for the new compressors and chiller at the Larz Anderson Skating Rink. A \$35,000 decrease in funding for Household Hazardous Waste days is partially offset by a \$20,940 increase in financial services (refuse billing). Lastly, landscape services is reduced by \$10,000.</p> <p>Within Supplies, diesel increases \$66,225 and gasoline increases \$41,100. Agricultural supplies are reduced by \$12,000. Capital is level-funded at \$700,000 and funds the equipment detailed in the Capital Outlay Summary (Section II).</p>

<p style="text-align: center;">TOWN OF BROOKLINE FY2007 PROGRAM BUDGET</p>	<p style="text-align: center;">PROGRAM GROUP: Public Facilities PROGRAM: Public Works</p>
<p><u>FY2007 OBJECTIVES</u></p> <p><u>Administration</u></p> <ol style="list-style-type: none"> 1. To continue the DPW Accreditation program for all Divisions by completing the self-assessment phase. 2. To complete the temporary relocation of the Department to the Municipal Service Center, Park Maintenance Facility and the Water and Sewer Facility in preparation of the closing of Town Hall. 3. To implement new refuse barrel regulations. 4. To implement a new historic street sign replacement policy. 5. To continue to implement the new computerized maintenance management system (CMMS). 6. To install an upgraded overtime reporting system at all offsite locations. <p><u>Engineering and Transportation</u></p> <ol style="list-style-type: none"> 1. To construct the closure of the front landfill and partial closure of the rear landfill. 2. To continue to assess and evaluate options for the remedial action for the residential properties on Martha's Lane. 3. To monitor the reconstruction of Beacon Street. 4. To bid and construct the next phase of the Inflow/Infiltration program. 5. To continue the illicit discharge detection and elimination program per EPA agreement. 6. To reconstruct Rawson Path. 7. To survey the existing conditions on Buckminster Road for development of proposed reconstruction plans. 8. To complete the design and reconstruction of Lawton Playground. 9. To evaluate a trial resident permit parking program in Precinct 9. 10. To facilitate planning and design studies at the Walnut/Chestnut/Kennard intersection and the St. Mary's/Mountford intersection. 11. To install speed humps on Kenwood St. and complete two traffic calming studies. 12. To evaluate the cost/benefit of a taxi medallion system. 13. To continue to provide technical support to the Transportation Board and other Town agencies. 14. To continue to administer parking programs and the issuance of taxi/limousine/valet parking licenses. <p><u>Highway and Sanitation</u></p> <ol style="list-style-type: none"> 1. To place public space recycling containers throughout Brookline and monitor effectiveness. 2. To work with the School Department in educating students on recycling. 	<p><u>FY2007 OBJECTIVES (con't.)</u></p> <p><u>Highway and Sanitation (con't.)</u></p> <ol style="list-style-type: none"> 3. To maintain an aggressive code enforcement campaign to improve the environmental quality and aesthetics of the community. 4. To work with the Solid Waste Advisory Committee on reducing solid waste and increasing recycling. 5. To update our sanitation vehicles with radiation detection systems. 6. To work closely with the Engineering Division to complete the reconstruction of the Transfer Facility/Public Works Staging area at the Newton Street Landfill Site. 7. To continue the aggressive Sidewalk Improvement Program with a goal of repairing 20,000 feet of sidewalk each year. 8. To continue to upgrade roadway signage to meet M.U.T.C.D standards and comply with federal regulations. 9. To work with other Divisions toward the goal of an American Public Works Association accreditation of the Department of Public Works. <p><u>Parks and Open Space</u></p> <ol style="list-style-type: none"> 1. To continue working with project partners, the MA delegation and the US Army Corps of Engineers on the design, funding, and implementation of the Muddy River Restoration Project. 2. To complete phase I of the Dane Park Improvements Project. 3. To increase visibility, accessibility, quantity and quality of programs offered by the Environmental Educator and Outreach Coordinator. 4. To complete construction documents for phase I of the Library Grounds Improvement Project. 5. To complete design review and planning process for new play equipment and spray grounds at the Soule Recreation Center. 6. To complete installation of synthetic turf at Harry Downes Field. 7. To commence improvements to the Grove Street entrance at the Walnut Hills Cemetery. 8. To continue the process for the purchase and development of the MWRA Fisher Hill Reservoir. 9. To utilize GIS/GPS to create new data layers for park features and amenities. 10. To complete the Amory Field renovation. 11. To commence work on an open space preservation and protection policy. 12. To create a specialized maintenance program for the Minot Rose Garden. 13. To complete a renovation project for the Babbling Brook of Olmsted Park. 14. To complete a pavement assessment of the Walnut Hills Cemetery roadways. 15. To complete the Lawton Park Renovation Project.

<p style="text-align: center;">TOWN OF BROOKLINE FY2007 PROGRAM BUDGET</p>	<p style="text-align: center;">PROGRAM GROUP: Public Facilities PROGRAM: Public Works</p>
<p><u>ACCOMPLISHMENTS</u></p> <p><u>Administration</u></p> <ol style="list-style-type: none"> 1. Completed the procurement process in cooperation with the IT Department for the Town's computerized maintenance management work order system (CMMS). 2. Advanced the Accreditation Program for the Department to the first level of self assessment. 3. Worked with the MBTA Executive Director and staff in an effort to develop a 12-month maintenance program for Beacon Street 4. Reassigned daily work responsibilities of Engineering employees in an on-going process of restructuring. 5. Worked with the Emergency Management Team and successfully completed the first phase of an Emergency Operations Center (EOC) at the Municipal Service Center. 6. Created a policy and cost sheet for street banner installations. <p><u>Engineering and Transportation</u></p> <ol style="list-style-type: none"> 1. Successfully bid the Beacon Street Reconstruction project, with construction anticipated to start in the Spring of 2006. 2. Executed the contract for corrective action for remediation of the offsite waste at the front landfill. Started the construction in Fall/Winter of 2006. 3. Started the preliminary design for new street lights on Harvard Street from Beacon Street to Stedman Street. 4. Completed a \$1.2 million dollar sewer rehabilitation project in the South Brookline/Chestnut Hill area. Prepared plans and specifications for the next infiltration/ inflow project. 5. Completed site work at Monmouth Park. 6. Completed replacement of the refrigeration plant at the Larz Anderson skating rink. 7. Prepared plans and specifications and bid the project for the installation of a new synthetic turf at Downes field. 8. Reconstructed five streets, including sidewalks. 9. Licensed and inspected 82 taxicabs, two limousines and three valet parking operations. 10. Performed three major development reviews. 11. Organized and provided technical support for nine Transportation Board meetings. 12. Strengthened and expanded the Town's relationship with the Zipcar program. 13. Prepared and adopted revisions to all permit parking regulations. 14. Prepared a draft crosswalk policy. 15. Facilitated completion of intersection planning and design studies for safety improvements at six locations. 	<p><u>ACCOMPLISHMENTS (con't.)</u></p> <p><u>Highway and Sanitation</u></p> <ol style="list-style-type: none"> 1. Implemented a Mandatory Recycling By-Law for all residents not currently on the Town's refuse service. 2. Negotiated a new recycling contract with Whitney Trucking and KTI (Cassela) Recycling Facility that will credit the Town monies for paper tonnages. 3. Worked with the School Department on the set-up of compactors to cut down on illegal dumping and fuel consumption. 4. Worked with the Solid Waste Advisory Committee to increase recycling tonnages. 5. Successfully managed the 2005 Household Hazardous Products Day, resulting in the collection of more than 3,000 gallons of hazardous materials from Brookline residents. 6. Implemented a pavement marking program that standardized procedures and utilizes new advanced products. These initiatives will enhance the longevity of pavement markings. 7. Continued to upgrade roadway signage to meet current M.U.T.C.D. standards. This year 300 poles, 100 stop signs, 400 street name signs, and 200 regulatory signs were replaced. 8. Placed 1,000 yards of concrete, equal to more than 16,000 feet of new sidewalks. <p><u>Parks and Open Space</u></p> <ol style="list-style-type: none"> 1. Successfully implemented the "Brookline in Bloom" bulb planting program. 2. Completed conceptual build out plans for two new sections of the cemetery and commenced the build out survey. 3. Completed design plans for the Babbling Brook. 4. Resurfaced the Downes Field Track. 5. Submitted the Muddy River Restoration Project SFEIR and received a Certificate of Appropriateness from the Secretary of Environmental Affairs with the USACE. Began design on the Project shortly thereafter. 6. Successfully redesigned streetscape plantings for the Town's commercial areas. 7. Completed the Monmouth Park Restoration Project. 8. Completed the design for the Lawton Park Renovation Project. 9. Commenced the Dane Park Master Planning process. 10. Commenced the restoration of the pergola at Larz Anderson Park. 11. Completed the restoration of the Larz Anderson Lagoon/Community Gardens area. 12. Finished design and construction drawings and secured grant funding for the creation of a community park at the former Newton Street Landfill.

TOWN OF BROOKLINE FY2007 PROGRAM BUDGET	PROGRAM GROUP: Public Facilities PROGRAM: Public Works				
<u>ACCOMPLISHMENTS (con't.)</u>	<u>PERFORMANCE / WORKLOAD INDICATORS</u>				
	ACTUAL FY2004	ESTIMATE FY2005	ACTUAL FY2005	ESTIMATE FY2006	ESTIMATE FY2007
<u>Parks and Open Space (con't.)</u> 13. Planted all new roses in the newly rehabilitated Minot Rose Garden. 14. Co-sponsored the "Go Green!" fundraiser that successfully raised over \$20,000 to support the first green municipal building (Health Center) in Brookline. 15. Completed the draft Street Tree Master Plan. 16. Installed new play equipment at the Heath School. 17. Completed the Park, Open Space and Recreation Master Plan. 18. Completed the design review process for the Library/Town Hall Grounds Master Plan. 19. Completed installation of the plants at the Coolidge Corner MBTA station. 20. Completed landscape improvements at the Babcock Street Triangles. 21. Completed the landscape mitigation plans for the landfill capping project. 22. Implemented the first Outdoors and Nature Explorer's Summer Camp. 23. Installed a new swing set at Corey Hill Playground. 24. Rebuilt the basketball courts at Cypress Playground and Boylston Street Playground. 25. Completed the Open Space Plan 2005.	<u>ENGINEERING/ TRANSPORTATION</u>				
	% of Roadway Rehab	2.5%	6.0%	2.0%	2.0%
	Overnight Parking Spaces	309	309	162	170
	Street Permits	685	600	651	625
	Public Utility Construction Reviews	50	20	16	20
	Traffic Counts	20	30	16	30
	CATV Plan Review	7	5	1	2
	Taxi Cab Licenses	180	150	180	180
	Inspections of Town Licensed Taxi Cabs	360	340	364	365
	Contracts Administered	33	30	27	30
	Plot Plan Approvals/ Inspections	17	20	35	20
	Parking Permits				
	Commercial	479	480	121	130
	Residential	273	300	56	56
	Temporary	365	450	1,029	1,200
	Moving/Construction Signs	3,200	3,000	3,453	3,500
	Parking/Traffic Inquiries	4,300	4,000	4,800	5,000
	<u>HIGHWAY</u>				
	Snow Accumulation	41"	40"	98"	40"
	Snow Removal By-Law Enforcement				
	Warnings Issued	301	300	352	300
	Citations Issued	18	50	49	50
	Concrete Sidewalks				
	Placed (cu. yds.)	502	700	912	1,100

TOWN OF BROOKLINE FY2007 PROGRAM BUDGET						PROGRAM GROUP: Public Facilities PROGRAM: Public Works					
PERFORMANCE / WORKLOAD INDICATORS (con't.)						PERFORMANCE / WORKLOAD INDICATORS (con't.)					
	ACTUAL FY2004	ESTIMATE FY2005	ACTUAL FY2005	ESTIMATE FY2006	ESTIMATE FY2007		ACTUAL FY2004	ESTIMATE FY2005	ACTUAL FY2005	ESTIMATE FY2006	ESTIMATE FY2007
<u>HIGHWAY (con't.)</u>						<u>SANITATION (con't.)</u>					
Asphalt Installed (tons)	576	450	577	500	500	% of Solid Waste Diverted					
Sign Installations	200	600	550	600	600	Due to Recyc./Compost	39%	39%	39%	39%	39%
Traffic Signal Repair Calls	193	190	181	190	190	Commercial Refuse					
Parking Meter Repairs	6,120	6,200	7,461	7,000	7,000	Establishments	59	60	56	60	60
Service Calls	5,225	5,500	5,418	5,000	5,000	<u>PARKS AND OPEN SPACE</u>					
Pavement Markings						Wetlands Permits and					
Crosswalks	350	400	375	400	400	Certificates Issued	19	17	14	16	12
Lines	422,080	430,000	418,125	430,000	430,000	Requests from Citizens for					
Street Light Outages	852	950	837	850	850	Technical Information	425	425	600	600	600
% of CDL Drivers Drug/ Alcohol tested	60%	60%	60%	60%	60%	Turf Grass Restoration					
Statutory Inspections of Town-owned Vehicles	292	210	330	330	330	Program in Acres	192	175	269	175	175
Scheduled Preventative Maintenance Work Orders (Vehicles)	458	500	450	450	450	Graffiti Removed (# sites)	60	60	40	60	40
Automotive Technician Training Session Hours	90	100	90	100	120	Landscape Improvements to School Grounds incl. Aeration, Overseeding (acres)	94	30	30	35	30
Street Cleaning (tons)	1,434	2,000	1,444	2,000	2,000	Vandalism Repairs	10	60	25	25	25
<u>SANITATION</u>						Public Shade Trees					
Solid Waste (tons)	12,780	13,000	12,751	13,000	13,000	Removed	122	110	104	100	100
Collection/Disposal (cost per ton)	\$159	\$160	\$160	\$162	\$162	Planted	140	120	183	120	100
Recycling (tons)						Dangerous Limbs and Hangers Removed	350	300	400	300	300
Commingled/Paper	4,657	4,750	4,725	4,800	4,800	Pruning and Lifting Trees on Streets (# of streets)	53	30	20	40	25
Metal	275	250	231	250	250	Citizen Requests for Pruning of Town-owned Trees	415	410	520	400	500
Composting (tons)	3,208	3,700	3,346	3,700	3,700	Tree Lawns Loamed & Seede	5	5	5	5	5
						Cemetery:					
						Burials	57	70	58	75	60
						Headstones Set	20	30	29	30	30
						Plots sold	78	30	63	30	50

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

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

PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Perm FT Salaries	6,526,335	6,474,229	6,543,259	69,030	1.1%
Temp/Seasonal	276,899	194,705	195,624	919	0.5%
Overtime	274,748	236,341	244,434	8,093	3.4%
Other	120,690	129,641	129,516	-125	-0.1%
Subtotal	7,198,672	7,034,916	7,112,832	77,916	1.1%
Services	3,397,031	3,079,463	3,345,346	265,883	8.6%
Supplies	1,045,653	939,026	1,029,851	90,825	9.7%
Other	9,002	9,039	9,639	600	6.6%
Capital	677,837	700,000	700,000	0	0.0%
TOTAL	12,328,195	11,762,443	12,197,668	435,225	3.7%
BENEFITS			3,820,593		
REVENUE	2,698,612	2,529,500	2,568,000		
Water and Sewer Enterprise	19,981,414	21,486,296	22,981,333	1,495,037	7.0%

ADMINISTRATION

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	750,944	740,325	751,391	11,066	1.5%
Services	21,852	34,060	45,832	11,772	34.6%
Supplies	4,828	3,500	5,000	1,500	42.9%
Other	5,986	5,689	6,289	600	10.5%
Capital	2,263	4,640	4,060	-580	-12.5%
TOTAL	785,873	788,214	812,572	24,358	3.1%

HIGHWAY

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	3,097,928	2,658,570	2,680,644	22,074	0.8%
Services	1,244,806	737,099	1,011,438	274,339	37.2%
Supplies	821,754	718,080	819,405	101,325	14.1%
Other	1,738	2,000	2,000	0	0.0%
Capital	438,327	422,326	488,935	66,609	15.8%
TOTAL	5,604,553	4,538,075	5,002,422	464,347	10.2%

SUMMARY OF SUB-PROGRAMS

SUB-PROGRAMS	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Administration	785,873	788,214	812,572	24,358	3.1%
Engineering/Transportation	778,931	831,225	861,575	30,350	3.7%
Highway	5,604,553	4,538,075	5,002,422	464,347	10.2%
Sanitation	2,661,019	2,944,551	2,858,811	-85,740	-2.9%
Parks and Open Space	2,497,819	2,660,378	2,662,288	1,911	0.1%
TOTAL	12,328,195	11,762,443	12,197,668	435,225	3.7%
Water and Sewer Enterprise	19,981,414	21,486,296	22,981,333	1,495,037	7.0%

ENGINEERING/TRANSPORTATION

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	728,571	763,174	777,217	14,043	1.8%
Services	25,957	38,058	39,270	1,212	3.2%
Supplies	17,238	19,553	19,553	0	0.0%
Other	0	0	0	0	0.0%
Capital	7,165	10,440	25,535	15,095	144.6%
TOTAL	778,931	831,225	861,575	30,350	3.7%

SANITATION

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	837,651	966,970	978,372	11,402	1.2%
Services	1,731,577	1,884,247	1,869,104	-15,143	-0.8%
Supplies	21,468	9,015	9,015	0	0.0%
Other	0	0	0	0	0.0%
Capital	70,323	84,319	2,320	-81,999	-97.2%
TOTAL	2,661,019	2,944,551	2,858,811	-85,740	-2.9%

PARKS AND OPEN SPACE

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	1,783,578	1,905,877	1,925,208	19,331	1.0%
Services	370,729	385,998	379,702	-6,296	-1.6%
Supplies	182,475	188,878	176,878	-12,000	-6.4%
Other	1,277	1,350	1,350	0	0.0%
Capital	159,760	178,275	179,150	876	0.5%
TOTAL	2,497,819	2,660,378	2,662,288	1,911	0.1%

TOWN OF BROOKLINE FY2007 PROGRAM BUDGET						PROGRAM GROUP: Public Facilities PROGRAM: Public Works					
ENGINEERING/TRANSPORTATION SUB-PROGRAM SUMMARY OF ELEMENTS						HIGHWAY SUB-PROGRAM SUMMARY OF ELEMENTS					
CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06		ELEMENTS	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE					\$ CHANGE	% CHANGE
Engineering	660,795	616,840	644,311	27,471	4.5%	Road Maintenance	1,048,055	760,584	976,724	216,141	28.4%
Transportation	118,136	214,385	217,265	2,880	1.3%	Street Cleaning	607,542	727,839	952,353	224,514	30.8%
TOTAL	778,931	831,225	861,575	30,350	3.7%	Snow and Ice Control	1,779,552	932,251	426,371	-505,880	-54.3%
						Traffic Control/Street Lighting	837,652	832,795	1,039,936	207,141	24.9%
						Motor Equipment Maintenance	1,331,752	1,284,607	1,607,038	322,431	25.1%
						TOTAL	5,604,553	4,538,075	5,002,422	464,347	10.2%
ENGINEERING						ROADWAY MAINTENANCE					
CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06		CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE					\$ CHANGE	% CHANGE
Personnel	619,299	560,187	571,351	11,164	2.0%	Personnel	811,656	515,105	673,091	157,985	30.7%
Services	22,213	33,600	34,812	1,212	3.6%	Services	1,034	455	398	-58	-12.7%
Supplies	13,179	14,353	14,353	0	0.0%	Supplies	109,943	106,620	106,620	0	0.0%
Other	0	0	0	0	0.0%	Other	0	0	0	0	0.0%
Capital	6,104	8,700	23,795	15,095	173.5%	Capital	125,422	138,403	196,616	58,213	42.1%
TOTAL	660,795	616,840	644,311	27,471	4.5%	TOTAL	1,048,055	760,584	976,724	216,141	28.4%
TRANSPORTATION						STREET CLEANING					
CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06		CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE					\$ CHANGE	% CHANGE
Personnel	109,272	202,987	205,867	2,880	1.4%	Personnel	582,103	627,867	749,585	121,718	19.4%
Services	3,744	4,458	4,458	0	0.0%	Services	362	491	434	-58	-11.7%
Supplies	4,059	5,200	5,200	0	0.0%	Supplies	11,792	16,900	16,900	0	0.0%
Other	0	0	0	0	0.0%	Other	0	0	0	0	0.0%
Capital	1,061	1,740	1,740	0	0.0%	Capital	13,285	82,581	185,435	102,854	124.5%
TOTAL	118,136	214,385	217,265	2,880	1.3%	TOTAL	607,542	727,839	952,353	224,514	30.8%
TRAFFIC CONTROL/STREETLIGHTING						SNOW AND ICE CONTROL					
CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06		CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE					\$ CHANGE	% CHANGE
Personnel	310,968	360,104	373,675	13,571	3.8%	Personnel	724,475	498,336	102,471	-395,865	-79.4%
Services	479,045	422,400	615,971	193,570	45.8%	Services	527,857	73,465	73,408	-58	-0.1%
Supplies	47,296	49,710	49,710	0	0.0%	Supplies	226,548	158,268	158,268	0	0.0%
Other	0	0	0	0	0.0%	Other	1,738	2,000	2,000	0	0.0%
Capital	343	580	580	0	0.0%	Capital	298,934	200,182	90,224	-109,958	-54.9%
TOTAL	837,652	832,795	1,039,936	207,141	24.9%	TOTAL	1,779,552	932,251	426,371	-505,880	-54.3%
MOTOR EQUIPMENT MAINTENANCE											
CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06							
				\$ CHANGE	% CHANGE						
Personnel	668,726	657,158	781,823	124,665	19.0%						
Services	236,508	240,288	321,229	80,941	33.7%						
Supplies	426,175	386,582	487,907	101,325	26.2%						
Other	0	0	0	0	0.0%						
Capital	343	580	16,080	15,500	2672.4%						
TOTAL	1,331,752	1,284,607	1,607,038	322,431	25.1%						

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

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

PARKS AND OPEN SPACE SUB-PROGRAM

SUMMARY OF ELEMENTS

ELEMENTS	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Conservation	119,694	130,267	131,897	1,630	1.3%
Public Grounds	1,160,893	1,237,842	1,197,153	-40,689	-3.3%
School Grounds	611,821	687,832	722,694	34,862	5.1%
Skating Rink	58,659	96,260	107,931	11,670	12.1%
Forestry	337,251	304,007	306,037	2,030	0.7%
Cemetery	209,501	204,170	196,578	-7,592	-3.7%
TOTAL	2,497,819	2,660,378	2,662,288	1,911	0.1%

CONSERVATION

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	113,276	117,625	119,255	1,630	1.4%
Services	3,427	8,072	8,072	0	0.0%
Supplies	1,746	1,500	1,500	0	0.0%
Other	255	750	750	0	0.0%
Capital	990	2,320	2,320	0	0.0%
TOTAL	119,694	130,267	131,897	1,630	1.3%

PUBLIC GROUNDS

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	792,895	744,795	787,924	43,129	5.8%
Services	181,630	187,693	169,929	-17,764	-9.5%
Supplies	140,241	145,800	133,800	-12,000	-8.2%
Other	1,022	500	500	0	0.0%
Capital	45,105	159,054	105,000	-54,054	-34.0%
TOTAL	1,160,893	1,237,842	1,197,153	-40,689	-3.3%

SCHOOL GROUNDS

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	478,750	596,235	604,991	8,756	1.5%
Services	47,825	46,759	46,935	176	0.4%
Supplies	29,782	29,098	29,098	0	0.0%
Other	0	0	0	0	0.0%
Capital	55,464	15,740	41,670	25,930	164.7%
TOTAL	611,821	687,832	722,694	34,862	5.1%

SKATING RINK

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	58,659	96,260	96,931	670	0.7%
Services	0	0	11,000	11,000	0.0%
Supplies	0	0	0	0	0.0%
Other	0	0	0	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	58,659	96,260	107,931	11,670	12.1%

FORESTRY

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	149,777	167,017	169,047	2,030	1.2%
Services	127,305	130,810	130,810	0	0.0%
Supplies	5,698	5,600	5,600	0	0.0%
Other	0	0	0	0	0.0%
Capital	54,471	580	580	0	0.0%
TOTAL	337,251	304,007	306,037	2,030	0.7%

CEMETERY

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	190,221	183,946	147,062	-36,884	-20.1%
Services	10,542	12,665	12,956	291	2.3%
Supplies	5,008	6,880	6,880	0	0.0%
Other	0	100	100	0	0.0%
Capital	3,730	580	29,580	29,000	0.0%
TOTAL	209,501	204,170	196,578	-7,592	-3.7%

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

**PROGRAM GROUP: Public Facilities
SUB-PROGRAM: Public Works Administration**

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2006 SALARY RANGE As of 1/1/06		FY2006 BUDGET		FY2007 RECOMMENDATION	
			FY2004	FY2005	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
	ADMINISTRATION									
510101	Permanent Full Time Salaries									
	Commissioner	D-9	1.00	1.00	109,359	128,819	1.00	122,582	1.00	125,040
	Deputy Commissioner/Director Water&Sewer	D-7	1.00	1.00	94,634	111,474	1.00	110,922	1.00	111,474
	Director of Engineering/Transportation	D-6	1.00	1.00	87,624	103,217	1.00	95,338	1.00	97,249
	Director Highway/Sanitation	D-5	1.00	1.00	81,133	95,571	1.00	92,308	1.00	94,159
	Director of Parks and Open Space	D-4	1.00	1.00	74,434	87,680	1.00	83,434	1.00	85,107
	Systems Administrator	T-7	1.00	1.00	56,927	64,411	1.00	61,870	1.00	63,284
	Administrative Assistant	T-5	1.00	1.00	48,806	55,222	1.00	54,949	1.00	55,222
	Accounting/Systems Assistant	C-10	1.00	1.00	44,738	46,643	1.00	45,953	1.00	46,643
	Senior Clerk Stenographer	C-5	1.00	1.00	35,764	37,403	0.00	0	0.00	0
	Senior Clerk Typist	C-4	1.00	1.00	33,839	35,459	2.00	68,268	2.00	69,538
	Subtotal		10.00	10.00			10.00	735,625	10.00	747,716
	Other									
513044	Longevity Pay							3,950		2,925
514501	Extra Comp. (In Lieu of Boots)							750		750
	Subtotal							4,700	0.00	3,675
	Total		10.00	10.00			10.00	740,325	10.00	751,391

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

**PROGRAM GROUP: Public Facilities
SUB-PROGRAM: Engineering/Transportation**

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2006 SALARY RANGE As of 1/1/06		FY2006 BUDGET		FY2007 RECOMMENDATION	
			FY2004	FY2005	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
				ENGINEERING/TRANSPORTATION						
510101	Permanent Full Time Salaries									
	Assistant Director of Transportation	D-4	1.00	1.00	74,434	87,680	1.00	85,957	1.00	87,680
	Civil Engineer V	EN-5	0.00	0.00	63,981	72,392	2.00	139,764	2.00	142,252
	Senior Civil Engineer	E-6	2.00	2.00	66,629	67,459	0.00	0	0.00	0
	Project Coordinator	EN-5	0.00	0.00	63,981	72,392	1.00	69,882	1.00	71,126
	Project Coordinator	E-6	1.00	1.00	66,629	67,459	0.00	0	0.00	0
	Environmental Engineer	EN-5	0.00	0.00	63,981	72,392	1.00	68,660	1.00	69,882
	Environmental Engineer	E-6	1.00	1.00	66,629	67,459	0.00	0	0.00	0
	Transportation Engineer	EN-4	0.00	0.00	60,164	68,073	1.00	62,325	1.00	63,434
	Transportation Engineer	E-5	1.00	1.00	60,290	61,121	0.00	0	0.00	0
	Civil Engineer IV	EN-4	0.00	0.00	60,164	68,073	3.00	186,975	3.00	190,302
	Assistant Civil Engineer	E-5	3.00	3.00	60,290	61,121	0.00	0	0.00	0
	Civil Engineer III	EN-3	0.00	0.00	53,574	60,617	3.00	163,584	3.00	166,497
	Junior Civil Engineer	E-4	3.00	3.00	52,751	53,415	0.00	0	0.00	0
	Permit Inspector	EN-2	0.00	0.00	44,701	50,577	1.00	46,307	1.00	47,131
	Permit Inspector	E-3	1.00	1.00	44,241	44,905	0.00	0	0.00	0
	Senior Clerk Secretary	C-8	1.00	1.00	39,602	41,279	1.00	39,406	1.00	40,362
	Subtotal		14.00	14.00			14.00	862,859	14.00	878,666
	Less Charge Off to Wastewater Projects							(54,528)		(55,499)
	Less CD Credit							(20,000)		(20,000)
	Less Charge Off to Street Construction Projects							(46,307)		(47,131)
	Net Total		14.00	14.00			14.00	742,024	14.00	756,036
510901	Temporary Part Time Salaries									
	Co-op Student		0.50	0.50			0.50	11,000	0.50	11,000
	Subtotal		0.50	0.50			0.50	11,000	0.50	11,000
	Other									
510300	Overtime							6,250		6,281
513044	Longevity Pay							3,650		3,650
514501	Extra Comp. (In Lieu of Boots)							250		250
	Subtotal							10,150		10,181
	Total		14.50	14.50			14.50	763,174	14.50	777,217

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

**PROGRAM GROUP: Public Facilities
SUB-PROGRAM: Highway**

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2006 SALARY RANGE As of 1/1/06		FY2006 BUDGET		FY2007 RECOMMENDATION		
			FY2004	FY2005	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT	
			HIGHWAY								
510101	Permanent Full Time Salaries										
	Fleet Supervisor	T-9	1.00	1.00	61,573	69,667	1.00	69,322	1.00	69,667	
	Operations Manager	T-9	1.00	1.00	61,573	69,667	1.00	65,749	1.00	67,251	
	Motor Equipment Repair Foreman	GN-11	0.00	0.00	56,229	59,058	1.00	56,873	1.00	58,100	
	Motor Equipment Repair Foreman	G-15	1.00	1.00	53,372	54,036	0.00	0	0.00	0	
	Traffic System Supervisor	GN-11	0.00	0.00	56,229	59,058	1.00	56,873	1.00	58,100	
	Traffic System Supervisor	G-15	1.00	1.00	53,372	54,036	0.00	0	0.00	0	
	Traffic System Technician	LN-7	0.00	0.00		47,700	2.00	94,927	2.00	95,400	
	Traffic System Technician	G-10	2.00	2.00	44,771	45,436	0.00	0	0.00	0	
	Building Custodian	MN-2	0.00	0.00	38,529	40,492	1.00	40,291	1.00	40,492	
	Custodian	G-8	1.00	1.00	39,628	40,126	0.00	0	0.00	0	
	Head Clerk	C-8	1.00	1.00	39,602	41,279	1.00	40,330	1.00	40,707	
	Asst. Garage Clerk	C-5	1.00	1.00	35,764	37,403	1.00	37,218	1.00	37,403	
	Working Foreman Motor Equipment Repair	LN-7	0.00	0.00		47,700	2.00	94,927	2.00	95,400	
	Working Foreman Motor Equipment Repair	L-8	2.00	2.00		47,359	0.00	0	0.00	0	
	Welder/Metal Fabricator	LN-7	0.00	0.00		47,700	1.00	47,464	1.00	47,700	
	Welder/Metal Fabricator	L-8	1.00	1.00		47,359	0.00	0	0.00	0	
	Supervisor of Construction Trades	LN-7	0.00	0.00		47,700	1.00	47,464	1.00	47,700	
	Working Foreman Carpenter	L-8	1.00	1.00		47,359	0.00	0	0.00	0	
	Working Foreman Carpenter	L-7	0.30	0.00		44,772	0.00	0	0.00	0	
	Working Foreman Highway	LN-6	0.00	0.00		46,050	6.00	275,035	6.00	276,300	
	Working Foreman Highway	L-7	5.00	5.00		44,772	0.00	0	0.00	0	
	Motor Equipment Repairperson	LN-6	0.00	0.00		46,050	6.00	274,932	6.00	276,300	
	Motor Equipment Repairman	L-7	6.00	6.00		44,772	0.00	0	0.00	0	
	Storekeeper	LN-6	0.00	0.00		46,050	1.00	45,822	1.00	46,050	
	Storekeeper	L-7	1.00	1.00		44,772	0.00	0	0.00	0	
	Working Foreman Street Cleaning	L-6	1.00	1.00		42,727	0.00	0	0.00	0	
	MEO III	LN-5	0.00	0.00		45,137	3.00	134,742	3.00	135,411	
	MEO #3	L-6	3.00	3.00		42,727	0.00	0	0.00	0	
	Mason	LN-3	0.00	0.00		40,554	1.00	40,353	1.00	40,554	
	Mason	L-4	1.00	1.00		40,125	0.00	0	0.00	0	
	Highway Maintenance Craftsperson	LN-3	0.00	0.00		40,554	3.00	121,060	3.00	121,662	
	Highway Craftsman	L-4	3.00	3.00		40,125	0.00	0	0.00	0	
	Carpenter Laborer Craftsperson	LN-3	0.00	0.00		40,554	2.00	80,707	2.00	81,108	
	Carpenter & Laborer	L-4	2.00	2.00		40,125	0.00	0	0.00	0	
	MEO II	LN-3	0.00	0.00		40,554	14.00	564,946	14.00	567,756	
	Motor Equipment Operator #2	L-4	14.00	14.00		40,125	0.00	0	0.00	0	
	Painter and Laborer	LN-2	0.00	0.00		38,785	2.00	77,206	2.00	77,570	
	Painter and Laborer	L-3	2.00	2.00		38,535	0.00	0	0.00	0	
	MEO I	LN-2	0.00	0.00		38,785	2.00	77,206	2.00	77,570	
	MEO #1	L-3	2.00	2.00		38,535	0.00	0	0.00	0	
	Laborer	LN-1	0.00	0.00		36,774	2.00	73,185	2.00	73,550	
	Laborer	L-2	2.00	2.00		35,945	0.00	0	0.00	0	
	Subtotal		55.30	55.00			55.00	2,416,631	55.00	2,431,751	
	Other										
510140	Shift Differential							20,802		20,802	
510143	Working-Out-of-Classification Pay							17,277		17,277	
	Overtime Total							153,585		161,264	
510300	Snow							94,155		98,863	
510343	Emergency							15,841		16,633	
510344	Scheduled							19,424		20,395	
510345	Special Events							5,885		6,179	
510346	Taxi Cab Inspections							18,281		19,195	
513044	Longevity Pay							29,875		29,150	
514501	Extra Comp. (In Lieu of Boots)							400		400	
515501	Uniform/Clothing Allowance							18,000		18,000	
515505	Tool Allowance							2,000		2,000	
	Subtotal							241,939		248,893	
	Total		55.30	55.00			55.00	2,658,570	55.00	2,680,644	

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

**PROGRAM GROUP: Public Facilities
SUB-PROGRAM: Sanitation**

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2006 SALARY RANGE As of 1/1/06		FY2006 BUDGET		FY2007 RECOMMENDATION	
			FY20034	FY2005	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
			SANITATION							
510101	Permanent Full Time Salaries									
	General Foreman	GN-13	0.00	0.00	60,377	63,415	1.00	61,069	1.00	62,386
	General Foreman	G-17	1.00	1.00	59,870	60,701	0.00	0	0.00	0
	Environmental Health Supervisor	T-7	0.00	0.00	56,927	64,411	0.00	0	1.00	60,153
	Environmental Health Supervisor	T-6	1.00	1.00	52,711	59,640	1.00	54,333	0.00	0
	Waste Collection Inspector	GN-9	0.00	0.00	49,013	51,479	1.00	51,224	1.00	51,479
	Waste Collection Inspector	G-10	1.00	1.00	44,771	45,436	0.00	0	0.00	0
	Environmental Health Specialist	GN-8	0.00	0.00	47,128	49,499	1.00	49,255	1.00	49,499
	Environmental Health Specialist	G-13	1.00	1.00	48,740	49,405	0.00	0	0.00	0
	Sanitation Truck Supervisor	LN-5	0.00	0.00		45,137	5.00	224,571	5.00	225,685
	Sanitation Truck Supervisor	L-6	5.00	5.00		42,727	0.00	0	0.00	0
	MEO II	LN-3	0.00	0.00		40,554	6.00	242,120	6.00	243,324
	Transfer Station Scale Operator	LN-3	0.00	0.00		40,554	1.00	40,353	1.00	40,554
	Motor Equipment Operator #2	L-4	7.00	7.00		40,125	0.00	0	0.00	0
	Laborer	LN-1	0.00	0.00		36,774	4.00	146,370	4.00	147,096
	Laborer	L-2	4.00	4.00		35,945	0.00	0	0.00	0
	Subtotal		20.00	20.00			20.00	869,295	20.00	880,176
510901	Temporary Part Time Salaries									
	Laborer (18 weeks)		6.00	6.00		11.66/Hour	6.00	50,592	6.00	50,845
	Subtotal		6.00	6.00			6.00	50,592	6.00	50,845
	Other									
510143	Working-Out-of-Classification Pay							5,722		5,722
510300	Overtime							23,536		23,654
513044	Longevity Pay							10,775		10,925
514501	Extra Comp. (In Lieu of Boots)							250		250
515501	Uniform/Clothing Allowance							6,800		6,800
	Subtotal							47,084		47,351
	Total		26.00	26.00			26.00	966,970	26.00	978,372

