

TOWN OF BROOKLINE

BOARD OF SELECTMEN

Betsy DeWitt
Chairman

Nancy A. Daly
Richard W. Benka
Kenneth M. Goldstein

Melvin A. Kleckner
Town Administrator

The seal of the Town of Brookline is a circular emblem. It features a central shield with a landscape scene, including a building and a tree. The shield is surrounded by a wreath of leaves and flowers. The text "TOWN OF BROOKLINE" is written in a circular path around the shield. Above the shield, it says "A PART OF BOSTON" and below it, "FOUNDED 1830".

FY-2014 FINANCIAL PLAN

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February 12, 2013

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

I am pleased to submit for your consideration the Fiscal Year (FY) 2014 Budget and Financial Plan. The FY 2014 Budget balances \$257.4 million in revenue and expenses, including operation of the Town's enterprise activities. This budget represents an increase of 2.5% over the prior fiscal year. However, this rate of increase is understated for three reasons: (1) the accounting of \$3.25 million of one-time revenues and expenses last year attributable to the sale of Town property at Fisher Hill and the use of those proceeds for the development of new parkland at Fisher Hill, (2) the use of \$1.75 million from Overlay Surplus in FY 2013 for the feasibility/schematic design phase of the Devotion School project, and (3) the re-use of \$560,000 of surpluses from prior Capital Improvement Program (CIP) accounts for new FY 2013 projects. When those are factored out, the growth of the budget in FY 2014 is 4.8%.

The highlights of the FY 2014 Financial Plan include:

- Increased State Aid reflecting the Governor's commitment to adequately fund public education.
- Additional funding for long-term Pension and OPEB liabilities in order to offset prior investment losses in the pension fund and reach the Annual Required Contribution (ARC) for OPEB's more quickly.
- Strong Free Cash position allowing for additional funding of the Capital Improvement Program (total CIP funding is equivalent to 8.4% of prior year net revenue).
- Proposed reorganization/consolidation of Human Relations/Youth Resources Department.
- Unprecedented growth in school enrollment restricting the School Department's ability to maintain class size and educational programs.

The FY 2014 Budget reflects a stabilizing economic situation after several years of retrenchment. All operating revenue sources are expected to experience positive growth in FY 2014. Most notably is growth in State Aid, reflecting a major policy commitment from the Governor to support local education. After suffering major losses in State Aid between FY 2008 and FY 2012, the Town's Chapter 70 education aid experienced a rebound in FY 2013. FY 2014 will continue growth in Chapter 70 aid of \$1.75 million. However, this projection is less than the Governor's proposal given our concern over the Legislature's willingness to adopt the broad based tax increases that the Governor's budget is reliant upon. The Town also continues to benefit from a reduced rate of increase in employee health insurance premiums. Since the Town's decision to join the State's Group Insurance Commission (GIC) in FY 2011, the costs for this major expense has moderated. We have allocated funds for a 5% increase in premiums but are hopeful that the final rates approved by the GIC in March will reflect an even lower rate.

Despite an allocation of revenue providing the School Department with a 4.4% increase over their FY 2013 budget, unprecedented growth in school enrollment continues to place enormous pressure on the ability to maintain class size and educational programs. Clearly, this pressure will continue to be felt as school enrollment continues to increase and the Town is forced to re-open the Old Lincoln School in 2014. A new School Committee and Board of Selectmen initiated committee will be defining the manner in which the old Lincoln School will be used and how other school space issues will be implemented in order to meet the classroom crunch. In addition, the Committee will be addressing longer-term budgetary consequences from the impacts of increasing school enrollment.

The FY 2014 Budget continues the conservative and modest approach that has served the Town well during the protracted economic downturn. Overall, funding for municipal departments is limited to a 2.4% increase, including the projected costs of increased salaries and wages. Full-time equivalent staffing in municipal departments is up slightly from FY 2013, resulting from targeted investments in the Health Department to meet demands imposed by new regulations (e.g., plastic bags and styrofoam bans) and in the DPW Transportation division to implement the new taxi medallion program.

The FY 2014 Budget complies with all Town financial policies, including a requirement to maintain an amount equivalent to no less than 10% of the Town's operating revenues in reserve. Investments in Pension and OPEB funding plans will help offset prior investment losses and increase on-going funding commitments. Finally, the FY 2014 Financial Plan includes a strong Capital Improvement Plan (CIP) that meets the challenges of expanding classroom capacity in public school buildings and the renovation of the Town's buildings, facilities and physical infrastructure.

On the next page is a summary table of the FY 2014 Budget. In the sections that follow, a more detailed review of revenues and expenditures is addressed.

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

BUDGET MESSAGE

	<u>FY 2013</u>	<u>FY 2014</u>	<u>\$\$\$ CHANGE</u>	<u>% CHANGE</u>
REVENUES				
Property Tax	170,137,611	175,604,001	5,466,389	3.2%
Local Receipts	21,084,438	21,997,366	912,928	4.3%
State Aid	15,131,276	16,875,381	1,744,105	11.5%
Free Cash	5,336,413	7,655,155	2,318,742	43.5%
Other Available Funds	11,894,344	6,846,435	(5,047,909)	-42.4%
Enterprises (net)	27,631,196	28,418,511	787,315	2.8%
TOTAL REVENUES	251,215,279	257,396,848	6,181,568	2.5%
EXPENDITURES				
Municipal Departments	64,888,410	66,427,740	1,539,330	2.4%
School Department	79,079,824	82,547,188	3,467,364	4.4%
Non- Departmental	58,501,588	63,363,650	4,862,062	8.3%
Special Appropriations	12,933,500	8,581,000	(4,352,500)	-33.7%
Enterprises (net)	27,631,196	28,418,511	787,315	2.8%
Non-Appropriated	8,180,759	8,058,759	(122,000)	-1.5%
TOTAL EXPENDITURES	251,215,279	257,396,848	6,181,569	2.5%

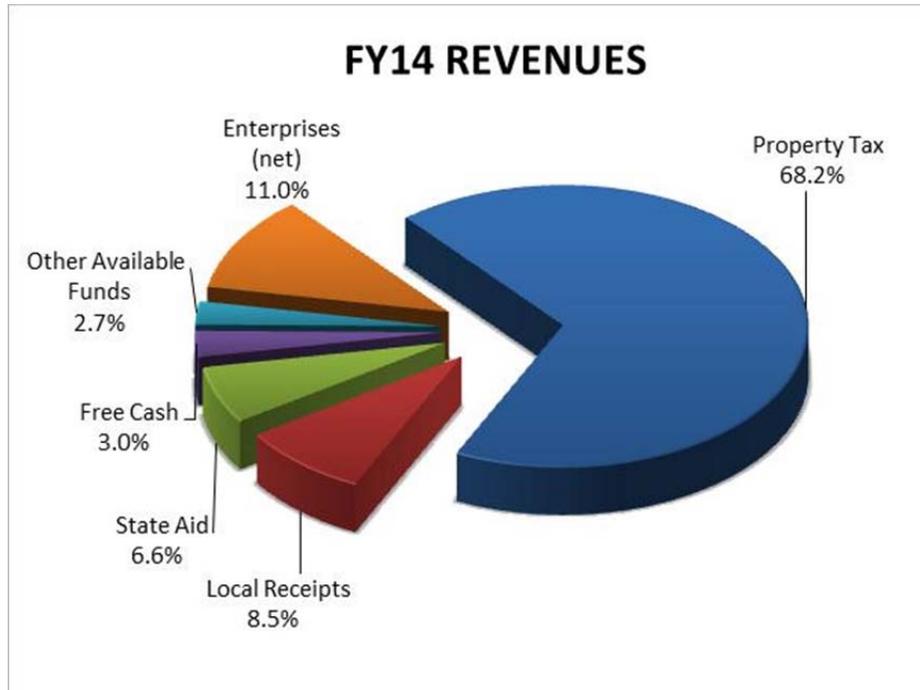
Revenues

Taxes: Property Taxes are projected to increase \$5.5 million (3.2%) to \$175,604,001 in FY 2014, representing more than two-thirds of the total revenue available to the Town. Of this amount, \$4.2 million reflects the annual 2.5% allowable growth in the tax levy, \$1.6 million from the value of new construction (New Growth) and \$1.1 million for debt service on the High School project that the voters have excluded from the Proposition 2½ levy limit. The Town’s property tax is overly reliant on residential property values. Despite the establishment of a higher tax rate for commercial property, the value of commercial, industrial and personal property in Brookline represents only 16.4% of the Town’s total tax levy. The Town’s goal is to increase the relative percentage of commercial and industrial tax base with development that is compatible with the neighborhood and limits negative impacts of traffic, noise and costly municipal services. In addition to the relief provided to residential taxpayers, additional commercial development adds jobs, vitality and residual revenue (e.g., meals taxes and parking meter receipts) for the Town. We look forward to improvement in the overall economy necessary to facilitate planned commercial development such as the project at 2 Brookline Place along the Brookline Avenue corridor.

Under state law, taxes on the value of automobiles (Motor Vehicle Excise) and taxes on hotels and on meals are included in the Local Receipts category.

Local Receipts: FY 2014 Local Receipts are projected to increase \$912,928 (4.3%) to \$21,997,366. This category of revenue represents a variety of sources generated by Town fees and charges. Most prominent are the Motor Vehicle Excise (MVE) tax, Parking and Traffic fines, Building Permit fees, the Trash Collection charge, and Local Option Taxes (meals and lodging). In FY 2014, Local Receipts are increasing for the third consecutive year, following the trend of the economic recovery. However, this level of Local Receipts has still not rebounded to the level the Town generated in FY 2008. This year, the projected growth comes from Benefit Reimbursements (\$212,175), Local Option Taxes (\$200,000), Parking Tickets (\$200,000), MVE (\$100,000), and the Medicare Part D Subsidy (\$100,000), among other smaller increases.

State Aid: FY 2014 State Aid is projected to increase \$1.7 million (11.5%) to \$16,875,381, including reimbursement of school construction costs under the old SBA program. This level of aid represents the second consecutive year of an increase, after FY 2013 represented the first increase since FY 2008. Governor Patrick has proposed a statewide increase of \$226.2 million (5.4%) in the Chapter 70 Education funding category. For Brookline, which has experienced a dramatic increase in student enrollment with related impacts on the cost of special education and English learning services, the increase in aid is substantial (\$2.8 million, 31.1%). However, the Financial Plan assumes a smaller rate of growth (\$1.75 million, 19.6%) since the Governor’s proposal is dependent upon the Legislature’s willingness to adopt the broad based tax

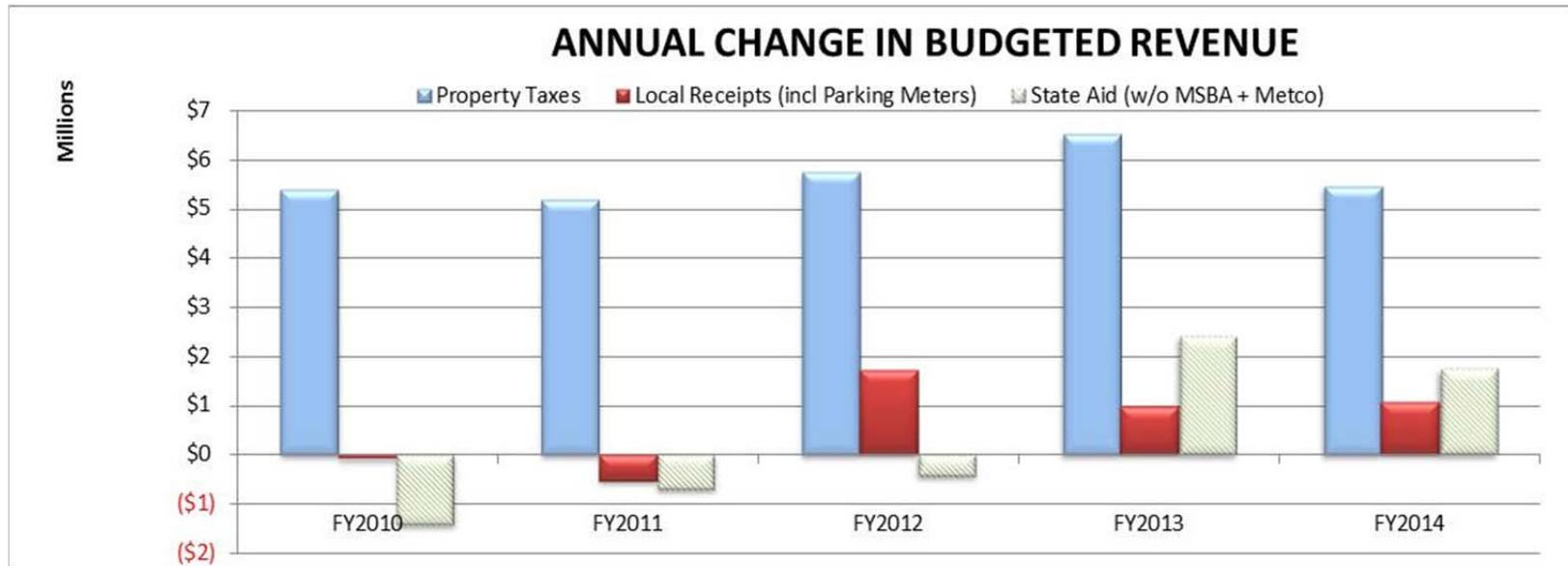


increases he included in his budget. (See Section III for a more detailed explanation of the Ch. 70 increase.) Unrestricted General Government Aid (UGGA) will be level funded in FY 2014. Because of the concern noted above regarding the likelihood of the Legislature to approve the new taxes proposed by the Governor, the new \$31 million “Annual Formula Local Aid” that was included in the Governor’s budget is not assumed in this Financial Plan. If ultimately included in the Legislature’s budget, it would yield \$120,753 for Brookline.

Free Cash: FY 2014 Free Cash proposed to fund the Budget is \$7,655,155, an increase of \$2.3 million (43.5%) from FY 2013. Free Cash represents the unrestricted fund balance from the prior fiscal year as certified by the State Department of Revenue. FY 2014 is the second year of the new financial policy that mandates a minimum level of operating reserves. The amount of certified Free Cash available for appropriation in FY 2014 is \$9,654,859. In order to ensure that the Town’s operating reserves will exceed 10% of operating revenues, I have recommended that only \$7.7 million of Free Cash be available for allocation in the FY 2014 Budget. Pursuant to the Town’s financial policies, Free Cash is used only to support non-operating purposes. More than \$4.8 million of the \$7.7 million of Free Cash allocated to the FY 2014 Budget is being used to fund the CIP, with the remainder going toward reserves and employee benefit related trust funds.

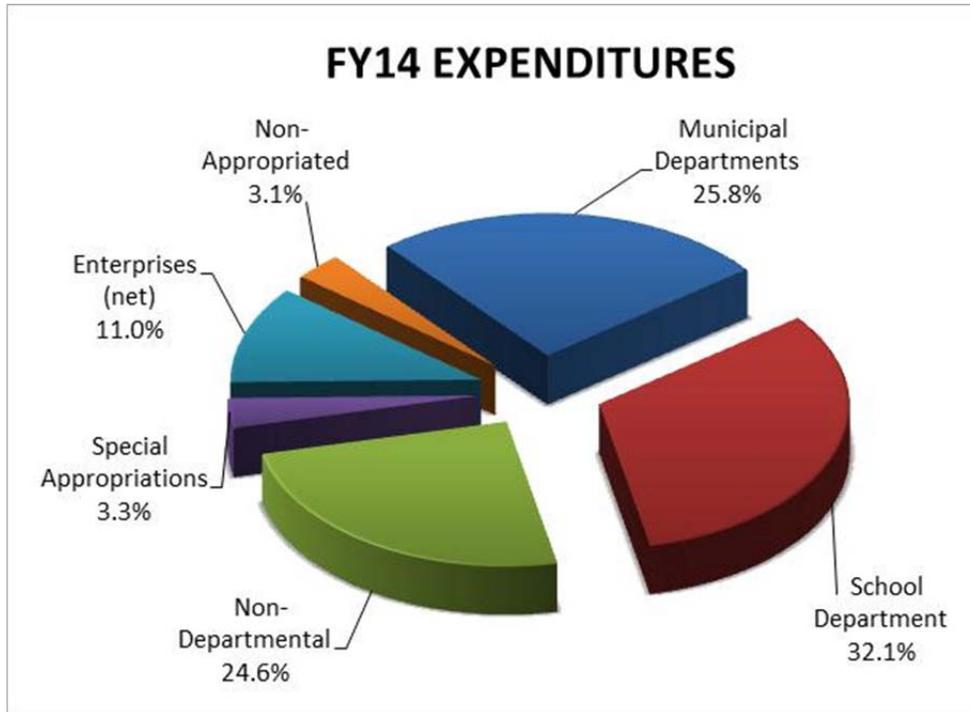
Other Available Funds: The FY 2014 Budget proposes the use of \$6,846,435 in other funding sources. Of this amount, \$4.1 million is from Parking Meters and \$2.6 million is due to reimbursements from Enterprise/Revolving Funds. The \$5 million (42.4%) decline in this category of revenue is the result of one-time monies used in FY 2013 for CIP purposes (\$3.25 million from the proceeds of the sale of the Fisher Hill property that was earmarked for development of new parkland on Fisher Hill, \$1.75 million from Overlay Surplus that funded the feasibility / schematic design phase of the Devotion School project, and \$560,000 of “re-captured” funds from old capital projects). It should also be noted that an additional \$25,000 (50% increase) from Cemetery trust funds are being used to reimburse the General Fund for expenses budgeted for in the DPW budget.

Enterprises: The Town operates and accounts for its Water/Sewer system and Golf Course as self-supporting enterprises. Similarly, most programs and services of the Recreation Department are accounted for in a separate Revolving Fund. The fees and other revenues attributable to these operations are proposed to be \$28,418,511, net of the reimbursements to the General Fund mentioned above under Other Available Funds, an increase of \$787,315 (2.8%). An equal amount is included in the expenditure side of the budget.



Expenditures

Municipal Departments: In FY 2014, the projected cost for all municipal (non-school) departments is \$66,427,740, an increase over FY 2013 of 2.4% (\$1.5 million). This amount includes a reserve for wage and salary increases for municipal employees, conditional upon negotiated settlements. The number of full-time equivalent personnel in municipal departments is being increased slightly from FY 2013 in response to unique demands. This includes targeted staffing in the Health Department to meet demands imposed by new regulations (e.g., plastic bags and styrofoam bans) and in the DPW Transportation Division to implement the new taxi medallion program. We have also brought the Building Department’s pest control operation in-house after an unfavorable contractual experience. In anticipation of future reductions in the federal Community Development Block Grant (CDBG) program, we have transferred \$26,506 in Planning and Community Development staff expenses from the grant back to the Town’s budget. Finally, we have budgeted for a long overdue increase in the compensation rate for part-time election workers.



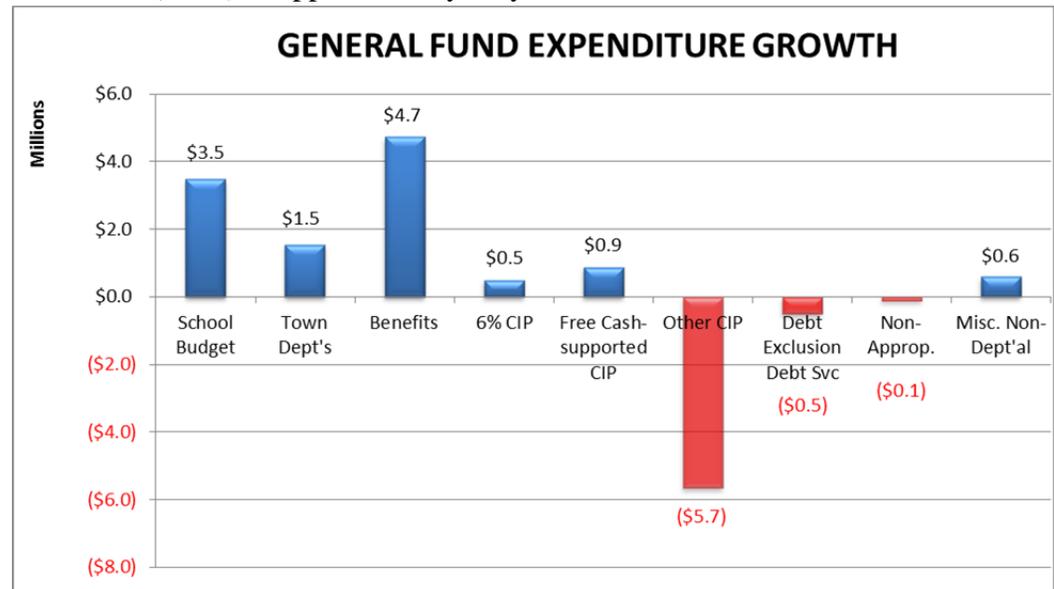
In general, any increase in departmental expenses was limited to an actual increase in personnel costs, materials or contracted services. A more detailed review of issues involving municipal department operations is included in Sections II and IV.

School Department: The allocation of funds to the School Department acknowledges the “bottom-line” budget authority of the School Committee. A formula has been developed that shares the projected change in the Town’s general fund revenue from one year to the next on a 50/50 basis between municipal departments and the School Department, offset by respective shares of fixed costs such as personnel benefits and energy. The School Department continues to be impacted in FY 2014 by increasing enrollment. As a result, I am maintaining a temporary adjustment of the formula that takes into consideration the extraordinary impacts of increased enrollment. This was achieved by distributing the projected increase of \$750,000 in enrollment costs 50/50, with the Town absorbing \$375,000. The proposed FY 2014 School budget is

\$82,547,188, inclusive of negotiated salary increases. This budget represents an increase of 4.4% (\$3.5 million).

Non-Departmental: This is a large category of expenses that incorporates personnel benefits for municipal and school employees, debt service on bonds, insurance coverages and special reserve funds. The proposed budget for FY 2014 is \$63,363,650, an increase of 8.3% (\$4.9 million) from FY 2013. The largest of these expenses is the cost of health insurance for the Town’s eligible employees and retirees (including employees and retirees of the School Department). In July of 2010, the Town joined the State’s Group Insurance Commission (GIC), which provides health insurance for all state employees and retirees. The GIC plan has been very favorable for both the Town and its employees, resulting in substantial cost savings. In FY 2013, the rate of premium increase for the GIC plans increased in the aggregate by 2.2%. For the FY 2014 Budget, we are projecting a premium increase of 5%. We are hopeful that the final rate approved by the GIC in March will be even less. The Town continues to proactively fund its long-term liability for retiree health care benefits. Referred to as Other Post Employment Benefits (OPEB), the FY 2014 Budget increases base funding by \$450,000, adds an allocation of \$400,000 from anticipated reimbursements from the Town’s participation in the Medicare Part D (drug prescription) program, includes an allocation of \$100,000 from the run-off in the Non-Contributory Pension line-item and adds \$311,000 of reimbursements from Special Revenue Funds. Finally, I have included an additional allocation of \$500,000 from Free Cash. If the Town continues to fund this liability in this manner, we will reach the actuarially determined Annual Required Contribution (ARC) in approximately 10 years.

Special Appropriations: The Town funds its Capital Improvement Program (CIP) through a combination of current funding and debt. A portion of the cost of large school building projects is reimbursed by the Commonwealth of Massachusetts. The Town has successfully concluded its expansion/renovation of the Health and Runkle Schools, and has begun planning for a comprehensive project at the Devotion School, the Town’s largest elementary school. We are pleased to report approval to reimburse approximately 40% of this project by the Massachusetts School Building Authority. An additional appropriation of \$1,750,000 will be used to increase existing school classroom capacity and a \$3 million bond authorization is included to make necessary improvements to the Old Lincoln School so that it can open as the “9th school” in September, 2014. The revenue-financed portion of the 6% CIP Policy is \$3,762,255 in FY 2014. When adding in a \$4,818,745 allocation from available Free Cash, the total revenue-financed CIP is \$8,581,000, representing a healthy 8.4% of the Town’s prior year net revenue. A more detailed discussion of the CIP is included in Section VII.



Non-Appropriated: This category includes required expenses that are raised directly without appropriation by Town Meeting. This includes State Charges, of which the largest sum is the Town's assessment to the MBTA (\$5 million); the Overlay, which is a reserve for tax abatements and exemptions issued by the Board of Assessors (\$1.7 million); and the Norfolk County assessment (\$766,133). Overall, the cost of Non-Appropriated items in FY 2014 is \$8,058,759, a decrease of 1.5% (\$122,000) from FY 2013.

Enterprises: The Town funds its Water/Sewer, Recreation and Golf activities largely through self-supporting revenues. These are accounted for separately from the Town's General Fund through formal enterprise and revolving funds. The net cost of Enterprises in FY 2014 is \$28,418,511, an increase over FY 2013 of 2.8% (\$787,375). The Town is continuing to refine the costs of the enterprises, both direct and indirect, to ensure that the financial relationship between these funds and the General Fund is appropriate.

FY 2014 POLICY ISSUES AND INITIATIVES

A Financial Plan should be a management tool in addition to a plan to legally balance the Town's revenues and expenses for the following year. As a result, we use the budget process to strategically address certain management and operational issues for the Town. Below, please find those policy areas which received our attention this year.

Human Relations/Youth Resources Reorganization: After 39 years of dedicated service to the Town of Brookline, Human Relations/Youth Resources Director Steve Bressler announced his retirement effective April 30, 2013. We wish Steve well and thank him for his countless contributions to Brookline town government and community life. Brookline is a very diverse and progressive community. Its commitment to human rights and opportunities for youth and other groups was strengthened by Steve's leadership and efforts.

Since its inception in 1970, the scope of the Human Relations/Youth Resources Department has changed as society, the law and the organization of town government have evolved. Over time, the staffing for the Department has been reduced to just the Director. The departure of the Director provides an appropriate time to review the services that are provided under the Human Relations/Youth Resources umbrella. It is my intent to reorganize the staffing and jurisdiction of the Department to more effectively support human relations and youth services programming and to coordinate related human service functions of the Town. It is not my intent to lessen the Town's commitment to human relations or to eliminate the Human Relations/Youth Resources Commission. The Commission will remain an important Town body to advocate, oversee and advise the Board of Selectmen on matters relating to opportunities for disadvantaged persons in employment, housing and public services.

Essentially, the reorganization involves merging and consolidating the Human Relations/Youth Resources Department within the Health and Human Services Department. The efficiencies in this consolidation will result in better

coordination and expansion of a range of human services provided by the Town. The existing Human Services Coordinator position will be expanded to become the Human Relations and Human Services Administrator. An additional professional position will be created to manage human relations and human services programming and to support the Administrator in staffing the Human Relations/Youth Resources Commission and other related citizen committees, including the Women’s Commission and the Commission for the Disabled. In addition to making sense organizationally, the reorganization proposal results in a positive budget consequence. As the table below indicates, a budget savings of \$42,000 will be realized through the reorganization.

Summary of Health and HRYR changes FY14

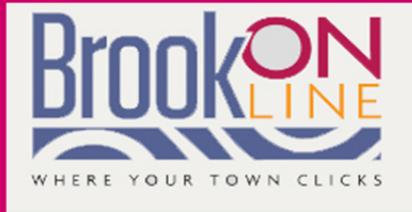
	<u>Personnel</u>	<u>Services</u>	<u>Supplies</u>	<u>Other</u>	<u>Utilities</u>	<u>Capital</u>	<u>Variance</u>
Health Proposed	963,409	196,963	19,700	4,570	40,896	28,550	
Health Pre Re-org	908,051	194,423	15,100	4,120	40,896	28,300	
	55,357	2,540	4,600	450	-	250	63,197
HRYR Proposed	0	0	0	0	0	0	
HRYR Pre Re-org	100,357	1,540	2,600	450	-	250	
	(100,357)	(1,540)	(2,600)	(450)	-	(250)	(105,197)

Savings (42,000)

Open Government: The Town of Brookline continues to move forward in providing access to information, increased convenience of key transactions on-line and improving the responsiveness and communication of Town departments. To accomplish this, we must align our departmental operations to be more responsive to the needs of the public and to provide convenient and effective access to key information and services.

Building Better Tools: With the launch of BrookOnLine in 2011, our vision was to create a framework within our BrooklineMA.gov Website that would serve as the primary electronic access point for the public to “Interact and Transact” with the Town. While the initial goal was to provide added convenience by offering a consolidated suite of services that enable easier access to popular transactions, information our added focus will be to increase efficiency in servicing requests and improve communication with the public.

Last year, the Town introduced its BrookOnLine suite of mobile applications, including: 1.) Citizen Reporter - providing citizens with a more direct and effective way to file complaints; 2.) E-Mail Notifications - giving citizens the power to tailor their electronic notifications from the Town; and 3.) On-Line Bill Presentment - offering a paperless and centralized payment system introducing notifications, automated payments and the ability to view payment history.



Citizen Reporter Statistics

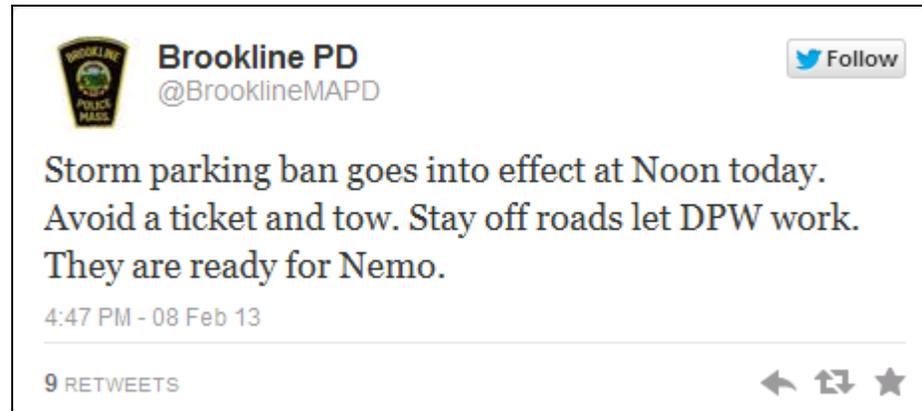
	Broken			Park			Public	Roadway	Sidewalk	Unshoveled			Grand Total
	Abandoned Bike	Parking Meter	Damaged Sign	Graffiti	Other	Playground Equipment				Pothole	Trees	Plowing/Sanding	
All	30	514	331	246	40	26	139	98	7	186	272	96	1,985
CY 2012	26	348	234	186	0	24	112	96	4	149	228	22	1,429
Oct '12 - Jan '13	18	465	24	87	0	9	27	15	4	30	128	88	895
	% CLOSED WITHIN 7 DAYS												
All	36.7%	95.3%	54.7%	31.3%	65.0%	76.9%	76.3%	67.3%	42.9%	53.2%	36.4%	99.0%	64.1%
CY 2012	42.3%	93.7%	53.8%	30.1%	0.0%	75.0%	73.2%	66.7%	50.0%	49.7%	28.5%	95.5%	59.1%
Oct '12 - Jan '13	16.7%	98.9%	41.7%	14.9%	0.0%	66.7%	70.4%	80.0%	25.0%	43.3%	33.6%	98.9%	74.5%

In addition to being essential to improve the interaction with the public and the delivery of services, this app collects data that will enable important feedback to key departments for use in strategic planning. We envision BrookOnLine serving as a Virtual Town Hall, an intuitive, convenient and responsive complement to our existing departmental organizations.

Improving Communication: During FY 2013, The Town embraced and leveraged Social Media to improve communication with the public by providing better distribution of information, timely updates on key events and general and consolidation of many of the Town's important notices.

The Town's Facebook page, www.facebook.com/brooklinema and Twitter account, @townofbrookline, were

put to work during Hurricane Sandy in October, 2012 and the blizzard known as Nemo in February, 2013.



In complimenting the existing BrooklineMA.gov website and its mobile counterpart, Social Media has proven to be effective as a large scale communication method better tailored to the public's interest in some instances. With the continued growth of smartphones and digital communications, the Town is well positioned to increase outreach and public engagement in Governmental affairs among our constituents.

Performance Management: A major initiative in this year's Financial Plan is the use of Performance Management in the Town's budgeting and operations. Unlike other trends or fads in management practices, I believe Performance Management is an established practice that is here to stay. The building blocks of Performance Management are basic and effective management principles: establishing strategic goals and objectives, regularly measuring progress towards these goals and making this information transparent to citizens and stakeholders. Performance management is the next and logical step from our requirement that each Department Head establish **SMART** goals (**S**pecific, **M**easurable, **A**ttainable, **R**ealistic and **T**imely). Performance management is a tool that will allow a Department to better represent its successes and challenges. The ultimate goal is to bring more rigor and rationality to the process of budgeting and management and to use data and facts as much as possible to drive our decision-making.

The manner in which the Town will implement Performance Management is varied and, to some degree, a work in progress. Over the last year, we have researched and experimented with many different approaches to using departmental data strategically. In 2012, we were fortunate to have been selected to participate in the Massachusetts Municipal Performance Management Program run by the Collins Center for Public Management in the McCormack Graduate School of Policy and Global Studies at UMass Boston. Our Public

Works and Police Departments were the participants in this initiative and developed skills and experience to implement performance management in its operations. Along with the Human Resources Department, these departments will help mentor and train other departments in this process.

With respect to the FY 2014 budget process, we have encouraged departments to focus more on Efficiency and Effectiveness Performance Measures. Specifically, each department head has prepared at least three new measures that relate to their departmental objectives and help document actual progress toward meeting them. While we have retained prior Workload Indicators that help quantify aspects of each department's activities, we are hopeful that the new Performance Measures will better explain how effective a department is and help them achieve their objectives. Examples of the new Performance Measures include:

Department	Objective	Measure	FY13 EST	FY14 EST
Health	To continue to implement hand-held tablets for inspections with Information Technology Department and enhance GIS applications using updated software for all inspections, with a goal of providing on-line access to inspectional information and permit renewals.	% of inspectional and permit information available online.	6%	31%
IT	To continue to manage the lifecycle management strategy for all enterprise applications.	Enterprise Applications % Uptime	99.5%	99.5%
Police	To reduce crime in all categories through a variety of patrol procedures, tactics and emphasis on problem areas.	Part A Crime- Clearance Rate	45%	47%
DPW	To Measure the Effectiveness of Implemented Traffic Calming Projects	Reduction of Motor Vehicle Speed Post Traffic Calming measures	> 5 MPH	> 5 MPH
Building	To implement a new work order system (SchoolDude) as part of an effort to track work orders more closely, improve the time it takes to respond to and complete work orders, and look at the total allotment of time to complete jobs.	% of Work Orders Completed in less than 3 days	36%	45%

Public Feedback: Another component within our Performance Management initiative is the decision to use the National Citizen Survey™ (NCS) to assess citizen attitudes toward and level of satisfaction with Town programs and services. In addition to statistics that demonstrate performance toward meeting objectives, it is actual citizen feedback that ultimately determines success in departmental performance. Within the FY 2014 Budget is \$15,000 to implement the Survey. Developed by ICMA and the National Research Center, the NCS is a low-cost survey instrument for local governments that has been developed by outside experts free of bias and establishes a neutral benchmark that all parties can accept. If done periodically, the survey will enable the Town to measure performance as viewed by residents. The NCS is currently used by over 500 municipalities in most states. In Massachusetts, the towns of Needham and Andover have used the NCS effectively. As a result, Brookline will also be able to compare itself with other “like” communities.

Achieving the Goal of Open Government: By combining data collected by departments, outside entities and measuring against generally accepted benchmarks, the Town will be well positioned to quantify the level and public satisfaction associated with key services. It is our goal to easily represent the key service categories at multiple levels to aid in strategic planning for future budget sessions.

The use of “dashboards” has become a popular way of summarizing key performance indicators for government agencies. Dashboards are a quick and easy way to show citizens and others important performance indicators and the status of major projects or activities. They provide municipalities with a stage on which to articulate goals, priorities and strategies, and to monitor activity through performance metrics. Over time, it is our goal to have each department produce a dashboard that represents the status of its major priorities and activities. Meanwhile, this FY 2014 Financial Plan includes an “executive level” dashboard that lists some of the major factors that makes a community successful. We have chosen to list the following factors: Quality of Community, Fiscal Strength, Public Safety, Public Health, and Education.

In addition to the Dashboard, the Town continues to explore ways to engage its citizenry. This year, we have begun to explore a way to open the Town’s financial “books” to the public. Referred to as “Open Checkbook”, this web based feature has been used by the Commonwealth of Massachusetts and many other governments allowing users to review the details of expenditures in real time. We hope to establish a modest “proof of concept” during FY14 to best gauge the functionality and useful components to be fully implemented in the future.

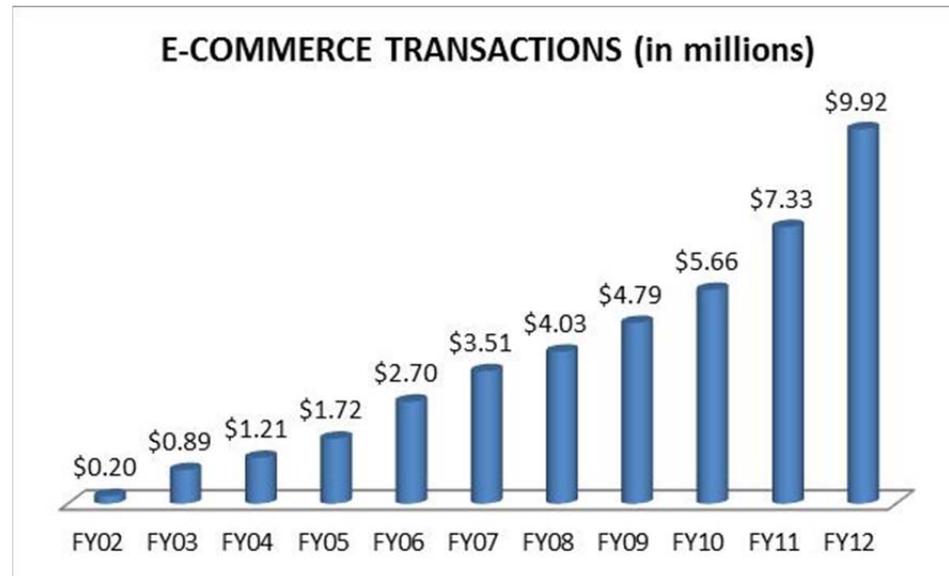
By combining performance metrics, financial data and key information in one portal, the public will have open and transparent access to governmental activities. It is our hope that Brookline becomes the model which others hope to follow.

Town of Brookline Community Dashboard

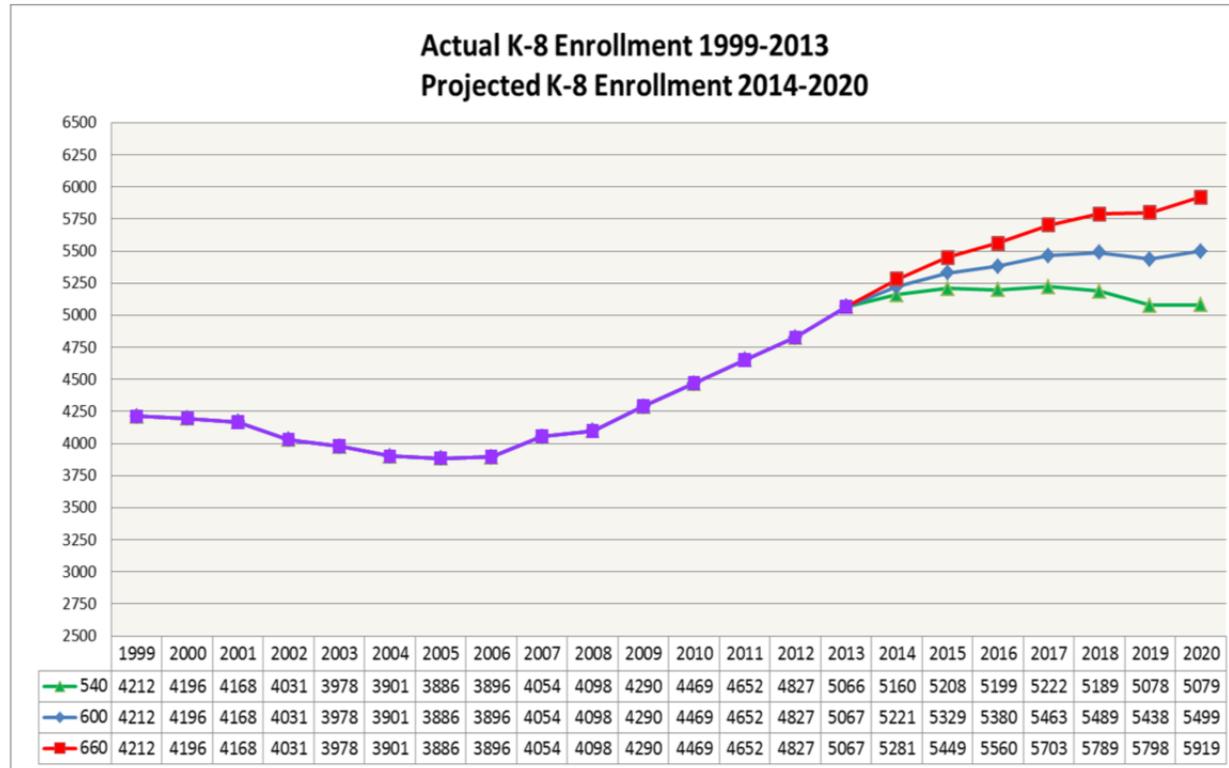
	<u>2010</u>	<u>2011</u>	<u>2012</u>
Quality of Community			
Bachelor's Degree or higher, % of persons age 25+			
Brookline			80%
Massachusetts			39%
Property Value	\$14,841,644,460	\$14,926,437,080	\$15,264,163,420
Percentage of Affordable Housing Stock	8.03%	8.03%	8.08%
Storefront Vacancy Rates	6.1%	5.9%	5.2%
Recycling Rate	30.7%	34.3%	36.8%
Fiscal Strength			
Credit Rating	Aaa	Aaa	Aaa
Funding of Long-Term Liabilities (Funding Ratio)			
Pensions	67.3%	61.6%	55.9%
OPEB's	3.4%	6.3%	10.0%
Unreserved Fund Balance as a Percent of Revenue	10.5%	10.6%	11.2%
Residential Tax Bill	\$7,370	\$7,573	\$7,840
Average Assessed Value of Single Family Home	\$1,022,400	\$1,027,300	\$1,059,400
Average Assessed Value of Condo	\$423,000	\$423,900	\$421,900
Public Safety			
Total Part A Crimes	1,048	961	944
Fire Response Time (Avg.)	3:30	3:37	3:48
Ambulance Response Time (% of Calls Responded to in <6 min)	94.10%	94.80%	93.40%
Public Health			
Life Expectancy			
Brookline	na	na	87 yrs old
Massachusetts	na	na	81 yrs old
Obesity Rate Among School-age Children			
Brookline	na	na	20.5%
Massachusetts	na	na	32.4%
Education			
SAT Scores			
Critical Reading	564	588	599
Math	598	613	630
Writing	571	594	606
Percentage of Students Enrolling in College	98	96	99
Four-Year Graduation Rate	90	90	91

On-Line Transactions - The Town believes that use of the Internet will continue to revolutionize the way citizens transact business with their local government. In addition to providing more flexibility and convenience to users, on-line transactions should help the Town minimize time and labor to process them. Each department has been directed to enhance their information and transactions available on-line. In addition to the BrookOnLine features, other initiatives to enhance on-line transactions include the application for building permits and health permits. The Selectmen's Office has been working with a new agenda management system that integrates the setting of the meeting agenda with producing minutes of the meetings. The documentation associated with each agenda item is scanned and attached electronically to the agenda, which is then posted on-line for public access.

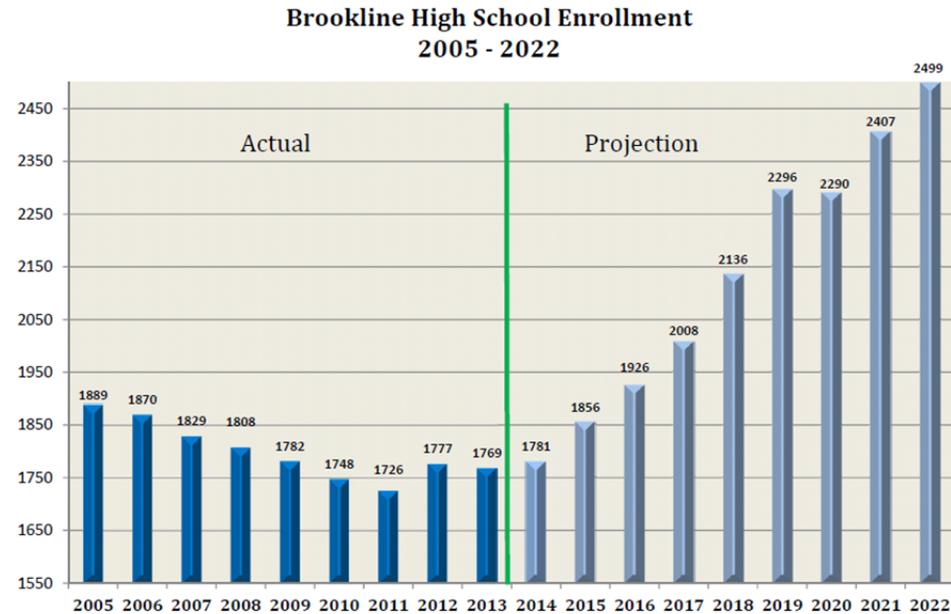
One obvious concern for the Town is the costs associated with processing third party credit card transactions. In FY 2014, the Town has budgeted \$319,000 to fund the costs associated with in-line and on-line credit card transactions. The largest piece is \$135,000 for accepting credit cards at parking meters. While these costs are a concern and will continue to be monitored, the use of credit cards in society is growing and is quickly becoming an expected form of payment to be accepted by government. Credit card acceptance is ubiquitous and the Town is well-positioned to continue to offer this payment option to residents.



School Enrollment Challenge: Much has been written and said about the unprecedented increase in school enrollment within the Brookline school system. A few statistics bear repeating. In Fiscal Year 2013, 660 new Kindergarten students entered the system, continuing a trend of increasing enrollment in this grade. Overall, K-8 enrollment has increased by 240 students this year, up to 5,067. It is expected that this trend will continue for the foreseeable future, with a projection of up to 5,900 students by FY 2020.



Naturally, this growth will impact the High School within a few years. As shown in the chart on the next page, the current High School population of 1,769 will steadily increase, reaching a projected 2,500 students within 10 years.

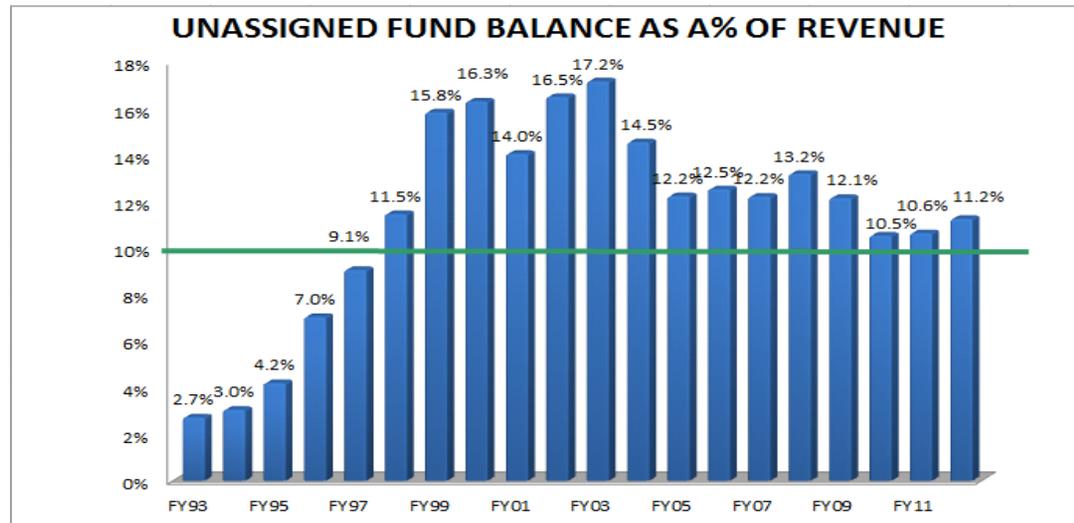


Much of the focus on the enrollment issue to date has been on the physical space necessary to house all students within the existing K-8 school buildings. The Capital Improvement Program has allocated funding over the last few years to renovate/convert space within existing school buildings to create additional classrooms. This creative work has yielded the 37 new classrooms required to house the students. In addition, the Town recently completed expansion and renovation to the Heath and Runkle Schools. Planning is underway for the Devotion School renovation/addition project, the Town’s largest elementary school building. Even with all of this work, classroom space will be insufficient in 2014 and beyond. For the mid-term, the School Department is evaluating the most effective way to re-open the Old Lincoln School on Route 9 to help accommodate this growth. In the shorter term, the School Department is aggressively pursuing the lease of private classroom space within Brookline to house the Pre-K school population, which will in turn free-up necessary classroom space in the K-8 grades. The use of modular classrooms at Lawrence and Baker schools are also being explored. Finally, difficult choices on assignment of school districts and creation of flexible ‘buffer zones’ will be necessary to ensure that available space within the school system is used to its capacity. A feasibility study of the High School is also underway to begin planning classroom expansion of that building.

In addition to the space crunch, the effects of increasing enrollment on the operating budget are significant. It

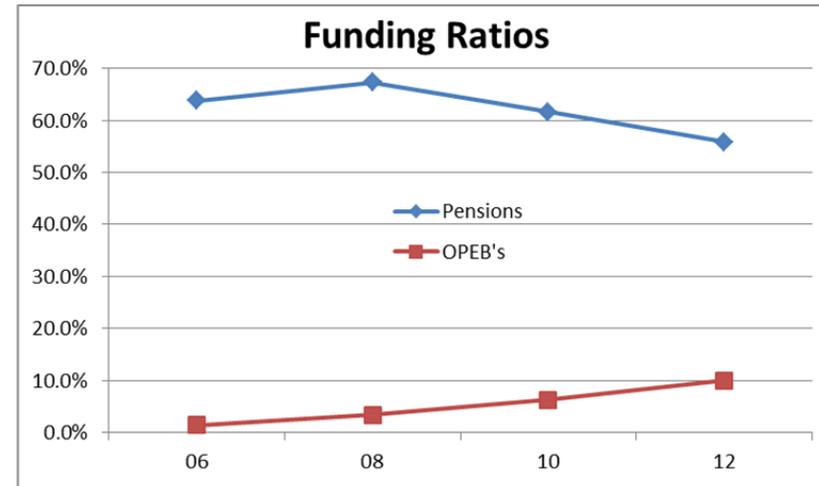
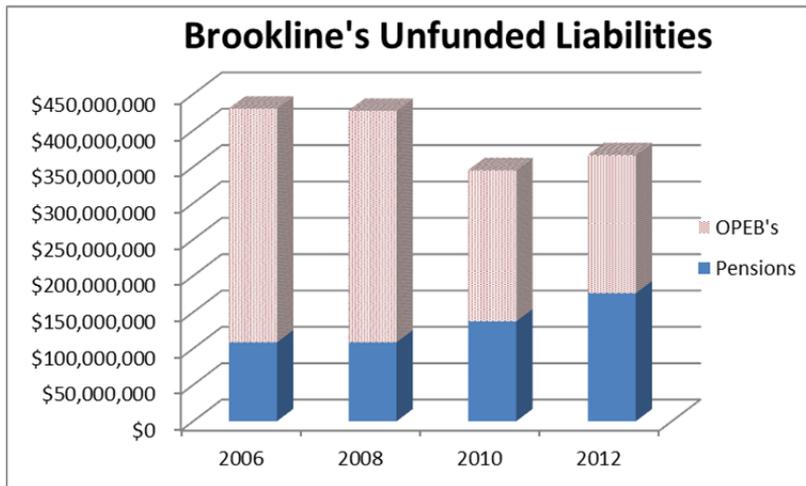
is estimated that the costs associated with enrollment growth (teaching personnel and related benefits) will total approximately \$1 million in FY 2014 . When the Town is required to re-open the Old Lincoln School in the fall of 2014, these costs will expand even further. With this in mind, the Board of Selectmen and the School Committee have established a special committee to consider a range of concepts for the new school and to evaluate the use of space and necessary renovations across the entire system. Referred to as B-SPACE (Brookline School Population & Capacity Exploration), this new committee will inevitably need to identify options to fund the costs of school space expansion within the constraints of the Town’s revenue capacity. This shall include options for budget efficiencies as well as raising additional revenue.

Financial Reserves and Long-Term Liabilities: The maintenance of financial reserves and funding of long-term liabilities are crucial to the Town’s financial well-being and bond rating. In 2010, the Town was warned by the independent rating agency, Moody’s Investors Service, of concerns over a downward trend in the Town’s financial reserves. As a result, I re-convened the Fiscal Policy Review Committee (FPRC) to review the Town’s financial policies and recommend revisions where necessary. The Committee produced a report with several recommendations, all of which the Board of Selectmen ultimately adopted. Two of the major recommendations were: 1.) that Unreserved Fund Balance (UFB) be formally considered a priority in the Town’s fiscal policies, and that the allocation of Free Cash be done in a manner that ensures the Town’s year-end UFB not fall below an amount equivalent to 10% of General Fund revenues and 2.) that long-term funding of the Town’s unfunded financial liabilities, including employee Pensions and Other Post-Employment Benefits (OPEB’s), be adopted as a formal fiscal policy of the Town.



These recommendations were fully implemented in FY 2013 and are proposed for FY 2014 as well. The Town's year-end Free Cash was certified at \$9.6 million. Of this amount, \$2 million will be unallocated and another \$250,000 will be appropriated to the Stabilization Fund. These two actions will ensure that the Town's UFB level will remain above 10%. Free Cash will also be used to supplement the funding of long-term financial liabilities (pensions and OPEB's).

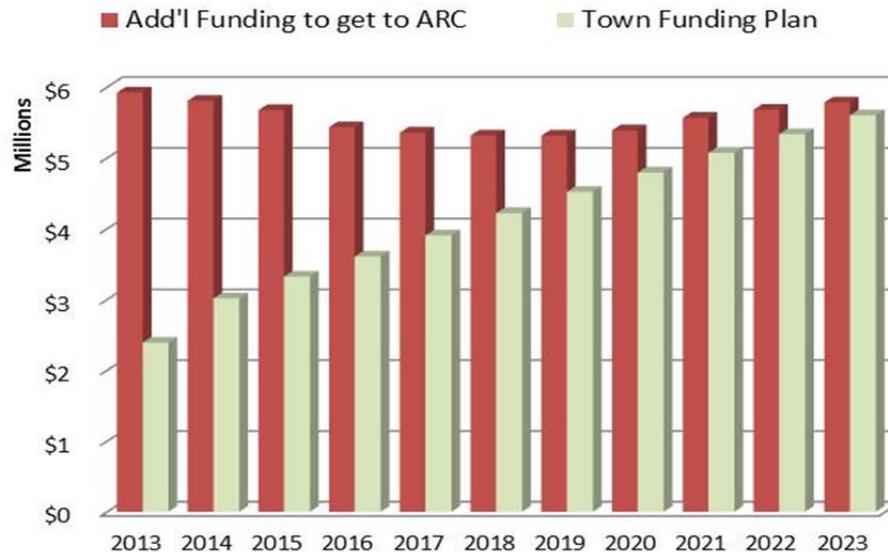
Unfunded liabilities for pensions and retiree health insurance (OPEB's) are significant for Brookline, the other 350 municipalities, and for the Commonwealth. According to the State Commission to Study Retiree Healthcare and Other Non-Pension Benefits, the unfunded OPEB liability for state and local government totals approximately \$46 billion, a liability that is larger than the unfunded pension liability, which is \$34 billion. As shown in the graph below left, Brookline's total unfunded liability for both pensions and OPEB's is approximately \$365 million. The graph below right shows the funding ratios for both pensions and OPEB's. These graphs show that while a lot of prudent steps have been taken by the Town over the past few years, more work must be done.



Since our last actuarial study, the Town's Pension liability increased as a result of poor investment performance representative of underlying economic conditions. The Retirement Board voted to reduce the annual assumed rate of return from 8.15% to 7.75%, a prudent step many governments with defined benefit pensions are taking. In order to accomplish that and make up for the investment losses, two things occurred: (1) Town Meeting approved additional funding for the FY 2013 pension appropriation and (2) the Retirement Board extended the full-funding date two years from FY 2028 to FY 2030. With an eye toward being able to

return to FY 2028 and / or further reducing the annual assumed rate of return, the Budget includes an additional \$200,000 in the base pension appropriation (above the \$933,000 increase required per the new schedule). In addition, a \$500,000 allocation from Free Cash into the Pension fund is recommended for FY 2014.