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

**PROGRAM GROUP: Public Facilities
SUB-PROGRAM: Parks and Open Space**

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2006 SALARY RANGE As of 1/1/06		FY2006 BUDGET		FY2007 RECOMMENDATION	
			FY2004	FY2005	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
	PARKS AND OPEN SPACE									
510101	Permanent Full Time Salaries									
	Operations Manager	T-9	1.00	1.00	61,573	75,352	1.00	65,749	1.00	67,251
	Conservation Administrator	T-9	1.00	1.00	61,573	75,352	1.00	65,749	1.00	67,251
	Landscape Planner/Architect	T-9	1.00	1.00	61,573	75,352	1.00	65,749	1.00	67,251
	Town Arborist	GN-13	0.00	0.00	60,377	63,415	1.00	62,077	1.00	63,415
	Town Arborist/Pest Control Officer	G-17	1.00	1.00	59,870	60,701	0.00	0	0.00	0
	General Foreman	GN-13	0.00	0.00	60,377	63,415	1.00	62,077	1.00	63,415
	General Foreman	G-17	1.00	1.00	59,870	60,701	0.00	0	0.00	0
	Landscape Architect	T-6	1.00	1.00	52,711	59,640	1.00	54,333	1.00	55,576
	Cemetery Supervisor	GN-9	0.00	0.00	49,013	51,479	1.00	49,575	1.00	50,644
	Cemetery Supervisor	G-12	1.00	1.00	47,463	48,128	0.00	0	0.00	0
	Senior Garage Clerk	C-8	1.00	1.00	39,602	41,279	1.00	41,075	1.00	41,278
	Conservation Assistant	C-8	1.00	1.00	39,602	41,279	1.00	39,947	1.00	40,545
	Athletic Fields Supervisor	GN-8	0.00	0.00	47,128	49,499	1.00	47,668	1.00	48,696
	Zone Manager	LN-6	0.00	0.00		46,050	4.00	183,288	4.00	184,200
	Zone Manager	L-7	5.00	5.00		44,772	0.00	0	0.00	0
	MEO III	LN-5	0.00	0.00		45,137	1.00	44,914	1.00	45,137
	Motor Equipment Operator #3	L-6	1.00	1.00		42,727	0.00	0	0.00	0
	Tree Climber	LN-4	0.00	0.00		43,095	1.00	42,882	1.00	43,095
	Tree Climber Laborer	L-5	1.00	1.00		41,364	0.00	0	0.00	0
	Park Maintenance Craftsman	LN-3	0.00	0.00		40,554	3.00	121,059	3.00	121,662
	Park Maintenance Craftsman	L-4	3.00	3.00		40,125	0.00	0	0.00	0
	MEO II	LN-3	0.00	0.00		40,553	5.00	201,765	5.00	202,765
	Motor Equipment Operator #2	L-4	5.00	5.00		40,125	0.00	0	0.00	0
	Gardener Laborer	LN-2	0.00	0.00		38,795	15.00	579,043	15.00	581,926
	Gardener Laborer	L-3	9.00	9.00		38,535	0.00	0	0.00	0
	Motor Equipment Operator #1	L-3	2.00	2.00		38,535	0.00	0	0.00	0
	Laborer	L-2	4.00	4.00		35,945	0.00	0	0.00	0
	Subtotal		39.00	39.00			39.00	1,726,950	39.00	1,744,107
	Park Project Charge Off							(46,257)		(46,488)
	Subtotal							1,680,693		1,697,619
510901	Temporary Part Time Salaries									
	Laborer (25 weeks)		11.36	11.36		11.66/Hour	11.36	133,113	11.36	133,779
	Subtotal		11.36	11.36			11.36	133,113	11.36	133,779
510140	Other									
	Shift Differential							1,814		1,814
510143	Working-Out-of-Classification Pay							6,962		6,962
	Overtime Total							52,970		53,235
510300	Regular							47,257		47,493
510345	Special Events							5,713		5,742
513044	Longevity Pay							12,825		14,300
514501	Extra Comp. (In Lieu of Boots, Arborist Stipend)							3,500		3,500
515501	Uniform/Clothing Allowance							14,000		14,000
	Subtotal							92,071		93,811
	Total		50.36	50.36			50.36	1,905,877	50.36	1,925,208

<p style="text-align: center;">TOWN OF BROOKLINE FY2007 PROGRAM BUDGET</p>	<p style="text-align: center;">PROGRAM GROUP: Public Facilities PROGRAM: Water and Sewer Enterprise Fund</p>
<p><u>PROGRAM DESCRIPTION</u></p> <p>The Water and Sewer Enterprise Fund 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.</p> <p>The Enterprise Fund 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 counted as General Fund expenditures and the revenue generated was counted as a Local Receipt of 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) new financial reporting standards, know as GASB statement #34. The Enterprise Fund fully reimburses the General Fund for expenses incurred on behalf of the water and sewer operation, including debt service and fringe benefits.</p> <p>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:</p> <ol style="list-style-type: none"> 1. Maintenance and repair of 135 miles of water mains, 10,000 service connections, 1,500 hydrants, and 2,000 valves; 2. Repair and replacement of 10,000 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. 	<p><u>PROGRAM DESCRIPTION (con't.)</u></p> <p>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:</p> <ol style="list-style-type: none"> 1. Operate, maintain, and repair 103 miles of sewer mains and 117 miles of surface water drains; 2. Clean, maintain, and repair 2,344 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 analysis to determine system capacity and structural deficiencies. <p><u>BUDGET STATEMENT</u></p> <p>The FY07 budget reflects an increase of \$1,495,037 (7.0%), driven largely by the MWRA Assessments and debt service (accounted for in the overhead reimbursement).</p> <p>Personnel increases due to the ½% carry-forward from the FY06 3% / 1% salary adjustment (\$51,848) and Steps and other contractual obligations (\$12,561).</p> <p>The increase in Services is driven by the increased cost of electricity (\$13,281), natural gas (\$3,960) and heating oil (\$207). In addition, \$27,920 is budgeted for Water and Sewer billing services, \$40,000 is budgeted for catch basin sediment disposal, and \$5,796 is budgeted for the Maintenance Management System (transferred from the IT budget).</p> <p>Supplies increases \$22,981, primarily due to increases in the cost of gasoline (\$11,602) and diesel fuel (\$11,379). Capital increases \$47,700 and funds the equipment detailed in the Capital Outlay Summary (Section II).</p> <p>Intergovernmental increases \$813,179 for MWRA Water and Sewer Assessments. (It should be noted that these are estimates and the final figures will be know in the Spring). Intragovernmental (Overhead Reimbursement) increases \$440,859 due primarily to an increase in debt service.</p>

TOWN OF BROOKLINE FY2007 PROGRAM BUDGET	PROGRAM GROUP: Public Facilities PROGRAM: Water and Sewer Enterprise Fund					
<p><u>FY2007 OBJECTIVES</u></p> <ol style="list-style-type: none"> 1. To improve the efficiency and production rates of the catch basin cleaning program to conform with EPA requirements. 2. To complete the radio frequency water metering project and replace all 3-inch and 4-inch residential and commercial meters. 3. To relocate the Division's administrative office to the Netherlands Road facility to provide seamless continuity for the entire water and wastewater operation and uninterrupted service to our customers during the renovation of Town Hall. 4. To upgrade the existing Simplex overtime reporting system. 5. To begin the functional use of the new computerized maintenance management system (CMMS). 6. To prepare a study on the costs and benefits of changing to monthly utility billing from the current quarterly billing. 7. To continue the sewer rehabilitation program as outlined by the Wastewater System Master Plan and continue the investigation and removal of illicit sewer connections. 8. To archive all existing wastewater pipeline inspection videos to a new DVD format and implement a retrieval system for extracting data as needed. 	PERFORMANCE / WORKLOAD INDICATORS					
<p><u>ACCOMPLISHMENTS</u></p> <ol style="list-style-type: none"> 1. Awarded contracts to AMCO Water Metering Systems and National Metering Systems for the purchase and installation of a new radio frequency water meter system for the entire town. 2. Continued the restoration and replacement of the Town's fire hydrants. 3. Continued the implementation of the new computerized maintenance management system (CMMS) for water and wastewater operations. 4. Implemented a uni-directional flushing program for the low service distribution system. 5. Began the installation and upgrade of a new pipeline inspection data storage system using DVD technology. 6. Continued to provide assistance to the Engineering Division for the sewer rehabilitation program and the illicit sewer connection removal program. 	ACTUAL FY2004	ESTIMATE FY2005	ACTUAL FY2005	ESTIMATE FY2006	ESTIMATE FY2007	
	<u>Performance:</u>					
	Water Demand - MGD	5.94	6.00	5.70	5.80	5.90
	Avg. Daily Sanitary Flow - MGD	10.36	10.25	9.88	10.00	10.00
	Unaccounted Water - %	11.3%	11.0%	12.9%	11.0%	11.8%
	<u>Catch Basin Cleaning:</u>					
	Number of Basins	2,175	2,200	1,081	1,800	2,000
	% of Total Basins	92.8%	93.9%	46.7%	76.8%	85.3%
	Total Sediments (tons)	1,125	1,200	526	1,200	1,400
	<u>Cross Connection</u>					
	Revenue	\$65,260	\$60,000	\$48,940	\$65,000	\$65,000
	<u>Workload:</u>					
	<u>Complaint Responses:</u>					
	Water	379	350	326	350	350
	Sewer	165	150	117	150	150
	Service Responses	552	500	615	525	600
	Service Pipes Replaced	181	180	141	150	150
	Hydrants Repaired/ Replaced	34	40	20	45	40
	Sewer Structures Repaired	121	120	82	100	100
	Sewerage Blockages Repaired	58	20	9	15	15

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

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

SUB-PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	1,909,084	2,119,672	2,184,080	64,408	3.0%
Services	135,519	228,854	320,019	91,165	39.8%
Supplies	185,263	155,631	178,612	22,981	14.8%
Other	2,549	3,600	3,600	0	0.0%
Capital	226,847	344,400	392,100	47,700	13.9%
Intergovernmental	12,771,581	13,866,821	14,680,000	813,179	5.9%
Intragovernmental Reimbursement	4,750,571	4,554,526	4,995,385	440,859	9.7%
Reserve	0	212,793	227,538	14,745	6.9%
TOTAL	19,981,414	21,486,296	22,981,333	1,495,037	7.0%
BENEFITS					
REVENUE					

SUMMARY OF SUB-PROGRAMS

ELEMENTS	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Water	9,391,551	10,188,966	10,923,966	735,000	7.2%
Sewer	10,589,863	11,297,329	12,057,367	760,037	6.7%
TOTAL	19,981,414	21,486,296	22,981,333	1,495,037	7.0%

WATER

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	1,642,330	1,868,489	1,925,466	56,977	3.0%
Services	80,915	125,589	162,793	37,205	29.6%
Supplies	162,166	139,631	162,612	22,981	16.5%
Other	2,549	3,600	3,600	0	0.0%
Capital	118,921	174,800	191,100	16,300	9.3%
Intergovernmental	3,950,313	4,661,752	5,205,000	543,248	11.7%
Intragovernmental Reimbursement	3,434,357	3,114,169	3,165,238	51,069	1.6%
Reserve	0	100,937	108,158	7,221	7.2%
TOTAL	9,391,551	10,188,966	10,923,966	735,000	7.2%

SEWER

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	266,754	251,183	258,614	7,431	3.0%
Services	54,604	103,266	157,226	53,961	52.3%
Supplies	23,097	16,000	16,000	0	0.0%
Other	0	0	0	0	0.0%
Capital	107,926	169,600	201,000	31,400	18.5%
Intergovernmental	8,821,268	9,205,069	9,475,000	269,931	2.9%
Intragovernmental Reimbursement	1,316,214	1,440,357	1,830,147	389,790	27.1%
Reserve	0	111,855	119,380	7,525	6.7%
TOTAL	10,589,863	11,297,329	12,057,367	760,037	6.7%

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

**PROGRAM GROUP: Public Facilities
PROGRAM: Water and Sewer**

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2006 SALARY RANGE As of 1/1/06		FY2006 BUDGET		FY2007 RECOMMENDATION	
			FY2004	FY2005	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Operations Manager - Water and Sewer	T-9	1.00	1.00	61,573	69,667	1.00	65,749	1.00	67,251
	Water Works Foreman	GN-13	0.00	0.00	60,377	63,415	1.00	61,070	1.00	62,386
	Water Works Division Foreman	G-17	1.00	1.00	59,870	60,701	0.00	0	0.00	0
	Business Manager	G-14	1.00	1.00	50,541	51,206	1.00	50,952	1.00	51,206
	Utility Foreman	GN-9	0.00	0.00	49,013	51,479	1.00	51,224	1.00	51,479
	Water Works Foreman	G-14	1.00	1.00	50,541	51,206	0.00	0	0.00	0
	Water Service Inspector	GN-9	0.00	0.00	49,013	51,479	1.00	51,224	1.00	51,479
	Water Works Inspector	G-14	1.00	1.00	50,541	51,206	0.00	0	0.00	0
	Backflow Preventer Technician	GN-8	0.00	0.00	47,128	49,499	1.00	49,255	1.00	49,499
	Backflow Preventer Technician	G-12	1.00	1.00	47,463	48,128	0.00	0	0.00	0
	Water Meter Foreman	GN-8	0.00	0.00	47,128	49,499	1.00	46,894	1.00	47,905
	Water Meter Foreman	G-10	1.00	1.00	44,771	45,436	0.00	0	0.00	0
	Senior Clerk Typist	C-8	1.00	1.00	39,602	41,279	1.00	40,668	1.00	41,279
	Working Foreman Motor Eq. Repair	LN-7	0.00	0.00		47,700	1.00	47,464	1.00	47,700
	Working Foreman Motor Eq. Repair	L-8	1.00	1.00		47,359	0.00	0	0.00	0
	Utilities Foreman	LN-6	0.00	0.00		46,050	6.00	274,932	6.00	276,300
	Working Foreman Utilities	L-7	6.00	6.00		44,772	0.00	0	0.00	0
	Motor Equipment Repairperson	LN-6	0.00	0.00		46,050	1.00	45,822	1.00	46,050
	Motor Equipment Repairman	L-7	1.00	1.00		44,772	0.00	0	0.00	0
	MEO III	LN-5	0.00	0.00		45,137	3.00	134,742	3.00	135,411
	Motor Equipment Operator #3	L-6	3.00	3.00		42,727	0.00	0	0.00	0
	MEO II	LN-3	0.00	0.00		40,554	5.00	201,767	5.00	202,770
	Motor Equipment Operator #2	L-4	5.00	5.00		40,125	0.00	0	0.00	0
	Water Meter Serviceperson	LN-3	0.00	0.00		40,554	4.00	161,413	4.00	162,216
	Water Meter Serviceman	L-4	3.00	3.00		40,125	0.00	0	0.00	0
	Water Works Serviceperson	LN-3	0.00	0.00		40,554	5.00	201,764	5.00	202,770
	Water Works Serviceman	L-4	7.00	7.00		40,125	0.00	0	0.00	0
	Carpenter & Laborer	LN-3	0.00	0.00		40,554	1.00	40,353	1.00	40,554
	Carpenter & Laborer	L-4	1.00	1.00		40,125	0.00	0	0.00	0
	Water Meter Reader	LN-3	0.00	0.00		40,554	1.00	40,353	1.00	40,554
	Water Meter Reader	G-8	2.00	2.00	39,628	40,126	0.00	0	0.00	0
	Utility Craftsperson	LN-3	0.00	0.00		40,554	6.00	241,954	6.00	243,324
	Utility Craftsman	L-4	4.00	4.00		40,125	0.00	0	0.00	0
	Pipe Layer Laborer	LN-2	0.00	0.00		38,795	3.00	115,808	3.00	116,385
	Water Pipe Layer Laborer	L-3	3.00	3.00		38,535	0.00	0	0.00	0
	Subtotal		44.00	44.00			44.00	1,923,408	44.00	1,936,518
510901	Temporary Part Time Salaries									
	Co-op Student		0.00	0.00			0.50	15,000	0.50	15,000
	Subtotal		0.00	0.00			0.50	15,000	0.50	15,000
	Other									
510140	Shift Differential							16,731		16,731
510143	Working-Out-of-Classification Pay							5,884		5,913
	Overtime Total							114,174		114,745
510300	Overtime							28,482		28,624
510343	Emergencies							71,770		72,129
510344	Scheduled							13,922		13,992
513044	Longevity Pay							27,975		26,825
514501	Extra Comp. (In Lieu of Boots)							500		500
515501	Uniform/Clothing Allowance							15,600		15,600
515505	Tool Allowance							400		400
	Subtotal							181,264		180,714
	Collective Bargaining Increase									51,848
	Total		44.00	44.00			44.50	2,119,671	44.50	2,184,080

<p style="text-align: center;">TOWN OF BROOKLINE FY2007 PROGRAM BUDGET</p>	<p style="text-align: center;">PROGRAM GROUP: Cultural Services PROGRAM: Library</p>
<p><u>PROGRAM DESCRIPTION</u></p> <p>The Library Trustees and staff are responsible for providing a full spectrum of high quality library services for the education, cultural enrichment, and reading pleasure of all residents of Brookline. Library service is provided from the Main Library at 361 Washington Street and from two community branch libraries: Coolidge Corner (31 Pleasant Street) and Putterham (959 West Roxbury Parkway). The Library's on-line catalog can be accessed via the Internet (www.townofbrooklinemass.com/library).</p> <p>Library holdings include more than 350,000 books, extensive back-files of periodicals and newspapers, current subscriptions to over 700 magazines, audiocassettes, videotapes, and compact discs. The Library also makes available electronic access to a growing number of information sources and to the Internet. Since 1997, the Library has been a member of the Minuteman Library Network (MLN), a cooperative on-line circulation, catalog, and information network that makes the circulating collections of 40 libraries in Eastern Massachusetts conveniently available for Brookline residents.</p> <p>The Library consists of the following six sub-programs:</p> <p>The Administrative and Support Sub-program is responsible for the organization and management of the libraries. The staff keeps informed of current developments in the library field, initiates appropriate programs to best serve the public, evaluates existing library services based on community needs, and prepares long- and short-range plans for review by the Library Board of Trustees.</p> <p>The Central Library Services Sub-program serves the Town by selecting new books and other materials for the library's collections; answering information and reference questions in person and by telephone; maintaining general reference, fiction, and non-fiction collections; and managing several special collections including local history, periodicals, business information services, indexes, recordings, DVDs, CDs, books-on-tape, large print and foreign language books, and young adult materials. Staff assists the public in the use of electronic information sources and provides Internet access.</p> <p>The Branch Services Sub-program, comprised of the Coolidge Corner and Putterham Branch Libraries, provides a broad range of library services for adults and children. Branch collections, hours of service, and programs are designed to reflect the demographics and information needs of their respective neighborhoods.</p>	<p><u>PROGRAM DESCRIPTION (con't.)</u></p> <p>The Children's Services Sub-program provides library and information services for children below the seventh grade. Staff aid children in the selection of appropriate material for school assignments and in choosing books for leisure reading. Books, CDs, DVDs, and tapes are checked out for home use. In addition, a growing number of electronic information sources are also available for use.</p> <p>The Circulation and Support Services Sub-program is responsible for the acquisition, preparation, and circulation control of all library books and other materials for all Brookline libraries.</p> <p>The Plant Maintenance Sub-program is responsible for cleaning the three libraries, including floors, furnishings, shelves, and books; monitors the proper functioning of the lighting, heating, and air conditioning systems, including emergency repairs; makes routine repairs to buildings and equipment; cooperates with other staff in the maintenance of security within the buildings; and informs the administration and Building Department of emergency and other repair needs.</p> <p><u>BUDGET STATEMENT</u></p> <p>The FY07 budget reflects an increase of \$141,545 (4.5%). The increase in Personnel is due to the transfer of a part-time House Worker position from the Building Department (\$13,000), Steps and other contractual obligations (\$6,497), and the ½% carry-forward from the FY06 3% / 1% salary adjustment (\$3,403).</p> <p>The increase in Services is driven by the increased cost of electricity (\$67,869) and heating oil (\$20,337). Supplies increases \$13,006 due to a 3% increase in library materials.</p> <p>Capital increases \$14,400 due to the replacement of 70 additional leased computers at the Main Library.</p>

TOWN OF BROOKLINE FY2007 PROGRAM BUDGET	PROGRAM GROUP: Cultural Services PROGRAM: Library					
<u>FY2007 OBJECTIVES</u> 1. To continue to adapt library services to meet the changing needs of library users. 2. To continue to support the efforts of the Brookline Library Foundation to help enhance library services. 3. To continue on-going staff development activities. 4. To increase by 10% (over FY 2006 levels) the number of people who attend library sponsored programs. 5. To continue the Library's emphasis on customer service. 6. To participate in the statewide summer reading program. 7. To cooperate with the Brookline Public Schools, Recreation Department and Steps to Success to make our summer reading program more easily accessible to low-income children.	PERFORMANCE / WORKLOAD INDICATORS					
		ACTUAL FY2004	ESTIMATE FY2005	ACTUAL FY2005	ESTIMATE FY2006	ESTIMATE FY2007
	Total Circulation	1,054,611	1,220,000	1,198,533	1,147,900	1,175,295
	Total Attendance	577,743	625,000	667,456	611,000	700,000
	Volumes Added	28,433	27,000	29,670	28,000	28,000
	Volumes Withdrawn	22,020	23,000	28,321	22,500	22,200
	Interlibrary Loan:					
	Borrowed	93,568	95,000	132,115	100,000	110,000
	Loaned	66,633	70,000	583,574	75,000	82,000
	<u>Main Library</u>					
	Circulation	486,377	600,000	583,574	650,000	620,000
	Attendance	305,484	344,000	374,822	358,000	400,000
	Volumes Withdrawn	8,236	15,500	13,688	16,000	16,000
	Public Training Sessions	13	25	18	25	25
	<u>Coolidge Corner</u>					
	Circulation	364,879	405,000	379,774	350,000	400,000
	Attendance*	195,244	205,000	206,372	175,000	220,000
	Withdrawn volumes	6,701	3,500	11,854	4,000	3,500
	<i>* The Coolidge Corner Branch was closed May 31, 2005 - November 19, 2005 for renovations. During that time, a temporary facility was operated at Sussman House. FY 2005 attendance figures are for 11 months.</i>					
	<u>Putterham</u>					
	Circulation	136,622	145,000	142,510	147,900	155,295
	Attendance	77,051	76,000	86,262	78,000	80,000
	Withdrawn volumes	3,869	2,500	2,779	2,500	2,700
	<u>Children's</u>					
	Circulation					
	Main	116,672	134,000	135,264	185,000	155,000
	Coolidge	65,047	71,500	67,341	40,000	77,250
	Putterham	44,738	46,900	43,767	48,400	50,000
	% of Total Materials					
	Budget for Children	16%	16%	16%	17%	17%
	Withdrawn Volumes (All)	3,214	2,500	3,785	3,000	3,000
	Story Hours (All)	175	200	161	150	200
	Program Attendance (All)	10,411	10,500	12,047	9,000	12,000
	Patrons Added to Database	7,434	8,000	6,599	7,500	7,500

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

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

PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	2,177,373	2,278,223	2,303,904	25,681	1.1%
Services	319,405	348,661	436,687	88,026	25.2%
Supplies	478,409	463,576	477,015	13,439	2.9%
Other	1,310	1,502	1,502	0	0.0%
Capital	6,941	42,861	57,261	14,400	33.6%
TOTAL	2,983,438	3,134,823	3,276,369	141,545	4.5%
BENEFITS			648,461		
REVENUE	112,900	95,000	95,000		

SUMMARY OF SUB-PROGRAMS

SUB-PROGRAMS	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Administration	241,750	339,369	341,457	2,088	0.6%
Central Library Services	790,983	882,656	916,804	34,148	3.9%
Branch Library Services	724,245	704,737	763,613	58,877	8.4%
Children's Services	210,827	247,906	229,148	-18,758	-7.6%
Circulation/Support Services	707,989	638,083	646,115	8,032	1.3%
Plant Maintenance	307,644	322,072	379,231	57,159	17.7%
TOTAL	2,983,438	3,134,823	3,276,369	141,547	4.5%

ADMINISTRATION

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	219,699	317,954	320,042	2,088	0.7%
Services	13,776	11,711	11,711	0	0.0%
Supplies	679	1,141	1,141	0	0.0%
Other	655	502	502	0	0.0%
Capital	6,941	8,061	8,061	0	0.0%
TOTAL	241,750	339,369	341,457	2,088	0.6%

CENTRAL LIBRARY SERVICES

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	525,507	590,706	601,359	10,653	1.8%
Services	9,488	14,014	15,454	1,440	10.3%
Supplies	255,823	260,536	268,191	7,655	2.9%
Other	165	0	0	0	0.0%
Capital	0	17,400	31,800	14,400	0.0%
TOTAL	790,983	882,656	916,804	34,148	3.9%

BRANCH LIBRARY SERVICES

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	510,505	479,744	491,925	12,181	2.5%
Services	75,523	95,708	138,763	43,056	45.0%
Supplies	138,147	111,635	115,276	3,641	3.3%
Other	70	250	250	0	0.0%
Capital	0	17,400	17,400	0	0.0%
TOTAL	724,245	704,737	763,613	58,877	8.4%

CHILDREN'S SERVICES

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	155,624	172,358	151,456	-20,902	-12.1%
Services	585	1,530	1,530	0	0.0%
Supplies	54,581	73,818	75,962	2,143	2.9%
Other	37	200	200	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	210,827	247,906	229,148	-18,758	-7.6%

CIRCULATION / SUPPORT SERVICES

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	604,254	533,487	541,519	8,032	1.5%
Services	87,196	93,900	93,900	0	0.0%
Supplies	16,156	10,446	10,446	0	0.0%
Other	383	250	250	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	707,989	638,083	646,115	8,032	1.3%

PLANT MAINTENANCE

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	161,784	183,974	197,602	13,628	7.4%
Services	132,837	131,798	175,329	43,530	33.0%
Supplies	13,023	6,000	6,000	0	0.0%
Other	0	300	300	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	307,644	322,072	379,231	57,159	17.7%

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2006 SALARY RANGE As of 1/1/06		FY2006 BUDGET		FY2007 RECOMMENDATION	
			FY2004	FY2004	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Town Librarian	D-6	1.00	1.00	87,624	103,217	1.00	102,706	1.00	103,217
	Assistant Library Director for Admin	T-10	1.00	1.00	64,036	72,454	1.00	72,095	1.00	72,454
	Assistant Library Director for Tech.	T-10	1.00	1.00	64,036	72,454	1.00	66,007	1.00	67,517
	Librarian III	K-8	4.00	4.00	50,741	58,235	4.00	230,127	4.00	231,066
	Librarian II	K-7	7.00	7.00	45,118	51,942	7.00	352,574	7.00	353,472
	Librarian I	K-6	7.00	7.00	40,229	46,229	7.00	312,433	7.00	313,112
	Library Secretary	K-5	1.00	1.00	39,671	41,429	1.00	41,216	1.00	41,429
	Assistant to Town Librarian/Bookkeeper	K-5	1.00	1.00	39,671	41,429	1.00	41,216	1.00	41,429
	Library Assistant IV	K-4	1.00	1.00	36,950	42,835	1.00	40,376	1.00	41,587
	Library Assistant III	K-3	5.00	4.00	32,412	37,574	4.00	145,134	4.00	147,108
	Library Assistant II	K-2	8.00	9.00	30,433	35,281	10.00	340,946	10.00	341,828
	Library Assistant I	K-1	1.00	1.00	27,667	32,074	1.00	32,074	1.00	32,074
	Senior Building Custodian	MN-4	0.00	0.00	43,576	45,796	1.00	45,569	1.00	45,796
	Senior Building Custodian	G-10	1.00	1.00	44,771	45,436	0.00	0	0.00	0
	Junior Building Custodian	MN-2	0.00	0.00	38,529	40,492	2.00	80,582	2.00	80,984
	Junior Building Custodian	G-8	2.00	2.00	39,628	40,126	0.00	0	0.00	0
	Subtotal		41.00	41.00			42.00	1,903,053	42.00	1,913,073
510901	Temporary Part Time Salaries									
	Junior Library Page	LP			\$8.63/Hour	\$10.86/Hour		95,820		95,820
	Senior Library Page	LPS				\$11.15/Hour		11,606		11,606
	Library Monitor	LPM				\$11.15/Hour		11,332		11,332
	Librarians	I						32,702		32,702
	Library Assistants I and II							78,700		78,700
	Houseworkers	MN-1	0.00	0.00	29,355	30,851	1.74	53,722	2.16	66,722
	Houseworkers	G-1	1.74	1.74	28,424	28,923	0.00	0	0.00	0
	Subtotal		1.74	1.74			1.74	283,883	2.16	296,883
	Other									
510140	Shift Differential							14,140		14,140
510300	Regular Overtime							43,242		43,458
513044	Longevity Pay							21,172		24,050
514501	Extra Comp							1,000		1,000
515501	Uniform/Clothing Allowance / In Lieu of Boots							11,300		11,300
	Subtotal							90,854		93,948
	Total		42.74	42.74			43.74	2,277,790	44.16	2,303,904

<p style="text-align: center;">TOWN OF BROOKLINE FY2007 PROGRAM BUDGET</p>	<p style="text-align: center;">PROGRAM GROUP: Human Services PROGRAM: Health</p>
<p><u>PROGRAM DESCRIPTION</u></p> <p>The Brookline Health Department provides a range of environmental, community, and clinical health services to monitor and improve the health status and quality of life of persons who live and/or work in Brookline. Among the steps taken by the Department in seeking this goal are the control of existing and potential environmental hazards; the provision of health education and clinical health services, with emphasis on the prevention and early detection of chronic diseases and the improved management of lifestyle issues affecting health; the delivery of services dealing with conditions resulting from the abuse of drugs or alcohol; the control of communicable diseases; and the preparation for all hazard emergencies.</p> <p>The Department consists of the following six sub-programs:</p> <p>The Administration Sub-program provides resources and administrative support to the Department and maintains the physical plant, housing a broad range of programs and services offered by the Health Department. The Director of Public Health and Human Services, with advice and policy guidance from the Advisory Council of Public Health, provides overall management and program direction to the Department. This Sub-program has primary responsibility for emergency preparedness activities within the Department.</p> <p>The Environmental Health Sub-program combines a wide range of programs and services. Most of the services are mandated by state law and include the following inspection services: licensing and inspection of food establishments; housing code inspections and enforcement actions; swimming pool inspections; solid waste handling practices; animal, insect, and rodent control; the abatement of general health nuisances; and the testing and sealing of all weighing and measuring devices. Additional concerns include asbestos removal, lead in the environment, hazardous waste, radon in buildings, 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.</p> <p>The Child Health Sub-program is concerned with those communicable diseases that are vaccine-preventable and plays a key role in preventing outbreaks of infectious diseases. A monthly Immunization Clinic has been established to provide necessary immunizations for children and at-risk adults in the community. This Sub-program serves as the Department's liaison to the School Health program and the nursing and health education staff in the schools.</p>	<p><u>PROGRAM DESCRIPTION (con't.)</u></p> <p>The Community Health Services Sub-program provides a range of educational, clinical, and screening services addressing a broad range of health conditions and concerns. The focus of these activities is early detection of disease conditions, the elimination or control of risk factors for adverse health conditions, and the application of available preventive measures such as flu immunization, appropriate screening, and blood pressure monitoring.</p> <p>The Brookline Center, with financial support furnished by the Town through the Mental Health Sub-program, seeks to maintain and improve the mental health of Brookline residents through a range of psychiatric, social service, and educational interventions. The program provides diagnostic and therapeutic services to medically needy residents. The program also provides assistance and consultation to other town departments and agencies as well as community outreach to high risk children and youths, adolescents, families, adults, and seniors. The Center operates a residential facility for persons with long-term mental illness in order to prevent homelessness, an emergency foster care program for local teenagers, and a program to assist students successfully transition back to school following psychiatric substance abuse and medical hospitalization.</p> <p>The Substance Abuse Prevention and Services Sub-program consists of community-based and school-based components. The former provides prevention and intervention activities serving town employees and others in both individual and group settings. The Sub-program provides counseling to Brookline youths and their families with substance abuse problems; 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.</p> <p><u>BUDGET STATEMENT</u></p> <p>The FY07 budget reflects an increase of \$28,544 (2.9%). The increases to Personnel for Steps and other contractual obligations (\$8,702) and the ½% carry-forward from the FY06 3% / 1% salary adjustment (\$2,419) are partially offset by a \$10,000 reduction in funding for the Inspector of Animals.</p> <p>Services increase due to increases in electricity (\$2,344), heating oil (\$5,100), mosquito/animal control (\$4,000), the mental health program (\$3,870), and Visiting Nurse services (\$1,673). These increases are partially offset by reductions in natural gas (\$8,091) due to decreased projected usage at the renovated Health Center.</p> <p>Capital increases \$19,408 and funds existing leased desktop computers and a new hybrid vehicle.</p>

<p style="text-align: center;">TOWN OF BROOKLINE FY2007 PROGRAM BUDGET</p>	<p style="text-align: center;">PROGRAM GROUP: Human Services PROGRAM: Health</p>
<p><u>FY2007 OBJECTIVES</u></p> <p><u>Administration</u></p> <ol style="list-style-type: none"> 1. To maximize the coordination of Public Health matters among all town human services and community-based agencies, implementing a set of shared objectives. 2. To seek additional opportunities for grant funding from non-town sources with the goal being to secure at least eight grants and/or public-private partnerships worth \$100,000. 3. To plan for a range of public health interventions with measurable indicators and funding partners using the data generated in Volumes 1-9 of Healthy Brookline. 4. To work with the Building Department on the completion of the renovations of the Train Health Center, which will be the Town’s first “Green Building.” 5. To work closely with the Police and Fire Chiefs and the Town’s Emergency Management Team to prepare for emergencies, including a possible Avian Flu Epidemic and terrorist attacks. 6. To continue activities to create a Medical Reserve Corps in Brookline and to achieve Public Health Ready certification for the Department. 7. To recruit at least five graduate students to work with division directors. <p><u>Environmental Health</u></p> <ol style="list-style-type: none"> 1. To protect public health by maintaining a comprehensive program of environmental health services, which include inspections, compliance, and enforcement activities. 2. To monitor environmental hazards and provide consultation and guidance to citizens and governmental agencies. 3. To provide educational initiatives for all regulated programs. Annual workshops include lodging houses, children’s camps, tanning establishments, public and semi-public swimming pools, rubbish standards, housing standards, septic requirements, and food establishments. 4. To implement the town-wide policy on Mosquito Control related to West Nile Virus and Eastern Equine Encephalitis including surveillance, education, and control. 5. To continue to work with other town departments (Building, Fire, DPW, Police, Selectman) on compliance standards for snow removal, rubbish enforcement, lodging inspections, liquor license training, and licensing board issues. 6. To assess the Division’s programs by determining the level of compliance with the 10 essential services for environmental health outlined by the Centers for Disease Control (CDC). 7. To maintain certification requirements of the weights and measures inspector and carry out all weights and measures inspections. 8. To participate in Emergency Management planning on issues related to environmental health. 9. To continue to explore the use of hand-held tablets for inspections and to enhance GIS applications using Permits Plus data for all inspections. 	<p><u>FY2007 OBJECTIVES (con't.)</u></p> <p><u>Child Health</u></p> <ol style="list-style-type: none"> 1. To continue to implement and evaluate an outreach campaign to enroll uninsured youth in the Child Medical Security Plan working with school nurses and partners in the Brookline Community Health Network. 2. To promote maximum immunization levels for Brookline residents through our role as regional vaccine distributors, focusing especially on pediatric providers. 3. To continue to promote meningococcal vaccinations among college-bound seniors and provide vaccine for those with no access. 4. To help facilitate the Essential School Health Services grant, promoting the role of the School Nurse Leader. 5. To continue to implement the annual bicycle safety educational campaign in the elementary schools in conjunction with the Police, School Department, and the Rotary. 6. To support the Police Department’s Child Safety Seat Program. 7. To maintain violence prevention activities in the Schools in conjunction with the Substance Abuse Prevention Program, including Dating Violence Intervention and programs to counter bullying. 8. To maintain a monthly immunization clinic and immunize over 200 youngsters, maximize the use of private providers for immunizations, and serve as a focal point for outreach for pediatric health issues and information and referral. To continue to provide extra clinics as needed for school entry required immunizations. 9. To renew the literacy program to provide books to children attending dental and immunization clinics. 10. To continue in-services with school nurses and day care providers on issues of current importance including emergency preparation. 11. To maintain the Dental Clinic for low-income children in conjunction with Tufts Dental School and provide 700 patient visits. 12. To educate Brookline families about health programs at annual kindergarten registrations and other venues. 13. To collaborate with school physical education services at the annual Health Fair and other joint projects. <p><u>Community Health</u></p> <ol style="list-style-type: none"> 1. To distribute an inventory of physical fitness and physical activity initiatives in Brookline. 2. To develop a broad coalition to roll out a campaign to promote physical activity and good nutrition. 3. To maintain influenza and pneumonia vaccination programs, with a focus on hand washing and cough etiquette as a means of preventing the spread of disease.

<p style="text-align: center;">TOWN OF BROOKLINE FY2007 PROGRAM BUDGET</p>	<p style="text-align: center;">PROGRAM GROUP: Human Services PROGRAM: Health</p>
<p><u>FY2007 OBJECTIVES (con't.)</u></p> <p><u>Community Health (con't.)</u></p> <p>4. To offer at least three health education programs in cooperation with the Brookline Adult and Community Education Program and other local sponsors.</p> <p>5. To promote public awareness of sudden cardiac arrest, CPR and Automated External Defibrillators (AED's) in Brookline.</p> <p>6. To train community members and additional Town employees to become early responders for heart attack victims.</p> <p>7. To continue partnership activities related to the health of Russian and Chinese speakers.</p> <p>8. To work collaboratively with the Council on Aging to promote health education for seniors, including the planning of several health forums reaching 200 seniors.</p> <p>9. To offer "A Matter of Balance" program for 25 Brookline seniors.</p> <p>10. To work with the local media to provide pertinent public health alerts/education such as rabies and heat alerts and emerging public health issues, including global warming and bio-terrorism potential, Avian flu, Lyme Disease, etc.</p> <p>11. To formalize enhanced surveillance of communicable diseases, especially disease clusters, in Brookline schools and long-term care settings. To participate in the DPH pilot surveillance project.</p> <p>12. To organize Blood Drives open to Brookline employees and residents.</p> <p>13. To expand work with the Brookline Schools Community Partnership and integrate activities with Brigham and Women's Hospital.</p> <p>14. To continue to train volunteer auxiliary medical personnel (Medical Reserve Corps) able to respond in the event of a public health emergency.</p> <p>15. To continue to participate in the Statewide Smallpox Task Force and other emergency preparedness committees such as an Influenza pandemic task force.</p> <p><u>Mental Health</u></p> <p>1. To deliver 27,175 hours of individual, family, group counseling and medication and 11,300 hours of education and outreach services to 2,825 lower and moderate income Brookline residents.</p> <p>2. To respond to requests from residents for crisis intervention, short-term emergency shelter, counseling, case management for homeless children, adolescents, families and adults, mediation services, and consultation.</p> <p>3. To provide preventive services to 550 Brookline children and families by working with Brookline School staff doing crisis evaluations of youth and families, conducting support and education groups for youth, school-based counseling, and staff consultations as needed.</p> <p>4. To continue outreach and support groups for children of newly immigrated families, Asian American girls, children and parents in cross cultural adoptions, Israeli youth and parents, and children of gay and lesbian parents.</p>	<p><u>FY2007 OBJECTIVES (con't.)</u></p> <p><u>Mental Health (con't.)</u></p> <p>5. To co-sponsor, with the Brookline Council on Aging, education programs and a short-term group for seniors to prevent or treat depression.</p> <p>6. To work with the Brookline High Risk Youth Task Force to assist 75 Brookline families with teenagers returning to the High School following psychiatric or substance abuse hospitalizations or incarceration.</p> <p>7. To collaborate with the Brookline Community Fund, utilizing a Robert Wood Johnson grant, to extend stable program funding.</p> <p>8. To collaborate with the Brookline Health Department and the Medical Reserve Corps in planning for a mental health component of the Town's Emergency Disaster Plan.</p> <p><u>Substance Abuse and Violence Prevention</u></p> <p>1. To continue to provide individual, family, and group counseling, including assessment, referral, and after care.</p> <p>2. To track a set of measurable performance-based objectives based on the Youth Behavioral Risk survey.</p> <p>3. To reduce the number of students who drive with someone who has been drinking from 13% to 10%.</p> <p>4. To decrease the number of students who engage in binge drinking from 14% to 10%.</p> <p>5. To continue to offer smoking cessation services at the High School.</p> <p>6. To monitor the effectiveness of the Town's bartender trainer program in cooperation with the Police.</p> <p>7. To continue to support youth diversionary programs in cooperation with the Police, Brookline Court, and Public Schools.</p> <p>8. To maintain and enhance collaboration with the Police and the Courts to address substance abuse and violence prevention and treatment among Brookline youth.</p> <p>9. To continue to support teen leadership programs in substance abuse prevention, including STEP (Student Teaching Effective Prevention) and SADD (Students Against Destructive Decisions).</p> <p>10. To continue the planning and development of Brookline Coalition Against Substance Abuse (B-CASA) to reduce underage drinking and drug use.</p> <p>11. To build participation in the Town's Employee Assistance Program (EAP).</p> <p>12. To organize "National Night Out" in cooperation with community groups and Police.</p> <p>13. To continue to reduce the number of residents at risk of homelessness via the Newton-Brookline Consortium and agencies like Pine Street.</p> <p>14. To continue to serve on the Domestic Violence Roundtable Steering Committee and help plan "Safety Net," our award-winning TV show.</p>

<p style="text-align: center;">TOWN OF BROOKLINE FY2007 PROGRAM BUDGET</p>	<p style="text-align: center;">PROGRAM GROUP: Human Services PROGRAM: Health</p>
<p><u>ACCOMPLISHMENTS</u></p> <p><u>Administration</u></p> <ol style="list-style-type: none"> 1. Created a Medical Reserve Corps (MRC) and recruited 65 members to back up the Health Department in the event of an emergency. 2. Secured \$150,000 in grants funding from non-town sources including a dozen public private partnerships. 3. Completed and released Healthy Brookline, Volume 9, an update of Elder Health Status & Risk Factor data. 4. Built the Friends of Brookline Public Health, recruiting 150 members. 5. Held the Tenth Annual Public Health Policy Forum entitled "Universal Healthcare: Is this the Year" that attracted over 200 citizens. 6. Maintained the Public Health Nursing Services with the VNA of Boston. 7. Planned, implemented, and evaluated a multi-faceted program of surveillance, education, and control to address the emergence of West Nile Virus in Brookline. 8. Led Local Health 2000 and Community Health Network (CHNA) efforts. 9. Enhanced outreach to linguistic and ethnic minorities via a joint health series targeting Russian-speaking residents and a project to translate department materials. 10. Worked closely with the Chiefs of Police and Fire and the Town's Emergency Preparedness Committee to lead the Town's response to the threats of bio-terrorism. 11. Maintained an Emergency Preparedness Coordinator position through grant funding. 12. Working with the Building Department, began the Health Center renovation, which includes making it a "Green Building". 13. Raised \$40,000 at a "GO GREEN" fundraiser, including \$20,000 from the Brookline Community Foundation. 14. Received \$100,000 in funding from the Mass Technology Collaborative to assist in creating a "Green Building". 15. Recruited six graduate students to work on an array of public health projects. 16. Played a strong role in Brookline 300 activities, including organizing the "Healthy Way", overseeing food vendors, and performing. <p><u>Environmental Health</u></p> <ol style="list-style-type: none"> 1. Assisted the Public Works Department and Solid Waste Committee on revisions to recycling regulations. These revisions now require recycling for all residential properties. 2. Continued to perform undercover compliance checks of massage establishments with the Police Department, which resulted in three establishment closures. In addition, Police and Environmental Health staff performed inspections of all licensed establishments. 3. Attended training and received certification in FEMA Emergency Management Incident Command. 	<p><u>ACCOMPLISHMENTS (con't.)</u></p> <p><u>Environmental Health (con't.)</u></p> <ol style="list-style-type: none"> 4. Participated in Avian Flu Pandemic incident response training for the Metro Boston area. 5. Re-applied for and received two electric cars as part of a grant program with General Motors Corporation Advanced Technology Division, to be shared with the Public Health Nursing Division. 6. Held five Rabies Clinics with two operators of veterinary clinics. 7. Coordinated the inter-departmental Animal Control Committee. Monthly meetings are held with town departments involved with animal control and related issues. 8. Implemented larviciding of all Town catch basins, with DPW support, and oversaw a comprehensive mosquito control program. 9. Assisted the School Department and Building Department in completing a survey and sampling requirements for testing for lead in water in all schools. 10. Assisted the Director in gathering information on environmentally sensitive projects in town, including a proposed bio-lab, the Newton Street landfill and redevelopment at St. Adian's. 11. Continued to serve on state-appointed committees, including Bio-Terrorism Workforce Development, Environmental Health Workforce Development, and Revisions to the State Sanitary Code for Housing. 12. Maintained tobacco control activities and performed two compliance checks of retailers to prevent sales to minors, achieving 90% compliance. <p><u>Child Health</u></p> <ol style="list-style-type: none"> 1. Maintained a regular schedule of child immunization clinics (with physician backup) that served 201 children and youth. 2. Provided technical assistance to school nurses in the area of communicable disease investigation/surveillance, focusing especially on varicella and pertussis, and helped nurses in disease outbreak investigations. 3. Inspected, certified, and monitored 32 Day Care and Extended Day programs in Brookline. 4. Implemented a dozen educational programs on tobacco control, including activities associated with the Great American Smoke Out. 5. Awarded continuation funding by Mass DPH for Essential School Health Services. 6. Served as a regional depot for vaccine distribution and distributed over 32,000 doses of vaccine to local pediatricians and general providers. 7. Implemented a Bike Safety program in elementary schools in conjunction with the Police and School Departments. 8. Secured additional funding and assisted in promoting a program to counter bullying among elementary school youth. 9. Continued to offer educational programs on rabies and hand-washing, including video presentations, to all Day Care Centers in Brookline.

<p align="center">TOWN OF BROOKLINE FY2007 PROGRAM BUDGET</p>	<p align="center">PROGRAM GROUP: Human Services PROGRAM: Health</p>
<p><u>ACCOMPLISHMENTS (con't.)</u></p> <p><u>Child Health (con't.)</u></p> <p>10. Maintained the Dating Violence Intervention Program in the High School, reaching several hundred students with counseling and educational sessions.</p> <p>11. Conducted an open house for the Pediatric Dental Clinic, attended by 35 children.</p> <p>12. Took the Dental Health Road Show to area pre-schools.</p> <p>13. Participated in regular meetings of the town-wide Early Childhood Advisory Council.</p> <p><u>Community Health Services</u></p> <p>1. Co-led "Clean-Air Works" and secured funding to re-institute regular compliance checks of vendors to prevent cigarette sales to minors.</p> <p>2. Responded to flu vaccine shortages by developing protocols for targeting limited doses to high-risk citizens and employees.</p> <p>3. Implemented control measures within 24 hours for 100% of communicable disease investigations.</p> <p>4. Tracked and controlled 10 communicable disease outbreaks and created a database to enhance surveillance and track communicable diseases.</p> <p>5. Continued for a seventh year the Community Balance Training Program and offered a three-part health education series on transportation at the Brookline Senior Center.</p> <p>6. Maintained our Partnerships with BI/Deaconess Medical Center (Elder Health), Brigham and Women's Hospital (Women's Health), St. Elizabeth's Medical Center (health of Russian speakers), and the Harvard Pilgrim Foundation (Domestic Violence).</p> <p>7. Maintained a comprehensive training program and continued the deployment of Automatic External Defibrillators (AED) in Brookline. Developed a Town-wide AED public awareness and training project with numerous partners.</p> <p>8. Secured funding to promote skin cancer prevention at local summer camps and summer school programs.</p> <p>9. Offered yoga, first aid, and CPR courses for the public and at summer school programs for the public in conjunction with Brookline Adult Education.</p> <p>10. Offered multiple Blood Drives at the Main Library.</p> <p>11. Participated in several health promotion events at Brookline Housing ESL classes, local colleges, and employee health fairs.</p> <p>12. Supported the local Civilian Emergency Response Team (CERT) and gained hands-on experience in running mass vaccination clinics.</p> <p>13. Produced the "Brookline Fitness Directory", listing all Brookline physical fitness dance, sports camps, and related organizations.</p> <p>14. Recruited more than 25 health-related vendors for Brookline's 300th Festival.</p> <p>15. Conducted free CPR/AED training for 100 Brookline residents as part of National Public Health Week.</p>	<p><u>ACCOMPLISHMENTS (con't.)</u></p> <p><u>Mental Health</u></p> <p>1. Provided 27,100 hours of mental health counseling services and 5,250 hours of community education and outreach to children, teens, families, adults, and seniors. Served a total of 2,780 Brookline residents, 30% of whom were counseled in the home or other community settings.</p> <p>2. Provided 1,200 hours of consultation, crisis intervention, education and information to staff of Brookline schools, police, courts, and other Town departments and community agencies.</p> <p>3. Provided 660 hours of community mediation services to assist residents in resolving family, neighbor, teen group, and landlord/tenant disputes to avoid violence and remain outside the court system.</p> <p>4. Provided emergency shelter of diversion to 17 Brookline teens, ages 12 to 16 years, for up to 30 days; 65% return to live with their families.</p> <p>5. Helped 25 homeless families living in emergency shelters to obtain permanent or transitional housing.</p> <p>6. Offered five homeless young men, ages 16-18 years, a safe and supportive home in a Transition to Independent Living Program for up to 18 months, in collaboration with Brookline Housing Authority.</p> <p>7. Expanded the Israeli Family Support Initiative Program, sponsoring five school-based and two parental support groups at Devotion School.</p> <p>8. Expanded the Brookline High Risk Youth Task Force, in collaborative with other Brookline agencies, to assist 30 High School students and their families to successfully return to school following psychiatric, substance abuse and medical hospitalizations. 85% of youth returned to and stayed in school throughout the year.</p> <p>9. Received the first installation of a four-year Robert Wood Johnson Local Initiative Grant with matching funds in the same amount from local Brookline philanthropies, coordinated by the Brookline Community Fund.</p> <p>10. Continued to evaluate counseling services through the use of standardized clinical outcomes measuring using the BASIS 32, Beck Depression Inventory, and Child Behavioral Check List, to access the effectiveness of mental health services on increasing functioning at home, in school and the community.</p> <p><u>Substance Abuse and Violence Prevention</u></p> <p>1. Provided assessment, 1,500 counseling sessions, referral, and monitored the progress of 168 individuals, including 35 town employees in the adult program.</p> <p>2. Conducted 290 class presentations and over 3,000 counseling sessions, including assessment, referral, and aftercare, for students, parents, staff, and others in the youth program.</p>

TOWN OF BROOKLINE FY2007 PROGRAM BUDGET	PROGRAM GROUP: Human Services PROGRAM: Health				
<u>ACCOMPLISHMENTS (con't.)</u>	PERFORMANCE / WORKLOAD INDICATORS				
<u>Substance Abuse and Violence Prevention (con't.)</u> 3. Continued the STARS Program (Students Talking About Respect), a summer youth mentoring basketball program serving 80 students. 4. Worked with the Brookline, Newton, Watertown Homelessness Consortium to obtain \$1.4 million in continuation funding from HUD to serve individuals at risk for homelessness. 5. Worked with 12 homeless clients and assisted in completing a homelessness survey in Brookline. 6. Continued a uniform certification program for bartenders, working with the Police, Town Counsel, and private sector bartender training programs. 7. Maintained a town-wide youth diversionary program serving 67 teens in cooperation with the Police Department, School Department, and Brookline District Court. 8. Worked with over 50 STEP Peer Leaders to provide alcohol and drug abuse prevention education to over 400 middle school students. 9. Continued a No Smoking policy at the High School, including an educational component. Provided smoking cessation support to BHS students. 10. Conducted an annual Youth Risk Behavior Survey for grades 9 -12. 11. Wrote and administered the Safe and Drug-Free School and Communities Act grant 12. Working with B-CASA, received a \$92,000 SAMHSA grant to reduce substance abuse among youth through data-driven, research based prevention planning. Held three B-CASA community forums with over 100 community members participating in the development of substance abuse prevention strategies. 13. Provided support and consultation to 30 self-help groups in Brookline, including four operating out of the Town Health Center. 14. Worked with Police, Housing Authority, and others to successfully implement National Night Out in Brookline. 15. Continued S.A.D.D. (Students Against Destructive Decisions) in grades 9-12 at Brookline High School serving more than 200 students. 16. Initiated a town-wide 8th grade S.A.D.D. program	ACTUAL FY2004	ESTIMATE FY2005	ACTUAL FY2005	ESTIMATE FY2006	ESTIMATE FY2007
	<u>ENVIRONMENTAL HEALTH</u> % of Consumers Complaints Handled in 3 Days Tobacco Retail Sales: Compliance Rate (avg.) Reported Rabies Exposure Positive Rabid Animals Human Receiving Rabies Post-exposure Prophylaxis Animal Control Quarantines Dead Birds Reported (WNV) Birds Positive for WNV Mosquitoes Pos. for WNV % Food Outlets Inspected % of Restaurants with Critical Violations % Restaurants requiring Enforcement Actions % Restaurants receiving formal orientation % Order Letter issued w/i 3 days Court Actions No. Tickets issued* Solid Waste Inspections* *An inter-departmental program (Health & DPW). Tickets figure includes warnings. Swimming Pool Inspections Lead Paint Inspections Lead Paint Removal Notices Asbestos Inspections Asbestos Removal Notices Food Inspections Food Permits Issued Housing Inspections Order Letters Tanning Salon Inspections Taxi Safety Inspections Weighing/Measuring Devices Tested for Accuracy Scales Gasoline/Fuel Oil Taxi Meter Scanner Inspections				

** Doubled due to meter rate change by Transportation Board

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

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

PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	579,478	678,462	679,583	1,121	0.2%
Services	264,535	278,720	283,321	4,600	1.7%
Supplies	14,765	13,127	16,541	3,414	26.0%
Other	3,576	3,620	3,620	0	0.0%
Capital	5,461	10,580	29,988	19,408	183.4%
TOTAL	867,815	984,509	1,013,053	28,544	2.9%
BENEFITS			321,903		
REVENUE	192,599	161,400	161,400		

SUMMARY OF SUB-PROGRAMS

SUB-PROGRAMS	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Administration	269,525	203,604	224,916	21,312	10.5%
Environmental Health	179,218	356,120	354,862	-1,258	-0.4%
Child Health	66,865	30,655	30,897	241	0.8%
Community Health	144,724	174,922	177,885	2,964	1.7%
Mental Health	149,623	155,313	159,184	3,870	2.5%
Substance Abuse	57,860	63,895	65,309	1,414	2.2%
TOTAL	867,815	984,509	1,013,053	28,544	2.9%

ADMINISTRATION

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	226,479	150,113	154,960	4,847	3.2%
Services	30,600	38,571	33,628	-4,943	-12.8%
Supplies	3,819	2,020	4,020	2,000	99.0%
Other	3,166	2,320	2,320	0	0.0%
Capital	5,461	10,580	29,988	19,408	183.4%
TOTAL	269,525	203,604	224,916	21,312	10.5%

ENVIRONMENTAL HEALTH

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	155,006	331,863	325,191	-6,672	-2.0%
Services	20,703	18,400	22,400	4,000	21.7%
Supplies	3,159	5,307	6,721	1,414	26.6%
Other	350	550	550	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	179,218	356,120	354,862	-1,258	-0.4%

CHILD HEALTH

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	32,853	12,436	12,259	-177	-1.4%
Services	31,939	16,719	17,137	418	2.5%
Supplies	2,013	1,250	1,250	0	0.0%
Other	60	250	250	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	66,865	30,655	30,897	241	0.8%

COMMUNITY HEALTH

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	107,280	120,905	122,613	1,708	1.4%
Services	31,989	50,217	51,472	1,255	2.5%
Supplies	5,455	3,550	3,550	0	0.0%
Other	0	250	250	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	144,724	174,922	177,885	2,964	1.7%

MENTAL HEALTH

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	0	0	0	0	0.0%
Services	149,304	154,813	158,684	3,870	2.5%
Supplies	319	500	500	0	0.0%
Other	0	0	0	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	149,623	155,313	159,184	3,870	2.5%

SUBSTANCE ABUSE

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	57,860	63,145	64,559	1,414	2.2%
Services	0	0	0	0	0.0%
Supplies	0	500	500	0	0.0%
Other	0	250	250	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	57,860	63,895	65,309	1,414	2.2%

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

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

ENVIRONMENTAL HEALTH SUB-PROGRAM

SUMMARY OF ELEMENTS

ELEMENTS	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
General	25,840	144,410	143,839	-571	-0.4%
Food Inspection	70,690	102,501	102,419	-82	-0.1%
Housing Inspection	66,373	88,783	90,115	1,332	1.5%
Weights & Measures	16,315	20,426	18,489	-1,937	-9.5%
TOTAL	179,218	356,120	354,862	-1,258	-0.4%

GENERAL

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	2,627	121,853	115,868	-5,985	-4.9%
Services	20,703	18,400	22,400	4,000	21.7%
Supplies	2,300	3,807	5,221	1,414	37.1%
Other	210	350	350	0	0.0%
Capital	0	0	0	0	
TOTAL	25,840	144,410	143,839	-571	-0.4%

FOOD INSPECTION

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	70,141	101,901	101,819	-82	-0.1%
Services	0	0	0	0	0.0%
Supplies	454	500	500	0	0.0%
Other	95	100	100	0	0.0%
Capital	0	0	0	0	
TOTAL	70,690	102,501	102,419	-82	-0.1%

HOUSING INSPECTION

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	65,998	88,283	89,615	1,332	1.5%
Services	0	0	0	0	0.0%
Supplies	375	500	500	0	0.0%
Other	0	0	0	0	0.0%
Capital	0	0	0	0	
TOTAL	66,373	88,783	90,115	1,332	1.5%

WEIGHTS AND MEASURES

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	16,240	19,826	17,889	-1,937	-9.8%
Services	0	0	0	0	0.0%
Supplies	30	500	500	0	0.0%
Other	45	100	100	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	16,315	20,426	18,489	-1,937	-9.5%

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2006 SALARY RANGE As of 1/1/06		FY2006 BUDGET		FY2007 RECOMMENDATION	
			FY2004	FY2005	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
			510101	Permanent Full Time Salaries						
	Dir. of Pub. Health/Human Ser.	D-6	1.00	1.00	87,624	103,217	1.00	98,219	1.00	100,188
	Chief Sanitarian/Asst. Dir. of Health	T-10	1.00	1.00	64,036	72,454	1.00	66,007	1.00	67,517
	Coord. Substance Abuse & Violence Prev.	T-7	1.00	1.00	56,927	64,411	1.00	61,870	1.00	63,284
	Coord. Alcohol/Drug Abuse Treatment Svcs.	T-7	1.00	1.00	56,927	64,411	1.00	61,870	1.00	63,284
	Public Health Sanitarian	GN-11	0.00	0.00	56,229	59,058	1.00	56,873	1.00	58,100
	Sanitarian	G-15	1.00	1.00	53,372	54,036	0.00	0	0.00	0
	Senior Public Health Inspector	GN-10	0.00	0.00	51,586	54,182	3.00	156,533	3.00	158,176
	Senior Sanitary Inspector	G-13	3.00	3.00	48,740	49,405	0.00	0	0.00	0
	Principal Clerk	C-9	1.00	1.00	40,841	42,530	1.00	41,900	1.00	42,530
	Senior Clerk Typist	C-4	1.00	1.00	33,839	35,459	1.00	35,284	1.00	35,459
	Subtotal		10.00	10.00			10.00	578,556	10.00	588,538
510102	Permanent Part Time Salaries									
	Sealer of Weights/Measures	D-2	0.45	0.00	60,907	71,745	0.00	0	0.00	0
	Sealer of Weights/Measures	GN-5	0.00	0.00	37,694	39,591	0.43	16,208	0.43	16,476
	Dep. Inspector Weights/Measures		0.43	0.43			0.00	0	0.00	0
	Inspector of Animals		0.20	0.20		\$500/month	0.20	12,000	0.20	2,000
	Community Health Manager (1)	T-7	0.70	0.70	56,927	64,411	0.70	30,605	0.70	30,758
	Day Care Inspector		0.60	0.60	8,160	17,808	0.60	25,961	0.60	26,091
	Subtotal		2.38	1.93			1.93	84,775	1.93	75,325
510901	Temporary Part Time Salaries									
	Graduate Student Interns		1.50	1.50		\$2,000/yr.	1.50	3,000	1.50	3,000
	ADA Intern		0.32	0.32		\$20/hr.	0.32	12,528	0.32	12,528
	<i>Offset from Handicapped Parking Fines Fund</i>							(12,528)		(12,528)
	Subtotal		1.82	1.82			2	3,000	1.82	3,000
	<i>Full Time/Part Time Salaries-Grants</i>									
	Substance Abuse Counselor	T-4	1.00	1.00	45,191	51,131	1.00	47,411	1.00	47,648
	Violence Prevention Coordinator		0.45	0.45		\$23.00/hr.	0.45	20,266	0.45	20,367
	Senior Clerk-Typist	C-4	0.67	0.67	33,839	35,459	0.67	23,406	0.67	23,523
	Program Coordinator		0.33	0.33		\$26.70/hr.	0.33	17,156	0.33	17,242
	Graduate Student Interns		3.50	3.50		\$2,000/yr.	3.50	7,000	3.50	7,000
	Emergency Preparation Coordinator		0.00	1.00		41,577	1.00	41,406	1.00	41,613
			5.95	6.95			6.95	156,645	6.95	157,393
	<i>Grants</i>									
	Private Grants							(37,667)		(38,548)
	State Grant via Police Dept.							(20,266)		(20,367)
	School Dept. Reimb.							(56,511)		(56,748)
	Federal Grants (HHS)							(32,201)		(31,730)
	State Grant							(10,000)		(10,000)
	Net Grant-Funded Salary Total							0		0
	<i>Other</i>									
510300	Regular Overtime							2,856		2,870
513044	Longevity Pay							3,775		4,350
513046	Health Inspectors Specialty Pay							2,000		2,000
515501	Uniform/Clothing Allowance/ In Lieu of Boots							3,500		3,500
	Subtotal							12,131		12,720
	Total		14.20	13.75			13.75	678,462	13.75	679,583
	(1) 30% of this position is funded via a private grant. The \$30,758 is the net salary (\$43,940 is the full salary.)									

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

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

PROGRAM DESCRIPTION

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

The Department has assumed the role of Emergency Management Coordination and is assisting Police, Fire, Public Health, and other Town agencies in preparing to protect the residents of Brookline in the event of an emergency. Responsibilities include the preparation and continual updating of the Brookline Comprehensive Emergency Management Plan (CEMP) and assisting in the establishment of the Town's Emergency Operations Center.

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

BUDGET STATEMENT

The FY07 budget reflects an increase of \$4,548 (2.3%) primarily due to Steps (\$1,156), the ½% carry-forward from the FY06 3% / 1% salary adjustment (\$531), and a \$3,205 increase in Veterans' benefits. These increases are partially offset by a \$322 reduction in Capital to reflect current costs of leased computer equipment.

FY2007 OBJECTIVES

Veterans

1. To continue to maintain a high level of accuracy in reporting and filing Veteran's Benefits forms to the State Department of Veterans' Services, resulting in a 75% reimbursement to the Town.
2. To assist veterans with seeking alternative sources of income (SS, SSI, SSDI, unemployment), healthcare (Medicare/Medicaid, Mass. Health, Springwell), and housing.

FY2007 OBJECTIVES (con't.)

Veterans (con't.)

3. To work with the Brookline Housing Authority, Pine Street, and the Coalition to End Homelessness in securing housing for needy veterans and their dependents.
4. To work with the Veterans of Foreign Wars, American Legion and all other veterans organizations to coordinate the Memorial Day, Veterans Day, and Flag Day Celebrations.
5. To coordinate with VA Social Workers and Case Managers to help assist with the transition of returning veterans from conflicts throughout the world, by aiding them in applying for benefits such as medical, financial, educational, employment opportunities and outreach counseling.
6. To refer veterans in need of legal advice to agencies that offer pro bono legal counsel.
7. To ensure all Brookline Veterans are offered assistance through Veterans' Services in a timely and professional manner and are treated with the highest level of dignity and respect for serving their country in a time of need.

Emergency Management

1. To complete and update all sections and annexes of the Comprehensive Emergency Management Plan (CEMP), and to transfer all CEMP data into the new Electronic Comprehensive Emergency Management Plan (e-CEMP) being established by the Massachusetts Emergency Management Agency (MEMA).
2. To assist the Emergency Management Team's efforts in equipping, training, and stockpiling for emergencies.
3. To formalize and refine the Emergency Operations Center Standard Operating Procedures and assist the Emergency Management Team with the establishment and training for the new Emergency Operations Center.

PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	79,224	107,610	109,301	1,691	1.6%
Services	1,923	2,033	2,007	-26	-1.3%
Supplies	556	650	650	0	0.0%
Other	81,688	84,995	88,200	3,205	3.8%
Capital	829	1,162	840	-322	-27.7%
TOTAL	164,220	196,450	200,998	4,548	2.3%
BENEFITS			63,628		
REVENUE	0	0	0		

TOWN OF BROOKLINE FY2007 PROGRAM BUDGET	PROGRAM GROUP: Human Services PROGRAM: Veterans																																																																
<p><u>ACCOMPLISHMENTS</u></p> <p>1. Continued to achieve a 100% approval of all Veterans' Benefits by filing precise and accurate claims to the Veterans Services Department.</p> <p>2. Provided financial assistance to 11 Brookline veterans and their families.</p> <p>3. Helped to coordinate with the VA Hospitals proper medical treatment for Veterans in need of outreach counseling and mental health assessments.</p> <p>4. Aided veterans with employment searches and helped enroll them in technical training classes at the New England Shelter for Homeless Veterans.</p> <p>5. Received donations of clothing, furniture and medical equipment for disabled veterans that we were able to forward to Pine Street Housing in Brookline and the VA Hospital.</p> <p>6. Filed VA Claims for non-service and service connected disabilities, burial allowances, widow's pension, and educational benefits.</p> <p>7. Continued to maintain over 300 VA case files in-house.</p> <p>8. Continued use of the State Department of Veterans' Services Access Program in processing applications and monthly medical/benefits payment reports.</p> <p>9. Located housing for several homeless veterans with the assistance of Brookline's drug and alcohol counselor and the Brookline Housing Authority.</p> <p>10. Worked with Brookline Mental Health, the Council on Aging, and the VA Outpatient Program to ensure proper mental health treatment for aging veterans.</p> <p>11. Filed applications for headstone/grave markers for widows/dependents of deceased veterans.</p> <p>12. Monitored day-to-day progress of all veterans receiving benefits, and ensured they are staying on track with their scheduled treatment plans (drug/alcohol counseling, psychiatrist/psychologist visits, and medications).</p> <p>13. Decorated over 3,000 graves for Memorial Day services honoring veterans.</p>	<p>PERFORMANCE / WORKLOAD INDICATORS</p> <table border="1" data-bbox="1056 256 1976 979"> <thead> <tr> <th></th> <th>ACTUAL FY2004</th> <th>ESTIMATE FY2005</th> <th>ACTUAL FY2005</th> <th>ESTIMATE FY2006</th> <th>ESTIMATE FY2007</th> </tr> </thead> <tbody> <tr> <td colspan="6"><u>Performance:</u></td> </tr> <tr> <td>% of Claims Approved by the State</td> <td>100%</td> <td>100%</td> <td>100%</td> <td>100%</td> <td>100%</td> </tr> <tr> <td>Funds Raised for Flag Day</td> <td>\$31,000</td> <td>\$25,000</td> <td>\$16,475</td> <td>\$25,000</td> <td>\$25,000</td> </tr> <tr> <td>% of Flag Day Costs Covered through Private Sources</td> <td>100%</td> <td>70%</td> <td>95%</td> <td>95%</td> <td>95%</td> </tr> <tr> <td>Flag Day Volunteers</td> <td>40</td> <td>40</td> <td>40</td> <td>40</td> <td>40</td> </tr> <tr> <td colspan="6"><u>Workload:</u></td> </tr> <tr> <td>Recipients of Benefits (Monthly Average)</td> <td>11</td> <td>12</td> <td>16</td> <td>16</td> <td>16</td> </tr> <tr> <td>Service Recipients</td> <td>560</td> <td>560</td> <td>560</td> <td>560</td> <td>565</td> </tr> <tr> <td>Information Requests</td> <td>790</td> <td>790</td> <td>790</td> <td>790</td> <td>800</td> </tr> </tbody> </table>						ACTUAL FY2004	ESTIMATE FY2005	ACTUAL FY2005	ESTIMATE FY2006	ESTIMATE FY2007	<u>Performance:</u>						% of Claims Approved by the State	100%	100%	100%	100%	100%	Funds Raised for Flag Day	\$31,000	\$25,000	\$16,475	\$25,000	\$25,000	% of Flag Day Costs Covered through Private Sources	100%	70%	95%	95%	95%	Flag Day Volunteers	40	40	40	40	40	<u>Workload:</u>						Recipients of Benefits (Monthly Average)	11	12	16	16	16	Service Recipients	560	560	560	560	565	Information Requests	790	790	790	790	800
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**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2006 SALARY RANGE As of 1/1/06		FY2006 BUDGET		FY2007 RECOMMENDATION	
			FY2004	FY2005	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
			510101	Permanent Full Time Salaries						
	Veterans Director / Emergency Prep. Coordinator	T-10	0.00	1.00	64,036	72,454	1.00	64,853	1.00	66,336
	Director of Veterans' Services	D-2	1.00	0.00	61,516	72,463	0.00	0	0.00	0
	Head Clerk	C-8	0.00	1.00	39,602	41,279	1.00	41,075	1.00	41,279
	Head Clerk	C-9	1.00	0.00	40,841	42,530	0.00	0	0.00	0
	Subtotal		2.00	1.00			2.00	105,928	2.00	107,615
	Other									
510300	Overtime							707		711
513044	Longevity Pay							725		725
515501	Clothing/Uniform Allowance (In lieu of boots)							250		250
	Subtotal							1,682		1,686
	Total		2.00	1.00			2.00	107,610	2.00	109,301

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

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

PROGRAM DESCRIPTION

The Brookline Council on Aging (C.O.A.) is responsible for planning, coordinating, and providing comprehensive services for Brookline residents age 60 and over. We work with other town agencies and community providers to enhance the quality of life for our elders. Our 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 as well as 11 citizen and 15 associate members. Our core services include: transportation, geriatric social work, home care, advocacy, legal assistance, employment assistant, information and referral, and volunteer opportunities.

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

BUDGET STATEMENT

The FY07 budget increases \$30,290 (4.4%). Increases to Personnel include Steps and other contractual obligations (\$6,068) plus the ½% carry-forward from the FY06 3% / 1% salary adjustment (\$2,692). The increase in Services is driven by the increased cost of electricity (\$12,710) and natural gas (\$4,788). Capital increases \$4,320 due to the replacement of nine additional desktop computers at the Senior Center.

FY2007 OBJECTIVES

1. To explore the possibility of expanding Senior Center hours on a more regular basis.
2. To continue to work with neighbors in ensuring adherence to a good neighbor policy.
3. To work with the Building Department to reduce energy costs, with an emphasis on conservation.
4. To promote energy plans for elders impacted by high heating costs.
5. To explore the potential of offering kosher meals at the Senior Center.

FY2007 OBJECTIVES (con't.)

6. To ensure that donations for the senior van cover the driver salary and other van expenses, estimated at \$20,000 per year.
7. To assist in fundraising to cover the cost of programs, supplies, and equipment for the Senior Center, estimated at \$50,000 per year.
8. To evaluate the van program.
9. To continue to provide outreach to Brookline Housing Authority residents.
10. To update, publish, and distribute 2,000 Elder Resource Guides to elders, families and professionals.
11. To market Senior Center and Council on Aging programs and services.
12. To continue to train, supervise, and retain volunteers that are critical to the daily operation of the Senior Center.
13. To continue to obtain CDBG funds for three critical programs: taxi discount (BETS), homecare (HELP), and jobs (JOBS) for low income elders.
14. To continue to work with various town departments and other local agencies to provide high quality programs and services to Brookline elders and their families.
15. To provide information, referral and assistance to employees and their families on geriatric issues.
16. To continue diversity efforts to ensure high usage by all elders, with particular emphasis on Asian and Russian elders.

PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	521,534	537,330	546,090	8,760	1.6%
Services	118,161	122,078	139,938	17,860	14.6%
Supplies	15,714	20,250	18,850	-1,400	-6.9%
Other	2,154	2,150	2,900	750	34.9%
Capital	818	6,961	11,281	4,320	62.1%
TOTAL	658,381	688,769	719,059	30,290	4.4%
BENEFITS			196,127		
REVENUE	7,200	6,000	6,000		

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2006 SALARY RANGE As of 1/1/06		FY2006 BUDGET		FY2007 RECOMMENDATION	
			FY2004	FY2005	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Director	D-4	1.00	1.00	74,434	87,680	1.00	78,611	1.00	80,187
	Supervisor of Services	T-7	1.00	1.00	56,927	64,411	1.00	60,788	1.00	62,177
	Program Manager	T-5	1.00	1.00	48,806	55,222	1.00	53,043	1.00	54,256
	Clinical Social Worker III	T-4	1.00	1.00	45,191	51,131	1.00	46,582	1.00	47,647
	Home Care Coordinator	T-3	1.00	1.00	41,844	47,344	1.00	43,132	1.00	44,118
	Building Custodian	MN-2	0.00	0.00	38,529	40,492	1.00	40,291	1.00	40,492
	Building Custodian	G-8	1.00	1.00	39,628	40,126	0.00	0	0.00	0
	Clinical Social Worker I	T-1	1.00	1.00	35,874	40,590	1.00	40,389	1.00	40,590
	Senior Clerk Typist	C-7	1.00	1.00	38,010	39,673	1.00	39,085	1.00	39,673
	Bus Driver	GN-3	0.00	0.00	30,184	31,703	1.00	31,546	1.00	31,703
	Elderbus Driver		1.00	1.00		\$15.32/hour	0.00	0	0.00	0
	Subtotal		9.00	9.00			9.00	433,468	9.00	440,843
510102	Permanent Part Time Salaries									
	Houseworker	G-1	0.60	0.00	28,424	28,923	0.00	0	0.00	0
	Group Leader- COA	GN-2	0.00	0.00	27,440	28,821	0.80	22,943	0.80	23,057
	Group Leader		0.80	0.80		\$13.87/hour	0.00	0	0.00	0
	Clinical Social Worker II	T-3	0.53	0.53	41,844	47,344	0.53	24,968	0.53	25,092
	Clinical Social Worker I	T-1	0.50	0.50	35,874	40,590	0.50	19,841	0.50	20,295
	Assistant Home Care Coordinator (HELP)	T-1	1.00	1.00	35,874	40,590	1.00	39,682	1.00	40,590
	Less CDBG Charge Off							(8,118)		(10,000)
	Subtotal		3.43	2.83			2.83	99,317	2.83	99,034
	Full Time/Part Time Salaries-Grants									
	Community Aide		1.40	1.40	\$11.04/hour	\$11.37/hour	1.40	31,279	1.40	31,435
	JOBS Program Coordinator		0.45	0.45		\$17.57/hour	0.45	15,560	0.45	15,638
	BETS Coordinator		0.33	0.33		\$17.71/hour	0.33	7,168	0.33	7,204
	Community Aides		1.00	1.00	\$10.72/hour	\$11.03/hour	1.00	21,288	1.00	21,394
	Grants		3.18	3.18			3.18	75,296	3.18	75,671
	CDBG (FY07 = \$7,204 BETS and \$2,884 Community Aide)							16,789		10,088
	State Grants (FY07 = all JOBS and \$49,946 Cmty. Aides)							58,507		65,583
	Net Grant-Funded Salary Total							75,296		75,671
	Other							0		0
513044	Longevity Pay							3,645		5,312
515501	Clothing/Uniform Allowance (In lieu of boots)							900		900
	Subtotal							4,545		6,212
	Total		15.61	15.01			15.01	537,330	15.01	546,090

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

PROGRAM DESCRIPTION

The Human Relations-Youth Resources Commission has the following general goals:

- to develop opportunities within Brookline for those who are discriminated against, eliminating barriers to their choice of jobs, education, and housing;
- to increase communication to destroy stereotypes, halt polarization, end distrust and hostility, and create common ground for efforts toward public order and social justice; and
- to increase the capacity of public and private institutions to respond to the problems of the disadvantaged so as to augment their power to deal with the problems that affect their lives.

The Department accomplishes these objectives by carrying out the directives of the Board of Selectmen and the Commission, assessing community needs, providing programs, providing information and referrals, and coordinating resources for conflict resolution and service delivery.

The Director serves as the Town's Affirmative Action Officer, Minority/Women Business Enterprise Officer, Contract Compliance Officer, Fair Housing Officer, Americans with Disabilities Act (ADA) Coordinator, 504 Coordinator, Ombudsman for CATV Operations, Secretary to the Broadband Monitoring Committee, and Project Administrator for the Holocaust Witness Project of the Brookline Holocaust Memorial Committee.

BUDGET STATEMENT

The FY07 budget reflects an increase of \$439 (0.3%) due to the ½% carry-forward from the FY06 3% / 1% salary adjustment (\$620) and other contractual obligations (\$150). These increases are partially offset by a \$125 reduction in Services and a \$206 reduction in Capital to reflect current costs of cell phones and leased computer equipment, respectively.

FY2007 OBJECTIVES

Human Relations-Youth Resources

1. To engage in strategic planning to enhance the Commission's ability to serve residents in the areas of inter-group relations, civil rights and youth advocacy.
2. To continue to provide staff assistance to the Brookline Domestic Violence Roundtable.
3. To assume a leadership role in the production of the 11th season of "The Safety Net" CATV program on domestic violence.

**PROGRAM GROUP: Human Services
PROGRAM: Human Relations - Youth Resources**

FY2007 OBJECTIVES (con't.)

Human Relations-Youth Resources (con't.)

4. To sponsor the annual Human Relations Youth Awards.
5. To conduct forums on current issues in the areas of inter-group relations, civil rights and youth advocacy in cooperation with other Town groups.
6. To work with the Massachusetts Association of Human Relations/Human Rights Commissions on regional programming.

Americans with Disabilities Act Coordinator

1. To work with Town Departments and residents in carrying out mandates of Section 504 and Title II of the Americans with Disabilities Act (ADA).
2. To update the Town's ADA Transition Plan.

Broadband Monitoring Committee

1. To work with residents, businesses, Town agencies, and organizations to resolve complaints regarding Comcast and RCN as Ombudsman for CATV.
2. To staff the Broadband Monitoring Committee.
3. To assist the CATV Coordinating Committee with license renewal for Comcast and RCN.
4. To expand the Department's utilization of the Town's website to more fully communicate to residents and businesses.
5. To consult on any and all issues involving the provision of cable television to the Town of Brookline.

Emergency Management/Public Safety

1. To continue to participate on the Town's Emergency Management Team.
2. To provide programming that deals directly with changing domestic human relations and civil rights issues.
3. To work with the Police Department in the area of Police Community Relations.
4. To work with the Norfolk District Attorney's Anti-Crime Council to address issues such as preventing and responding to hate crimes, juvenile delinquency, and domestic violence.

PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	125,751	126,463	127,233	770	0.6%
Services	1,898	4,432	4,307	-125	-2.8%
Supplies	2,924	4,100	4,100	0	0.0%
Other	282	600	600	0	0.0%
Capital	914	1,160	954	-206	-17.8%
TOTAL	131,769	136,755	137,194	439	0.3%
BENEFITS			31,221		
REVENUE	0	100	100		

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

ACCOMPLISHMENTS

Human Relations-Youth Resources

1. Sponsored "Diverse the Curse: Win Through Diversity," as part of the Brookline 300 celebration with first black Red Sox player Elijah "Pumpsie" Green and the 2004 World Series Trophy, attracting 400 people at the Coolidge Corner Theater.
2. Completed the bi-annual federal EEO-4 municipal workforce report.
3. Met regularly with other town groups to explore the possibility of establishing a teen center.
4. Met with representatives of the Library, Brookline 300 Committee, Council on Aging, Police, and Schools as part of a strategic planning process.
5. Held semi-annual meetings with the Police Chief to review police community relations and discuss statistics on police stops.
6. Participated on the Comprehensive Plan Committee, CDBG Committee and Brookline 300 Committee.
7. Co-sponsored a program on domestic violence.
8. Assisted in the production of the 10th season of "The Safety Net" CATV program produced by the Brookline Domestic Violence Roundtable (DVRT).
9. Assisted in the planning of monthly meetings of the DVRT.
10. Sponsored the annual Youth Awards with the Brookline Rotary.
11. Assisted the School-Community Partnership in recruiting private sector summer jobs.
12. Co-sponsored the "Brookline Reads" program at the Brookline District Court.
13. Produced and published a Commission brochure.
14. Participated on the ADL Visit to the Holocaust Museum in Washington, D.C.
15. Marched in the Flag Day Parade.
16. In cooperation with Brookline Access Television, conducted a three-day Martin Luther King Day video retrospective of Commission-sponsored MLK programs, a week-long showing of Asian-American Heritage Festivals, and excerpts of interviews of Holocaust survivors during Holocaust Week.
17. Co-sponsored "Neighbors from Many Nations" celebrating the immigrant experience in Brookline.
18. Worked with Massachusetts Association of Human Relations/Human Rights Commissions on regional programs.
19. Co-sponsored a multi-cultural "Brookline Rocks! Concert."
20. Spoke at the Goddard House program on social services in Brookline.

**PROGRAM GROUP: Human Services
PROGRAM: Human Relations - Youth Resources**

ACCOMPLISHMENTS (con't.)

Americans with Disabilities Act Coordinator

1. Advocated for residents and other people with disabilities.
2. Worked with the Commission for the Disabled Chair and town departments updating the self-evaluation component of the revised ADA Transition Plan.
3. Worked with the Massachusetts Office on Disability and town departments on ADA compliance, including an audit of polling places in the Town.

Broadband Monitoring Committee

1. Worked on the CATV Coordinating Committee and with the Broadband Monitoring Committee to safeguard the interests of the Town and its residents in dealings with Comcast and RCN.
2. Assisted residents in resolving problems with Comcast and RCN.
3. Presented breach recommendations made by the Broadband Monitoring Committee to the Board of Selectmen. These were subsequently incorporated into the license renewal process with Comcast.
4. Worked with the CATV Coordinating Committee on the Comcast and RCN license renewal process.

Emergency Management/Public Safety

1. Participated on the Town's Emergency Management Team.
2. Participated on the Norfolk District Attorney's Anti-Crime Council.
3. Participated on the Norfolk Sheriff's Recruitment Community Involvement Board.
4. Arranged for the Police Chief to address the May meeting of the Massachusetts Association of HRCs.
5. Participated in a state-sponsored bio-terrorism workshop.
6. Participated in a Harvard School of Public Health emergency management leadership training program.

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2004	ESTIMATE FY2005	ACTUAL FY2005	ESTIMATE FY2006	ESTIMATE FY2007
Full-time/Part-time					
Minorities Employed	64	65	102	102	110
Full-time/Part-time					
Women Employed	201	201	249	249	255
Youth Awards Presented	47	50	47	50	50
CATV Complaints/					
Inquiries Processed	305	275	310	275	125
Events Sponsored	8	8	11	8	8

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

**PROGRAM GROUP: Human Services
PROGRAM: Human Relations - Youth Resources**

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2006 SALARY RANGE As of 1/1/06		FY2006 BUDGET		FY2007 RECOMMENDATION	
			FY2004	FY2005	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Director	D-4	1.00	1.00	74,434	87,680	1.00	87,246	1.00	87,680
	Senior Clerk Stenographer	C-5	1.00	1.00	35,764	37,403	1.00	37,218	1.00	37,403
	Subtotal		2.00	2.00			2.00	124,463	2.00	125,083
510901	Temporary Part-time Salaries									
	Events Coordinator		0.30	0.00			0.00	0	0.00	0
	Subtotal		0.30	0.00			0.00	0	0.00	0
513044	Longevity Pay							1,750		1,900
515501	Clothing/Uniform Allowance (In lieu of Boots)							250		250
	Subtotal							2,000		2,150
	Total		2.30	2.00			2.00	126,463	2.00	127,233



**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

PROGRAM DESCRIPTION

The Park and Recreation Commission consists of seven residents appointed by the Board of Selectmen and serves as the policy-making body responsible for providing year-round, high quality indoor and outdoor recreation activities for children, youths, and adults. The goals of the Commission are to deliver programs that provide cultural, social, mental, and physical elements and to ensure that activities take place in well-maintained parks and facilities. The Commission is also concerned with meeting community-based needs with programs that are cost-efficient and within the reach of the overall community resource base, while providing the highest level of participant satisfaction through programs that are consistently safe, supervised, and well presented. Individuals with special conditions are entitled to full participation in any Recreation Department program.

In addition to the four sub-programs listed below, the Department also oversees the Brookline Golf Club at Putterham Meadows and the Recreation Revolving Fund. Please see the detail of these two separate funds that follow this General Fund budget recommendation.

1. The **Administration Sub-program** is responsible for the overall work of the Department in accordance with the policies established by the Park and Recreation Commission. Staff organize, maintain, and control all recreation programs activities, either as direct departmental functions or in cooperation with other municipal agencies or volunteer groups. These individuals recruit, select, assign, supervise, and evaluate personnel, conduct in-service training sessions, and recommend new programs. The management team monitors the expenditure of department funds, prepares annual estimates of financial need and master plans, and supervises the recording of receipts and expenditures.

2. The **Swimming Pool Sub-program** funds the complex that consists of three pools: a 42' x 75' pool, a 30' x 36' diving pool, and a 25' x 36' teaching pool. The major aspects of service are to provide swimming, life saving, and competitive swimming. All facilities are shared with the School Department during the school day throughout the year. Conditioning and stroke mechanics are offered to all participants. Day camp participants use the pool on a regular basis during the camp season. Sailing tests for sailing clubs and on-going merit badge testing for Boy and Girl scout troops, as well as American Red Cross certified programs, are also available. The pool is available for rental by private groups.

3. The **Summer Programs Sub-program** supports the activities that take place at Brookline's 26 playgrounds, all of which are open to local residents for leisure time self-directed activities.

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

Program offerings include:

- Summer Day Camps are conducted for children ages 4 to 6 at the Main Facility and the Soule Recreation Center and ages 7 to 12 at the Pierce School and Larz Anderson Park. Each day includes varied activities and special events. These camps are in operation from 8:30 a.m. to 4:00 p.m., Monday through Friday.
- Twilight softball leagues are conducted for men and women of all ages.
- Tennis is available in 11 different areas. A qualified company that provides professional tennis instructors is contracted with to teach individual and class lessons.
- Gardening is conducted in 72 plots at Larz Anderson Park.
- Four summer concerts are planned as several one-day special events for families throughout town along with various offerings for teenagers.
- The Brookline Golden Age Club offers day field trips, runs the Senior Scene newspaper, and holds an annual holiday party.

Youth Workers are an integral part of staffing for all Town departments and the administration of this program is coordinated by the Recreation Office.

4. The **Fall, Winter, and Spring Sub-program** supports all programs offered during those three seasons. These activities are available to all age groups throughout Brookline and include both passive and active leisure time offerings. Corresponding fees and charges that support these activities are fixed at levels that provide access to residents from all socio-economic backgrounds. Provisions for scholarships, as required, are addressed on a case-by-case basis.

BUDGET STATEMENT

The FY07 budget reflects a decrease of \$322,013 (24.2%), primarily due to the transfer of part-time positions to the Recreation Revolving Fund (\$341,471), which is partially offset by increases for the ½% carry-forward from the FY06 3% / 1% salary adjustment (\$5,221) and Steps (\$2,265).

The increase in Services is driven by the increased cost of electricity (\$20,436) and heating oil (\$3,961). Rentals and leases (transportation and other) decrease \$11,000 and entertainers decrease \$3,529 due to the transfer of these expenses to the Revolving Fund. Supplies increase \$2,200 for gasoline (\$1,412), food service supplies (\$600), and diesel (\$188).

The movement of the expenses to the Revolving Fund (along with the revenue that supports them) was made possible by the approval of Home Rule Legislation that allows the Revolving Fund to have a ceiling equal to 2.5% of the tax levy, as opposed to the 1% ceiling mandated by the revolving fund statute.

TOWN OF BROOKLINE FY2007 PROGRAM BUDGET	PROGRAM GROUP: Leisure Services PROGRAM: Recreation					
<u>FY2007 OBJECTIVES</u>	PERFORMANCE / WORKLOAD INDICATORS					
	ACTUAL FY2004	ESTIMATE FY2005	ACTUAL FY2005	ESTIMATE FY2006	ESTIMATE FY2007	
<ol style="list-style-type: none"> To complete the Park, Open Space and Recreation Master Plan. To work with the Building Department on the rehabilitation of the swimming pool. To continue to seek additional funds through all grant opportunities. To return to Town Meeting to secure approval of the "Dog Off-leash Program" on a permanent basis. To work with the School Department to continue investigating methods of increasing Early Childhood Programs within the Town. To work with the Information Technology Department to secure a new vendor for on-line and registration software. 	Registration by Telephone	2,250	2,300	2,008	2,000	1,900
	On-Line Registration/Payment					
	# of Registrations	1,693	1,700	2,689	2,700	2,700
	\$ Collected	\$105,809	\$110,000	\$176,658	\$180,000	\$180,000
	Telephone Inquiries	1,900	1,800	1,089	700	700
	Commission Projects	21	22	22	22	22
	Larz Anderson Picnic Permit	826	830	826	850	860
	Larz Anderson Picnic					
	Attendees	4,980	4,900	4,925	4,900	4,900
	Playing Field Permits	3,628	3,800	3,610	3,800	3,800
	Pool Use by:					
	General Public	72,900	73,000	72,922	73,000	0
	Grammar Schools	7,110	7,200	7,105	7,200	0
	BHS Swim Team	74	70	72	70	0
	Recreation Swim Team	210	240	243	240	0
	Pool Rental (hours)	1,520	1,550	1,550	1,550	0
	Adult Swim Lessons	210	210	210	210	0
	Children Swim Lessons	1,038	1,050	1,048	1,050	0
	Life Saving & C.P.R.	24	22	24	22	0
	Scuba Diving Lessons	30	30	0	30	0
	Aqua Babies	48	50	68	50	0
	Community Gardens	72	72	72	72	72
	Outdoor Tennis	1,655	1,700	1,688	1,700	1,700
	Men's Softball	228	230	230	230	230
	Day Camps	492	480	499	500	500
	Special Events	1,700	1,700	1,700	1,700	1,700
	Girl's Softball	232	220	224	220	225
	% of Concerts					
	Privately Sponsored	100%	100%	100%	100%	100%
	Larz Anderson Skating Rink:					
	General Public	23,464	23,000	23,663	23,000	24,000
	Senior Hockey League	94	90	91	90	90
	Youth Hockey League	232	240	242	240	240
	Brookline HS Hockey	109	110	110	110	110
	Rink Rentals	452	450	450	450	450
	After School Enrichment	43	45	44	45	45
	Main Gym	410	400	395	400	400
	Youth Basketball	289	300	310	300	300
	Indoor Tennis (Open Play)	344	350	344	350	350
	Indoor Tennis (Lessons)	330	335	335	335	335
	Youth Soccer	1,928	2,100	1,962	2,000	2,100
	Ballet & Tap	90	80	82	85	85
	After-School Snowboarding	218	240	205	210	220
	After-School Ski Lesson	373	380	366	378	375

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

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

PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	1,020,825	1,069,769	734,909	-334,860	-31.3%
Services	174,623	206,520	217,167	10,647	5.2%
Supplies	40,874	46,644	48,844	2,200	4.7%
Other	2,265	2,400	2,400	0	0.0%
Capital	6,199	6,380	6,380	0	0.0%
TOTAL	1,244,786	1,331,713	1,009,700	-322,013	-24.2%
BENEFITS			642,846		
REVENUE	432,915	330,000	0		

SUMMARY OF SUB-PROGRAMS

ELEMENTS	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Administration	219,984	226,891	231,789	4,899	2.2%
Swimming Pool	306,186	289,861	247,358	-42,503	-14.7%
Summer Programs	444,929	476,728	265,412	-211,316	-44.3%
Fall, Winter, Spring Programs	273,687	338,234	265,141	-73,093	-21.6%
TOTAL	1,244,786	1,331,713	1,009,700	-322,013	-24.2%
Golf Enterprise	1,168,069	1,197,524	1,222,128	24,605	2.1%
Revolving Fund	827,597	1,075,741	1,335,256	259,515	24.1%

ADMINISTRATION

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	177,236	184,882	182,553	-2,329	-1.3%
Services	23,999	24,131	29,759	5,628	23.3%
Supplies	10,285	9,098	10,698	1,600	17.6%
Other	2,265	2,400	2,400	0	0.0%
Capital	6,199	6,380	6,380	0	0.0%
TOTAL	219,984	226,891	231,789	4,899	2.2%

SWIMMING POOL

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	298,516	279,944	240,491	-39,453	-14.1%
Services	1,826	3,900	850	-3,050	-78.2%
Supplies	5,844	6,017	6,017	0	0.0%
Other	0	0	0	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	306,186	289,861	247,358	-42,503	-14.7%

SUMMER PROGRAMS

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	388,017	410,172	201,469	-208,703	-50.9%
Services	44,232	47,146	44,232	-2,914	-6.2%
Supplies	12,680	19,410	19,710	300	1.5%
Other	0	0	0	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	444,929	476,728	265,412	-211,316	-44.3%

WINTER PROGRAMS

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	157,056	194,771	110,395	-84,376	-43.3%
Services	104,566	131,344	142,326	10,983	8.4%
Supplies	12,065	12,119	12,419	300	2.5%
Other	0	0	0	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	273,687	338,234	265,141	-73,093	-21.6%

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2006 SALARY RANGE As of 1/1/06		FY2006 BUDGET		FY2007 RECOMMENDATION	
			FY2004	FY2005	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Director	D-5	1.00	1.00	81,133	95,571	1.00	90,943	1.00	92,767
	Recreation Supervisor II	T-7	1.00	1.00	56,927	64,411	1.00	61,870	1.00	63,284
	Recreation Supervisor I	T-6	0.40	1.00	52,711	59,640	1.00	59,344	1.00	59,640
	Area Manager / Programs	GN-10	0.00	0.00	51,586	54,182	1.00	52,178	1.00	52,437
	Area Manager/Programs	G-14	1.00	1.00	50,541	51,206	0.00	0	0.00	0
	Area Manager / Aquatic Director	GN-10	0.00	0.00	51,586	54,182	1.00	53,914	1.00	54,182
	Area Manager/Swimming Pool	R-7	1.00	1.00	53,264	53,929	0.00	0	0.00	0
	Recreation Leader	GN-7	0.00	0.00	43,356	45,537	5.00	226,628	5.00	227,685
	Recreation Leader	R-4	4.70	5.00	44,688	45,352	0.00	0	0.00	0
	Assistant Recreation Leader/Aquatics	GN-5	0.00	0.00	37,694	39,591	1.00	38,127	1.00	38,948
	Assistant Recreation Leader/Aquatics	R-3	1.00	1.00	36,958	37,457	0.00	0	0.00	0
	Locker Attendant	R-1	1.00	1.00		34,286	1.00	34,115	1.00	34,286
	Building Custodian	MN-4	0.00	0.00	43,576	45,796	1.00	43,903	1.00	44,673
	Building Custodian	G-8	1.00	1.00	39,628	40,126	0.00	0	0.00	0
	Head Clerk	C-9	1.00	0.00	40,841	42,530	0.00	0	0.00	0
	Senior Clerk Typist	C-4	1.00	1.00	33,839	35,459	1.00	33,839	1.00	34,382
	Subtotal		14.10	14.00			14.00	694,860	14.00	702,284
510901	Temporary Part Time Salaries (1)									
	Lifeguard/WSI Pool		20.00	20.00	\$9.17/hr.	\$11.97/hr.	20.00	36,053	0.00	0
	Counselor/Day Camp		90.00	90.00	\$7.75/hr.	\$16.50/hr.	90.00	232,870	0.00	0
	Buses/Camps & After School		5.00	5.00	\$15.30/hr.	\$17.00/hr.	5.00	14,378	0.00	0
	Assistant Leader/Gym		3.00	3.00	\$9.17/hr.	\$11.97/hr.	3.00	32,922	0.00	0
	Assistant Leader/Rink Guard		6.00	6.00	\$9.17/hr.	\$12.33/hr.	6.00	4,919	0.00	0
	Vacation Coverage/Co-op Students		5.00	5.00	\$7.75/hr.	\$16.50/hr.	5.00	20,329	0.00	0
	Subtotal		129.00	129.00			129.00	341,471	0.00	0
	Other									
510140	Shift Differential							9,690		9,690
510300	Regular Overtime							12,597		12,660
513044	Longevity Pay							8,900		8,025
515501	Clothing/Uniform Allowance (In Lieu of Boots)							2,250		2,250
	Subtotal							33,437		32,625
	(1) Temp. PT funding moved to the Revolving Fund in FY07.									
	Total		143.10	143.00			143.00	1,069,769	14.00	734,909

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

PROGRAM DESCRIPTION

The Brookline Golf Club at Putterham Meadows is an 18-hole public course designed and built by Stiles and Van Kleek in 1931. The Brookline Golf Club features a practice putting green, practice chipping green, teaching areas, and an irrigation system.

The clubhouse adjacent to the course houses an administrative office, a large foyer with tables and chairs, a complete sandwich bar with kitchen, and private locker room facilities for men and women. A completely equipped pro-shop is also maintained.

More than \$2 million dollars in capital improvements have been implemented since FY03. These include: renovation of tee complexes, sand bunkers, and greens throughout the course; installation of paved cart paths; renovation of the irrigation and remote control systems; and improvements to the interior of the clubhouse.

The finances of the Golf Course are accounted for in an Enterprise Funds, as allowed under M.G.L. Ch. 44, section 53F 1/2. The Enterprise Fund fully reimburses the General Fund for expenses incurred on behalf of the golf course, including debt service and fringe benefits. In addition, the Golf Course returns its year-end profit to the Town via the "Town Fee".

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

BUDGET STATEMENT

The FY07 budget reflects an increase of \$24,604 (2.1%). Personnel decreases due to reductions in seasonal personnel (\$19,291) and overtime (\$6,445), which is partially offset by increases due to the ½% carry-forward from the FY06 3% / 1% salary adjustment (\$9,823) and Steps and other contractual obligations (\$4,042).

The increase in Services is driven by the increased cost of heating oil (\$7,338) and water (\$2,000). Supplies increase \$34,612 due to increases in agricultural supplies (\$22,000), recreation supplies (\$5,000) and gasoline (\$3,512). Capital is level-funded.

The Reimbursement to the General Fund decreases \$8,151 due to reductions in debt service (\$6,654) and the Town Fee (\$11,613), partially offset by an increase in benefits (\$9,589).

PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	216,770	415,197	403,320	-11,877	-2.9%
Services	518,846	167,162	176,949	9,787	5.9%
Supplies	88,946	106,165	140,777	34,612	32.6%
Other	599	0	4,100	4,100	0.0%
Capital	0	85,580	85,580	0	0.0%
Intragov'tal Reimbursement	342,908	379,553	371,402	-8,151	-2.1%
Reserve	0	43,866	40,000	-3,866	-8.8%
TOTAL	1,168,069	1,197,524	1,222,128	24,604	2.1%
BENEFITS			52,616		
REVENUE			1,222,128		

<p style="text-align: center;">TOWN OF BROOKLINE FY2007 PROGRAM BUDGET</p>	<p style="text-align: center;">PROGRAM GROUP: Leisure Services PROGRAM: Golf Enterprise Fund</p>																																																																																		
<p><u>FY2007 OBJECTIVES</u></p> <p>1. To continue to improve grounds maintenance conditions at the golf course.</p> <p>2. To continue the improved marketing campaign.</p> <p>3. To complete small improvement projects throughout the golf course using the in-house grounds maintenance crew.</p> <p>4. To procure a Point of Sale system for use in the Pro Shop.</p> <p><u>ACCOMPLISHMENTS</u></p> <p>1. Continued the successful in-house grounds maintenance, which generated a savings of \$60,000. Many users have commented favorably about the conditions at the golf course.</p> <p>2. Made operational adjustments at the golf course as identified in an audit report from the Audit Committee.</p> <p>3. Corrected the drainage problem on the third hole with the assistance of the Department of Public Works.</p> <p>4. Increased the number of golf rounds played by 4% due to an on-going marketing program.</p> <p>5. Increased Junior Golf programs by 25%.</p>	<p>PERFORMANCE / WORKLOAD INDICATORS</p> <table border="1" data-bbox="1058 259 1978 982"> <thead> <tr> <th></th> <th style="text-align: center;">ACTUAL FY2004</th> <th style="text-align: center;">ESTIMATE FY2005</th> <th style="text-align: center;">ACTUAL FY2005</th> <th style="text-align: center;">ESTIMATE FY2006</th> <th style="text-align: center;">ESTIMATE FY2007</th> </tr> </thead> <tbody> <tr> <td># of Rounds:</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Open Plays</td> <td style="text-align: right;">37,015</td> <td style="text-align: right;">38,000</td> <td style="text-align: right;">36,251</td> <td style="text-align: right;">37,000</td> <td style="text-align: right;">38,000</td> </tr> <tr> <td>Oakes Tourney</td> <td style="text-align: right;">48</td> <td style="text-align: right;">40</td> <td style="text-align: right;">44</td> <td style="text-align: right;">40</td> <td style="text-align: right;">46</td> </tr> <tr> <td>Steeple Chase Tourney</td> <td style="text-align: right;">74</td> <td style="text-align: right;">80</td> <td style="text-align: right;">82</td> <td style="text-align: right;">80</td> <td style="text-align: right;">80</td> </tr> <tr> <td>Spring Scramble</td> <td style="text-align: right;">44</td> <td style="text-align: right;">50</td> <td style="text-align: right;">54</td> <td style="text-align: right;">50</td> <td style="text-align: right;">56</td> </tr> <tr> <td>Youth Sports Tourney</td> <td style="text-align: right;">156</td> <td style="text-align: right;">150</td> <td style="text-align: right;">148</td> <td style="text-align: right;">150</td> <td style="text-align: right;">150</td> </tr> <tr> <td>School Boy Tourney</td> <td style="text-align: right;">220</td> <td style="text-align: right;">210</td> <td style="text-align: right;">210</td> <td style="text-align: right;">210</td> <td style="text-align: right;">210</td> </tr> <tr> <td>Girls State H.S. Tourney</td> <td style="text-align: right;">190</td> <td style="text-align: right;">200</td> <td style="text-align: right;">192</td> <td style="text-align: right;">200</td> <td style="text-align: right;">200</td> </tr> <tr> <td>State Qualifying Tourney</td> <td style="text-align: right;">144</td> <td style="text-align: right;">140</td> <td style="text-align: right;">148</td> <td style="text-align: right;">140</td> <td style="text-align: right;">146</td> </tr> <tr> <td>Junior Golf</td> <td style="text-align: right;">162</td> <td style="text-align: right;">150</td> <td style="text-align: right;">188</td> <td style="text-align: right;">155</td> <td style="text-align: right;">190</td> </tr> <tr> <td>Golf Teams (BU, NU, Beaver)</td> <td style="text-align: right;">70</td> </tr> <tr> <td>Junior Golf Camp</td> <td style="text-align: right;">130</td> <td style="text-align: right;">125</td> <td style="text-align: right;">128</td> <td style="text-align: right;">125</td> <td style="text-align: right;">125</td> </tr> </tbody> </table>						ACTUAL FY2004	ESTIMATE FY2005	ACTUAL FY2005	ESTIMATE FY2006	ESTIMATE FY2007	# of Rounds:						Open Plays	37,015	38,000	36,251	37,000	38,000	Oakes Tourney	48	40	44	40	46	Steeple Chase Tourney	74	80	82	80	80	Spring Scramble	44	50	54	50	56	Youth Sports Tourney	156	150	148	150	150	School Boy Tourney	220	210	210	210	210	Girls State H.S. Tourney	190	200	192	200	200	State Qualifying Tourney	144	140	148	140	146	Junior Golf	162	150	188	155	190	Golf Teams (BU, NU, Beaver)	70	70	70	70	70	Junior Golf Camp	130	125	128	125	125
	ACTUAL FY2004	ESTIMATE FY2005	ACTUAL FY2005	ESTIMATE FY2006	ESTIMATE FY2007																																																																														
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**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2006 SALARY RANGE As of 1/1/06		FY2006 BUDGET		FY2007 RECOMMENDATION	
			FY2004	FY2005	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Director of Golf	T-9	1.00	1.00	61,573	69,667	1.00	69,322	1.00	69,667
	Head Superintendent	GN-13	0.00	1.00	60,377	63,415	1.00	60,078	1.00	61,373
	Assistant Superintendent	GN-7	0.00	1.00	43,356	45,537	1.00	43,141	1.00	44,071
	Recreation Supervisor I	T-6	0.60	0.00	52,711	59,640	0.00	0	0.00	0
	Head Golf Pro / Rink Manager (1)	GN-8	0.00	0.00	47,128	49,499	0.67	31,263	0.67	32,464
	Recreation Leader (Head Golf Pro/Rink Supervisor)	R-4	1.00	1.00	44,688	45,352	0.00	0	0.00	0
	Subtotal		2.60	4.00			3.67	203,804	3.67	207,575
510901	Temporary Part Time Salaries									
	Seasonals		0.00	10.00			10.00	140,615	10.00	121,318
	Cashier/Golf		1.00	1.00			1.00	48,832	1.00	49,076
	Vacation Coverage/Co-op Students							5,022		5,047
	Subtotal		1.00	11.00			11.00	194,468	11.00	175,441
510300	Other									
	Regular Overtime							16,351		9,906
513044	Longevity Pay							575		575
	Subtotal							16,926		10,481
	Collective Bargaining Increase									9,823
	Total		3.60	15.00			14.67	415,197	14.67	403,320
<p>(1) 2/3 of Head Golf Pro/ Rink Manager salary charged to Golf Enterprise Fund and 1/3 charged to Recreation Revolving Fund</p>										

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

PROGRAM DESCRIPTION

Under Section 53E1/2, Chapter 44 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 of these same programs.

BUDGET STATEMENT

The FY07 budget reflects an increase of \$259,514 (24.1%), primarily due to the transfer of part-time positions from the General Fund (\$341,471) and the ½% carry-forward from the FY06 3% / 1% salary adjustment (\$20,505). These increases are partially offset by the one-year reduction of part-time salaries (\$257,331) due to the renovation of the pool and Steps and other contractual obligations (\$4,473).

Services increase \$58,758 primarily due to increases in entertainers (\$22,924) and printing (\$14,000). The increase in Supplies is largely due to recreation supplies (\$13,700) and maintenance supplies (\$12,000).

The Capital increase of \$34,500 funds a new passenger van and furniture for the renovated pool. It should be noted that \$25,000 these costs are being funded from the Fund Balance in the Revolving Fund.

The Reimbursement to the General Fund increases \$25,865 due to benefits.

The movement of the expenses from the General Fund (along with the revenue that supports them) was made possible by the approval of Home Rule Legislation that allows the Revolving Fund to have a ceiling equal to 2.5% of the tax levy, as opposed to the 1% ceiling mandated by the revolving fund statute.

FY2007 OBJECTIVES

1. To continue to work closely with the Special Olympics of Massachusetts to offer more programming for special needs individuals.
2. To work with the Information Technology Department to secure a new vendor for on-line and registration software.
3. To improve marketing for all recreation programs.
4. To continue to work with the "Teen Center Committee" to investigate possible solutions for offering more programming for teens.

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

ACCOMPLISHMENTS

1. Filled the newly-created position of Environmental Educator and began new programming in conjunction with the Division of Parks and Open Space.
2. Graduated two staff members from the National Association for Youth Sports Academy.
3. Added several new programs, including: Dog Obedience Classes, Stroller Fit, Ice Skating Clinics, Children's Hockey lessons, Gymtots, Preschool Ballet, Creative Arts and trips to Castle in Clouds, Macy's Parade & NYC Shopping Trip.
4. Offered new training sessions for youth sports coaches.
5. Expanded the summer High School soccer camp to two weeks.
6. Offered a new babysitter training class and instituted a babysitter referral system.
7. Continued to ensure that the Recreation Revolving Fund is 100% self-supporting.
8. All Early Childhood Programs at the Soule Recreation Center are currently filled to capacity.
9. A staff member attended the National Inclusionary Recreation Institute in California and as a result we have instituted a new program, "B.R.I.D.G.E. - Brookline Recreation Interactive Disabilities Group Education". The B.R.I.D.G.E. program is for Brookline students who have special needs (physical, cognitive, learning and emotional) and who are looking to experience an independent recreational activity in their community.
10. Increased on-line registrations by 38%. Increased funds collected on-line by \$70,000.
11. Increased revenue at the Larz Anderson Skating Rink by 14%.
12. Distributed the Youth Sports Council's "Code of Ethics" to all participants, coaches and parents.