The Town’s OPEB funding plan calls for an annual \$250,000 increase in on-going revenues. In an effort to reach the Annual Required Contribution (ARC) more quickly, a total of \$450,000 of on-going revenue is added to the OPEB appropriation, for a total of \$2.2 million. In addition, \$400,000 from the Medicare Part D Subsidy and \$100,000 from the run-off in the Non-Contributory Pension line-item is included in the appropriation. Lastly, \$311,000 of reimbursements from non-General Fund accounts that support personnel are added to the on-going appropriation. This brings the total base OPEB appropriation to \$3 million. Similar to the recommendation for pensions, the budget calls for an investment of \$500,000 from Free Cash to go toward the Town’s OPEB liability in FY 2014. What seemed like an insurmountable problem a few years ago, the Town’s ability to address the OPEB liability is becoming a reality. With \$3 million in the base for FY 2014, the goal of reaching the ARC level is within our sights in about 10 years, as shown in the graph below. In addition to the funding side of the equation, the Town has been supportive of statewide efforts to reform the pension and retiree health insurance systems. Various pension reforms have already been enacted and the State is on the verge of reforming entitlement to health insurance benefits for retirees. These actions will have the effect of moderating the long-term liabilities for these benefits.



The maintenance of healthy reserves and the funding of long-term liabilities are essential to the Town and cannot be compromised, even in the face of constrained annual operating budgets.

Other Initiatives: The FY 2014 Financial Plan includes a host of other initiatives worth mentioning. In most cases, these initiatives build upon progress made in prior years. They include:

Payroll System - The Town is in the process of converting its contracted payroll service in-house utilizing the existing MUNIS financial system. This conversion will ultimately save the Town approximately \$65,000 annually and will integrate payroll with other components of the MUNIS system. In addition, the new MUNIS module to support payroll will include basic components to advance automation of human resource functions. Lastly, moving to this system will enable the Town to address the auditor's concerns regarding the segregation of duties between payroll and HR. On a related matter, the Town is strongly encouraging its employees to accept an electronic (paperless) paycheck with direct deposit to a bank.

Parking Meters - The Town has completed its plan to convert the on-street multi-space parking kiosks to single-space digital meters. The kiosks will remain in the municipal lots (and in the Beacon Street median near Fenway Park) but be converted to a "pay-by-space" system to avoid the necessity to print out a ticket and place it back in the vehicle. In connection with this new system, the Town has upgraded its enforcement technology with handheld/wireless devices. These devices will work with the multi-space machines to automatically detect violations and allow for the scanning of bar codes on Massachusetts vehicles, making the enforcement process easier, quicker and more accurate.

Energy Conservation and Efficiency – The Town continues its commitment to energy conservation and efficiency through the implementation of projects funded through the CIP, the Green Community grant program, and through operating budget investments like energy efficient vehicles. Following the success of the LED pilot program, the CIP includes funding to replace the remaining high-pressure sodium street lights with LED's over the next four years. The Town is also exploring creative ways to "go green" by utilizing partnerships with other communities and agencies in order to install solar panels on Town sites. We recently participated in the Metropolitan Area Planning Council's (MAPC's) regional procurement of SEMS (Solar Energy Management Services) along with 17 municipalities in the MAPC region. A SEMS contract allows us to benefit from low-cost solar electricity without the costs/risks of ownership and with no upfront cost to the community. We anticipate engaging with the selected vendor this spring and look forward to moving forward with this process.

Cemetery Trust Funds - In last year's Budget Message, I noted that I began a dialogue with the Trustees of Walnut Hill Cemetery about the level of revenue they allocate to support the on-going operation and maintenance of this beautiful facility. Historically, the Trustees authorize \$50,000 in fee revenue annually to support the facility. As a result of the discussions with the Trustees, the FY 2014 budget increases the amount of cemetery fees that reimburse the General Fund for expenses to \$75,000, a 50% increase. In addition, the CIP includes \$250,000 in FY's 2014 – 2016 for roadwork and \$770,000 in Future Years for lot expansion, both of which will be funded via cemetery trust funds. I thank the Trustees for their willingness to work with me on this issue and ask that further discussions continue regarding the most prudent and reasonable manner of allocating and expending cemetery revenue.

Consolidated Infrastructure Work Order System (CIWOS) - The Town preserves and maintains 55 buildings that contain the majority of the approximately 1,950 Town and School employees. In addition, there is an inventory of approximately 1,700 computers for personnel, 2,100 for students, and several hundred handheld computing devices with an enterprise-wide high-speed computing network as the common infrastructure across all facilities. The Technology Applications item in the CIP includes funding for a CIWOS that will allow for the consolidation of disparate systems into a uniform trouble ticketing and asset management application. Specifically, the application will:

1. Create a singular ticketing system for town and school employees to report/request computing and building-related infrastructure services.
2. Integrate asset management capabilities to maximize Brookline's capital investment and planning capabilities.
3. Enable the public to better reserve public building facilities, schedule resources and increase efficient facility usage.

By implementing this system, the Town will be able to better operate our facilities by streamlining the staff process for requesting and receiving assistance, managing assets and providing increased access and use by the public.

LONG RANGE FINANCIAL PLANNING

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

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

The FY 2014 – FY 2018 Long Range Financial Projection for the General Fund makes the following key assumptions:

- In FY 2014 and FY 2015, \$1.6 million of New Growth in the Property Tax Levy. In FY 2016, \$1.7 million. In FY 2017 – FY 2018, a base of \$1.7 million, augmented by additional levy growth from the 2 Brookline Place re-development.
- For State Aid in FY 2014, partial use of the Governor's budget proposal. The Financial Plan assumes an increase in Ch. 70 aid of \$1.75 million and level-funding of Unrestricted General Government Aid (UGGA). For FY 2015, a 2.5% increase in Ch. 70 and level-funding of all other aid categories. For FY 2016 – FY 2018, annual 2.5% increases in Ch. 70 and UGGA and level-funding of all other aid categories
- For Local Receipts, FY 2014 reflects an increase of \$913,000 (4.3%). In FY 2015 – FY 2018, limited growth is expected (approximately \$275,000 / yr, or 1.2%). (A decrease in Ch. 121A payments is expected in FY 2017 due to the expiration of an agreement; those monies become part of the Property Tax base in that year.)
- Use of Free Cash continues to follow the Town's Free Cash Policy.
- A 2% wage reserve for all years for all municipal unions and increases as called for in the most recent contract with the teacher's union for FY 2013 and FY 2014, followed by 2% annual wage reserve for all school unions for FY 2015-2018.

- Inflation in most Services, Supplies, and Capital Outlay accounts of 1.5% - 2.5% (approximately \$225,000 per year for the Schools and \$250,000 for Town departments).
- Annual utility increases of \$200,000.
- Annual Special Education growth of \$750,000.
- Enrollment growth cost increases of \$750,000 per year.
- Net Step increases in the School Department of \$750,000 per year and \$250,000 per year for Town Departments.
- Health Insurance rate increase of 5%, plus an increase in enrollment of 40, for FY 2014. For FY 2015-2018, assume 30 new enrollees per year and annual rate increases of 6% for FY 2015 – FY 2017; 5% for FY 2018.
- A FY 2014 OPEB appropriation that augments the Town’s funding plan by both increasing the on-going appropriation by \$200,000 above the regular \$250,000 increase (\$450,000 increase in on-going funding) and using \$500,000 in Free Cash to increase the assets in the fund. For FY 2015 – FY 2018, a continued commitment to increase the annual appropriation by \$250,000 per year.
- A Pension appropriation based on the most recent funding schedule approved by PERAC (began in FY 2014 and concluding in FY 2015) plus an additional \$200,000 added to the base in FY 2014 and FY 2015. Also for FY 2014, a \$500,000 deposit from Free Cash to increase the assets in the fund.
- Debt Service and pay-as-you-go CIP that reflects full-funding of the CIP (6% of net revenue plus the use of Free Cash to get to 7.5%).

These assumptions create an escalating deficit position for FY 2015 and beyond, starting at \$3.4 million in FY 2015 and reaching \$9.5 million by FY 2018. It should be noted that the deficits in the out years are inflated because they are built upon a deficit in the prior fiscal year. In fact, the Town must balance its budget each year, and that balanced budget will become the base for the following year's projection. Nonetheless, the cumulative deficits in the Long Range Projection are a reminder that the Town must find ways to support a sustainable budget in the long term.

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

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

BUDGET MESSAGE

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
REVENUE					
Property Taxes	175,604,001	181,547,881	187,740,818	194,729,838	201,844,274
Local Receipts	21,997,366	22,272,795	22,530,439	22,258,616	22,536,232
Motor Vehicle Excise (MVE)	4,950,000	5,049,000	5,149,980	5,252,980	5,358,039
Local Option Taxes	2,150,000	2,193,000	2,236,860	2,281,597	2,327,229
Licenses & Permits	1,180,975	1,180,975	1,180,975	1,180,975	1,180,975
Parking / Court Fines	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000
General Government	3,237,391	3,302,945	3,346,649	3,391,738	3,457,028
Interest Income	700,000	717,500	735,438	753,823	772,669
PILOT's	1,125,000	1,152,700	1,180,654	673,867	687,344
Refuse Fee	2,600,000	2,600,000	2,600,000	2,600,000	2,600,000
Departmental & Other	1,854,000	1,876,675	1,899,883	1,923,636	1,952,948
State Aid	16,875,381	17,142,881	17,551,319	17,969,968	18,399,084
General Government Aid	5,454,692	5,454,692	5,588,943	5,726,550	5,867,597
School Aid	11,270,933	11,538,433	11,812,621	12,093,663	12,381,731
Tax Abatement Aid	38,730	38,730	38,730	38,730	38,730
Offset Aid	111,026	111,026	111,026	111,026	111,026
Other Available Funds	6,846,435	6,961,108	7,100,238	7,327,434	7,409,924
Parking Meter Receipts	4,100,000	4,100,000	4,100,000	4,100,000	4,100,000
Walnut Hill Cemetery Fund	75,000	75,000	75,000	75,000	75,000
State Aid for Libraries	41,555	41,555	41,555	41,555	41,555
Reimb./Pymts from Enterprise Funds	2,276,163	2,389,126	2,510,476	2,640,888	2,781,100
Reimb. from Rec Revolving Fund	353,717	355,427	373,207	392,130	412,269
Free Cash	7,655,155	4,000,000	4,000,000	4,000,000	4,150,000
Capital Improvements/Other Spec Approp.	4,818,745	3,182,274	3,278,724	3,381,052	3,487,751
Operating Budget Reserve	507,190	530,379	546,454	563,509	581,292
Strategic Reserves	<u>2,329,220</u>	<u>287,347</u>	<u>174,822</u>	<u>55,439</u>	<u>80,957</u>
TOTAL REVENUE	228,978,337	231,924,664	238,922,814	246,285,857	254,339,514
\$\$ Increase	5,394,256	3,080,577	7,001,506	7,366,484	8,057,183
% Increase	2.4%	1.3%	3.0%	3.1%	3.3%

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

BUDGET MESSAGE

	2014	2015	2016	2017	2018
EXPENDITURES					
Departmental	65,477,739	67,223,380	68,835,161	70,563,236	72,287,764
Personnel	47,286,270	48,586,270	49,746,270	51,016,270	52,276,270
Services	8,447,108	8,602,943	8,762,675	8,926,400	9,094,218
Supplies	2,082,804	2,134,875	2,188,246	2,242,953	2,299,026
Other	496,590	509,005	521,730	534,773	548,142
Utilities	5,432,006	5,632,006	5,832,006	6,032,006	6,232,006
Capital	1,712,962	1,738,281	1,764,234	1,790,835	1,818,101
Intergovernmental	20,000	20,000	20,000	20,000	20,000
Coll. Barg. - Town	950,000	960,000	970,000	1,110,000	1,130,000
Schools	80,247,189	85,022,189	89,378,389	93,203,389	97,128,389
Coll. Barg. - School	2,300,000	1,881,200	1,350,000	1,400,000	1,430,000
Non-Departmental - Benefits	50,272,872	51,961,928	54,950,288	58,232,923	61,509,264
Pensions	17,385,688	17,839,471	18,661,483	19,727,200	20,857,564
Group Health	24,791,324	26,426,973	28,169,530	30,025,974	31,705,017
Health Reimbursement Account (HRA)	70,000	70,000	70,000	0	0
Retiree Group Health Trust Fund (OPEB's)	3,514,360	3,321,860	3,607,110	3,903,335	4,219,346
EAP	28,000	28,000	28,000	33,000	33,000
Group Life	132,500	132,500	135,813	139,208	142,688
Disability Insurance	16,000	16,000	16,000	16,000	16,000
Workers' Compensation	1,720,000	1,500,000	1,550,000	1,588,750	1,628,469
Public Safety IOD Medical Expenses	400,000	400,000	400,000	400,000	400,000
Unemployment Compensation	450,000	350,000	325,000	300,000	305,000
Medical Disabilities	40,000	40,000	40,000	45,000	45,000
Medicare Coverage	1,725,000	1,837,125	1,947,353	2,054,457	2,157,180
Non-Departmental - General	1,478,907	609,196	597,700	624,750	646,686
Liability/Catastrophe Fund	154,115	72,468	43,085	46,361	48,592
Stabilization Fund	250,000	0	0	0	0
Affordable Housing	555,106	0	0	0	0
General Insurance	335,000	351,750	369,338	387,804	407,195
Audit/Management Services	130,000	130,000	130,000	135,000	135,000
Misc.	54,686	54,979	55,278	55,585	55,900
Non-Departmental - Debt Service	9,583,111	9,979,936	10,873,946	10,635,589	14,308,068
General Fund	9,583,111	9,979,936	10,873,946	10,635,589	14,308,068
Non-Departmental - Reserve Fund	2,028,761	2,121,516	2,185,816	2,254,035	2,325,167
Tax Supported	1,521,571	1,591,137	1,639,362	1,690,526	1,743,876
Free Cash Supported	507,190	530,379	546,454	563,509	581,292
Special Appropriations	8,580,999	7,300,715	6,787,411	7,387,151	4,243,853
Tax Supported	3,762,255	3,903,562	3,376,950	3,997,020	723,737
Free Cash Supported	4,818,745	3,182,274	3,278,724	3,381,052	3,487,751
Other	0	214,879	131,737	9,078	32,365
Non-Appropriated	8,058,759	8,248,667	8,443,323	8,642,846	8,847,356
State Assessments	6,222,733	6,370,141	6,521,235	6,676,106	6,834,848
Cherry Sheet Offsets	111,026	111,026	111,026	111,026	111,026
Overlay	1,700,000	1,742,500	1,786,063	1,830,714	1,876,482
Tax Titles - Deficits/Judgements	25,000	25,000	25,000	25,000	25,000
TOTAL EXPENDITURES	228,978,337	235,308,727	244,372,034	254,053,920	263,856,548
\$\$ Increase	5,394,255	6,330,390	9,063,307	9,681,885	9,802,629
% Increase	2.4%	2.8%	3.9%	4.0%	3.9%

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

BUDGET MESSAGE

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
CUMULATIVE SURPLUS/(DEFICIT)	0	(3,384,063)	(5,449,220)	(7,768,062)	(9,517,034)
DEFICIT AS A % OF OP REV	0.0%	-1.5%	-2.3%	-3.2%	-3.7%
Surplus / (Deficit) Prior to Collective Bargaining	3,250,000	(542,863)	(3,129,220)	(5,258,062)	(6,957,034)
Town Share of Surplus / (Deficit)	950,000	(223,911)	(983,502)	(1,371,363)	(1,866,229)
Town Collective Bargaining	950,000	960,000	970,000	1,110,000	1,130,000
Total Town Surplus / (Deficit)	0	(1,183,911)	(1,953,502)	(2,481,363)	(2,996,229)
School Share of Surplus / (Deficit)	2,300,000	(318,952)	(2,145,719)	(3,886,700)	(5,090,804)
School Collective Bargaining	2,300,000	1,881,200	1,350,000	1,400,000	1,430,000
Total School Surplus / (Deficit)	0	(2,200,152)	(3,495,719)	(5,286,700)	(6,520,804)

CAPITAL IMPROVEMENT PROGRAM

Capital planning and budgeting is a critical undertaking for any government and is central to the delivery of essential services and the quality of life for residents. In fact, without a sound plan for long-term investment in infrastructure and equipment, the ability of local government to accomplish its goals is greatly hampered. Since FY 1995, the Town has invested more than \$370 million in the CIP. These efforts, which have been supported by the Board of Selectmen, the Advisory Committee, Town Meeting, and, ultimately, the taxpayers of Brookline, have helped address the backlog of capital projects, have dramatically improved the Town's physical assets and appearance, and have helped yield savings in the Operating Budget through investments in technology and energy efficiency. Although there is more to do in the areas of street and sidewalk repairs, parks/open space improvements, and school and town facilities upgrades, the commitment to capital improvements is clearly showing positive results.

The recommended FY 2014 – FY 2019 CIP calls for an investment of \$170.9 million, for an average of approximately \$28.5 million per year. Each year, many challenges present themselves when putting together a balanced CIP that addresses the priorities of the community while staying within CIP financing policies. This year has been a challenge like no other. The financial pressure exerted by the school overcrowding issue and other new, legitimate demands, coupled with maintaining other projects that are priorities of the Town, presents a number of challenges. The facts concerning school enrollment growth continue to be simple, yet daunting: what were recently Kindergarten classes of approximately 400 – 425 students are now classes of 600 – 666. As those classes move forward through the system, there will

continue to be annual classroom space deficiencies. This not only results in immediate classroom space needs in the elementary schools, it also means that the High School will face space constraints in four to five years. This CIP continues to address the overcrowding issue in a comprehensive manner:

- \$1.75 million is included in FY14 for Classroom Capacity. In both FY08 and FY10, Town Meeting appropriated \$400,000 to address space needs, followed by \$530,000 in FY11 and \$1.75 million in FY13. All but approximately \$1 million has been spent to fund the costs associated with creating additional classroom spaces in the school facilities. That \$1 million plus the \$1.75 million proposed in this CIP will go toward funding the actions required to create the 15 additional classrooms projected to be needed over the next two years. Those monies are planned for the potential creation of temporary classrooms at the Baker and Lawrence schools, renting/leasing of space outside of school buildings, and undertaking work in those remaining schools where it is still possible to convert areas not currently used for educational space into classrooms.
- \$3 million is requested for the improvements at the Old Lincoln School that are required in order to make it the “9th School” starting in SY14-15, a need the School Superintendent has spoken about at length. This is a critical component of the overall plan to address space needs, as it is expected to pull students from the schools that are currently pressed for space, thereby reducing enrollment at those schools. The exact type of school (“concept”, 8th grade, etc.) will be determined by the School Committee with review and recommendations from the new B-SPACE Committee.
- The estimate for the Devotion School project has been increased to \$90 million, reflecting the analysis done by HMFH as part of the Concept Study finalized in October, 2012. In order to fund this project without a Debt Exclusion Override, this CIP utilizes a 25-year bond term and uses short-term borrowing to coordinate timing with reductions in other debt costs. If the project cost exceeds \$90 million or if the MSBA reimbursement is less than 40%, this project could very well require a Debt Exclusion Override. Even if these conditions are met, this project will have an enormous impact on the CIP. In both FY18 and FY19, the revenue-financed CIP will be compromised, eliminating or deferring smaller revenue-financed projects. Given this impact, and recognizing the Devotion School project’s role in the overall classroom capacity solution, the Town must seriously consider whether it should seek tax override relief for this project. This is another issue that will be considered by the B-SPACE Committee.

All of this is being addressed while at the same time continuing to address on-going infrastructure improvements including streets, sidewalks, parks/playgrounds, and water/sewer systems. The core of any CIP should be the repair of and improvement to a community’s infrastructure, and that is the case with this Proposed CIP. Governmental jurisdictions across the country continue to struggle with the issue of funding infrastructure needs, especially in these economic and budgetary times. Fortunately, Brookline’s CIP policies (dedicated CIP funding) and taxpayer support (debt exclusions for Schools and an Override that included infrastructure needs) have allowed the community to fund these needs far more adequately than would otherwise be the case. For example, even with the pressure placed on the CIP by the school overcrowding issue and other high priority demands, this CIP continues the Town’s commitment to upgrading its parks, playgrounds, and other open spaces. As proposed, this CIP renovates the following parks/playgrounds:

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

BUDGET MESSAGE

	TOTAL	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	Future Years
Fisher Hill - Field/Playground - Grant	400,000	400,000						
Fisher Hill - Field/Playground - Town	1,200,000	1,200,000						
Brookline Ave Playground	957,000	87,000		870,000				
Larz Anderson Park	9,060,000	660,000					2,700,000	5,700,000
Pierce Playground	1,010,000		90,000	920,000				
Playground Skatespot	220,000		20,000	200,000				
Corey Hill Playground	600,000			40,000	560,000			
Emerson Garden Playground	670,000			60,000	610,000			
Brookline Reservoir Park	1,580,000				80,000	1,500,000		
Harry Downes Field & Playground	880,000				80,000	800,000		
Murphy Playground	780,000				60,000		720,000	
Schick Playground	770,000						70,000	700,000
Soule Athletic Fields	550,000						50,000	500,000
TOTAL	18,677,000	2,347,000	110,000	2,090,000	1,390,000	2,300,000	3,540,000	6,900,000

In addition to the funding for parks and open spaces shown in the table above, the CIP also includes a plan to utilize Cemetery Funds for roadwork (\$250,000 between FY14-16) and lot expansion (\$770,000 in Future Years).

Another example of the CIP maintaining a commitment to a critical need while under the pressure brought on by school overcrowding is the funding of new fire apparatus and upgrades to fire stations. The Town has an excellent fire apparatus rehab/replacement schedule that calls for rehabbing engines every 10 years and ladders every 12 years and for replacing front-line engines every 17 years and front-line ladder trucks every 20 years. Because of this policy, the Fire Department has an excellent and young stable of engines and ladders. The table below shows the funding included in order to maintain the commitment to modern fire apparatus:

	TOTAL	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
Engine #1 Rehab	185,000			185,000			
Spare Engine #5 Rehab	75,000			75,000			
Tower 1 Rehab	500,000					500,000	
Ladder #2 Replacement	850,000		850,000				
Engine #3 Replacement	510,000	510,000					
Engine #5 Replacement	550,000		550,000				
Engine #6 Replacement	600,000						600,000
TOTAL	3,270,000	510,000	1,400,000	260,000	0	500,000	600,000

A number of new non-School related demands were raised during this year's CIP process, the most significant in terms of cost being renovations at the Municipal Service Center (MSC), additional funding for the Fisher Hill Park project, and a proposal to replace all existing streetlights with LED's.

- The FY13 – FY18 CIP includes funding for floor repairs at the MSC. During CY12, DPW and the Building Department worked with consultants to develop the best plan to address both the structural issue with the floor and the space needs of DPW. Preliminary findings of the study have suggested that the underlying cause of the MSC floor deterioration is due to the marginal sizing of the structural systems supporting the floor, causing the slab to move under heavy equipment loading. The preferred solution is to reconfigure the upper floor space to remove heavy equipment traffic and storage from the structural floor to significantly reduce the loading on the floor and relocate the existing shop space on the non-structural slab to provide additional space for heavy equipment storage. The floor could then be repaired permanently without the fear of future damage occurring due to slab movement. A \$2.5 million bond authorization is requested in order to fund this project.
- In FY13, \$3.25 million was appropriated for the Fisher Hill Park project, with funding coming from the sale of the Town-owned reservoir property across the street. This came after a \$1.35 million bond was authorized in FY08 for the purchase of the land and for making it safe and accessible. The current estimate for the project as approved by the Design Review Committee (DRC) is \$6.4 million. Several reasons for the increase in anticipated construction cost include:
 - The condition of the historic gatehouse has deteriorated significantly and should be stabilized beyond what was originally assessed.
 - Over the last 12 years, inflation has impacted the cost of all materials/supplies.
 - The extent of stormwater management and underground utilities was not known until final design.
 - The emphasis on significant tree planting and the need for invasive and hazard tree removal.
 - The cost of implementing universal accessibility.

After accounting for both the \$3.25 million appropriation and the two State grants the Town received for the project (\$500,000 and \$400,000), the gap in funding is \$2.2 million. This CIP includes a \$1.2 million bond authorization for the project, leaving \$1 million to be raised from non-Town sources.

- Over the past year, the Town managed a pilot LED Streetlight project, installing 62 LED's. They were placed in both a commercial area and a residential area in order to gauge how they performed in both settings and to ascertain public acceptance. By all accounts, the pilot has been a success. This CIP includes a plan to replace all 3,600 streetlights with LED's over a four-year period, costing \$540,000 per year. It is recommended for a FY14 commencement because of the significant operating budget relief this project promises. Once fully implemented, a 10-year payback is expected. With the life expectancy of LED's at 20 years, that means after paying off the purchase cost in the first 10 years, each of the next 10 years results in annual savings of \$223,200, or \$2.2 million over that second 10-year period.

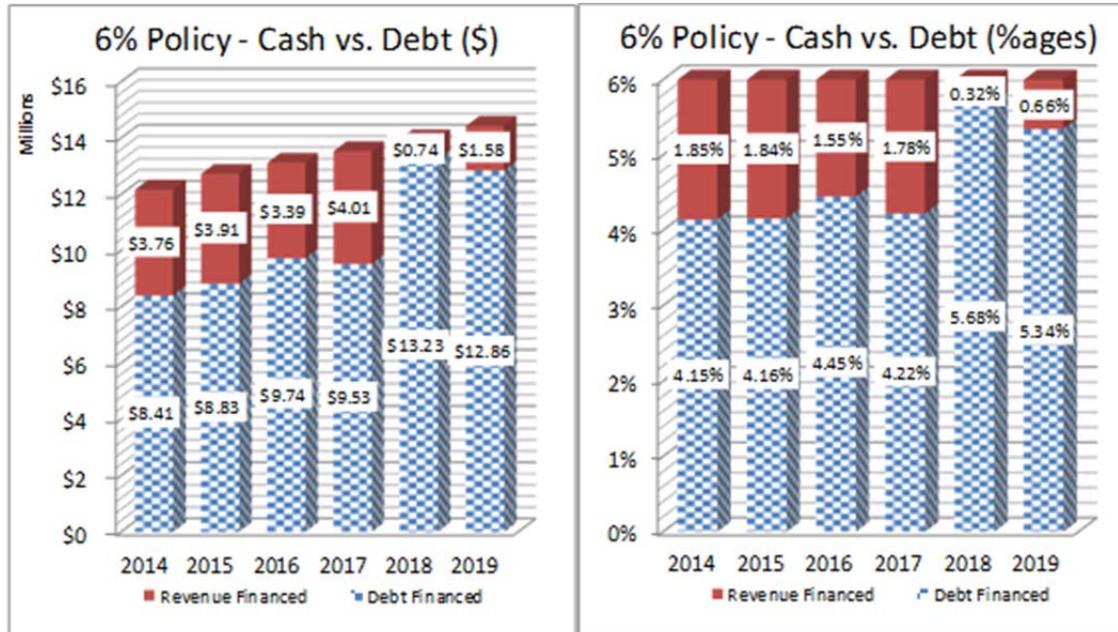
Some of the major projects proposed in the CIP include:

- Devotion School Rehab - \$54 million of Town funding plus the possibility of \$36 million of State funding (FY14)
- Village Square - \$5.6 million (FY16) - - all outside funding
- Newton St. Landfill (Rear Landfill Closure) - \$4.6 million (FY15)
- Larz Anderson Park - \$3.4 million (FY14 and FY19, plus \$5.7 million in Future Years)
- Old Lincoln School - \$3 million (FY14)
- MSC Renovations - \$2.5 million (FY14)
- LED Streetlights - \$2.2 million (FY14-FY17)
- Driscoll School HVAC - \$2.2 million (FY15, FY17)
- Fire Station Renovations - \$2 million (FY14-15, FY17, FY19, Future Years)
- Classroom Capacity – \$1.75 million (FY14)
- Brookline Reservoir Park - \$1.6 million (FY17-FY18)
- Fisher Hill Park - \$1.2 million (FY14)
- Walnut Hills Cemetery - \$1 million (FY14-FY16, Future Years)
- Pierce Playground - \$1 million (FY15-FY16)

Continued major investments include:

- Street and Sidewalk Rehab - \$17.2 million
- Parks and Open Space - \$15.3 million
- Town/School Roofs - \$5.4 million
- General Town/School Building Repairs - \$4.7 million
- Fire Apparatus- \$3.3 million
- Energy Conservation - \$3.3 million
- Water & Sewer Infrastructure - \$3 million
- Information Technology - \$1.6 million
- Tree Replacement - \$1.1 million

The CIP is very “tight” due to (1) the costs associated with addressing the school space issue, (2) the revised cost estimate for the Devotion School project, and (3) new debt service associated with the Old Lincoln School, MSC Renovations, and Fisher Hill Park. The graphs on the following page show the split between revenue-financed and debt-financed CIP.



As the graphs show, the split between cash and debt is relatively consistent from FY14 – FY17. Then in FY18 and FY19, the split is more heavily weighted toward debt, with FY18 having very little revenue-financed CIP availability. Looking at it in dollar terms, there is only \$739 thousand in revenue-financed CIP in FY18. In FY19, there is \$1.6 million. While more than twice the availability than FY18, it is well below the normal levels of \$3.5 million - \$4 million. This poses significant challenges to funding “standard” revenue-financed projects such as streets/sidewalks, park projects, and smaller-scale Town/School facility upgrades.

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

CONCLUSION

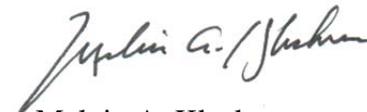
This Financial Plan represents a prudent and realistic approach to funding the FY 2014 Budget and for planning the Town's operating and capital needs over the next several years. The ability of the Town to plan ahead was instrumental in surviving the economic downturn and will be essential to meeting the future challenge of increased enrollment in our public schools.

We are pleased that the financial condition of the Commonwealth of Massachusetts and the Town of Brookline have improved and can help support a Budget in FY 2014 that maintains municipal programs and services. We acknowledge the unique challenges that school enrollment and other factors create for the FY 2014 School budget and are committed to working closely with the Board of Selectmen, School Committee and Advisory Committee to address them.

I am very appreciative of the efforts of all department heads and financial personnel in preparing their budgets this year. I am especially grateful for the contributions of Deputy Town Administrator Sean Cronin and Assistant Town Administrator Melissa Goff in preparation of this budget and financial planning document. It provides a very informative and useful document for the Board of Selectmen, Advisory Committee and Town Meeting, and creates transparency and confidence among the Town's citizenry and other stakeholders. I am proud to announce that the Town was awarded the Government Finance Officers Association's (GFOA) award for Excellence in Budget Presentation for the eighth consecutive year.

I look forward to working with the Board of Selectmen, School Committee and Advisory Committee in the months ahead as we prepare the best possible budget for Town Meeting approval in May.

Respectfully,



Melvin A. Kleckner
Town Administrator

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

FY2014 FINANCIAL PLAN SUMMARY

	FY2013	FY2014	INCREASE/DECREASE	
			\$	%
REVENUE				
General Fund Revenue	223,584,082	228,978,337	5,394,255	2.41%
Water and Sewer Enterprise Fund (less Water & Sewer Overhead included in General Fund Revenue)	26,331,330 (1,855,987)	27,214,322 (2,125,747)	882,992 (269,759)	3.35% 14.53%
Golf Enterprise Fund (less Golf Overhead included in General Fund Revenue)	1,204,000 (155,037)	1,210,000 (150,416)	6,000 4,621	0.50% -2.98%
Recreation Revolving Fund (less Rec. Revolving Fund Overhead included in General Fund Revenue)	2,388,655 (281,764)	2,624,069 (353,717)	235,414 (71,953)	9.9% 25.5%
TOTAL REVENUE	251,215,279	257,396,848	6,181,570	2.5%
APPROPRIATIONS				
General Fund Operating Budget	202,469,822	212,338,578	9,868,756	4.9%
Non-Appropriated Budget *	8,180,759	8,058,759	(122,000)	-1.5%
<u>Revenue-Financed CIP Budget</u>	<u>12,933,500</u>	<u>8,581,000</u>	<u>(4,352,500)</u>	<u>-33.7%</u>
General Fund Total	223,584,081	228,978,337	5,394,256	2.4%
Water and Sewer Enterprise Fund (less Water & Sewer Overhead included in General Fund Revenue)	26,331,330 (1,855,987)	27,214,322 (2,125,747)	882,992 (269,759)	3.4% 14.5%
Golf Enterprise Fund (less Golf Overhead included in General Fund Revenue)	1,204,000 (155,037)	1,210,000 (150,416)	6,000 4,621	0.5% -3.0%
Recreation Revolving Fund (less Rec. Revolving Fund Overhead included in General Fund Revenue)	2,388,655 (281,764)	2,624,069 (353,717)	235,414 (71,953)	9.9% 25.5%
TOTAL APPROPRIATIONS	251,215,279	257,396,848	6,181,569	2.5%
BALANCE	0	0	0	

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

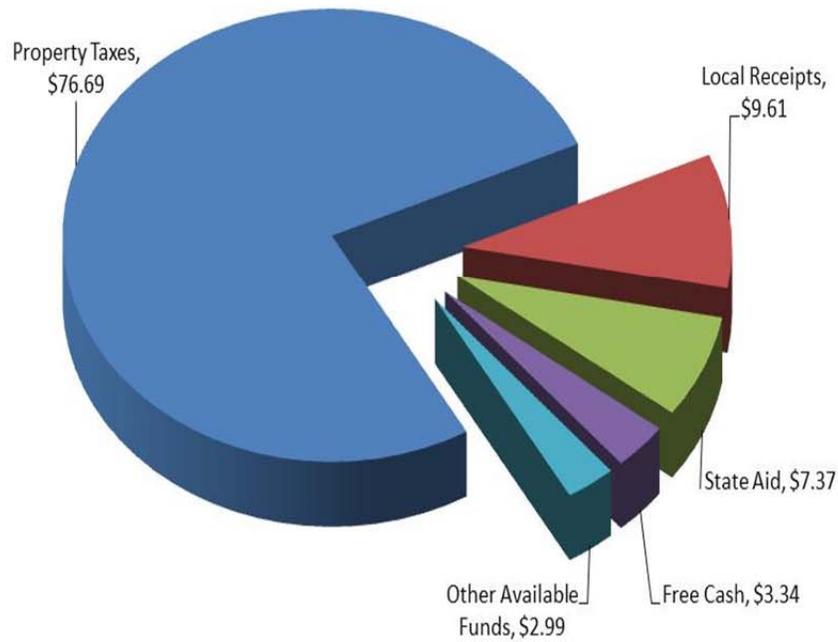
FY2014 RECOMMENDED GENERAL FUND BUDGET SUMMARY

	FY2010 ACTUAL	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGET	FY2014 BUDGET	INCREASE/DECREASE	
						\$	%
REVENUE							
Property Tax	152,586,904	155,898,463	162,674,174	170,137,611	175,604,001	5,466,389	3.2%
Local Receipts	21,038,710	22,611,569	23,849,795	21,084,438	21,997,366	912,928	4.3%
State Aid	16,542,765	13,808,845	13,796,975	15,131,276	16,875,381	1,744,105	11.5%
Free Cash	7,053,295	4,590,079	5,380,264	5,336,413	7,655,155	2,318,741	43.5%
Other Available Funds	7,420,038	5,080,435	6,618,966	11,894,344	6,846,435	(5,047,909)	-42.4%
TOTAL REVENUE	204,641,711	201,989,391	212,320,174	223,584,082	228,978,337	5,394,255	2.4%
(LESS) NON-APPROPRIATED EXPENSES							
State & County Charges	5,559,230	5,576,032	5,671,508	6,087,819	6,222,733	134,914	2.2%
Tax Abatement Overlay	1,619,163	1,795,169	1,910,493	1,958,780	1,700,000	(258,780)	-13.2%
Deficits & Judgments	9,428	8,615	7,374	25,000	25,000	0	0.0%
Cherry Sheet Offsets	103,079	102,036	106,839	109,160	111,026	1,866	1.7%
TOTAL NON-APPROPRIATED EXPENSES	7,290,900	7,481,852	7,696,214	8,180,759	8,058,759	(122,000)	-1.5%
AMOUNT AVAILABLE FOR APPROPRIATION				215,403,322	220,919,578	5,516,256	2.6%
APPROPRIATIONS							
Town Departments	60,121,307	62,463,090	62,444,693	64,888,411	66,427,740	1,539,329	2.4%
School Department	69,323,844	72,043,133	75,387,189	79,079,823	82,547,188	3,467,365	4.4%
Non-Departmental Total	54,146,512	50,059,905	52,808,923	58,501,589	63,363,650	4,862,062	8.3%
General Fund Non-Departmental	51,703,029	47,742,201	50,481,512	56,208,800	60,733,770	4,524,970	8.1%
Water and Sewer Enterprise Fund Overhead *	2,046,264	1,869,338	1,867,647	1,855,987	2,125,747	269,759	14.5%
Golf Enterprise Fund Overhead *	186,349	191,161	163,852	155,037	150,416	(4,621)	-3.0%
Recreation Revolving Fund Overhead *	210,870	257,205	295,912	281,764	353,717	71,953	25.5%
OPERATING BUDGET SUBTOTAL	183,591,663	184,566,128	190,640,805	202,469,822	212,338,578	9,868,756	4.9%
Revenue-Financed CIP (Special Appropriations)	9,260,572	7,102,000	7,379,001	12,933,500	8,581,000	(4,352,500)	-33.7%
TOTAL APPROPRIATIONS	192,852,235	191,668,128	198,019,806	215,403,322	220,919,578	5,516,256	2.6%
BALANCE				0	0	0	

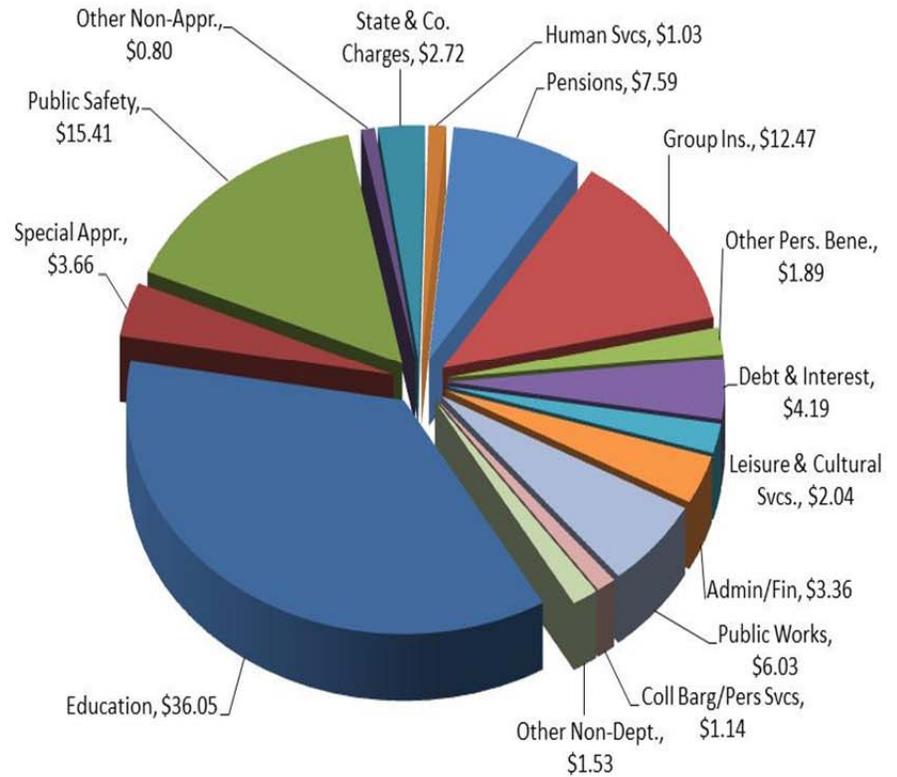
* These Overhead figures match the Water and Sewer Enterprise Fund Reimbursement, Golf Enterprise Fund Reimbursement, and Recreation Revolving Fund Reimbursement revenue sources found under the "Other Available Funds" revenue category.

**FY2014 GENERAL FUND TOTAL BUDGET
\$228,978,337**

How Each \$100 Will Be Received

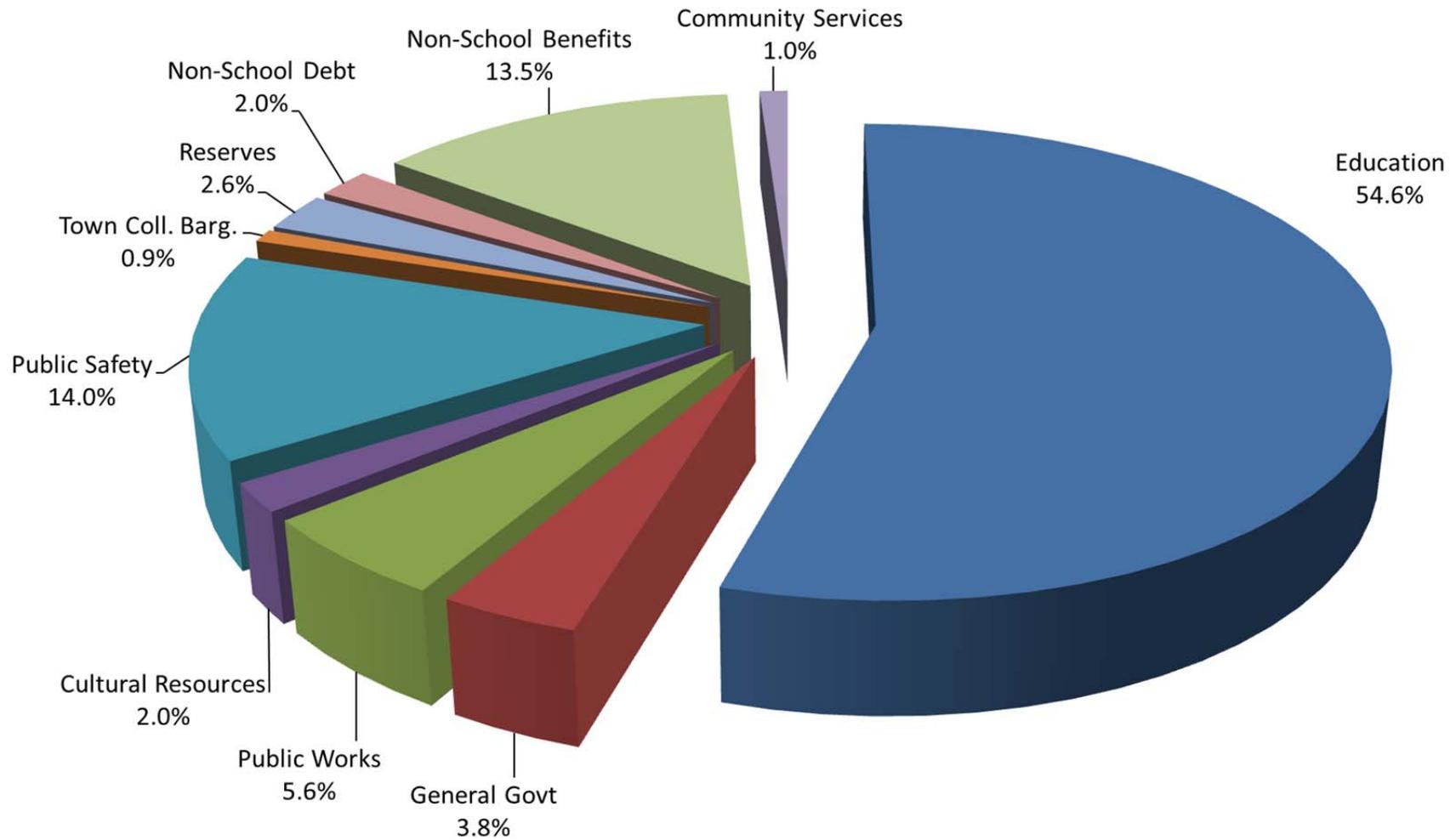


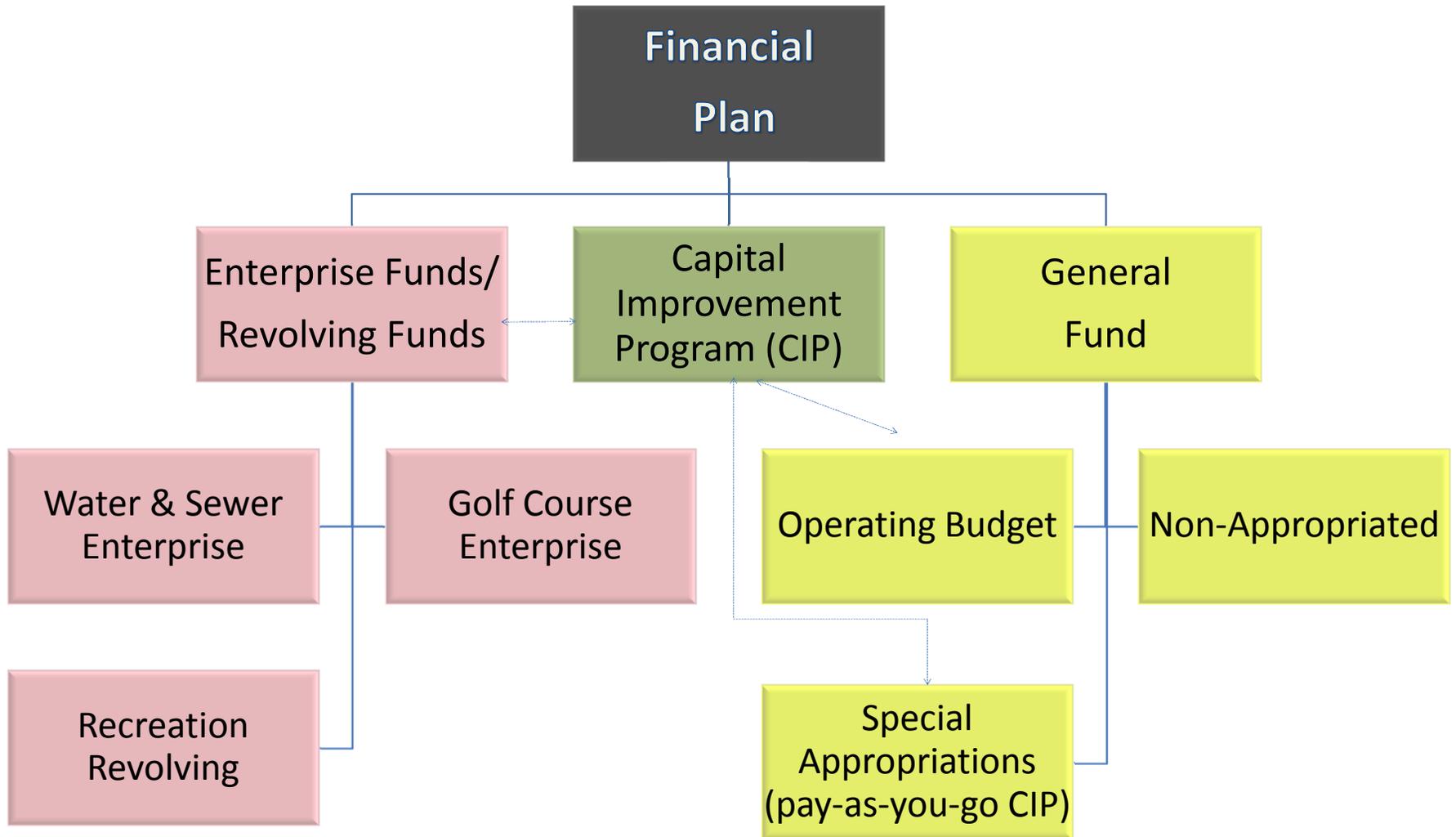
How Each \$100 Will Be Spent



FY2014 GENERAL FUND OPERATING BUDGET
\$220,919,578

FULLY ALLOCATED FY2014 GENERAL FUND OPERATING BUDGET





FY2014 FINANCIAL SUMMARY BY FUND

	General Fund *	Water & Sewer Enterprise Fund	Golf Enterprise Fund	Recreation Revolving Fund	Parking Meter Fund	Cemetery Trust	State Library Aid	TOTAL	% of Total
REVENUES									
Property Taxes	175,604,001							175,604,001	68.2%
Local Receipts	21,997,366							21,997,366	8.5%
State Aid	16,875,381							16,875,381	6.6%
Parking Meter Receipts					4,100,000			4,100,000	1.6%
Walnut Hill Cemetery Fund						75,000		75,000	0.0%
State Aid for Libraries							41,555	41,555	0.0%
Golf Receipts			1,210,000					1,210,000	0.5%
Recreation Program Revenue				2,624,069				2,624,069	1.0%
Water and Sewer Receipts		27,214,322						27,214,322	10.6%
Free Cash	7,655,155							7,655,155	3.0%
TOTAL FINANCIAL PLAN REVENUE	222,131,902	27,214,322	1,210,000	2,624,069	4,100,000	75,000	41,555	257,396,848	
EXPENDITURES **									
General Government	7,690,161							7,690,161	3.0%
Public Safety	33,236,378				2,050,000			35,286,378	13.7%
Public Works	11,687,488	22,758,251			2,050,000	75,000		36,570,739	14.2%
Library	3,595,330						41,555	3,636,885	1.4%
Health & Human Services	2,358,115							2,358,115	0.9%
Recreation	1,028,713		880,210	2,270,352				4,179,275	1.6%
Schools	82,547,188							82,547,188	32.1%
Personal Services Reserve	715,000							715,000	0.3%
Collective Bargaining (Town)	1,900,000							1,900,000	0.7%
Personnel Benefits **	47,709,108	2,125,747	87,398	350,618				50,272,871	19.5%
Non-Departmental **	3,441,551		63,018	3,099				3,507,668	1.4%
Debt Service **	9,583,111	2,330,325	179,374					12,092,809	4.7%
Revenue-Financed CIP (Special Appropriations)	8,581,000							8,581,000	3.3%
Non-Appropriated	8,058,759							8,058,759	3.1%
TOTAL FINANCIAL PLAN EXPENDITURES	222,131,902	27,214,322	1,210,000	2,624,069	4,100,000	75,000	41,555	257,396,848	
% OF TOTAL FINANCIAL PLAN	86.3%	10.6%	0.5%	1.0%	1.6%	0.0%	0.0%		

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

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

FY2014 FINANCIAL PLAN BY CATEGORY OF EXPENDITURE *

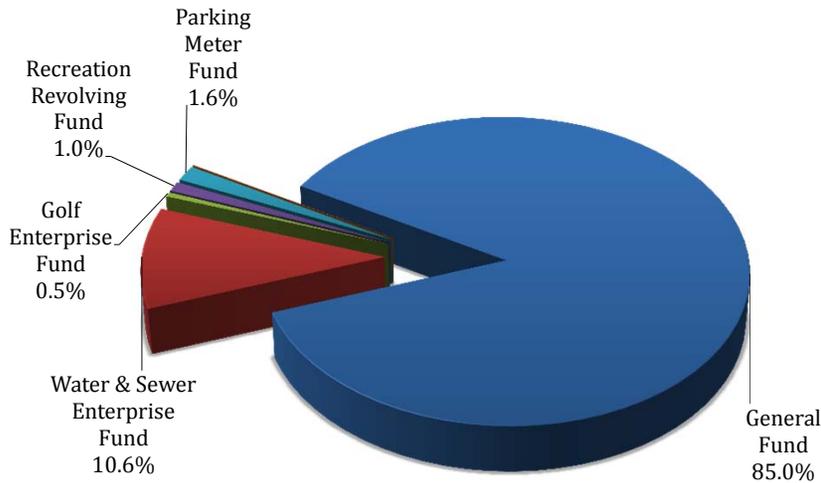
	General Fund **	Water & Sewer Enterprise Fund	Golf Course Enterprise Fund	Recreation Revolving Fund	TOTAL	% OF TOTAL
Personnel	117,720,027	2,421,523	393,170	1,619,300	122,154,020	47.5%
Services	18,672,128	311,089	129,978	308,245	19,421,440	7.5%
Supplies	3,868,135	123,020	148,200	162,235	4,301,590	1.7%
Other ***	1,219,556	8,900	67,118	34,927	1,330,501	0.5%
Utilities	5,432,006	159,123	98,462	144,044	5,833,635	2.3%
Capital Outlay	2,281,645	281,800	81,300	4,700	2,649,445	1.0%
Inter-Governmental	20,000	18,883,348	0	0	18,903,348	7.3%
Benefits ***	47,709,108	2,125,747	87,398	350,618	50,272,871	19.5%
Reserves	3,202,982	269,449	25,000	0	3,497,431	1.4%
Debt Service	9,583,111	2,330,325	179,374	0	12,092,809	4.7%
Rev.-Financed CIP (Special Approp.)	8,581,000	300,000	0	0	8,881,000	3.5%
Non-Appropriated	8,058,759	0	0	0	8,058,759	3.1%
TOTAL FINANCIAL PLAN	226,348,457	27,214,322	1,210,000	2,624,069	257,396,848	

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

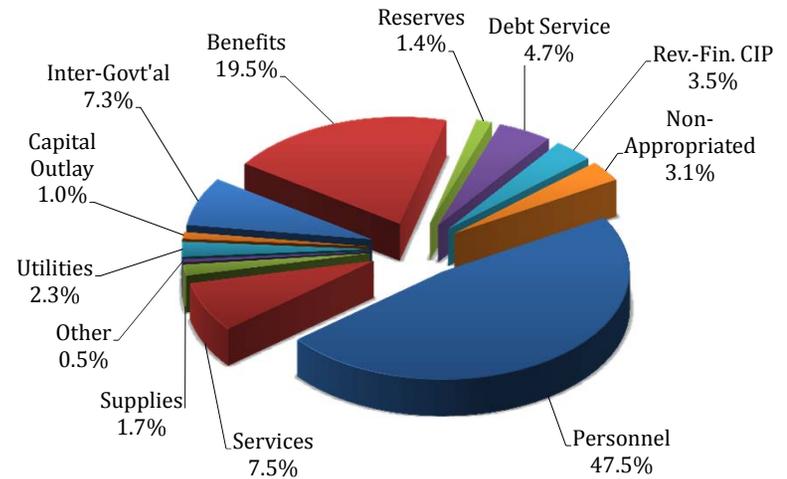
** For purposes of this analysis, the General Fund includes the funds transferred from the Parking Meter Fund, Cemetery Trust, and State Library Aid Fund.