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2004	ESTIMATE FY2005	ACTUAL FY2005	ESTIMATE FY2006	ESTIMATE FY2007
<u># of Participants:</u>					
Recreation Swim team	210	240	243	240	245
Aqua Babies	64	60	68	60	65
Girl's Softball League	232	225	224	230	230
Ballet	44	55	51	55	55
Tap	38	35	31	35	35
Youth Soccer	1,845	1,900	1,962	1,980	1,980
Ski Lessons	310	375	380	370	370
Snowboarding	212	210	216	210	215
Junior Golf	98	100	148	145	145
Teen Basketball League	88	90	134	135	135

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

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

PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	506,662	742,460	843,202	100,742	13.6%
Services	83,540	100,142	158,900	58,758	58.7%
Supplies	116,218	102,682	137,632	34,950	34.0%
Other	8,285	8,400	13,100	4,700	56.0%
Capital	111	2,320	36,820	34,500	1487.1%
Intragovernmental Reimbursement	112,781	119,737	145,602	25,865	21.6%
TOTAL	827,597	1,075,741	1,335,256	259,514	24.1%
BENEFITS			141,914		
REVENUE	864,831	1,075,741	1,335,256	259,515	24.1%

SUMMARY OF SUB-PROGRAMS

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
School Programs	344,526	536,253	523,821	-12,433	-2.3%
Skiing	10,619	13,213	17,843	4,630	35.0%
Ice Skating and Rink	23,013	38,507	40,902	2,395	6.2%
Youth Sports Leagues	40,305	45,368	64,748	19,380	42.7%
Aquatic	138,158	122,246	30,881	-91,365	-74.7%
Summer Camp	9,703	13,227	217,249	204,022	1542.5%
Amory & Main Gym	149	13,772	29,195	15,423	112.0%
Teen Programs	16,959	40,887	35,097	-5,790	-14.2%
Facility Program	38,236	41,227	58,323	17,096	41.5%
Administration	127,264	128,699	202,764	74,065	57.5%
Environmental Education	0	2,313	31,895	29,582	1278.9%
Youth Soccer	78,665	80,029	82,538	2,509	3.1%
TOTAL	827,597	1,075,741	1,335,256	259,515	24.1%

SCHOOL PROGRAMS

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	229,291	421,220	387,019	-34,202	-8.1%
Services	3,139	11,500	14,380	2,880	25.0%
Supplies	33,382	17,950	17,950	0	0.0%
Other	0	0	200	200	100.0%
Capital	0	0	0	0	0.0%
Intragovernmental Reimbursement	78,714	85,583	104,272	18,689	21.8%
TOTAL	344,526	536,253	523,821	-12,433	-2.3%
REVENUE	316,971	430,366	418,248	-12,118	0.0%

ICE SKATING AND RINK

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	13,028	28,871	30,266	1,395	4.8%
Services	1,875	1,350	2,350	1,000	74.1%
Supplies	8,110	8,186	8,186	0	0.0%
Other	0	100	100	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	23,013	38,507	40,902	2,395	6.2%
REVENUE	34,492	53,697	84,422	30,725	57.2%

SKIING

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	1,424	2,337	4,943	2,606	111.5%
Services	9,195	10,876	12,900	2,024	18.6%
Supplies	0	0	0	0	0.0%
Other	0	0	0	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	10,619	13,213	17,843	4,630	35.0%
REVENUE	14,898	20,015	24,895	4,880	24.4%

YOUTH SPORTS LEAGUES

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	10,324	20,928	21,558	630	3.0%
Services	9,113	0	15,500	15,500	100.0%
Supplies	15,076	19,940	21,690	1,750	8.8%
Other	5,792	4,500	6,000	1,500	33.3%
Capital	0	0	0	0	0.0%
TOTAL	40,305	45,368	64,748	19,380	42.7%
REVENUE	87,194	85,903	93,703	7,800	9.1%

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

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

AQUATIC

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	108,834	95,745	0	-95,745	-100.0%
Services	3,312	5,180	3,560	-1,620	-31.3%
Supplies	24,053	16,081	22,081	6,000	37.3%
Other	1,848	3,500	3,500	0	0.0%
Capital	111	1,740	1,740	0	0.0%
TOTAL	138,158	122,246	30,881	-91,365	-74.7%
REVENUE	218,828	203,767	0	-203,767	-100.0%

SUMMER CAMP

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	3,866	5,677	197,999	192,322	3387.9%
Services	2,875	6,250	11,750	5,500	88.0%
Supplies	2,962	1,300	7,000	5,700	438.5%
Other	0	0	500	500	100.0%
Capital	0	0	0	0	0.0%
TOTAL	9,703	13,227	217,249	204,022	1542.5%
REVENUE	11,960	11,950	325,145	313,195	2620.9%

AMORY & MAIN GYM

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	149	13,072	28,495	15,423	118.0%
Services	0	0	0	0	0.0%
Supplies	0	700	700	0	0.0%
Other	0	0	0	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	149	13,772	29,195	15,423	112.0%
REVENUE	0	22,800	37,000	14,200	62.3%

YOUTH SOCCER

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	45,802	44,802	46,124	1,322	3.0%
Services	6,784	7,000	7,380	380	5.4%
Supplies	10,152	12,000	12,000	0	0.0%
Other	0	300	300	0	0.0%
Capital	0	0	0	0	0.0%
Intragovernmental Reimbursement	15,927	15,927	16,734	807	5.1%
TOTAL	78,665	80,029	82,538	2,509	3.1%
REVENUE	117,060	161,000	171,100	10,100	6.3%

FACILITY PROGRAMS

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	11,478	17,306	18,012	706	4.1%
Services	10,950	5,200	18,500	13,300	255.8%
Supplies	11,654	15,125	18,125	3,000	19.8%
Other	645	0	0	0	0.0%
Capital	0	0	0	0	0.0%
Intragovernmental Reimbursement	3,509	3,596	3,686	90	2.5%
TOTAL	38,236	41,227	58,323	17,096	41.5%
REVENUE	47,247	42,336	86,336	44,000	103.9%

ADMINISTRATION

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	70,448	66,102	67,445	1,343	2.0%
Services	36,185	44,386	65,200	20,814	46.9%
Supplies	6,000	3,000	16,500	13,500	450.0%
Other	0	0	2,000	2,000	100.0%
Capital	0	580	35,080	34,500	5948.3%
Intragovernmental Reimbursement	14,631	14,631	16,539	1,908	13.0%
TOTAL	127,264	128,699	202,764	74,065	57.5%
REVENUE	1,041	0	0	0	0.0%

ENVIRONMENTAL EDUCATION

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	0	2,313	19,024	16,711	722.5%
Services	0	0	3,000	3,000	100.0%
Supplies	0	0	5,000	5,000	100.0%
Other	0	0	500	500	100.0%
Capital	0	0	0	0	0.0%
Intragovernmental Reimbursement	0	0	4,371	4,371	100.0%
TOTAL	0	2,313	31,895	29,582	1278.9%
REVENUE	0	5,000	30,000	25,000	500.0%

TEEN PROGRAMS

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Personnel	12,018	24,087	22,317	-1,770	-7.3%
Services	112	8,400	4,380	-4,020	-47.9%
Supplies	4,829	8,400	8,400	0	0.0%
Other	0	0	0	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	16,959	40,887	35,097	-5,790	-14.2%
REVENUE	15,140	38,907	38,907	0	0.0%

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2006 SALARY RANGE As of 1/1/06		FY2006 BUDGET		FY2007 RECOMMENDATION		
			FY2004	FY2005	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT	
			510101	Permanent Full Time Salaries							
	Bookkeeper	C-9	0.00	1.00	40,841	42,530	1.00	41,732	1.00	42,109	
	Head Golf Pro / Rink Manager (1)	GN-8	0.00	0.00	47,128	49,499	0.33	15,631	0.33	16,232	
	Recreation Leader	GN-8	0.00	0.00	43,356	45,537	1.00	43,853	1.00	44,798	
	Recreation Leader	GN-7	0.30	0.30	43,356	45,537	0.00	0	0.00	0	
	Assistant Recreation Leader/ Environmental	GN-5	0.00	0.00	37,694	39,591	1.00	37,508	1.00	38,316	
	Assistant Recreation Leader III - Children's Programs	GN-3	0.00	1.00	30,184	31,703	2.00	60,607	3.00	93,060	
	Assistant Recreation Leader II - Children's Programs	GN-2	0.00	2.00	27,440	28,821	2.00	54,880	1.75	48,472	
	Pre-School Specialist		0.00	0.00			0.00	0	1.00	25,874	
	Jr. Clerk Typist		0.40	0.00			0.00	0	0.00	0	
	Day Care Director		1.00	1.00			0.00	0	0.00	0	
	Day Care Teacher		4.00	0.00			0.00	0	0.00	0	
	Bus Driver	GN-3	0.00	0.00	30,184	31,703	1.00	31,356	1.00	28,011	
	Bus Driver		0.53	0.53			0.00	0	0.00	0	
	Subtotal		6.23	5.83			8.33	285,567	10.08	336,872	
	Reimbursement from DPW Special Revenue Funds							(34,000)		(25,000)	
	Net Subtotal		6.23	5.83			8.33	251,567	10.08	311,872	
510102	Permanent Part Time Salaries										
	Activity Specialist/Soccer	R-4	0.88	0.88	44,688	45,352	0.88	39,738	0.88	39,910	
	Assistant Recreation Leader III - Children's Programs	GN-3	0.00	1.30	30,184	31,703	0.67	19,082	0.00	0	
	Assistant Recreation Leader II - Children's Programs	GN-2	0.00	2.48	27,440	28,821	1.38	39,773	0.70	19,492	
	After School Director		1.00	1.00			0.60	15,071	0.00	0	
	Rover		0.75	0.75			0.75	18,839	0.75	19,625	
	Pre-School Teacher		1.27	0.00	\$10.64 / hr.	\$13.54 / hr.	0.00	0	0.00	0	
	Assistant Recreation Leader		0.53	0.00	\$11.97 / hr.		0.00	0	0.00	0	
	Subtotal		4.43	6.41			4.28	132,503	2.33	79,027	
510901	Temporary Part Time Salaries										
	Assistant Recreation Leader	R-3			\$10.64/hr.	\$20.00/hr.		118,764		255,104	
	Teacher/Instructor				\$9.17/hr.	\$20.00/hr.		76,662		49,457	
	Teacher Assistant				\$9.17/hr.	\$20.00/hr.		60,901		61,205	
	Lesson Coordinator				\$10.64/hr.	\$25.00/hr.		1,848		1,857	
	Referees/Umpires				\$8.50/hr.	\$18.00/hr.		14,409		14,481	
	Swim Team Coach/ Asst Coach				\$10.64/hr.	\$20.00/hr.		25,953		0	
	Lifeguard				\$7.75/hr.	\$12.41/hr.		18,319		0	
	Private Lesson Instructors				\$15.00/hr.	\$15.00/hr.		0		0	
	Substitute Teachers				\$10.64/hr.	\$13.50/hr.		17,447		16,432	
	Houseworker	MN-1			29,355	30,851		5,915		0	
	Bus Driver				\$15.30/hr.	\$17.00/hr.		7,900		22,220	
	Subtotal							348,118		420,757	
	Other										
510140	Shift Differential							260		260	
510300	Regular Overtime							8,532		8,532	
515501	Clothing/Uniform Allowance							1,480		2,250	
	Subtotal							10,272		11,042	
	Collective Bargaining Increase									20,505	
	(1) 2/3 of Head Golf Pro/ Rink Manager salary charged to Golf Enterprise Fund and 1/3 charged to Recreation Revolving Fund										
	Total		10.66	12.24				12.61	742,460	12.41	843,202



**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

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

PENSIONS-CONTRIBUTORY

This account covers the pension benefit cost for town employees who are part of the Town's retirement system. The retirement system is governed by Massachusetts General Laws, Ch. 32. The system is also regulated by the Public Employee Retirement Administration Commission (PERAC), a state entity responsible for the oversight, guidance, monitoring, and regulation of the 106 public pension systems in Massachusetts. There are approximately 1,651 active employees, 754 inactive employees, and 813 retired employees who are part of the system. In accordance with the Town's funding schedule approved by PERAC, the appropriation for FY07 is \$9,855,009; an increase of 2.7% (\$257,046) over FY06.

In 1989, the Town accepted the optional provision of the State Pension Reform law that commits the Town to funding its pension system in full over 40 years. The Town also had home rule legislation passed in 1992 that eliminated the requirement to appropriate more funds than a full funding payment schedule would dictate. In May, 1997, Town Meeting accepted Chapter 71 of the Acts of 1996 which provided for up to four additional years of creditable service for qualified veterans for retirement purposes. At the same Town Meeting, the provisions of Chapter 32, Sections 90A, 90C, and 90D were accepted that increased the pensions of current disabled retirees to a level between 30% and 35% of the current pay of the position from which they retired. Lastly, in September, 1998, Town Meeting voted to accept the provisions of Chapter 32, Section 103, which provides a limited cost-of-living adjustment for retirees. Retirees will receive up to a 3% adjustment on the first \$12,000 of pension benefits (maximum of \$360).

PENSIONS-NON-CONTRIBUTORY

Employees eligible for a non-contributory pension include persons hired prior to the establishment of a retirement system and who have at least 15 years of service, Veterans hired prior to July 1, 1939 that have at least 30 years of service, and disabled Veterans who have at least 10 years of service. There are currently 16 retirees receiving such pensions. Total FY07 expenditures are projected at \$310,000, a decrease of \$14,000 (4.3%).

EMPLOYEE ASSISTANCE PROGRAM (EAP)

The Town implemented an Employee Assistance Program on May 1, 1999 to provide short-term counseling or referral services to Town employees and their families who may be experiencing personal or family problems. In July, 2002, the program was extended to all School employees, after having been available to teachers for approximately six months prior to that. The use of this program is voluntary and confidential. The budget is level-funded at \$25,000.

PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Pensions - Contributory	9,179,422	9,597,963	9,855,009	257,046	2.7%
Pensions - Non-Contributory	335,000	324,000	310,000	(14,000)	-4.3%
Employee Assistance Program	24,568	25,000	25,000	0	0.0%
Group Health Program	15,136,196	16,781,724	18,936,109	2,154,385	12.8%
Retiree Group Health Fund	0	0	0	0	-
Group Life Insurance	130,023	145,000	157,000	12,000	8.3%
Worker's Compensation	1,248,704	895,000	1,450,000	555,000	62.0%
Unemployment Compensation	237,770	125,000	125,000	0	0.0%
Medical Disability Fund	29,936	30,000	30,000	0	0.0%
Medicare Payroll Tax	967,042	1,050,000	1,115,000	65,000	6.2%
TOTAL EXPENDITURE	27,288,661	28,973,687	32,003,118	3,029,431	10.5%

GROUP HEALTH PROGRAM

Health insurance is a major cost center of the Town, accounting for more than 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 trends began to rise as the sector began to experience financial stress. Since then, the Town has realized significant increases in health insurance budget, as detailed in the table to the right.

If not for the Town going out to bid for health insurance and the subsequent change to having Blue Cross / Blue Shield manage the entirety of the program, the FY05 group health budget would have increased \$1.8 million (12.8%). The rate increases would have been 11.5% for BC/BS and 20% for Harvard. (See below for a further explanation of the RFP.) Since FY00, the budget for health insurance has increased \$10.3 million, or 118%.

The current group health plan for the Town, consisting of Blue Choice and HMO Blue along with Medicare and various supplemental programs for eligible retirees, became effective October 1, 2004. Between July 1, 1995 and September 30, 2004, the Town offered the 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 decided to move to a sole provider of health insurance. The result of the switch to one provider was a savings of \$830,00 for the Town and \$275,000 for employees. (On an annualized basis, the savings would have been \$1.1 million for the Town and \$400,000 for employees. The actual savings were less because the new plan went into effect on October 1, 2004.)

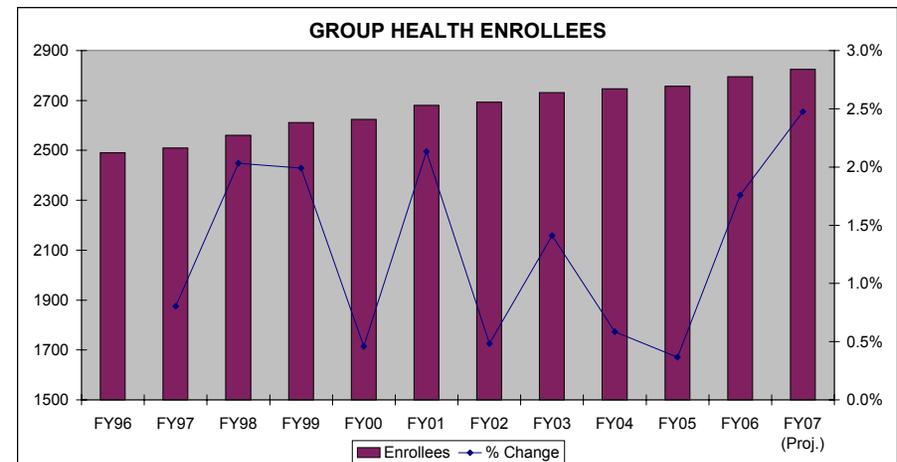
In FY07, a 14% increase is expected for the Blue Choice and HMO Blue plans and a 2.4% increase is expected for Medex. This results in a budget-to-budget increase of \$2.15 million, or 12.8%, bringing the proposed FY07 Group Health budget to \$18.94 million.

Currently, there are approximately 2,795 enrollees, both active and retired employees, of which 1,364 are Town employees and 1,431 are School employees. This represents an increase of 171 enrollees since FY00. The graph to the right shows the increase in the number of enrollees since FY96, during which time enrollment has increased 13.5% (305 enrollees), the result of additional school employees -- the number of school enrollees has grown by approximately 245 -- and the growing number of retirees. This increase compounds the large rate increases, placing additional pressure on the Town's budget.

Of the 2,795 enrollees, 65% (1,828) are in Blue Cross plans and 35% (967) are in Medicare Supplement plans (Blue Seniors and Medex). The composition of enrollees in terms of active employees versus retirees is 54% active and 46% retiree.

FY	RATE CHANGE		BUDGET CHANGE
	BC / BS	HARVARD PILGRIM	
2001	20%	13%	\$1,250,000
2002	5%	1%	\$925,000
2003	5%	14.79%	\$1,150,000
2004	20%	17.56%	\$2,400,000
* 2005	-2%	20%	\$1,050,000
2006	10.3%	na	\$1,360,000
2007	14.0%	na	\$2,154,385
Total			\$10,289,385

* 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.



POST-RETIREMENT BENEFITS TRUST FUND

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. Appropriations into and out of this fund require Town Meeting approval. 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. Retiree healthcare benefits have become a growing concern to both public- and private-sector employers. The aging of the workforce, combined with escalating healthcare costs, raises serious concerns about how these benefits will be financed. For Brookline, close to 50% of all enrollees are retirees.

The Town has undertaken great efforts to recognize and begin to fund this liability. In fact, Brookline is one of the few communities in the state, if not the country, that has actually begun to fund it. The Fiscal Policy Review Committee (FPRC), a blue-ribbon citizen commission that was charged with reviewing the Town's reserve and capital funding policies, completed its work last year and recommended that appropriations into this fund be deferred. That recommendation was made based on the following:

- Despite setting aside more than \$3.6 million for the Fund, only a small proportion of the potential obligation has been satisfied. At this rate, the obligation would not be funded for more than a century.
- The Town should reconsider allocating funds for this purpose when a statewide approach is developed that delineates obligations for all cities and towns.
- After nearly a decade of discussion regarding potential accounting standards, GASB still has not promulgated accounting rules. Even when it does, the accounting guidelines will not dictate funding, simply reporting. Funding the liability is a matter of policy.

The FPRC recognized the looming major financial burden of retiree group health, but could not justify setting aside resources for such a long-term, outlying obligation in the face of immediate pressures on the operating and capital budgets. The FPRC recommended that funding of the liability should continue only when governments across the country are required to establish a funding schedule for this purpose. When that does occur, Brookline will have an important head start because of its prior funding, which has resulted in a fund balance of \$3.9 million.

GROUP LIFE INSURANCE

The Town provides a group life insurance program available for all employees and retirees. All employees, both active and retired, who choose to enroll are insured at \$5,000. There are currently 1,427 active employees and 877 retirees enrolled in the program. The Town has a three-year contract with Aetna Life Insurance Company that expires at the end of November, 2006. The budget for FY07 assumes the Town's cost of \$12.46 per employee for July through November, plus a 7.5% increase for December through June. A total of \$157,000, an increase of \$12,000 (8.3%), is required for FY07.

WORKERS' COMPENSATION

The Town provides workers' compensation on a self-insured basis with a stop loss policy of \$750,000 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. The FY07 requested budget is increased by \$555,000 (62.0%) to \$1,450,000, of which \$250,000 is an infusion from Free Cash and \$1.2 million is funded by the tax levy. The increase is due primarily to medical expenses and payroll, the two largest components of the Worker's Compensation budget. The \$250,000 infusion from Free Cash is required to improve the Trust Fund's year-end fund balance, which has dropped from \$865,000 in FY00 to \$449,000 in FY05. Approximately \$300,000 of the requested budget is for retired employees whose compensation is continued by law but, in almost all cases, is offset by a reduction in their pension. The balance provides for active employees, most of whom are in the Department of Public Works and the School Department.

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 \$551 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 FY05 data, approximately 38% of the claims and associated costs are for former Town employees, with the remaining 62% for former employees of the Public Schools. The FY07 budget is level funded at \$125,000.

MEDICAL DISABILITY FUND

Chapter 41, Section 100B requires the Town to continue to pay for related medical payments and associated expenses for retired public safety employees. The FY07 appropriation is level-funded at \$30,000.

MEDICARE PAYROLL TAX

As a result of federal legislation, all local government employees hired after March 1, 1987, are required to be covered under the Medicare program. The Town is responsible for a payroll tax of 1.45% on all these employees. As more and more positions turnover, or are added, this tax will increase. It also increases with wages as it is based upon a percentage of wages. The FY07 requested amount is \$1.115 million, an increase of \$65,000 (6.2%) from the amount budgeted in FY06.

LONG-TERM DEBT

In accordance with the Board of Selectmen's Capital Improvements Program (CIP) financing policies, approximately 4.5%-5.5% 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 5.5% of the prior year's net revenue be dedicated to the CIP, with 4.25% targeted for debt and 1.25% 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, close to \$115 million in bond authorizations have been voted by Town Meeting. Over this same period, outstanding debt has gone from approximately \$85 million to more than \$102 million. For this same time period, annual debt service has gone from more than \$7 million to \$13.5 million. For FY07, long-term debt service is projected to total \$14,226,221, an increase of \$704,727 (5.2%) from FY06. It is important to note that of the increase, approximately \$370,000 is for Enterprise Fund-supported debt. Please see Section VI of this Financial Plan for a detailed description of the CIP, debt, and debt service.

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. Also, for large school projects approved for SBAB funding, communities are allowed to issue BANs for up to seven years since SBAB funding usually takes five to seven years to commence. This allows for the timing of principal repayment obligations to commence when state reimbursement commence. BAN interest costs for FY07 are projected at \$110,400, a decrease of \$89,600 (44.8%).

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 FY07 at \$60,000.

PROGRAM COSTS

CLASS OF EXPENDITURE	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Long-Term Debt - Principal	8,616,659	9,220,587	9,613,087	392,500	4.3%
Long-Term Debt - Interest	4,264,255	4,300,908	4,613,134	312,227	7.3%
Total Long-Term Debt	12,880,914	13,521,495	14,226,221	704,727	5.2%
Bond Anticipation Notes	330,000	200,000	110,400	(89,600)	-44.8%
Abatement Interest and Refunds	36,502	60,000	60,000	0	0.0%
TOTAL EXPENDITURE	13,247,416	13,781,495	14,396,621	615,127	4.5%

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

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

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

This budget is for the costs associated with advertising and printing Town Meeting warrants, for the printing and/or production costs of the Town's Annual Report, and the Annual Financial Plan. The budget has been level-funded at \$20,000 for FY07.

MMA DUES

The Massachusetts Municipal Association is an umbrella organization representing various municipal organizations. One of its most important functions is to serve as a lobbyist on behalf of member cities and towns. The dues for FY07 are estimated to be \$11,433, a decrease of \$674 (5.6%).

GENERAL INSURANCE

The Town has several insurance coverages including property, boiler, auto, equipment, landlord liability, and fidelity bonds. Property insurance accounts for over one-half of all the general insurance costs. The total amount requested for FY07 is \$276,175, a \$25,107 (10.0%) increase over FY06.

AUDIT AND PROFESSIONAL SERVICES

In accordance with state law, the Town contracts for an annual independent audit of its accounts. The cost of the annual audit for FY07 is budgeted at \$94,500, while the remaining \$44,487 is for outside professional consulting services that may be necessary to review organizational management issues and management training costs. Both of these are level-funded.

CONTINGENCY FUND

This small contingency fund, which is administered by the Selectmen and Town Administrator, is generally used to fund smaller, non-budgeted items and smaller, unforeseen items more appropriately handled from a contingency fund rather than through a reserve fund transfer. It is reduced \$3,000 (16.7%) to \$15,000.

PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY 2005	BUDGET FY 2006	REQUEST FY 2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
Out of State Travel	0	3,000	3,000	0	0.0%
Printing Warrants and Reports	16,690	20,000	20,000	0	0.0%
Mass. Municipal Association Dues	10,769	12,106	11,433	(674)	-5.6%
General Insurance	284,960	251,068	276,175	25,107	10.0%
Audit and Professional Services	122,194	138,987	138,987	0	0.0%
Contingency Fund	15,663	18,000	15,000	(3,000)	-16.7%
Liability/Catastrophe Fund	172,896	406,616	225,039	(181,577)	-44.7%
Affordable Housing Trust Fund	348,312	0	0	0	0.0%
Stabilization Fund	246,892	39,004	22,248	(16,756)	-43.0%
Reserve Fund	1,432,168	1,524,420	1,593,755	69,335	4.5%
Property Tax Supported (0.75%)	1,074,126	1,143,315	1,195,316	52,001	4.5%
Free Cash Supported (0.25%)	358,042	381,105	398,439	17,334	4.5%
TOTAL EXPENDITURE	2,650,544	2,413,201	2,305,636	(107,565)	-4.5%

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. 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. The amount required to achieve the recommended funding level for FY07 is \$225,039, a decrease of \$181,577 (44.7%). The reason for this decrease is a reduced level of draw down from the Fund in FY05. All of the funding comes from Free Cash, per the Town's Free Cash and Reserve Fund policies.

AFFORDABLE HOUSING TRUST FUND

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, in the amount of \$1 million, into the Fund. This was accomplished due to 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 policy states that if Free Cash exceeds \$6 million, 5% of Free Cash is allocated to the Trust Fund; if Free Cash exceeds \$7.5M, 7.5% of Free Cash is allocated to the Trust Fund; and if Free Cash exceeds \$10 million, 10% of Free Cash is allocated to the Trust Fund. Based on this policy, \$0 is recommended for appropriation into the Affordable Housing Trust Fund in FY07, as Free Cash was certified at \$5.4 million.

STABILIZATION FUND

A "Capital Stabilization Fund" was established upon the 1997 recommendation of the CIP Policy Review Committee, a study group appointed by the Board of Selectmen to review CIP Financing policies and practices. In 2004, the Fiscal Policy Review Committee (FPRC) recommended that the Stabilization Fund be expanded and made accessible for both operating and capital needs when revenue conditions decline to specified levels. To accommodate the recommended 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. In order to meet the funding target in FY07, a deposit of \$22,248 is required. This would bring the fund balance to approximately \$4.8 million.

RESERVE FUND

The Reserve Fund is administered by the Advisory Committee and is used to fund extraordinary and unforeseen expenses. It is set at a level equivalent to 1% of the prior year's net revenue, and is funded in the following manner:

- 75% from operating budget revenue, in an amount equivalent to 0.75% of the prior year's net revenue
- 25% from Free Cash, in an amount equivalent to 0.25% of the prior year's net revenue.

The requested amount of \$1,593,755, which represents an increase of \$69,335 (4.5%), meets the requirements of the Reserve Fund policies that were reviewed by the Fiscal Policy Review Committee (FPRC) in 2004 and can be found in the Appendix of this Financial Plan. Of the increase, \$51,997 comes from the Operating Budget and \$17,338 comes from Free Cash.



**Public Schools of Brookline
Superintendent's FY'07 Budget Message**

The Public Schools of Brookline continue to be among the highest performing and most respected school systems in the United States, as measured by nearly every indicator of success for both public and private PK-12 education. Brookline students are accepted at highly competitive colleges and universities in numbers that are significantly higher than most other school districts. In addition, Brookline's staff are recognized for their achievements by professional organizations, other school districts and by their peers. The citizens of Brookline take pride in their schools and continue to provide high levels of fiscal support through their tax dollars and personal support through their time, efforts and charitable contributions to Parent Teacher Organizations, the Brookline Education Foundation, the 21st Century Fund and many others.

A. Educational Enhancements and Accomplishments

The FY'07 budget development process has been extremely challenging chiefly due to three (3) major issues: (1) a projected double digit increase in health insurance costs; (2) significant increases in energy costs; and (3) the lack of a successor to current collective bargaining agreements. However, despite these difficulties, we have been able to identify and propose funding in a number of significant areas, many which specifically address the four (4) major priorities identified in the School Committee's Budget Directives. This is only possible through two factors: (1) the flexibility of the Town-School Partnership Agreement, whereby town officials have waived an agreement to split increases to Circuit Breaker funding after FY'06 for the FY'07 budget cycle; and (2) prudent fiscal management by the Administration and Finance Department, which has allowed for the use of revolving accounts and so-called one-time funds in strategic areas of the budget development process. These proposed major funding enhancements and accomplishments for FY'07 include the following:

1. Implementation of recommendation from Phase II of the Gifted & Talented Program Review to increase staffing by 1.40 FTE's across the system;
2. Implementation of Early Childhood programs at all elementary schools, with the addition of a Pierce class for FY'07;
3. Creation of infrastructure, in the form of administrative support, for a K-8 Elementary World Language program;
4. Creation of an Instructional Technology Specialist position at Brookline High School, designed to assist teachers with integrating technology in their curriculum offerings;
5. Meeting minimum staffing formulas and/or FY'06 staffing levels for Literacy and Mathematics specialists at the elementary schools;
6. Maintain support for "4+1" program at Brookline High School;
7. Incorporating specific programs previously funded by the 21st Century Fund as part of the Brookline High School budget;
8. Creation of 2.50 therapist and/or teacher positions to support the increased number of enrolled special education students requiring programming with the PSB;
9. Addition of a .50 teaching position to meet the needs of students with autism in the townwide program;
10. Creation of additional administrative support in early childhood to support the increase in programming over the past three (3) years across the school system;
11. Utilization of one-time funding to support an increase to the repair and maintenance budget;
12. Utilization of one-time funding to replace the loss of Gear Up grant funds for the Steps to Success program;
13. Implementation of a one year respite from reliance on Adult and Community Education revolving account dollars to support the General Operating budget

Gifted and Talented

The Phase II Program Review process will recommend the following staffing changes to the Gifted and Talented program, at an anticipated cost of \$66,500:

<i>School</i>	<i>2005-2006 Enrollment</i>	<i>Current Staff</i>	<i>Recommended Increase</i>	<i>RecommendedFY'07 Staff</i>
Baker	643	0.40	0.20	0.60
Devotion	676	0.40	0.20	0.60
Driscoll	372	0.20	0.10	0.30
Heath	361	0.20	0.10	0.30
Lawrence	467	0.20	0.30	0.50
Lincoln	409	0.30	0.10	0.40
Pierce	547	0.30	0.20	0.50
Runkle	425	0.20	0.20	0.40
Totals	3,900	2.20	1.40	3.60

Early Childhood Programs

We are projecting the addition of two (2) new programs for FY'07 – an inclusive preschool class at Pierce, thereby meeting our commitment to establish a class at each of our eight elementary schools, and a three-year old class, whose location has yet to be determined. In addition to the teacher and aide positions required for these classes, we propose adding a .50 Team Facilitator to facilitate these programs. There is no projected increase in costs to the General Fund as a result of these program enhancements.

K-8 Elementary World Language

A priority for the administration in FY'07 is fulfilling the system's commitment to elementary world language, as well as to the School Committee's Budget Directive in this area. While we will not be able to meet the aggressive program implementation timeline specified in the Elementary World Language Task Force Report, this budget does include a recommendation to create a .40 K-8 World Language Coordinator. This individual will be primarily responsible for developing a revised implementation schedule (based on the Task Force Report) and identifying potential sources of outside funding for FY'08 and beyond.

Instructional Technology at Brookline High School

As noted in the FY'06 Budget Message, The Public Schools of Brookline have made significant strides in the implementation of technology throughout our schools over the past few years. Specifically, we have made major progress in providing for equitable staffing of Instructional Technology Specialists at elementary schools. The FY'07 budget proposal includes a recommendation for an Instructional Technology Specialist at Brookline High School, at an anticipated cost of \$47,500. This individual will be responsible for working with classroom teachers throughout the school to better integrate the use of technology in their curriculum offerings.

Literacy and Mathematics Specialists

Despite reflecting General Fund reductions to both literacy and mathematics specialist staffing in our elementary schools, the FY'07 budget proposal does by and large maintain minimum staffing commitments and/or FY'06 staffing levels to these specialist roles throughout the system. Specifically, we recommend the following staffing levels for literacy specialists in FY'07:

<i>School</i>	<i>2005-2006 Enrollment</i>	<i>Current Staff (a)</i>	<i>Proposed Change</i>	<i>FY'07 Staffing</i>	<i>FY'07 w/Title I (b)</i>
Baker	643	3.1	(0.5)	2.6 (c)	2.6
Devotion	676	2.3	0.0	2.3 (d)	3.5
Driscoll	372	1.4	0.0	1.4	1.4
Heath	361	1.3	0.0	1.3	1.3
Lawrence	467	1.8	0.0	1.8	1.8
Lincoln	409	1.7	(0.2)	1.5	2.4
Pierce	547	1.9	0.0	1.9 (d)	2.9
Runkle	425	0.95	0.2	1.15 (d)	1.95
Totals	3,900	14.45	(0.5)	13.95	17.85

- (a) Based on a distribution formula of one (1) system specialist per 265 students
- (b) Title I Staffing: Devotion (1.20), Lincoln (0.90), Pierce (1.0), and Runkle (0.80)
- (c) Baker School is .20 position(s) above formula for Literacy Specialists; .20 position(s) below formula for Mathematics Specialists
- (d) This proposal leaves us .85 position(s) below the district staffing formulas: Devotion (.20), Pierce (.20), and Runkle (.45)

Staffing level recommendations for mathematics specialists in FY'07 are as follows:

<i>School</i>	<i>2005-2006 Enrollment</i>	<i>Current Staff (a)</i>	<i>Proposed Change</i>	<i>FY'07 Staffing</i>	<i>FY'07 w/Title I (b)</i>
Baker	643	1.1	0.0	1.1 (c)	1.1
Devotion	676	1.3	0.0	1.3	2.2
Driscoll	372	0.7	0.0	0.7	0.7
Heath	361	1.0	0.0	1.0 (d)	1.0
Lawrence	467	1.1	(0.2)	0.9	0.9
Lincoln	409	0.8	0.0	0.8	1.5
Pierce	547	1.0	0.0	1.0	1.4
Runkle	425	1.0	0.0	1.0 (d)	1.4
Totals	3,887	8.00	(0.2)	7.80	10.20

- (a) Based on a distribution formula of one (1) system specialist per 500 students
- (b) Title I Staffing: Devotion (0.90), Lincoln (0.70), Pierce (0.40), and Runkle (0.40)
- (c) Baker School is .20 position(s) below formula for Mathematics Specialists; .20 position(s) above formula for Literacy Specialists
- (d) Heath and Runkle are above formula; both buildings have exchanged other staffing for this increase

Individualization at Brookline High School

Our budgetary efforts for FY'07 will allow us to continue to provide individualized and personalized attention to students, at an identical level to FY'06, through the tutorial program (Freshman and Upperclassmen Centers), interest-based seminars and transitional advisors. Approximately 275 students have benefited from the tutorial and interest based seminars, while another 350 have been served by transitional advisors in the 2005-2006 school year, largely through the support of the general operating budget, but with significant support from the 21st Century Fund.

21st Century Fund Programs

The FY'07 budget proposal includes \$55,000 to be absorbed for programs that have been previously funded through the 21st Century Fund, including Teachers Mentoring Teachers (\$24,750), African-American Scholars (\$30,250) and Good Citizen and the Good Society (\$0).

Therapist and Specialist Positions

This FY'07 proposal includes funding for an additional Elementary Speech and Language Teacher, an additional Occupational Therapist, and a .50 Board Certified Behavioral Analyst position. All of these positions are designed to meet the needs of particular Special Education populations within our system, as well as to maintain appropriate case loads. The total estimated cost of these positions is \$118,750.

Autism Teaching Position

The school system has been successful at integrating many of our autistic students at various elementary schools, including the townwide program located at the Runkle School. However, the increasing numbers of these students currently coming through our early childhood program require that we expand staffing by a .50 teaching position. The projected cost of this position is \$23,750.