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

FY2014 FINANCIAL PLAN BY FUND



FY2014 FINANCIAL PLAN BY CATEGORY



**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

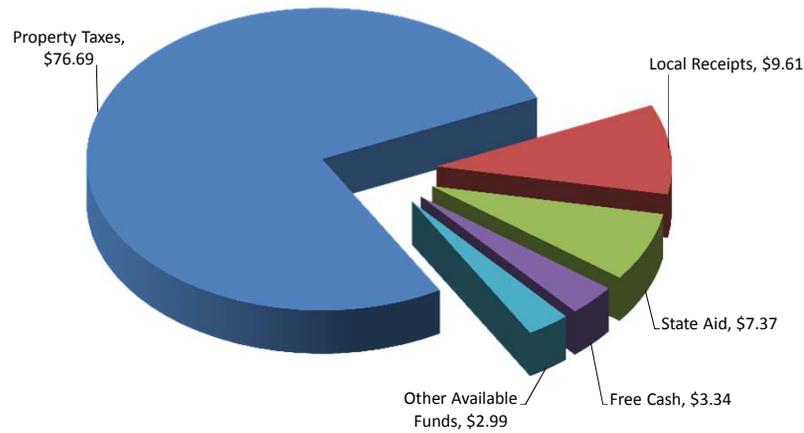
BUDGET SUMMARIES: General Fund Budget

FY2014 RECOMMENDED GENERAL FUND BUDGET SUMMARY

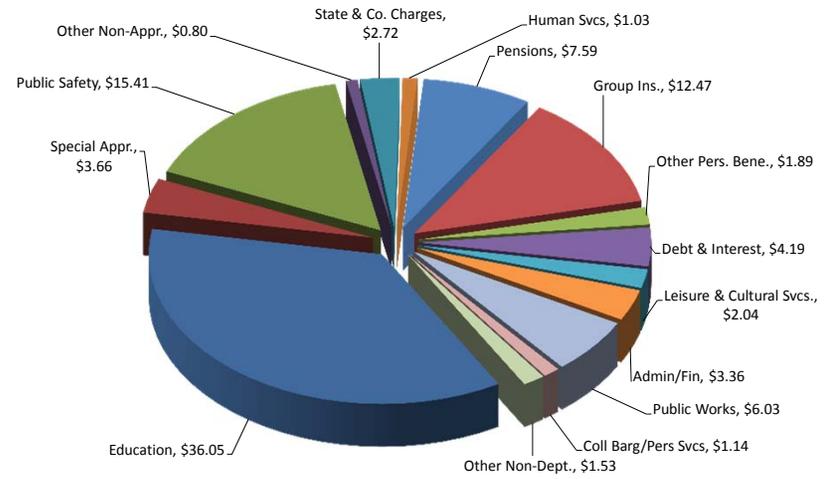
	FY2010 ACTUAL	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGET	FY2014 BUDGET	INCREASE/DECREASE	
						\$	%
REVENUE							
Property Tax	152,586,904	155,898,463	162,674,174	170,137,611	175,604,001	5,466,389	3.2%
Local Receipts	21,038,710	22,611,569	23,849,795	21,084,438	21,997,366	912,928	4.3%
State Aid	16,542,765	13,808,845	13,796,975	15,131,276	16,875,381	1,744,105	11.5%
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Other Available Funds	7,420,038	5,080,435	6,618,966	11,894,344	6,846,435	(5,047,909)	-42.4%
TOTAL REVENUE	204,641,711	201,989,391	212,320,174	223,584,082	228,978,337	5,394,255	2.4%
(LESS) NON-APPROPRIATED EXPENSES							
State & County Charges	5,559,230	5,576,032	5,671,508	6,087,819	6,222,733	134,914	2.2%
Tax Abatement Overlay	1,619,163	1,795,169	1,910,493	1,958,780	1,700,000	(258,780)	-13.2%
Deficits & Judgments	9,428	8,615	7,374	25,000	25,000	0	0.0%
Cherry Sheet Offsets	103,079	102,036	106,839	109,160	111,026	1,866	1.7%
TOTAL NON-APPROPRIATED EXPENSES	7,290,900	7,481,852	7,696,214	8,180,759	8,058,759	(122,000)	-1.5%
AMOUNT AVAILABLE FOR APPROPRIATION				215,403,322	220,919,578	5,516,256	2.6%
APPROPRIATIONS							
Town Departments	60,121,307	62,463,090	62,444,693	64,888,411	66,427,740	1,539,329	2.4%
School Department	69,323,844	72,043,133	75,387,189	79,079,823	82,547,188	3,467,365	4.4%
Non-Departmental Total	54,146,512	50,059,905	52,808,923	58,501,589	63,363,650	4,862,062	8.3%
General Fund Non-Departmental	51,703,029	47,742,201	50,481,512	56,208,800	60,733,770	4,524,970	8.1%
Water and Sewer Enterprise Fund Overhead *	2,046,264	1,869,338	1,867,647	1,855,987	2,125,747	269,759	14.5%
Golf Enterprise Fund Overhead *	186,349	191,161	163,852	155,037	150,416	(4,621)	-3.0%
Recreation Revolving Fund Overhead *	210,870	257,205	295,912	281,764	353,717	71,953	25.5%
OPERATING BUDGET SUBTOTAL	183,591,663	184,566,128	190,640,805	202,469,822	212,338,579	9,868,757	4.9%
Revenue-Financed CIP (Special Appropriations)	9,260,572	7,102,000	7,379,001	12,933,500	8,581,000	(4,352,500)	-33.7%
TOTAL APPROPRIATIONS	192,852,235	191,668,128	198,019,806	215,403,322	220,919,578	5,516,256	2.6%
BALANCE				0	0	0	

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

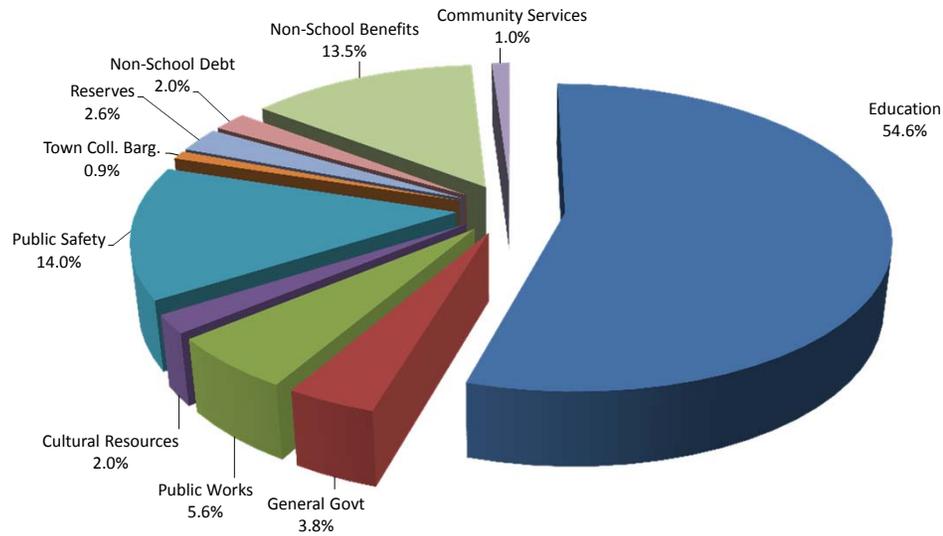
How Each \$100 Will Be Received



How Each \$100 Will Be Spent



FULLY ALLOCATED FY2014 GENERAL FUND OPERATING BUDGET



FY2014 RECOMMENDED OPERATING BUDGET SUMMARY - TOTALS BY EXPENDITURE CLASSIFICATION

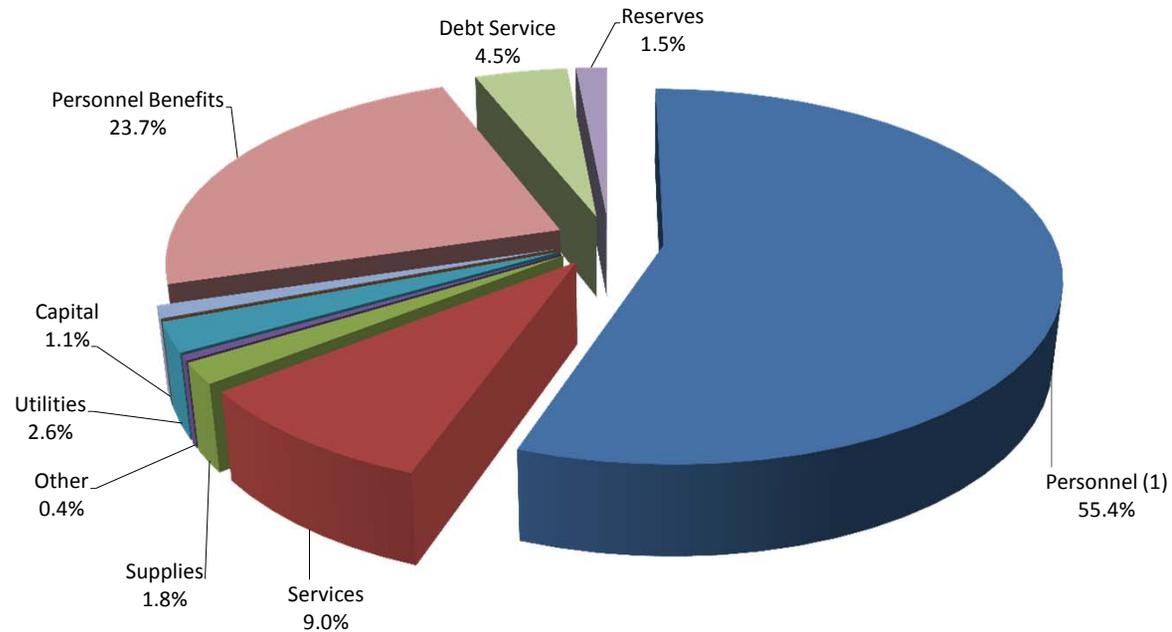
<u>CLASS OF EXPENDITURE</u>	<u>FY2010 ACTUAL</u>	<u>FY2011 ACTUAL</u>	<u>FY2012 ACTUAL</u>	<u>FY2013 BUDGET</u>	<u>FY2014 BUDGET</u>	<u>INCREASE/ DECREASE</u>	<u>% INCREASE/ DECREASE</u>
Personnel (1)	103,396,141	106,005,128	110,023,969	113,610,368	117,720,027	4,109,659	3.6%
Services	15,496,842	17,296,084	16,524,652	18,309,974	19,019,628	709,653	3.9%
Supplies	3,682,258	4,064,542	3,958,987	3,808,533	3,855,635	47,102	1.2%
Other	647,461	764,487	904,321	937,816	950,673	12,857	1.4%
Utilities	4,706,602	4,988,426	4,925,165	5,383,640	5,432,006	48,366	0.9%
Intergovernmental	20,000	20,000	20,000	20,000	20,000	0	0.0%
Capital Outlay	1,946,152	1,788,263	1,879,392	2,177,111	2,281,645	104,535	4.8%
Personnel Benefits	40,355,929	39,606,017	41,529,043	45,547,008	50,272,871	4,725,864	10.4%
Debt Service	11,886,156	9,491,021	10,112,066	10,046,874	9,583,111	(463,763)	-4.6%
Reserves (2)	1,454,122	542,159	763,210	2,628,498	3,202,982	574,484	21.9%
TOTAL OPERATING BUDGET	183,591,662	184,566,128	190,640,805	202,469,822	212,338,578	9,868,756	4.9%

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

(2) The FY10-FY12 Actuals do not include the Operating Budget Reserve Fund, as those monies are transferred to departmental budgets for expenditure.

Note: The FY13 and FY14 allocations are estimates, as the School budget is voted as a single appropriation by Town Meeting.

FY14 OPERATING BUDGET BY CLASS OF EXPENDITURE



**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2014 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2010 ACTUAL	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGET	FY2014 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
ADMINISTRATION AND FINANCE							
Selectmen	619,934	637,940	633,913	634,307	647,749	13,442	2.1%
Personnel	603,499	619,555	617,042	613,679	619,901	6,222	1.0%
Services	5,447	6,613	6,257	6,868	14,118	7,250	105.6%
Supplies	4,475	3,600	3,446	4,000	4,000	0	0.0%
Other	3,620	5,621	5,626	6,600	7,600	1,000	15.2%
Capital	2,894	2,551	1,542	3,160	2,130	(1,030)	-32.6%
Human Resources Department	513,823	485,181	503,323	509,166	510,979	1,813	0.4%
Personnel	261,051	274,552	276,033	264,847	269,086	4,239	1.6%
Services	241,543	173,354	193,704	201,219	200,503	(716)	-0.4%
Supplies	6,471	8,500	8,287	8,500	9,000	500	5.9%
Other	2,683	27,008	23,971	31,000	31,000	0	0.0%
Capital	2,075	1,766	1,328	3,600	1,390	(2,210)	-61.4%
Information Technology Department	1,354,537	1,399,699	1,399,122	1,476,132	1,671,960	195,827	13.3%
Personnel	820,602	892,833	928,960	937,873	946,386	8,513	0.9%
Services	473,405	449,573	415,465	436,091	618,405	182,314	41.8%
Supplies	21,715	22,093	20,943	33,850	33,850	0	0.0%
Other	26,614	19,935	26,587	27,550	32,550	5,000	18.1%
Capital	12,201	15,266	7,166	40,769	40,769	0	0.0%
Finance Department	2,982,499	2,959,442	2,986,279	2,978,582	2,848,636	(129,946)	-4.4%
Personnel	1,931,792	1,949,523	1,986,907	1,976,573	1,986,207	9,634	0.5%
Services	985,148	941,789	934,330	930,566	754,949	(175,617)	-18.9%
Supplies	37,044	36,473	37,504	37,710	43,697	5,987	15.9%
Other	16,228	15,027	16,147	16,165	18,865	2,700	16.7%
Utilities	1,611	1,879	2,329	2,318	2,318	0	0.0%
Capital	10,675	14,750	9,061	15,250	42,600	27,350	179.3%
Legal Services	754,535	752,925	842,311	792,813	801,094	8,281	1.0%
Personnel	531,687	544,269	570,098	557,796	562,335	4,539	0.8%
Services	121,221	100,394	169,843	124,017	127,559	3,542	2.9%
Supplies	2,261	2,198	3,690	3,300	2,800	(500)	-15.2%
Other	96,659	102,826	97,605	104,700	105,400	700	0.7%
Capital	2,706	3,237	1,075	3,000	3,000	0	0.0%
Advisory Committee	15,675	19,064	22,121	21,387	23,643	2,256	10.5%
Personnel	14,300	17,303	20,035	18,211	20,503	2,292	12.6%
Services	0	0	0	36	0	(36)	-100.0%
Supplies	1,050	1,145	1,467	2,275	2,275	0	0.0%
Other	326	326	326	570	570	0	0.0%
Capital	0	291	293	295	295	0	0.0%
Town Clerk	493,094	613,979	577,160	627,979	533,900	(94,079)	-15.0%
Personnel	416,643	523,586	485,487	532,106	443,663	(88,443)	-16.6%
Services	63,982	73,909	77,206	78,223	77,887	(336)	-0.4%
Supplies	9,091	12,454	11,968	13,750	9,750	(4,000)	-29.1%
Other	1,145	479	1,356	1,400	1,400	0	0.0%
Capital	2,232	3,549	1,143	2,500	1,200	(1,300)	-52.0%
Dept. of Planning and Cmtv. Development	590,488	642,152	634,154	624,370	652,202	27,832	4.5%
Personnel	562,387	608,324	605,418	588,935	619,215	30,280	5.1%
Services	10,119	14,597	16,541	16,673	16,025	(648)	-3.9%
Supplies	8,857	8,980	5,279	9,212	9,212	0	0.0%
Other	4,311	3,934	3,933	4,550	4,550	0	0.0%
Capital	4,813	6,317	2,983	5,000	3,200	(1,800)	-36.0%

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2014 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2010 ACTUAL	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGET	FY2014 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
<u>ADMINISTRATION AND FINANCE TOTAL</u>	<u>7,324,583</u>	<u>7,510,378</u>	<u>7,598,383</u>	<u>7,664,736</u>	<u>7,690,161</u>	<u>25,425</u>	<u>0.3%</u>
Personnel	5,141,961	5,429,945	5,489,979	5,490,020	5,467,295	(22,725)	-0.4%
Services	1,900,865	1,760,229	1,813,346	1,793,693	1,809,446	15,753	0.9%
Supplies	90,964	95,443	92,585	112,597	114,584	1,987	1.8%
Other	151,586	175,156	175,551	192,535	201,935	9,400	4.9%
Utilities	1,611	1,879	2,329	2,318	2,318	0	0.0%
Capital	37,596	47,726	24,593	73,574	94,584	21,010	28.6%
<u>PUBLIC SAFETY</u>							
<u>Police Department</u>	<u>14,307,709</u>	<u>14,812,958</u>	<u>14,947,822</u>	<u>15,024,404</u>	<u>15,166,074</u>	<u>141,670</u>	<u>0.9%</u>
Personnel	13,068,656	13,375,772	13,500,519	13,493,275	13,570,473	77,198	0.6%
Services	325,481	365,875	366,579	371,485	385,669	14,184	3.8%
Supplies	188,034	219,390	208,095	221,750	221,750	0	0.0%
Other	62,695	62,752	67,999	59,500	64,000	4,500	7.6%
Utilities	309,428	375,695	404,016	426,110	448,897	22,787	5.3%
Capital	353,414	413,473	400,614	452,284	475,284	23,000	5.1%
<u>Fire Department</u>	<u>11,949,902</u>	<u>12,192,327</u>	<u>12,855,469</u>	<u>12,885,542</u>	<u>13,083,946</u>	<u>198,404</u>	<u>1.5%</u>
Personnel	11,340,104	11,555,654	12,203,204	12,159,742	12,217,122	57,380	0.5%
Services	89,697	129,583	152,633	144,755	154,755	10,000	6.9%
Supplies	150,048	121,023	105,981	146,260	146,260	0	0.0%
Other	22,951	22,838	25,269	27,650	27,650	0	0.0%
Utilities	227,982	241,048	240,794	247,062	247,024	(38)	0.0%
Capital	119,120	122,180	127,589	160,072	291,134	131,062	81.9%
<u>Building Department</u>	<u>6,630,751</u>	<u>6,868,280</u>	<u>6,823,180</u>	<u>6,878,141</u>	<u>7,036,359</u>	<u>158,218</u>	<u>2.3%</u>
Personnel	1,934,335	1,914,625	1,984,568	1,951,844	1,977,182	25,338	1.3%
Services	1,836,335	1,859,894	1,861,172	2,112,739	2,213,679	100,940	4.8%
Supplies	181,657	261,270	294,270	22,670	23,170	500	2.2%
Other	3,639	12,762	4,020	5,350	5,350	0	0.0%
Utilities	2,648,220	2,766,559	2,535,782	2,729,651	2,728,878	(773)	0.0%
Capital	26,565	53,172	143,367	55,887	88,100	32,213	57.6%
<u>PUBLIC SAFETY TOTAL</u>	<u>32,888,362</u>	<u>33,873,564</u>	<u>34,626,472</u>	<u>34,788,087</u>	<u>35,286,378</u>	<u>498,291</u>	<u>1.4%</u>
Personnel	26,343,095	26,846,050	27,688,291	27,604,862	27,764,778	159,916	0.6%
Services	2,251,513	2,355,352	2,380,384	2,628,979	2,754,103	125,124	4.8%
Supplies	519,739	601,683	608,346	390,680	391,180	500	0.1%
Other	89,285	98,352	97,289	92,500	97,000	4,500	4.9%
Utilities	3,185,631	3,383,302	3,180,592	3,402,823	3,424,799	21,976	0.6%
Capital	499,099	588,825	671,571	668,243	854,518	186,275	27.9%
<u>PUBLIC WORKS</u>							
<u>Department of Public Works</u>	<u>13,309,224</u>	<u>14,369,186</u>	<u>13,283,955</u>	<u>13,525,977</u>	<u>13,812,488</u>	<u>286,511</u>	<u>2.1%</u>
Personnel	7,342,673	7,575,878	7,104,392	7,266,684	7,331,492	64,808	0.9%
Services	2,993,629	3,740,289	3,316,303	3,236,871	3,391,940	155,069	4.8%
Supplies	1,040,933	1,236,319	918,943	883,075	915,750	32,675	3.7%
Other	22,729	56,386	34,391	40,900	40,900	0	0.0%
Utilities	1,002,202	1,054,628	1,205,569	1,378,447	1,412,406	33,959	2.5%
Intergovernmental	20,000	20,000	20,000	20,000	20,000	0	0.0%
Capital	887,058	685,687	684,358	700,000	700,000	0	0.0%

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2014 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2010 ACTUAL	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGET	FY2014 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
CULTURAL SERVICES							
Library	3,521,560	3,550,657	3,621,074	3,690,996	3,636,885	(54,111)	-1.5%
Personnel	2,569,128	2,545,841	2,554,582	2,557,357	2,560,256	2,900	0.1%
Services	122,700	129,892	157,631	167,396	173,834	6,438	3.8%
Supplies	501,068	521,933	551,929	542,520	552,460	9,940	1.8%
Other	2,950	3,246	5,148	3,700	3,700	0	0.0%
Utilities	293,207	324,590	322,796	337,922	320,634	(17,288)	-5.1%
Capital	32,507	25,156	28,987	82,101	26,000	(56,101)	-68.3%
HUMAN SERVICES							
Health Department	1,097,022	1,100,297	1,158,084	1,129,123	1,254,088	124,965	11.1%
Personnel	755,879	815,411	888,408	875,925	963,409	87,484	10.0%
Services	255,482	219,349	186,221	191,237	196,963	5,726	3.0%
Supplies	14,476	15,406	16,815	15,100	19,700	4,600	30.5%
Other	3,162	4,092	4,096	4,120	4,570	450	10.9%
Utilities	40,274	41,967	37,420	37,686	40,896	3,209	8.5%
Capital	27,749	4,071	25,124	5,055	28,550	23,495	464.8%
Veterans' Services	242,235	281,169	273,859	292,209	292,074	(135)	0.0%
Personnel	122,059	126,145	131,225	155,120	155,120	0	0.0%
Services	2,673	2,718	2,599	2,729	2,609	(120)	-4.4%
Supplies	650	612	613	650	650	0	0.0%
Other	116,145	151,013	138,914	133,185	133,185	0	0.0%
Capital	709	682	508	525	510	(15)	-2.9%
Council on Aging	729,713	775,730	770,862	863,868	811,953	(51,915)	-6.0%
Personnel	576,300	628,386	636,371	668,325	674,399	6,074	0.9%
Services	51,650	51,117	46,757	32,277	42,732	10,455	32.4%
Supplies	17,609	17,781	17,137	18,000	18,000	0	0.0%
Other	2,180	2,062	2,258	2,900	2,900	0	0.0%
Utilities	74,953	69,593	63,964	70,366	68,722	(1,644)	-2.3%
Capital	7,021	6,792	4,376	72,000	5,200	(66,800)	-92.8%
Human Relations-Youth Resources	103,587	106,203	108,596	105,718	0	(105,718)	-100.0%
Personnel	100,583	101,991	106,005	100,357	0	(100,357)	-100.0%
Services	525	1,559	505	1,761	0	(1,761)	-100.0%
Supplies	1,790	1,819	1,585	2,600	0	(2,600)	-100.0%
Other	141	309	124	450	0	(450)	-100.0%
Capital	548	526	376	550	0	(550)	-100.0%
HUMAN SERVICES TOTAL	2,172,558	2,263,401	2,311,401	2,390,917	2,358,115	(32,802)	-1.4%
Personnel	1,554,821	1,671,933	1,762,010	1,799,727	1,792,928	(6,798)	-0.4%
Services	310,330	274,743	236,082	228,003	242,304	14,300	6.3%
Supplies	34,525	35,618	36,150	36,350	38,350	2,000	5.5%
Other	121,628	157,476	145,391	140,655	140,655	0	0.0%
Utilities	115,227	111,560	101,384	108,052	109,618	1,565	1.4%
Capital	36,027	12,070	30,385	78,130	34,260	(43,870)	-56.2%

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2014 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2010 ACTUAL	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGET	FY2014 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
LEISURE SERVICES							
Recreation Department	905,021	895,905	1,003,409	1,018,133	1,028,713	10,581	1.0%
Personnel	636,885	625,032	687,310	698,397	704,520	6,123	0.9%
Services	88,934	85,038	140,566	75,897	74,982	(915)	-1.2%
Supplies	38,356	39,585	44,259	70,980	70,980	0	0.0%
Other	1,630	2,400	12,400	12,400	12,400	0	0.0%
Utilities	108,724	112,468	112,495	154,079	162,231	8,153	5.3%
Capital	30,491	31,380	6,380	6,380	3,600	(2,780)	-43.6%
Personnel Services Reserve ¹	0	0	0	859,565	715,000	(144,565)	-16.8%
FY12 + FY 13 Collective Bargaining Reserve ²				950,000	950,000	0	
FY14 Collective Bargaining Reserve ²					950,000		
DEPARTMENTAL SUB-TOTAL	60,121,307	62,463,090	62,444,693	64,888,411	66,427,740	1,539,329	2.4%
¹ The amounts shown for FY10 - FY12 are \$0 because these funds were transferred to departments during the fiscal year.							
² Contracts for all unions except Police are settled for FY12. None are settled for FY13.							
SCHOOLS ³							
Personnel	69,323,844	72,043,133	75,387,189	79,079,823	82,547,188	3,467,365	4.4%
Personnel	59,807,578	61,310,448	64,737,406	66,383,757	69,483,757	3,100,000	4.7%
Services	7,390,178	8,541,250	8,088,317	9,754,135	10,083,020	328,885	3.4%
Supplies	1,456,673	1,533,961	1,706,776	1,772,331	1,772,331	0	0.0%
Other	246,041	260,055	421,571	439,397	439,397	0	0.0%
Capital	423,374	397,419	433,119	568,683	568,683	0	0.0%
Reserve ¹	0	0	0	161,520	200,000	38,480	23.8%
NON-DEPARTMENTAL							
Personnel Benefits	40,355,929	39,606,017	41,529,043	45,547,008	50,272,871	4,725,864	10.4%
Pensions	13,253,562	13,975,800	14,556,225	15,767,048	17,385,688	1,618,640	10.3%
Group Health	22,983,067	19,906,659	21,546,572	23,078,372	24,791,324	1,712,952	7.4%
Health Reimbursement Account (HRA)	0	0	0	125,000	70,000	(55,000)	-44.0%
Retiree Group Health Trust Fund (OPEB's) ⁴	650,000	2,012,531	1,801,527	2,601,928	3,514,360	912,431	35.1%
Employee Assistance Program (EAP)	25,282	25,282	25,180	28,000	28,000	0	0.0%
Group Life	128,109	129,218	129,889	130,000	132,500	2,500	1.9%
Disability Insurance	13,536	13,206	13,279	16,000	16,000	0	0.0%
Workers Comp ⁴	1,350,000	1,350,000	1,250,000	1,200,000	1,720,000	520,000	43.3%
Public Safety IOD Medical Expenses ⁴	300,000	325,000	300,000	560,660	400,000	(160,660)	-28.7%
Unemployment Comp ⁴	266,000	400,000	350,000	350,000	450,000	100,000	28.6%
Medical Disabilities	15,507	20,248	26,989	30,000	40,000	10,000	33.3%
Medicare Payroll Tax	1,370,866	1,448,073	1,529,382	1,660,000	1,725,000	65,000	3.9%
Debt Service	11,886,156	9,491,021	10,112,066	10,046,874	9,583,111	(463,763)	-4.6%
Principal	7,796,867	7,264,649	7,955,436	7,428,882	7,207,338	(221,544)	-3.0%
Interest	4,077,092	2,176,113	2,142,824	2,457,992	2,215,772	(242,219)	-9.9%
Bond Anticipation Notes (BANs)	0	0	0	100,000	100,000	0	0.0%
Abatement Interest and Income	12,197	50,259	13,806	60,000	60,000	0	0.0%

³ The FY13 and FY14 allocations are estimates, as the School budget is voted as a single appropriation by Town Meeting.

⁴ The FY10-FY12 Actuals represent amounts transferred into the fund from General Fund revenues, not actual expenditures from the fund.

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

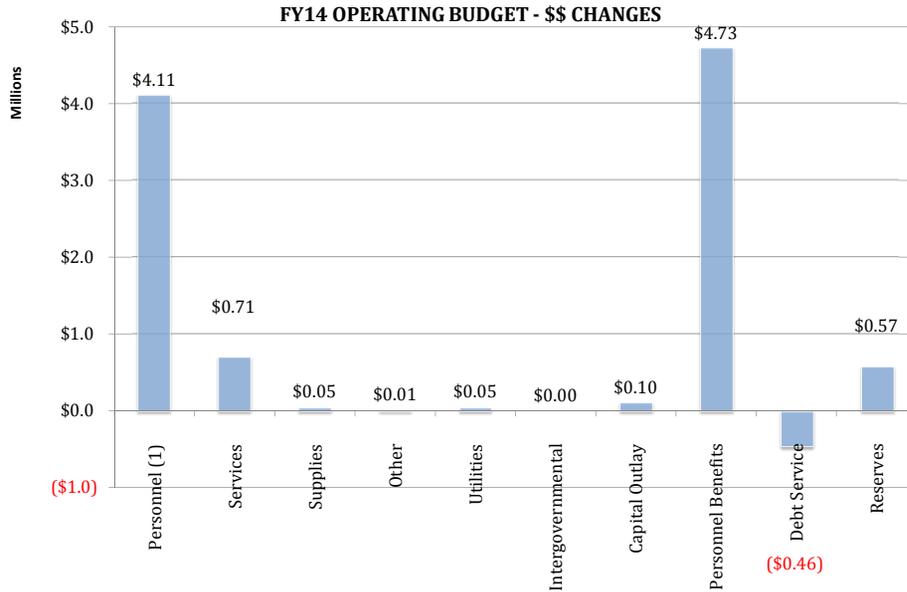
FY2014 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2010 ACTUAL	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGET	FY2014 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
NON-DEPARTMENTAL (con't.)							
Unclassified	1,904,427	962,867	1,167,814	2,907,707	3,507,668	599,961	20.6%
Reserve Fund ⁵	1,392,000	1,603,475	605,103	1,946,946	2,028,761	81,815	4.2%
Liability/Catastrophe Fund	1,443,397	455,500	141,959	253,669	154,115	(99,554)	-39.2%
Stabilization Fund	0	71,868	253,092	0	250,000	250,000	-
Affordable Housing Trust Fund	0	0	355,264	251,363	555,106	303,743	120.8%
General Insurance	286,128	251,526	248,469	275,000	335,000	60,000	21.8%
Audit & Professional Services	135,900	138,560	129,335	130,000	130,000	0	0.0%
Contingency	10,725	14,791	12,895	15,000	15,000	0	0.0%
Out of State Travel	434	0	1,403	3,000	3,000	0	0.0%
Printing of Reports / Town Meeting Costs	16,665	19,205	14,219	20,000	25,000	5,000	25.0%
MMA Dues	11,178	11,417	11,178	12,729	11,686	(1,043)	-8.2%
NON-DEPARTMENTAL TOTAL	54,146,512	50,059,905	52,808,923	58,501,589	63,363,650	4,862,062	8.3%
TOTAL OPERATING BUDGET	183,591,662	184,566,128	190,640,805	202,469,822	212,338,578	9,868,756	4.9%

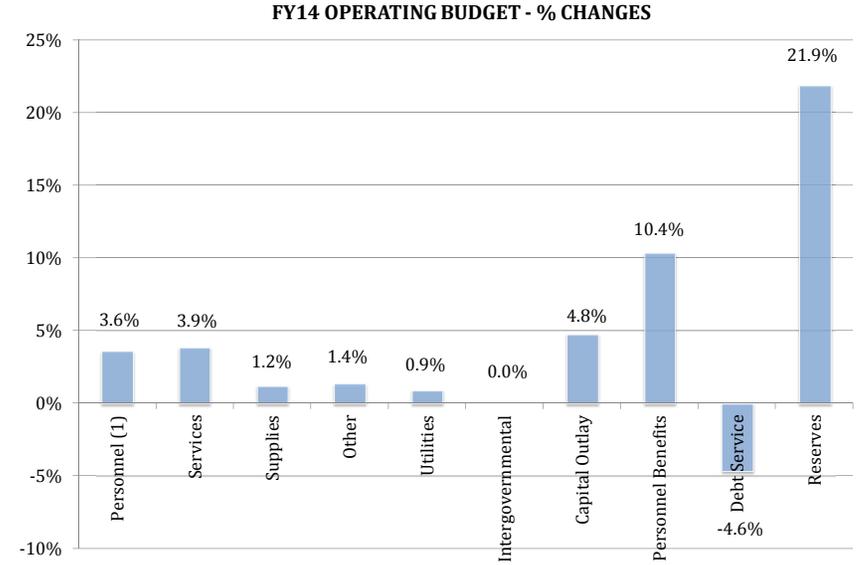
⁵ The amounts shown for FY10 -FY12 are for information purposes only, as these funds are transferred to departments during the fiscal year and accounted for in their expenditure total.

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

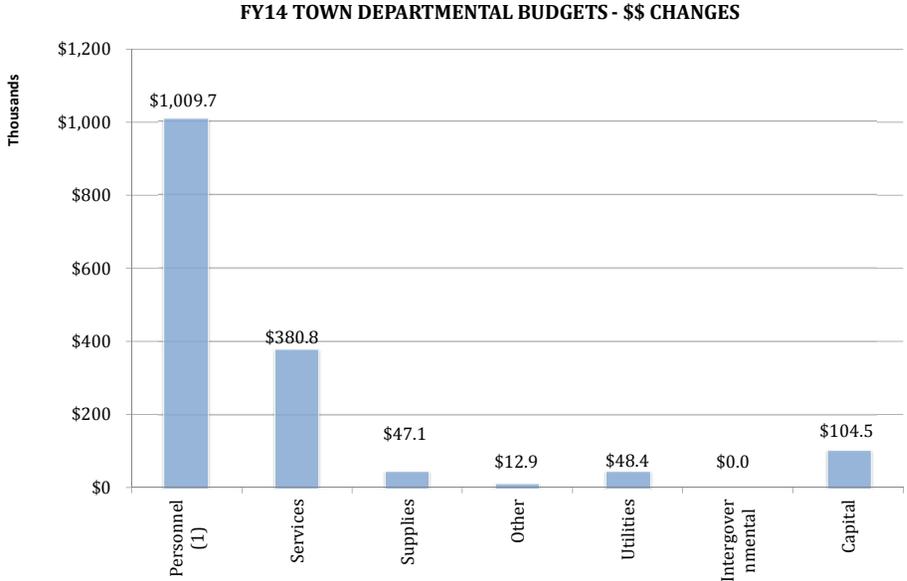
BUDGET SUMMARIES: Operating Budget



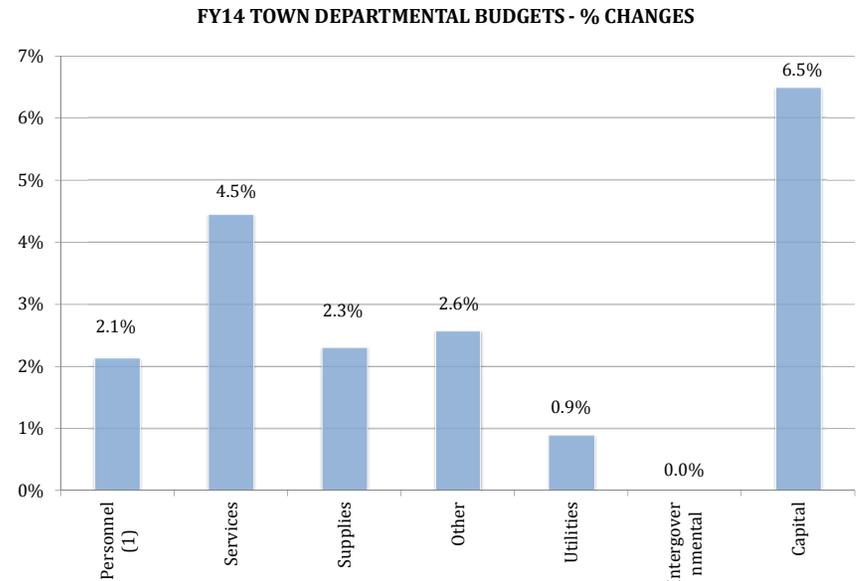
(1) Includes the Personnel Services Reserve and the Collective Bargaining Reserve



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



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



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

SUMMARY OF FY2014 OPERATING BUDGET CHANGES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Selectmen	13,442 2.1%	
	6,222	Personnel Fixed Costs
	(250)	Data Processing Equipment Repair and Maintenance
	7,500	Credit Card Service Charges
	1,000	Education/Training/Conferences
	(1,030)	Capital
Human Resources Department	1,813 0.4%	
	4,239	Personnel Fixed Costs
	(216)	Data Processing Equipment Repair and Maintenance
	(500)	Advertising Services
	500	Office Supplies
	(2,210)	Capital
Information Technology Department	195,827 13.3%	
	8,513	Personnel Fixed Costs
	15,088	Data Processing Equipment Repair and Maintenance
	47,226	Data Processing Software Maintenance
	(35,000)	Professional/Technical Services
	5,000	Education/Training/Conferences
	205,000	Telecomm (Moved from Purchasing budget)
	(50,000)	Credit Card Service Charges (E-Commerce) (Moved to Treasurer's + DPW budgets)
Finance Department	(129,945) -4.4%	
<i>Comptroller</i>	29,304 5.9%	
	1,052	Personnel Fixed Costs
	(540)	Data Processing Equipment Repair and Maintenance
	(500)	Data Communication Lines
	30,546	Computer Software Repair and Maintenance (MUNIS financial system)
	(54)	Copier Lease
	1,600	Education/Training/Conferences
	(2,800)	Capital
<i>Purchasing</i>	(202,585) -24.1%	
	1,409	Personnel Fixed Costs
	(216)	Data Processing Equipment Repair and Maintenance
	(225,000)	Telecomm (Moved to Information Technology Department budget)
	720	Wireless Communications
	(198)	Copier Service
	20,700	Capital

SUMMARY OF FY2014 OPERATING BUDGET CHANGES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
<i>Assessors</i>	2,696 0.4%	
	2,791	Personnel Fixed Costs
	400	Office Equipment Repair and Maintenance
	1,305	Software Service Contract
	(1,200)	Data Processing Repair and Maintenance
	(600)	Capital
<i>Treasurer</i>	40,639 4.0%	
	4,382	Personnel Fixed Costs
	20,610	Data Processing Software Maintenance
	(52,160)	Financial Services (Payroll moved in-house)
	4,500	Banking Services
	900	Subscriptions
	(730)	Data Processing Equipment Repair and Maintenance
	46,000	Credit Card Service Charges (moved from Information Technology Department)
	1,100	Education/Training/Conferences
	5,987	Office Supplies
	10,050	Capital
Legal Services	8,281 1.0%	
	4,540	Personnel Fixed Costs
	(288)	Data Processing Equipment Repair and Maintenance
	(1,481)	Data Processing Software Maintenance
	599	Copy Equipment Lease
	2,712	Litigation Costs
	2,000	Subscriptions
	(500)	Office Supplies
	700	Professional Dues and Membership
Advisory Committee	2,256 10.5%	
	(348)	Personnel Fixed Costs
	2,640	Increase FTE from 0.35 to 0.40
	(36)	Data Processing Equipment Repair and Maintenance
Town Clerk	(94,079) -15.0%	
	(94,000)	Election Workers - 1 Election in FY14 versus 3 in FY13
	5,200	Increase in rates for Election Workers
	357	Personnel Fixed Costs
	(336)	Data Processing Equipment Repair and Maintenance
	(4,000)	Meals and Receptions - 1 Election in FY14 versus 3 in FY13
	(1,300)	Capital

SUMMARY OF FY2014 OPERATING BUDGET CHANGES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Dept. of Planning & Cmty. Development	27,832 4.5%	
	3,774	Personnel Fixed Costs
	26,506	Reduction in CDBG Charge-Off
	(648)	Data Processing Equipment Repair and Maintenance
	(1,800)	Capital
Police Department	141,670 0.9%	
	77,198	Personnel Fixed Costs
	(16,200)	Computer Software Repair and Maintenance
	4,152	Copy Equipment Lease
	(3,000)	Telecomm
	60,032	Professional/Technical Service
	(8,800)	Wireless Communications
	(22,000)	Printing Services
	10,000	Public Safety Supplies
	(10,000)	Uniforms and Protective Clothing
	3,000	Education/Training/Conferences
	1,500	Dues/Memberships
	19,995	Electricity
	2,403	Natural Gas
	389	Water and Sewer
	23,000	Capital
Fire Department	198,404 1.5%	
	57,380	Personnel Fixed Costs
	500	Public Safety Equipment Repair and Maintenance
	(500)	Printing Services
	2,200	Office Supplies
	(3,200)	Data Processing Supplies
	1,000	General Supplies
	10,000	Motor Vehicle/Equipment Repair
	510	Electricity
	89	Natural Gas
	300	Generator Fuel
	(936)	Water and Sewer
	131,062	Capital
Building Department	158,218 2.3%	
	5,763	Personnel Fixed Costs
	19,575	Pest Control Technician (0.49 FTE) (Offset by a reduction in Repair and Maintenance)
	6,228	Building Repair and Maintenance - Town
	15,491	Building Repair and Maintenance - Schools
	15,933	Building Cleaning Services
	65,000	Hazardous Materials Services (Moved from CIP)
	(1,712)	Copier Service

SUMMARY OF FY2014 OPERATING BUDGET CHANGES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Building (con't.)		
	500	Office Supplies
	1,444	Electricity-Town
	9,706	Electricity-Schools
	(16,806)	Water and Sewer- Town
	4,883	Water and Sewer- School
	32,213	Capital
Department of Public Works	286,511 2.1%	
	19,931	Personnel Fixed Costs
	500	Student Intern
	5,000	Overtime (Cemetery)
	23,813	Annualization of Transportation Division C-5 Admin Assistant (+0.5 FTE)
	3,306	Upgrade Working Foreman Highway (LN-6) to Construction Supervisor (GN-9)
	6,129	Upgrade Park Maintenance Craftsman (LN-3) to Zone Manager (LN-6)
	6,129	Upgrade Park Maintenance Craftsman (LN-3) to Forestry Zone Manager (LN-6)
	4,800	Data Processing Software Maintenance
	1,470	Copier Lease
	5,000	Motor Vehicle/Equipment Rentals and Leases
	33,000	Data Storage Services (Parking Meters)
	40,000	Solid Waste Disposal Contract
	19,000	Credit Card Service Charges (\$4,000 moved from Information Technology Dept. budget)
	11,000	Wireless Communications
	799	Landscaping Services
	40,000	Professional/Technical Services (Taxi consultant)
	1,000	Office Supplies
	(2,000)	Equipment Maintenance Supplies
	13,675	Parking Meter Parts/Supplies
	(30,000)	Recycling Supplies
	10,000	Custodial Supplies
	5,000	Snow and Ice Control Supplies
	7,000	Construction Supplies
	28,000	Motor Vehicle Supplies
	12,355	Electricity
	(3,317)	Natural Gas
	24,921	Water
Library	(54,111) -1.5%	
	2,900	Personnel Fixed Costs
	4,528	Cataloging Services (Minuteman Library Network)
	1,910	Data Processing Software Maintenance
	9,940	Library Materials
	(13,072)	Electricity
	865	Natural Gas
	(5,081)	Water
	(56,101)	Capital

SUMMARY OF FY2014 OPERATING BUDGET CHANGES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Health Department	124,965	
	11.1%	
	3,935	Personnel Fixed Costs
	28,191	Part-Time (0.49 FTE) Senior Public Health Inspector GN-11
	(72,916)	Eliminate Human Services Coordinator
	80,904	Add Human Relations/Human Services Administrator
	47,369	Add Human Services Specialist
	(936)	Data Processing Equipment Repair and Maintenance
	900	Professional / Technical Services
	3,222	Mental Health Program
	540	Wireless Communications
	2,000	Advertising Services
	1,100	Office Supplies
	3,500	Special Program Supplies
	150	Professional Dues and Membership
300	Auto Reimbursement	
2,905	Electricity	
109	Natural Gas	
196	Water and Sewer	
23,495	Capital	
Veterans' Services	(135)	
	0.0%	
	(120)	Data Processing Equipment Repair and Maintenance
	(15)	Capital
Council on Aging	(51,915)	
	-6.0%	
	5,628	Personnel Fixed Costs
	(27,959)	Eliminate Part-Time (0.53 FTE) Clinical Social Worker II (T-3)
	28,406	Add Part-Time (0.70 FTE) Clinical Social Worker I (T-1)
	(761)	Data Processing Equipment Repair and Maintenance
	(567)	Photocopy Service
	11,783	Building Cleaning
	2,000	Building Maintenance Supplies
	(2,000)	Custodial Supplies
	(1,753)	Electricity
	126	Natural Gas
	(17)	Water
(66,800)	Capital	
Human Relations - Youth Resources	(105,718)	
	-100.0%	
	(99,257)	Elimination of Director (D-4) (Part of re-org. with Health & Human Services Dept.)
	(1,100)	Longevity
	(221)	Data Processing Equipment Repair and Maintenance
	(540)	Wireless Communications (Moved to Health and Human Services Budget)
(1,000)	Advertising Services (Moved to Health and Human Services Budget)	

SUMMARY OF FY2014 OPERATING BUDGET CHANGES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Human Relations - Youth Resources (Con't.)		
	(800)	Office Supplies (Moved to Health and Human Services Budget)
	(1,500)	Special Program Supplies (Moved to Health and Human Services Budget)
	(300)	Books and Periodicals (Moved to Health and Human Services Budget)
	(300)	Auto Reimbursement (Moved to Health and Human Services Budget)
	(150)	Dues/Memberships (Moved to Health and Human Services Budget)
	(550)	Capital (Moved to Health and Human Services Budget)
Recreation Department	10,581 1.0%	
	6,123	Personnel Fixed Costs
	(915)	Data Processing Equipment Repair and Maintenance
	833	Electricity
	7,320	Natural Gas
	(2,780)	Capital
Schools	3,467,364 4.4%	
	3,467,364	School Budget
Personnel Benefits	4,725,864 10.4%	
	1,618,640	Pensions
	1,712,952	Group Health Insurance
	(55,000)	Health Reimbursement Account (HRA)
	912,431	Retiree Group Health Trust Fund (OPEB's)
	2,500	Group Life Insurance
	520,000	Workers Compensation
	100,000	Unemployment
	(160,660)	Public Safety IOD Medical Expenses
	10,000	Medical Disabilities
	65,000	Medicare Payroll Tax
Debt and Interest	(463,763) -4.6%	
	(215,044)	Principal
	(248,719)	Interest
Unclassified	599,961 20.6%	
	81,815	Reserve Fund
	(99,554)	Liability/Catastrophe Fund
	303,743	Affordable Housing Trust Fund
	250,000	Stabilization Fund
	60,000	General Insurance
	5,000	Printing of Reports / Town Meeting Costs
	(1,043)	MMA Dues

SUMMARY OF FY2014 OPERATING BUDGET CHANGES

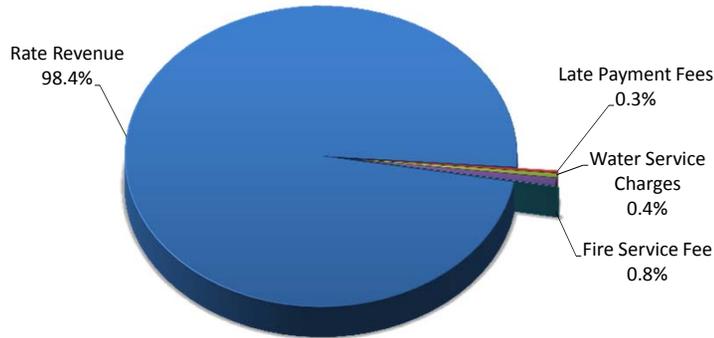
<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Personnel Reserves	805,435	
	(144,565)	Personnel Services Reserve
	950,000	Collective Bargaining Reserve
OPERATING BUDGET GRAND TOTAL	9,868,756 4.9%	

FY2014 RECOMMENDED WATER & SEWER ENTERPRISE FUND SUMMARY

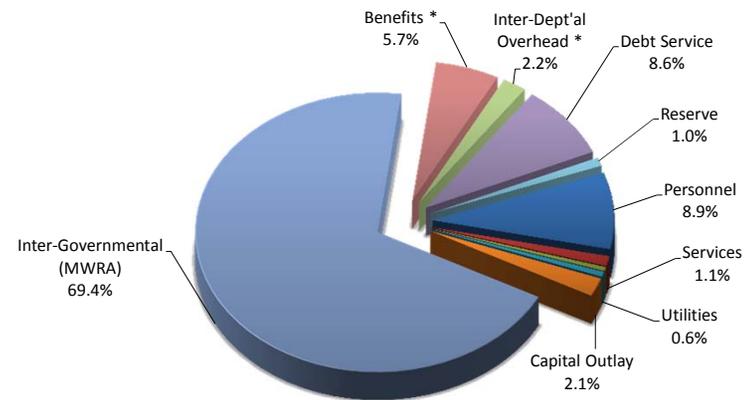
	FY2010 ACTUAL	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGET	FY2014 BUDGET	INCREASE/DECREASE	
						\$	%
REVENUE							
Rate Revenue	22,763,502	24,008,193	24,485,212	25,894,330	26,777,322	882,992	3.4%
Late Payment Fees	86,450	80,953	79,727	80,000	80,000	0	0.0%
Water Service Charges	122,766	113,253	92,059	115,500	115,500	0	0.0%
Fire Service Fee	0	0	219,792	225,000	225,000	0	0.0%
Misc.	20,088	64,030	137,825	16,500	16,500	0	0.0%
TOTAL REVENUE	22,992,806	24,266,429	25,014,615	26,331,330	27,214,322	882,992	3.4%
EXPENDITURES							
Personnel	2,088,818	2,198,119	2,244,604	2,339,744	2,421,523	81,780	3.5%
Services	236,051	254,251	248,768	316,089	311,089	(5,000)	-1.6%
Supplies	101,858	108,421	89,428	123,020	123,020	0	0.0%
Other	4,890	4,878	9,649	6,400	8,900	2,500	39.1%
Utilities	99,878	141,109	129,714	162,488	159,123	(3,365)	-2.1%
Capital Outlay	232,592	124,214	218,302	670,650	581,800	(88,850)	-13.2%
Inter-Governmental (MWRA)	16,073,259	16,606,543	17,254,508	18,220,842	18,883,348	662,506	3.6%
Benefits *	1,394,604	1,324,325	1,304,915	1,293,255	1,544,425	251,169	19.4%
Inter-Departmental Overhead *	651,661	545,013	562,732	562,732	581,322	18,590	3.3%
Debt Service	2,404,631	2,495,198	2,321,242	2,375,404	2,330,325	(45,079)	-1.9%
Reserve	0	0	0	260,706	269,449	8,743	3.4%
TOTAL EXPENDITURE	23,288,242	23,802,072	24,383,862	26,331,330	27,214,322	882,992	3.4%
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.

FY2014 WATER & SEWER ENTERPRISE FUND - REVENUES



FY2014 WATER & SEWER ENTERPRISE FUND - EXPENDITURES



SUMMARY OF FY2014 WATER & SEWER ENTERPRISE FUND CHANGES

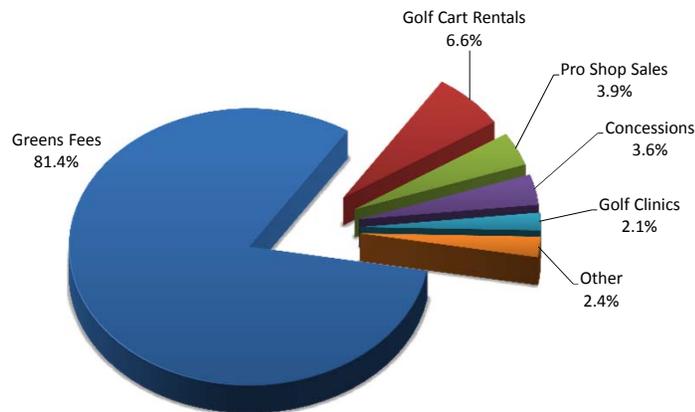
<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Water and Sewer Enterprise Fund	882,992 3.4%	
	2,623	Personnel Fixed Costs
	45,656	Collective Bargaining
	1,500	Sick Buyouts
	6,000	Vacation Buyouts
	26,000	A-Day Buyouts
	(5,000)	E-Commerce
	2,500	Professional Dues and Membership
	246,362	MWRA Water Assessment
	416,144	MWRA Sewer Assessment
	269,759	Reimbursement to General Fund
	8,743	Reserve
	(45,079)	Debt Service
	(712)	Electricity
	(2,056)	Natural Gas
	(597)	Water/Sewer
	(88,850)	Capital
WATER & SEWER ENTERPRISE FUND TOTAL	882,992 3.4%	

FY2014 RECOMMENDED GOLF COURSE ENTERPRISE FUND SUMMARY

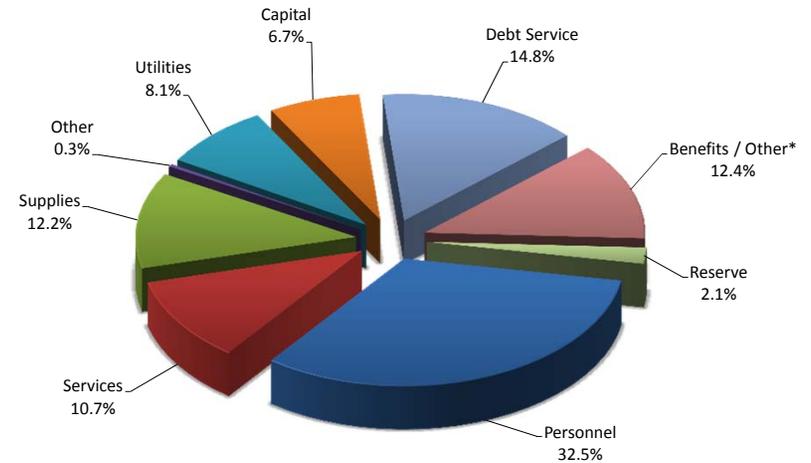
	FY2010 ACTUAL	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGET	FY2014 BUDGET	INCREASE/DECREASE	
						\$	%
REVENUE							
Greens Fees	933,544	915,530	970,239	984,000	985,000	1,000	0.1%
Golf Cart Rentals	75,375	79,033	83,282	75,000	80,000	5,000	6.7%
Pro Shop Sales	53,258	45,148	49,891	44,000	47,740	3,740	8.5%
Concessions	25,857	30,431	36,785	42,000	43,260	1,260	3.0%
Golf Clinics	22,408	24,499	21,386	30,000	25,000	(5,000)	-16.7%
Other	22,534	28,729	37,361	29,000	29,000	0	0.0%
TOTAL REVENUE	1,132,976	1,123,370	1,198,944	1,204,000	1,210,000	6,000	0.5%
EXPENDITURES							
Personnel	422,673	400,678	360,433	380,393	393,170	12,777	3.4%
Services	111,393	109,206	135,097	121,566	129,978	8,412	6.9%
Supplies	107,105	90,967	153,469	148,200	148,200	0	0.0%
Other	9,432	2,427	2,205	4,100	4,100	0	0.0%
Utilities	55,999	84,295	75,775	93,385	98,462	5,077	5.4%
Capital Outlay	83,394	94,235	74,936	83,900	81,300	(2,600)	-3.1%
Debt Service	184,484	189,130	179,104	191,484	179,374	(12,110)	-6.3%
Benefits / Other*	125,975	138,164	131,152	124,991	150,416	25,425	20.3%
Town Fee (Transfer to Town for general use) *	60,374	52,997	32,700	30,046	0	(30,046)	-100.0%
Reserve	0	0	0	25,935	25,000	(935)	-3.6%
TOTAL EXPENDITURE	1,160,829	1,162,099	1,144,871	1,204,000	1,210,000	6,000	0.5%
BALANCE				0	0	0	

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

FY2014 GOLF COURSE ENTERPRISE FUND - REVENUES



FY2014 GOLF COURSE ENTERPRISE FUND - EXPENDITURES



SUMMARY OF FY2014 GOLF COURSE ENTERPRISE FUND CHANGES

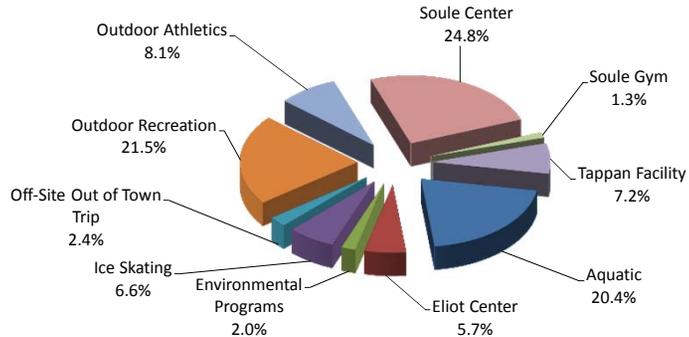
<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Golf Enterprise Fund	6,000 0.5%	
	1,833	Personnel Fixed Costs
	6,645	Collective Bargaining
	4,300	A-Day Buyouts
	190	Cable TV
	107	Copier Lease
	(100)	Photocopy Service Contract
	65	Computer Hardware Rental
	(650)	Data Communication Lines
	8,800	Contracted Services
	220	Electricity
	1,775	Gasoline
	1,165	Diesel Fuel
	1,917	Water/Sewer
	(4,622)	Reimbursement to General Fund
	(13,045)	Debt Service
	(2,600)	Capital
GOLF COURSE ENTERPRISE FUND TOTAL	6,000 0.5%	

FY2014 RECOMMENDED RECREATION REVOLVING FUND SUMMARY

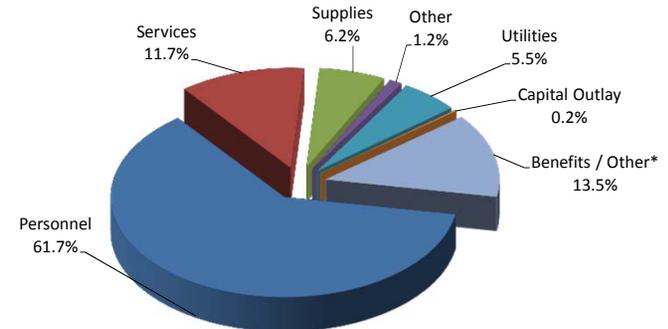
	FY2010 ACTUAL	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGET	FY2014 BUDGET	INCREASE/DECREASE	
						\$	%
REVENUE							
Adult Programs	16,671	14,745	0	0	0	0	-
Aquatic	445,541	489,731	524,847	489,000	535,000	46,000	9.4%
Community Programs	13,389	21,041	0	0	0	0	-
Eliot Center	0	0	149,791	175,142	149,609	(25,533)	-14.6%
Environmental Programs	36,743	47,533	49,334	50,000	52,030	2,030	4.1%
Ice Skating	145,632	151,207	153,113	151,206	172,724	21,518	14.2%
Off-Site Out of Town Trip	0	0	0	84,851	63,619	(21,232)	-25.0%
Outdoor Recreation	0	0	535,072	464,987	563,317	98,330	21.1%
Outdoor Athletics	0	0	213,514	169,491	213,479	43,988	26.0%
Permits	88,182	103,695	0	0	0	0	-
School-Based Programs	537,654	582,567	0	0	0	0	-
Soule Center	0	0	453,534	582,000	650,930	68,930	11.8%
Soule Gym	0	0	39,482	73,165	34,438	(38,727)	-52.9%
Summer Camp	245,415	310,623	0	0	0	0	-
Tappan Facility	0	0	141,410	148,813	188,923	40,110	27.0%
Teen Programs	53,867	63,098	0	0	0	0	-
Tennis/Open Basketball Programs	5,978	22,080	0	0	0	0	-
Youth Programs	204,669	296,789	0	0	0	0	-
Misc Revenue	34,997	51,433	(49,841)	0	0	0	-
TOTAL REVENUE	1,828,738	2,154,542	2,210,256	2,388,655	2,624,069	235,414	9.9%
EXPENDITURES							
Personnel	1,140,786	1,274,503	1,535,021	1,446,245	1,619,300	173,055	12.0%
Services	183,528	219,113	261,819	311,519	308,245	(3,275)	-1.1%
Supplies	135,120	140,941	212,147	159,644	162,235	2,591	1.6%
Other	19,372	40,584	42,310	52,938	31,828	(21,110)	-39.9%
Utilities	32,740	27,467	134,115	115,176	144,044	28,869	25.1%
Capital Outlay	8,595	41,514	77,449	21,369	4,700	(16,669)	-78.0%
Benefits / Other*	210,870	257,205	295,912	281,764	353,717	71,953	25.5%
TOTAL EXPENDITURE	1,731,011	2,001,327	2,558,774	2,388,655	2,624,069	235,414	9.9%
BALANCE				0	0	0	

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

FY2014 RECREATION REVOLVING FUND - REVENUES



FY2014 RECREATION REVOLVING FUND - EXPENDITURES



SUMMARY OF FY2014 RECREATION REVOLVING FUND CHANGES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Recreation Revolving Fund	235,414 9.9%	
	4,929	Personnel Fixed Costs
	42,970	Add Building Custodian (MN-2)
	25,000	Add Part-Time (0.80 FTE) Lead Teacher (GN-4)
	(23,960)	Eliminate Part-Time (0.80 FTE) After School Director
	30,191	Add Part-Time (0.80 FTE) Senior Clerk Typist (C-4)
	45,885	Part-Time Salaries
	5,500	Sick Buyouts
	7,000	Vacation Buyouts
	4,200	A-Day Buyouts
	31,340	Collective Bargaining
	11,500	Skating Rink Repair and Maintenance
	1,798	Copier Equipment Rental/Lease
	(90)	Photocopy Service Contract
	5,400	Computer Hardware Rental
	(13,447)	Transportation Rentals/Leases
	(7,321)	Building Cleaning Service
	750	General Consulting Services
	(22,850)	Professional / Technical Service
	(3,430)	Field Trips
	1,660	Wireless Communications
	(100)	Printing
	145	Advertising
	5,985	Recreation Services
	3,960	Athletic Event Officials
	12,865	Entertainers/Lecturers
	(100)	Laundry Services
	(3,450)	Special Program Supplies
	(619)	Meals and Receptions
	4,500	Food Service Supplies
	(2,000)	Food Non-Reimbursable
	(2,690)	Medical Supplies
	6,850	Recreation Supplies
	(4,560)	Education/Training/Conferences
	(11,750)	Travel
	(4,800)	Professional Dues and Membership
	16,190	Electricity
	(5,386)	Natural Gas
	3,000	Propane
	15,065	Water/Sewer
	(16,669)	Capital
	71,953	Reimbursement to General Fund
RECREATION REVOLVING FUND TOTAL	235,414 9.9%	

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

CAPITAL OUTLAY SUMMARY

PROGRAM	ITEM REQUESTED	AMOUNT
<i>Selectmen</i>	8 Leased PC's / 2 Laptops	2,130
	Selectmen Total	2,130
<i>Human Resources Department</i>	6 Leased PC's	1,390
	Human Resources Department Total	1,390
<i>Information Technology Department</i>	18 Leased PC's / Laptops	5,100
	Data Processing Equipment	35,669
	Information Technology Department Total	40,769
<i>Finance Department</i>		
Comptroller	10 Leased PC's	1,800
	Printer	2,000
Purchasing	5 Leased PC's / Laptops	1,100
	1 Ford Transit Van	22,000
Assessors	10 Leased PC's	2,100
Treasurer	10 Leased PC's	2,300
	Equipment (Related to move to In-House Payroll)	11,300
	Finance Department Total	42,600
<i>Legal Services</i>	8 Leased PC's / Laptops	3,000
	Legal Services Total	3,000
<i>Advisory Committee</i>	1 Leased PC	295
	Advisory Committee Total	295
<i>Town Clerk</i>	6 Leased PC's	1,200
	Town Clerk Total	1,200
<i>Planning and Community Development</i>	16 Leased PC's	3,200
	Planning and Community Development Dept. Total	3,200
<i>Police Department</i>	Vehicles (11)	385,000
	Communication Equipment	15,000
	Bullet Proof Vests	40,000
	26 Leased Rugged In-Car Laptops	26,417
	46 Leased PC's	8,867
	Police Department Total	475,284
<i>Fire Department</i>	22 Leased PC's / 2 Leased Laptops	5,096
	10 Rugged In-Truck Laptops	19,728
	Ford Taurus	30,000
	Ford Explorer	32,000
	SCBA Replacement Program	123,460
	Public Safety Equipment	42,000
	Tool Replacement Program	13,500

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

CAPITAL OUTLAY SUMMARY

PROGRAM	ITEM REQUESTED	AMOUNT
<i>Fire Department (con't.)</i>	Turnout Gear	24,500
	Data Processing Equipment	850
	Fire Department Total	291,134
<i>Building Department</i>	16 Leased PC's	3,600
	Printer/Duplex	2,000
	Ford Transit	22,000
	Ford Fusion Hybrid	25,000
	Toyota Prius	25,000
	Covered Trailer	10,500
	Building Department Total	88,100
<i>Department of Public Works Administration</i>	7 Leased PC's	2,205
	Sub-Total Administration	2,205
<i>Engineering/Transportation</i>	17 Leased PC's	5,355
	Sub-Total Engineering / Transportation	5,355
<i>Sanitation</i>	3 Leased PC's	945
	32 YD Rubbish Packer (First year of a three-year lease)	86,638
	Sub-Total Sanitation	87,583
<i>Highway</i>	8 Leased PC's	2,520
	10 Wheel Hook Loader (Third year of a three-year lease)	90,133
	4.5 CY Loader (Third year of a three-year lease)	58,933
	Hook Loader Conversion (Second year of a three-year lease)	19,100
	Street Sweeper (Second year of a three-year lease)	48,533
	Back Hoe / Loader (Second year of a three-year lease)	38,133
	4WD Pickup Truck with Plow	35,200
	4WD Pickup Truck with Plow	35,500
	Refurbish 1988 International Snow Fighter	15,000
	10,000 LB Utility Trailer	15,000
	Sub-Total Highway	358,052
<i>Parks and Open Space</i>	12 Leased PC's/Laptops	3,780
	3 New Leased PCs	945
	4 WD Crew Cab Dump Truck (Third year of a three-year lease)	17,680
	4WD Pickup Truck with Plow	34,200
	4WD Pickup Truck with Plow	34,200
	4WD Crew Cab Dump Truck	49,500
	4WD Pickup Truck with Plow	36,000
	4WD 1 Ton Dump Truck	49,000
	Kubota ZD Mower	11,500
	Misc Small Equipment	10,000
	Sub-Total Parks and Open Space	246,805
Department of Public Works Total	700,000	

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

CAPITAL OUTLAY SUMMARY

PROGRAM	ITEM REQUESTED	AMOUNT
<i>Library</i>	37 New Leased PC's / 1 New Leased Laptop	8,400
	110 Leased PC's	17,600
	Library Total	26,000
<i>Health Department</i>	1 Ford Transit	25,000
	16 Leased PC's	3,550
	Health Department Total	28,550
<i>Veterans' Services</i>	2 Leased PC's	510
	Veterans' Services Total	510
<i>Council on Aging</i>	23 Leased PC's	5,200
	Council on Aging Total	5,200
<i>Recreation Department</i>	11 Leased PC's / Laptops	3,600
	Recreation Department Total	3,600
TOTAL GENERAL FUND		1,712,962

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

CAPITAL OUTLAY SUMMARY

PROGRAM	ITEM REQUESTED	AMOUNT
	ENTERPRISE FUNDS	
<i>Water</i>	10 Leased PC's	2,300
	20,000 GVW 4WD Dump Truck with "L" Pack Tool Box and Plow	72,000
	Water Meters 5/8" thru 2"	20,000
	Meter Reading Handheld Devices	16,000
	Construction Materials and Equipment	50,000
	Sub-Total Water Enterprise	160,300
<i>Sewer</i>	Construction Materials and Equipment	25,000
	Maintenance Equipment	12,500
	58,000 GVW Cab and Chassis (combination sewer jet / vacuum body)	124,000
	Sub-Total Sewer Enterprise	161,500
	Water and Sewer Enterprise Fund Total	321,800
<i>Golf Course</i>	2 Leased PC	1,300
	Landscaping Equipment (leased)	80,000
	Golf Course Enterprise Fund Total	81,300
	TOTAL ENTERPRISE FUNDS	403,100
	RECREATION REVOLVING FUND	
<i>Recreation Revolving Fund</i>	14 Leased PC's / Laptops	2,700
	Furniture	2,000
	Recreation Revolving Fund Total	4,700
	TOTAL REVOLVING FUNDS	4,700

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

FULL-TIME EQUIVALENT (FTE) POSITIONS FUNDED

<u>GENERAL FUND</u>	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>
Selectmen	7.00	6.53	6.53	6.48	6.48	6.48
Human Resources	5.00	5.00	5.00	5.00	5.00	5.00
Information Technology	11.40	11.40	11.40	11.40	11.40	11.40
Finance	30.43	30.43	30.43	29.04	29.04	29.04
<i>Comptroller</i>	6.70	6.00	6.00	5.00	5.00	5.00
<i>Purchasing</i>	5.93	5.93	5.93	5.93	5.93	5.93
<i>Assessor</i>	8.80	7.80	7.80	7.80	7.80	7.80
<i>Treasurer/ Collector</i>	9.00	10.70	10.70	10.31	10.31	10.31
Legal Services	6.64	6.53	6.53	6.53	6.53	6.53
Advisory Committee	0.35	0.35	0.35	0.35	0.35	0.40
Town Clerk	6.00	6.00	6.00	6.00	6.00	6.00
Planning and Community Development	13.33	12.39	12.39	12.39	12.39	12.39
Police	178.78	177.30	178.30	178.30	178.30	178.30
Fire	168.00	161.00	161.00	161.00	161.00	161.00
Building	33.41	33.01	31.93	31.93	31.93	32.42
Public Works	135.86	134.86	131.86	131.29	132.58	133.08
<i>Administration</i>	10.00	10.00	8.00	8.00	8.00	8.00
<i>Engineering/Transportation</i>	13.00	13.00	13.00	13.00	13.50	14.00
<i>Highway</i>	55.00	55.00	54.00	53.00	52.00	52.00
<i>Sanitation</i>	17.07	17.07	17.07	17.07	17.07	17.07
<i>Parks and Open Space</i>	40.79	39.79	39.79	40.22	42.01	42.01
Library	52.75	52.75	51.75	51.75	51.75	51.75
Health	11.83	11.83	11.83	12.83	12.83	14.94
Veterans' Services	2.00	2.00	2.00	2.00	2.00	2.00
Council on Aging	12.62	11.88	12.36	12.16	12.60	12.77
Human Relations / Youth Resources	2.00	1.00	1.00	1.00	1.00	0.00
Recreation	12.00	12.00	12.00	12.00	12.00	12.00
GENERAL FUND TOTAL	689.40	676.26	672.66	671.45	673.18	675.50

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

FULL-TIME EQUIVALENT (FTE) POSITIONS FUNDED

<u>NON-GENERAL FUND</u>	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>
Water & Sewer Enterprise Fund	42.50	40.50	41.50	41.50	41.50	41.50
<i>Water</i>	37.50	35.50	36.50	36.50	36.50	36.50
<i>Sewer</i>	5.00	5.00	5.00	5.00	5.00	5.00
Recreation Revolving Fund	13.56	13.56	13.56	14.16	13.53	15.33
Golf Enterprise Fund	9.93	9.93	9.93	9.93	9.27	9.27
Community Development Block Grant	3.01	2.90	3.20	3.20	2.40	2.40
Handicapped Parking Fines Fund	0.32	0.32	0.32	0.32	0.32	0.32
Grants / Gifts	9.48	9.48	9.48	9.60	10.16	10.16
<i>Police</i>	1.00	1.00	1.00	1.00	1.00	1.00
<i>Health Department</i>	5.30	5.30	5.30	5.42	6.42	6.42
<i>Council on Aging</i>	3.18	3.18	3.18	3.18	2.74	2.74
NON-GENERAL FUND TOTAL	78.80	76.69	77.99	78.71	77.18	78.98
ALL TOWN FUNDS TOTAL	768.20	752.95	750.65	750.16	750.36	754.48
<u>SCHOOL DEPARTMENT</u>						
General Fund	969.57	938.29	970.66	988.87	1,017.35	1,043.42
Grant / Revolving Funds	153.85	154.73	142.72	146.24	151.47	151.47
SCHOOL DEPARTMENT TOTAL	1,123.42	1,093.02	1,113.38	1,135.11	1,168.82	1,194.89
ALL FUNDS TOTAL	1,891.62	1,845.97	1,864.03	1,885.27	1,919.18	1,949.37

**TOWN OF BROOKLINE
FY2014 FINANCING PLAN**

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

OVERALL SUMMARY

Municipal revenues consist of five primary sources: Property Taxes, State Aid, Local Receipts (excise taxes, fees, fines, etc.), Free Cash, and Enterprise / Revolving Funds. In Brookline, there are four primary funds that support operations: General Fund, Water and Sewer Enterprise Fund, Golf Course Enterprise Fund, and Recreation Revolving Fund. The General Fund is the largest, totaling \$228.98 million, or 89% of total Financial Plan revenues. Total Financial Plan revenue is \$257.4 million, which represents an increase of \$6.18 million, or 2.5%. FY14 General Fund revenues are projected to increase by \$5.39 million (2.4%) from the FY13 budgeted amounts. Operating Revenue, which is basically General Fund revenue less one-time revenues that support the Capital Improvement Program (CIP), increases \$9.25 million, or 4.4%. The below left table summarizes the changes while the below right table shows the calculation of Operating Revenue.

SOURCE	\$ CHANGE (Millions)	% CHANGE
Property Taxes	\$5.47	3.2%
State Aid	\$1.74	11.5%
Reimbursements from Other Funds	\$0.58	22.4%
Parking/Court Fines	\$0.20	5.0%
Local Option Taxes	\$0.20	10.3%
Parking Meter Receipts	\$0.15	3.8%
Medicare Part D Subsidy	\$0.10	33.3%
Motor Vehicle Excise	\$0.10	2.1%
Sale of Town-owned Land Fund	(\$3.25)	-100.0%
Tax Abatement Reserve Surplus	(\$1.75)	-100.0%
Capital Project Surplus	(\$0.56)	-100.0%
“Free Cash”	\$2.32	43.5%
All Others	\$0.09	
TOTAL	\$5.39	2.4%

	FY13	FY14	\$ Change	% Change
Total General Fund Revenue	223,584,082	228,978,337	5,394,255	2.4%
Less:				
SBA Reimbursements	556,757	556,757	0	0.0%
Net Debt Exclusions	1,630,808	1,112,800	(518,008)	-31.8%
Free Cash	5,336,413	7,655,155	2,318,741	43.5%
Add'l Revenue for CIP	5,660,000	0	(5,660,000)	-100.0%
Tax Abatement Reserve Surplus	1,750,000	0	(1,750,000)	-100.0%
Parking Meter Receipts	100,000	0	(100,000)	-100.0%
Sale of Town-owned Land Fund	3,250,000	0	(3,250,000)	-100.0%
Capital Project Surplus	560,000	0	(560,000)	-100.0%
OPERATING REVENUE	210,400,104	219,653,625	9,253,521	4.4%

The State Aid figures used in this Financial Plan are partially based on the Governor's FY14 budget proposal, which was submitted on January 23rd. He proposed a 5.4% (\$226.2 million) statewide increase in Chapter 70 Education Aid, level-funded Unrestricted General Government Aid (UGGA), and created a new \$31 million “Annual Formula Local Aid” program. For Brookline, the Governor's proposal results in a total State Aid increase of \$2.9 million (19.9%). Since the Governor’s budget is based on approval of his tax plans that would generate \$1.9 billion in new state revenue, and that legislative approval is uncertain, there is a strong likelihood that final State Aid figures will be different by the time a final FY14 State budget is approved. Therefore, this Financial Plan is based on a lower level of State Aid than proposed by the Governor. A detailed description and analysis of the FY14 revenue items and related changes are found within the pages that follow.

REVENUE SOURCE	FY2011	FY2012	FY2013	FY2013	FY2014	BUDGET INCREASE	
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	\$	%
Property Taxes *	157,878,286	163,620,490	170,137,611	170,137,611	175,604,001	5,466,389	3.2%
Local Receipts	22,611,569	23,849,795	21,084,438	22,862,938	21,997,366	912,928	4.3%
State Aid	13,808,845	13,796,975	15,131,276	15,131,276	16,875,381	1,744,105	11.5%
Free Cash	4,590,079	5,380,264	5,336,413	5,336,413	7,655,155	2,318,741	43.5%
Other Available Funds	5,080,435	6,618,966	11,894,344	11,894,344	6,846,435	(5,047,909)	-42.4%
General Fund Revenues	203,969,215	213,266,491	223,584,082	225,362,582	228,978,337	5,394,255	2.4%
Water/Sewer Enterprise **	22,397,091	23,146,968	24,475,343	24,475,343	25,088,575	613,233	2.5%
Golf Enterprise**	932,209	1,035,092	1,048,963	1,048,963	1,059,584	10,621	1.0%
Recreation Revolving Fund **	1,897,337	1,914,344	2,106,891	2,106,891	2,270,352	163,461	7.8%
Total Financial Plan Revenues	229,195,852	239,362,895	251,215,279	252,993,779	257,396,848	6,181,569	2.5%

* The figures provided for the FY11 and FY12 Property Tax Actuals represent the total levy, not actual collections.

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

**TOWN OF BROOKLINE
FY2014 FINANCING PLAN**

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

DETAILED REVENUE SUMMARY

GENERAL FUND	FY11	FY12	FY13	FY14	FY13 vs FY12	
	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
Property Taxes *	157,878,286	163,620,490	170,137,611	175,604,001	5,466,389	3.2%
Local Receipts	22,611,569	23,849,795	21,084,438	21,997,366	912,928	4.3%
Motor Vehicle Excise (MVE)	5,178,153	4,996,690	4,850,000	4,950,000	100,000	2.1%
Local Option Taxes	2,160,684	2,367,620	1,950,000	2,150,000	200,000	10.3%
Licenses & Permits	1,062,248	1,225,478	1,153,975	1,180,975	27,000	2.3%
Parking / Court Fines	4,387,303	4,306,184	4,000,000	4,200,000	200,000	5.0%
General Government	3,282,853	4,228,916	2,873,463	3,237,391	363,928	12.7%
Interest Income	900,706	924,722	760,000	700,000	(60,000)	-7.9%
PILOTs	908,270	1,022,789	1,110,000	1,125,000	15,000	1.4%
Refuse Fee	2,663,996	2,657,101	2,600,000	2,600,000	0	0.0%
Departmental & Other	2,067,356	2,120,294	1,787,000	1,854,000	67,000	3.7%
State Aid	13,808,845	13,796,975	15,131,276	16,875,381	1,744,105	11.5%
General Government Aid	5,512,304	5,474,269	5,473,231	5,454,692	(18,539)	-0.3%
School Aid	6,929,820	6,950,005	8,953,571	10,714,176	1,760,605	19.7%
School Construction Aid	1,227,634	1,227,634	556,757	556,757	0	0.0%
Tax Abatement Aid	37,051	38,228	38,557	38,730	173	0.4%
Offset Aid	102,036	106,839	109,160	111,026	1,866	1.7%
Other Available Funds	5,080,435	6,618,966	11,894,344	6,846,435	(5,047,909)	-42.4%
Parking Meter Receipts	2,650,000	3,800,000	3,950,000	4,100,000	150,000	3.8%
Walnut Hill Cemetery Fund	50,000	50,000	50,000	75,000	25,000	50.0%
State Aid for Libraries	41,555	41,555	41,555	41,555	0	0.0%
Golf Enterprise Fund Reimb.	191,161	163,852	155,037	150,416	(4,621)	-3.0%
Recreation Revolving Fund Reimb.	257,205	295,912	281,764	353,717	71,953	25.5%
Water and Sewer Enterprise Fund Reimb.	1,869,338	1,867,647	1,855,987	2,125,747	269,759	14.5%
Tax Abatement Reserve Surplus	0	400,000	1,750,000	0	(1,750,000)	-100.0%
Capital Project Surplus	21,176	0	560,000	0	(560,000)	-100.0%
Sale of Town-owned Land	0	0	3,250,000	0	(3,250,000)	-100.0%
Free Cash	4,590,079	5,380,264	5,336,413	7,655,155	2,318,741	43.5%
Capital Improvements	3,675,340	4,413,752	3,947,729	4,818,744	871,015	22.1%
Operating Budget Reserve	459,239	469,288	486,736	507,190	20,454	4.2%
Strategic Reserves / Other Spec Approp's	455,500	497,224	901,948	2,329,221	1,427,273	158.2%
TOTAL GENERAL FUND REVENUE	203,969,215	213,266,491	223,584,082	228,978,337	5,394,255	2.4%
ENTERPRISE FUND / REVOLVING FUND REVENUE						
Water and Sewer Enterprise Fund **	22,397,091	23,146,968	24,475,343	25,088,575	613,233	2.5%
Golf Course Enterprise Fund **	932,209	1,035,092	1,048,963	1,059,584	10,621	1.0%
Recreation Revolving Fund **	1,897,337	1,914,344	2,106,891	2,270,352	163,461	7.8%
TOTAL ENTERPRISE / REVOLVING FUND REVENUE	25,226,637	26,096,404	27,631,196	28,418,511	787,315	2.8%
TOTAL REVENUES	229,195,852	239,362,895	251,215,279	257,396,848	6,181,569	2.5%

* The figures provided for the FY11 and FY12 Property Tax Actuals represent the total levy, not actual collections.

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

FY2014 REVENUE BY FUND

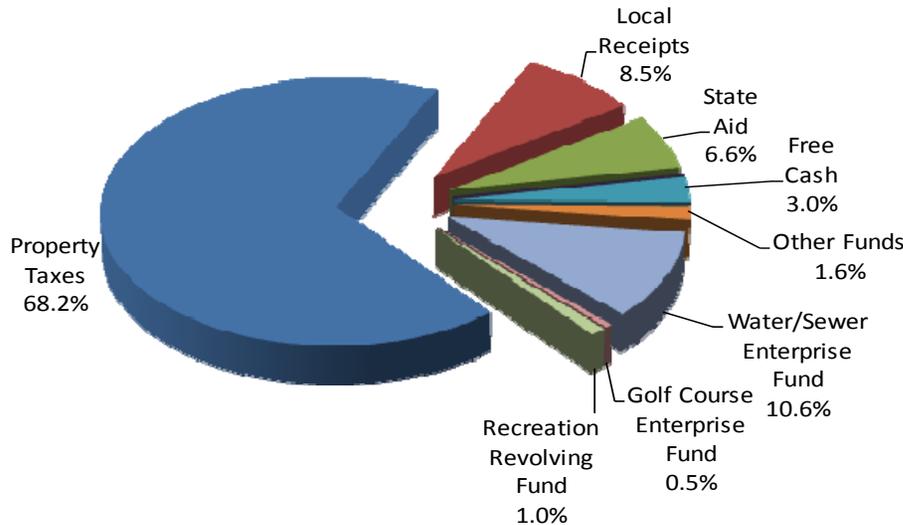
	General Fund ¹	Water & Sewer Enterprise Fund	Golf Enterprise Fund	Recreation Revolving Fund	Parking Meter Fund ²	Cemetery Fund ²	State Library Aid ²	TOTAL
Property Taxes	175,604,001							175,604,001
Local Receipts	21,997,366							21,997,366
State Aid	16,875,381							16,875,381
Parking Meter Receipts					4,100,000			4,100,000
Walnut Hill Cemetery Fund						75,000		75,000
State Aid for Libraries							41,555	41,555
Golf Enterprise Fund Reimbursement			150,416					150,416
Recreation Revolving Fund Reimbursement				353,717				353,717
Water and Sewer Enterprise Fund Reimbursement		2,125,747						2,125,747
Free Cash	7,655,155							7,655,155
TOTAL GENERAL FUND	222,131,902	2,125,747	150,416	353,717	4,100,000	75,000	41,555	228,978,337
Water and Sewer Enterprise Fund ³		25,088,575						25,088,575
Golf Course Enterprise Fund ³			1,059,584					1,059,584
Recreation Revolving Fund ³				2,270,352				2,270,352
TOTAL FINANCIAL PLAN	222,131,902	27,214,322	1,210,000	2,624,069	4,100,000	75,000	41,555	257,396,848

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

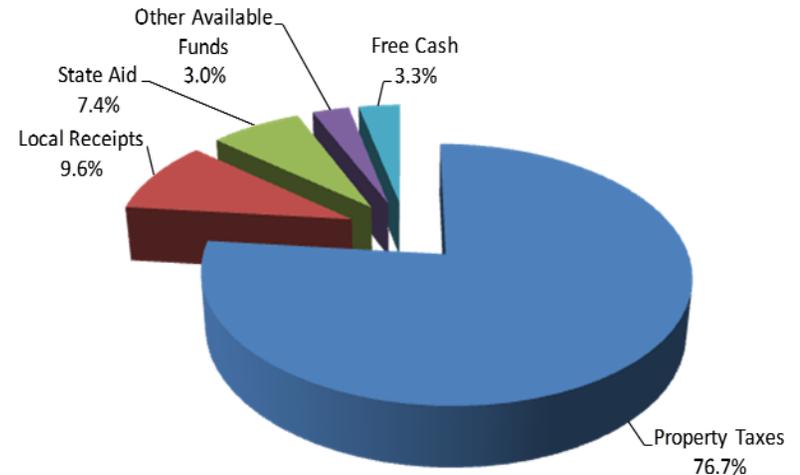
² The revenue from these funds are transferred into the General Fund.

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.

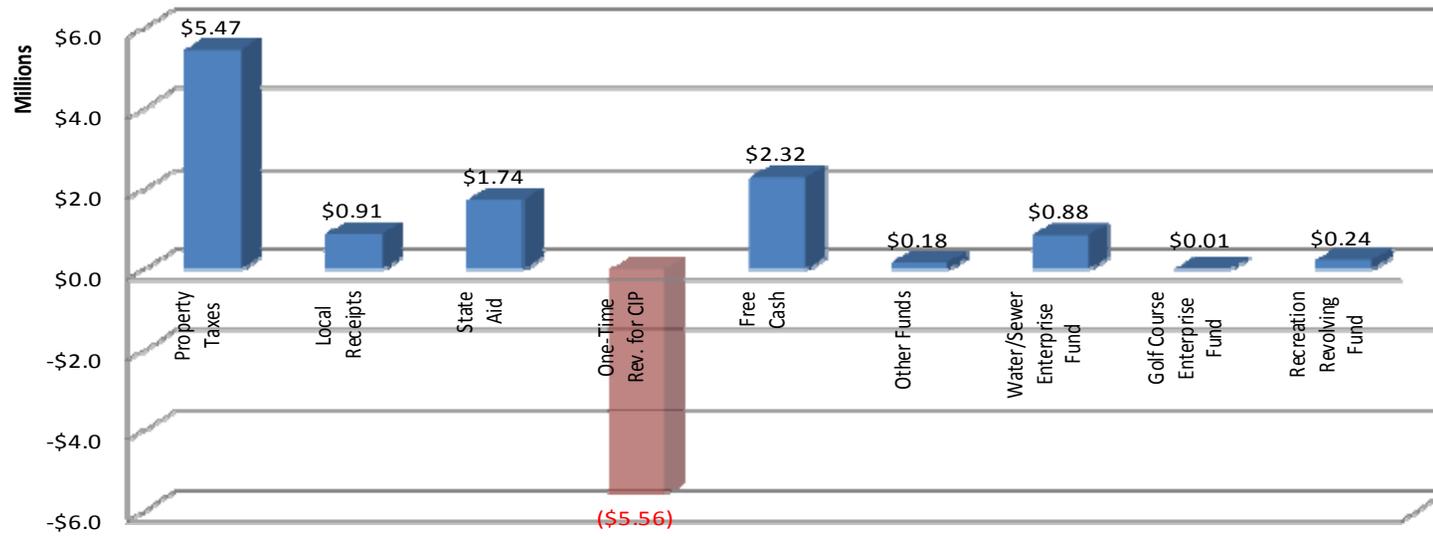
FY14 TOTAL REVENUE COMPOSITION



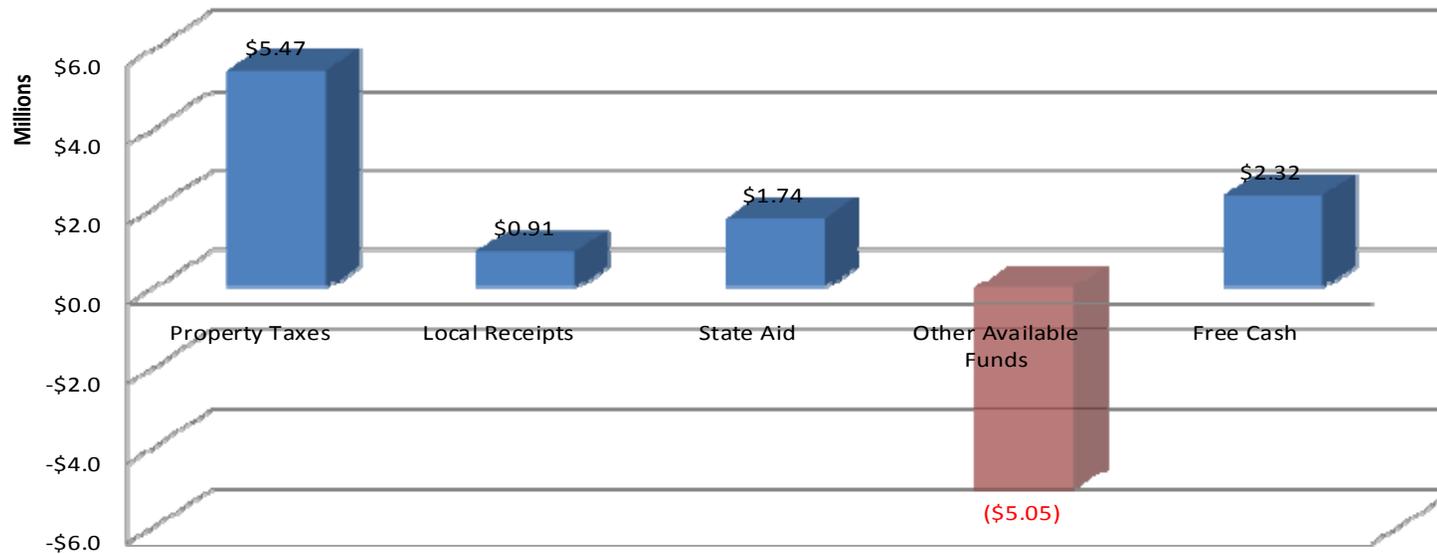
FY14 GENERAL FUND REVENUE COMPOSITION



FY14 TOTAL REVENUE CHANGES



FY14 GENERAL FUND REVENUE CHANGES



TOTAL REVENUES

\$ (millions)

% of General Fund Budget

REVENUE SOURCE	FY81	FY82	FY05 ACT.	FY06 ACT.	FY07 ACT.	FY08 ACT.	FY09 ACT.	FY10 ACT.	FY11 ACT.	FY12 ACT.	FY13 BUD.	FY14 BUD.
PROPERTY TAX	\$45.8 76.4%	\$40.8 71.0%	\$119.5 67.8%	\$121.8 69.6%	\$128.9 69.8%	\$133.8 70.5%	\$146.5 73.7%	\$152.6 74.6%	\$155.9 77.2%	\$162.7 76.6%	\$170.1 76.1%	\$175.6 76.7%
LOCAL RECEIPTS	\$3.8 6.4%	\$5.3 9.2%	\$21.2 12.0%	\$23.0 13.1%	\$23.3 12.6%	\$24.5 12.9%	\$22.5 11.3%	\$21.0 10.3%	\$22.6 11.2%	\$23.8 11.2%	\$21.1 9.4%	\$22.0 9.6%
STATE AID	\$5.5 9.2%	\$7.2 12.5%	\$17.4 9.9%	\$18.0 10.3%	\$18.0 9.8%	\$18.9 10.0%	\$18.0 9.0%	\$16.5 8.1%	\$13.8 6.8%	\$13.8 6.5%	\$15.1 6.8%	\$16.9 7.4%
FEDERAL REVENUE SHARING	\$1.1 1.8%	\$1.0 1.7%	\$0.0 0.0%									
FREE CASH	\$3.4 5.7%	\$2.7 4.7%	\$7.0 4.0%	\$4.6 2.6%	\$5.4 2.9%	\$3.8 2.0%	\$6.0 3.0%	\$7.1 3.4%	\$4.6 2.3%	\$5.4 2.5%	\$5.3 2.4%	\$7.7 3.3%
OTHER AVAIL. FUNDS	\$0.3 0.5%	\$0.5 0.9%	\$11.1 6.3%	\$7.7 4.4%	\$8.9 4.8%	\$8.6 4.5%	\$6.0 3.0%	\$7.4 3.6%	\$5.1 2.5%	\$6.6 3.1%	\$11.9 5.3%	\$6.8 3.0%
GENERAL FUND BUDGET TOTAL	\$59.9	\$57.5	\$176.3	\$175.0	\$184.5	\$189.7	\$198.9	\$204.6	\$202.0	\$212.3	\$223.6	\$229.0
WATER & SEWER ENT FUND (1)	\$2.1	\$2.9	\$15.7	\$15.9	\$17.7	\$18.0	\$21.1	\$20.9	\$22.4	\$23.1	\$24.5	\$25.1
GOLF COURSE ENT FUND (1)	\$0.0	\$0.0	\$0.8	\$0.8	\$0.8	\$0.9	\$1.0	\$0.9	\$0.9	\$1.0	\$1.0	\$1.1
RECREATION REVOLVING FUND (1)	\$0.0	\$0.0	\$0.8	\$0.8	\$1.0	\$1.3	\$1.5	\$1.6	\$1.9	\$1.9	\$2.1	\$2.3
TOTAL FINANCIAL PLAN	\$62.0	\$60.4	\$193.6	\$192.6	\$204.0	\$209.9	\$222.5	\$228.2	\$227.2	\$238.4	\$251.2	\$257.4

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

**ANNUAL REVENUE CHANGES BY SOURCE
\$ (millions)**

REVENUE SOURCE	FY82	FY05 ACT.	FY06 ACT.	FY07 ACT.	FY08 ACT.	FY09 ACT.	FY10 ACT.	FY11 ACT.	FY12 ACT.	FY13 BUDGET	FY14 BUDGET
PROPERTY TAX	(\$5.1) -11.1%	\$5.3 4.6%	\$2.3 1.9%	\$7.1 5.8%	\$5.0 3.9%	\$12.7 9.5%	\$6.0 4.1%	\$3.3 2.2%	\$6.8 4.3%	\$7.5 4.6%	\$5.5 3.2%
LOCAL RECEIPTS	\$1.5 39.1%	\$2.2 11.5%	\$1.8 8.3%	\$0.3 1.3%	\$1.2 5.3%	(\$2.1) -8.4%	(\$1.4) -6.3%	\$1.6 7.5%	\$1.2 5.5%	(\$2.8) -11.6%	\$0.9 4.3%
STATE AID	\$1.7 31.1%	\$0.1 0.7%	\$0.5 3.1%	\$0.1 0.4%	\$0.9 5.1%	(\$1.0) -5.2%	(\$1.4) -7.9%	(\$2.7) -16.5%	(\$0.0) -0.1%	\$1.3 9.7%	\$1.7 11.5%
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%	\$1.4 24.3%	(\$2.4) -33.9%	\$0.8 17.0%	(\$1.6) -29.2%	\$2.1 56.1%	\$1.1 18.4%	(\$2.5) -34.9%	\$0.8 17.2%	(\$0.0) -0.8%	\$2.3 43.5%
OTHER AVAIL. FUNDS	\$0.2 70.8%	\$3.2 41.0%	(\$3.4) -30.8%	\$1.3 16.3%	(\$0.3) -3.8%	(\$2.6) -30.4%	\$1.4 23.9%	(\$2.3) -31.5%	\$1.5 30.3%	\$5.3 79.7%	(\$5.0) -42.4%
GENERAL FUND BUDGET TOTAL	(\$2.4) -4.1%	\$12.2 7.4%	(\$1.2) -0.7%	\$9.5 5.4%	\$5.2 2.8%	\$9.2 4.8%	\$5.7 2.9%	(\$2.7) -1.3%	\$10.3 5.1%	\$11.3 5.3%	\$5.4 2.4%
WATER & SEWER ENT FUND (1)	\$0.9 41.0%	\$0.7 4.7%	\$0.1 0.9%	\$1.8 11.5%	\$0.3 1.8%	\$3.1 17.0%	(\$0.1) -0.6%	\$1.5 6.9%	\$0.7 3.3%	\$1.3 5.7%	\$0.6 2.5%
GOLF COURSE ENT FUND (1)	\$0.0 0.0%	\$0.0 5.4%	(\$0.0) -2.2%	\$0.0 0.2%	\$0.1 7.5%	\$0.1 14.3%	(\$0.1) -5.9%	(\$0.0) -1.5%	\$0.1 11.0%	\$0.0 1.3%	\$0.0 1.0%
RECREATION REVOLVING FUND (1)	\$0.0 0.0%	\$0.1 17.9%	\$0.1 8.9%	\$0.2 21.2%	\$0.3 31.0%	\$0.2 17.1%	\$0.1 6.3%	\$0.3 17.3%	\$0.0 0.9%	\$0.2 10.1%	\$0.2 7.8%
TOTAL FINANCIAL PLAN	(\$1.5) -2.6%	\$13.1 7.2%	(\$1.0) -0.5%	\$11.5 6.0%	\$5.9 2.9%	\$12.6 6.0%	\$5.6 2.5%	(\$0.9) -0.4%	\$11.2 4.9%	\$12.8 5.4%	\$6.2 2.5%

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

PROPERTY TAX

Property Tax is the primary source of revenue for most Massachusetts municipalities. In Brookline, Property Taxes represent more than 77% of General Fund revenues. Property Taxes are levied on both real property (land and buildings) and personal property (equipment). 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 FY12, with the next one scheduled for FY15.

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

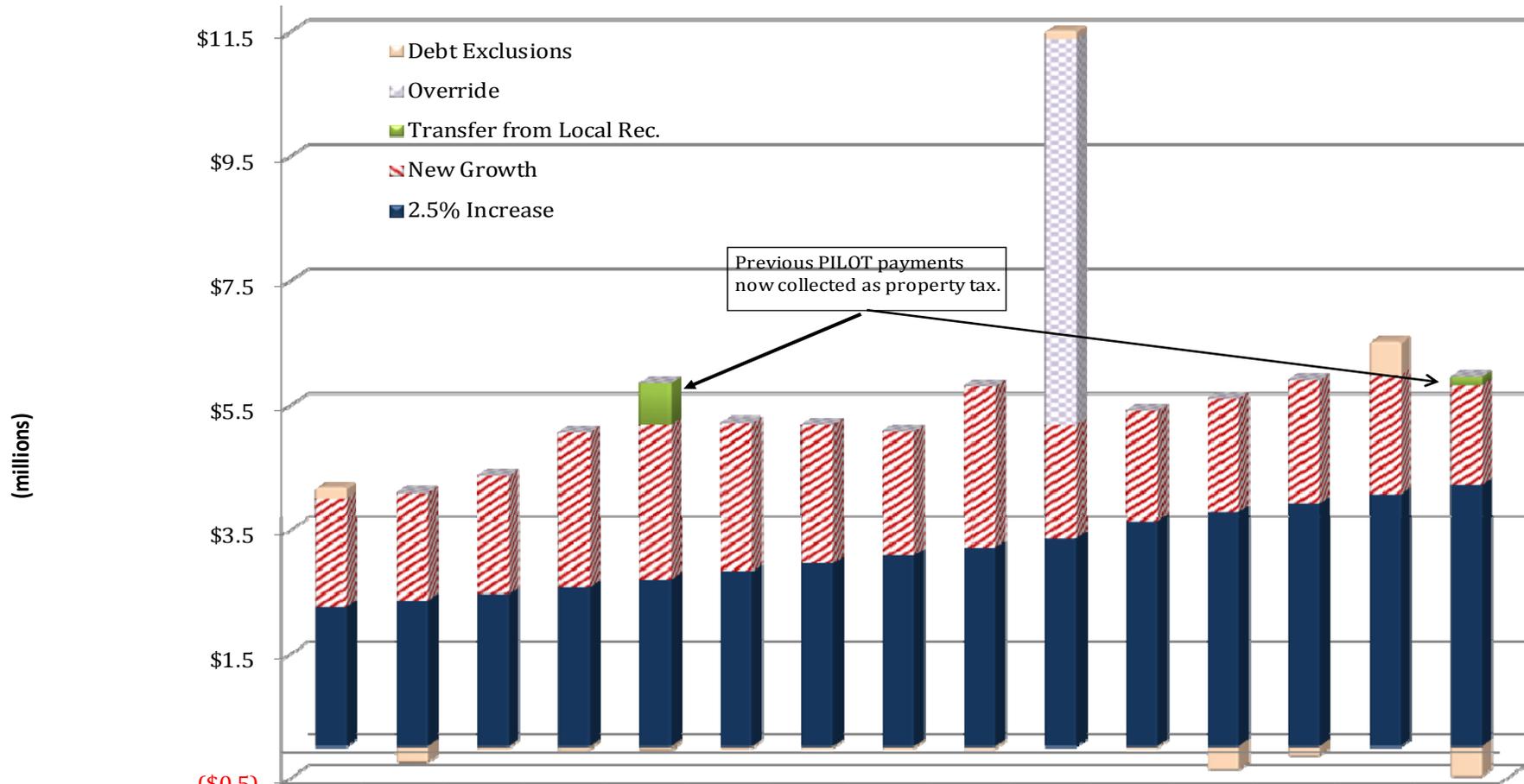
Property values and New Growth for FY14 are preliminary estimates used to project the Levy Limit. The FY14 Maximum Allowable Levy is projected to total \$175,604,001, representing an increase of \$5,466,389 (3.2%) over the FY13 Levy. The figures below detail how the estimated FY14 levy is calculated:

FY13 LEVY LIMIT	\$168,537,757
<u>PROP. 2 1/2 INCREASE</u>	<u>\$4,213,444</u>
SUB-TOTAL	\$172,751,201
CONVERSION OF Ch. 121A PYMT TO PROP. TAX	\$140,000
<u>NEW GROWTH (est.)</u>	<u>\$1,600,000</u>
ESTIMATED FY14 LEVY LIMIT	\$174,491,201
DEBT EXCLUSIONS	\$1,112,800
<u>STATE SCHOOL BLDG ASSISTANCE (SBA) REIMB.</u>	<u>\$0</u>
NET DEBT EXCLUSIONS	\$1,112,800
FY14 TOTAL PROPERTY TAX LEVY	\$175,604,001

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

<u>REVENUE SOURCE</u>	FY2011	FY2012	FY2013	FY2013	FY2014	BUDGET	
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>		<u>BUDGET</u>	<u>INCREASE</u>
						\$	%
Prior Year Levy Limit	151,047,972	156,653,255	162,553,810	162,553,810	168,537,757		
2.5% Increase	3,776,199	3,916,331	4,063,845	4,063,845	4,213,444		
New Growth	1,829,084	1,984,224	1,920,101	1,920,101	1,600,000		
Conversion of Ch. 121A Payment to Prop. Taxes	0	0	0	0	140,000		
Net Debt Exclusions	1,258,944	1,090,408	1,630,808	1,630,808	1,112,800		
(less) Excess Capacity	(33,912)	(23,729)	(30,953)	(30,953)	0		
Total Property Tax Levy	157,878,286	163,620,490	170,137,611	170,137,611	175,604,001	5,466,389	3.2%

COMPOSITION OF ANNUAL GROWTH IN THE PROPERTY TAX LEVY



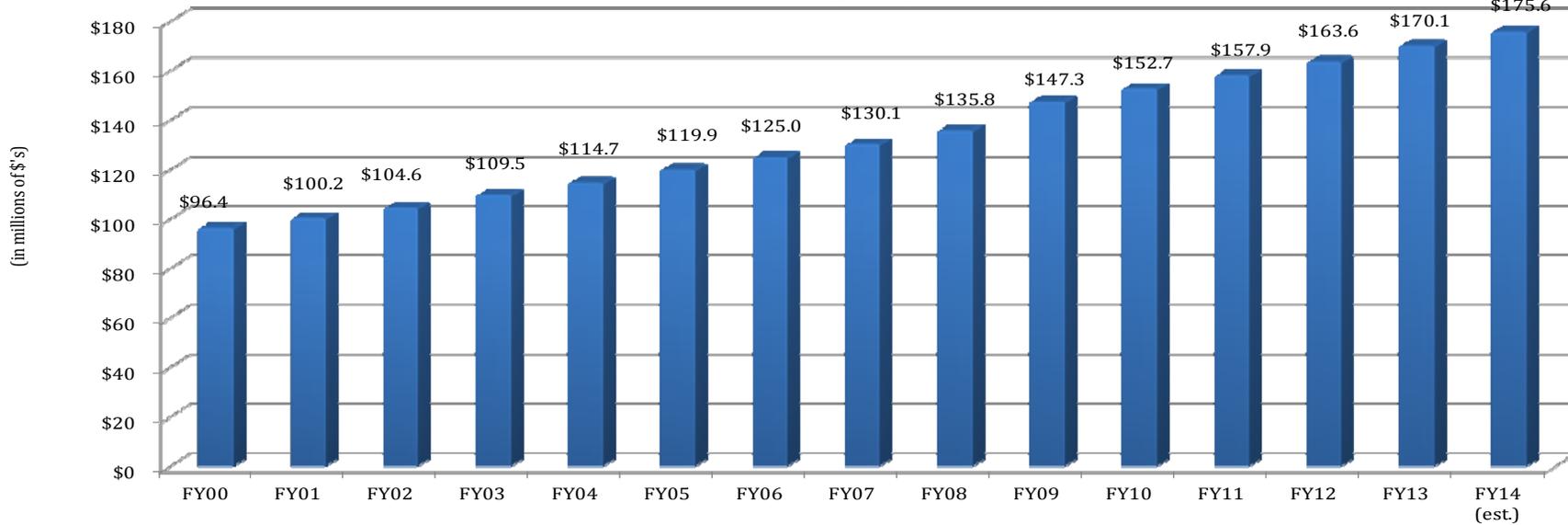
	FY00	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14 (est.)
Debt Exclusions	0.17	-0.28	-0.03	-0.05	-0.08	-0.03	-0.03	-0.03	-0.05	0.12	-0.03	-0.41	-0.17	0.54	-0.52
Override	0	0	0	0	0	0	0	0	0	6.2	0	0	0	0	0
Transfer from Local Rec.	0	0	0	0	0.66	0	0	0	0	0	0	0	0	0	0.14
New Growth	1.74	1.73	1.91	2.49	2.49	2.39	2.23	1.99	2.58	1.83	1.76	1.83	1.98	1.92	1.60
2.5% Increase	2.26	2.36	2.46	2.57	2.69	2.82	2.95	3.08	3.21	3.36	3.64	3.78	3.92	4.06	4.21

TOWN OF BROOKLINE FY2014 FINANCING PLAN	FUND: General Fund	REVENUE GROUP: Property Tax SUB-GROUP: Property Tax
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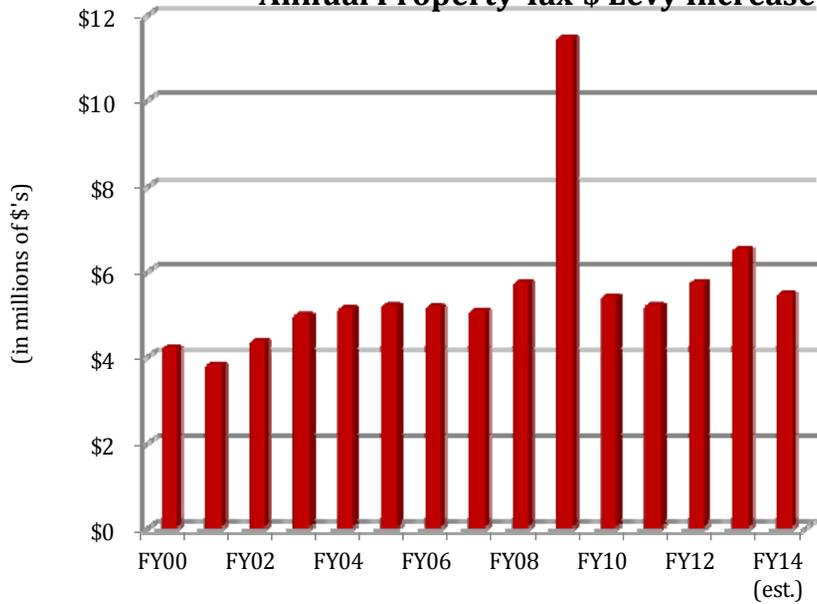
Fiscal Year	Real Estate & Personal Prop Levy	(1) Collections As Of Base Yr End	% As Of Base Yr End	Uncollected Bal As Of Base Yr End	(2) Cumulative Pr Yr Collections Yr End As Of Dec 31, 2012	Uncollected Real Estate & Pers Prop As Of Dec 31, 2012	% Collected As Of Dec 31, 2012	(3) Tax Titles / Foreclosures Receivable As of Yr-End
1998	87,880,687	86,352,738	98.3%	1,527,949	1,527,949	0	100.0%	852,386
1999	92,203,063	91,376,684	99.1%	826,379	826,379	0	100.0%	384,660
2000	96,399,645	95,425,278	99.0%	974,367	974,367	0	100.0%	446,610
2001	100,217,510	99,792,628	99.6%	424,882	424,882	0	100.0%	437,625
2002	104,560,815	104,041,776	99.5%	519,039	519,039	0	100.0%	396,040
2003	109,532,058	108,596,481	99.1%	935,577	935,577	0	100.0%	545,592
2004	114,660,482	113,242,093	98.8%	1,418,389	1,418,389	0	100.0%	657,047
2005	119,871,025	118,861,627	99.2%	1,009,398	1,009,398	0	100.0%	602,897
2006	125,192,168	123,383,654	98.6%	1,808,515	1,808,514	0	100.0%	909,734
2007	130,078,303	129,277,684	99.4%	800,619	800,619	0	100.0%	873,404
2008	135,822,982	134,144,599	98.8%	1,678,383	1,678,383	0	100.0%	1,306,938
2009	147,285,266	145,749,715	99.0%	1,535,551	1,533,434	2,117	100.0%	1,265,379
2010	152,703,449	151,324,018	99.1%	1,379,430	1,385,883	(6,453)	100.0%	1,625,779
2011	157,878,286	156,328,350	99.0%	1,549,936	1,617,565	(67,629)	100.0%	1,604,165
2012	163,627,088	161,979,091	99.0%	1,647,997	176,218	1,471,779	99.1%	1,442,356

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

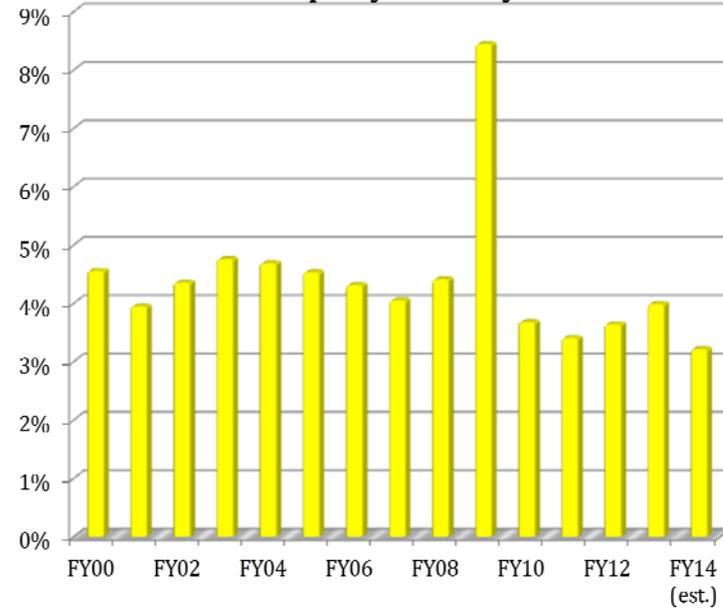
Annual Property Tax Levy



Annual Property Tax \$ Levy Increase



Annual Property Tax Levy % Increase



**TOWN OF BROOKLINE
FY2014 FINANCING PLAN**

FUND: General Fund

**REVENUE GROUP: Property Tax
SUB-GROUP: Property Tax**

MEDIAN PER PARCEL VALUES AND TAX BILLS

DESCRIPTION	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13
Single Family Median Assessed Value	837,050	903,850	1,017,100	1,023,550	986,900	1,017,000	1,022,400	1,027,300	1,059,400	1,071,750
\$ Change	80,300	66,800	113,250	6,450	(36,650)	30,100	5,400	4,900	32,100	12,350
% Change	10.6%	8.0%	12.5%	0.6%	-3.6%	3.0%	0.5%	0.5%	3.1%	1.2%
Single Family Median Tax Bill	7,412	7,716	8,137	8,341	8,437	9,130	9,429	9,771	10,187	10,531
\$ Change	355	304	422	203	96	693	299	342	416	344
% Change	5.0%	4.1%	5.5%	2.5%	1.2%	8.2%	3.3%	3.6%	4.3%	3.4%
Single Family Median Tax Bill as a % of 4-Person Family Median Income	9.24%	9.85%	9.86%	9.62%	9.88%	10.64%	10.55%	10.47%	10.34%	10.51%
Two Family Median Assessed Value	777,900	837,200	950,000	950,900	932,450	953,200	956,100	958,850	975,400	981,500
\$ Change	75,900	59,300	112,800	900	(18,450)	20,750	2,900	2,750	16,550	6,100
% Change	10.8%	7.6%	13.5%	0.1%	-1.9%	2.2%	0.3%	0.3%	1.7%	0.6%
Two Family Median Tax Bill	6,783	7,034	7,497	7,634	7,883	8,448	8,701	8,998	9,230	9,480
\$ Change	340	251	463	137	249	565	253	296	232	250
% Change	5.3%	3.7%	6.6%	1.8%	3.3%	7.2%	3.0%	3.4%	2.6%	2.7%
Two Family Median Tax Bill as a % of 4-Person Family Median Income	8.45%	8.98%	9.08%	8.80%	9.23%	9.85%	9.74%	9.64%	9.36%	9.46%
Three Family Median Assessed Value	870,250	931,150	1,088,000	1,102,900	1,078,450	1,113,200	1,115,150	1,116,000	1,151,400	1,152,400
\$ Change	83,750	60,900	156,850	14,900	(24,450)	34,750	1,950	850	35,400	1,000
% Change	10.6%	7.0%	16.8%	1.4%	-2.2%	3.2%	0.2%	0.1%	3.2%	0.1%
Three Family Median Tax Bill	7,765	7,995	8,815	9,113	9,369	10,158	10,446	10,773	11,236	11,471
\$ Change	374	230	819	298	256	789	288	327	463	235
% Change	5.1%	3.0%	10.2%	3.4%	2.8%	8.4%	2.8%	3.1%	4.3%	2.1%
Three Family Median Tax Bill as a % of 4-Person Family Median Income	9.68%	10.21%	10.68%	10.51%	10.97%	11.84%	11.69%	11.54%	11.40%	11.44%
Condo Median Assessed Value	346,900	373,700	411,400	424,800	411,450	423,500	423,000	423,900	421,900	425,200
\$ Change	24,700	26,800	37,700	13,400	(13,350)	12,050	(500)	900	(2,000)	3,300
% Change	7.7%	7.7%	10.1%	3.3%	-3.1%	2.9%	-0.1%	0.2%	-0.5%	0.8%
Condo Median Tax Bill	2,202	2,292	2,353	2,515	2,579	2,786	2,853	2,953	2,920	2,999
\$ Change	16	91	61	162	64	206	68	99	(33)	79
% Change	0.7%	4.1%	2.6%	6.9%	2.6%	8.0%	2.4%	3.5%	-1.1%	2.7%
Condo Median Tax Bill as a % of 4-Person Family Median Income	2.74%	2.93%	2.85%	2.90%	3.02%	3.25%	3.19%	3.16%	2.96%	2.99%
Commercial Median Assessed Value	790,100	875,000	943,500	914,300	971,500	1,015,600	1,033,800	1,038,350	1,048,450	1,085,750
\$ Change	51,700	84,900	68,500	(29,200)	57,200	44,100	18,200	4,550	10,100	37,300
% Change	7.0%	10.7%	7.8%	-3.1%	6.3%	4.5%	1.8%	0.4%	1.0%	3.6%
Commercial Median Tax Bill	13,637	14,534	14,587	14,519	16,224	17,590	18,402	19,002	19,480	20,597
\$ Change	213	897	53	(67)	1,705	1,366	811	600	478	1,116
% Change	1.6%	6.6%	0.4%	-0.5%	11.7%	8.4%	4.6%	3.3%	2.5%	5.7%
Residential Tax Rate	10.63	10.23	9.55	9.73	10.18	10.69	10.97	11.30	11.40	11.65
% Change	-5.2%	-3.8%	-6.6%	1.9%	4.6%	5.0%	2.6%	3.0%	0.9%	2.2%
Commercial Tax Rate	17.26	16.61	15.46	15.88	16.70	17.32	17.80	18.30	18.58	18.97
% Change	-5.1%	-3.8%	-6.9%	2.7%	5.2%	3.7%	2.8%	2.8%	1.5%	2.1%
Residential Exemption	139,790	149,610	165,014	166,331	158,100	162,923	162,904	162,607	165,764	167,761
Residential Exemption (Tax)	1,485.97	1,530.51	1,575.88	1,618.40	1,609.46	1,741.65	1,787.06	1,837.46	1,889.71	1,954.42
% Change	4.2%	3.0%	3.0%	2.7%	-0.6%	8.2%	2.6%	2.8%	2.8%	3.4%

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

LOCAL RECEIPTS SUMMARY

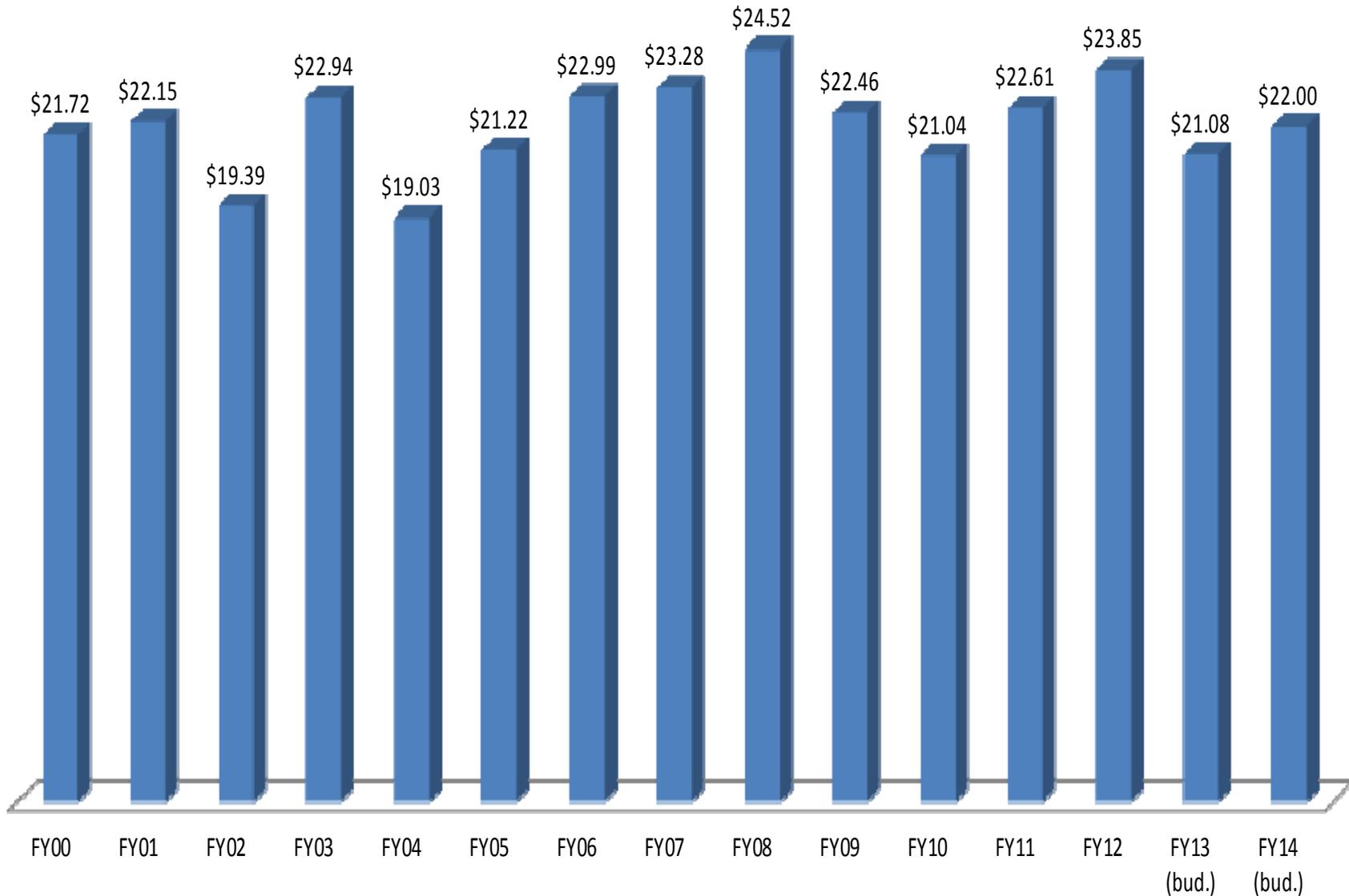
Local Receipts, estimated to add \$22.11 million to the Town's revenue stream, represent 9.7% of total General Fund revenues. They include motor vehicle excise, local option taxes, fees, fines, charges for licenses and permits, investment earnings, and other similar non-tax type items. These items are reviewed by departments to ensure that they continue to cover their fair share of the related administrative costs and are in accordance with the policies adopted by the respective oversight boards and commissions. They are projected to increase \$1.02 million (4.9%) over the FY13 budgeted amounts. A summary of all changes are as follows:

- 1.) **General Government** - this category increases \$363,928 (12.7%) to \$3.24 million due primarily to increases in the Benefit Reimbursements from non-General Fund accounts (\$222,178, 100%), the Medicare Part D Subsidy (\$100,000, 33.3%), which the Town receives from the GIC, and Building Permits (\$50,000, 2.6%).
- 2.) **Local Option Taxes** - increase \$200,000 (10.3%) to \$2.15 million to reflect the actual experience of the meals and lodging excise taxes.
- 3.) **Parking/Court Fines** - increase \$200,000 (5%) to \$4.2 million due to an increase in the number of tickets being issued on an annual basis.
- 4.) **Motor Vehicle Excise (MVE)** - increases \$100,000 (2.1%) to \$4.95 million.
- 5.) **Departmental and Other** - increases \$67,000 (3.7%) to \$1.85 million due primarily to an increase in Parking Fees (\$35,000, 8.6%) and the Medicaid Reimbursement for eligible school expenses (\$15,000, 4.6%).
- 6.) **Licenses / Permits** - increase \$27,000 (3.7%) to \$1.18 million due to Liquor Licenses and Fire Prevention Fees.
- 7.) **Payment in Lieu of Taxes (PILOTs)** - increase \$15,000 (1.4%) to \$1.13 million due to scheduled increases in negotiated PILOT agreements.
- 8.) **Interest Income** - decreases \$60,000 (7.9%) to \$700,000, a reflection of the current and projected interest rate environment.