Administrative Support in Early Childhood

The FY'07 Early Childhood grant funding and revolving account include a recommended Program Administrator, an upgrade to the current Program Coordinator for Early Childhood position, and increased secretarial support. These recommendations are based on the increased number of programs and locations served through the school system.

Repair and Maintenance Budget

In accordance with the School Committee's Budget Directives, we have addressed the need for increased funding for our Repair and Maintenance budget by \$200,000 for FY'07. Although this increase is funded through one-time monies, we believe that the Building Department will be able to utilize these monies to make significant inroads to our lists of facility issues.

Steps to Success

The Steps to Success (STS) program stands to lose approximately \$200,000 in funding previously available through the federal Gear Up grant program. These funds have supported the program counselor positions, who work directly with 300 of our neediest students, many of whom live in public housing in Brookline. In addition, these positions are the foundation of the entire STS program, which also includes After Hours U and Teen Advantage, two highly valued out-of-school offerings.

We propose to fund this program for FY'07 at \$150,000, again through one-time monies. We hope to work with the Program Coordinator to identify additional sources of funding for next year and, more importantly, to develop a long-term strategy, which will need to include a regular commitment of school system dollars, to sustain the program into the future.

Adult and Community Education

The school system has relied on funding from the Adult and Community Education program revolving account since FY'03. This contribution has been set at \$120,000 per year during the past three (3) budget cycles. During this time, the program has experienced a downturn in enrollments and has not sustained the profit margins seen during the 1990s.

We propose that no funding be taken from this revolving account in FY'07 and that this revenue to the General Fund be replaced with \$120,000 from one-time monies for FY'07 only. While it may be necessary to look to this revolving account for support of the General Fund again in FY'08, we will work with the Program Director to achieve at least a break even budget for FY'07 and, hopefully, a profitable operation for future years.

B. Challenges

Unfortunately, the negative factors cited earlier, as well as significant reductions to a number of ongoing grants, necessitates that we propose alternate revenue sources and position reductions and restructuring for FY'07. Although there are a number of reductions and changes that we have proposed based on program changes and/or declining enrollment (i.e., reduction of three positions at Brookline High School, reductions to English Language Learner staff, reduction of Lawrence Vice Principal from 1.0 to .8, etc.), there are others that will have greater effect on students and be more conspicuous, including:

1. Increase in the fee for high school athletics from \$125 to \$175 per sport;
2. Increase in the fees for middle school extramurals from \$85 to \$150 and intramurals from \$55 to \$100 (basketball) and \$55 to \$85 (all other sports);
3. Increase in the out-of-town employee's children materials (tuition) charge for attending PSB from \$1,200 to \$2,000 per year and the full tuition charge from \$11,000 to \$12,000 per year;
4. Increase tuition for Early Childhood Programs by 8%;
5. Reduction in townwide support for elementary literacy and mathematics;
6. Elimination of two (2) town-wide instrumental music positions;
7. Some loss in grant funding (Title I, etc.) that the school system will not be able to replace from the General Operating budget
8. Consolidation of Program Coordinator positions in Instructional Technology and Libraries;
9. Reduction of Program Coordinator position for English Language Learners;

High School Athletic Fees

We believe that the proposed \$50 per sport increase will generate an additional \$66,500 in revenue to support programs in FY'07. However, we are conscious of the need to be vigilant about waiving this fee for students who are unable to pay, as well as the need to develop a family cap per season and/or per year. Both of these issues will be addressed as part of our budget implementation strategy, should this fee increase be approved.

Middle School Athletic Fees

We believe that the proposed fee increases for extramurals and intramurals will general an additional \$20,050 in revenue to support programs in FY'07. Again, we will need to be cognizant of the need for waivers and a family cap in developing an implementation plan for these proposed fees.

Materials Fee and Full Tuition

We anticipate that the proposed \$800 increase to the Materials Fee will generate another \$105,250 in revenue for FY'07, while this program continues to provide Brookline employees with the opportunity to have their children attend our public schools. Although we are recommending an increase in the full tuition charge, there are currently no students paying this annual fee.

Early Childhood Tuition

The proposed enhancements in our Early Childhood Program, which were described in the previous section, are based on an 8% increase in tuition for FY'07. Although individual program tuitions vary, we believe that this proposed increase will generate approximately \$230,000.

Townwide Elementary Literacy and Mathematics

Although this FY'07 proposal maintains our commitment to Literacy and Mathematics Specialists at the building level, we are recommending a reduction of .50 (to .50) in the townwide literacy specialist role and a .40 reduction (to .60) in the townwide mathematics position. This will result in a decrease in the level of support and coordination of programming across the elementary schools that we are able to provide. These changes will result in a savings of \$42,750.

Instrumental Music

Brookline experienced significant growth in staffing for the instrumental music program during the mid-1990s, resulting in a tremendous program that provides our students with a high degree of individual and small group attention. Unfortunately, we do not believe that we can continue to sustain this level of individualization in the FY'07 budget. However, our remaining staffing levels should allow us to provide our students and families with a quality program for many years. The resulting savings from the elimination of two (2) teaching positions is estimated at \$95,000.

Grant Funding

We are experiencing a loss of grant funding in a number of important areas, some of which we will not be able to replace through the General Fund in FY'07. For example, we will lose the following Title I staff as part of our anticipated loss of federal funds:

Mathematics Specialists: Devotion (.20) and Lincoln (.10)
Literacy Specialists: Lincoln (.50) and Runkle (.20)

While the loss of small group and individual instruction available to our students will be significant, the total savings resulting from our inability to access appropriate replacement funding is \$47,500.

Program Coordinator Consolidation

The Coordinator of Libraries position has remained open throughout the 2005-2006 school year, with Cindy Mahr and Bridget Knightly doing an admirable job of working with our librarians to move ahead on many important initiatives, including the inventory and cataloging project. Given the close relationship between libraries and instructional technology, and based on a model that is being utilized in many school systems through the Commonwealth, we are proposing a consolidation of the Coordinator of Libraries and the Director of Instructional Technology positions. This consolidation will save \$69,390 in FY'07.

Reduction of ELL Coordinator Position

Given the declining enrollment that Brookline has experienced in the ELL program since 2001, we believe that the Coordinator of English Language Learners position can be reduced by .40 to .60 in FY'07. When combined with the creation of a .40 Coordinator of Elementary World Language position described earlier, the net savings to the school system is \$17,681.

C. Other Considerations of Note

Although we have addressed the major areas of focus that the School Committee has identified, we have also identified other significant issues within the FY'07 budget, including Special Education, Class Size, Program Review, and Professional Development.

Special Education

The Special Education Department services students throughout the district who have been identified both as disabled and requiring specialized instruction. The requirement that students receive such intervention in the least restrictive setting is the underlying premise upon which placement decisions are reached.

Each of the schools has programs offered to provide supportive services, including instruction and therapies, to allow students to make effective progress in their educational program. In addition, there are specialized programs offered across the district for students with more pervasive needs, within identified disability categories. In fact, growth in the number of enrollments for students with autism has caused the district to be responsive by increasing the number of teaching and therapeutic staff available to serve students with this identified disability.

Continued collaboration with regular educators, particularly in increasing the availability of services within classroom settings is a priority and underlies much of the professional development throughout the district. The provision of service in the least restrictive setting continues to be the basis of decision-making in program development, both individually and systemically.

The alignment of programs across the district has been completed, with the successful implementation of the Community-Based Program at Brookline High School. Comprehensive district-wide programs for students with significant level of services are available to meet the needs of students with emotional/behavioral disabilities, as well as language-based disabilities. Other areas served in district-wide models include developmental delay/intellectual impairment, neurobiological disability and autism spectrum disorder. The goal and belief system in this district remains to provide students with access to the curriculum in the least restrictive setting.

Class Size

We believe that the assumptions utilized to build this budget will allow us to meet or, in some cases, improve upon the class size parameters espoused in the School Committee's budget directives. Specifically, class sizes in the elementary schools should range between 16 and 24 in FY'07, with numbers in the lower range at the primary (K-2) levels and in more specialized courses at Brookline High School. Specifically, we have assumed twenty-four (24) kindergarten sections for FY'07, identical to our FY'06 actual numbers, despite enrollment trends which would require a lower number of sections and which, therefore, should provide us with contingency staffing.

Program Review

The implementation of a rigorous Program Review process, which began during FY'05, is one of the most important aspects of the attitude of continuous improvement demonstrated in the Public Schools of Brookline. Eventually, all curricular areas and programs will participate in this cyclical analysis as a means of reflecting on our progress and determining future direction. Mathematics, Gifted and Talented, and Instructional Technology will all be entering Phase III of the process, with Science, Visual Arts and Health/Physical Education beginning Phase II and English Language Arts beginning Phase I. There are expenses related to the process of Program Review in Phases I and II that include contracting with an outside data gatherer for each program, offering stipends to teachers and curriculum coordinators for their involvement on the Committees, and expenses related to researching and investigating exemplary programs in each area. As well, there are expenses related to Phase III, implementation of the recommended improvements. At this time, these expenses reflect an increase in 1.4 FTEs in for Resource Teachers in Gifted and Talented. Again, this meticulous process of self-examination is part of what outstanding organizations do to maintain excellence and improve their services to stakeholders.

Professional Development

Professional development and adult learning is a shared value among educators, the School Committee, and the Brookline community. The Professional Development Master Plan, the goals of the Educational Equity Project, and the recommendations of Program Review Committees guide the professional development opportunities offered. And while the implementation of a second successful Professional Development Day was certainly a highlight of FY'06, the Public Schools of Brookline continue to provide many outstanding professional development opportunities for individual teachers and administrators through participation in in-district opportunities, for example: Coordinator facilitated release days, Principals' use of faculty meetings for adult learning, Facilitative Leadership training for administrators, and Critical Friends Groups. We believe that continuous growth, improvement and excellence is dependent on the strength of ongoing professional development and support programs for new and continuing teachers, administrators and other staff.

The FY'07 budget for this important area of our overall operation will be level-funded at FY'06 levels.

D. Potential Additions to the FY'07 Budget

Clearly, there are a number of budgetary priorities that cannot be addressed at present in the FY'07 budget. However, given the preliminary status of some assumptions that we have made with respect to grants, staffing costs, and state funding, we believe that we may see more favorable outcomes in some important areas, therefore enabling us to fund certain of these priorities. Although a list of these initiatives is included below, the exact order of priority may vary according to the level of additional funding that becomes available, grant funds are identified, or other factors.

- Equity in system allocations for Literacy Specialists;
- Increase in system allocation for Mathematics Specialists;
- Restoration of Townwide Elementary Literacy and Mathematics support;
- Replacement of lost grant funds in Title I support for Literacy and Mathematics Specialists;
- Additional Special Education and Staffing Contingencies;
- Funding for Out-of-School Homework Programs; and
- Addition of one (1) Social Worker position

Equity: Literacy Specialists

As noted earlier, the current FY'07 budget proposal leaves us .85 positions below the district staffing formula for building-based Literacy Specialists. Specifically, these gaps exist at Devotion (.20), Pierce (.20), and Runkle (.45). Although it is important to note that none of these buildings have experienced a reduction in system-supported literacy staffing in the FY'07 proposal, one of our priorities for additional dollars would be to bring all buildings to formula. The anticipated cost of this proposal is \$40,375.

Mathematics Specialists

Mathematics has been identified as a system priority. In an effort to better support our students, we would utilize additional monies to create up to two (2) additional Mathematics Specialist positions, to be apportioned across the system by a revised formula. The projected cost of this proposal would be up to \$95,000.

Restoration of Townwide Literacy and Mathematics Positions

Additional monies would provide us with an opportunity to restore elements of the proposed reductions to our Townwide Literacy and Mathematics Specialist positions. Specifically, we would restore .30 of the Townwide Literacy position and .40 to the Townwide Mathematics position. This would create a .80 Literacy role and a .80 Mathematics position, while maintaining some teaching aspect to both situations. The anticipated cost of this restoration is \$33,250.

Replacement of Lost Title I Funding

As noted earlier, Brookline will lose funding for .30 Mathematics Specialists and .70 Literacy Specialists through decreased Title I support in the FY'07 budget. Specifically, these mathematics positions are located at Devotion (.20) and Lincoln (.10), while the literacy roles exist at Lincoln (.50) and Runkle (.20). The projected cost of this proposal is \$47,500.

Contingency Funding

Although we have been conservative in our classroom projections for FY'07 and Circuit Breaker has provided us with contingencies for increased Special Education expenditures, we do believe that this budget would benefit from additional contingency funds. Therefore, we would look to increase contingencies if additional dollars become available for FY'07.

Out-of-School Programs

System funding of after-school homework programs at our elementary schools represents an important priority for the system. Funding, along with the establishment of a framework regarding grade levels, hours of operation, and other important factors, would improve the student support function for all students in our buildings. The total cost of this program enhancement would be approximately \$25,000 to \$50,000.

Elementary Social Worker Position

Although there is some disagreement among Principals regarding the level of Social Worker support required at each elementary school, it is clear that some enhancement to the current staffing across the system is necessary. If possible, we would propose the addition of one (1) Social Worker position at elementary level, along with a needs analysis designed to result in staffing which will better reflect the individual staffing needs at each building;

E. Planning for FY'07 and the Future

The Superintendent's Recommended Budget for FY'07 is based on revenue projections that are at an historic high, but which leave little for program growth due to significant increases for energy and employee benefits, The Governor's Budget, upon which the Town is basing state aid projections, has an increase to Brookline of \$889K, from the restoration of Lottery funds and an increase to Chapter 70, Education Aid. This is in the range of last year when State Aid increased by \$934K and a significant improvement over FY'05 when state revenue was level funded and FY'04 when state aid to Brookline was reduced by \$2.2 million. Still, it continues to be the taxpayers of Brookline whose support makes it possible for the Public Schools of Brookline to see significant revenue growth for FY'07, and the pressure to meet maintenance of effort needs has pushed us to increase revenue with fee increases in a number of major areas in order to avoid a deeper level of program reductions.

Total growth of available funds for FY'07 at this time is \$1,829,556; from the General Fund enhanced by \$491,800 in fees and Circuit Breaker funding growth. Growing costs from Collective Bargaining, salary steps, Special Education and offsets for the loss of certain grants require \$2.8M of growth funding resulting in the need to reduce \$493K of programs and services. As there will be much discussion and review of both the fee increases and program reductions as this Preliminary Budget moves through the review cycle, I have highlighted those additional enhancements that I consider priorities, but for which we have not found funding. It is important for us to consider alternative choices as we move forward and for a dynamic organization to understand that there is still time to make adjustments to our plans through the spring

There are still a number of unknown funding components which could affect our planning, the largest of these is the outcome of the state budget negotiations between the Governor and the General Court. We will continue to monitor funding changes that will arise as the budget process unfolds, as well as working closely with the School Committee through its sub-committees and through the budget development calendar to listen to the feedback from parents, staff and other constituents as to the impact of the priority recommendations of this budget package. We will also continue to revisit options that could enhance our revenue or reduce our costs.

The recommended Budget acknowledges that we cannot accomplish every goal within the current economic climate. It does, however, maintain priority areas, and positions us to make improvements in the future. The Superintendent's Recommended Budget is the product of strong collaborative and collegial efforts among members of the School Administration, School Committee, Town Administration and other constituencies. It is presented with confidence that the Public Schools of Brookline will be able to maintain high standards of excellence and continue its growth and development of innovative programs even as we face the future challenges of limited budgets.

The concept of carrying funds forward to assist in future year growth is in keeping with the decade long goal of the Department to build our budget in a multi-year framework. Cost pressures rise and fall annually due to variability in many aspects of cost growth: program development, grant funding, collective bargaining and economic factors. Building a budget with an eye to the multi-year effects of cyclical cost and revenue change helps the organization to build and maintain a stable base.

One aspect where this budget differs from recent years is in the treatment of contingency funds. One Directive of the School Committee is to develop a budget with adequate contingency funds. Our strategy for FY'07 is to utilize certain one-time funds to meet this purpose. This strategy is the result of the significant increase of Circuit Breaker funding that came to the department late in the FY'05 Budget cycle. While initially considered a funding source with significant variability, in FY'04, the Circuit Breaker has proven to be a predictable stream of new funding which reached full funding at a rate much faster than expected. The net result has been a permanent source of new funding, which rose significantly in FY'05. The relative stability of our Special Education funding growth, during that period, allowed us to accrue some of the FY'05 funding in a revolving fund which will give us a one-time opportunity to support the expected growth of Special Education costs rising into FY'07. As a result we propose treating certain Circuit Breaker funds as a contingency fund for FY'07.

F. FY'07 Budget Development Summary

Revenue

Projected net revenue growth for the School Department for FY'07 is \$2,321,356. This includes \$1,829,556 from the allocations of the Town/School Partnership after fixed cost growth (e.g., health insurance, energy, etc.), supplemented by \$491,800 in revenues from an increase in Athletic fees, tuition increases (materials fee) and growth from the Circuit Breaker program.

Athletic Fees. This budget is premised on increases to the Athletic Fee for both High School and Middle School sports. The fee for BHS Varsity/Junior Varsity participation will be increased from \$125 per athlete per sport to \$175. At the Middle School level, fees for Extramural sports will rise to \$150 with intramural basketball rising from \$55 to \$100 and all other sports rising from \$55 to \$85. In total these fee increases will raise an additional \$86,550.

In addition, the FY'07 recommended budget assumes the utilization of funds from two (2) revolving funds regularly used to supplement the general fund and special one-time funding targeted to specific costs:

Tuition. We are projecting funding of \$330,250 from this revenue source, up from the FY'06 revenue budget of \$225,000, based on a recommended increase in the tuition rate from \$11,000 to \$12,000 and a recommended increase in the materials fee from \$1,200 to \$2,000.

Building Use. We are projecting level funding of \$30,000 from this revenue source.

Circuit Breaker. We are projecting an increase of \$300,000, from 1.6 million to 1.9 million, in FY'07.

One-Time Funding. We are proposing using \$520,000 of one-time funding to address certain one-time cost issues for FY07. The items are \$200,000 additional funding for the Repair and Maintenance of school buildings, \$120,000 to replace the funding from the Adult Education Revolving Fund to pay for facility and energy costs, \$50,000 to pay for legal services for Collective bargaining and \$150,000 to offset part of the loss of Federal Gear Up Grant funding.

The overall increase in available revenue for FY'07, therefore, is \$2,841,356, including \$2,321,356 in recurring revenue growth and \$520,000 of one-time funding.

Expenditure Growth & Maintenance of Effort

The projections for cost increases to maintain our current effort into FY07 are estimated to be \$2,814,600. The major categories for which we will set aside funds are as follows.

Special Education: \$708,875

The budget anticipates continued program growth for Special Education over FY'06. The major component of this growth is to cover increasing costs for out-of-district placements and home-based contract service estimated at \$300,000. In-house enhancements include additional Speech and Language (1.0), Occupational Therapist (1.0), Autism Specialist (0.5), Board Certified Behavioral Analyst (0.5), Team Facilitator (0.1), Substantially Separate Teacher (0.4) and classroom Aides (3.5) totaling \$229,250 and a Reserve of \$179,625.

Current Staffing: \$1,867,462

The cost of collective bargaining and other contractual increases for FY'07 is estimated at \$1,517,462. In addition, salary increases in FY'07 for step and lane advancement estimated at \$825,000 is offset by the differential between the salaries of retiring teachers and staff on leave and their replacements, resulting in an estimated \$575,000 savings. The result is the need to only budget the net cost at \$250,000.

Contracts for Transportation and Cleaning/Other Inflation Adjustments: \$131,000

Transportation contracts for FY'07 will rise by 5% and contract cleaning services will be re-bid. Additionally, we are anticipating an increase to support the Summer School revolving fund and permanent funding for the Performance Report and Connect Ed.

Grant Contingency: \$140,763

We are anticipating up to a 15% reduction in Title I funding, which we will only be able to partially offset from the General Fund (\$67,752), resulting in the loss of 1.0 FTE Math/Literacy specialist positions. Additionally we are providing for cuts in Title II A (\$42,180), Title IV (\$5,531), Kindergarten (\$16,000) and Nursing Services (\$9,300) with this contingency.

Budget Reductions

Reduce Support: \$204,495

We propose the reduction of 2.80 FTE support positions for FY'07 including the consolidation of the Library and Instructional Technology departments under the direction of a single Coordinator, clerical and the consolidation of Elementary World Language planning under the leadership of the Director of English Language Learners, as we reduce this position due to continued enrollment reductions. Further consolidations include the assignment of teaching duties to the Math and Literacy Instructional Support staff and teaching assignments to two Elementary Curriculum Coordinators and the Director of Professional Development. In addition, clerical support consolidations within the Teaching and Learning Office will result in the absorption of responsibilities for supporting the Teaching American History grant and Early Childhood unit. Finally, we will eliminate the \$25,000 for the study of Elementary World Language.

Brookline High School: \$95,000

We are proposing the net reduction of 2.0 FTE positions at the High School. While this reduction will be partially cushioned by the expected enrollment drop at BHS, the reduction is also premised on the creation of an Instructional Technology Specialist position and the absorption of any 21st Century fund reductions by the BHS Administration within these budgeted positions. Any staffing adjustments will be made to allow all successful 4+1 program initiatives to continue into FY'07.

Elementary Reductions: \$193,749

Elementary reductions for FY'07 have been carefully crafted to attempt to offset program impact while making adjustments for enrollment changes and/or staffing equity ratios. The major system-wide impact will be felt from a staffing reduction (2.0) FTE to the Instrumental Music Program. School based reductions will include a range of actions including the reduction of 1.40 FTE positions at the 7th and 8th Grade level, a .50 FTE reduction of Literacy specialists, a .50 FTE of English Language Learner support and 1.30 FTE position of other service including 0.20 Assistant Principal and other adjustments. Within this reduction is the reallocation of 2.0 FTE for an expected increase in Kindergarten enrollment for FY'07, an enrollment level equivalent to that of FY'06. This action is equivalent to prior year actions of funding a 2.0 FTE reserve for enrollment contingency. Finally we are proposing a reduction of \$13,999 to the elementary Before and After School service provided at schools, primarily to support after school intramural programs.

Program Additions

Program Review/Gifted and Talented: \$66,500

Separate from Special Education, the one recommendation for program growth for FY'07 will be for the Gifted and Talented Program as recommended by the Program Review Committee. This allocation of funds for FY'07 is important for the credibility of the Program Review process going forward.

G. Summary

Brookline is clearly at the forefront of providing quality public education to its residents. However, our stakeholders believe that successful school systems and organizations only remain high performing when they strive for continuous improvement. Therefore, we have many initiatives currently underway in the system to ensure that Brookline will remain at the forefront of education in the Commonwealth and nation.

The Brookline School Committee has identified four (4) major priorities in their Budget Directives for FY'07: Elementary World Languages, The Equity Project, Maintenance and Repair of School Buildings, and Program Review. We believe that the recommended FY'07 budget addresses each of these important areas within the constraints of the current financial climate. Specifically, we have made the following proposals in each of these priority areas:

Elementary World Languages

- Creation of a .40 K-8 World Language Coordinator position

The Equity Project

- Implementation of an Early Childhood program at Pierce School;
- Creation of a three-year old program to meet additional enrollment needs;
- Maintaining support for Literacy and Mathematics Specialist positions at our elementary schools;
- Maintaining support for individualized programs at Brookline High School; and
- Utilization of one-time funding to support Steps to Success programs

Maintenance and Repair of School Buildings

- Utilization of \$200,000 in one-time funding to increase the repair and maintenance budget

Program Review

- Implementation of the Phase II Gifted and Talented recommendations to increase staffing by 1.40 positions

We believe that the recommended FY'07 budget represents a thoughtful attempt to address the budget priorities of the School Committee, as well as meeting the needs Brookline's student population. We look forward to discussing this proposal in greater detail in the coming weeks.

PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	FY07 vs. FY06	
				\$ CHANGE	% CHANGE
TOTAL	56,220,591	58,007,124	59,836,680	1,829,556	3.2%
BENEFITS			12,867,218		
REVENUE	321,697	215,000	215,000		

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

NON-APPROPRIATED EXPENSES

This category consists of mandated expenditures and assessments that are automatically added to the tax rate without appropriation. Overall, Non-Appropriated expenses are expected to total \$7,727,481, a decrease of \$311,987 (3.9%) for FY07. The total projected State and County Assessments of \$5,221,479, a decrease of \$22,260 (0.4%), includes \$4,359,334 for the MBTA and \$586,509 for Norfolk County. The remaining Non-Appropriated expenses include Education Offsets, Tax Titles/ Court Judgments/ Deficits, and the Tax Levy Overlay.

CLASS OF EXPENDITURE	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2007	BUDGET INCREASE
State and County Assessments				
County	547,767	572,204	586,509	14,305
Health Insurance	10,458	0	0	0
Air Pollution District	20,085	20,794	21,273	479
MAPC	15,046	15,428	15,790	362
Special Education	16,743	42,843	45,853	3,010
School Choice Assessment	4,738	4,738	0	(4,738)
Charter School Sending Tuition	0	63,065	0	(63,065)
Registry Parking Surcharges	290,740	290,740	192,720	(98,020)
MBTA	4,447,407	4,233,927	4,359,334	125,407
SUB-TOTAL - STATE AND COUNTY ASSESSMENTS	5,352,984	5,243,739	5,221,479	(22,260)
Education Offsets	1,157,237	1,280,287	1,281,002	715
Racial Equality	1,056,407	1,164,886	1,164,886	0
School Lunch	17,721	21,742	19,993	(1,749)
Libraries	83,109	93,659	96,123	2,464
Tax Levy Overlay	1,800,995	1,490,442	1,200,000	(290,442)
Tax Titles/ Court Judgments/ Deficits	0	25,000	25,000	0
SUB-TOTAL - MISC. NON-APPROPRIATED	2,958,232	2,795,729	2,506,002	(289,727)
TOTAL NON-APPROPRIATED	8,311,216	8,039,468	7,727,481	(311,987)

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 CY2005. Under the present EQV's, Brookline pays more than 12% of the Norfolk County assessment. While the overall county assessment is limited to a 2 1/2% increase under Proposition 2 1/2, individual communities' assessments are not. The Town's FY07 assessment will increase \$14,305 (2.5%) to a total of \$586,509.

HEALTH INSURANCE - RETIREES

General Laws Chapter 32A, Section 10B, requires communities to reimburse the State for the costs of providing a health insurance plan for governmental retirees who were pensioned prior to the implementation of Chapter 32B by their local governmental unit. Chapter 32B enabled municipalities to establish a mechanism for group insurance for retirees. Each participating municipality is assessed for the governmental share of health insurance premiums paid on behalf of its retirees by the State. The State pays 90% of the total premium and the retiree's co-payment is 10% of the total premium, as well as full payment for catastrophic illness coverage. A proportionate share of administrative expenses is also assessed to each municipality. Costs for FY07 are estimated at \$0.

AIR POLLUTION CONTROL DISTRICT

General Laws Chapter 11, Section 142B, requires that communities be assessed for a portion of the costs incurred by the State Department of Environmental Protection (DEP) to monitor air pollution levels and enforce air quality standards at industrial, commercial, and institutional facilities. Expenditures made for such purposes are assessed against the metropolitan communities, one-half in proportion to the EQV's and one-half by the population of each community. Costs for FY07 are estimated at \$21,273, an increase of \$479 (2.3%).

METROPOLITAN AREA PLANNING COUNCIL

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 current year assessments use the 7/1/04 US Census Estimates. The assessment is expected to increase \$362 (2.3%) for FY07, resulting in a projected cost of \$15,790.

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 FY06 assessment was \$42,843 and, based on the Preliminary Cheery Sheets, is expected to increase \$3,010 (7%) for FY07, resulting in a projected cost of \$45,853.

SCHOOL CHOICE ASSESSMENT

The School Choice program allows parents to send their children to schools in communities other than the city or town in which they reside. Tuition is paid by the sending district to the receiving district. The State assesses a municipality or regional school district that sends pupils to another school district under School Choice. The current assessment is \$4,738 and, based on the Preliminary Cheery Sheets, is expected to be eliminated for Brookline in FY07.

CHARTER SCHOOL SENDING TUITION

General Laws Chapter 71, Section 89 (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 current assessment is \$63,065 and, based on the Preliminary Cheery Sheets, is expected to be eliminated for Brookline in FY07. (The FY06 assessment will not be charged to the Town, as no students ended up attending the charter school in Marlboro. Similarly, no revenue will be received in FY06.)

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 FY07 surcharge assessment is estimated at \$192,720, a decrease of \$98,020 (33.7%).

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 decline over a six-year period, ending in FY06, until it reaches \$127.5 million. With the total assessment being spread over a larger number of communities, the assessment for the original 78 communities will be lowered over the six-year period. This is governed by General Laws, Chapter 161A. Beginning in FY07, total assessments cannot increase by more than 2 1/2% annually.

For purposes of determining each community's assessment, the expenses are broken down into two categories: local and express service. Express service, which basically involves rapid transit service, is assessed 75% by the commuter count (the number of people who live in the town but work elsewhere), and 25% by the number of people boarding in the community. The boarding count is taken for a one-week period each Spring. The local service is assessed 50% by population and 50% by the total deficit divided by the route miles in a community.

The MBTA is required by law to notify the State Treasurer of the amount of the Net Assessable Cost of Service to be assessed to the municipalities within the district. The Statement of Facts is the official document for assessment purposes and is formally approved and certified by the MBTA Board of Directors. The FY06 total assessment for all communities was \$136 million, with the Town's assessment at \$4,233,927. The assessment is expected to increase 3% in FY07 to \$4,359,334, an increase of \$125,407.

EDUCATION OFFSETS

Included in the estimated amount of aid to be received from the State are grant funds for the Schools and Libraries. These funds are reserved for direct expenditure by the departments and cannot be counted as general available revenues. Consequently, as part of the tax rate preparation process, whatever amount is included within the state aid estimate is also included in the non-appropriated expense section as an off-setting debit. The largest piece of these Offsets is for the METCO program, which comprises \$1.16 million of the total. Chapter 76, Section 12A, provides financial assistance to communities that educate children who reside in other towns where racial imbalance exists. Each school system must submit a plan to the Board of Education that shall include an estimate of the costs associated with its implementation. If the plan is approved by the Board of Education, it enters into an agreement for reimbursement with the school system. The METCO Offset is estimated to be level-funded at \$1.16 million. The other two components of Education Offsets are School Lunch (\$19,993) and Libraries (\$96,123), a decrease of \$1,749 (8%) and an increase of \$2,464 (2.6%), respectively. A more detailed explanation of these items can be found in the financing section (Section III) under State Aid. Total Offsets are projected to increase \$715 (0.1%) in FY07 to \$1.28 million.

TAX LEVY OVERLAY

General Laws Chapter 59, Section 25 requires that the 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. Individual tax abatements are paid out of this fund. The final amount of the overlay account is determined by the Assessors and added to the tax rate without appropriation. The proposed overlay for FY07 is \$1.2 million, or approximately 1% of the total property tax levy, a reduction of \$290,442 (19.5%).

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 which 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 FY07 are projected to level-funded at \$25,000.

CAPITAL IMPROVEMENTS PROGRAM

The preparation of the annual Capital Improvements Program (CIP) is mandated by statute. Massachusetts General Law (MGL) Chapter 41 provides that the Planning Board shall prepare and submit annually a CIP for the Town. 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 committee of department heads that reviews and evaluates all project requests. A number of these requests arise from public input received by Boards and Commissions. Further, the Selectmen themselves hold a public hearing each year to take citizen comments about capital improvements.

The recommendations contained herein are in compliance with the Board of Selectmen's Capital Improvement Program (CIP) Policies, including the key provision of dedicating an amount equivalent to 5.5% of the prior year's net revenue. These policies 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. It is critical that a governmental body comply with its policies, as it makes little, if any, sense to adopt policies only not to follow them. In that regard, the table below, which is based on the Proposed CIP, presents the indicators that are to be monitored per the Debt Management Policies portion of the CIP Financing Policies, along with other standard debt measurement variables. **The Town is in compliance with all of its CIP Financing Policies.** There are numerous summary tables and graphs in the pages that follow.

VARIABLE	FY06	FY07	FY08	FY09	FY10	FY11	FY12
Legal Limit for Out. Debt = 5% of Equalized Valuation (EQV) EQV for 1/1/04 = \$12.676 billion. Assume 2.5% annual growth. (In millions)	\$12,993.2	\$13,318.0	\$13,651.0	\$13,992.3	\$14,342.1	\$14,700.6	\$15,068.1
Outstanding Debt as a % of EQV	0.8%	0.9%	0.8%	0.7%	0.8%	0.7%	0.6%
Total Outstanding Debt (in millions)	\$105.2	\$116.8	\$109.9	\$104.2	\$110.7	\$102.4	\$97.7
General Fund Outstanding Debt (in millions)	\$85.3	\$96.4	\$91.0	\$85.0	\$92.7	\$84.6	\$82.0
Total Debt Service (in millions)	\$13.5	\$14.2	\$15.8	\$15.6	\$15.7	\$16.8	\$16.4
General Fund Debt Service (in millions)	\$11.0	\$11.3	\$12.7	\$12.6	\$12.7	\$13.8	\$13.3
Total Debt Service Per Capita	\$210	\$249	\$277	\$273	\$274	\$295	\$287
General Fund Debt Service Per Capita	\$161	\$195	\$220	\$219	\$221	\$242	\$233
A. Total Outstanding Debt Per Capita as a % of Per Capita Income	3.2%	3.4%	3.2%	2.9%	3.0%	2.7%	2.5%
General Fund Outstanding Debt Per Capita as a % of Per Capita Income	2.6%	2.8%	2.6%	2.4%	2.5%	2.3%	2.1%
B. Total Outstanding Debt Per Capita	\$1,846	\$2,049	\$1,928	\$1,825	\$1,943	\$1,797	\$1,713
General Fund Outstanding Debt Per Capita	\$1,496	\$1,692	\$1,597	\$1,492	\$1,627	\$1,484	\$1,439
C. Total Outstanding Debt as a %age of Assessed Value (AV)	0.9%	0.9%	0.9%	0.8%	0.8%	0.7%	0.7%
General Fund Outstanding Debt as a %age of Assessed Value (AV)	0.7%	0.8%	0.7%	0.6%	0.7%	0.6%	0.6%
D. Total Debt Maturing Within 10 Years	75%	76%	80%	84%	84%	85%	85%
General Fund Debt Maturing Within 10 Years	73%	75%	79%	83%	84%	84%	85%
E. CIP Financing as a %age of Prior Year's Net Revenue	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
Debt-Financed CIP as a %age of Prior Year's Net Revenue	4.37%	4.36%	5.11%	4.90%	4.82%	5.33%	4.96%
Revenue-Financed CIP as a %age of Prior Year's Net Revenue	1.12%	1.14%	0.39%	0.60%	0.68%	0.17%	0.54%

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 \$2,230 (for FY07).
- C. Total Outstanding Debt = shall not exceed 2.5% of Assessed Value (AV).
- D. Bond Maturities = 60% of General Fund principal shall mature within 10 years.
- E. CIP Financing = 5.5% of Prior Year's Net Revenue, with a goal of 4.25% from Debt-Financed and 1.25% from Revenue-Financed.

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

CAPITAL IMPROVEMENTS PROGRAM

INTRODUCTION

The foundation of the Town's CIP is the policy that states an amount equivalent to 5.5% of the prior year's net revenue be dedicated to the CIP. (As previously noted, the complete text of these policies can be found in the Appendix of this Financial Plan.) 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 5.5% consist of both a debt-financed component and a revenue (or pay-as-you-go) component. As stated in the CIP polices, the goal is to have the 5.5% be split into 4.25% for debt-financed CIP and 1.25% for pay-as-you-go CIP.

In addition to the 5.5%, there is a Free Cash policy, also shown in its entirety in the Appendix of this Financial Plan, that dedicates this revenue source to the CIP, after funding various strategic reserves. In summary, the Free Cash Policy states that after being used to help fund a 1% operating budget reserve (25% of the Reserve Fund is funded with Free Cash) and bring up the Town's Stabilization Fund and the Catastrophe and Liability Fund to their respective funding levels, the balance of Free Cash is dedicated to the CIP.* 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.

Another key CIP financing policy is that 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 the 5.5% policy and the Free Cash policy work and 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).

* It should be noted that the Free Cash policy also calls for a.) supporting the Affordable Housing Trust Fund when Free Cash exceeds \$6 million and b.) supporting other trust funds related to fringe benefits and unfunded liabilities related to employee benefits, if necessary.