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

REVENUE SOURCE	FY2011	FY2012	FY2013	FY2013	FY2014	BUDGET INCREASE	
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	\$	%
Motor Vehicle Excise	5,178,153	4,996,690	4,850,000	5,100,000	4,950,000	100,000	2.1%
Local Option Taxes	2,160,684	2,367,620	1,950,000	2,300,000	2,150,000	200,000	10.3%
Licenses and Permits	1,062,248	1,225,478	1,153,975	1,199,475	1,180,975	27,000	2.3%
Parking and Court Fines	4,387,303	4,306,184	4,000,000	4,200,000	4,200,000	200,000	5.0%
General Government	3,282,853	4,228,916	2,873,463	3,588,463	3,237,391	363,928	12.7%
Interest Income	900,706	924,722	760,000	800,000	700,000	(60,000)	-7.9%
In Lieu of Tax Payments	908,270	1,022,789	1,110,000	1,120,000	1,125,000	15,000	1.4%
Refuse Fees	2,663,996	2,657,101	2,600,000	2,650,000	2,600,000	0	0.0%
Departmental and Other	2,067,356	2,120,294	1,787,000	1,905,000	1,854,000	67,000	3.7%
Total	22,611,569	23,849,795	21,084,438	22,862,938	21,997,366	912,928	4.3%

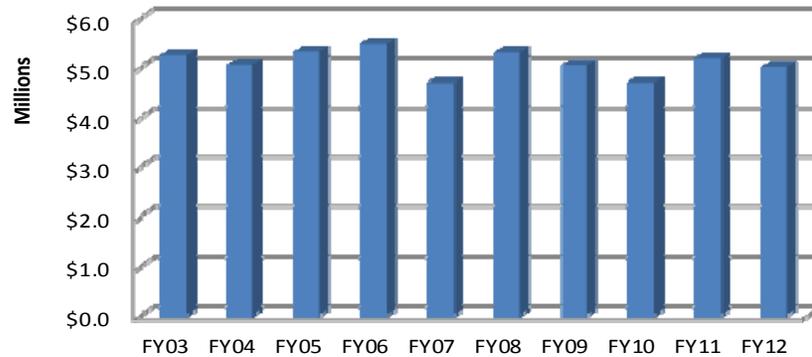
LOCAL RECEIPT HISTORY (in millions)



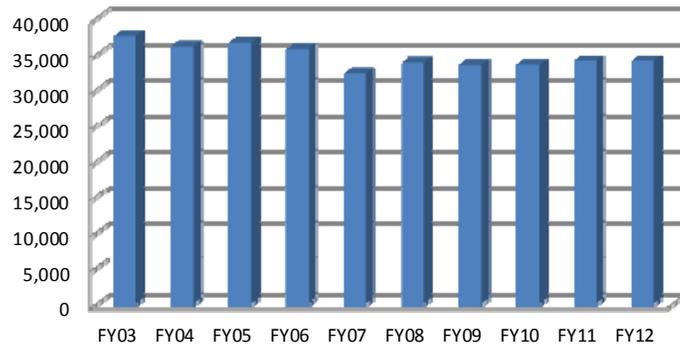
MOTOR VEHICLE EXCISE

State law establishes the Motor Vehicle Excise (MVE) tax rate. Proposition 2 ½ set the rate of \$25 per \$1,000 in automobile value. In the first year of ownership, the rate of \$25 per \$1,000 is assessed on 90% of the value of the vehicle; in year two, it is 60%; in year three, it is 40%; in year four, it is 25%; and in year five and thereafter, it is 10%. The actual billings are prepared by the Registry of Motor Vehicles (RMV) and then turned over to the Town for printing, distribution, and collection. The MVE tax is the Town's largest local receipt source and is expected to generate \$4.95 million in FY14, an amount that is \$100,000 (2.1%) above the FY13 budgeted amount.

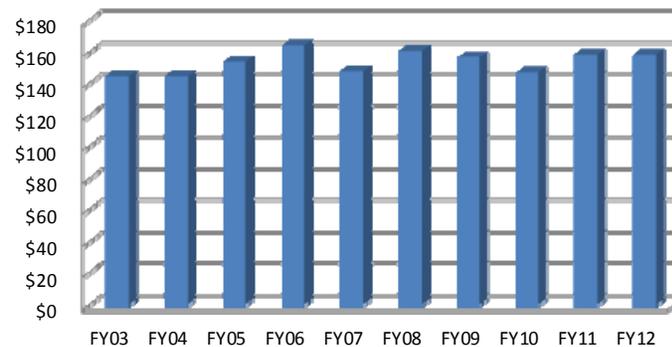
MVE COLLECTIONS (in millions)



NUMBER OF MVE BILLS



AVERAGE MVE BILL



<u>REVENUE SOURCE</u>	<u>FY2011 ACTUAL</u>	<u>FY2012 ACTUAL</u>	<u>FY2013 BUDGET</u>	<u>FY2013 ESTIMATE</u>	<u>FY2014 BUDGET</u>	<u>BUDGET INCREASE</u>	
						<u>\$\$</u>	<u>%</u>
Motor Vehicle Excise	5,178,153	4,996,690	4,850,000	5,100,000	4,950,000	100,000	2.1%

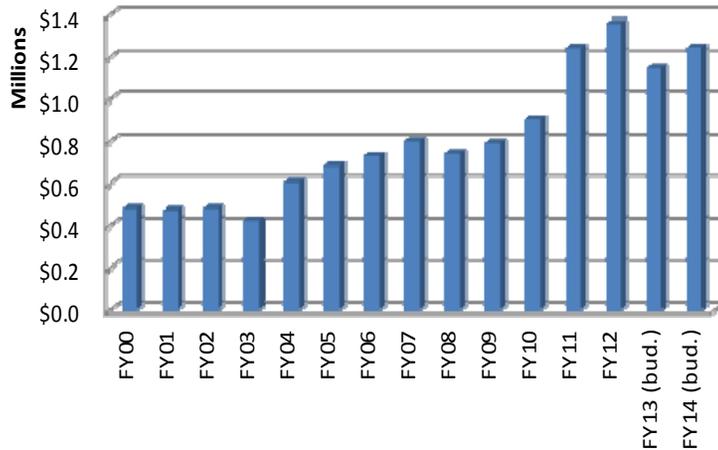
LOCAL OPTION TAXES

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

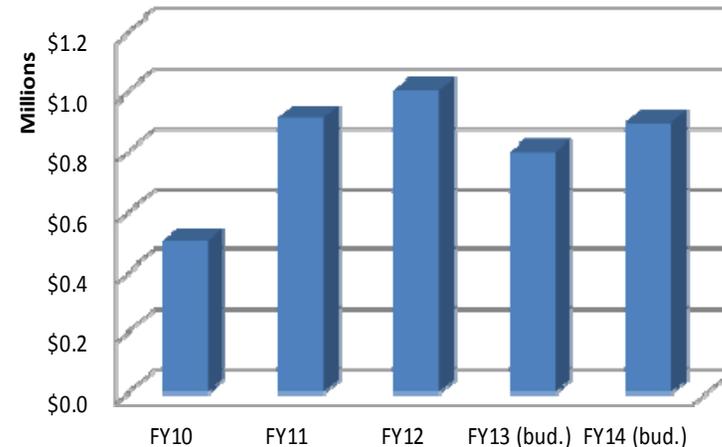
In 1985, legislation was enacted that enabled communities to impose a local option excise of up to 4% on gross receipts from room rentals of hotels and motels, in addition to the state excise of 5.7%. Brookline adopted the local option excise tax, at 4%, by a vote of Town Meeting in November, 1985. In 2009, as part of the FY10 State budget, cities and towns were authorized to increase the local option excise tax on room occupancies from a maximum of 4% to 6%. In August, 2009, Town Meeting increased the excise tax to 6%, which took effect on October 1, 2009. In FY14, this revenue source is expected to generate \$1.25 million, an increase of \$100,000 (8.7%) from the FY13 budgeted amount.

As part of the FY10 State budget, the meals tax was increased statewide by 1.25 percentage points (from 5% to 6.25%). In addition, municipalities were provided the local option to increase meals taxes by another 0.75 percentage points. In August, 2009, Town Meeting adopted the 0.75% local meals tax, effective October 1, 2009. In FY14, this revenue source is expected to generate \$900,000, an increase of \$100,000 (12.5%).

LODGING EXCISE TAX (in millions)



MEALS EXCISE TAX (in millions)



REVENUE SOURCE	FY2011	FY2012	FY2013	FY2013	FY2014	BUDGET INCREASE	
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	\$\$	%
Lodging Excise Tax	1,244,887	1,364,218	1,150,000	1,300,000	1,250,000	100,000	8.7%
Meals Excise Tax	915,797	1,003,402	800,000	1,000,000	900,000	100,000	12.5%
Total	2,160,684	2,367,620	1,950,000	2,300,000	2,150,000	200,000	10.3%

**TOWN OF BROOKLINE
FY2014 FINANCING PLAN**

FUND: General Fund

**REVENUE GROUP: Local Receipts
SUB-GROUP: Refuse Fee**

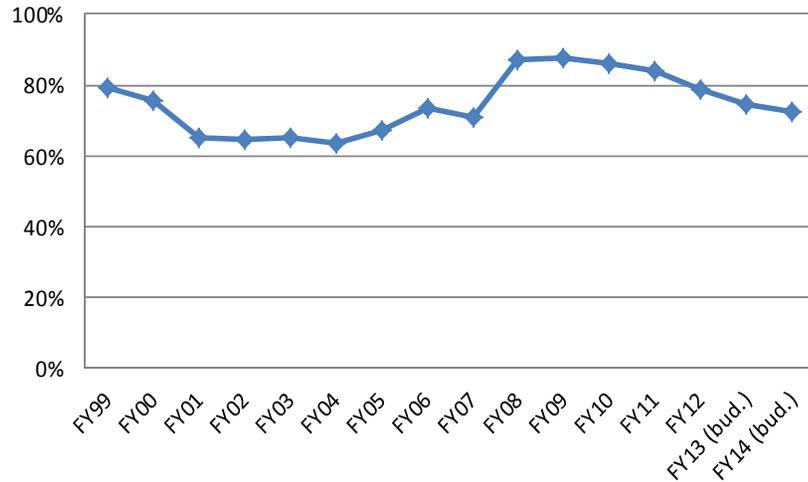
REFUSE FEE

For FY14, the Refuse Fee is assumed to remain level at \$200 per year. This should generate \$2,580,000 from residential collections and \$20,000 from commercial collections, for a total of \$2.6 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:

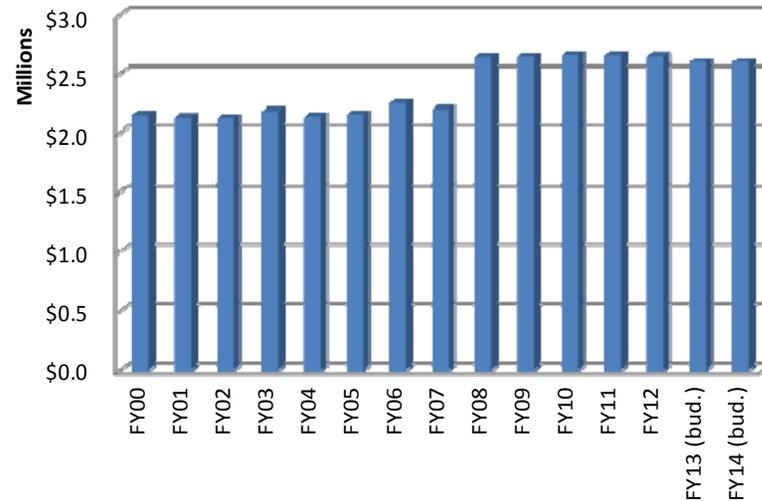
<u>FY89-FY91</u>	<u>FY92</u>	<u>FY93-FY94</u>	<u>FY95-FY07</u>	<u>FY08-FY13</u>	<u>FY14 Est</u>
\$150	\$175	\$200	\$165	\$200	\$200

The Proposition 2 ½ override of 1994 included restoring a portion of the fee back to the tax levy. The amount of \$460,000 was added to the override and reduced from refuse fee revenue, resulting in a fee reduction from \$200 to \$165. The fee was then increased to \$200 in FY08 as part of a budget balancing plan to close a \$3.2 million deficit. The fee revenue covers approximately 75% of the service costs, as shown in the below left graph.

Revenues as a Percentage of Total Expenditures for the Refuse Operation



REFUSE FEE REVENUE

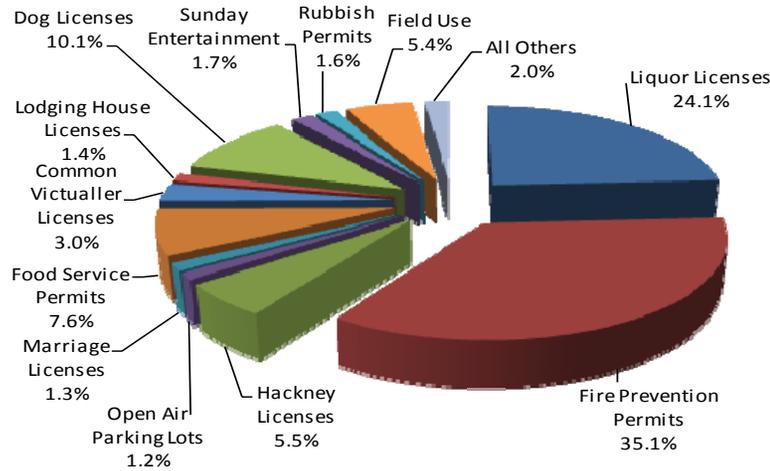


<u>REVENUE SOURCE</u>	<u>FY2011 ACTUAL</u>	<u>FY2012 ACTUAL</u>	<u>FY2013 BUDGET</u>	<u>FY2013 ESTIMATE</u>	<u>FY2014 BUDGET</u>	<u>BUDGET INCREASE</u>	
						<u>\$</u>	<u>%</u>
Refuse Fee	2,663,996	2,657,101	2,600,000	2,650,000	2,600,000	0	0.0%
Total	2,663,996	2,657,101	2,600,000	2,650,000	2,600,000	0	

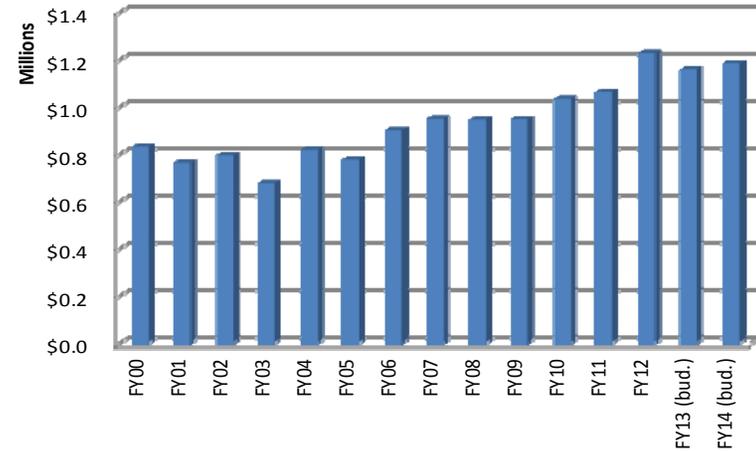
LICENSES AND PERMITS

The majority of the revenue from Licenses and Permits is derived from fire prevention permits, liquor licenses, dog licenses, and licenses from a variety of food establishments. For FY14, revenues from this category are expected to total \$1.18 million, an increase of \$27,000 (2.3%) from FY13 budgeted levels. The increase comes from Fire Prevention Permits (\$15,000, 3.8%), Liquor Licenses (\$13,000, 4.8%) and Rubbish Permits (\$1,500, 8.6%), partially offset by a \$2,500 (9.4%) decrease in All Others.

FY14 LICENSE/PERMIT REVENUE



LICENSE & PERMIT REVENUE

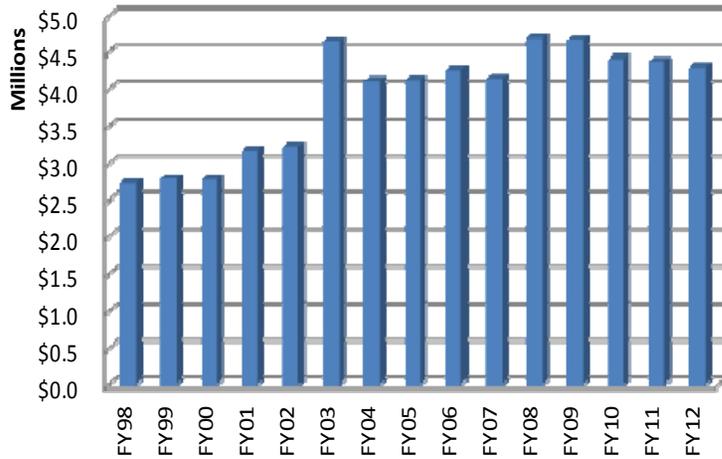


REVENUE SOURCE	FY2011	FY2012	FY2013	FY2013	FY2014	BUDGET INCREASE	
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	\$\$	%
Liquor Licenses	299,000	299,950	272,000	300,000	285,000	13,000	4.8%
Fire Prevention Permits	391,890	465,787	400,000	410,000	415,000	15,000	3.8%
Hackney Licenses	73,889	76,689	65,000	65,000	65,000	0	0.0%
Open Air Parking Lots	14,200	14,775	14,000	14,000	14,000	0	0.0%
Marriage Licenses	13,840	12,825	15,000	15,000	15,000	0	0.0%
Food Service Permits	89,741	96,629	90,000	95,000	90,000	0	0.0%
Common Victualler Licenses	36,420	35,410	35,000	35,000	35,000	0	0.0%
Lodging House Licenses	16,150	18,719	16,000	16,000	16,000	0	0.0%
Dog Licenses	60,975	137,023	119,000	119,000	119,000	0	0.0%
Sunday Entertainment	20,825	21,050	20,000	20,000	20,000	0	0.0%
Rubbish Permits	20,720	21,220	17,500	20,000	19,000	1,500	8.6%
Field Use	0	0	64,000	64,000	64,000	0	0.0%
All Others	24,597	25,402	26,475	26,475	23,975	(2,500)	-9.4%
Total	1,062,248	1,225,478	1,153,975	1,199,475	1,180,975	27,000	2.3%

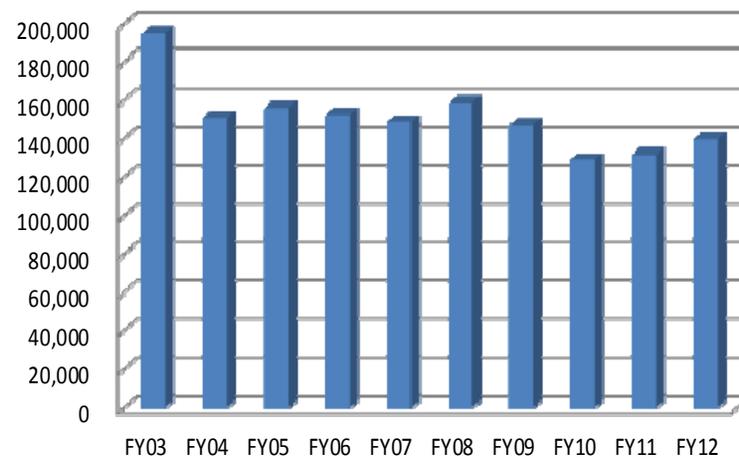
PARKING AND COURT FINES

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

PARKING/COURT FINE COLLECTIONS



TICKET ISSUANCE



While there is a significantly higher amount of parking fine revenue being collected than prior to the fine increases (the \$4.2 million estimate is \$1.2 million, or approximately 40%, higher than the average annual collections prior to the fine increases), there has been a decrease since the FY02 peak, when 204,000 tickets were issued. By FY04, there were 53,000 fewer tickets written. Since then, the number of tickets written has dropped to approximately 140,000 in FY12. This represents a decrease of 32% since the peak in FY02 and a 12% decline since FY08. The combination of a CY12 increase in the number of tickets issued with new handheld enforcement technology should result in a return to the more recent revenue experience. The estimate for FY14 is \$4.2 million, an increase of \$200,000 (5%).

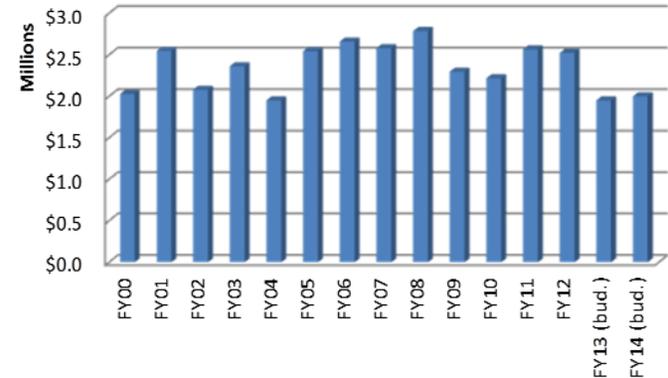
<u>REVENUE SOURCE</u>	<u>FY2011 ACTUAL</u>	<u>FY2012 ACTUAL</u>	<u>FY2013 BUDGET</u>	<u>FY2013 ESTIMATE</u>	FY2013 BUDGET	<u>BUDGET INCREASE</u>	
						<u>\$\$</u>	<u>%</u>
Parking and Court Fines	4,387,303	4,306,184	4,000,000	4,200,000	4,200,000	200,000	5.0%

GENERAL GOVERNMENT

Revenues derived from this category are expected to increase \$463,928 (16.1%) from the FY13 budgeted amount, due primarily to a \$222,178 (100%) increase in **Benefits Reimbursements** from special revenue/grant funds. Those funds reimburse the General Fund for employees who have benefits. The reasons for the significant increase are the School Department increasing its reimbursement by \$150,000 and a first-time reimbursement from the Retirement System of \$72,141. **Building Permits** are estimated to increase \$50,000 (2.6%) to \$2 million. As shown in the graph to the right, Building Permit collections are a large revenue source and are quite volatile. Because of the recession, Building Permit activity declined in FY09 and FY10, but rebounded in FY11 and FY12. Year-to-date experience indicates that the budget can be increased.

The **Medicare Part D Subsidy** was an outcome of the Medicare Prescription Drug Improvement and Modernization Act of 2003, which added a prescription drug coverage component for seniors. The subsidy serves as an incentive for those employers that currently offer prescription drug coverage to its retirees to continue to offer the coverage. As part of the plan design changes to the Town's health insurance plans that were agreed to by the Town and its employees in mid-2007, a three-tiered co-pay Prescription Drug Program (PDP) Medicare supplement plan for retirees was chosen. As a result, the subsidy went to the insurance company, with the Town receiving the benefit through reduced premiums rather than through direct receipt of the subsidy. By joining the GIC, the Town began receiving the subsidy directly in FY13. For FY14, the estimate is \$400,000, an increase of \$100,000 (33.3%).

BUILDING PERMIT COLLECTIONS



Legal/Damage Recovery revenue results from certain legal actions undertaken by the Town or from the receipt of reimbursements for storms. The amounts collected vary greatly year to year because they are derived from unpredictable events that are the basis for the Town's recoveries. **Town Clerk Fees** include fees for records and certified copies and the budget for those are level-funded at \$100,000. The budget for **Collector's Fees**, which consist primarily of Municipal Lien Certificates (MLC's) and Tailings, is also level-funded, at \$120,000. **Plan Design Review** fees are charged by the Building Department when a project requires approval from the Zoning Board of Appeals (ZBA). That revenue source is estimated to decrease \$20,000 (40%) to \$30,000 based on recent experience.

The Payments from the two companies that have built **Distributed Antenna Systems (DAS)** in town are expected to total \$75,000 in FY14. The **All Others** category is comprised of Zoning Board of Appeals fees, fees for copying documents of various departments, and many one-time reimbursements for miscellaneous expenditures. The budget for those are increased \$11,750 (23%) to \$62,750.

REVENUE SOURCE	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGET	FY2013 ESTIMATE	FY2014 BUDGET	BUDGET INCREASE	
						\$	%
Building Permits and Inspections	2,566,259	2,523,020	1,950,000	2,200,000	2,000,000	50,000	2.6%
Damage Recovery	38,169	346,874	5,000	320,000	5,000	0	0.0%
Town Clerk's Fees	119,562	97,811	100,000	100,000	100,000	0	0.0%
Collector's Fees	180,229	162,958	120,000	150,000	120,000	0	0.0%
Plan Design Review	41,947	25,730	50,000	30,000	30,000	(20,000)	-40.0%
Medicare Part D Subsidy	0	0	300,000	435,000	400,000	100,000	33.3%
Benefits Reimbursement	182,140	190,451	222,463	222,463	444,641	222,178	99.9%
Distributed Antenna System (DAS) Fees	77,556	80,356	75,000	80,000	75,000	0	0.0%
All Others	76,991	801,717	51,000	51,000	62,750	11,750	23.0%
Total	3,282,853	4,228,916	2,873,463	3,588,463	3,237,391	363,928	12.7%

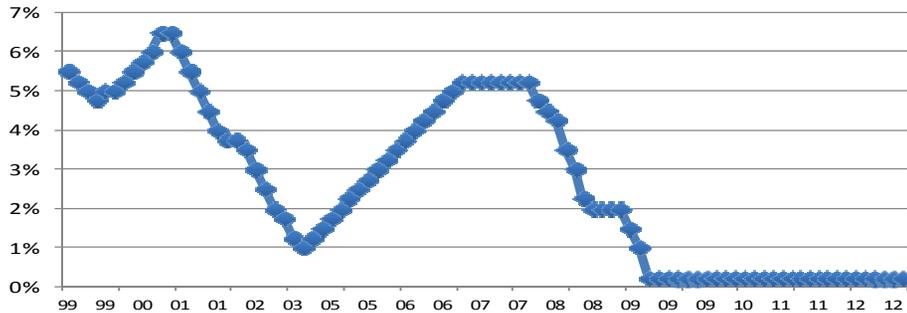
INTEREST INCOME

Interest Income is comprised of revenue from two sources: interest penalties on delinquent property taxes and fees and monies earned on the Town's available cash. The Town Treasurer regularly invests any cash not required for current disbursements and the amount of investment income earned in any given year is dependent upon a number of variables, the most important of which are available cash balances, anticipated cash flows, cash management policies and practices, and market interest rates. Investment income accounted for only 37% of the interest income earned in FY12, a significant change from the 62% it represented in FY09.

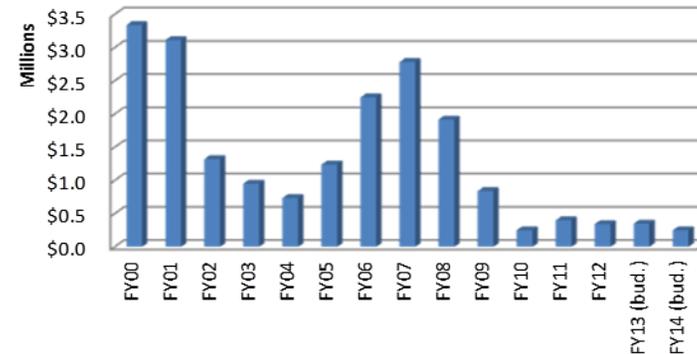
The estimate for interest earned on investments for FY14 is decreased \$100,000 (28.6%) to \$250,000. This reflects an incredible \$2.5 million (91%) decrease from the FY07 actual. The large decrease is the result of actions taken by the Federal Reserve Bank to help improve the nation's economy. For historical context, between January, 2001 and June, 2003, the Federal Reserve lowered the Federal Funds Rate 13 times, from 6.5% to 1%. Since funds available for investment in FY04 were earning only approximately 1%, actual earnings were well below the levels realized during FY's 00-02. From FY00 to FY04, there was a downturn of \$2.6 million, or 78%. Between June, 2003 and June, 2006, the Federal Reserve increased rates 17 times, bringing the rate to 5.25%. The Town's earnings increased in conjunction with those actions.

The rate stayed at 5.25% until September, 2007, when the rate was dropped 50 basis points to 4.75%. Since then, it has been lowered nine more times to virtually 0%. This included an extraordinary week in late-January, 2008 when the rate dropped 75 basis points on January 22 and another 50 basis points on January 30. With such a dramatically reduced rate of return, the Town cannot expect to earn as much as it did during the FY07 - FY09 period. The \$250,000 estimate continues to reflect this reality. The two graphs below show the changes in the Federal Funds rate (left) and the historical Investment Income earnings (right).

FEDERAL FUNDS RATE



HISTORICAL GENERAL FUND INVESTMENT EARNINGS



The amount budgeted in FY14 for interest earned from delinquent taxpayers is increased \$4

<u>REVENUE SOURCE</u>	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>	<u>FY2013</u>	<u>FY2014</u>	<u>BUDGET INCREASE</u>	
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>\$\$</u>	<u>%</u>
Interest Income	399,531	343,841	350,000	250,000	250,000	(100,000)	-28.6%
Delinquent Tax Interest	501,175	580,881	410,000	550,000	450,000	40,000	9.8%
Total	900,706	924,722	760,000	800,000	700,000	(60,000)	-7.9%

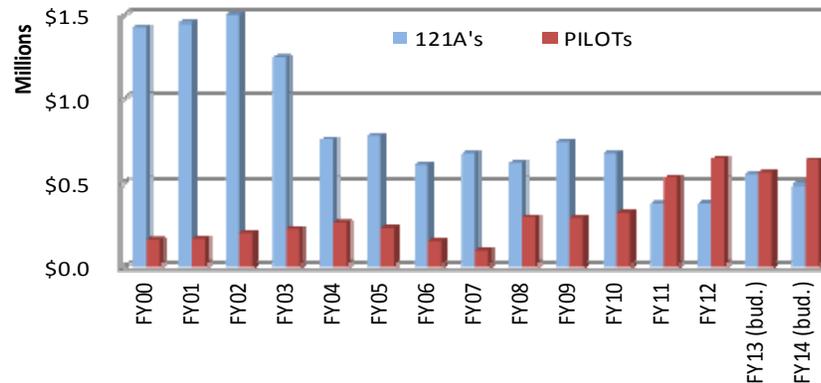
PAYMENTS IN LIEU OF TAXES

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

In 1945, the Massachusetts General Court approved legislation that allowed cities and towns to enter into contracts with certain corporations in order to encourage development considered to be in the public interest. The corporations formed to carry out those projects are taxed as Urban Redevelopment corporations under Chapter 121A of the General Laws. Urban Redevelopment corporations pay an excise to the commonwealth in lieu of a local property tax imposed by a city or town and in lieu of the general corporate excise. The Urban Redevelopment excise is applied by the sum of: 5% of gross income for the preceding calendar year and \$10 per thousand upon the fair cash value of real and tangible personal property as determined by the assessors. The amount of the fair cash value can be agreed upon within the provisions of section 6A of the chapter. A tax supplement payment agreement made directly to the town is also permitted. All 121A excise amounts collected by the Commissioner of Revenue are distributed back to cities and towns within the fiscal year. In FY14, there will be one Ch. 121A agreement: 55 Village Way, which is estimated at \$490,000. Overall this category decreases by \$60,000 (10.9%), which is due to the expiration of the agreement in FY13 for 1371 Beacon St. (Beacon Park Associates).

PILOTs are agreements the Board of Selectmen have entered into with non-profits in Brookline, the purpose of which is to help cover a portion of the cost of public safety and public works services. They are estimated to yield \$635,000 for FY14, an increase of \$75,000 (13.4%) from FY13 budgeted amounts.

HISTORICAL CH. 121A + PILOT PAYMENTS



<u>REVENUE SOURCE</u>	<u>FY2011 ACTUAL</u>	<u>FY2012 ACTUAL</u>	<u>FY2013 BUDGET</u>	<u>FY2013 ESTIMATE</u>	<u>FY2014 BUDGET</u>	<u>BUDGET INCREASE</u>	
						<u>\$\$</u>	<u>%</u>
Chapter 121A Projects	377,825	378,757	550,000	510,000	490,000	(60,000)	-10.9%
PILOT's	453,328	550,406	475,000	525,000	550,000	75,000	15.8%
Brookline Housing Authority (BHA) PILOT	77,116	93,627	85,000	85,000	85,000	0	0.0%
Total	908,270	1,022,789	1,110,000	1,120,000	1,125,000	15,000	1.4%

**TOWN OF BROOKLINE
FY2014 FINANCING PLAN**

FUND: General Fund

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

DEPARTMENTAL AND OTHER

All other local receipt sources combined are expected to total \$1.85 million, an amount that is \$67,000 (3.7%) more than the FY13 budgeted amount. A summary of the items that comprise this category are as follows:

- Public Safety Fees - these include Towing Fees and Firearms Licenses and are level-funded at \$62,000.
- Health and Sanitation - these fees, which include Tobacco and Asbestos Fees, are collected by the Health Department. They are level-funded at \$45,000.
- Public Works Fees - these consist primarily of street cutting permits and are level-funded at \$77,000.
- Recycling - Under the previous recycling contract, the Town received revenue equal to the per ton market rate for recycled paper, with a guaranteed minimum of \$10 per ton. As part of the Single-Stream Recycling contract, if the market rate exceeds \$40 per ton, the Town receives 60% of the difference in the form of a credit on the monthly bill. Therefore, no revenue is budgeted for.
- Parking Fees - these fees include revenues from various parking permits, including the residential and commercial permit parking programs and municipal parking space rentals. They are increased \$35,000 (8.6%) to \$440,000.
- Schools (Medicaid Reimbursement) - this is the Medicaid reimbursement for medical services provided to qualified Brookline special education students. It increased \$15,000 (4.6%) to \$340,000 based on the experience of the past couple years and advisement from the School's consultant that assists with the reporting of data required to obtain this revenue.
- Library - these consist of overdue fines and miscellaneous fees and are level-funded at \$100,000.
- Detail Surcharge - this represents the 10% surcharge imposed on private police detail rates, the maximum percentage allowed under Massachusetts General Law, Chapter 44, Section 53C. It is level-funded at \$140,000.
- Cable Television Franchise Fee - this is a 3% tax on the gross receipts of the local cable television companies. It is estimated to increase \$10,000 (1.6%) to \$635,000 because of previous experience and the fact that the fee is based upon gross receipts of the companies.
- 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. The FY14 estimate is increased \$7,000 (87.5%) to \$15,000.

REVENUE SOURCE	FY2011	FY2012	FY2013	FY2013	FY2014	BUDGET	
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	INCREASE	
						\$	%
Public Safety	71,261	83,150	62,000	75,000	62,000	0	0.0%
Health and Sanitation	43,033	45,262	45,000	45,000	45,000	0	0.0%
Public Works	84,032	82,868	77,000	80,000	77,000	0	0.0%
Recycling	19,414	0	0	0	0	0	-
Parking Fees	461,507	508,018	405,000	475,000	440,000	35,000	8.6%
Schools (Medicaid Reimb.)	480,659	485,689	325,000	340,000	340,000	15,000	4.6%
Library	98,699	105,855	100,000	100,000	100,000	0	0.0%
Detail Surcharges	157,836	144,218	140,000	140,000	140,000	0	0.0%
Cable TV Franchise	628,186	633,879	625,000	625,000	635,000	10,000	1.6%
Pension Reimbursement	22,726	31,355	8,000	25,000	15,000	7,000	87.5%
Total	2,067,356	2,120,294	1,787,000	1,905,000	1,854,000	67,000	3.7%

STATE AID SUMMARY

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

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

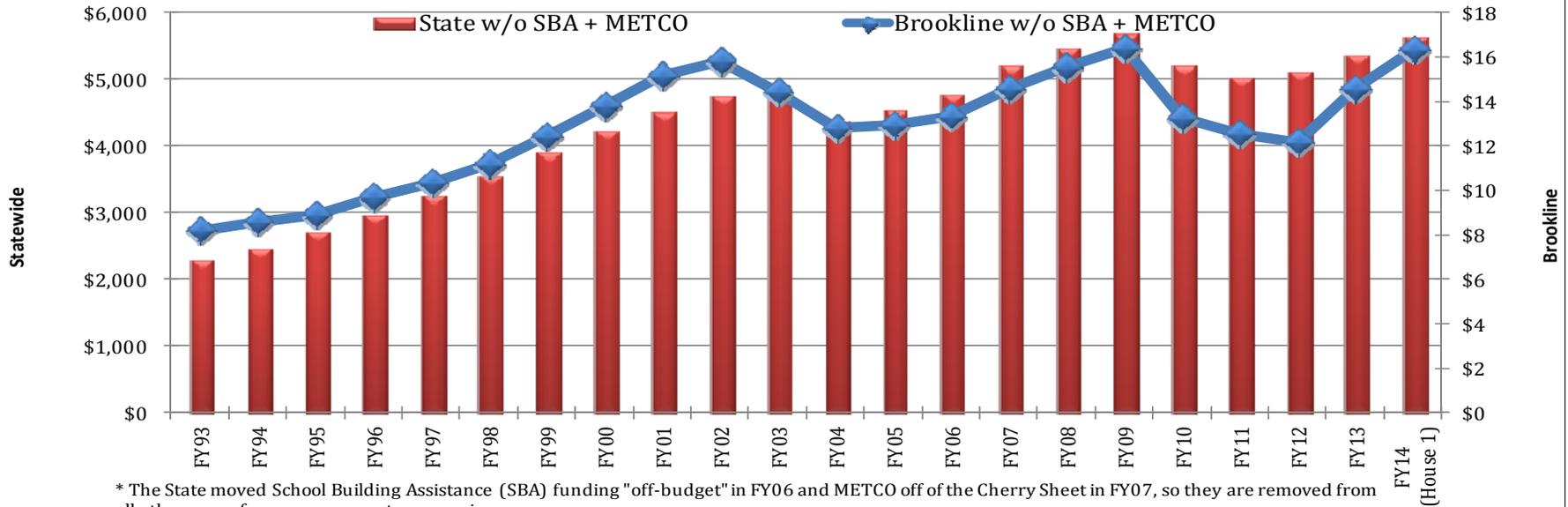
The final FY05 state budget increased state aid by \$142.3 million (3%), but Brookline's state aid increased by less than one-half of 1% (\$44,000). In FY06, the State began restoring some of the cuts it imposed in FY03 and FY04. This restoration continued into FY09, until the Governor announced \$128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

The Governor's FY14 budget proposal increases total Cherry Sheet Aid by \$270 million (5%) to \$5.6 billion, driven primarily by an increase in Chapter 70 Education aid of \$226.2 million (5.4%) to \$4.4 billion. Unrestricted General Government Aid (UGGA) is level-funded at \$834 million. A new \$31 million “Annual Formula Local Aid” category is included to provide a simple formula using a combined measure of property values and income to calculate each municipality’s relative ability to provide local services. All other Cherry Sheet accounts are level-funded, except for increases in Charter School Reimbursements (\$9.8 million, 13.9%), Veterans’ Benefits (\$5.4 million, 12.6%), and School Choice Receiving Tuition (\$4.1 million, 5.8%). For Brookline, the result is an increase of \$2.9 million (20%), due primarily to the increase in Ch. 70 funding. It should also be noted that funding for the Special Education Circuit Breaker and METCO, both critical non-Cherry Sheet accounts, were level-funded at \$231 million and \$18.1 million, respectively.

The Governor’s budget proposal includes significant public policy proposals involving taxation and spending of the new tax revenue (\$1.9 billion when annualized). Because of that, there is a high probability that the legislative review process will result in different budget proposals by the House and/or Senate. Therefore, this Financial Plan does not use the Local Aid figures from the Governor’s budget. Specifically, no funding is assumed from the new \$31M local aid program and a less aggressive funding approach for Ch. 70 is used. In total, this Financial Plan assumes a \$1.7 million (11.5%) increase in Local Aid.

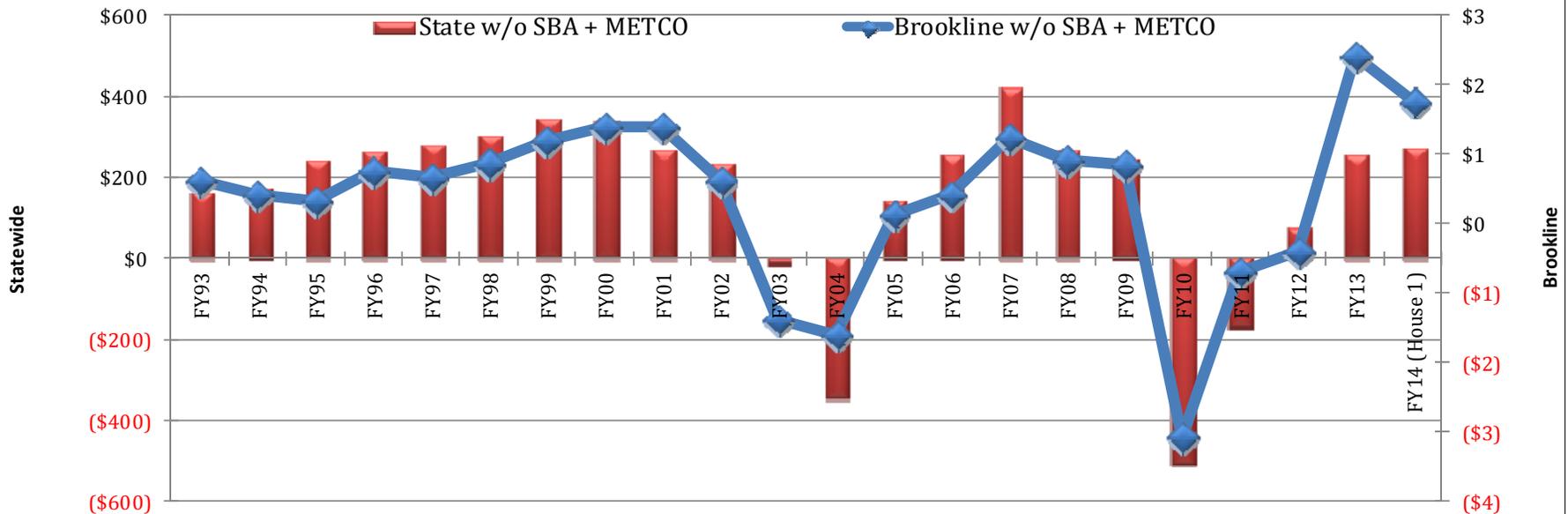
<u>REVENUE SOURCE</u>	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>	<u>FY2013</u>	<u>FY2014</u>	<u>BUDGET INCREASE</u>	
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>\$\$</u>	<u>%</u>
General Government Aid	5,512,304	5,474,269	5,473,231	5,473,231	5,454,692	(18,539)	-0.3%
School Aid	6,929,820	6,950,005	8,953,571	8,953,571	10,714,176	1,760,605	19.7%
School Construction Aid	1,227,634	1,227,634	556,757	556,757	556,757	0	0.0%
Tax Exemptions	37,051	38,228	38,557	38,557	38,730	173	0.4%
Education Offset Items	102,036	106,839	109,160	109,160	111,026	1,866	1.7%
Total	13,808,845	13,796,975	15,131,276	15,131,276	16,875,381	1,744,105	11.5%

CHERRY SHEET AID HISTORY (in millions)

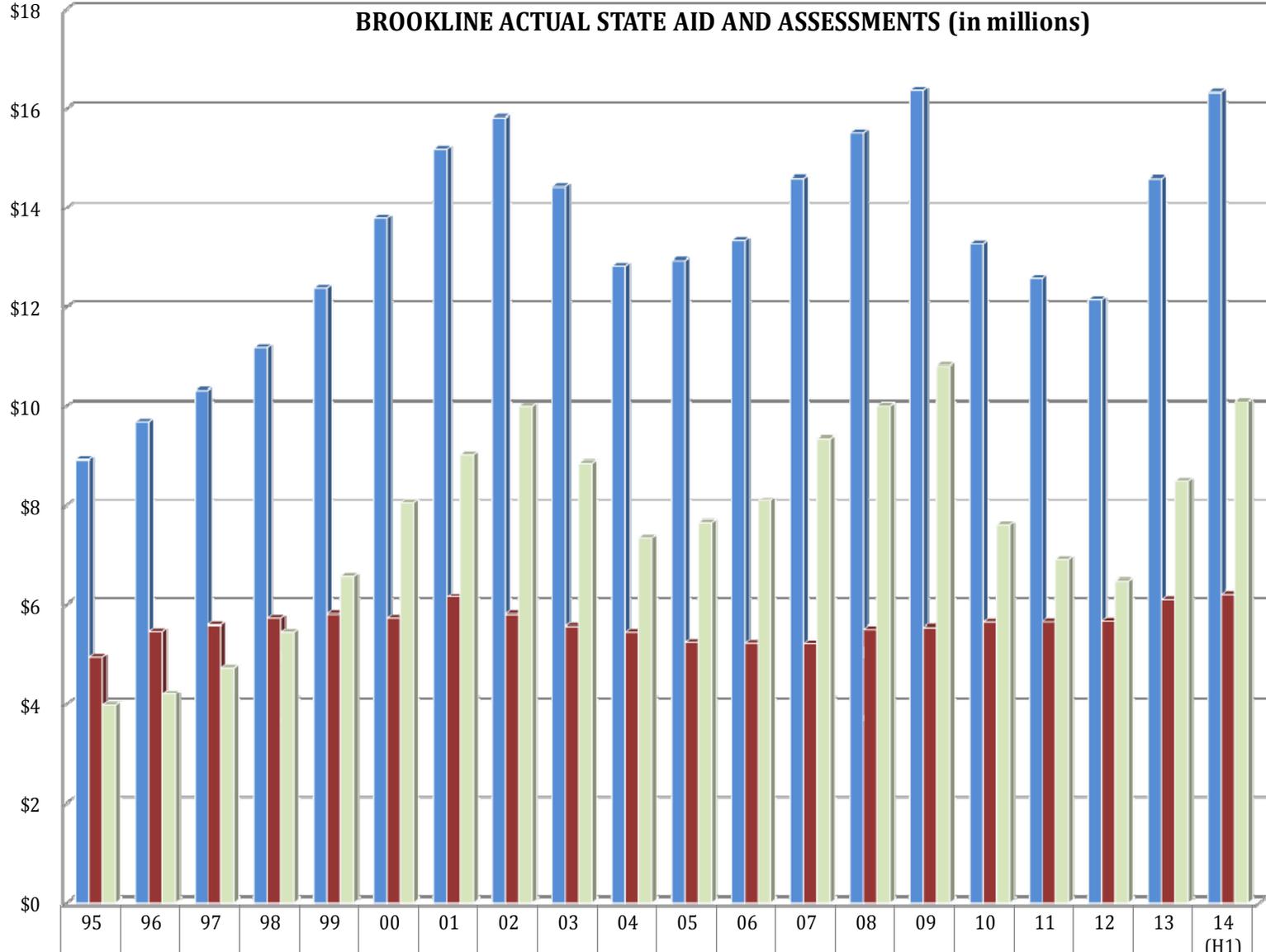


* The State moved School Building Assistance (SBA) funding "off-budget" in FY06 and METCO off of the Cherry Sheet in FY07, so they are removed from all other years for a more accurate comparison.

CHERRY SHEET AID HISTORY - ANNUAL CHANGE (in millions)



* The State moved School Building Assistance (SBA) funding "off-budget" in FY06 and METCO off of the Cherry Sheet in FY07, so they are removed from all other years for a more accurate comparison.



■ STATE AID	8.91	9.67	10.33	11.19	12.38	13.78	15.17	15.80	14.42	12.81	12.92	13.34	14.58	15.50	16.36	13.27	12.57	12.16	14.57	16.32
■ ASSESSMENTS	4.94	5.47	5.60	5.74	5.81	5.74	6.16	5.81	5.57	5.45	5.26	5.24	5.23	5.51	5.55	5.65	5.66	5.67	6.09	6.22
■ NET STATE AID	3.97	4.20	4.73	5.45	6.57	8.04	9.01	9.99	8.84	7.35	7.66	8.10	9.35	9.99	10.81	7.62	6.91	6.48	8.49	10.10

**TOWN OF BROOKLINE
FY2014 FINANCING PLAN**

FUND: General Fund

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

UNRESTRICTED GENERAL GOVERNMENT AID (UGGA)

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

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

In FY10, the final State budget eliminated the separate accounts and replaced them with a single Unrestricted General Government Aid (UGGA) account and cut them by \$377 million (29%) statewide and by \$2.3 million (29%) for Brookline.

Historically, Additional Assistance sustained significant cuts during state budget crises. In FY90, the account stood at \$765 million statewide but was cut to \$476.3 million in FY92. By FY04, it was at \$378.5 million, ultimately reaching \$341.6 million in FY09. Similarly, Brookline's share dropped from \$6.9 million in FY90 to \$3.2 million by FY09.

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

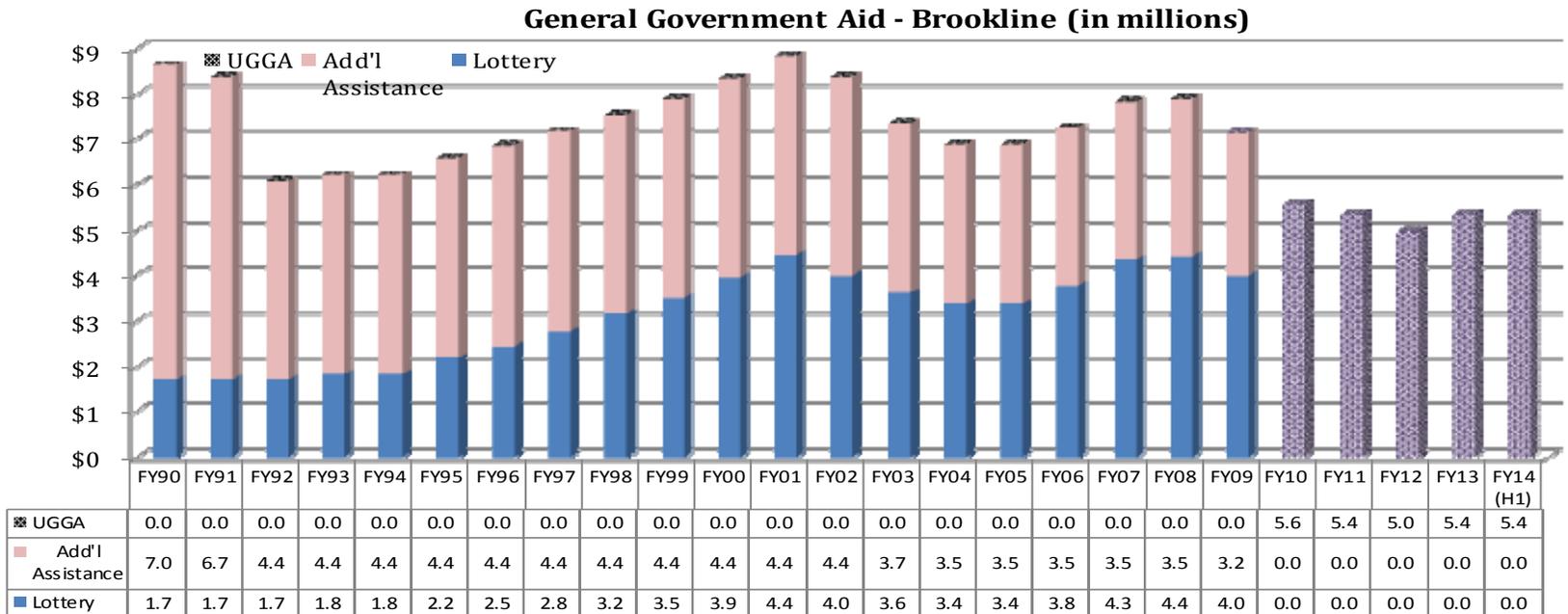
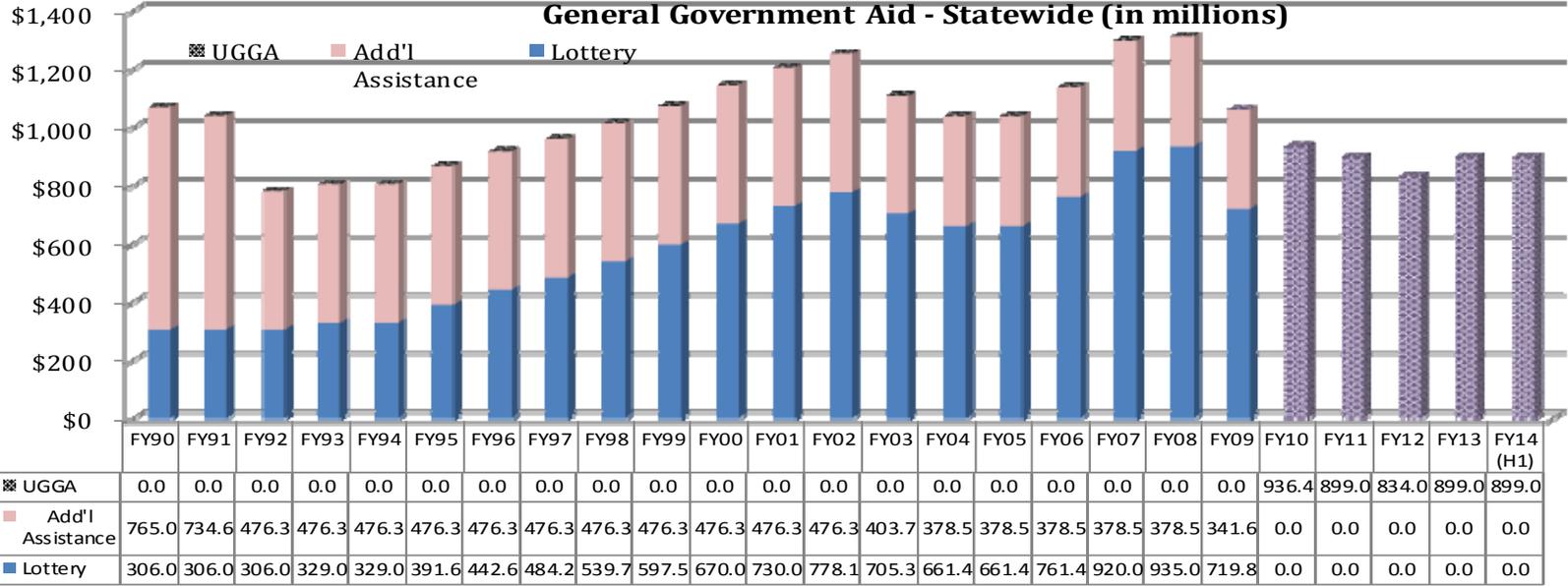
As previously stated, the final FY10 State budget eliminated the separate accounts and replaced them with a single Unrestricted General Government Aid (UGGA) account and cut them by \$377 million (29%) statewide and by \$2.3 million (29%) for Brookline. The graphs on the following page show the history of General Government Aid, both statewide and for Brookline.

<u>REVENUE SOURCE</u>	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>	<u>FY2013</u>	<u>FY2014</u>	<u>BUDGET INCREASE</u>	
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>\$\$</u>	<u>%</u>
Unrestricted General Government Aid (UGGA)	5,370,029	5,395,837	5,370,029	5,370,029	5,370,029	0	0.0%
Veteran's Benefits	76,256	78,432	103,202	103,202	84,663	(18,539)	-18.0%
Police Career Incentive	66,019	0	0	0	0	0	-
Total	5,512,304	5,474,269	5,473,231	5,473,231	5,454,692	(18,539)	-0.3%

**TOWN OF BROOKLINE
FY2014 FINANCING PLAN**

FUND: General Fund

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



VETERANS' BENEFITS

Chapter 115, Section 6, provides for reimbursement to communities for amounts expended to assist needy veterans and/or their dependents. Benefits paid out in accordance with state guidelines and approved by the Commissioner of Veterans' Services are reimbursed 75%. Total statewide funding in FY13 was \$42.9 million, with Brookline's share being \$103,202. The Governor's FY14 budget proposal increases statewide funding by \$5.4 million (12.6%) to \$48.3 million. Based on the Preliminary Cherry Sheets, Brookline will receive \$84,663, a decrease of \$18,539 (18%).

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. As part of the FY10 State budget, the program was eliminated, with existing participants grandfathered in. Total statewide funding in FY10 was cut \$40.2 million (80.1%) to \$10 million, with Brookline's share being cut from \$625,518 to \$129,879. This amount was reduced to \$5 million in FY11 and ultimately eliminated in FY12.

SCHOOL AID - CHAPTER 70

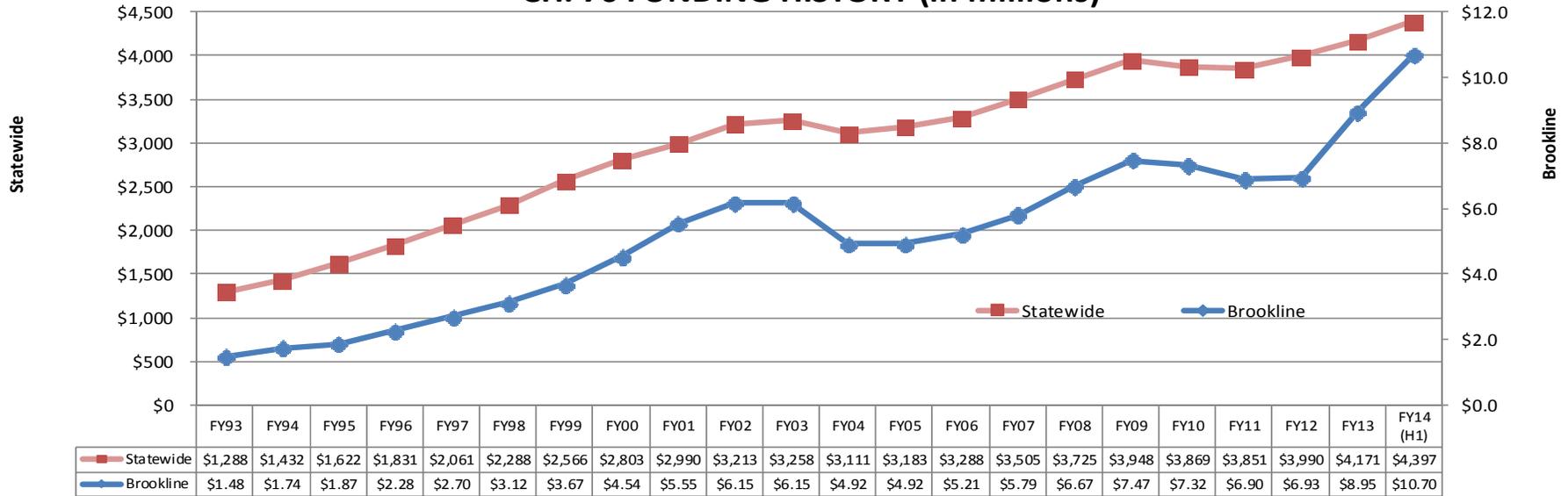
Chapter 70 Aid was revised in FY94 as a result of the historic enactment of the Education Reform Act of 1993. Education reform was undertaken in an effort to ensure both fair and adequate funding through a universal "foundation budget" formula to establish base spending levels for all of the Commonwealth's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

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

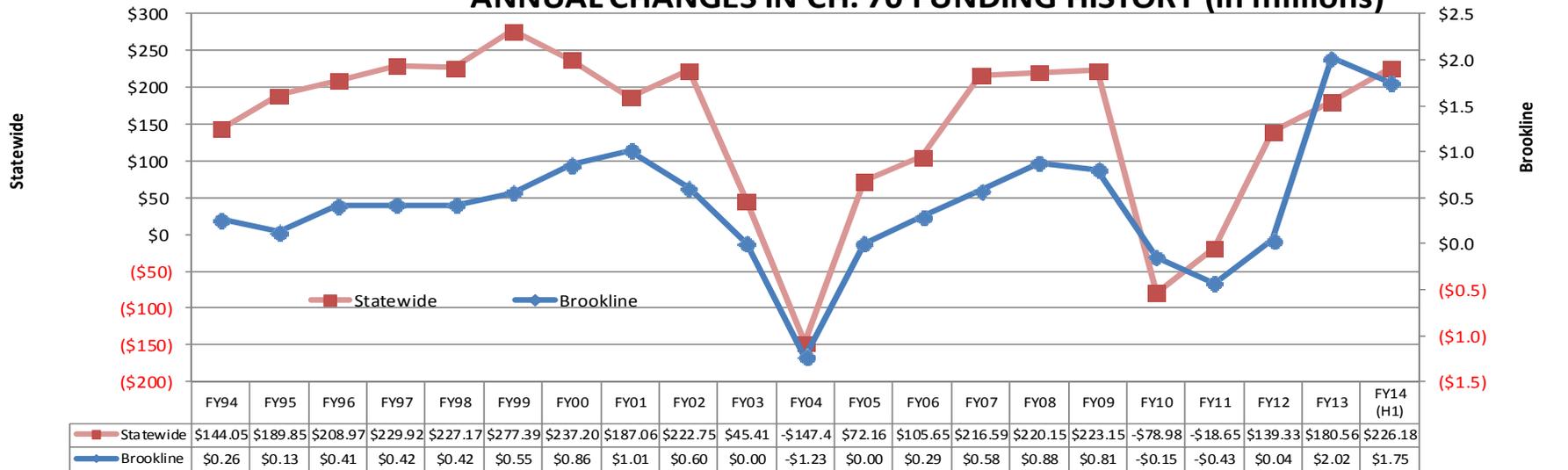
Between FY93 and FY03, the amount of Ch. 70 aid appropriated by the State increased significantly, as the charts on the following page show.

<u>REVENUE SOURCE</u>	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>	<u>FY2013</u>	<u>FY2014</u>	<u>BUDGET INCREASE</u>	
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>\$\$</u>	<u>%</u>
School Aid Chapter 70	6,895,830	6,932,850	8,949,381	8,949,381	10,700,000	1,750,619	19.6%
School Construction Aid	1,227,634	1,227,634	556,757	556,757	556,757	0	0.0%
Charter Tuition Assessment Reimbursement	33,990	17,155	4,190	4,190	14,176	9,986	238.3%
Total	8,157,454	8,177,639	9,510,328	9,510,328	11,270,933	1,760,605	18.5%

CH. 70 FUNDING HISTORY (in millions)



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



**TOWN OF BROOKLINE
FY2014 FINANCING PLAN**

FUND: General Fund

**REVENUE GROUP: State Aid
SUB-GROUP: School Aid**

Total funding increased nearly 153%, going from \$1.29 billion in FY93 to \$3.26 billion in FY03. For Brookline, during that same period, funding increased \$4.7 million (316%), increasing from \$1.48 million to more than \$6 million. In FY04, the State reduced Ch. 70 funding by more than \$147 million (1.5%), with Brookline losing \$1.2 million, or 20%. Between FY05 - FY09, there were statewide annual increases in the \$100 million - \$200 million (2% - 6%) range, totaling \$837.7 million (26.9%), bringing the total appropriation to \$3.95 billion. For Brookline, the increase during that period totaled \$2.6 million (51.8%), bringing the Town's appropriation to \$7.5 million. That trend changed in FY10, when Chapter 70 funding was cut by \$79 million, or 2%. For Brookline, the reduction was \$149,463 (2%). In FY11, statewide funding was cut another \$18.7 million (0.5%), with Brookline losing \$427,849 (5.8%). In FY12, funding was increased \$139.6 million (3.6%) to \$3.99 billion, with Brookline's appropriation increasing \$37,020 (0.5%). In FY13 total funding was increased by \$180.6 million (4.5%) statewide to \$4.17 billion. For Brookline, the increase was \$2 million (29.1%) to \$8.9 million. The Governor's FY14 budget proposal increases funding by \$226.2 million (5.4%) statewide to \$4.4 billion. For Brookline, there is an increase of \$2.8 million (31.1%) to \$11.7 million. However, as previously noted, this Financial Plan is not incorporating the Governor's Local Aid proposals due to the fact that his budget includes significant public policy proposals involving taxation and spending of the new tax revenue (\$1.9B when annualized). Because of that, there is a high probability that the legislative review process will result in different budget proposals by the House and/or Senate.

The key factor that positively impacts Brookline and results in the FY13 and FY14 increases is the aggregate wealth model used in the formula since FY07 continues to be in effect. For FY14, it is proposed to be fully-implemented, meaning all municipalities with required contributions above their targets, such as Brookline, have the gap eliminated. In other words, Ch. 70 aid for those districts is increased so that Ch. 70 aid represents 17.5% of the foundation budget. Another fact that aids Brookline is the district's Foundation Budget has increased 9% in FY13 and 6% in FY14, due in part to increases for inflation and enrollment. With the Foundation Budget increasing so significantly, the district became a "Foundation Aid Community", meaning Ch. 70 aid is required to bridge the gap between the foundation budget and the district's required contribution. The table below shows how, over the past few years, the district has gone from Required Net School Spending (NSS) as a percent of the Foundation Budget of 140% down to 100%:

	<u>FY07</u>	<u>FY08</u>	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>
Foundation budget	46,243,375	49,807,109	52,046,875	55,448,798	55,383,764	57,861,962	63,110,212	67,027,675
Required net school spending	64,819,179	63,319,142	60,268,078	60,526,653	59,137,816	59,481,712	63,110,212	67,027,675
NSS a % of Foundation	140.17%	127.13%	115.80%	109.16%	106.78%	102.80%	100.00%	100.00%

This is important because once NSS is equal to the Foundation Budget, Foundation Aid is required to get the district to the Foundation Budget. This is shown below, using the FY12 - FY14 calculations.

Prior Year Aid		Prior Year Aid		Prior Year Aid	
1 Chapter 70 +SFSF FY11	6,932,850	1 Chapter 70 FY12	6,932,850	1 Chapter 70 FY13	8,949,381
Foundation Aid		Foundation Aid		Foundation Aid	
2 Foundation budget FY12	57,861,962	2 Foundation budget FY13	63,110,212	2 Foundation budget FY14	67,027,675
3 Required district contribution FY12	52,548,862	3 Required district contribution FY13	54,160,831	3 Required district contribution FY14	55,297,832
4 Foundation aid (2 -3)	5,313,100	4 Foundation aid (2 -3)	8,949,381	4 Foundation aid (2 -3)	11,729,843
5 Increase over FY11 (4 - 1)	0	5 Increase over FY12 (4 - 1)	2,016,531	5 Increase over FY13 (4 - 1)	2,780,462
Non-Operating District Reduction to Foundation		Non-Operating District Reduction to Foundation		Non-Operating District Reduction to Foundation	
6 Non-operating district reduction to foundation	0	6 Reduction to foundation	0	6 Reduction to foundation	0
Chapter 70 Aid FY12		Chapter 70 Aid FY13		Chapter 70 Aid FY14	
sum of line 1 and 5 minus line 6	6,932,850	sum of line 1 and 5 minus line 6	8,949,381	sum of line 1 and 5 minus line 6	11,729,843

SCHOOL CONSTRUCTION AID

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

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

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

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

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

The FY14 - FY19 CIP, which is detailed in Section VII of this Financial Plan, assumes that the Town will receive \$36 million (40% of total project costs) for the Devotion School.

Under the new program, the Town continues to receive payments under the existing schedule, which total \$556,757 in FY14. That funding reimburses the Town for principal and interest costs for the following two projects:

1. Heath School - between FY00 and FY04, the Town received annual payments of \$286,161. For FY05-FY19, the Town will receive \$122,095 per year. The total (\$3.26 million) represents the State's 61% share of the project.
2. Baker School - between FY03 and FY08, the Town received annual payments of \$489,896. For FY09-FY12, the payments were \$465,031 per year. For FY13-FY22, the payments will be \$434,662 per year. (The amount was reduced after the bond was re-financed.) The total (\$9.15 million) represents the State's 61% share of the project.

TAX EXEMPTION AID

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

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

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

Surviving Spouses and Others - Chapter 59, Section 5, Clause 17D, which was accepted by the Town, provides a tax exemption to persons over the age of 70, to minors with a parent deceased, or to widows or widowers. The amount of the exemption is \$175. To be eligible, the person must meet certain requirements, including a provision that his/her total estate does not exceed \$40,000 exclusive of the value of the domicile except so much of the domicile as produces income and exceeds two dwelling units. At the November, 2003 Special Town Meeting, the Town adopted the state statute that allows cities and towns to increase the \$40,000 estate provision annually by a cost of living adjustment (COLA) as determined by the Commissioner of the Department of Revenue (DOR). In FY13, the combined impact of the COLAs since FY04 has increased the estate provision to \$53,191. The State partially reimburses the Town for this exemption.

Elderly Persons - Chapter 59, Section 5, Clause 41C, provides that a person who has reached his/her 70th birthday prior to the fiscal year for which an exemption is sought, and who owns and occupies property, may qualify for a tax exemption of \$500 from the tax bill. In determining eligibility, gross income of said person for the preceding calendar year must be less than \$13,000, if single, or if married, combined income must be less than \$15,000. In addition, the whole estate, real and personal, less the value of the domicile, except so much of the domicile as produces income and exceeds two dwelling units, cannot exceed \$28,000, if single, or, if married, combined income cannot exceed \$30,000. If the applicant receives Social Security, a deduction is applied to determine income eligibility. At the November, 2003 Special Town Meeting, the Town adopted the state statute that allows cities and towns to increase the income and whole estate provisions annually by a cost of living adjustment as determined by the Commissioner of the Department of Revenue (DOR). Then at the 2011 Annual Town Meeting, further adjustments were made, including reducing the eligibility age to 65 and increasing the income and asset limits. In FY13, the combined impact of these changes since FY04 has increased the income provision to \$20,530 single / \$30,795 married and increased the asset provision to \$41,060 single / \$56,458 married.

In FY13, the total appropriation for all of these exemption reimbursements was \$25 million, with Brookline receiving \$38,557. In the Governor's FY14 budget proposal, total statewide funding is level-funded. For Brookline, the reimbursement is estimated at \$38,730, an amount that is \$173 (0.4%) more than FY13.

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

<u>REVENUE SOURCE</u>	<u>FY2011 ACTUAL</u>	<u>FY2012 ACTUAL</u>	<u>FY2013 BUDGET</u>	<u>FY2013 ESTIMATE</u>	<u>FY2014 BUDGET</u>	<u>BUDGET INCREASE</u>	
						<u>\$\$</u>	<u>%</u>
Veterans/Blind/Surviving Spouse	37,051	38,228	38,557	38,557	38,730	173	0.4%
Total	37,051	38,228	38,557	38,557	38,730	173	0.4%

CHERRY SHEET OFFSETS

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

Lunch Programs - Under Chapter 871 of the Acts of 1970, the State reimburses cities and towns a small portion of the costs of providing breakfasts and lunches to school children. The majority of funding for the lunch programs comes from the federal government and fees paid by the diners. Statewide FY13 funding totaled \$5.4 million. The Governor's FY14 budget proposal level-funds the account. For Brookline, funding is estimated at \$28,666, an increase of \$886 (3.2%).

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

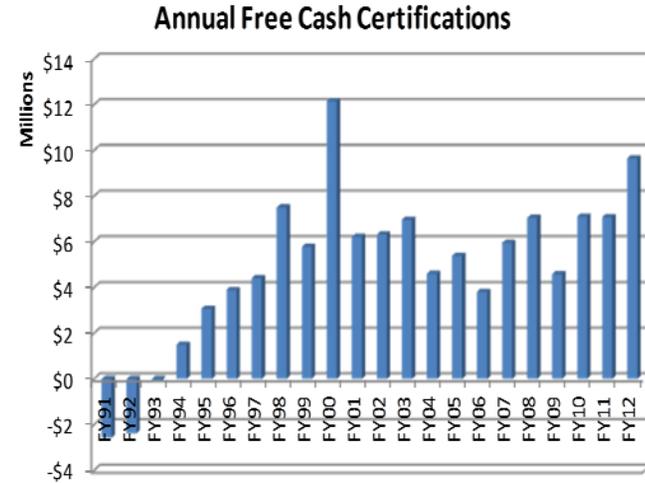
Three different funding formulas are used to distribute these funds. The LIG formula provides for \$0.50 per capita to communities who have populations over 2,500 and who have appropriated at least \$1,250 for public library services during the preceding year. The MEG formula is the same as the lottery formula, which is related to a community's comparative wealth and can be found on page III-26. The Non-resident Circulation Offset is determined annually by the (State) Board of Library Commissioners, based upon each community's share of the total statewide-circulated items. Statewide FY13 funding totaled \$6.8 million. The Governor's FY14 budget proposal level funds the account. For Brookline, funding is estimated at \$82,360, an increase of \$980 (1.2%).

<u>REVENUE SOURCE</u>	<u>FY2011 ACTUAL</u>	<u>FY2012 ACTUAL</u>	<u>FY2013 BUDGET</u>	<u>FY2013 ESTIMATE</u>	<u>FY2014 BUDGET</u>	<u>BUDGET INCREASE</u>	
						<u>\$\$</u>	<u>%</u>
Lunch Programs	21,034	26,417	27,780	27,780	28,666	886	3.2%
Public Libraries	81,002	80,422	81,380	81,380	82,360	980	1.2%
Total	102,036	106,839	109,160	109,160	111,026	1,866	1.7%

FREE CASH

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

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



From FY91 through FY93, Free Cash was certified with negative balances, as can be seen in the graph to the right. Very tight budgeting and unusually large delinquent tax balances created this situation. This condition began to improve in FY94. Since then, the combination of adopting prudent fiscal policies, more conservative revenue estimates, and closely monitoring expenditures have contributed to the favorable levels of Free Cash. The Free Cash certification for funds available for use in FY14 (i.e., Free Cash as of 7/1/12) is \$9,654,859. However, as discussed in the Town Administrator's Budget Message, this Financial Plan spends \$7.66 million, leaving \$2 million unappropriated to help improve the Town's undesignated fund balance position. The breakout below shows where Free Cash is allocated in accordance with the Town's Free Cash policy.

REVENUE SOURCE	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGET	FY2013 ESTIMATE	FY2014 BUDGET	BUDGET INCREASE	
						\$\$	%
Free Cash appropriated for:							
Operating Budget Reserve Fund	459,239	469,288	486,736	486,736	507,190	20,454	4.2%
Stabilization Fund	0	0	0	0	250,000	250,000	-
Liability Reserve	437,000	141,959	253,669	253,669	154,115	(99,554)	-39.2%
Capital Improvements	3,675,340	4,413,752	3,947,729	3,947,729	4,818,744	871,015	22.1%
Affordable Housing Trust Fund	0	355,264	251,363	251,363	555,106	303,743	120.8%
OPEB's	0	0	211,256	211,256	500,000	288,744	136.7%
Public Safety IOD Medical Expenses Trust Fund	0	0	185,660	185,660	0	(185,660)	-100.0%
Worker's Comp. Trust Fund	0	0	0	0	270,000	270,000	-
Pension Fund	0	0	0	0	500,000	500,000	-
Unemployment Trust Fund	0	0	0	0	100,000	100,000	-
Operating Budget	18,500	0	0	0	0	0	-
Total	4,590,079	5,380,264	5,336,413	5,336,413	7,655,155	2,318,741	43.5%

OTHER AVAILABLE FUNDS

Other Available Funds are derived from legally restricted funds and can only be used to offset related appropriations. The anticipated amount available to defray FY14 appropriations is \$6.85 million, a decrease of \$5.05 million (42.4%) from the amount available in FY13.

1. **Parking Meter Receipts** - an increase of \$150,000 (3.8%) to \$4.1 million is anticipated, which reflects recent collection history.
2. **Walnut Hills Cemetery Funds** - these are receipts from the sale of lots and services. The transfer from these funds to the General Fund is to reimburse the General Fund for a portion of the expenses associated with the operation of the cemetery, which is funded in the DPW budget. It is increased \$25,000 (50%) to \$75,000. This brings to approximately 25% the percentage of cemetery operating costs paid for by cemetery funds.
3. **State Aid for Libraries** - this 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 at \$41,555.
4. **Golf Enterprise Fund Reimbursement** - this reimbursement to the General Fund consists of the fringe benefit costs associated with those employees whose salaries are charged to the Enterprise Fund, supervision/overhead, re-payment of both the FY01 Town loan (operating losses) and the FY13 Town loan (new maintenance facility), and property insurance. The reimbursement decreases \$4,621 (3%) to \$150,416.
5. **Recreation Revolving Fund Reimbursement** - this reimbursement to the General Fund represents the fringe benefit costs associated with those employees whose salaries are funded in the Revolving Fund. Massachusetts General Law, Chapter 44, Section 53E ½, the statute under which the Recreation Revolving Fund was established, mandates that "[N]o revolving fund expenditures shall be made for the purpose of paying any wages or salaries for full time employees unless such revolving fund is also charged for the costs of fringe benefits associated with the wages or salaries so paid." Therefore, with full-time employees being charged to the fund, fringe benefits must be charged. The FY14 reimbursement increases \$71,953 (25.5%) to \$353,717.
6. **Water and Sewer Enterprise Fund Reimbursement** - this reimbursement to the General Fund consists of fringe benefits and certain interdepartmental expenses. The reimbursement increases \$269,759 (14.5%) to \$2.13 million.
7. **Tax Abatement Reserve Surplus** - also known as the Overlay Reserve Surplus, the Town's Fiscal Policies dictate that these funds be used to support one-time expenses. In FY13, \$1.75 million was used to support the CIP. No such use is planned for FY14.
8. **Capital Project Surplus** - \$560,000 of remaining balances from existing capital projects was re-appropriated in FY13 to support the CIP. No such use is planned for FY14.
9. **Sale of Town-owned Land Fund** - Chapter 44, Section 63 of Massachusetts General Laws requires the proceeds from the sale of any publicly-owned land, except for property acquired through tax title foreclosures, be placed in a separate fund and be used for paying any debt service associated with the acquisition of the land. If no indebtedness exists, then the proceeds can be used for any purpose for which a municipality is authorized to incur debt. In FY13, \$3.25 million was available from the proceeds generated by the sale of the Fisher Hill Reservoir and they were used in the CIP to pay for the park/playground that will be constructed across the street on the old State-owned reservoir site that the Town purchased.

REVENUE SOURCE	FY2011	FY2012	FY2013	FY2013	FY2014	BUDGET	
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	INCREASE	
						\$	%
Parking Meter Receipts	2,650,000	3,800,000	3,950,000	3,950,000	4,100,000	150,000	3.8%
Walnut Hill Cemetery Fund	50,000	50,000	50,000	50,000	75,000	25,000	50.0%
State Aid for Libraries	41,555	41,555	41,555	41,555	41,555	0	0.0%
Golf Enterprise Fund Reimbursement	191,161	163,852	155,037	155,037	150,416	(4,621)	-3.0%
Recreation Revolving Fund Reimbursement	257,205	295,912	281,764	281,764	353,717	71,953	25.5%
Water and Sewer Enterprise Fund Reimbursement	1,869,338	1,867,647	1,855,987	1,855,987	2,125,747	269,759	14.5%
Tax Abatement Reserve Surplus	0	400,000	1,750,000	1,750,000	0	(1,750,000)	-100.0%
Capital Project Surplus	21,176	0	560,000	560,000	0	(560,000)	-100.0%
Sale of Town-owned Land Fund	0	0	3,250,000	3,250,000	0	(3,250,000)	-100.0%
Total	5,080,435	6,618,966	11,894,344	11,894,344	6,846,435	(5,047,909)	-42.4%

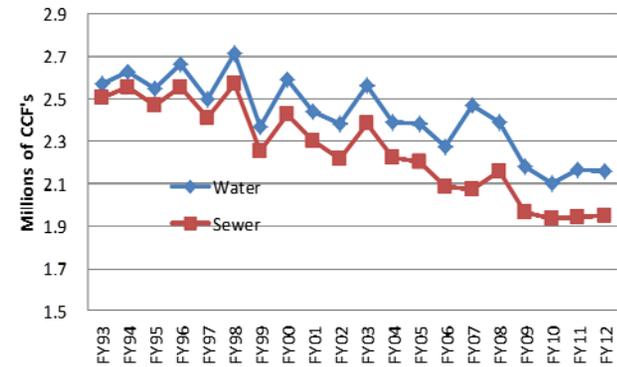
WATER AND SEWER ENTERPRISE

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

The operation is treated as an enterprise fund under Massachusetts General Laws, Ch. 44, Sec. 53F½ . The Enterprise Fund was established by Town Meeting in 2001. Prior to that vote, the Water and Sewer operation was accounted for in the General Fund. Treating the operation as an enterprise fund allows for the use of the full accrual basis of accounting, a requirement of the Government Accounting Standards Board's (GASB) financial reporting standard statement #34. The Enterprise Fund fully reimburses the General Fund for expenses incurred on behalf of its operation, including fringe benefits. The Fund covers 100% of its expenses. Early indications are that the costs for water and sewer services for FY14 will increase by \$882,992 (3.4%) over FY13. The increase is driven primarily by the MWRA Assessment (\$662,506, 3.6%) and the Reimbursement to the General Fund (\$269,759, 14.5%). Since the Enterprise Fund is 100% cost recovery, the rates will need to be adjusted to generate the revenue required to cover the increase in costs.

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

CONSUMPTION HISTORY



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.

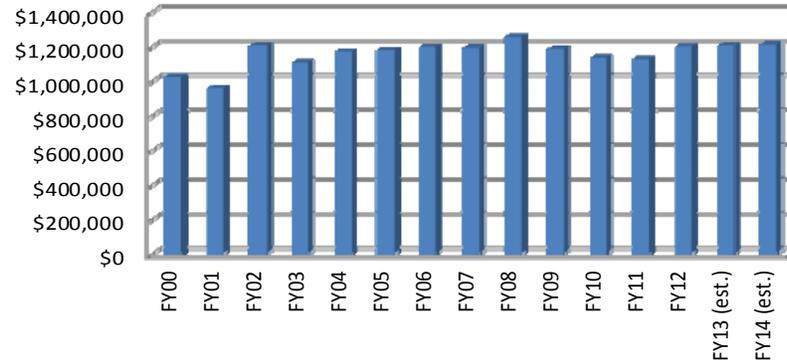
REVENUE SOURCE	FY2011	FY2012	FY2013	FY2013	FY2014	BUDGET INCREASE	
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	\$\$	%
Water and Sewer Charges	24,008,193	24,485,212	25,894,330	25,894,330	26,777,322	882,992	3.4%
Late Payment Fees	80,953	79,727	80,000	80,000	80,000	0	0.0%
Service Fees	113,253	92,059	115,500	115,500	115,500	0	0.0%
Fire Service Fee	0	219,792	225,000	225,000	225,000	0	0.0%
Misc	64,030	137,825	16,500	16,500	16,500	0	0.0%
Gross Total	24,266,429	25,014,615	26,331,330	26,331,330	27,214,322	882,992	3.4%
less Reimbursement to the General Fund	1,869,338	1,867,647	1,855,987	1,855,987	2,125,747	269,759	14.5%
Net Total	22,397,091	23,146,968	24,475,343	24,475,343	25,088,575	613,233	2.5%

GOLF COURSE ENTERPRISE

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

In FY14, collections are estimated to total \$1.21 million, an increase of \$6,000 (0.5%) from the FY13 budget. Please see the Enterprise Fund section of the Recreation Department's budget in Section IV of this Financial Plan for a breakdown of the expenditures associated with the Golf Course.

GOLF COURSE ENTERPRISE FUND REVENUE



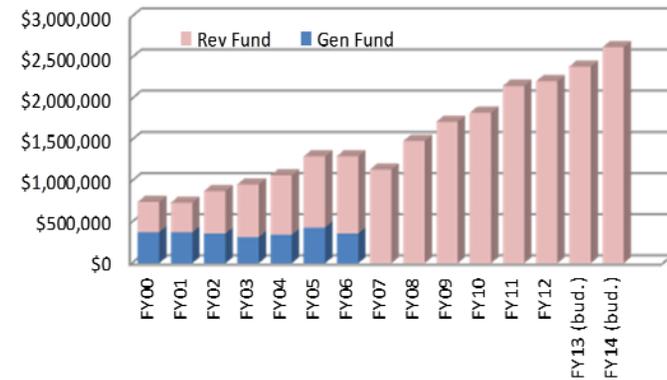
REVENUE SOURCE	FY2011	FY2012	FY2013	FY2013	FY2014	BUDGET INCREASE	
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	\$	%
Green Fees / Permits	915,530	970,239	984,000	984,000	985,000	1,000	0.1%
Cart Rentals	79,033	83,282	75,000	75,000	80,000	5,000	6.7%
Pro Shop	45,148	49,891	44,000	44,000	47,740	3,740	8.5%
Concessions	30,431	36,785	42,000	42,000	43,260	1,260	3.0%
Golf Clinics	24,499	21,386	30,000	30,000	25,000	(5,000)	-16.7%
Other	28,729	37,361	29,000	29,000	29,000	0	0.0%
Gross Total	1,123,370	1,198,944	1,204,000	1,204,000	1,210,000	6,000	0.5%
less Reimbursement to the General Fund	191,161	163,852	155,037	155,037	150,416	(4,621)	-3.0%
Net Total	932,209	1,035,092	1,048,963	1,048,963	1,059,584	10,621	1.0%

RECREATION REVOLVING FUND

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

Approved every year by Town Meeting as part of the annual appropriations article, the FY14 estimate for the Revolving Fund is \$2.62 million, an increase of \$235,414 (9.9%). Please see the Revolving Fund section of the Recreation Department's budget in Section IV of this Financial Plan for a breakdown of the expenditures associated with the programs accounted for under the Revolving Fund.

RECREATION REVENUE



REVENUE SOURCE	FY2011	FY2012	FY2013	FY2013	FY2014	BUDGET INCREASE	
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	\$	%
Adult Programs	14,745	0	0	0	0	0	-
Aquatic	489,731	524,847	489,000	489,000	535,000	46,000	9.4%
Community Programs	21,041	0	0	0	0	0	-
Eliot Center	0	149,791	175,142	175,142	149,609	(25,533)	-14.6%
Environmental Programs	47,533	49,334	50,000	50,000	52,030	2,030	4.1%
Ice Skating	151,207	153,113	151,206	151,206	172,724	21,518	14.2%
Off-Site Out of Town Trip	0	0	84,851	84,851	63,619	(21,232)	-25.0%
Outdoor Recreation	0	535,072	464,987	464,987	563,317	98,330	21.1%
Outdoor Athletics	0	213,514	169,491	169,491	213,479	43,988	26.0%
Permits	103,695	0	0	0	0	0	-
School Based Programs	582,567	0	0	0	0	0	-
Soule Center	0	453,534	582,000	582,000	650,930	68,930	11.8%
Soule Gym	0	39,482	73,165	73,165	34,438	(38,727)	-52.9%
Summer Camp	310,623	0	0	0	0	0	-
Tappan Facility	0	141,410	148,813	148,813	188,923	40,110	27.0%
Teen Programs	63,098	0	0	0	0	0	-
Tennis/Open Basketball Programs	22,080	0	0	0	0	0	-
Youth Programs	296,789	0	0	0	0	0	-
Misc Revenue	51,433	(49,841)	0	0	0	0	-
Gross Total	2,154,542	2,210,256	2,388,655	2,388,655	2,624,069	235,414	9.9%
less Reimbursement to the General Fund	257,205	295,912	281,764	281,764	353,717	71,953	25.5%
Net Total	1,897,337	1,914,344	2,106,891	2,106,891	2,270,352	163,461	7.8%

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
FY2014 FINANCING PLAN**

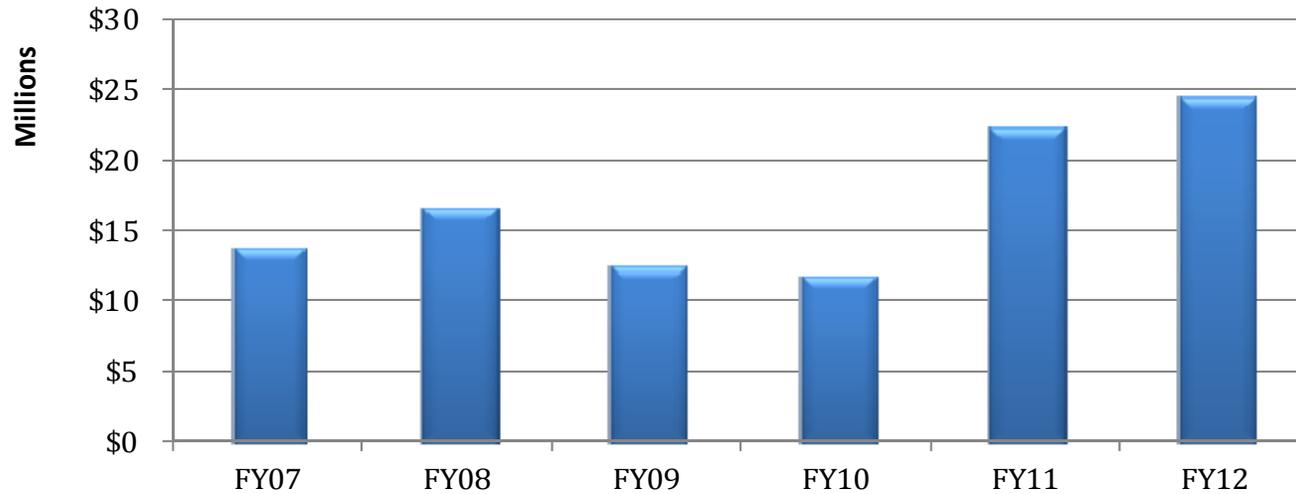
FUND ACCOUNTING: Actual FY12 Consolidated Summary

COMBINED SUMMARY OF REVENUES AND EXPENDITURES (Budgetary basis) - FY12											
	Governmental General Fund	Special Revenue - Recreation Revolving Fund	Other Special Revenue	Enterprise - Water & Sewer	Enterprise - Golf	Capital Projects	Agency Funds	Private Purpose Trust Funds	Internal Service Funds		Total All Funds
Revenues											
Real & Personal Property Taxes, net of refunds	162,674,174										\$ 162,674,174
Motor Vehicle & other Excise Taxes	4,996,690										\$ 4,996,690
Hotel/Motel Tax	1,364,218										\$ 1,364,218
Meals Tax	1,003,402										\$ 1,003,402
Charges for Services	4,790,393	2,260,096	4,299,259	24,891,352	1,101,751		2,668,904				\$ 40,011,755
Penalties & Interest on Taxes	565,628										\$ 565,628
PILOT	1,022,790										\$ 1,022,790
Licenses and Permits	3,421,805										\$ 3,421,805
Fines & forfeitures	4,333,279										\$ 4,333,279
Intergovernmental	13,714,544		22,729,897			6,119,669					\$ 42,564,110
Departmental & other	1,367,423		6,315,040					94,926			\$ 7,777,389
Contributions			1,022,642					265,255	3,476,004		\$ 4,763,902
Other Revenue		(49,841)	309,420	11,270	88,670			125,004			\$ 484,523
Investment Income	343,841		25,159		2,089			108,103	8,631		\$ 487,823
Total Revenues	\$ 199,598,187	\$ 2,210,256	\$ 34,701,417	\$ 24,902,622	\$ 1,192,510	\$ 6,119,669	\$ 2,668,904	\$ 593,288	\$ 3,484,635		\$ 274,468,087
Expenditures:											
Current:											
General Government	8,188,276		841,679			381,703		741,828	871,407		\$ 11,024,893
Public Safety	34,360,256		828,498			6,106,738	2,543,787	16,124			\$ 43,855,403
Education	75,251,892		14,244,356			15,951,959		236,731			\$ 105,684,939
Public Works	13,218,118		11,360,039	2,988,567		3,393,087		34,990			\$ 30,994,802
CDBG			1,478,145								\$ 1,478,145
Human Services	2,303,134		451,438					43,312			\$ 2,797,884
Leisure Services	4,622,224	2,124,777	122,952		826,043	192,644		125,458			\$ 8,014,098
Pension benefits	14,556,225										\$ 14,556,225
Fringe Benefits	27,116,815								13,968,546		\$ 41,085,361
State and county charges	5,654,190			17,238,307							\$ 22,892,497
Debt Service:											\$ -
Principal	7,931,237			1,919,511	145,000						\$ 9,995,748
Interest	2,119,798			401,731	34,104						\$ 2,555,633
Total Expenditures	\$ 195,322,165	\$ 2,124,777	\$ 29,327,107	\$ 22,548,116	\$ 1,005,146	\$ 26,026,132	\$ 2,543,787	\$ 1,198,444	\$ 14,839,952		\$ 294,935,627
Excess (deficiency) of Revenues over Expenditures	\$ 4,276,022	\$ 85,479	\$ 5,374,311	\$ 2,354,506	\$ 187,364	\$ (19,906,463)	\$ 125,117	\$ (605,155)	\$ (11,355,317)		\$ (20,467,539)
Other Financing Sources (Uses):											
Proceeds from bonds & notes	4,375,500					12,855,100					\$ 17,230,600
Premium from issuance of bonds	630,808			103,604	6,433						\$ 740,845
Premium from issuance of refunding bonds, net of expenses	440,363										\$ 440,363
Sale of Capital Assets	3,668		2,512,020								\$ 2,515,688
Payments to current refunding fund	(4,815,863)										\$ (4,815,863)
Overlay Transfer											\$ -
Insurance recovery			35,299	8,389							\$ 43,688
Transfers in	6,196,316		27,200			7,401,546		355,265	253,092		\$ 14,233,419
Transfers out	(8,009,902)	(295,912)	(3,891,555)	(1,820,366)	(138,852)	(49,631)		(27,201)			\$ (14,233,419)
Total Other Financing Sources (Uses):	\$ (1,179,110)	\$ (295,912)	\$ (1,317,036)	\$ (1,708,373)	\$ (132,419)	\$ 20,207,015	\$ -	\$ 328,064	\$ 253,092		\$ 16,155,321
Other Adjustments to Fund Balance	\$ -										\$ -
Net Change in Fund Balances	\$ 3,096,912	\$ (210,433)	\$ 4,057,275	\$ 646,133	\$ 54,944	\$ 300,552	\$ 125,117	\$ (277,091)	\$ (11,102,225)		\$ (3,308,817)
Budgetary Fund Balance at Beginning of Year	\$ 19,150,450	\$ 464,403	\$ 12,445,073	\$ 338,605	\$ 149,695	\$ 21,087,392	\$ (525,646)	\$ 12,170,160	\$ 15,249,331		\$ 80,529,463
Budgetary Fund Balance at End of Year	\$ 22,247,362	\$ 253,970	\$ 16,502,348	\$ 984,738	\$ 204,639	\$ 21,387,944	\$ (400,529)	\$ 11,893,068	\$ 4,147,106		\$ 77,220,647

GENERAL FUND

	<u>FY07</u>	<u>FY08</u>	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>
Beginning Unreserved Fund Balance	12,093,785	13,823,065	16,688,414	12,604,133	11,883,429	22,555,076
Net Change in Unreserved Fund Balance ¹	1,729,280	2,865,349	(4,084,281)	(720,704)	na	2,245,971
Year-End Unreserved Fund Balance	13,823,065	16,688,414	12,604,133	11,883,429	22,555,076	24,801,047

Year-End Unreserved Fund Balance - General Fund



¹ Under new GASB requirements, fund balance calculation changed starting in FY11. The Year-End Unreserved Fund Balance figures shown from FY11 on are the "Unassigned" Fund Balances per the new GASB requirements.

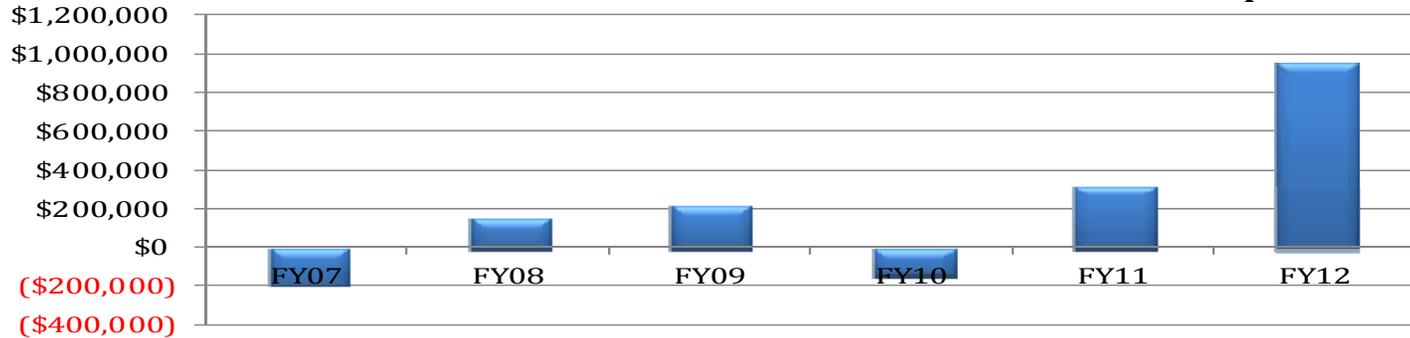
**TOWN OF BROOKLINE
FY2014 FINANCING PLAN**

FUND ACCOUNTING: Fund Balance Histories

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

	<u>FY07</u>	<u>FY08</u>	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>
Beginning Unreserved Fund Balance	(870,421)	(190,622)	161,895	223,195	(137,879)	322,324
Net Change in Unreserved Fund Balance	679,799	352,517	61,300	(361,074)	460,203	643,722
Year-End Unreserved Fund Balance	(190,622)	161,895	223,195	(137,879)	322,324	966,046

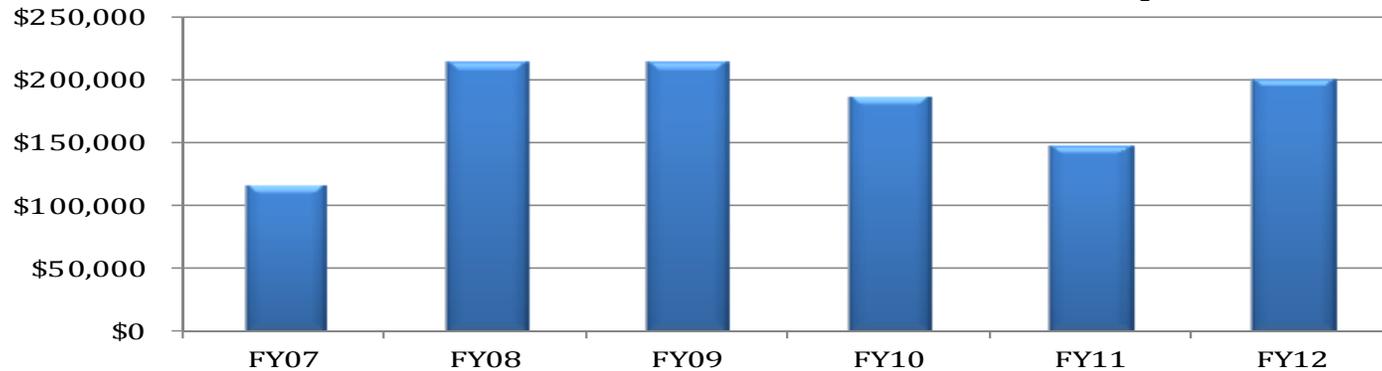
Year-End Unreserved Fund Balance - Water & Sewer Enterprise Fund



GOLF COURSE ENTERPRISE FUND (exclusive of bonded capital accounts)

	<u>FY07</u>	<u>FY08</u>	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>
Beginning Fund Balance	72,073	116,871	215,334	215,613	187,413	148,737
Net Change in Unreserved Fund Balance	44,798	98,463	279	(28,200)	(38,676)	54,074
Year-End Unreserved Fund Balance	116,871	215,334	215,613	187,413	148,737	202,811

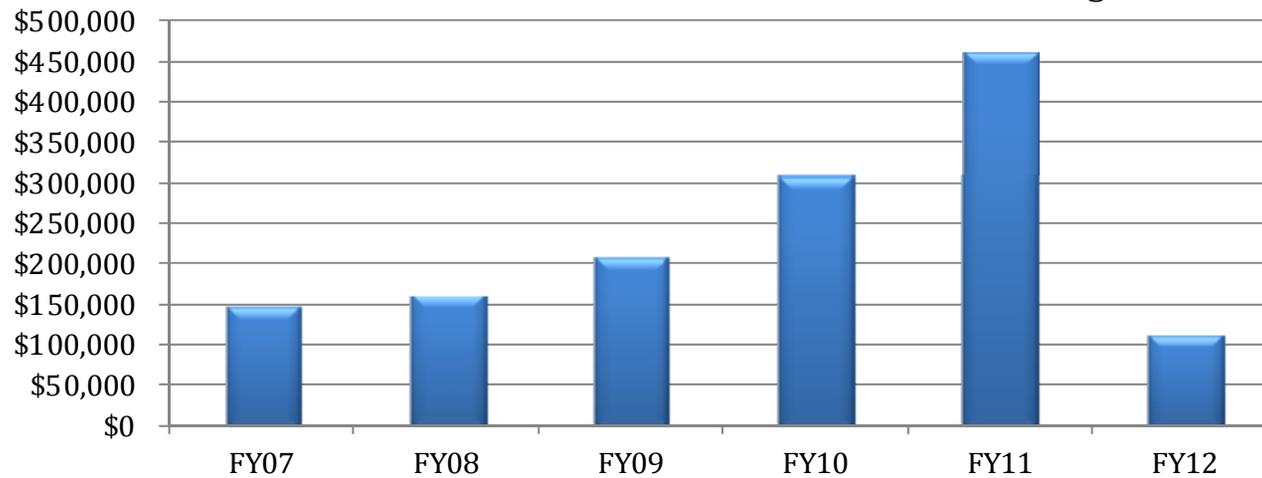
Year-End Unreserved Fund Balance - Golf Course Enterprise Fund



RECREATION REVOLVING FUND

	<u>FY07</u>	<u>FY08</u>	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>
Beginning Fund Balance	135,546	148,400	163,360	211,415	312,137	464,403
Net Change in Unreserved Fund Balance	12,854	14,960	48,055	100,722	152,266	(348,532)
Year-End Unreserved Fund Balance	148,400	163,360	211,415	312,137	464,403	115,871

Year-End Unreserved Fund Balance - Recreation Revolving Fund



**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

PROGRAM DESCRIPTION

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

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

BUDGET STATEMENT

The FY14 budget reflects a \$13,442 increase (2.1%). Personnel increases \$6,222 (1%) for Steps (\$6,047) and Longevity (\$175).

The increase in Services (\$7,250, 105.6%) is due to the introduction of credit card acceptance for certain transactions in the Selectmen's Office (\$7,500), slightly offset by a reduction in Data Processing Equipment Repair and Maintenance (\$250) due to the elimination of the town-wide contract for computer repair. The Information Technology Department will assume this responsibility.

Other increases \$1,000 (15.2%) for Education/Training/Conferences while Capital decreases \$1,030 (32.6%).

FY2014 OBJECTIVES*

1. To continue to observe policies and practices to ensure long-term financial sustainability, including:
 - the recommendations of the Override Study Committee relative to long-term financial sustainability, as adopted by Resolution in March, 2008.
 - implementation of recommendations of the Efficiency Initiative Committee and OPEB Task Force, where feasible, and to explore new opportunities for improving productivity and eliminating unnecessary costs.
 - Fiscal Policies relative to reserves and capital financing as part of the on-going effort to observe sound financial practices and retain the Aaa credit rating.
 - To continue to seek PILOT Agreements with institutional non-profits along with an equitable approach for community-based organizations.
 - To continue to support the business community and vibrant commercial districts.
2. To carry out the CIP and the completion of major public projects in progress including Muddy River Restoration, Fisher Hill Reservoir Re-Use, Village Square, and the Devotion School in cooperation with the School Building Authority.
3. To continue to work with the School Committee on the development and execution of a comprehensive plan to address the space needs in the schools caused by the enrollment increases of the past few years.
4. To continue the Town/School Partnership as the means of budgetary planning for financial issues that span municipal and school interests.
5. To conduct labor contract negotiations for equitable settlements within the Town's ability to pay as shaped by the objectives noted above.
6. To provide leadership for the Town's efforts to reduce energy use and its impact on the environment:
 - a. To explore alternative energy generation opportunities on Town-owned properties, including Singletree Hill Reservoir and Town buildings.
7. To broaden the Town's commitment to promoting diversity and inclusion in the residential community and in the staffing of Town departments through efforts such as participation in the Commonwealth Compact.

PROGRAM COSTS - SELECTMEN					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	617,042	613,679	619,901	6,222	1.0%
Services	6,257	6,868	14,118	7,250	105.6%
Supplies	3,446	4,000	4,000	0	0.0%
Other	5,626	6,600	7,600	1,000	15.2%
Capital	1,542	3,160	2,130	(1,030)	-32.6%
TOTAL	633,913	634,307	647,749	13,442	2.1%
BENEFITS			351,764		
REVENUE	477,665	440,075	451,275	11,200	2.5%

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

FY2014 OBJECTIVES (Con't.)