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Total Gen Fund Rev	181,148,044	184,841,928	190,099,380	195,487,389	201,068,495	206,584,172
LESS:						
Non Appropriations	8,103,309	8,265,946	8,432,650	8,603,521	8,778,664	8,958,186
Net Debt Exclusions	1,614,854	1,568,947	1,542,140	1,516,517	1,486,729	1,381,510
Free Cash	5,227,897	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Stabilization Fund	0	0	4,948	0	98,500	117,088
Overlay Surplus	0	0	0	0	0	0
Capital Project Surplus	413,960	0	0	0	0	0
Chapter 90	0	0	0	0	0	0
Net Revenue	165,788,024	171,007,035	176,119,643	181,367,351	186,704,601	192,127,389
Prior Year Net Revenue	159,377,514	165,788,024	171,007,035	176,119,643	181,367,351	186,704,601
5.5% Total Dedicated to CIP	8,765,763	9,118,341	9,405,387	9,686,580	9,975,204	10,268,753
Net Debt Financed ¹	6,955,944	8,467,990	8,383,632	8,494,123	9,666,678	9,269,024
Revenue Financed	1,809,819	650,351	1,021,755	1,192,458	308,526	999,729
Free Cash for CIP	4,331,638	3,301,294	3,312,105	3,304,539	3,296,136	3,182,638
TOTAL AVAILABLE FOR GEN. FUND-SUPPORTED CIP	13,097,401	12,419,635	12,717,492	12,991,120	13,271,340	13,451,391

¹ As defined in the CIP Policies, "Net Debt" is total debt service exclusive of debt service related to projects funded via 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 annually a CIP for the Town. 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, which 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 on capital projects. The requests are then reviewed by a committee 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 and the after the Board of Selectmen holds a public hearing on both the Operating Budget and the CIP, the committee approves a preliminary CIP that is presented to the Town Administrator and the Board of Selectmen.

The Planning Board and the Capital Sub-Committee of the Advisory Committee then hold separate hearings at which all projects included in the preliminary CIP are reviewed. All comments, recommendations, and suggestions from the public hearings, the Board of Selectmen, the Planning Board, and the Capital Sub-Committee of the Advisory Committee are taken into consideration and factored into the formal CIP proposed as part of this Financial Plan. After publication, the Advisory Committee holds public hearings on the CIP and makes its recommendations. The Planning Board's final recommendations are published in an annual CIP booklet that is prepared and distributed prior to the Annual Town Meeting. Town Meeting then takes action on the projects included in the first year of the CIP as part of its budget vote. (This process is also shown in the chart included in the Appendix.)

PROPOSED FY07 - FY12 CIP

The recommended FY07 - FY12 CIP calls for an investment of \$104.1 million, for an average of approximately \$17.4 million per year. This continues the Town's commitment to prevent the decline of its infrastructure. Over the last 10 years (FY97 - FY06), the Town has authorized close to \$115 million, for an average of \$11.5 million per year. These efforts, which have been supported by the Board of Selectmen, the Advisory Committee, Town Meeting, and, ultimately, the taxpayers of Brookline, have gone a long way toward addressing the backlog of capital projects and have dramatically improved the Town's physical assets.

The most significant challenge in the preparation of this CIP was complying with the Town's CIP Financing Policies while funding major facility rehab projects in a difficult bid environment, coupled with the significant change in the assumption surrounding School Building Assistance (SBA) funding by the State. Further complicating this challenge was the need for additional funding for projects previously approved (e.g., the Swimming Pool and Landfill Closure) and the surfacing of projects at levels that last year were not anticipated (e.g., work at the High School).

These cost factors have placed such a burden on the CIP that some projects included in last year's CIP had to be delayed (e.g., work at the Old Lincoln School) or cancelled (e.g., work on the High School Quad). In addition, a number of new projects requested by departments for the "out-years" could not be included in this CIP.

In addition to the 5.5% financing, 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, 2005 was \$5.39 million, providing the CIP with additional pay-as-you-go capacity for FY07. Lower levels of Free Cash are estimated for the out-years of the CIP, due to a projected reduction in revenue surpluses and expenditure turnbacks. CDBG funds add \$2.9 million over the six-year CIP, a level of funding that is greater than in years past, the result of the Town's plans to utilize the CDBG Section 108 Loan Program. This program allows the Town to take a loan of \$1.5 million for the Gateway East Project, and pay it back with future CDBG funds. State/Federal grants total \$16 million over the six-year period. Of this amount, \$12 million represents the potential State share of the Runkle School Renovation Project. If the School Building Authority (SBA) does not approve the Runkle School for funding, then the total project will be \$12 million -- the Town's share of the project -- not a \$24 million project (Town and State funding combined).

Water and Sewer projects total \$6.75 million over the six years. The major project (\$6 million) is the continuation of the Wastewater System Improvement plan. While debt service payments for water and sewer projects are actually paid for out of the General Fund, it should be clearly noted that a transfer from the Water and Sewer Enterprise Fund is made to reimburse the General Fund. The same holds true for any Golf projects. The debt service payments are built into the water and sewer rates and golf fee structure. No tax revenue supports either water and sewer or golf projects.

The other significant funding component of the CIP is "Other" funds, the largest piece being an expected \$3.25 million from the sale of the Town-owned Fisher Hill Reservoir that would be used to fund the construction of a playing field on the State-owned site across the street.

Some of the major projects being proposed include:

- . Devotion School Rehab – Needs Assessment programmed for FY07, with \$24 million of Town funding plus the possibility of \$24 million of State funding in FY13 for construction.
- . Runkle School Rehab - Feasibility Study programmed for FY07, with \$12 million of Town funding plus the possibility of \$12 million of State funding in FY10 for construction.
- . Town Hall Rehab - \$13 million in FY07.
- . Wastewater System - \$6 million in FY07.
- . Newton St. Landfill - a total of \$5.7 million for FY07 and FY10.
- . Fisher Hill Reservoir Re-Use - a total of \$4.6 million (of which \$3.25 million is from "Other" funds) for FY07 and FY08.
- . High School / UAB Projects - a total of \$4.1 million for FY08 and FY11 for the roof, pointing, wiring, floors, and the Tappan St. Gym Windows.
- . Gateway East - a total of \$2 million for FY07 and FY08, all but \$100,000 funded via grants and other outside funding.

Continued major investments include:

- . Parks/Playgrounds - \$11.7 million for a number of projects, including the above referenced Newton St. Landfill and Fisher Hill Reservoir projects. Other parks / playgrounds included are Billy Ward, Corey Hill, Eliot Rec Center, Soule, Waldstein, and Winthrop Square / Minot Rose Garden.
- . Street and Sidewalk Rehab - \$11.1 million, with more than \$4 million supported by state grants.
- . Police Officer and Firefighter Equipment / Apparatus - \$2 million for bullet proof vests, the replacement of Firefighter Turnout Gear, and a new front-line piece of Fire Department apparatus.
- . Information Technology - \$1.5 million.
- . General Town/School Building Repairs - \$1.375 million for ADA, security, and roofs.
- . Parking Meters - \$1.3 million over an eight -year period (FY08-FY15).
- . RFID Technology in Library - \$617,000 commencing in FY08.
- . Branch Library Improvements - \$500,000 for the Coolidge Corner and Putterham branches.

The table on the next page details the funding source for each year of the Proposed CIP. As it shows, \$47.4 million, or 45.5%, of the funding comes from General Fund bonds.

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

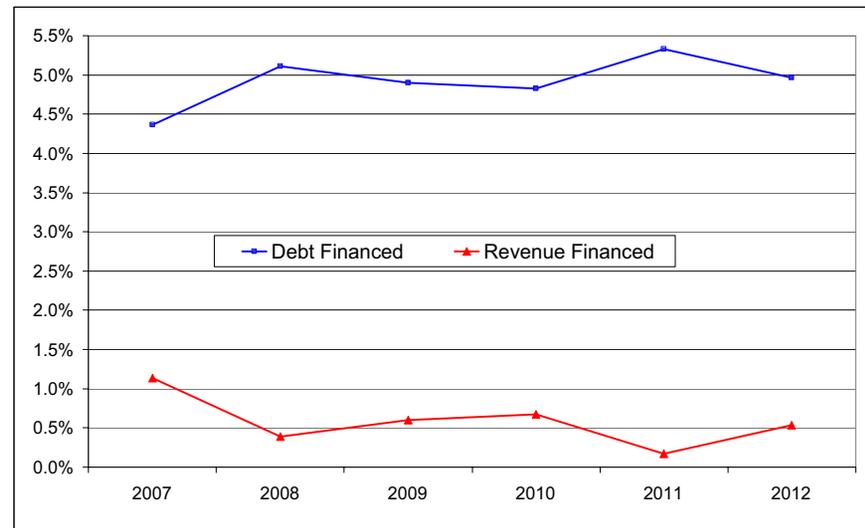
CAPITAL IMPROVEMENTS PROGRAM

GRAND TOTAL BY SOURCE (in thousands)

	FY07	FY08	FY09	FY10	FY11	FY12	TOTAL	% OF TOTAL
Property Tax	1,809.8	650.3	1,021.7	1,192.4	308.5	1,007.4	5,990.2	5.7%
Free Cash	4,491.2	3,281.2	3,294.8	3,294.3	3,213.0	3,205.1	20,779.6	19.9%
General Fund Bond	17,950.0	2,875.0	2,400.0	16,400.0	1,200.0	6,600.0	47,425.0	45.5%
State / Federal Grants	568.8	1,068.8	568.8	13,168.8	568.8	568.8	16,512.7	15.8%
Utility Bond	6,000.0	250.0	0.0	500.0	0.0	0.0	6,750.0	6.5%
CDBG	325.0	1,720.0	220.0	220.0	220.0	220.0	2,925.0	2.8%
Other	0.0	3,500.0	0.0	0.0	0.0	0.0	3,500.0	3.4%
Re-Appropriation of Funds	414.0	0.0	0.0	0.0	0.0	0.0	414.0	0.4%
TOTAL	31,558.7	13,345.3	7,505.3	34,775.5	5,510.3	11,601.3	104,296.4	100.0%

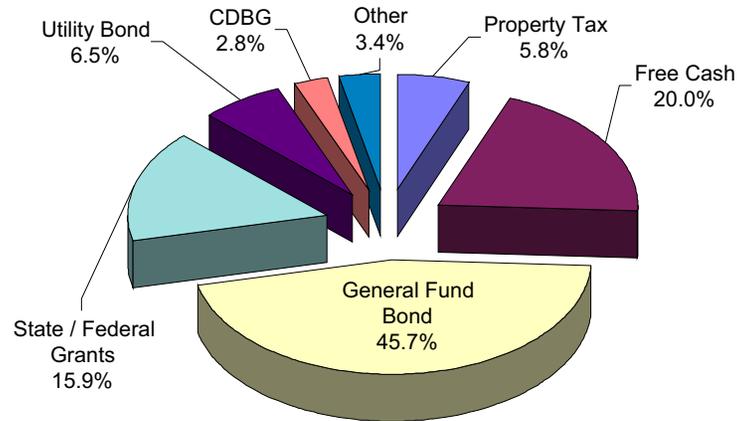
Given the reliance on \$47.4 million of bonds supported by the General Fund, there is an effect on the Town's operating budget. However, because the CIP complies with the Town's CIP Financing Policies, the impact on the debt service budget is offset by a decrease in the tax-financed component. As the portion of the 5.5% 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 5.5% is apportioned between debt-financed and pay-as-you-go for each of the six years of the proposed CIP.

As the graph shows, the debt service associated with the projects included in the CIP results in an increase in FY08 of the portion being funded through debt. That portion then begins to decline through FY10, resulting in an increase in the amount of pay-as-you-go available for the CIP in those years. The debt component then spikes again in FY11 due to the Runkle School debt coming on-line.

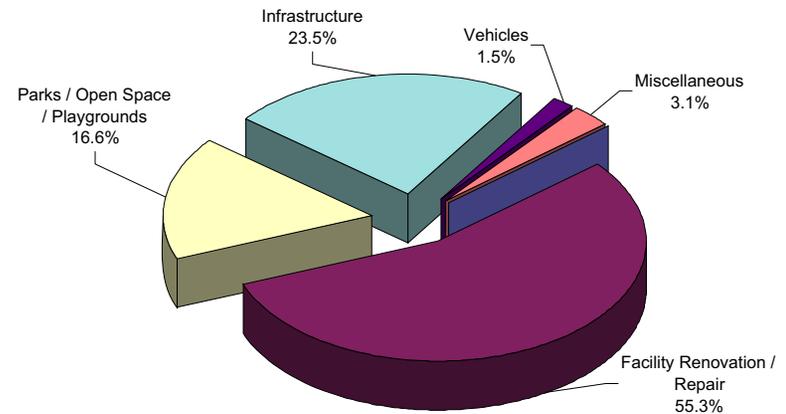


The three graphs on the following page summarize the FY07 - FY12 CIP by revenue source, by category (i.e., facility repair / renovation, infrastructure, parks/open spaces), and by allocation group (e.g., schools, engineering/highway). As shown in the left graph, more than 45% of the six-year CIP is funded from General Fund-supported bonds, more than 25% is funded via property tax / free cash, nearly 16% is funded by State / Federal Grants, and more than 6% from bonds supported by the Water and Sewer Enterprise Fund. The remaining funding comes from CDBG, outside sources, and the re-appropriation of existing project balances. The right graph breaks out the six-year CIP by category. More than one-half of the CIP goes toward facility renovations/repairs (e.g., Town Hall and Runkle School), with close to 24% for infrastructure repairs (streets, sidewalks, water and sewer system) and close to 17% for Parks / Open Space / Playgrounds. The final categories are Miscellaneous (e.g., IT, Firefighter Turnout gear) at 3.1% and Vehicles (Fire apparatus) at 1.5%. The lower right graph breaks out the CIP by allocation group and shows that close to 39% is for Schools, 19% is for Engineering / Highway, 14% is for General Government, and 10% is for Parks / Playgrounds.

CIP FUNDING BY SOURCE - 6 YR. TOTAL



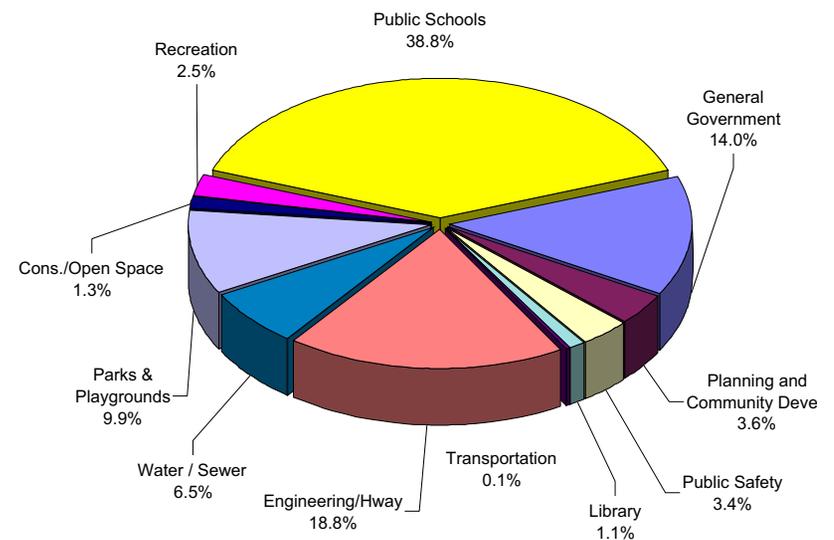
CIP BY CATEGORY - 6 YR. TOTAL



It is important to note that the recommendations contained in the CIP are based upon our best estimates of future revenues and future project costs. The amount of Free Cash available for the CIP can fluctuate drastically from year to year. Also, budget reductions at the federal and state levels could require significant cutbacks in the recommended program for future years. The CIP recommendations would have to be revisited should the actual amounts be less than anticipated and / or the project costs are greater than anticipated.

While it is important that we maintain our commitment to the CIP, it is equally important that we be committed to staying within our CIP financing policies. Despite the large levels of expenditures for the CIP, there will inevitably be pressure to accelerate and add projects. Given the Town's debt load, it is crucial that we maintain fiscal discipline in this process. The fundamentally sound policies approved by the Board of Selectmen, and recently reaffirmed by the Fiscal Policy Review Committee (FPRC), are only effective if followed. Continued challenges lie ahead. The FY07 - FY12 CIP is tightly balanced, but the fiscal prudence dictated by the CIP policies will help meet the challenge.

CIP BY ALLOCATION - 6 YR. TOTAL



DEBT & DEBT SERVICE

This portion of Section VI 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 these 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. 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 much-valued Aaa bond rating.

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

CAPITAL IMPROVEMENTS PROGRAM

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) are utilized prior to the permanent issuance of bonds and are included as part of the Town's 5.5% funding policy. The Town's credit was most recently reviewed in May, 2005 by Moody's and the Town was able to maintain its Aaa rating. Among the reasons stated by Moody's for the Aaa rating were "prudent financial planning and policies teamed with capable management" and "Moody's expects... [the] overall debt burden will remain affordable due to modest direct obligations (0.8% of equalized valuation), significant school construction aid (61%), a rapid amortization of principal (73.2% in 10 years), and steady but manageable future borrowing plans."

Chapter 44, Section 10 limits the authorized indebtedness to 5% of the Town's equalized valuation (EQV). The Town's most recent EQV, as approved by the State as of 1/1/2004, is \$12.676 billion. Therefore, the Town's debt limit is \$633.8 million. Obviously, the Town has no plans to come near this limit. In fact, the Town's CIP Financing Policies would not allow outstanding debt to reach that level, as a number of measurement variables would not be met at that level.

Debt can further 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 in addition to the property tax limit. In order to do 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, two projects are funded with exempt debt: the High School Renovation (\$43.8 million) and the New Lincoln School (\$13 million).

As was previously mentioned, debt is issued on behalf of the Water and Sewer Enterprise Fund and the Golf Course Enterprise Fund. While it is paid for from the General Fund, both enterprise funds reimburse the General Fund 100% for those costs. As a result, the tax levy funds no enterprise fund debt. 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 FY05, this shows that the Town's total outstanding debt was \$102.2 million, of which \$48.6 million (47.5%) was owed by either the State (\$31.9 million) or enterprise funds (\$16.7 million).

OUTSTANDING DEBT

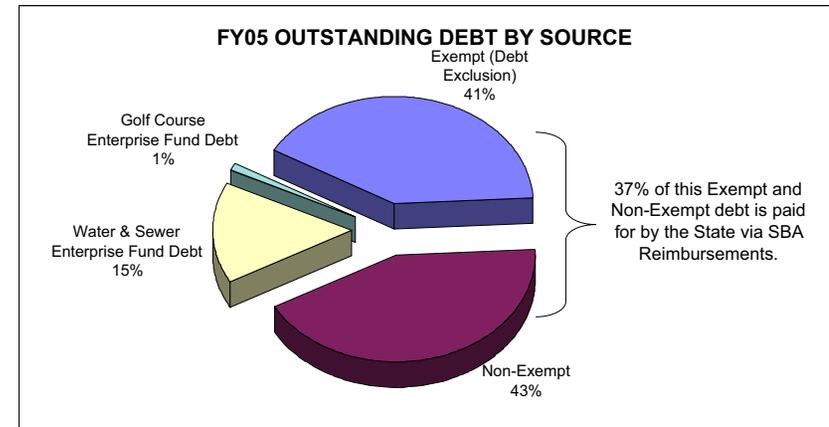
DESCRIPTION	FY00	FY01	FY02	FY03	FY04	FY05
Total General Fund Outstanding Debt (not incl Debt reimbursed by Enterprise Funds)	81,070,000	76,860,001	75,071,000	81,814,000	81,517,732	85,508,601
a.) Exempt (Debt Exclusion) ¹	52,180,000	50,265,000	48,280,000	46,383,507	44,155,268	41,859,857
b.) Non-Exempt	28,890,000	26,595,001	26,791,000	35,430,493	37,362,464	43,648,744
Minus State (SBA) Reimbursed Debt ²	33,293,800	32,028,050	30,773,585	35,364,750	33,595,750	31,865,180
Net General Fund Outstanding Debt	47,776,200	44,831,951	44,297,415	46,449,250	47,921,982	53,643,421
Water & Sewer Enterprise Fund Outstanding Debt	19,412,963	19,609,554	19,972,036	18,046,518	17,536,416	15,573,545
Golf Course Enterprise Fund Outstanding Debt	335,000	590,000	1,395,000	1,480,000	1,326,287	1,167,202
Enterprise Fund Outstanding Debt	19,747,963	20,199,554	21,367,036	19,526,518	18,862,703	16,740,747
TOTAL Outstanding Debt	100,817,963	97,059,555	96,438,036	101,340,518	100,380,435	102,249,348

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

² The following school projects are being reimbursed by the State: Lincoln, Heath, High School, and Baker.

The graph to the right depicts the FY05 figures. As it shows, 43% of the Town's debt is covered within the levy while 41% is covered outside the levy via Debt Exclusion Overrides. The remaining 16% is covered by enterprise fund revenues. The graph also notes how the State covers 37%, or \$31.9 million, of the General Fund debt.

The projected level of outstanding debt based upon the Proposed CIP is shown in the table below. Lastly, there is a graph at the end of this Section VI that graphs both a history and a projection of outstanding debt.



OUTSTANDING DEBT (PROJECTED)

DESCRIPTION	FY06	FY07	FY08	FY09	FY10	FY11	FY12
Total General Fund Outstanding Debt (not incl Debt reimbursed by Enterprise Funds)	85,262,645	96,440,818	91,027,033	85,042,473	92,744,047	84,595,131	82,004,976
a.) Exempt (Debt Exclusion) ¹	39,492,216	37,054,223	34,553,585	31,966,160	29,284,685	26,506,963	23,706,500
b.) Non-Exempt	45,770,429	59,386,595	56,473,448	53,076,313	63,459,362	58,088,168	58,298,476
Minus State (SBA) Reimbursed Debt ²	29,991,458	28,077,028	28,077,028	26,128,742	24,129,458	22,078,758	19,972,597
Net General Fund Outstanding Debt	55,271,187	68,363,790	62,950,005	58,913,731	68,614,589	62,516,373	62,032,379
Water & Sewer Enterprise Fund Outstanding Debt	18,947,354	19,005,041	17,222,016	17,288,551	15,856,711	15,878,689	13,893,579
Golf Course Enterprise Fund Outstanding Debt	1,012,262	1,328,705	1,660,000	1,868,667	2,146,667	1,951,334	1,756,000
Enterprise Fund Outstanding Debt	19,959,616	20,333,746	18,882,016	19,157,218	18,003,378	17,830,023	15,649,580
TOTAL Outstanding Debt	105,222,261	116,774,564	109,909,049	104,199,691	110,747,425	102,425,154	97,654,556

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

² The following school projects are being reimbursed by the State: Lincoln, Heath, High School, and Baker.

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 disastrous 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 body.

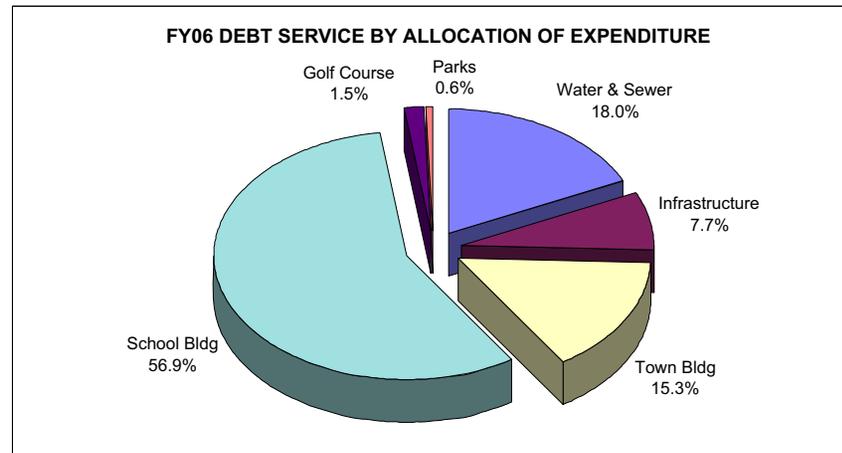
In Brookline, both the Long Range Financial Plan and the planning process for the CIP clearly show decision makers the impact debt service has on the Operating Budget. Since the Town's CIP Financing Policies set a limit on the overall amount of debt that can be issued -- basically the 5.5% policy plus the other debt management variables that are to be measured -- the impact on the Operating Budget is both known and within an expected range.

The graph to the right illustrates how the Town's 5.5% policy works. In each year, the amount available for the CIP is 5.5% of the prior year's net revenue. This amount represents the total impact on the operating budget. For FY07, \$8.8 million is dedicated to the CIP (\$7.0 million for debt service and \$1.8 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.



5.5% FUNDING POLICY

The graph below breakouts existing debt service by allocation of expenditure (e.g., school buildings, water and sewer, etc.). At is shows, more than one-half of all debt service is for school buildings.



As was previously mentioned, debt is issued on behalf of the Water and Sewer Enterprise Fund and the Golf Course Enterprise Fund. While it is paid for from the General Fund, both enterprise funds reimburse the General Fund 100% for those costs. As a result, the tax levy funds no enterprise fund debt service. The table on the following page breaks out debt service by fund, with exempt and non-exempt debt of the General Fund separated, for each of the past six years. Looking at FY05, it shows that the Town's total debt service was \$12.9 million, of which \$6.2 million was reimbursed by either the State (\$3.4 million) or enterprise funds (\$2.8 million).

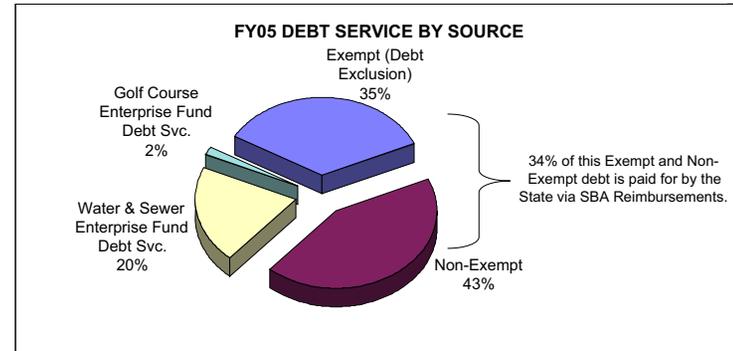
DEBT SERVICE

DESCRIPTION	FY00	FY01	FY02	FY03	FY04	FY05
Total General Fund Supported Debt Service (not incl Debt reimbursed by Enterprise Funds)	8,222,653	11,421,583	10,501,280	10,405,198	10,594,155	10,047,359
a.) Exempt (Debt Exclusion) ¹	1,125,650	4,698,448	4,668,390	4,575,673	4,536,146	4,507,187
b.) Non-Exempt	7,097,003	6,723,136	5,832,890	5,829,525	6,058,008	5,540,172
Minus State (SBA) Reimbursed Debt ²	902,448	3,116,964	3,116,964	3,606,860	3,570,791	3,442,794
Net General Fund Debt Service	7,320,205	8,304,619	7,384,316	6,798,338	7,023,364	6,604,565
Water & Sewer Enterprise Fund Supported Debt Svc.	1,539,625	1,684,376	2,112,288	2,590,702	2,422,855	2,629,240
Golf Course Enterprise Fund Supported Debt Svc.	63,538	61,378	109,430	194,969	214,848	208,744
Enterprise Fund Debt Service	1,603,163	1,745,754	2,221,718	2,785,671	2,637,703	2,837,984
TOTAL Debt Service	9,825,816	13,167,337	12,722,998	13,190,869	13,231,858	12,885,343

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

² The following school projects are being reimbursed by the State: Lincoln, Heath, High School, and Baker.

The graph to the right depicts the FY05 figures. As it shows, 43% of the Town's debt service is covered within the levy while 35% is covered outside the levy via Debt Exclusion Overrides. The remaining 22% is covered by enterprise fund revenues. The graph also notes how the State reimburses 34%, or \$3.4 million, of the General Fund debt service.



The projected level of debt service based upon the Proposed CIP is shown in the table below. Lastly, there is a graph at the end of this Section VI that graphs both a history and a projection of debt service.

DEBT SERVICE (PROJECTED)

DESCRIPTION	FY06	FY07	FY08	FY09	FY10	FY11	FY12
Total General Fund Supported Debt Service (not incl Debt reimbursed by Enterprise Funds)	10,951,185	11,291,201	12,682,540	12,576,575	12,661,442	13,804,210	13,301,337
a.) Exempt (Debt Exclusion) ¹	4,479,537	4,445,657	4,399,750	4,372,943	4,347,320	4,317,532	4,212,313
b.) Non-Exempt	6,471,647	6,845,544	8,282,790	8,203,632	8,314,123	9,486,678	9,089,024
Minus State (SBA) Reimbursed Debt ²	3,442,794	3,442,794	3,442,794	3,442,794	3,442,794	3,442,794	3,442,794
Net General Fund Outstanding Debt	7,508,391	7,848,407	9,239,746	9,133,781	9,218,648	10,361,416	9,858,543
Water & Sewer Enterprise Fund Supported Debt Svc.	2,360,635	2,732,454	2,894,812	2,732,722	2,757,714	2,745,152	2,767,885
Golf Course Enterprise Fund Supported Debt Svc.	209,219	202,566	172,405	206,213	256,059	282,019	297,767
Enterprise Fund Debt Service	2,569,855	2,935,020	3,067,216	2,938,935	3,013,773	3,027,172	3,065,652
TOTAL Debt Service	13,521,039	14,226,221	15,749,756	15,515,510	15,675,215	16,831,382	16,366,989

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

² The following school projects are being reimbursed by the State: Lincoln, Heath, High School, and Baker.

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

CAPITAL IMPROVEMENTS PROGRAM

Great care has gone into the crafting of the Debt Management Plan for the FY07 - FY12 CIP. Due to three significant factors -- the difficult bid environment, the significant change in the assumption surrounding School Building Assistance (SBA) funding by the State, and the need for additional funding for projects previously approved -- developing a debt management plan for this Proposed CIP that lives within the Town's CIP Financing Policies was challenging. An outcome of having a number of large projects requiring debt financing is that the pay-as-you-go component of the CIP is minimal in FY08 and FY11. The debt management plan is detailed in the table below. As mentioned at the beginning of this Section VI, this debt management plan results in the Town complying with all of its CIP Financing Policies.

<u>Project</u>	<u>Yrs</u>	<u>Authorization</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Lawrence School/Longwood Playground - (\$1M from previous authorization)	10	17,075,000	145,000	140,500	136,000	131,500	127,000	122,500
Health Dept (previously authorized)	20	4,100,000	410,000	399,750	389,500	379,250	369,000	358,750
Town Hall Design (previously authorized)	10	1,260,000	182,700	177,030	171,360	165,690	160,020	154,350
Muddy River (previously authorized)	10	745,000		109,888	106,349	102,810	99,271	95,733
Town Hall (seeking authorization)	20	13,000,000		1,332,500	1,298,375	1,264,250	1,230,125	1,196,000
Fisher Hill (seeking authorization)	10	1,350,000		199,125	192,713	186,300	179,888	173,475
Landfill / Transfer Station (seeking authorization)	10	2,000,000		295,000	285,500	276,000	266,500	257,000
Swimming Pool (seeking authorization)	10	1,600,000		236,000	228,400	220,800	213,200	205,600
HS Projects (seeking authorization)	10	2,875,000			424,063	410,406	396,750	383,094
Runkle School Design (seeking authorization)	10	2,400,000				354,000	342,600	331,200
Runkle School - TOWN @ 50% (seeking authorization)	20	12,000,000					1,230,000	1,198,500
Devotion School Windows (seeking authorization)	10	700,000					103,250	99,925
Rear Landfill (seeking authorization)	15	3,700,000					431,667	419,333
UAB Roof/Chimney/Gutters & Downspouts (seeking auth.)	10	1,200,000						177,000
NEW GEN FUND DEBT SERVICE (cumulative)			739,707	2,891,801	3,234,268	3,493,016	5,151,281	5,174,472
Water Meters (previously authorized)	15	2,000,000	228,333	222,000	215,667	209,333	203,000	196,667
Storm Drains (previously authorized)	10	1,000,000	71,250	69,125	67,000	64,875	136,500	132,000
Wastewater ¹ (see footnote)	15	12,000,000	380,632	603,407	586,183	802,291	778,400	987,842
Singletree Tank (seeking authorization)	10	250,000			36,875	35,688	34,500	33,313
Golf Course ² (previously authorized)	15	2,840,000			57,183	111,457	150,599	200,657
NEW ENTERPRISE FUND DEBT SERVICE (cumulative)			680,215	894,532	962,907	1,223,644	1,303,000	1,550,479
TOTAL NEW DEBT SERVICE (cumulative)			1,419,922	3,786,333	4,197,175	4,716,660	6,454,281	6,724,950

¹ Of the \$12M authorization, \$2.74M has already been borrowed from a FY02 \$6M authorization, leaving \$3.34M, plus a new \$6M authorization for FY07.

² Of the \$2.84M authorization, \$1.1M has already been borrowed from the FY02 authorization, leaving \$1.74M phased-in.

RECOMMENDED PROJECTS

The following pages contain the FY07 - FY12 CIP as proposed by project. Commencing on page VI-19 is a project description for each project.

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

CAPITAL IMPROVEMENTS PROGRAM

TOWN OF BROOKLINE CAPITAL IMPROVEMENT PROGRAM: FY2007 - FY2012

REVENUE CODES:

A = Property Tax/Free Cash/Overlay Surplus D = Golf Budget G = Utility Bond J = Re-Approp. of Funds
 B = General Fund Bond E = Golf Bond H = CDBG
 C = State / Federal Aid F = Utility Budget I = Other

CATEGORY CODES (CC):

1 = New Facility Construction 4 = Infrastructure
 2 = Facility Renovation / Repair 5 = Vehicles
 3 = Parks/Open Space/Playgrounds 6 = Miscellaneous

CC	Total	Prior Year (FY06)	Future Capital Improvement Plan										Future Years	
			2007	2008	2009	2010	2011	2012						
GENERAL GOVERNMENT														
2	14,260,000	1,260,000	13,000,000	B										
2	4,350,000	4,350,000												
6	131,774	29,017	27,757	A		25,000	A		25,000	A		25,000	A	
2	50,000											50,000	A	
6	110,000	110,000												
6	2,000,000	250,000	250,000	A	250,000	A	250,000	A	250,000	A	250,000	A	250,000	A
General Government Total			20,901,774	5,999,017	13,277,757	250,000	275,000	250,000	275,000	250,000	250,000	325,000		
PLANNING & COMMUNITY DEVEL														
4	895,000				150,000	A		175,000	A		250,000	A	320,000	A
4	100,000		100,000	A										
4	1,605,000		105,000	H	1,500,000	H								
4	250,000				250,000	I								
4	500,000				500,000	C								
4	45,000	45,000												
4	75,000					75,000	A							
4	600,000						600,000	C						
4	77,250						77,250	A						
Planning & Community Development Total			4,147,250	45,000	205,000	2,400,000	75,000	852,250	-	250,000	320,000			
PUBLIC SAFETY														
6	60,000		60,000	A										
6	270,000		135,000	A	135,000	A								
5	375,000	375,000												
5	890,000		890,000	A										
5	977,000		250,000	A			315,000	A		130,000	A	282,000	A	
2	-				NA									
2	80,000	80,000												
2	360,000		360,000	A										
2	1,125,000						25,000	A	100,000	A	1,000,000	B		
6	105,000		25,000	A					80,000	A				
Public Safety Total			4,242,000	455,000	1,720,000	135,000	-	340,000	180,000	1,130,000	282,000			

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

CAPITAL IMPROVEMENTS PROGRAM

TOWN OF BROOKLINE CAPITAL IMPROVEMENT PROGRAM: FY2007 - FY2012

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CATEGORY CODES (CC):

1 = New Facility Construction
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CC	Total	Prior Year (FY06)	Future Capital Improvement Plan												Future Years
			2007	2008	2009	2010	2011	2012							
LIBRARY															
2	Coolidge Corner Upgrade HVAC	100,000	100,000												
2	Coolidge Corner - Rear Windows	123,000					13,000	A	110,000	A					
2	Putterham - HVAC/Furn./Windows	338,000	65,000	150,000	A	13,000	A	110,000	A						
2	Library Interior Painting / Facelift	200,000						100,000	A					100,000	A
6	RFID Conversion Project	617,000				425,000	A	64,000	A	64,000	A	64,000	A		
	Library Total	1,378,000	165,000	150,000		438,000		274,000		77,000		174,000		100,000	
PUBLIC WORKS:															
Transportation															
4	Washington/School/Cypress Signal	103,000	-	103,000	A										
4	Harvard / Babcock Signal	25,700		25,700	A										
4	Cypress / High Traffic Signal Study	25,000												25,000	A
	Public Works - Transportation Sub-Total	153,700	-	128,700		-		-		-		-		25,000	
Engineering/Highway															
4	Handicapped Access (ADA)	320,000	40,000	40,000	H	40,000	H	40,000	H	40,000	H	40,000	H	40,000	H
4	Street Rehab - Town	8,000,000	1,000,000	1,000,000	A	1,000,000	A	1,000,000	A	1,000,000	A	1,000,000	A	1,000,000	A
4	Street Rehab - State	4,550,288	568,786	568,786	C	568,786	C	568,786	C	568,786	C	568,786	C	568,786	C
4	Street Rehab - CD	1,050,000		150,000	H	150,000	H	150,000	H	150,000	H	150,000	H	150,000	H
4	Traffic Calming	750,000	150,000	100,000	A	100,000	A	100,000	A	100,000	A	100,000	A	50,000	A
4	Sidewalk Repair	1,670,000	270,000	200,000	A	200,000	A	200,000	A	200,000	A	200,000	A	200,000	A
4	Street Light Repair/Replacement Program	800,000	100,000	100,000	A	100,000	A	100,000	A	100,000	A	100,000	A	100,000	A
4	Parking Meter Replacement Program	1,300,000				162,500	A	162,500	A	162,500	A	162,500	A	162,500	A
4	Parking Lot Rehab. - Babcock St., Centre St. East, Fuller St., & School St.	352,000						170,000	A					182,000	A
4	Lincoln School Wall Repair	150,000	150,000												
4	Path Reconstruction	150,000	150,000												
3	Newton St. Landfill / Transfer Station	5,700,000		2,000,000	B					3,700,000	B				
	Public Works - Engineering/Highway Sub-Total	24,792,288	2,428,786	4,158,786		2,321,286		2,491,286		6,021,286		2,321,286		2,271,286	2,778,286
Water / Sewer															
4	Singletree Tank Interior Rehab.	250,000				250,000	G								
4	Storm Drain Improvements	1,000,000	500,000						500,000	G					
4	Wastewater System Improvements	9,000,000		6,000,000	G									3,000,000	G
4	Water Meter Replacement	2,000,000	2,000,000												
	Public Works - Water / Sewer Sub-Total	12,250,000	2,500,000	6,000,000		250,000		-		500,000		-		3,000,000	

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

CAPITAL IMPROVEMENTS PROGRAM

TOWN OF BROOKLINE CAPITAL IMPROVEMENT PROGRAM: FY2007 - FY2012

REVENUE CODES:

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CATEGORY CODES (CC):

1 = New Facility Construction
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 5 = Vehicles
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CC	Description	Total	Prior Year (FY06)	Future Capital Improvement Plan										Future Years			
				2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018		
Parks and Playgrounds																	
3	Amory Field	350,000	350,000														
3	Billy Ward Playground	660,000								60,000	A	600,000	A				
3	Brookline Reservoir Park	220,000													220,000	A	
3	Corey Hill Playground	550,000													550,000	A	
3	Dane Park	170,000	170,000														
3	Turf - Downes/Landfill	300,000	300,000														
3	Downes Field Renovation - NFL Grant	200,000	200,000														
3	Downes Field Renovation - CDBG	230,000	230,000														
3	Eliot Recreation Center Playground	660,000						60,000	A	600,000	A						
3	Fisher Hill - Acquisition, Design & Field	4,600,000		1,350,000	B	3,250,000	I										
3	Larz Anderson Park	100,000													100,000	A	
3	Newton St. Landfill Park - Town	175,000	175,000														
3	Newton St. Landfill Park - State	250,000	250,000														
3	Riverway Park	425,000													425,000	A	
3	Soule Playground	850,000		350,000	A										500,000	A	
3	Waldstein Playground	880,000								80,000	A	800,000	B				
3	Winthrop Square / Minot Rose Garden	440,000				40,000	A	400,000	A								
3	Parks/Playgrounds Rehab/Upgrade	2,000,000	250,000	250,000	A	250,000	A	250,000	A	250,000	A	250,000	A	250,000	A	250,000	A
3	Town/School Ground Rehab.	960,000	120,000	120,000	A	120,000	A	120,000	A	120,000	A	120,000	A	120,000	A	120,000	A
3	Tree / Shrub Management	75,000				25,000	A			25,000	A				25,000	A	
3	Tennis Courts / Basketball Courts	200,000		100,000	A			100,000	A								
3	Lighting & Amenities	150,000		150,000	A												
2	Comfort Stations	150,000						50,000	A	50,000	A	50,000	A				
	Public Works - Parks and Playground Sub-Total	14,595,000	2,045,000	2,320,000		3,685,000		980,000		1,045,000		560,000		1,770,000		2,190,000	
Conservation/Open Space																	
3	Tree Removal/Repl - Town	800,000	100,000	100,000	A	100,000	A	100,000	A	100,000	A	100,000	A	100,000	A	100,000	A
3	Tree Removal/Repl - CDBG	240,000	30,000	30,000	H	30,000	H	30,000	H	30,000	H	30,000	H	30,000	H	30,000	H
3	Forestry Restoration	80,000								80,000	A						
3	Lost Pond Sanctuary	25,000				25,000	A										
3	Walnut Hills Cemetery Upgrade	175,000		60,000	A	115,000	A										
3	Old Burial Ground	200,000				100,000	A			100,000	A						
3	Small Green Open Space/Streetscapes	150,000				50,000	A			50,000	A				50,000	A	
	Public Works - Conser /Open Space Sub-Total	1,670,000	130,000	190,000		420,000		130,000		180,000		310,000		130,000		180,000	
	Public Works Total	53,460,988	7,103,786	12,797,486		6,676,286		3,601,286		7,746,286		3,191,286		4,171,286		8,173,286	
RECREATION																	
2	Larz Anderson Skating Rink	400,000	140,000	130,000	A	130,000	A										
2	Waldstein Building	255,000		30,000	A	225,000	A										
2	Soule Rec Center - HVAC / Fire Escape / Gardener's Shed	400,000								50,000	A	350,000	A				
2	Swimming Pool - Windows, Roof, Ceiling	123,960		123,960	J												
	Lighting, HVAC	1,600,000		1,600,000	B												
	Recreation Total	2,778,960	140,000	1,883,960		355,000		-		50,000		350,000		-		-	

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

CAPITAL IMPROVEMENTS PROGRAM

TOWN OF BROOKLINE CAPITAL IMPROVEMENT PROGRAM: FY2007 - FY2012

REVENUE CODES:

A = Property Tax/Free Cash/Overlay Surplus
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CATEGORY CODES (CC):

1 = New Facility Construction
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CC	Description	Total	Prior Year (FY06)	Future Capital Improvement Plan										Future Years			
				2007	2008	2009	2010	2011	2012	2013	2014	2015	2016				
SCHOOL																	
6	Furniture Upgrades	225,000	50,000	25,000	A	25,000	A	25,000	A	25,000	A	25,000	A	25,000	A		
6	Classroom Desktop Computers	475,000												475,000	A		
2	Energy Management System	160,000		80,000	A			80,000	A								
2	Energy Conservation Projects	285,000	25,000	185,000	A	25,000	A	25,000	A	25,000	A						
2	Town/School Asbestos Removal	400,000	50,000	50,000	A	50,000	A	50,000	A	50,000	A	50,000	A	50,000	A		
2	Town/School ADA Renovations	400,000	50,000	50,000	A	50,000	A	50,000	A	50,000	A	50,000	A	50,000	A		
2	Town/School Building Security / Life Safety	300,000	100,000	100,000	A			100,000	A								
2	Town/School Emer Generator Repl	50,000												50,000	A		
2	Town/School Roof Repair/Repl. Program	675,000		275,000	A					200,000	A			200,000	A		
2	High School - Roof Rep./Pointing/Tappan St. Gym Windows/Wiring/Floors	3,163,000	48,000	240,000	A	2,875,000	B										
2	UAB - Roof&Chimney/Pointing/Gutters & Downsp.	1,310,000								110,000	A	1,200,000	B				
2	Baldwin - HVAC/Elec./Elev./Windows/ADA	1,737,500													1,737,500	B	
2	Runkle Feas. / Devotion Needs Assessment	200,000		200,000	A												
2	Devotion Rehab. - Town Share (50%)	29,100,000								300,000	A			4,800,000	B	24,000,000	B
2	Devotion Rehab. - State Share (50%)	24,000,000														24,000,000	C
2	Runkle Rehab. - Town Share (50%)	14,400,000						2,400,000	B	12,000,000	B						
2	Runkle Rehab. - State Share (50%)	12,000,000								12,000,000	C						
2	Devotion Windows	700,000								700,000	B						
2	Driscoll - Bathrooms	100,000	100,000														
2	Old Lincoln - Sprink./Pointing/Gutters&Downsp.	580,000	290,000	290,000	J												
2	Old Lincoln Rehab.	7,000,000														7,000,000	B
2	Pierce - Renov. Aud./ Elec. Distrib. Upgrade	831,000	50,000			66,000	A	550,000	A			15,000	A	150,000	A		
2	Trash Compactors	30,000		30,000	A												
	School Total	98,121,500	763,000	1,525,000		3,091,000		3,280,000		25,460,000		1,340,000		5,800,000		56,862,500	
	GRAND TOTAL	185,030,010	14,670,803	31,558,741		13,345,286		7,505,286		34,775,536		5,510,286		11,601,286		66,062,786	

**TOWN OF BROOKLINE
FY2007 PROGRAM BUDGET**

CAPITAL IMPROVEMENTS PROGRAM

TOWN OF BROOKLINE CAPITAL IMPROVEMENT PROGRAM: FY2007 - FY2012

REVENUE CODES:

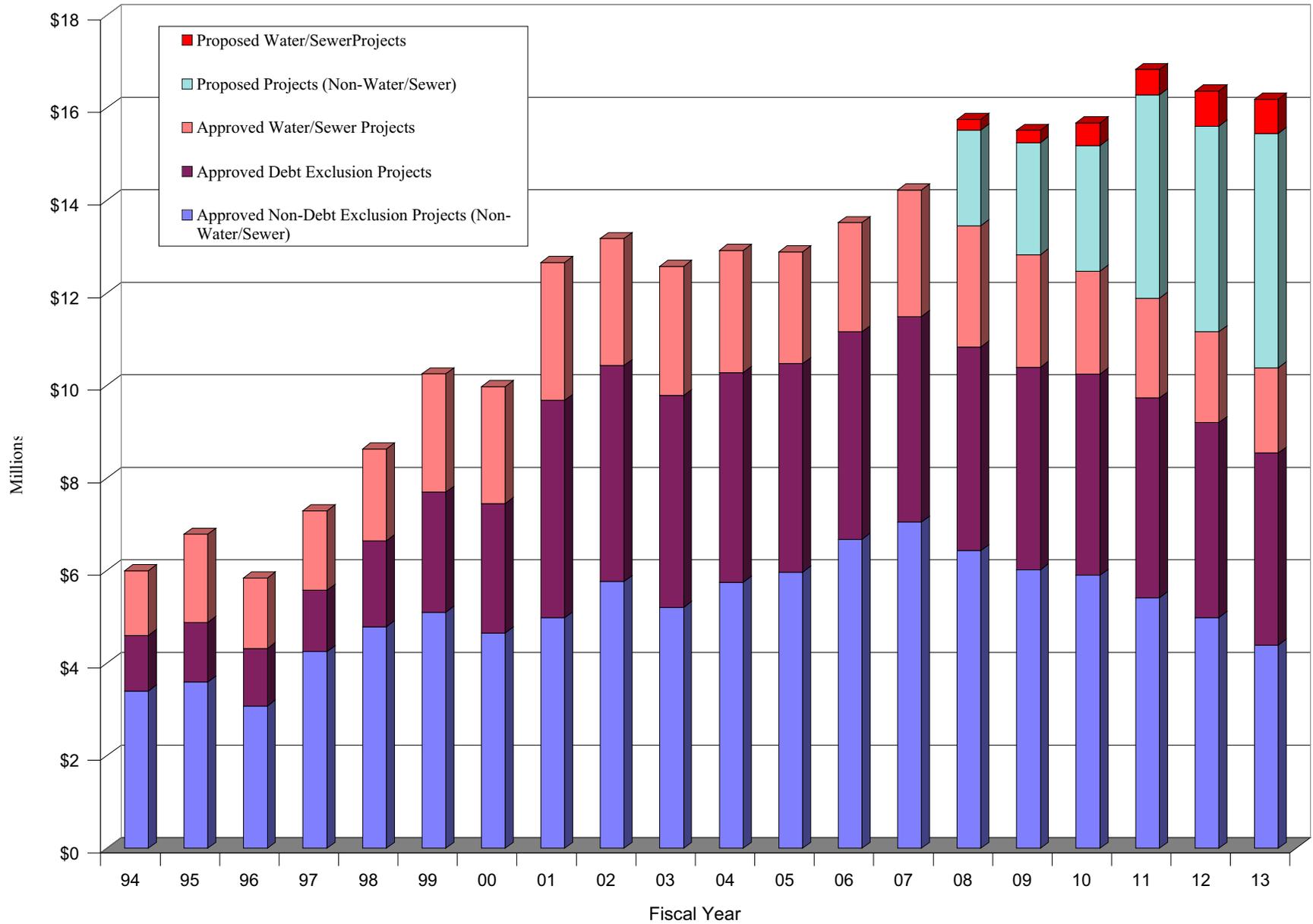
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CATEGORY CODES (CC):

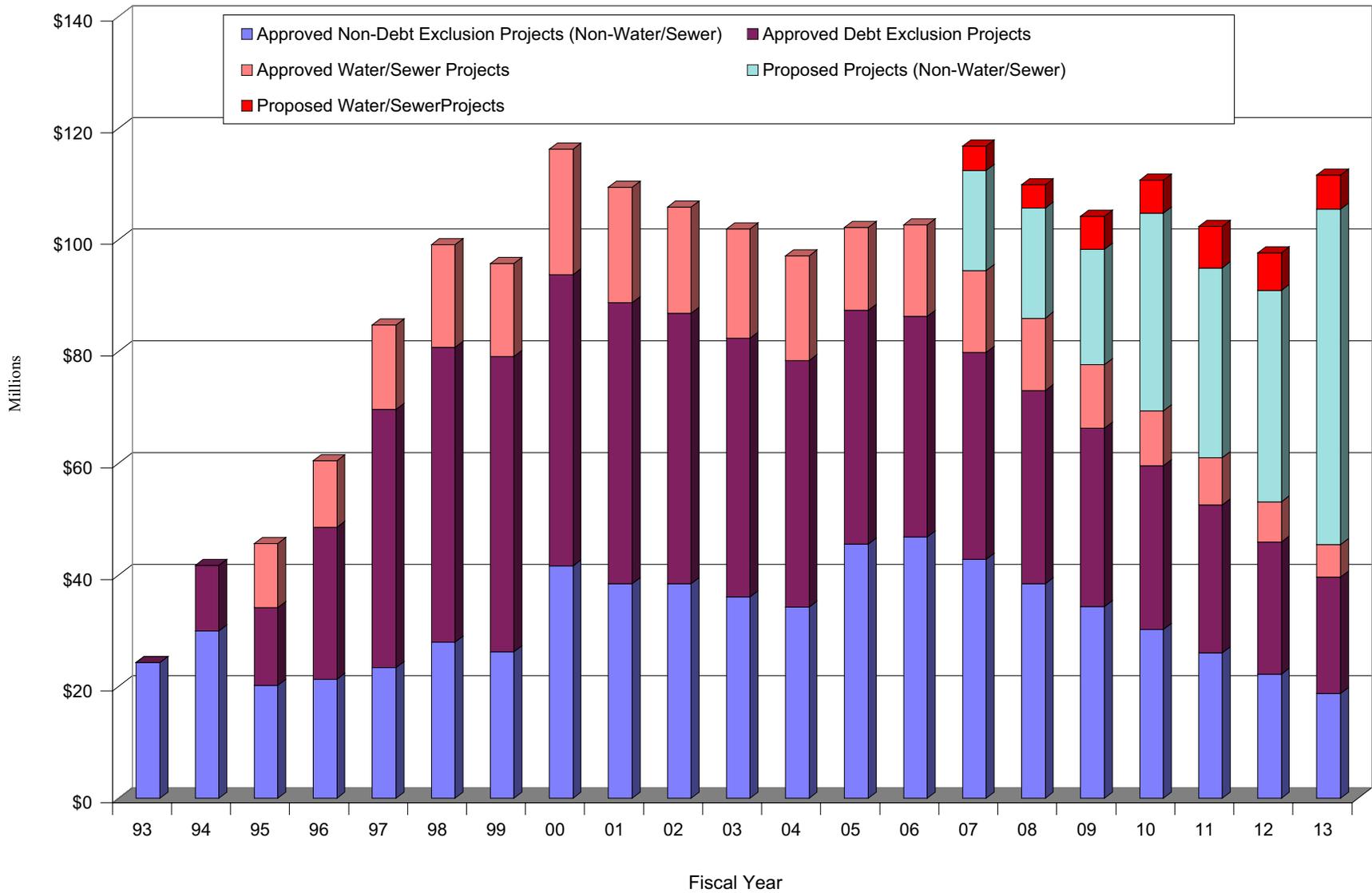
1 = New Facility Construction
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CC	Total	Prior Year (FY06)	Future Capital Improvement Plan													
			2007	2008	2009	2010	2011	2012	Future Years							
GRAND TOTAL BY SOURCE																
A = Property Tax / Free Cash	37,548,262	5,242,017	6,300,995	20%	3,931,500	29%	4,316,500	58%	4,486,750	13%	3,521,500	64%	4,212,500	36%	5,536,500	8%
B = General Fund Bond	85,772,500	5,610,000	17,950,000	57%	2,875,000	22%	2,400,000	32%	16,400,000	47%	1,200,000	22%	6,600,000	57%	32,737,500	50%
C = State / Federal Grants	41,900,288	818,786	568,786	2%	1,068,786	8%	568,786	8%	13,168,786	38%	568,786	10%	568,786	5%	24,568,786	37%
D = Golf Budget	-	-	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
E = Golf Bond	-	-	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
F = Utility Budget	-	-	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
G = Utility Bond	12,250,000	2,500,000	6,000,000	19%	250,000	2%	-	0%	500,000	1%	-	0%	-	0%	3,000,000	5%
H = CDBG	3,445,000	300,000	325,000	1%	1,720,000	13%	220,000	3%	220,000	1%	220,000	4%	220,000	2%	220,000	0%
I = Other	3,700,000	200,000	-	0%	3,500,000	26%	-	0%	-	0%	-	0%	-	0%	-	0%
J = Re-Approp. of Existing Funds	413,960	-	413,960	1%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
Grand Total	185,030,010	14,670,803	31,558,741		13,345,286		7,505,286		34,775,536		5,510,286		11,601,286		66,062,786	
GRAND TOTAL BY ALLOCATION																
General Government	20,901,312	5,999,017	13,277,295	42%	250,000	2%	275,000	4%	250,000	1%	275,000	5%	250,000	2%	325,000	0%
Planning and Community Development	4,147,250	45,000	205,000	1%	2,400,000	18%	75,000	1%	852,250	2%	-	0%	250,000	2%	320,000	0%
Public Safety	4,242,000	455,000	1,720,000	5%	135,000	1%	-	0%	340,000	1%	180,000	3%	1,130,000	10%	282,000	0%
Library	1,378,000	165,000	150,000	0%	438,000	3%	274,000	4%	77,000	0%	174,000	3%	-	0%	100,000	0%
DPW - Transportation	153,700	-	128,700	0%	-	0%	-	0%	-	0%	-	0%	-	0%	25,000	0%
Engineering/Highway	24,792,288	2,428,786	4,158,786	13%	2,321,286	17%	2,491,286	33%	6,021,286	17%	2,321,286	42%	2,271,286	20%	2,778,286	4%
Water / Sewer	12,250,000	2,500,000	6,000,000	19%	250,000	2%	-	0%	500,000	1%	-	0%	-	0%	3,000,000	5%
Parks & Playgrounds	14,595,000	2,045,000	2,320,000	7%	3,685,000	28%	980,000	13%	1,045,000	3%	560,000	10%	1,770,000	15%	2,190,000	3%
Conservation/Open Space	1,670,000	130,000	190,000	1%	420,000	3%	130,000	2%	180,000	1%	310,000	6%	130,000	1%	180,000	0%
Recreation	2,778,960	140,000	1,883,960	6%	355,000	3%	-	0%	50,000	0%	350,000	6%	-	0%	-	0%
Public Schools	98,121,500	763,000	1,525,000	5%	3,091,000	23%	3,280,000	44%	25,460,000	73%	1,340,000	24%	5,800,000	50%	56,862,500	86%
Grand Total	185,030,010	14,670,803	31,558,741		13,345,286		7,505,286		34,775,536		5,510,286		11,601,286		66,062,786	
GRAND TOTAL BY CATEGORY																
1 New Facility Construction	-	-	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
2 Facility Renovation / Repair	121,336,460	6,708,000	16,893,960	54%	3,434,000	26%	3,515,000	47%	25,573,000	74%	1,925,000	35%	6,300,000	54%	56,987,500	86%
3 Parks / Open Space / Playgrounds	21,815,000	2,175,000	4,510,000	14%	4,105,000	31%	1,060,000	14%	4,875,000	14%	820,000	15%	1,900,000	16%	2,370,000	4%
4 Infrastructure	35,643,238	4,973,786	8,492,486	27%	4,971,286	37%	2,566,286	34%	3,673,536	11%	2,321,286	42%	2,521,286	22%	6,123,286	9%
5 Vehicles	2,242,000	375,000	1,140,000	4%	-	0%	-	0%	315,000	1%	-	0%	130,000	1%	282,000	0%
6 Miscellaneous	3,993,312	439,017	522,295	2%	835,000	6%	364,000	5%	339,000	1%	444,000	8%	750,000	6%	300,000	0%
Grand Total	185,030,010	14,670,803	31,558,741		13,345,286		7,505,286		34,775,536		5,510,286		11,601,286		66,062,786	
6-Year Total	104,296,421															

DEBT SERVICE BASED ON EXISTING AUTHORIZATIONS AND PROJECTS IN FY07- FY12 CIP



TOTAL OUTSTANDING DEBT (as of June 30 each year) BASED ON EXISTING AUTHORIZATIONS AND
PROJECTS IN FY07 - FY12 CIP



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. The primary occupations of Brookline residents are management and professional, heavily concentrated in the fields of medicine and education.

Settled: 1638
Incorporated: 1705

Total Area: 6.82 square miles
Land Area: 6.79 square miles

Demographics (2000 U.S. Census)

Population: 57,107

Median Age (years): 34.5

Male: 45.2%
Female: 54.8%

White: 81.1%
Asian: 12.8%
Black or African American: 2.7%
American Indian or Alaskan Native: 0.1%
Other: 3.3%

Form of Government: Representative Town Meeting (240 Elected Town Meeting Members and eight At Large) with five-member Board of Selectmen and Town Administrator.

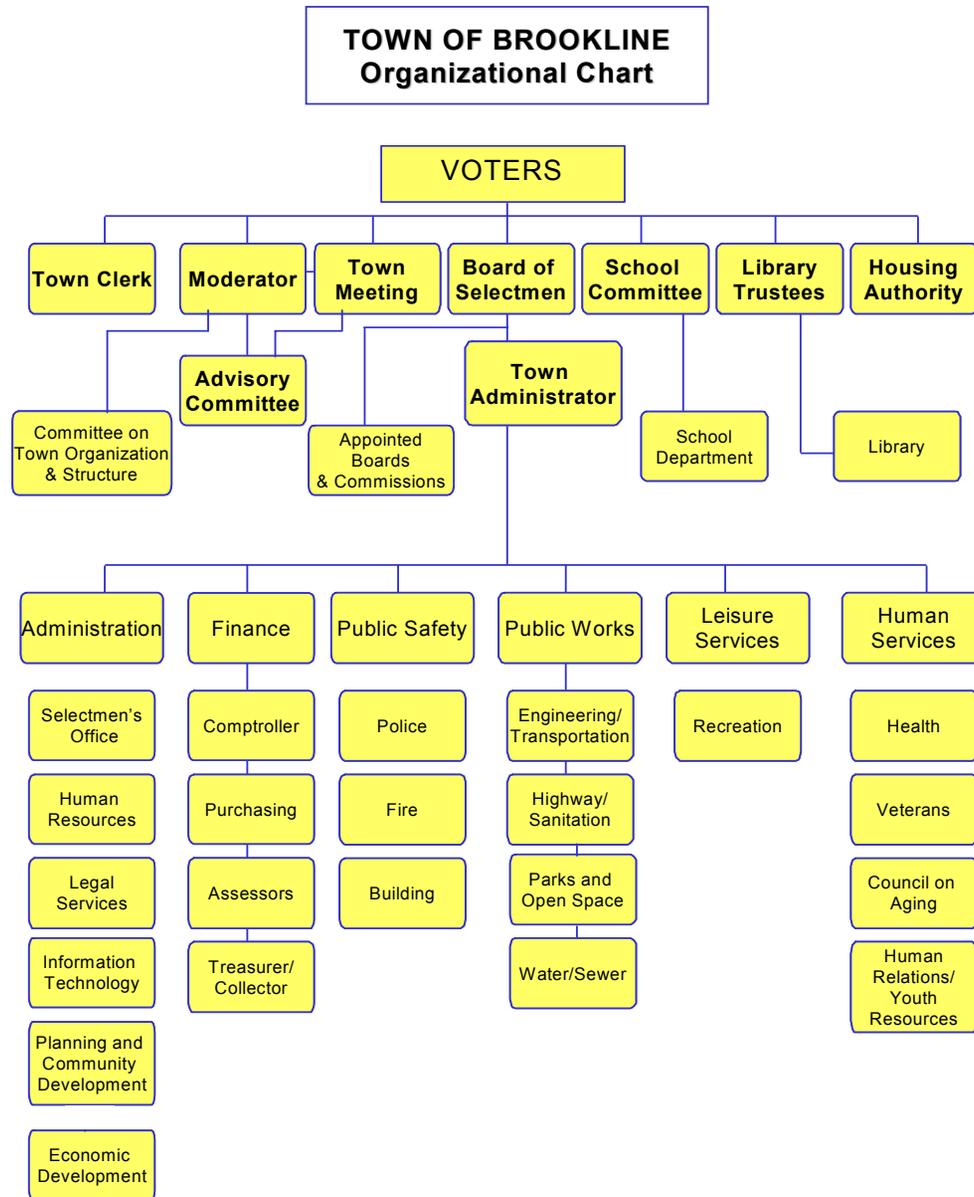
Bond Rating: Aaa

FY2006 Assessed Valuation: \$14,103,339,350

FY2006 Tax Rate:

Residential \$9.55
Commercial \$15.46
Residential Exemption \$165,014





TOWN OF BROOKLINE FY2007 PROGRAM BUDGET	BUDGET PROCESS		
<p><u>THE BUDGET PROCESS</u></p> <p>The budget process begins each year in the fall when the Town Administration staff work with departments on developing "maintenance budgets". Departmental budget targets are set based on revenue availability as defined in the most recent Long-Range Financial Forecast. In late November to early December, the 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 budget requests before they are submitted to the Town Administrator.</p> <p>The Town Administrator then develops the Financial Plan, which encompasses the recommended municipal budget, with costs, goals, and objectives for every department, the proposed Capital Improvements Program (CIP), and comments on all other fiscal matters for the ensuing fiscal year. The Financial Plan also includes estimates of state and county assessments, collective bargaining objectives, and the property tax abatement reserve (Overlay).</p> <p>In February, the Town Administrator submits the recommended Financial Plan to the Board of Selectmen and Advisory Committee for review and consideration. The Town Administrator, budget staff, and Department Heads regularly appear at meetings of these bodies to explain and defend the proposals contained in the Plan.</p> <p>The budget is presented to Town Meeting upon the motion of the Advisory Committee and is contained in the Advisory Committee's report in the Combined Reports to Town Meeting. Also included in the Combined Reports are the Selectmen's separate comments and recommendations.</p> <p>Town Meeting must approve most budget items by a majority vote, with the exception of bond authorizations and deposits into or withdrawals from the Stabilization Fund, all of which require a two-thirds vote. Individual items within the proposed budget may be increased, decreased, or stricken so long as expenditures do not exceed available revenues. Only Town Meeting can amend the budget after adoption. If necessary, this is done at a subsequent Town Meeting.</p> <p>Consistent with the annual audited financial statements, the budget is prepared using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when the liabilities are incurred. Real estate and personal property taxes are recognized as revenues in the fiscal year for which they are levied.</p>	CIP BUDGET	DATES	OPERATING BUDGET
	Fiscal Year Begins	July 1	Fiscal Year Begins
	Request Forms distributed	July	
	Board/Commission Public Hearings	August	
	Request Forms due	September	Budget Forms distributed
	CIP Committee reviews requests	Sept / Oct	<ul style="list-style-type: none"> - Boards/Commissions review budget requests - Department Heads prepare budget requests
	CIP Committee reviews preliminary recommendations	October	Budget Requests due
	Selectmen hold Public Hearing on the CIP Long-Range Financial Forecast is presented	Nov / Dec	<ul style="list-style-type: none"> - Selectmen hold Public Hearing on the Budget - Long-Range Financial Forecast is presented - Town Administrator and staff meet with Department Heads to ascertain the need for cutbacks and/or expansion based on projected revenue
	<ul style="list-style-type: none"> - CIP Committee submits final recommendations to Town Administrator - Town Administrator submits recommendations to Selectmen 	December	Town Administrator develops Budget Guidelines
	Planning Board and Advisory Committee's Capital Subcommittee review the proposed CIP	Dec / Jan	Selectmen adopt Budget Guidelines
	Town Administrator submits Financial Plan to Selectmen and Advisory Committee	February 15 (or next Town business day)	Town Administrator submits Financial Plan to Selectmen and Advisory Committee
	<ul style="list-style-type: none"> - Selectmen review and vote CIP - Advisory Committee reviews and makes recommendations to Town Meeting 	Feb / Apr	<ul style="list-style-type: none"> - Selectmen review and vote Budget - Advisory Committee reviews and makes recommendations to Town Meeting
	Town Meeting votes CIP	May / June	Town Meeting votes Budget
Fiscal Year ends	June 30	Fiscal Year ends	

TOWN OF BROOKLINE FISCAL POLICIES

As approved by the Board of Selectmen on April 27, 2004

RESERVE POLICIES

The Town shall maintain the following general, special, and strategic reserve funds:

• **Budget Reserve** – to respond to extraordinary and unforeseen financial obligations, an annual budget reserve shall be established under the provisions of MGL Chapter 40, Section 6. The funding level shall be an amount equivalent to 1% of the prior year's net revenue, maintained in the manner set out below. Any unexpended balance at the end of the fiscal year must go toward the calculation of free cash; no fund balance is maintained.

- o Funding from Property Tax Levy – an amount equivalent to .75% of the prior year's net revenue shall be allocated from the Property Tax levy to the Appropriated Budget Reserve.
- o Funding from Free Cash – an amount equivalent to 0.25% of the prior year's net revenue shall be allocated from Free Cash, per the Town's Free Cash Policies, to the Appropriated Budget Reserve.

• **Stabilization Fund** – a Stabilization Fund shall be maintained, under the provisions of MGL Chapter 40, Section 5B.

1. The target funding level for the Fund shall be an amount equivalent to 3% of the Town's prior year's net revenue, as defined in the CIP policies. The Fund shall be funded only with Free Cash or one-time revenues.
2. 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.
3. 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 #2a. 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 #2b. 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.
4. 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.

RESERVE POLICIES (con't.)

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.

Post-Retirement Benefits Trust Fund – established by Chapter 472 of the Acts of 1998, this fund shall be maintained to offset the anticipated costs of post-retirement benefits of retired employees. The uses of and procedures for accessing the fund are prescribed in the above referenced special act.

The balance in the Fund shall be maintained, but future funding shall be suspended until a comprehensive statewide municipal approach is adopted. When funding is re-activated, funding may come from continued decreases in other fringe benefit line-items; from continued year-end surpluses in appropriations for employee health insurance; from continued assessments on the non-General Funds that support benefit-eligible employees; and 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 Board of Selectmen shall, at the conclusion of each fiscal year, require the Board of Assessors to submit an update of the Overlay reserve for each fiscal year, including, but not limited to, the current balances, amounts of potential abatements, and any transfers between accounts. If the balance of any fiscal year overlay exceeds the amount of potential abatements, the Board of Selectmen may request the Board of Assessors to declare those balances a surplus, for use in the Town's Capital Improvement Plan (CIP) or for any other one-time expense.

FREE CASH POLICIES

After funding the Town's reserves, as detailed in the Town's Reserve Policies and summarized below, available Free Cash shall be used exclusively to supplement the Capital Improvements Program (CIP).

Free Cash for Reserves

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.

Stabilization Fund – Free Cash shall be used to fund the Stabilization Fund at a level equivalent to 3% of the prior year's net revenue, as prescribed in the Town's Reserve Policies. If the 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.

Affordable Housing Trust Fund – in order to support the Town's efforts toward creating and maintaining affordable housing, Free Cash shall be appropriated into the Affordable Housing Trust Fund according to the following schedule:

- o when Free Cash exceeds \$6 million, 5% shall be allocated to the Affordable Housing Trust Fund.
- o when Free Cash exceeds \$7.5 million, 7.5% shall be allocated to the Affordable Housing Trust Fund.
- o when Free Cash exceeds \$10 million, 10% shall be allocated to the Affordable Housing Trust Fund.

Special Use – Free Cash may be used to augment the trust funds related to fringe benefits and unfunded liabilities related to employee benefits.

Free Cash for Capital

After providing for the reserves and the Affordable Housing Trust Fund as stated above, 100% of any remaining Free Cash balance shall be dedicated to the Capital Improvement Program (CIP).

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.

CAPITAL IMPROVEMENT PROGRAM (CIP) POLICIES (con't.)

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.

CAPITAL IMPROVEMENT PROGRAM (CIP) POLICIES (con't.)

CIP BUDGET ALLOCATIONS - 5.5% OF NET REVENUES

Total net direct debt service and net tax-financed CIP shall be maintained at a level equivalent to 5.5% of prior year net operating revenues.

• TAX FINANCED ALLOCATION - 1.25% OF NET REVENUES

Net tax-financed capital expenditures shall be maintained at a target level equivalent to 1.25% of prior year net operating revenues.

• DEBT-FINANCED ALLOCATION - 4.25% OF NET REVENUES

Net direct debt service shall be maintained at a target equivalent to 4.25% 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 shall be reserved for capital projects and expenditures which either cost in excess of \$100,000 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.
- 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 \$2,000. Beginning on July 1, 2004, the \$2,000 per capita shall 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 exclusively to supplement the Capital Improvements Program.

GLOSSARY OF TERMS

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 CIP is comprised of an annual capital budget and a five-year capital program.

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.

Cherry Sheet - Named for the cherry-colored paper on which they were originally printed, the Cherry Sheet is the official notification to municipalities of the next fiscal year's state aid and assessments (to cover the cost of certain state and county programs).

Cherry Sheet Offset Items - Local aid that may be spent without appropriation in the budget, but which must be spent for specific programs (e.g., METCO, School Lunch Program).

Conditions of Appropriation - Conditions set forth in the budget vote which define how a particular appropriation is to be spent, whether and how transfers of funds from one category to another can be made, or any other conditions which Town Meeting may make on the appropriation.

Debt Burden - The amount of debt carried by an issuer.

Debt Exclusion - An action taken by a community through a referendum to vote to raise the funds necessary to pay debt service costs for a particular project from the property tax levy, but outside the limits under Proposition 2½

Debt Limit - The maximum amount of debt that a municipality may authorize for qualified purposes under state law.

GLOSSARY OF TERMS (con't.)

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.

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.

GLOSSARY OF TERMS (con't.)

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 rentals.

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.

New Growth - The additional tax revenue generated by new construction, renovations, and other increase in the property tax base during a calendar year.

Operating Budget - A plan of proposed expenditures for personnel, supplies, services, and other expenses for the fiscal year.

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 (not to exceed 5 percent 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 percent of the properties assessed value.

Revenue Anticipation Note - A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revolving Fund - Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

School Building Assistance Program (SBA) - 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.

GLOSSARY OF TERMS (con't.)

Special Revenue Fund - A fund, established by statute only, that contains revenues that are earmarked for and restricted to expenditures for specific purposes. Special revenue funds include revolving funds, grants, and gifts.

Stabilization Fund - A fund designed to accumulate amounts for future spending purposes, although it may be appropriated for any lawful purpose. A two-thirds vote of Town Meeting is required to appropriate money from the stabilization fund.

State Aid Anticipatory Note (SAAN) - A short-term loan issued in anticipation of a state grant or aid.

Tax Anticipation Note - A short-term note issued to provide cash to cover operating expenses in anticipation of tax proceeds.

Tax Rate Recapitulation Sheet ("Recap") - A document submitted by a municipality to the state Department of Revenue in order to set a property tax rate. The recap sheet shows all estimated revenues and actual appropriations that affect the property tax rate.

Underride - A vote by a community to permanently decrease the tax levy limit. As such, it is the exact opposite of an override.

Undesignated Fund Balance - Monies in the various government funds as of June 30 which are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of Free Cash.

Unfunded 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.