8. To expand technology utilization through promotion of the BrooklineMA.gov website, BrookONline portal, mobile applications and supporting departmental initiatives such as:
 - a. Increasing access to public information and on-line transactions including public meetings, permitting, inspections and financial data, and Town Meeting votes.
 - b. Better promotion of paperless billing options.
 - c. Working towards improving and promoting departmental performance.
 - d. Deployment of a citizen survey to assess the current satisfaction levels for Town services.
9. To ensure Brookline continues to invest in Public Safety-related technology including:
 - a. Supporting the Police Department's utilization of data sharing applications and tools to ensure effective and immediate availability of key Public Safety related information.
 - b. Assisting the Fire Department in the utilization of technology to improve firefighter safety, to re-engineer business processes, and improve intra-departmental communication.
10. To work with the Town Clerk to develop a Town policy for records storage; to gather historic and archival Town records, documents and materials; to organize and catalog them; and to establish a suitable storage space in an accessible location.
11. To provide leadership and coordinate planning efforts to minimize negative impacts of development on neighborhoods:
 - a. To monitor and comment on development projects in adjacent communities.
 - b. To continue to protect the Town's interests with respect to proposed residential development at Hancock Village.
 - c. To continue advocacy for state funding for the Village Square / Gateway East project.
 - d. To continue to seek opportunities to increase the Town's affordable housing stock.
 - e. To encourage/facilitate the rehabilitation/redevelopment of the Durgin and Waldo garage sites.
 - f. To seek redevelopment of the abandoned Circle Cinema site for the benefit of Brookline and Boston residents and property owners.
12. To seek opportunities to improve the streetscape with programs such as LED street lights, alternative displays for newspaper boxes, and enforcement of the Sign By-Law.
13. To ensure that historical plaques, street signs and symbols are maintained throughout town and that deteriorating memorials are reviewed for possible preservation and restoration or replacement.
14. To review special permit provisions of the Zoning By-Law in order to determine whether this form of land use regulation can more directly control for adverse impacts on Town resources resulting from development.
15. To explore possibilities to strengthen code enforcement for incidents of over-occupancy through possible changes in inspection practices, fine structure, and the processing of case information.

OBJECTIVES (Con't.)

16. To support the implementation of an optimally designed taxi medallion program that will maximize revenues while improving service and reducing carbon emissions.
17. To review recommendations of the Small Commercial Property Tax Exemption Committee and consider possible legislative changes to the existing statute to establish criteria that could be applied in a more fair and equitable manner.
18. To provide guidance to the Police Department as they pursue Accreditation status to ensure an appropriate balance between public safety needs and the rights of individuals and to continue to monitor policy considerations such as Citizen Complaints and the Video Camera Monitoring system.
19. To implement the changes in policies and procedures for the issuance of alcohol and food licenses as recommended by the Licensing Committee.
20. To continue to monitor service quality performance of both Comcast and RCN.
21. To ensure compliance with the provisions of the Americans with Disabilities Act.
22. To continue to explore options to rectify inequities inherent in the Norfolk County structure.
23. To strengthen relationships with Boards and Commissions.

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

ACCOMPLISHMENTS

1. Retained the Aaa credit rating.
2. Continued to observe the recommendations of the Override Study Committee relative to long-term financial sustainability.
3. Continued the implementation of recommendations of the Efficiency Initiative Committee as part of the overall approach toward long-term sustainability.
4. Continued the commitment toward addressing unfunded retiree health benefits by increasing the appropriation for OPEB's to \$3.5 million in FY14, bringing the Town closer to its Annual Required Contribution (ARC).
5. Followed the Fiscal Policy Review Committee's recommendations regarding undesignated fund balance in order to maintain the Town's Aaa bond rating.
6. Appointed a new Comptroller and Building Commissioner.
7. Awarded the "Distinguished Budget Presentation Award" by the Government Finance Officers Association (GFOA) for the FY2013 budget document.
8. Maintained a collaborative relationship with our Legislative Delegation.
9. Continued the Town/School Partnership.
10. Successfully opened the newly renovated Runkle School and the new addition at the Heath School.
11. Continued planning for the implementation of a number of major capital projects on the Town's CIP, including the Devotion School project, the Muddy River Restoration, and Fisher Hill Re-Use.
12. Advocated during the State funding process for Brookline transportation projects, including the Village Square/Gateway East, to remain on the so-called "TIP" funding plan for Fiscal Year 2015.
13. Following 10 years of planning and construction, celebrated the completion of the Olmsted Hill project, including 10 single family lots/homes and 24 affordable condominium homes.
14. Applied for, and was accepted into, the World Health Organization's Network of Age-friendly Cities and Communities.
15. Approved an update to the Town's Climate Action Plan, as presented by the Climate Action Committee (CAC).
16. Participated in Climate Week and continued to raise awareness and work toward reducing the carbon footprint of our community.
17. Became a member of Hubway, the regional bike share network.
18. Launched a pilot Brookline Mobile Food Truck program.
19. Continued to work with project partners, the Massachusetts Delegation, and the US Army Corps of Engineers on the full design, funding and implementation of the Muddy River Restoration Project.
20. In partnership with the Coolidge Corner Theater, sponsored a celebration for Martin Luther King, Jr. Day celebrating the life and legacy of Dr. King.
21. Participated in the first annual "Brookline Day" community celebration.
22. Expanded credit card acceptance by offering that form of payment in the Building Department.
23. Continued to work closely with the Schools to plan for additional classroom capacity in the face of rising enrollment.
24. Continued to support IT initiatives that increase efficiency, make government more open and accessible, and make interacting with the Town easier.

ACCOMPLISHMENTS (Con't)

25. Appointed Judith Steinbergh as the Town's first Poet Laureate.
26. Participated in the Metro Area Planning Committee's (MAPC's) Regional Solar Initiative.
27. Implemented the recommendations of the Town Administrator's Parking Meter Task Force.
28. Coordinated a team of Town employees, officials and specialized consultants in researching and preparing the response to an application for eligibility for a large Chapter 40B proposal at Hancock Village.

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2011	ESTIMATE FY2012	ACTUAL FY2012	ESTIMATE FY2013	ESTIMATE FY2014
<u>Performance:</u>					
Brookline's Credit Rating	Aaa	Aaa	Aaa	Aaa	Aaa
# of Aaa's in Mass. *	15	16	15	14	14
Tax Levy Per Capita	\$2,770	\$2,786	\$2,786	\$2,897	\$2,990
% of budgets with at least 2 outcome indicators	100%	100%	100%	100%	100%
<u>Workload:</u>					
Management Appointments	0	2	3	2	2
Licenses Issued	657	660	662	665	665

* Aaa's rated by Moody's

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

**PROGRAM GROUP: Administration and Finance
PROGRAM: Selectman**

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2013 SALARY RANGE		FY2013 BUDGET		FY2014 RECOMMENDATION	
			FY2011	FY2012	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Town Administrator	D-11	1.00	1.00	155,095	182,694	1.00	169,588	1.00	172,132
	Deputy Town Administrator	D-8	1.00	1.00	115,700	136,289	1.00	132,290	1.00	134,275
	Assistant Town Administrator	D-2	1.00	1.00	69,639	82,031	1.00	80,818	1.00	82,031
	Assistant to Town Administrator		1.00	1.00	63,308	74,573	1.00	74,573	1.00	74,573
	Head Clerk	C-9	0.53	0.00	45,548	47,431	0.00	0	0.00	0
	Recording Secretary	C-9	1.00	1.00	45,548	47,431	1.00	48,142	1.00	48,142
	Senior Clerk Secretary	C-7	1.00	1.00	42,391	44,246	1.00	44,910	1.00	44,910
	Subtotal		6.53	6.00			6.00	550,322	6.00	556,063
510102	Permanent Part Time Salaries									
	Office Assistant	C-4	0.00	0.48	37,739	39,546	0.48	18,682	0.48	18,988
	Arts Council Coordinator					\$600 / month		7,200		7,200
	<i>Charge Off to Special Revenue Fund</i>							(7,200)		(7,200)
	Subtotal		0.00	0.48			0.48	18,682	0.48	18,988
	Other									
513044	Longevity Pay							3,275		3,450
514045	Stipend - Selectmen (Chair)					4,500		4,500		4,500
514045	Stipend - Selectmen (4)					3,500		14,000		14,000
514501	Stipend - Recording Secretary					7,800		7,800		7,800
515501	Clothing/Uniform Allowance (In Lieu of Boots)							700		700
515540	Automobile Allowance							4,200		4,200
578200	Annuity Contribution							10,200		10,200
	Subtotal							44,675		44,850
	Total		6.53	6.48				613,679	6.48	619,901

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

PROGRAM DESCRIPTION

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

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

BUDGET STATEMENT

The FY14 Budget reflects an increase of \$1,813 (0.4%). Personnel increases \$4,239 (1.6%) for Steps (\$4,064) and Longevity (\$175). The decrease in Services (\$716, 0.4%) is in Advertising (\$500) and the elimination of the Department's share of the maintenance contract for leased computers found in Data Processing Repair and Maintenance (\$216). The Information Technology Department will be responsible for maintenance of the Town's computers.

The \$500 (5.9%) increase in Supplies is for Office Supplies. The decrease in Capital (\$2,210, 61.4%) reflects the one-time purchase of a printer in FY13 and the cost of leased computers for the Department.

FY2014 OBJECTIVES

1. To utilize effective claims management and medical case management to keep worker's compensation costs level, including the development of a town-wide safety program that incorporates each department's unique needs.
2. To establish a three-year plan providing increased educational opportunities and management training to Department Heads and Senior Administrators on the Town's human resources policies, conflict resolution, labor relations, risk reduction and the establishment of workforce performance measures.
3. To work with departments on a rolling basis to adopt Performance Management strategies in accordance with the town-wide objectives of the Town Administrator and Board of Selectmen.

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

OBJECTIVES (Con't.)

4. To work with the Police Chief and Fire Chief to implement the recommendations of the Public Safety Business Office and Traffic Division study, establishing standard operating procedures and working toward greater efficiencies with an eye to cross-training.
5. To work with the Payroll Office to increase efficiencies by examining all HR and payroll processes and functions with a new payroll system, enabling the Town to develop better data and analytic tools to more efficiently manage personnel costs.
6. To continue year two of a three-year initiative to increase workforce diversity and inclusion efforts in areas of recruitment, hiring, management and governance practices.
7. To continue to meet with recruitment partners to refine strategies to increase the diversity of our recruitment pools and to develop systematic, cost-effective methods to use strategic partners based on the type of vacancy and position.
8. To encourage other municipalities to join the Commonwealth Compact, this will provide a ready framework to build a Municipal Collaboration Group whose goal is to broaden the diversity pool for government sector employees by sharing recruitment and vacancy information on a regional basis.
9. To continue to revise and update policies including the workplace safety, social media and equal opportunity policy with an objective of developing, under the leadership of the Human Resources Board, an employee Code of Conduct that incorporates all Town Policies.
10. To continue to partner with the Public Employee Committee (PEC) to provide employees with information about measures they can take to maximize their healthcare dollars and reduce costs, such as using a flexible spending account and wellness incentives.
11. To negotiate successor contracts with all Town unions.
12. To continue to support the Workplace Illness Prevention Program by vaccinating employees for seasonal flu and educating about other wellness initiatives, such as the successful "Brookline on the Move" program and the varied resources of the Employee Assistance Program (EAP).

PROGRAM COSTS - HUMAN RESOURCES DEPARTMENT					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	276,033	264,847	269,086	4,239	1.6%
Services	193,704	201,219	200,503	(716)	-0.4%
Supplies	8,287	8,500	9,000	500	5.9%
Other	23,971	31,000	31,000	0	0.0%
Capital	1,328	3,600	1,390	(2,210)	-61.4%
TOTAL	503,323	509,166	510,979	1,813	0.4%
BENEFITS			207,831		
REVENUE	116	1,500	1,500	0	0.0%

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

ACCOMPLISHMENTS

1. Continued to increase town-wide diversity and inclusion efforts in areas of recruitment, hiring, management employee development and governance practices.
2. Made contacts with key affinity groups to advance recruitment strategies to expand the applicant pool.
3. Gathered workforce data to report to the Commonwealth Compact, which included an audit of all positions being reported under the federal EEO mandates.
4. Met with leading municipal Human Resources directors to describe the Town's inclusion and diversity efforts and to encourage them to join the Commonwealth Compact as a means of establishing a Municipal Collaboration Group, where inclusion and diversity strategies could be shared, as well as information regarding vacancies and highly qualified candidates, to expand the municipal hiring pool.
5. Held an intensive Supervisor Leadership Development training for 21 senior managers and held MCAD trainings for the Fire Department.
6. Began a classification and pay study of the professional library staff to ensure the job descriptions are accurate and employees are paid appropriately.
7. Completed a review of the business processes of the Public Safety Business Office and the Traffic and Parking Division of the Police Department and recommended a strategy to increase training, improve processes and hold individual employees accountable for their work. Began to implement recommended changes.
8. Applied for, received and coordinated a Performance Management pilot for the Police and Public Works departments with an overall goal of adopting a Brookline-styled performance management system.
9. Revised the Family Medical and Military Leave Policy, the Policy Against Discrimination, Sexual Harassment and Retaliation Policy and the Criminal Offender Reporting Information (CORI) Policy to reflect changes in the underlying statutes and regulations. Worked with the Human Resources Board to develop an Equal Employment Opportunity Policy.
10. Working with Public Employee Committee (PEC), entered into another three-year contract with the GIC for health insurance. Expanded dental coverage to retired employees (100% paid for by the retiree).
11. Continued to promote workplace illness prevention program by vaccinating employees for Seasonal Flu and educating about other wellness initiatives, such as the successful Minutes in Motion program and the use of the resources of the Employee Assistance Program to minimize days lost due to illness or injury.

PERFORMANCE/ WORKLOAD INDICATORS

	ACTUAL FY2011	ESTIMATE FY2012	ACTUAL FY2012	ESTIMATE FY2013	ESTIMATE FY2014
Workers' Comp. Costs	\$1,145,000	\$1,250,000	\$1,593,258	\$1,500,000	\$1,450,000
Town	\$960,293	\$1,139,750	\$1,384,698	\$1,303,648	\$1,260,193
School	\$184,707	\$110,250	\$208,560	\$196,352	\$189,807
Job injuries (WC/Police & Fire)	NEW	N/A	91/36	91/36	91/36
Time Lost/No Time Lost (WC/Pol& Fir)	NEW	N/A	48/43 - 23/13	48/43 - 23/13	48/43 - 23/13
Management Training Programs	NEW	N/A	4	5	6
Employee Training Programs	NEW	N/A	42	42	42
Immunization Clinics/# of Employees	NEW	N/A	14/456	7/456	7/456
Sick Leave Hours/Permanent Employees	51,013	50,000	50,671	49,000	48,000
Unemployment Claims					
Paid/Processed	92/157	90/180	102/161	90/180	90/180
Town	40/68	30/70	37/58	37/58	37/58
School	52/89	60/120	65/103	65/103	65/103
Unemployment Costs	\$405,107	\$350,000	\$398,583	\$375,000	\$350,000
Town	\$196,750	\$103,040	\$105,226	\$100,000	\$80,000
School	\$208,357	\$246,960	\$293,357	\$275,000	\$270,000
Job Appl. Processed	2,230	2,000	1,600	2,000	2,000
CORI/SORI Checks	2,400	2,600	2,900	3,000	3,000

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

PERFORMANCE/ WORKLOAD INDICATORS (CON'T.)

	ACTUAL FY2011	ESTIMATE FY2012	ACTUAL FY2012	ESTIMATE FY2013	ESTIMATE FY2014
Group Health Contracts	17	17	17	17	17
Group Health Changes	1,000	850	910	850	1,000
Group Health Subscribers	2,882	2,901	2,901	2,951	2,991
GIC-offered PPO Plans	1,258	1,267	1,267	1,264	1,279
% of Total	43.7%	43.7%	43.7%	42.8%	42.8%
GIC-offered HMO Plans	454	422	422	439	439
% of Total	15.8%	14.5%	14.5%	14.9%	14.7%
GIC-offered Indemnity Plans	69	62	62	57	57
% of Total	2.4%	2.1%	2.1%	1.9%	1.9%
Medicare Supplement Plans	1,101	1,150	1,150	1,191	1,216
% of Total	38.2%	39.6%	39.6%	40.4%	40.7%
Active	1,423	1,404	1,404	1,441	1,456
% of Total	49.4%	48.4%	48.4%	48.8%	48.7%
Retiree	1,459	1,497	1,497	1,510	1,535
% of Total	50.6%	51.6%	51.6%	51.2%	51.3%
Individual	2,074	2,083	2,083	2,118	2,150
% of Total	72.0%	71.8%	71.8%	71.8%	71.9%
Family	808	818	818	833	841
% of Total	28.0%	28.2%	28.2%	28.2%	28.1%
Town	1,345	1,357	1,357	1,347	1,362
% of Total	46.7%	46.8%	46.8%	45.6%	45.5%
School	1,537	1,544	1,544	1,604	1,629
% of Total	53.3%	53.2%	53.2%	54.4%	54.5%

PERFORMANCE/ WORKLOAD INDICATORS (CON'T.)

	ACTUAL FY2011	ESTIMATE FY2012	ACTUAL FY2012	ESTIMATE FY2013	ESTIMATE FY2014
Group Life Subscribers	2,258	2,315	2,315	2,292	2,332
Active	1,310	1,447	1,447	1,337	1,352
% of Total	58.0%	62.5%	62.5%	58.3%	58.0%
Retiree	948	868	868	955	980
% of Total	42.0%	37.5%	37.5%	41.7%	42.0%
Town	1,094	1,119	1,119	1,092	1,107
% of Total	48.4%	48.3%	48.3%	47.6%	47.5%
School	1,164	1,196	1,196	1,200	1,225
% of Total	51.6%	51.7%	51.7%	52.4%	52.5%
No. of Death Benefits Paid	45	45	25	35	35
Voluntary Dental Contracts	2	2	2	2	2
Voluntary Dental Changes	210	210	492	492	492
Voluntary Dental Subscribers	898	898	969	969	969
Individual	568	568	603	603	603
Family	330	330	366	366	366
Town	334	334	430	430	430
School	564	564	539	539	539
Long Term Disability (LTD)	30	32	30	32	30
LTD Changes	38	38	38	38	38

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2013 SALARY RANGE		FY2013 BUDGET		FY2014 RECOMMENDATION	
			FY2011	FY2012	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Human Resources Director	D-6	1.00	1.00	99,194	116,846	1.00	111,741	1.00	113,418
	Assistant Director of Human Resources	T-10	0.00	1.00	72,491	82,021	1.00	72,491	1.00	73,782
	Assistant Director of Human Resources	T-6	1.00	0.00	59,671	67,515	0.00	0	0.00	0
	Human Resources Generalist	T-6	0.00	1.00	59,671	67,515	1.00	59,671	1.00	60,733
	Benefits Supervisor	T-5	1.00	0.00	55,251	62,514	0.00	0	0.00	0
	Human Resources Coordinator	T-4	1.00	0.00	51,158	57,883	0.00	0	0.00	0
	Benefits Administrator	T-4	0.00	1.00	51,158	57,883	1.00	51,158	1.00	52,069
	Principal Clerk	C-8	1.00	0.00	44,167	46,037	0.00	0	0.00	0
	Staff Assistant	C-6	0.00	1.00	41,266	43,108	1.00	42,500	1.00	42,953
	Subtotal		5.00	5.00			5.00	337,562	5.00	342,954
	Workers' Comp. Expenses (1)							(74,614)		(75,942)
	Net Total		5.00	5.00			5.00	262,947	5.00	267,011
	Other									
513044	Longevity Pay							1,550		1,725
515501	Clothing/Uniform Allowance (In lieu of boots)							350		350
	Subtotal							1,900		2,075
	Total		5.00	5.00			5.00	264,847	5.00	269,086
	(1) 75% of the Benefits Administrator and 50% of the Assistant Director charged to workers' compensation trust fund.									

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

PROGRAM DESCRIPTION

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

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

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

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

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

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

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

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

BUDGET STATEMENT

The FY14 budget reflects an increase of \$195,826 (13.3%). Personnel increases \$8,513 (0.9%) for Steps (\$9,313) slightly offset by a decrease in Longevity (\$800).

The increase in Services (\$182,314, 41.8%) is largely driven by the move of Telecomm charges from Purchasing to IT (\$225,000, which is then reduced by \$20,000), as well as increases in Data Processing Equipment Repair and Maintenance (\$15,088), and Data Processing Software Maintenance (\$47,226). These increases are slightly offset by decreases in Professional/Technical Services (\$35,000) and the transfer of on-line Credit Card Service Charges into the Finance and DPW budgets (\$50,000).

The \$5,000 (18.1%) increase in Other is for Education / Training / Conferences.

PROGRAM COSTS - INFORMATION TECHNOLOGY DEPARTMENT					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	928,960	937,873	946,386	8,513	0.9%
Services	415,465	436,091	618,405	182,314	41.8%
Supplies	20,943	33,850	33,850	0	0.0%
Other	26,587	27,550	32,550	5,000	18.1%
Capital	7,166	40,769	40,769	0	0.0%
TOTAL	1,399,122	1,476,133	1,671,960	195,826	13.3%
BENEFITS			473,005		
REVENUE	3,737	1,250	1,250	0	0.0%

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

FY2014 OBJECTIVES

Administration

1. To continue to meet with individual departments and various committees on a regular basis to review upcoming technology initiatives.
2. To continue to meet with with Senior School administration on a regular basis.
3. To continue to Chair and convene monthly meetings of the Information Management Governance Committee and quarterly meetings of the Information Technology Advisory Committee (ITAC).
4. To represent the Department at monthly Emergency Management Team meetings.
5. To continue drive business process change in order to promote departmental efficiencies and improved services to customers.
6. To develop technology solutions that will allow for additional field and mobility-based workers to leverage data and workflow remotely.

Application Management

1. To continue to manage the lifecycle management strategy for all enterprise applications.
2. To continue to follow change management best practices.
3. To continue to optimize the workflow of BrookONline to ensure seamless interaction between public service requests and staff response.
4. To implement additional technologies that will enable the public to better interact and transact with Town departments.
5. To further implement GeoTMS online applications for all appropriate permits and licenses.
6. To further the use, optimization, and integration of the document management system.
7. To implement and launch a new Payroll system (MUNIS) to be utilized by Town and School departments.
8. To continue to develop integrated mobile applications that save time and increase efficiency.
9. To continue the development of synchronization services and procedures between the Brookline Master Address Database and other systems.
10. To further implement credit card payments capabilities.

Network Support

1. To expand server virtualization footprint.
2. To incorporate School and Public Safety networks under a single management platform to allow for cleaner application integration and security management.
3. To upgrade and centralize Town AntiVirus into a single console to include Windows and Apple clients.
4. To plan for storage for the future, including the archiving of old to better management storage footprint.
5. To have an additional backup device for replication and redundancy with the existing disk backup product.
6. To plan for Microsoft Exchange migration to allow for enterprise email, application and handheld devices.

FY2014 OBJECTIVES (Con't.)

Network Support (con't.)

7. To implement polices to lockdown desktops via central management, antivirus or other third-party tools.
8. To centralize the software distribution tool for desktop upgrades, etc.

Help Desk

1. To take a proactive role in user education and comfort level with emerging technology.
2. To better serve our customers by means of survey and performance metrics.
3. To transition to a new help ticketing software package.

ACCOMPLISHMENTS

Administration

1. Received a "Best of Massachusetts, 2012: Excellence in Technology" award from Digital Government Magazine and the Commonwealth of Massachusetts Information Technology Division.
2. Met with individual departments and various committees on a regular basis to review upcoming technology initiatives.
3. Led efforts to identify improved workflow within the Payroll office and ultimately a recommendation for a new Town/School payroll application.
4. Chaired and convened monthly meetings of the Information Management Governance Committee and quarterly meetings of the ITAC.
5. Represented the Department at monthly Emergency Management Team meetings.
6. Participated on a committee to determine appropriate technology needs for the Runkle and Heath schools as part of the renovation projects.
7. Led Town efforts to ensure open data accessibility and transparency via BrooklineMA.gov.

Application Management

1. Continued to upgrade and keep current all major Town/School Applications.
2. Enhanced current inventory of online maps to include interactive features.
3. Developed the next generation "Where am I?" app for multiplatform smartphones.
4. Developed a web application to submit sightings and track movements of coyotes.
5. Successfully implemented online Building Permit applications.
6. Implemented online health inspection data.
7. Implemented online renewal of parking stickers.
8. Enhanced functionality of the Public Works application (Cartegraph) to include catch basins and hydrants.
9. Implemented increased functionality in the Town event calendar.
10. Completed audit trail functionality within the document management system.
11. Integrated the school library system with the student information system.

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

ACCOMPLISHMENTS (Con't.)

Network Support

1. Continued to monitor and manage 33 locations for maximum uptime.
2. Re-architected network connectivity associated with the Runkle School and Heath School renovation projects.
3. Implemented the first phase of the Public School wireless network upgrade.
4. Upgraded Internet capacity by 5x and replaced key infrastructure to ensure maximum performance.
5. Increased storage capacity across the enterprise by implementing a new high-speed storage array.

Help Desk

1. Continued to introduce and support users to the Town/School consolidated Help Desk.
2. Enhanced self-service trouble ticket capability to all school users.
3. Upgraded apple servers to the latest version.
4. Responded to over 3,000 help tickets across the enterprise.
5. Managed, deployed and relocated over 700 desktop computers across the Town and School departments.

PERFORMANCE/ WORKLOAD INDICATORS

	ACTUAL FY2011	ESTIMATE FY2012	ACTUAL FY2012	ESTIMATE FY2013	ESTIMATE FY2014
<u>Application Management</u>					
Enterprise Applications Maintained	8	N/A	9	11	11
% Uptime	NEW	N/A	99.25%	99.50%	99.50%
Departmental Applications Maintained	NEW	N/A	N/A	23	23
% Uptime	NEW	N/A	N/A	99.87%	99.87%
BrooklineMA.gov Site Visits	543,299	N/A	587,098	611,267	623,492
BrooklineMA.gov Mobile site Visits	21,337	N/A	18,776	36,049	36,770
% Uptime	NEW	N/A	N/A	99.87%	99.87%
Web Pages Maintained	1,000	N/A	1,015	1,066	1,119
Brookline.k12.ma.us Site Visits	283,900	N/A	345,125	298,387	313,306
% Uptime	NEW	N/A	N/A	99.81%	99.81%
Webpages Maintained	203	N/A	197	209	200
Public List Servs Managed	74	N/A	108	108	108
BrookONLine Downloads	NEW	N/A	216	717	800
# of Standard GIS Maps Avail.	215	215	215	355	355
E-Commerce:					
Transactions	56,729	65,000	63,126	66,000	70,000
Dollar Value	\$7,330,685	\$8,400,000	\$9,922,136	\$11,900,000	\$12,500,000
Cost to Town	\$82,516	\$95,000	\$62,095	\$74,000	\$77,000
<u>Network Operations</u>					
Network Connected Sites	29	29	33	36	36
<u>Help Desk Operations</u>					
IT Work Orders Completed	3,050	6,267	3,400	5,000	5,000
First Call Resolution %	48%	N/A	61%	70%	70%
Supported Items:					
Phone Switches	3	3	3	3	3
Desktops	280	280	280	280	280
Telephones	2,450	1,480	1,480	1,480	1,480
PC's Upgraded	62	62	98	71	49
Servers Upgraded	2	2	2	1	1
Domain Users Supported	340	477	477	477	477

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

SUMMARY OF SUB-PROGRAMS					
ELEMENTS	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Administration	126,821	194,102	413,740	219,639	113.2%
Application Management	754,248	766,637	739,174	(27,462)	-3.6%
Network Support	435,362	353,279	341,575	(11,704)	-3.3%
Help Desk	82,691	162,116	177,471	15,355	9.5%
TOTAL	1,399,122	1,476,133	1,671,960	195,826	13.3%

Administration

PROGRAM COST					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	41,764	55,956	56,196	240	0.4%
Services	46,925	61,551	266,551	205,000	333.1%
Supplies	20,143	28,850	28,850	0	0.0%
Other	17,483	20,200	25,200	5,000	24.8%
Capital	506	27,545	36,944	9,399	34.1%
TOTAL	126,821	194,102	413,740	219,639	113.2%

Network Support

PROGRAM COST					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	246,336	247,187	249,930	2,742	1.1%
Services	189,027	100,604	90,370	(10,234)	-10.2%
Supplies	0	0	0	0	0.0%
Other	0	0	0	0	0.0%
Capital	0	5,488	1,275	(4,213)	-76.8%
TOTAL	435,362	353,279	341,575	(11,704)	-3.3%

Application Management

PROGRAM COST					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	599,099	578,775	584,065	5,291	0.9%
Services	139,385	173,936	146,484	(27,452)	-15.8%
Supplies	0	0	0	0	0.0%
Other	9,104	7,350	7,350	0	0.0%
Capital	6,660	6,576	1,275	(5,301)	-80.6%
TOTAL	754,248	766,637	739,174	(27,462)	-3.6%

Help Desk

PROGRAM COST					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	41,762	55,956	56,196	240	0.4%
Services	40,128	100,000	115,000	15,000	15.0%
Supplies	800	5,000	5,000	0	0.0%
Other	0	0	0	0	0.0%
Capital	0	1,160	1,275	115	9.9%
TOTAL	82,691	162,116	177,471	15,355	9.5%

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2013 SALARY RANGE		FY2013 BUDGET		FY2014 RECOMMENDATION	
			FY2011	FY2012	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Chief Information Officer	D-8	1.00	1.00	115,700	136,289	1.00	130,335	1.00	132,290
	Director of IT Applications	T-15	1.00	1.00	95,179	107,691	1.00	107,691	1.00	107,691
	Manager Network Operations	T-13	1.00	1.00	84,709	95,845	1.00	95,845	1.00	95,845
	Web Developer	T-10	1.00	1.00	72,491	82,021	1.00	80,586	1.00	82,021
	GIS Admin/Developer	T-10	1.00	1.00	72,491	82,021	1.00	77,792	1.00	79,177
	Information Systems Analyst	T-10	1.00	1.00	72,491	82,021	1.00	73,781	1.00	75,095
	Network Systems Administrator	T-10	2.00	2.00	72,491	82,021	2.00	155,681	2.00	158,453
	Database Administrator	T-9	1.00	1.00	69,703	78,866	1.00	78,866	1.00	78,866
	Senior Programmer Analyst	T-8	1.00	1.00	67,022	75,833	1.00	75,833	1.00	75,833
	Administrative Assistant	C-8	1.00	1.00	44,167	46,037	1.00	45,444	1.00	45,896
	Subtotal		11.00	11.00			11.00	921,853	11.00	931,166
510901	Temporary Part Time Salaries									
	G.I.S. Interns		0.40	0.40	\$12.00/hr.	\$20.60/hr.	0.40	11,745	0.40	11,745
	Subtotal		0.40	0.40			0.40	11,745	0.40	11,745
	Other									
513044	Longevity Pay							3,925		3,125
515501	Clothing/Uniform Allowance							350		350
	Subtotal							4,275		3,475
	Total		11.40	11.40			11.40	937,873	11.40	946,386

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

PROGRAM DESCRIPTION

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

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

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

BUDGET STATEMENT

The FY14 budget reflects a decrease of \$129,946 (4.4%). Personnel increases \$9,634 (0.5%) for Steps (\$10,734), and a decrease in Longevity (\$1,100). The decrease in Services (\$175,617, 18.9%) is driven by the transfer of Telecomm Charges from the Purchasing Division to the Information Technology (IT) Department (\$225,000) a decrease in Financial Services (\$31,550), the elimination of the Department's share of the maintenance contract for leased computers found in Data Processing Equipment Repair and Maintenance (\$2,686), as well as decreases in Data Communication Lines (\$500), Copier Service (\$198) and the Copier Lease (\$54). These decreases are slightly offset by the shift of E-Commerce charges from IT to Treasurer/Collector (\$46,000), and increases in maintenance for the Town's Financial System, MUNIS (\$30,546), Banking Services (\$4,500), the Software Service Contract in Assessors (\$1,305), Subscriptions (\$900), Wireless Communications (\$720), and Office Equipment Repair and Maintenance (\$400).

Office Supplies increase \$5,987 (15.9%) while the increase in Other (\$2,700, 16.7%) is for Education/Training/Conferences. The increase in Capital (\$27,350, 179.3%) reflects the purchase of a Ford Transit for the Purchasing Division (mail delivery), the purchase of equipment related to taking payroll processing in-house and the cost of current leased computers.

PROGRAM COSTS - FINANCE DEPARTMENT

CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	1,986,907	1,976,573	1,986,207	9,634	0.5%
Services	934,330	930,566	754,949	(175,617)	-18.9%
Supplies	37,504	37,710	43,697	5,987	15.9%
Other	16,147	16,165	18,865	2,700	16.7%
Utilities	2,329	2,318	2,318	0	0.0%
Capital	9,061	15,250	42,600	27,350	179.3%
TOTAL	2,986,279	2,978,582	2,848,636	(129,946)	-4.4%
BENEFITS			1,057,696		
REVENUE	2,268,923	1,355,000	1,370,000	15,000	1.1%

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

FY2014 OBJECTIVES

Comptroller

1. To coordinate and participate in the annual independent audit and the issuance of timely audited GAAP Statements.
2. To oversee the accounting and internal control aspects of the financial accounting and payroll systems (MUNIS).
3. To continue timely monthly and year-end closings.
4. To work with the Payroll Division to integrate the MUNIS Payroll module.
5. To work with each department to implement the Fraud Risk Assessment program.
6. To continue to close-out small residual balances in closed grant funds and accounts.
7. To work with key departments in implementing items identified in the Collins Group report, including the implementation of MUNIS workflow and electronic signatures.
8. To customize portal access to all MUNIS users, facilitating access to financial data.
9. To continue to provide training and support to 200+ MUNIS users.
10. To finalize a Brookline-specific accounting manual.
11. To continue to convert vendors from checks or wires to ACH payments.
12. To continue to digitize historical financial documents.

Purchasing

1. To establish new blanket contracts for materials and services that will result in savings for Town and School Departments.
2. To begin purchasing office supplies on-line through the Town's vendor (WB Mason).
3. To expand use of the Purchasing Card (PCard) program with specific departments for appropriate purchases.
4. To modify and update existing contracts, through research and new bids, to improve levels of service and quality of goods.
5. To continue to purchase items that comply with the Town's Green Initiative, including fuel efficient vehicles, equipment, cleaning, and other materials, as appropriate.
6. To integrate with on-line procurement sites for ordering and posting of bids and proposals, where appropriate.
7. To continue to assist the Information Technology Department (ITD) with various IT projects.
8. To rebid and issue Building Department service and engineering contracts.
9. To continue to transfer lines to the VoIP telephone system and eliminate separate hardwired telephone lines and circuits, with the assistance of the IT Department.
10. To continue the process of transitioning to the lowest cost hardwired telephone service provider, with the goal of lower rates and lower overall costs.
11. To continue to review current cell phones provider, plans and phones to lower costs and improve service.
12. To continue to promote in-house print capabilities to lessen the costs of outside printing.

Assessors

1. To continue to update and expand the Assessor's website to include additional data for apartment and commercial properties.
2. To develop a pilot program for on-line filing of certain assessment forms, including personal property tax returns (Form-of-List) and property income and expense statements.
3. To update the Assessor's computer-assisted mass-appraisal (CAMA) system to the Patriot Properties' AssessPro version 5.0 .Net version. The goal is to run the existing system and new system parallel for FY2014 and fully implement the new system for FY2015 town-wide property revaluation.
4. To expand the use of the Town's GIS programs for assessment purposes, including the tracking of sales and permit data.

Treasurer/Collector

1. To maintain the Town's Aaa bond rating, the highest possible.
2. To continue the timely monthly and year-end closings.
3. To oversee the financial aspects of the accounting and payroll systems (MUNIS).
4. To continue to maintain an active and aggressive collection program for property taxes, motor vehicle excise, water/sewer, refuse collection, and other charges, fees and fines.
5. To maintain a timely and accurate cash reporting and reconciliation system that ensures excellent internal controls and safeguards Town assets.
6. To maintain an effective cash management and forecasting program that enables optimization of investment returns while ensuring availability of funds when needed.
7. To monitor bank service charges and fees and to actively maintain favorable banking relationships.
8. To continue staff development and seek ways to improve customer services, including the expansion of electronic payment availability and extended 24-hour/seven-day service to the public.
9. To actively monitor compliance with Federal Arbitrage regulations and S.E.C. disclosure requirements and all other State and Federal mandated rules, regulations, and requirements to avoid penalties and other punitive sanctions.
10. To maintain a prudent debt management program along with a full disclosure and favorable relations with the bond rating and investment community.
11. To continue to implement an aggressive Tailings program to reduce the number of uncashed vendor and payroll checks.
12. To continue to expand the Town's Payment In Lieu of Taxes (PILOT) program.
13. To continue to implement a funding strategy for the Town's unfunded liabilities of Pensions and Other Post-Employment Benefits (OPEB's).
14. To expand the electronic vendor payment program.
15. To continue the review and implementation of changes in the management control function of the Comptroller's Division.
16. To complete the conversion from Harpers to the MUNIS payroll system.

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

ACCOMPLISHMENTS

Comptroller

1. Worked with the Treasurer/Collector's Division to improve month-end and year-end closings and reconciliation.
2. Trained 14 new MUNIS users and provided new Crystal reports to departmental users.
3. Worked with the Information Technology Department (ITD) staff to prepare for the transition of MUNIS administration from the Comptroller's Office to the ITD per the Collins Group report's recommendations.
4. Transferred the establishment and maintenance of vendor master files to the Purchasing Division per the Collins Group report's recommendations.
5. Completed the upgrade of MUNIS to version 9.2.
6. Continued to apply MUNIS internet upgrades (MIU), resulting in up-to-date programs, with all bug-fixes applied weekly.

Purchasing

1. Examples of some Town Department bids and RFPs that were prepared, issued and awarded:
Master Leasing Financing for Equipment, Fisher Hill Gatehouse Conditions Assessment Report, Install UV systems at Pool, Sand, Signs, Ready Mixed Concrete, Bitumious Concrete, Use and Occupancy of 96 Grove Street, Landscape Architectural Consultant for Waldstein & Warren, Tennis Pro Services, Sport Camp Services, Accounts Receivables for Finance, Building Department service and engineering contracts for Pest Control, Burglar, Keycard, Elevator, HV-Filter/Belt Preventative Full Maintenance, Pneumatic Temp Controls, Window Shades, Window Cleaning, Generator, Air Compressor, Oil Tank Monitoring, Asbestos, and Energy Management.
2. Examples of some School Department bids and RFPs that were prepared, issued and awarded:
Food Services, Computer Supplies, Printer Supplies, Paper Towels, Toilet Tissue and Hand Soap.
3. Supported the Runkle School and Heath School construction projects via bids and contracts, telecom, furniture and fixtures, peer review, and testing.
4. Used the Purchasing Card (PCard) program with School Departments as a pilot, for appropriate purchases.
5. Rebid or renewed Town and School contracts with on-going improvement of products and services.
6. Added a scanning feature to upgraded Town and School photocopiers to reduce paper use and continued to reduce the cost of maintenance.
7. Continued to prepare, issue, award and manage the cooperative bid and contract for heating oil, gasoline and diesel for 11 regional cities and towns. Obtained significant savings with a FY13 gasoline fixed price of \$2.86 per gallon and diesel fixed price of \$3.15 per gallon.

Purchasing (Con't.)

8. Purchased additional hybrid gas/electric vehicles: Toyota Prius and Ford Fusion.
9. Modified and updated existing contracts, through research and new bids, to improve levels of service and quality of goods.
10. Continued to expand purchases from other cooperative contracts due to changes in MGL Ch. 30B.
11. Began using the office supply vendor on-line ordering program for the School Department.
12. Continued the review, elimination of lines and change of telephone carrier providers to reduce costs, with IT Department assistance.
13. Updated the mailing machines at Town Hall, Senior Center and Public Safety Headquarters. Removed the mailing machine at the High School, after an analysis of the costs of mail processing and printing, which determined where savings may be realized.
14. Continued to review the current cell phone provider and changed plans and phones to lower costs and improve service.
15. Continued to promote in-house print capabilities to lessen the costs of outside printing. The Annual Report, Financial Plan, Contract Specifications, Town Meeting Combined Reports, Town Meeting Member Newsletters, and other materials continue to be printed internally.

Assessors

1. Continued to work to reduce the caseload of outstanding Appellate Tax Board appeals from 100 to 30 prior to the FY2012 filings through settlement negotiations and defense of value appraisals. Reducing the potential outstanding liability allowed the Assessors to declare \$1.75 million of Overlay Reserve Funds to surplus and make those funds available for appropriation.
2. Continued to advance understanding of the complex valuation issues related to the assessment of the two regulated utility distribution companies (National Grid and NStar) holding property in Brookline.
3. Continued to audit the residential exemption program by reviewing all undeliverable tax bills and determining if taxpayers continue to qualify for the owner-occupied exemption. As a result of the audit, 32 exemptions were removed.

Treasurer/Collector

1. Expanded the acceptance of credit cards by departments.
2. Successfully negotiated and signed three Payment In Lieu of Tax (PILOT) Agreements: Pine Manor College, Coolidge Corner Theatre, and the International Society for Infectious Diseases.
3. Completed a Gap Analysis on what would be needed to convert the current payroll system to an "in-house" operation, and began the process of converting to the MUNIS payroll system.
4. Completed a review of the Management Control process in the Comptroller's Office.

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

PERFORMANCE/ WORKLOAD INDICATORS

	ACTUAL FY2011	ESTIMATE FY2012	ACTUAL FY2012	ESTIMATE FY2013	ESTIMATE FY2014
COMPROLLER					
Payment Vouchers/ Invoices Processed	36,624	37,000	36,881	37,000	37,000
EFT Payments Processed	921	900	1,009	1,000	1,000
Manual checks processed	1	1	0	1	1
Computer Checks Processed	17,501	17,500	17,208	17,500	17,500
Vendors Serviced	4,603	4,600	4,733	4,600	4,750
Journal Vouchers Processed	2,246	2,200	2,332	2,300	2,300
Requisitions Approved	9,780	9,800	9,854	9,850	9,850
Cash Receipts Processed	26,745	27,000	32,525	32,500	32,500
Miscellaneous Committed Bills Created	4,151	4,100	3,863	4,100	4,100
PURCHASING					
Blanket Contracts	96	95	91	95	95
Public Bids	91	90	85	90	90
Purchase Orders (PO's)	9,860	9,500	9,887	9,600	9,600
PO \$ Value (millions)	\$81.1	\$60.0	\$64.4	\$65.0	\$66.0
ASSESSORS					
Internet Usage	68,383	68,000	73,830	68,000	75,000
Residential Prop. Value (millions)	\$13.55	\$13.82	\$13.82	\$14.00	\$14.35
Residential Prop. Accounts	16,667	16,680	16,680	16,700	16,700
Residential Inspections	2,100	2,100	2,637	2,500	2,500
Commercial Prop. Value (millions)	\$1.22	\$1.25	\$1.26	\$1.25	\$1.27
Commercial Prop. Accounts	597	600	604	600	610
Commercial Prop. Inspections	85	100	149	150	150
Deeds Processed	952	1,000	1,425	1,400	1,300
Sales Info. Request Mailed and Reviewed	655	750	886	750	800
Residential Exemption Filed	537	600	715	600	700
Statutory Exemptions filed	158	160	137	140	140
Tax Deferral	10	10	12	10	15
Personal Property Accounts	1,113	1,150	1,265	1,200	1,200
a) Form of List mailed	1,100	1,100	1,265	1,200	1,200
b) Rev'd entered, analyzed	500	500	565	500	500
c) Full Inspect & List	95	100	95	100	100
Taxable Value (billions)	\$14.93	\$15.26	\$15.26	\$15.30	\$15.50
Exempt Value (billions)	\$1.640	\$1.871	\$1.872	\$1.900	\$1.900

PERFORMANCE/ WORKLOAD INDICATORS (Con't.)

	ACTUAL FY2011	ESTIMATE FY2012	ACTUAL FY2012	ESTIMATE FY2013	ESTIMATE FY2014
ASSESSORS (con't.)					
Tax Exempt Property Accts.	290	290	294	290	290
a) 3ABC forms mailed	75	75	60	75	80
b) Rev'd, entered, analyzed	71	75	60	75	80
c) Inspections	25	25	25	25	50
d) Town Properties	107	107	107	107	105
Abatements (real & pers.)	263	300	356	300	300
Appellate Tax Board filed	41	65	71	60	60
Pending as of 6/30	41	55	79	75	75
Pending as of 12/31	35	45	90	90	90
Excise Bills Mailed	33,973	33,500	33,241	33,500	33,000
Excise Abatements	1,537	1,600	1,426	1,600	1,400
% Excise Tax Bills Abated	4.52%	4.78%	4.29%	4.78%	4.50%
Total Excise Billed (millions)	\$5.211	\$5.100	\$5.217	\$5.200	\$5.200
Online filings:					
Abatement Applications	NEW	N/A	2	10	25
Personal Exemptions	NEW	N/A	0	0	5
Property Exemptions	NEW	N/A	0	0	5
TREASURER / COLLECTOR					
Current Year Collections:					
Property Taxes	98.46%	98.50%	99.31%	98.50%	98.50%
Motor Vehicle Excise	92.70%	95.00%	96.86%	92.00%	92.00%
Investment Earnings:					
Total \$	\$399,531	\$250,000	\$343,871	\$250,000	\$250,000
% Increase / (Decrease)	59.8%	-37.4%	-13.9%	-27.3%	0.0%
Property Tax Bills	70,900	70,900	70,398	70,900	70,400
Water Bills	39,071	39,000	39,071	39,000	39,000
Refuse Bills	29,240	29,000	29,288	29,200	29,200
MLC's Issued	1,835	1,800	2,273	1,800	1,800
Total Payrolls	112	112	108	112	108
Total # of Checks	89,091	89,000	86,100	89,000	86,000
W-2's Prepared Annually	3,501	3,500	3,481	3,500	3,500
1099's Prepared Annually	827	800	879	800	800
Total Papeless Bills	NEW	N/A	N/A	1,275	1,500
% of employees direct deposit	NEW	N/A	N/A	91%	92%
Credit Card Use:					
% Water Bills	NEW	N/A	N/A	15%	18%
% Refuse Bills	NEW	N/A	N/A	17%	18%

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

SUMMARY OF SUB-PROGRAMS					
SUB-PROGRAMS	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Comptroller	504,181	493,866	523,169	29,304	5.9%
Purchasing	859,953	841,467	638,882	(202,585)	-24.1%
Assessor	624,719	630,800	633,496	2,696	0.4%
Treasurer-Collector	997,427	1,012,449	1,053,089	40,639	4.0%
TOTAL	2,986,279	2,978,582	2,848,636	(129,946)	-4.4%

COMPTROLLER					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	347,479	329,479	330,530	1,052	0.3%
Services	142,741	146,322	175,774	29,452	20.1%
Supplies	8,157	7,750	7,750	0	0.0%
Other	4,080	3,715	5,315	1,600	43.1%
Capital	1,724	6,600	3,800	(2,800)	-42.4%
TOTAL	504,181	493,866	523,169	29,304	5.9%
BENEFITS			179,749		

PURCHASING					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	354,511	347,505	348,914	1,409	0.4%
Services	473,170	462,884	238,190	(224,694)	-48.5%
Supplies	23,805	23,960	23,960	0	0.0%
Other	2,749	2,400	2,400	0	0.0%
Utilities	2,329	2,318	2,318	0	0.0%
Capital	3,388	2,400	23,100	20,700	862.5%
TOTAL	859,953	841,467	638,882	(202,585)	-24.1%
BENEFITS			213,981		

ASSESSOR					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	585,703	589,831	592,622	2,791	0.5%
Services	30,369	28,519	29,024	505	1.8%
Supplies	1,079	2,250	2,250	0	0.0%
Other	5,767	7,500	7,500	0	0.0%
Capital	1,801	2,700	2,100	(600)	-22.2%
TOTAL	624,719	630,800	633,496	2,696	0.4%
BENEFITS			317,130		

TREASURER-COLLECTOR					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	699,214	709,758	714,141	4,382	0.6%
Services	288,051	292,841	311,961	19,120	6.5%
Supplies	4,463	3,750	9,737	5,987	159.7%
Other	3,551	2,550	3,650	1,100	43.1%
Capital	2,148	3,550	13,600	10,050	283.1%
TOTAL	997,427	1,012,449	1,053,089	40,639	4.0%
BENEFITS			346,836		
REVENUE	2,268,923	1,355,000	1,370,000	15,000	1.1%

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

PURCHASING SUBPROGRAM

SUMMARY OF ELEMENTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Purchasing	290,781	284,834	285,249	415	0.1%
General Services	569,172	556,633	353,633	(203,000)	-36.5%
TOTAL	859,953	841,467	638,882	(202,585)	-24.1%

Purchasing

ELEMEN T COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	275,786	270,565	271,974	1,409	0.5%
Services	3,571	4,091	4,397	306	7.5%
Supplies	2,957	3,060	3,060	0	0.0%
Other	2,749	2,400	2,400	0	0.0%
Utilities	2,329	2,318	2,318	0	0.0%
Capital	3,388	2,400	1,100	(1,300)	-54.2%
TOTAL	290,781	284,834	285,249	415	0.1%

General Services

ELEMEN T COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	78,725	76,940	76,940	0	0.0%
Services	469,599	458,793	233,793	(225,000)	-49.0%
Supplies	20,848	20,900	20,900	0	0.0%
Other	0	0	0	0	0.0%
Capital	0	0	22,000	22,000	-
TOTAL	569,172	556,633	353,633	(203,000)	-36.5%

TREASURER-COLLECTOR SUB-PROGRAM

SUMMARY OF ELEMENTS					
SUB-PROGRAMS	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Administration	179,759	144,270	190,103	45,833	31.8%
Treasurer	160,991	206,510	207,335	825	0.4%
Collector	266,303	271,118	270,695	(424)	-0.2%
Payroll	390,373	390,551	384,955	(5,596)	-1.4%
TOTAL	997,427	1,012,449	1,053,089	40,639	4.0%

Administration

ELEMEN T COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	127,900	140,715	140,897	182	0.1%
Services	50,692	2,292	48,256	45,964	2005.4%
Supplies	154	200	200	0	0.0%
Other	120	175	175	0	0.0%
Capital	892	888	575	(313)	-35.2%
TOTAL	179,759	144,270	190,103	45,833	31.8%

Collector

ELEMEN T COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	195,330	193,970	194,152	182	0.1%
Services	68,598	73,111	72,818	(293)	-0.4%
Supplies	1,380	2,250	2,250	0	0.0%
Other	900	900	900	0	0.0%
Capital	94	888	575	(313)	-35.2%
TOTAL	266,303	271,118	270,695	(424)	-0.2%

Treasurer

ELEMEN T COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	103,515	102,369	103,579	1,210	1.2%
Services	54,310	101,353	101,281	(72)	-0.1%
Supplies	1,902	1,000	1,000	0	0.0%
Other	879	900	900	0	0.0%
Capital	385	888	575	(313)	-35.2%
TOTAL	160,991	206,510	207,335	825	0.4%

Payroll

ELEMEN T COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	272,469	272,703	275,512	2,809	1.0%
Services	114,450	116,085	89,606	(26,479)	-22.8%
Supplies	1,027	300	6,287	5,987	1995.7%
Other	1,652	575	1,675	1,100	191.3%
Capital	776	888	11,875	10,988	1238.0%
TOTAL	390,373	390,551	384,955	(5,596)	-1.4%

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2013 SALARY RANGE		FY2013 BUDGET		FY2014 RECOMMENDATION	
			FY2011	FY2012	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Town Comptroller	D-5	1.00	1.00	91,846	108,190	1.00	97,482	1.00	98,945
	Assistant Comptroller	T-10	1.00	1.00	72,491	82,021	1.00	82,021	1.00	82,021
	Senior Accountant	T-5	1.00	1.00	55,251	62,514	1.00	62,514	1.00	62,514
	Senior Audit Clerk	C-6	0.00	1.00	41,266	43,108	1.00	42,500	1.00	42,681
	Senior Office Assistant	C-5	0.00	1.00	39,886	41,714	1.00	40,937	1.00	41,119
	Senior Account/Audit Clerk	C-5	1.00	0.00	39,886	41,714	0.00	0	0.00	0
	Senior Account/Audit Clerk	C-4	2.00	0.00	37,739	39,546	0.00	0	0.00	0
	Subtotal		6.00	5.00			5.00	325,454	5.00	327,280
	Other									
513044	Longevity							2,975		2,200
515501	Clothing/Uniform Allowance (In lieu of boots)							1,050		1,050
	Subtotal							4,025		3,250
	Total		6.00	5.00			5.00	329,479	5.00	330,530

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2013 SALARY RANGE		FY2013 BUDGET		FY2014 RECOMMENDATION	
			FY2011	FY2012	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Chief Procurement Officer	D-5	1.00	1.00	91,846	108,190	1.00	103,464	1.00	105,016
	Procurement Officer	T-8	1.00	1.00	67,022	75,833	1.00	75,833	1.00	75,833
	Supervisor of Mailing/Printing	GN-6	1.00	1.00	44,771	47,024	1.00	47,024	1.00	47,024
	Buyer/Clerk	C-9	1.00	1.00	45,548	47,431	1.00	47,431	1.00	47,431
	Senior Office Assistant	C-5	0.00	1.00	39,886	41,714	1.00	40,937	1.00	41,119
	Senior Clerk/Typist	C-4	1.00	0.00	37,739	39,546	0.00	0	0.00	0
	Mail Clerk	GN-1	0.93	0.93	28,402	29,831	0.93	27,743	0.93	27,743
	Subtotal		5.93	5.93			5.93	342,432	5.93	344,166
513044	Longevity Pay							4,023		3,698
515501	Clothing/Uniform Allowance (In lieu of boots)							1,050		1,050
	Subtotal							5,073		4,748
	Total		5.93	5.93			5.93	347,505	5.93	348,914

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2013 SALARY RANGE		FY2013 BUDGET		FY2014 BUDGET	
			FY2011	FY2012	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Chief Assessor	D-5	1.00	1.00	91,846	108,190	1.00	108,190	1.00	108,190
	Deputy Chief Assessor	T-12	1.00	1.00	79,914	90,420	1.00	90,420	1.00	90,420
	Assessor - Commercial Valuation Director	T-10	1.00	1.00	72,491	82,021	1.00	80,586	1.00	82,021
	Assistant Assessor - Residential / Commercial	T-9	1.00	1.00	69,703	78,866	1.00	76,131	1.00	77,487
	Assistant Assessor / Field Appraiser	GN-10	2.80	2.80	58,395	61,333	2.80	171,732	2.80	171,732
	Principal Clerk	C-8	1.00	1.00	44,167	46,037	1.00	46,037	1.00	46,037
	Subtotal		7.80	7.80				573,096	7.80	575,887
510102	Permanent Part Time Salaries									
	Assessor - Board Members (2)					6,000		12,000		12,000
	Subtotal							12,000		12,000
	Other									
513044	Longevity Pay							4,385		4,385
515501	Clothing/Uniform Allowance (In Lieu of Boots)							350		350
	Subtotal							4,735		4,735
	Total		7.80	7.80				589,831	7.80	592,622

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2013 SALARY RANGE		FY2013 BUDGET		FY2014 RECOMMENDATION	
			FY2011	FY2012	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Director of Finance/Treasurer	D-8	1.00	1.00	115,700	136,289	1.00	136,289	1.00	136,289
	Payroll Director	T-14	1.00	1.00	89,792	101,595	1.00	96,358	1.00	98,073
	Assistant Treasurer	T-7	1.00	1.00	64,444	72,916	1.00	67,947	1.00	69,157
	Assistant Collector	T-7	1.00	1.00	64,444	72,916	1.00	72,916	1.00	72,916
	Payroll Coordinator	T-5	2.00	2.00	55,251	62,514	2.00	120,768	2.00	121,805
	Head Cashier	C-9	1.00	1.00	45,548	47,431	1.00	47,431	1.00	47,431
	Senior Clerk Typist/CT	C-6	0.00	0.00	41,266	43,108	1.00	42,318	1.00	42,500
	Senior Office Assistant/AR	C-5	0.00	1.00	39,886	41,714	1.00	41,714	1.00	41,714
	Senior Office Assistant	C-5	0.00	2.00	39,886	41,714	1.00	40,937	1.00	41,119
	Sr. Accounts Receivable Clerk	C-5	1.00	0.00	39,886	41,714	0.00	0	0.00	0
	Senior Clerk Typist	C-5	1.00	0.00	39,886	41,714	0.00	0	0.00	0
	Senior Clerk Typist	C-4	1.00	0.00	37,739	39,546	0.00	0	0.00	0
	Subtotal		10.00	10.00			10.00	666,678	10.00	671,003
510901	Temporary Part Time Salaries									
	Clerical Assistant		0.70	0.00			0.00	0	0.00	0
	Senior Office Assistant	C-5	0.00	0.31	39,886	41,714	0.31	12,881	0.31	12,938
	Clerical Support							17,500		17,500
	Subtotal		0.70	0.00			0.31	30,381	0.31	30,438
	Other									
510300	Regular Overtime							6,274		6,274
513044	Longevity Pay							5,025		5,025
515501	Clothing/Uniform Allowance (In Lieu of Boots)							1,400		1,400
	Subtotal							12,699		12,699
	Total		10.70	10.00			10.31	709,758	10.31	714,141

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

PROGRAM DESCRIPTION

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

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

BUDGET STATEMENT

The FY14 budget reflects an increase of \$8,281 (1%). Personnel increases \$4,539 (0.8%) for Steps. Services increase \$3,542 (2.9%) due to Litigation Costs (\$2,712) Subscriptions (\$2,000), and the Copier Lease (\$599), partially offset by decreases in Software Maintenance (\$1,481) and Data Processing Equipment Repair and Maintenance (\$288) due to the elimination of the computer maintenance contract (now the responsibility of the Information Technology Department).

The \$500 (15.2%) decrease in supplies reflects the one-time purchase of a color printer in FY13, while the \$700 (0.7%) increase in Other is in Professional Dues and Memberships.

FY2014 OBJECTIVES

1. To train Chairs and staff of boards and committees with respect to Remote Participation under the Open Meeting Law.
2. To draft Bring Your Own Booze (BYOB) regulations for common victuallers.
3. To assist with the review of the Affirmative Action policy.
4. To draft a Social Media Policy for the Town.
5. To guide implementation of the recently enacted Animal Control Act.
6. To conduct training for school staff in student Civil Rights and Mandatory Abuse and Neglect Reporting.
7. To participate and offer guidance in the development of universal student handbooks for K-8 schools.
8. To take legal action to force removal of an illegal structure at 71 Spooner Road.
9. To defend the Conservation Commission's determination that unnamed stream flowing into Sargent Pond is a perennial stream so as to better protect that watershed.

OBJECTIVES (Con't.)

10. To provide day-to-day technical legal assistance to the Building and Planning and Community Development Departments so that potential legal problems are identified early and addressed.
11. To meet quarterly with the Finance Department to ensure collections cases are proceeding in a timely manner.
12. To remain diligent in efforts to respond to and assist with the needs and concerns of the community.
13. To continue to assist and advise department heads and administrative staff on legal issues and concerns.
14. To continue to develop and expand on professional skills and goals.
15. To achieve continued success in representing the Treasure/Collector in tax title cases (Real Property tax collection).
16. To continue to coordinate and provide training to town boards, commissions and employees on the Public Records, Open Meeting and Conflict of Interest Laws and to keep them apprised of any changes in those laws.
17. To continue to diligently investigate claims made against the Town and, when applicable, negotiate a reasonable settlement amount while maintaining the budget.
18. To draft guidelines for boards and committees conducting public hearings.
19. To provide guidance and administrative support for the proposed 40B project at Hancock Village.

PROGRAM COSTS - LEGAL SERVICES

CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	570,098	557,796	562,335	4,539	0.8%
Services	169,843	124,017	127,559	3,542	2.9%
Supplies	3,690	3,300	2,800	(500)	-15.2%
Other	97,605	104,700	105,400	700	0.7%
Capital	1,075	3,000	3,000	0	0.0%
TOTAL	842,311	792,813	801,094	8,281	1.0%
BENEFITS			289,628		
REVENUE	7,521	5,000	5,000	0	0.0%

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

ACCOMPLISHMENTS

1. Won dismissal of a Plaintiff's Section 1983 claim against the Town and its Police Department regarding allegations of assault and battery (Sonia v. Town of Brookline et al.).
2. Recovered over \$264,000 in back taxes owed to the Town (Town of Brookline v. Longyear Properties).
3. Successfully defended a challenge to the Nuisance Control By-Law (Article 8.29 of the Town's By-Laws) in a Norfolk Superior Court case (Durand v. Town of Brookline).
4. Recovered over \$184,000 of personal property taxes that were owed to the Town (Town of Brookline v. J.Coffee).
5. Filed dispositive motion in the Runkle School case involving an abutter.
6. Drafted new regulations related to the changes to the Criminal Offender Records Information (CORI) statute.
7. Assisted with the drafting of special legislation to authorize additional liquor licenses.
8. Decreased the use of Outside Counsel and related expenses.
9. Successfully defended the Town in a number of personal injury lawsuits brought in the Superior Court, where Plaintiffs' claimed damages collectively exceeded \$230,000.
10. Recovered over \$35,000 of Chapter 111F expenses from liable third parties for costs expended for Police and Fire Department personnel who were injured on duty.
11. Coordinated and facilitated Open Meeting Law Training sessions to Town employees that work with Boards or Commissions.
12. Expanded the role of Associate Town Counsels to work directly with boards and commissions during their meetings as needed to aide with legal issues.
13. Throughout the fiscal year, the office staff individually attended specialized educational trainings in various areas of municipal law and computer software programs.
14. Drafted, negotiated, reviewed and approved dozens of town contracts, Requests for Proposals (RFP's) and Lease Agreements.
15. Assisted in the successful recovery of over \$32,000 in restitution from individuals who damaged Town-owned property.
16. Assisted with drafting the Town's Mobile Food Truck Regulations.
17. Assisted the Public Safety Business Office with recovery efforts of over \$71,000 of monies owed to the Town for Police Detail work.
18. Provided legal guidance with regard to expanding Solar Energy Facilities on Town property.

PERFORMANCE/ WORKLOAD INDICATORS

	ACTUAL FY2011	ESTIMATE FY2012	ACTUAL FY2012	ESTIMATE FY2013	ESTIMATE FY2014
Disposed Court Cases	57	55	58	60	65
Formal Legal Opinions	41	45	42	38	40
Petitions to Foreclose	22	20	25	35	30
Land Court & Tax Title Cases	11	15	19	15	17
Retirement Cases	1	1	2	1	1
Special Ed. Appeals *	32	25	29	25	30
Appellate Tax Board	4	10	5	8	5
Leases/Ground Leases	8/2	8/2	8/2	8/2	8/2
Zoning Board Appeals	10	10	12	11	15
Personal Injury	21	10	13	15	12
Property Damages	26	15	17	20	15
Civil Service	1	5	2	3	3
Contract cases	2	5	3	4	4
Bankruptcy cases **	13	10	11	15	15
Miscellaneous Lawsuits***	53	50	57	50	50
Housing Projects/Closings	41	50	45	50	45
Contracts Reviewed and Approved (approx)	339	350	327	340	330
Claim Letters Processed	495	550	520	550	5
Real Estate Tax Foreclosures	NEW	N/A	\$582,581	\$585,000	\$585,000
Bankruptcy Petitions	NEW	N/A	\$268,613	\$270,000	\$270,000
Mortgage Foreclosures	NEW	N/A	\$11,328	\$12,000	\$12,000
Personal Property Taxes	NEW	N/A	\$10,868	\$11,000	\$11,000
Property Damages	NEW	N/A	\$26,124	\$27,000	\$27,000
Police/Fire 111F claims	NEW	N/A	\$91,667	\$92,000	\$92,000
Dollars expended from Liability Fund	NEW	N/A	\$0	\$0	\$0

* Includes rejected IEPs that were resolved prior to litigation.

** Does not include numerous Notices of Discharge.

*** Category includes: civil rights actions, employment discrimination claims, code enforcement cases, appeals of the denial of gun permits, and actions wherein the Town is the Plaintiff.

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2013 SALARY RANGE		FY2013 BUDGET		FY2014 RECOMMENDATION	
			FY2011	FY2012	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Town Counsel	D-8	1.00	1.00	115,700	136,289	1.00	132,290	1.00	134,275
	Associate Town Counsel II	D-5	2.00	2.00	91,846	108,190	2.00	205,674	2.00	207,135
	Associate Town Counsel I	T-14	1.00	1.00	89,792	101,595	1.00	101,595	1.00	101,595
	Senior Paralegal Secretary	T-5	1.00	1.00	55,251	62,514	1.00	61,420	1.00	62,514
	Paralegal Secretary	C-9	1.00	1.00	45,548	47,431	1.00	48,142	1.00	48,142
	Subtotal		6.00	6.00			6.00	549,121	6.00	553,661
	CDBG Charge-Off							(5,000)		(5,000)
	Workers' Comp. Charge-Off							(10,000)		(10,000)
	Net Total		6.00	6.00			6.00	534,121	6.00	538,661
510102	Permanent Part Time Salaries									
	Senior Clerk Typist	C-4	0.53	0.53	37,739	39,546	0.53	21,274	0.53	21,274
	Subtotal		0.53	0.53			0.53	21,274	0.53	21,274
	Other									
513044	Longevity Pay							2,050		2,050
515501	Clothing/Uniform Allowance							350		350
	Subtotal							2,400		2,400
	Total		6.53	6.53			6.53	557,796	6.53	562,335

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

PROGRAM DESCRIPTION

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

"Section 2.2.1: The Moderator shall, in June of each year, appoint citizens to serve on the Advisory Committee (herein the "Committee") established under G.L.C. 39, Section 16, and this By-Law. Members of the Committee shall serve without compensation. The Committee shall consist of not fewer than twenty nor more than thirty registered voters of the Town. At least one elected Town Meeting Member shall be appointed from each precinct. No more than six members shall be appointed who are not elected Town Meeting Members at the time of their appointment. No more than four members of the Committee shall reside in the same precinct. No member of the Committee shall be an employee of the Town or a member of any standing board or Committee having charge of the expenditure money; but, this restriction shall not disqualify from appointment to the Committee, members of special committees which may be created from time to time by Town Meeting, the Moderator, or the 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 FY14 budget reflects an increase of \$2,256 (10.5%) primarily driven by an increase from 0.35 FTE to 0.40 FTE for the part-time Executive Assistant (\$2,640) which is slightly offset by a decrease in Steps (\$348). The decrease in Services (\$36) reflects the elimination of the town-wide contract for computer maintenance. The IT department will now provide this support.

FY2014 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."

ACCOMPLISHMENTS

1. During FY 2012, the Advisory Committee met throughout the year in full session and as Subcommittees in addition to making numerous capital project site visits in consideration of Town matters.
2. Spent three months reviewing the Town Administrator's Proposed FY 2013 Financial Plan and Capital Improvements Program and developing the Advisory Committee's version of the budget for FY 2013. Presented to Town Meeting a detailed analysis and recommendation that included an overview of the Town budget, a comprehensive report on the School budget, and descriptions of the numerous construction/renovation projects included in the CIP.
3. Prepared and presented to Town Meeting comprehensive reports on a number of complicated warrant articles and financial considerations. Topics included a variety of zoning issues, such things as Local Historic and Neighborhood Conservation Districts, bylaws regarding food containers and plastic bags, liquor licenses, Town-owned property leases, public hearings, cigarette sales and collective bargaining agreements.
4. Regularly updated meeting schedules, maintained ongoing communications and provided materials to all department heads, town boards and commissions, Town Meeting Members, union officials, local newspapers, and other interested parties. Held open public hearings on issues before Town Meeting.
5. Members of the Advisory Committee participated on committees appointed by the Board of Selectmen on a variety of topics including zoning by-laws, noise by-laws, Devotion School Design Committee, search committees for Comptroller and Planning Director.
6. Members also served on several standing Town committees including the Labor Advisory, Town/School Partnership, Naming, Audit and School Facilities.

PROGRAM COSTS - ADVISORY COMMITTEE

CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	20,035	18,211	20,503	2,292	12.6%
Services	0	36	0	(36)	-100.0%
Supplies	1,467	2,275	2,275	0	0.0%
Other	326	570	570	0	0.0%
Capital	293	295	295	0	0.0%
TOTAL	22,121	21,387	23,643	2,256	10.5%
BENEFITS			247		
REVENUE	0	0	0	0	0.0%

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2013 SALARY RANGE		FY2013 BUDGET		FY2014 RECOMMENDATION	
			FY2011	FY2012	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510102	Permanent Part Time Salaries Executive Assistant	C-10	0.35	0.35	49,894	52,020	0.35	18,211	0.40	20,503
	Total		0.35	0.35			0.35	18,211	0.40	20,503

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

PROGRAM DESCRIPTION

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

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 FY14 budget reflects a decrease of \$94,079 (15%) primarily due to the fact that there will be one election in FY14 compared to three in FY13.

Personnel decreases \$88,443 (16.6%) due to a decrease in Election Workers (\$94,000), slightly offset by an increase in the salaries for election personnel (Inspectors, Clerks and Wardens) (\$5,200), Steps (\$182) and Longevity (\$175). The \$336 (0.4%) decrease in Services reflects the discontinuation of the CBE contract in Data Processing Equipment Repair and Maintenance, while the reduction in Supplies (\$4,000, 29.1%) is in Meals and Receptions due to fewer elections. The \$1,300 (52%) decrease in Capital reflects the current cost of leased computers.

PROGRAM COSTS - TOWN CLERK					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	485,487	532,106	443,663	(88,443)	-16.6%
Services	77,206	78,223	77,887	(336)	-0.4%
Supplies	11,968	13,750	9,750	(4,000)	-29.1%
Other	1,356	1,400	1,400	0	0.0%
Capital	1,143	2,500	1,200	(1,300)	-52.0%
TOTAL	577,160	627,979	533,900	(94,079)	-15.0%
BENEFITS			180,782		
REVENUE	182,831	168,400	180,200	11,800	7.0%

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

FY2014 OBJECTIVES

1. To delete all inactive voters that have been continuously inactive for 22 months.
2. To receive and file year-end campaign finance reports for all local candidates and committees.
3. To distribute and record the 2013 Annual Street List.
4. To mail absentee ballot applications to all certified physically disabled voters.
5. To update the General By-Laws on the Town's website based upon the approval of the actions taken at the November 13, 2012 Special Town Meeting by the Attorney General's Municipal Law Unit.
6. To improve the reporting of electronic voting at the May, 2013 Annual Town Meeting, with the assistance of the Information Technology Department.
7. For the May, 2012 Annual Town Election:
 - To certify nomination papers for all town-wide and Town Meeting offices.
 - To transmit to the Elections Division of the Office of the Secretary of the Commonwealth certification of the computer tabulating program.
 - To conduct voter registration sessions.
 - To administer, record and certify the results.
 - To update the Town website's list of Town Meeting Members based upon the results of the election.
 - To transmit a certified list of newly elected Town Officers to the Elections Division of the Office of the Secretary of the Commonwealth.
 - To receive and file, eight days preceding the election and 30 days following the election, campaign finance reports for local candidates and committees.
8. To destroy all ballots and election materials from the May 1, 2012 Annual Town Election.
9. To administer, record and certify the actions taken at the May, 2013 Annual Town Meeting and November, 2013 Special Town Meeting.
10. To certify and transmit all General and Zoning By-Laws, passed at the May, 2013 Annual Town Meeting and the November, 2013 Special Town Meeting to the Office of the Attorney General's Municipal Law Unit for review and approval.
11. To certify and transmit all authorizations to borrow to the Department of Revenue's Local Services Division.
12. To publish the 2013 List of Persons 17 Years of Age and Older.
13. To publish the 2013 List of Elected Officers, Advisory Committee Members, Committee on Town Organization and Structure and Executive Officers of the Town Meeting Members Association (TMMA).
14. To inactivate all voters who did not respond to the 2013 Annual Street List.

ACCOMPLISHMENTS

1. For the March 6, 2012 Presidential Preference Primary:
 - Certified Town and State Committee nomination papers and certified Presidential nomination papers.
 - Transmitted to the Elections Division of the Office of the Secretary of the Commonwealth certification of the computer tabulating program.
 - Implemented and administered Email Balloting for Uniformed and Overseas Citizens Absentee Voting Act (UOCAVA) voters.
 - Conducted voter registration sessions.
 - Administered recorded and certified the results and transmitted the certified results to the Elections Division of the Office of the Secretary of the Commonwealth.
2. For the May 1, 2012 Annual Town Election:
 - Transmitted to the Elections Division of the Office of the Secretary of the Commonwealth certification of the computer tabulating program.
 - Certified nomination papers for all town-wide and Town Meeting offices.
 - Conducted voter registration sessions.
 - Received and filed, eight days preceding the election and 30 days following the election, campaign finance reports for local candidates and committees.
 - Administered, recorded and certified the results.
 - Updated the Town website's List of Town Meeting Members based upon the results of the election.
 - Transmitted a certified list of newly elected Town Officers to the Elections Division of the Office of the Secretary of the Commonwealth.
3. For the September 6, 2012 State Primary:
 - Certified nomination papers for all state-wide and congressional offices.
 - Implemented and administered Email Balloting for UOCAVA voters.
 - Transmitted to the Elections Division of the Office of the Secretary of the Commonwealth certification of the computer tabulating program.
 - Conducted voter registration sessions.
 - Administered, recorded and certified the results and transmitted the certified results to the Elections Division of the Office of the Secretary of the Commonwealth.
4. For the November 6, 2012 State Election:
 - Certified additional initiative petitions.
 - Implemented and administered Email Balloting for UOCAVA.
 - Transmitted to the Elections Division of the Office of the Secretary of the Commonwealth certification of the computer tabulating program.
 - Conducted voter registration sessions.
 - Conducted additional sessions for absentee voting.
 - Conducted "Kids Voting" days for Saint Mary of the Assumption Grammar School and the Park School.
 - Administered, recorded and certified the results and transmitted the certified results to the Elections Division of the Office of the Secretary of the Commonwealth.
5. Implemented and notified affected residents of their change in Precinct and polling locations due to the Census Redistricting based upon the 2010 Federal Census.
6. Deleted and notified all inactive voters that were continuously inactive for more than 22 months.

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

ACCOMPLISHMENTS (Con't.)

7. Destroyed all ballots and election materials from the September 14, 2010 State Primary, November 2, 2010 State Election and the May 3, 2011 Annual Town Election.
8. Mailed absentee ballot applications to all certified physically disabled voters.
9. Distributed and collected information from the 2012 Annual Street List.
10. Published the 2012 List of Persons 17 Years of Age and Older.
11. Inactivated voters who did not respond to the 2012 Annual Street List.
12. Updated the General By-laws on the Town's website based upon the approval of the actions taken at the November 15, 2011 Special Town Meeting by the Attorney General's Municipal Law Unit.
13. Administered, recorded and certified the actions taken at the May 22, 2012 Annual Town Meeting and the November 13, 2012 Special Town Meeting; certified and transmitted all General and Zoning By-Laws that were passed to the Office of the Attorney General's Municipal Law Unit for review and approval; and certified and transmitted all authorizations to borrow to the Department of Revenue's Local Services Division.
14. Worked with the Information Technology Department to coordinate and implement the new electronic voting system for Town Meeting at the November 13, 2012 Special Town Meeting.

PERFORMANCE/ WORKLOAD INDICATORS

	ACTUAL FY2011	ESTIMATE FY2012	ACTUAL FY2012	ESTIMATE FY2013	ESTIMATE FY2014
Performance:					
% of Eligible Registered Voters Participating (average)	24.3%	27.5%	8.6%	32.0%	10.0%
% Rate of Return for Census Forms	63.0%	68.0%	70.0%	71.0%	72.0%
Hours Election Workers Trained	24	12	12	18	6
Workload:					
Total Elections	3	2	2	3	1
Total Residents	58,732	56,750	55,774	55,500	56,250
Registered Voters	36,813	38,650	40,337	38,750	38,500
Inactive Voters	6,242	8,000	8,005	6,500	6,200
Marriage Licenses	425	435	412	425	420
Dog Licenses	2,332	2,350	2,382	2,375	2,350
Green Dog Licenses	1,418	1,425	1,330	1,375	1,350
Business Certificates	244	250	211	225	220
Other	3,709	3,700	3,110	2,575	2,450

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

PERFORMANCE/ WORKLOAD INDICATORS (con't)

	ACTUAL FY2011	ESTIMATE FY2012	ACTUAL FY2012	ESTIMATE FY2013	ESTIMATE FY2014
Voters Registered	1,603	1,500	1,755	2,500	1,250
Party/Address Changes	9,357	3,500	6,083	7,500	2,850
Voters Inactivated	5,982	5,500	3,934	4,800	3,850
ZBA Notices Distributed	18,789	19,000	23,324	19,000	18,500

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

SUMMARY OF SUB-PROGRAM COSTS					
SUB-PROGRAMS	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Public Records	319,054	312,703	312,266	(437)	-0.1%
Elections	120,640	182,769	89,969	(92,800)	-50.8%
Voter Registration	137,467	132,507	131,665	(842)	-0.6%
TOTAL EXPENSES	577,160	627,979	533,900	(94,080)	-15.0%

Public Records

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	299,864	290,958	291,315	357	0.1%
Services	14,791	18,095	17,951	(144)	-0.8%
Supplies	2,724	2,000	2,000	0	0.0%
Other	807	400	400	0	0.0%
Capital	867	1,250	600	(650)	-52.0%
TOTAL	319,054	312,703	312,266	(437)	-0.1%

Elections

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	76,654	141,000	52,200	(88,800)	-63.0%
Services	36,077	32,019	32,019	0	0.0%
Supplies	7,909	9,750	5,750	(4,000)	-41.0%
Other	0	0	0	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	120,640	182,769	89,969	(92,800)	-50.8%

Voter Registration

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	108,969	100,148	100,148	0	0.0%
Services	26,338	28,109	27,917	(192)	-0.7%
Supplies	1,335	2,000	2,000	0	0.0%
Other	549	1,000	1,000	0	0.0%
Capital	276	1,250	600	(650)	-52.0%
TOTAL	137,467	132,507	131,665	(842)	-0.6%

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2013 SALARY RANGE		FY2013 BUDGET		FY2014 RECOMMENDATION		
			FY2011	FY2012	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT	
510101	Permanent Full Time Salaries										
	Town Clerk	D-4	1.00	1.00	84,263	99,257	1.00	99,257	1.00	99,257	
	Assistant Town Clerk	T-10	1.00	1.00	72,491	82,021	1.00	82,021	1.00	82,021	
	Administrative Assistant	C-8	0.00	1.00	44,167	46,037	1.00	46,037	1.00	46,037	
	Principal Clerk	C-7	1.00	1.00	42,391	44,246	1.00	44,246	1.00	44,246	
	Senior Clerk Typist (ZBA)	C-6	1.00	1.00	41,266	43,108	1.00	43,108	1.00	43,108	
	Senior Clerk Typist	C-6	1.00	1.00	41,266	43,108	1.00	42,500	1.00	42,681	
	Clerk/Typist	C-4	1.00	0.00	37,739	39,546	0.00	0	0.00	0	
	Subtotal		6.00	6.00			6.00	357,169	6.00	357,350	
510102	Permanent Part Time Salaries										
	Registrar (3)					3,000		3,000		3,000	
	Registrar, Ex Officio (1)					1,500		1,500		1,500	
	Chair Board of Appeals (1)					\$140/mtg.		3,550		3,550	
	Members Board of Appeals (2)					\$50/mtg.		7,550		7,550	
	Members Board of Examiners (3)					\$30/mtg.		300		300	
	Subtotal							15,900		15,900	
510201	Temporary Full Time Salaries										
	Election Workers							141,000		52,200	
	Census Workers							3,500		3,500	
	Subtotal							144,500		55,700	
510901	Temporary Part Time Salaries										
	Town Meeting							2,500		2,500	
	Subtotal							2,500		2,500	
	Other										
510300	Regular Overtime							4,088		4,088	
513044	Longevity Pay							4,550		4,725	
514501	Town Clerk Zoning Board of Appeals (Stipend)							2,000		2,000	
515501	Clothing/Uniform Allowance (In lieu of boots)							1,400		1,400	
	Subtotal							12,038		12,213	
	Total		6.00	6.00				6.00	532,106	6.00	443,663

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

PROGRAM DESCRIPTION

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

The Department consists of the following four sub-programs:

The **Planning and Administration Sub-program** focuses on improving the quality of life of all residents through: administration of the Zoning By-Law and design review requirements; assistance in the preparation of the Capital Improvement Program (CIP); preparation of state and federal grant applications; participation in regional planning (MAPC) and monitoring and coordinating significant developments in nearby municipalities; support of Town boards, commissions, and committees; provision of technical assistance to Town agencies, citizens, and groups, as well as developers, attorneys, and architects on potential development applications; preparation of Zoning By-Law amendments; preparation and implementation of the Comprehensive Plan; preparation and management of design and related improvement plans; and management of Planning Board and Zoning Board of Appeals records and development applications and decisions, including the on-going monitoring of associated conditions of approval. This sub-program is also responsible for the administration of the federally-funded Community Development Block Grant (CDBG) and HOME programs.

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

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

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.

BUDGET STATEMENT

The FY14 budget represents a \$27,832 (4.5%) increase. Personnel increases \$30,280 (5.1%) primarily due to a reduction in the CDBG Charge-Off (\$26,506). There is also an increase for Steps (\$5,146), which is slightly offset by a reduction in Longevity (\$1,372).

The \$648 (3.9%) decrease in Services is due to the elimination of the computer maintenance contract in Data Processing Equipment Repair and Maintenance. (The Information Technology Department will take on this responsibility.) The \$1,800 (36%) decrease in Capital reflects the current cost of leased computers.

PROGRAM COSTS - PLANNING AND COMMUNITY DEVELOPMENT					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	605,418	588,935	619,215	30,280	5.1%
Services	16,541	16,673	16,025	(648)	-3.9%
Supplies	5,279	9,212	9,212	0	0.0%
Other	3,933	4,550	4,550	0	0.0%
Capital	2,983	5,000	3,200	(1,800)	-36.0%
TOTAL	634,154	624,370	652,202	27,832	4.5%
BENEFITS			474,997		
REVENUE	6,982	6,000	6,000	0	0.0%

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

FY2014 OBJECTIVES

Community Development & Housing

1. To investigate and recommend potential on-line tools that would streamline interfacing with CDBG grant recipients.
2. To develop and promulgate a Homeless Management Information System (HMIS) as part of the Brookline-Newton-Waltham-Watertown Continuum of Care program for homelessness prevention.
3. To preserve affordability of affordable housing units for at least one multi-residential unit owner through CDBG-funded capital improvement loans.
4. To complete a multi-year budget for Hubway, including seeking grants, additional private funding, and possible expansion.
5. To assist DPW with planning the Route 9 pedestrian/bicycle crossing project.
6. To complete 75% design drawings for the Village Square/Gateway East project.

Regulatory Planning & Preservation

1. To begin posting reports and plans of all Major Impact projects on the Town's website.
2. To create a guide for residents regarding the Zoning By-Law, Sign and Façade Review, Zoning Board of Appeals cases, and subdivision plans.
3. To develop proposed changes to by-laws and/or regulations regarding child care centers and landscaped open space.
4. To revise and simplify the report template of sign and façade cases requiring Planning Board approval, reducing staff time for these cases.
5. To improve the workflow between the Building Department, Regulatory Planning Division, and Preservation Division through regular meetings with the Information Technology Department (ITD) and Department staff regarding the GeoTMS system.
6. To work with IT staff to complete the start-up phase of the GeoTMS system module for Preservation, allowing staff to fully use this system for issuing certificates and reduce the staff time to maintain multiple information systems.
7. To identify potential GIS mapping tools that would provide residents with up-to-date information on the status of decisions, designations, and facilitate planning projects.
8. To plan for the rehabilitation/stabilization of the Town's cultural resources, including aluminum street signs, the Devotion House and School, the Durgin Garage, Fisher Hill Park, and the Riverway/Olmsted Park.
9. To apply for a Massachusetts Historical commission grant for the Fisher Hill and/or Reservoir Gatehouses.
10. To update the Design Guidelines for Local Historic Districts, last updated in 2006.
11. To complete baseline photographic and historic documentation and inventory data sheets for addresses in the new Lawrence and Wild-Sargent historic districts.
12. To educate the public about preservation issues through three outreach programs and create at least two Historic Tour itineraries on the Town's website.
13. To promote available incentives and opportunities for increasing building energy efficiency of private buildings.
14. To assist with the development of solar facilities on appropriate Town-owned buildings and land.

FY2014 OBJECTIVES (Con't.)

Economic Development

1. To hold three outreach neighborhood association/Economic Development Advisory Board (EDAB) meetings.
2. To prepare web-based maps for existing cultural destinations, lodging and restaurants, retail businesses, and community events.
3. To reassess opportunities of Community Development Block Grant (CDBG) funding for new/existing businesses through technical assistance and loans/grants.
4. To create a resource guide for home-based businesses.
5. To reach out to other communities and associations such as the Massachusetts Municipal Association (MMA) to assess interest in state legislation that would allow for small commercial tax exemption changes.
6. To begin planning for a report on the largest hurdles that exist for independent businesses to open/thrive in Brookline, including a customer intercept survey.
7. To assess any gaps in workforce development efforts not already served by other Town or regional organizations.
8. To work with other departments to make any recommended changes regarding the condition of graffiti on newspaper boxes.
9. To create a business location map for Coolidge Corner and Brookline Village kiosks.
10. To implement Selectmen-endorsed recommendations from the Waldo Street Area Study Committee.

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

ACCOMPLISHMENTS

Community Development & Housing

1. Launched Brookline Hubway, part of the regional bicycle sharing system along with the cities of Boston, Cambridge, and Somerville.
2. Completed and submitted 25% design plans to the Massachusetts Department of Transportation for the Village Square/Gateway East project.
3. Sought and received a funding year on the state's Transportation Improvements Program (TIP) for the Village Square/Gateway East project: \$4.5 million in FY 2016.
4. Worked with the Brookline Improvement Coalition (BIC) and the Brookline Housing Authority (BHA) to complete the utilization of funding under the American Recovery and Reinvestment Act of 2009.
5. Prepared a successful application for McKinney-Vento Homeless funds with Newton for the Brookline-Newton-Watertown Continuum of Care.
6. Worked with New Atlantic Development Corporation to complete the construction of the Olmsted Hill subdivision and the 24-unit affordable Olmsted Hill Condominiums; qualified and assisted income-eligible buyers, selected by lottery, achieving full occupancy.
7. Worked with the BHA to prepare for closing and construction of a 32-unit low-income rental development at 86 Dummer Street, including the financing of an expected \$1.7 million in Town-controlled housing resources.
8. Completed the close-out of a three-year grant for the Homelessness Prevention and Rapid Re-Housing Program, which provided technical and/or financial assistance to 288 households, including 578 persons to prevent homelessness.
9. Analyzed obstacles to fair housing and worked with other departments on reassessing the Town's strategies for advancing fair housing in Brookline, as required every five years by the office of Housing and Urban Development (HUD).

Regulatory Planning & Preservation

1. Developed zoning language changes, including animal daycare use and administrative site plan review for new child care facilities.
2. Assisted the Selectmen's Climate Action Committee in writing the new Climate Action Plan, which was last adopted in 2002.
3. Successfully completed the administration of the Department of Energy's Energy Efficiency and Conservation Block Grant (EECBG) program, including \$494,400 of funding for Town-owned buildings and individual residential homes.
4. Provided administration of the \$215,050 Green Communities Designation Grant, received for achieving the five criteria needed for recognition as a Green Community, to be spent on energy efficiency and renewable energy projects.
5. Began implementing the Neighborhood Conservation District (NCD) by-law through the establishment of guidelines for NCD Commissions.
6. Developed a Historic Itinerary of Coolidge Corner to educate and encourage visits to Brookline's central cultural and commercial area.
7. Completed baseline photography and research for inventory data sheets for the Chestnut Hill North and Harvard Avenue local historic districts.

ACCOMPLISHMENTS

Economic Development

1. Conducted three neighborhood association meetings and interviews/research with other communities regarding the vibrancy of our commercial areas.
2. Completed an overhaul of the Town's visitors webpage.
3. Created a Town Hall contacts card for businesses and non-profits and a "How to Open a Business in Brookline" guide.
4. Increased the private funding of two community events to be 95% privately funded, in addition to Town staff support.
5. At the request of the Selectmen's Office, worked with the Health Department to launch and assess the Brookline Mobile Food Truck program.
6. Assisted the launch of two organizations that assist with businesses and commercial neighborhood vibrancy: Brookline Local First and the Washington Square Association.
7. Completed the utilization of Microenterprise funding under the American Recovery and Reinvestment Act of 2009.
8. Supported the Waldo Street Area Study Committee, resulting in a report and recommendations to the Selectmen regarding the Durgin and Waldo Garage sites.

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

PERFORMANCE/ WORKLOAD INDICATORS

	ACTUAL FY2011	ESTIMATE FY2012	ACTUAL FY2012	ESTIMATE FY2013	ESTIMATE FY2014
CDBG Value (millions)	\$1.50	\$1.50	\$1.23	\$1.25	\$1.25
CDBG Programs	16	20	14	15	15
New Housing Program Income (in millions)					
HOME Funds	\$0.5	\$0.5	\$0.5	\$0.4	\$0.2
Housing Trust	<\$0.1	<\$0.1	\$0.4	<\$0.1	\$0.3
CDBG (included in above)	\$0.3	\$0.5	\$0.4	\$0.5	\$0.5
Homelessness Prevention (HPRP)	\$0.21	\$0.22	\$0.22	\$0.00	\$0.00
New/Newly Affordable Units Underway					
HOME/Housing Trust/CDBG	56	56	56	56	53
Inclusionary zoning	9	8	9	7	9
Developer/Owner/Homebuyer Assistance Provided (in millions) for new or newly affordable units					
HOME Funds	\$0.7	\$1.5	\$0.6	\$0.8	\$0.6
Housing Trust	\$0.6	\$1.5	\$0.7	\$1.0	\$1.0
CDBG	\$0.3	\$0.6	\$0.1	\$0.7	\$0.3
New and/or Newly Affordable Units					
HOME/Housing Trust/CDBG	0	24	0	24	0
Inclusionary zoning	2	8	2	7	7
Affordable Housing Preservation					
Ownership housing resales	4	4	2	4	4
Rental unit renovation	38	6	0	586	0
Committees Staffed (All)	17	17	17	18	18
Zoning Caseload	163	160	152	155	155
Board of Appeals	86	85	80	82	82
Signs, Facades, Antennas	77	75	72	73	73

PERFORMANCE/ WORKLOAD INDICATORS (con't.)

	ACTUAL FY2011	ESTIMATE FY2012	ACTUAL FY2012	ESTIMATE FY2013	ESTIMATE FY2014
Demolition Permits	45	23	42	35	35
Historic District Cases	103	105	100	95	95
Existing Businesses Assisted	40	30	25	25	25
New Businesses Assisted	14	10	10	10	10
EDAB Projects under permitting/construction	4	3	2	3	3
# Façade Loans Granted	1	N/A	2	2	2
New Storefronts Assisted	8	5	5	5	6
Storefront Retail Vacancy Rates	5.9%	N/A	6.5%	N/A	N/A
Regional Vacancy Rates	6.7%	N/A	6.5%	N/A	N/A
Meals Tax per Restaurant	\$5,696	NEW	\$6,873	\$7,250	\$7,345
Hotel Excise Tax per Room	\$2,011	NEW	\$2,204	\$2,372	\$2,585
EDAB-Sponsored Projects Tax Yield:*	\$1,336,549	\$1,319,019	\$1,452,968	\$1,579,535	\$1,619,023

*FY14 figures assume a 2.5% growth in the tax bill.

** Does not include approximately \$575,000 from additional state hotel excise tax.

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

SUMMARY OF SUB-PROGRAM COSTS					
SUB-PROGRAMS	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Planning & Admin	357,751	379,153	336,871	(42,282)	-11.2%
Housing	72,989	16,287	43,454	27,167	166.8%
Economic Development	156,546	163,267	165,898	2,630	1.6%
Preservation	46,867	65,662	105,979	40,317	61.4%
TOTAL	634,154	624,370	652,202	27,832	4.5%

Planning and Administration

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	340,766	359,126	318,410	(40,716)	-11.3%
Services	7,522	6,815	6,599	(216)	-3.2%
Supplies	4,582	6,912	6,912	0	0.0%
Other	3,567	4,000	4,000	0	0.0%
Capital	1,314	2,300	950	(1,350)	-58.7%
TOTAL	357,751	379,153	336,871	(42,282)	-11.2%

Housing

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	72,276	11,640	39,509	27,869	239.4%
Services	0	1,107	855	(252)	-22.8%
Supplies	0	1,790	1,790	0	0.0%
Other	0	200	200	0	0.0%
Capital	713	1,550	1,100	(450)	-29.0%
TOTAL	72,989	16,287	43,454	27,167	166.8%

Economic Development

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	146,191	153,839	156,578	2,738	1.8%
Services	9,019	8,208	8,100	(108)	-1.3%
Supplies	660	510	510	0	0.0%
Other	236	150	150	0	0.0%
Capital	440	560	560	0	0.0%
TOTAL	156,546	163,267	165,898	2,630	1.6%

Preservation

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	46,184	64,329	104,718	40,389	62.8%
Services	0	543	471	(72)	-13.3%
Supplies	36	0	0	0	0.0%
Other	130	200	200	0	0.0%
Capital	516	590	590	0	0.0%
TOTAL	46,867	65,662	105,979	40,317	61.4%

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2013 SALARY RANGE		FY2013 BUDGET		FY2014 RECOMMENDATION	
			FY2011	FY2012	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Planning & Community Devel. Dir.	D-7	1.00	1.00	107,130	126,193	1.00	122,491	1.00	122,491
	Economic Development Officer	T-13	1.00	1.00	84,709	95,845	1.00	94,169	1.00	95,845
	Assistant Director-Community Planning	T-11	1.00	1.00	75,391	85,301	1.00	85,301	1.00	85,301
	Assistant Director-Regulatory Planning	T-11	1.00	1.00	75,391	85,301	1.00	85,301	1.00	85,301
	Commercial Areas Coordinator		1.00	1.00			0.00	0	0.00	0
	Housing Development Manager	T-9	1.00	1.00	69,703	78,866	1.00	78,866	1.00	78,866
	CD Administrator	T-8	1.00	1.00	67,022	75,833	1.00	75,833	1.00	75,833
	Preservation Planner	T-6	1.00	1.00	59,671	67,515	1.00	62,915	1.00	64,034
	Economic Development Planner	T-6	0.00	0.00	59,671	67,515	1.00	59,671	1.00	60,733
	Housing Project Planner	GN-11	1.80	1.80	62,709	65,865	1.80	118,557	1.80	118,557
	Senior Planner	GN-13	1.00	1.00	67,336	70,724	1.00	70,724	1.00	70,724
	Planner	GN-10	1.00	1.00	57,532	60,427	1.00	57,532	1.00	58,481
	Administrative Head Clerk	C-10	1.00	1.00	49,894	52,020	1.00	52,020	1.00	52,020
	CD Secretary	C-4	1.00	1.00	37,739	39,546	1.00	39,546	1.00	39,546
	Subtotal		13.80	13.80			13.80	1,002,925	13.80	1,007,731
	CD Admin Reimbursement							(165,438)		(173,745)
	CD Programs Reimbursement							(254,521)		(240,073)
	EECBG / Green Community Reimbursement							(5,000)		(5,000)
	HOME Funds Reimbursement							(31,614)		(18,518)
	Net Subtotal		13.80	13.80			13.80	546,352	13.80	570,395
510102	Permanent Part Time Salaries									
	Preservation Planner	T-6	0.59	0.59	59,671	67,515	0.80	54,012	0.80	54,012
	CD Intern		0.40	0.40			0.40	8,500	0.40	8,840
	CD Fiscal Assistant	C-10	0.80	0.80	49,894	52,020	0.00	0	0.00	0
	Subtotal							62,512		62,852
	CD Admin Reimbursement							(29,612)		(22,343)
	EECBG Reimbursement									
	Net Subtotal		1.79	1.79			1.20	32,900	1.20	40,509
510300	Other									
513044	Regular Overtime							5,761		5,761
515501	Longevity Pay							6,732		5,360
	Clothing/Uniform Allowance (In Lieu of Boots)							1,400		1,400
	Subtotal							13,893		12,521
	CD Admin Reimbursement							(2,160)		(2,160)
	CD Programs Reimbursement							(2,050)		(2,050)
	Net Subtotal							9,683		8,311
	Total		15.59	15.59			15.00	588,935	15.00	619,215

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

PROGRAM DESCRIPTION

The Police Mission:

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

Our Values:

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

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

The Department consists of the following seven subprograms:

1. **The Administration and Support Division** provides overall control of the functions of the Department. It maintains records, provides communication and technology equipment and trains personnel in its uses, and distributes weapons and supplies. It also includes the Public Safety Business Office, a group responsible for all financial and budgetary matters for both the Police Department and the Fire Department.
2. **The Patrol Division** continuously patrols all sectors of town looking for criminal activity and serves as a deterrent by its presence. The Patrol function is vital and, for that reason, the Chief has directed that there be a minimum staffing policy maintained daily: during the day 17 officers are on duty; during the evening there are 14 officers; and during the late-night/early-morning shift there are 13 officers.
3. The **Criminal Investigation Unit** is responsible for the investigation of all violent crimes, including murder, rape, armed robbery, assault, and narcotic violations, and maintains the safety of all evidence.

PROGRAM DESCRIPTION (con't.)

4. The **Community Relations Division** is charged with facilitating a spirit of cooperation between the public and the Department that helps to enhance the quality of life for all citizens.
5. The **Traffic and Parking Division** is responsible for enforcing all laws and regulations relating to traffic within town.
6. The **Public Safety Dispatch Division** is responsible for handling all police, fire, and ambulance calls, including E-911.
7. One patrol officer functions as the Town's **Animal Control** officer. The Animal Control officer normally works five days a week. All Brookline Police Officers are responsible for enforcing the Town's animal control laws, and will continue to do so when the Animal Control officer is off duty.

PROGRAM COSTS - POLICE DEPARTMENT

CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	13,500,519	13,493,275	13,570,473	77,198	0.6%
Services	366,579	371,485	385,669	14,184	3.8%
Supplies	208,095	221,750	221,750	0	0.0%
Other	67,999	59,500	64,000	4,500	7.6%
Utilities	404,016	426,110	448,897	22,787	5.3%
Capital	400,614	452,284	475,284	23,000	5.1%
TOTAL	14,947,823	15,024,404	15,166,074	141,670	0.9%
BENEFITS			7,338,079		
REVENUE	8,349,566	8,147,000	8,497,000	350,000	4.3%

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

BUDGET STATEMENT

The FY14 budget represents an increase of \$141,670 (0.9%). Personnel increases \$77,198 (0.6%) and includes Steps (\$55,089), an increase in Quinn payments due to anticipated retirements during the course of the fiscal year (\$21,935), and an increase in Shift Differential (\$624), slightly offset by a decrease in Longevity (\$450).

Services increase \$14,184 (3.8%) primarily due to an increase associated with the new method for handheld parking enforcement which is included under Professional / Technical Services (\$60,032), but is partially offset by reductions in Printing Services (\$22,000), Computer Software Repair and Maintenance (\$16,200), and Wireless Communications (\$8,800). Lastly, there is an increase in the Copier Lease (\$4,152) and a decrease in Telecomm (\$3,000).

Although Supplies is level funded there is a reallocation of \$10,000 from Uniforms and Protective Clothing to Public Safety Supplies. The increase in Other (\$4,500, 7.6%) is in Education/Training/Conferences (\$3,000) and Professional Dues and Memberships (\$1,500).

The increase in Utilities (\$23,573, 5.5%) is for Electricity (\$19,995), Natural Gas (\$2,403), and Water and Sewer (\$389).

Capital increases \$23,000 (5.1%) and funds the equipment detailed in the Capital Outlay Summary (Section II), including existing desktop computers, in-car laptops, and cruiser replacements.

FY2014 OBJECTIVES

Administration

1. To utilize resources in the most effective manner in order to prevent criminal activities and provide effective public safety services.
2. To increase interaction with community groups who deal with persons affected by Alzheimer's, Autism and related diagnosis that may induce a person to wander. Will expand community outreach to enroll more people in the Safety Net Program.
3. To study and upgrade the approach, when feasible and proper, to growing neighborhood concerns involving the increase in the Town's animal population, such as coyotes and turkeys.
4. To oversee planned upgrades to the Town's Emergency Operations Center (EOC) that will allow for more integrated use during times of emergency.

Patrol

1. To provide for the most effective assignment of personnel based on early identification of crime patterns and quality of life issues
2. To increase oversight and supervision of Dispatch personnel by commanding officers through a quality assurance management system.
3. To reduce crime in all categories through a variety of patrol procedures, tactics and emphasis on problem areas.
4. To implement a formal process of requiring after-action reports from affected personnel on all critical incidents.
5. To increase training, update procedures and fully integrate the special response team in daily operations.

Criminal Investigations

1. To increase the use of technology that will assist in a variety of criminal investigations such as computer crimes, identify theft, etc.
2. To develop a manual of investigative processes that may be used by all personnel to assist in their criminal investigations.
3. To develop a comprehensive notification plan to be followed once a trend or crime pattern has been identified by the crime analysis unit.
4. To continue to upgrade procedures used in safe handling and storage of evidence.
5. To train personnel to better deal with DNA collection, drug identification, interview and investigative techniques, thereby increasing the rate of case clearances.

Traffic and Parking

1. To continue the use of hot spot enforcement via data driven decisions. Utilizing the tracking system will provide timely and accurate information.
2. To reinstitute the SAFE (School Area Focused Enforcement) Program to work with schools in order to provide proactive enforcement that will diminish crashes, violations, etc.
3. To increase efforts for school bus safety, allowing for increased enforcement around school buses and assisting in State-mandated training and evacuation drills.

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

FY2014 OBJECTIVES (Con't.)

Traffic and Parking (con't.)

4. To participate as a pilot site in the State's proposed e-ticketing system, allowing for the issuance of computerized motor vehicle citations.
5. To evaluate the workflow processes for civilian staff functions to ensure the most effective use of personnel.

Community Relations

1. To expand communication to more residents through the utilization of the Brookline Police website, Twitter, e-mail lists and media outlets.
2. To expand on-duty training in areas such as decision-making through the expanded use of Range 3000, active shooter scenarios, and on-line training.
3. To build upon our strong relationship with the Brookline High School Peer Educators, junior and seniors from the High School that come to the seventh and eighth grades to assist in discussions with the middle school students.
4. To increase presentations for the Town's senior population including personal safety tips, identify theft awareness, and ways to avoid being scammed.
5. To increase participation in the Rape Aggression Defense (RAD) Program and the Advanced RAD program.
6. To continue to provide prompt referrals to the Brookline Council on Aging, Brookline Center, and the Health Department on matters involving substance abuse, mental health issues, elder neglect, and hoarding.
7. To building upon our partnership with grammar schools through programs such as:
 - a. How to recognize the signs of a health/unhealthy relationship.
 - b. Lessons for friendship/bully, influences on behaviors/decisions related to tobacco products, alcohol, and other drugs.
 - c. Internet Safety (cyber-bullying, personal online safety, and cyber-citizenship), substance awareness and teen dating violence (7th Grade).
8. To provide increased education to young people.

Public Safety Dispatch

1. To seek grant funding opportunities through the State's E911 Grant Program.
2. To ensure training standards are met or exceeded by all dispatch personnel.
3. To expand the use of call reviews and CAD system reviews to ensure a high quality of service by Dispatchers.
4. To utilize recent technology upgrades to improve the flow of information to street personnel.
5. To institute management practices that assist in quality assurance, personnel accountability and proper call handing on the part of all dispatch personnel.

Emergency Management

1. To upgrade the Emergency Operations Center (EOC) with funding from the UASI Region. This upgrade will replace current software to allow for easier access to a variety of sites, which will enhance response to critical incidents.

FY2014 OBJECTIVES (Con't.)

Emergency Management (con't.)

2. To upgrade the Town's emergency notification system so that residents can be contacted via cell phones, e-mails, texting and hard-line phones.
3. To continue to train first responders and volunteers to their appropriate levels as determined by the National Incident Command System.
4. To review and upgrade all emergency management procedures to assist in providing the appropriate level of services to residents.
5. To continue to have a coordinating role in the Town's response to both natural and man-made critical incidents.

Animal Control

1. To continue to partner with the Parks and Open Spaces Division of DPW on the Green Dog Program and focus on the parks identified as most troublesome.
2. To continue to attend the Massachusetts Certification Courses provided by the Animal Control Officers Association of America and attend courses that specialize in all animal types, particularly turkeys and coyotes.
3. To work to ensure that all dogs who are in public in Brookline are properly licensed.
4. To work with the Health Department in organizing and conducting the annual Rabies Clinic.

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

ACCOMPLISHMENTS

Administration

1. During calendar year 2011, Brookline experienced a reduction in Part A crimes that resulted in the lowest crime rate in more than 30 years.
2. Streamlined the process and updated procedures regarding the collections of detail payments, resulting in having over 99% of payments collected within 105 days of performing the work.
3. Hired and trained nine police officers.
4. Instituted a variety of approaches to provide information to citizens including, changes to our website, installation of a telephone tree information service in the Traffic Division, and on-line parking ticket appeals.
5. Met all of Massachusetts Accreditation standards through the process of updating policies and expect to receive formal notice of accreditation status at the Accreditation's Commission's annual meeting in September of this year.
6. Received grant funding in the areas of technology, officer equipment, personnel costs, overtime for special events and projects, training, and community programs.
7. Re-organized civilian staff by combining the Traffic Division with the Public Safety Business Office, allowing for better supervision, and the institution of uniform procedures, resulting in better workflow and productivity.

Patrol

1. Constantly studied crime patterns and quality of life issues to assist in the assignment of personnel, resulting in a reduction in crime and an increase in productivity.
2. Established a quarterly review process by the Supervisors that assists in holding personnel accountable for their activities. This is a standardized reporting system for all Patrol Supervisors.
3. The Patrol Bike Unit has increased enforcement of bike violations, warnings, citations and educational information.
4. The Walk and Talk Unit has been proactive in joining with other area departments to address specific crimes, such as graffiti, and worked with the Detective Unit in investigating various criminal activities that have come under their responsibilities.
5. Patrol Officers continue to receive specialized training as it becomes available in addition to regular In-Service training.

Criminal Investigations

1. Developed a Criminal Intelligence Operational policy that is in compliance with the Massachusetts Accreditation Standards.
2. Increased and enhanced collaborative efforts and partnerships with surrounding law enforcement agencies (e.g. Omega Group project involving the nine UASI communities, Shannon Grant, State Office of Probation using Elmo GPS monitoring of probationers, and pawn shop investigations) with some very positive outcomes in interdiction and disruption of regional crime sprees.
3. Increased involvement with the statewide task force on child pornography.
4. Juvenile officers and domestic violence advocate increased their outreach to young people through school-based programs and events throughout the year.

ACCOMPLISHMENTS (Con't.)

Criminal Investigations (con't.)

5. Continued the building of community partnerships through committees such as The Jennifer Lynch Foundation, the domestic violence roundtable, REACH program and faith-based clergy members and others, increasing the awareness of domestic violence and the many services that are available to victims.
6. Streamlined criminal information flow between Crime Analysis and Intelligence Units to officers, thereby increasing the ability to reduce criminal activities in town.
7. Worked with the Courts and Probation Department to expand the use of GPS devices in criminal cases.

Traffic and Parking

1. Utilized computer analysis to uncover traffic and parking problem areas. Once identified, resources were dedicated to the areas to eliminate the problem.
2. Modernized the parking ticket issuance process by increasing the use of technology, on-line payments, and relied less on manual data entry.
3. Increased efforts in enforcement and education of motor vehicle operations and bicycle riders, including the "Same Road, Same Rules" program.
4. Increased training for all traffic officers so that they are capable of performing accident reconstruction or advanced accident investigation.
5. Trained all traffic officers in black box recovery, a skill required to recover vital onboard data at the time of an accident.
6. Acquired shared access to the Transportation Division's parking permit system, which allows for improved information flow.
7. Continued to work on Hackney enforcement and management procedures with the goal of revamping the entire system to prepare for taxi medallions.

Community Relations

1. Expanded the use of social media; realized and increase in the number of followers on Facebook and Twitter.
2. Provided more information on our blog concerning crimes, safety tips, and community information, thereby increasing visitors to the site.
3. Initiated the Safety Net Program in partnership with the Senior Center and the Brookline Center. This program assists those who suffer from Alzheimer's, Autism, etc. by providing access to GPS devices in order to safely locate them when they become confused and go missing.
4. Set up a tracking system to determine the effectiveness in reducing Loud Party and Noise complaints.
5. Updated our policy and referral system for dealing with persons suffering from substance abuse, as well as emotional and behavioral issues.

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

ACCOMPLISHMENTS (Con't.)

Public Safety Dispatch

1. Received grants totaling \$164,006 from the Massachusetts 911 Department to cover dispatcher personnel, equipment and training costs.
2. Updated and improved the Dispatcher Policies and Procedures Manual, which was issued to each Dispatcher as well as to the Command Staffs of the Police and Fire Department.
3. Hired and trained two new dispatchers.
4. Completed the upgrade for new Department of Criminal Justice Information Services (DCJIS) Terminals and Messaging Switch Software, which significantly improved the information flow from various Dispatchers to public safety personnel.
5. Ensured all Dispatchers are fully-trained and certified in the Emergency Medical Dispatch (EMD) protocols as established and mandated by the State 911 Department. All Dispatchers met and exceeded the minimum training requirements.
6. Utilized a call auditing process that assists in personnel oversight and helps ensure quality service delivery to residents.

Emergency Management

1. Worked with various agencies to obtain \$220,000 in reimbursements for Tropical Storm Irene and submitted paperwork to be reimbursed for costs associated with Hurricane Sandy.
2. Expanded and trained new classes of Community Emergency Response Teams (CERT) volunteers, bringing the total of volunteers to about 150 residents.
3. Continued outreach to the community on ways to be prepared in case of an emergency. Developed and began a program called "Preparedness Buddies" that matches volunteers with residents who need individual assistance in times of emergency.
4. Joined the statewide comprehensive public safety mutual aid compact that will allow Brookline to seek assistance from most other Massachusetts communities in times of emergency.
5. Assessed all of our shelters and developed a guidebook for each to be used by volunteers when staffing an emergency shelter.
6. Participated in 2012 Urban Shield exercises, allowing the Department to test its response to a variety of critical incidents throughout the Boston area.

Animal Control

1. Continued to establish a presence in all the parks. Worked to educate residents in areas such as dog control, how to deal with turkeys and coyotes and other animal related issues.
2. Worked in partnership with the Parks and Open Spaces Division of DPW to ensure that all users of parks taking part in the Green Dog Program are compliant.
3. Utilized technology to issue By-Law citations, making the issuance of citations more efficient, reducing the number of appeals, eliminating data entry and allowing for identification of repeat offenders.

ACCOMPLISHMENTS (Con't.)

Animal Control (con't.)

4. Coordinated with the Brookline Animal Hospital on the issue of storage and treatment of dogs retrieved by the Brookline Police.
5. Continued to work to increase compliance among the dog community, which will result in an increase in licensed dogs.

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

PERFORMANCE/ WORKLOAD INDICATORS

	ACTUAL FY2011	ESTIMATE FY2012	ACTUAL FY2012	ESTIMATE FY2013	ESTIMATE FY2014
Department Activities:					
Total Part A Crimes	961	950	944	945	945
Robbery	22	22	29	25	25
Breaking and Entering	140	142	126	125	125
Rapes	3	2	1	2	2
Motor Vehicle Theft	16	14	16	12	12
Larceny	604	600	589	590	590
Assaults	176	170	183	165	165
Assault and Battery on a Police Officer	18	14	16	12	12
Part A Crime- Clearance Rate	NEW	N/A	43%	45%	47%
Arrests	858	900	949	900	900
Field Interrogations	2,712	2,000	2,564	2,500	2,500
Domestic Violence Investigations	138	140	155	140	160
Crimes Solved through Fingerprint IDs	14	15	2	15	8
Crimes Solved through DNA	NEW	N/A	1	4	10
Animal Complaints	695	650	650	650	650
Loud Parties Responded to	NEW	N/A	164	123	115
Noise By-Law Violation Tickets issued	177	200	228	200	200
STARS Assignments	NEW	N/A	74	80	90
Licensing, Registration and Inspectional Services:					
Rooming Houses Inspected	44	44	44	44	44
Liquor Establishments Inspected	72	175	175	175	175
Licenses to Carry Firearms Issued	63	30	73	70	70
Firearms Identification Cards (FID)	22	25	45	60	60
FID Cards Restricted to Chemical Propellants	16	25	24	25	25
Fingerprints Taken for Community Members	482	425	479	450	460
Dispatch:					
Police-related Calls	68,937	68,000	69,318	69,000	69,000
Fire-related Calls	8,463	8,500	7,943	8,100	8,100
Medical Calls	5,117	5,100	3,915	4,000	4,000
E-911 Calls	13,834	14,000	13,205	13,500	13,500

PERFORMANCE/ WORKLOAD INDICATORS (con't)

	ACTUAL FY2011	ESTIMATE FY2012	ACTUAL FY2012	ESTIMATE FY2013	ESTIMATE FY2014
Community Programs:					
Facebook Followers	NEW	N/A	446	550	700
Twitter Followers	NEW	N/A	1,000	1,800	2,500
Website Hits	NEW	N/A	88,790	91,000	100,000
Neighborhood Meetings	13	15	21	15	15
Students in AWARE	1,200	1,200	1,486	1,200	1,200
Citizen Police Academy Graduates	22	30	28	25	25
Women Participating in RAD Classes	124	120	130	120	120
Child Seats Inspected	544	550	549	550	550
Project Homesafe Enrollees	NEW	N/A	5	15	15
Graffiti Removal Requests Processed	NEW	N/A	203	225	225
Traffic:					
Taxi Vehicles Inspections	420	350	350	350	350
Hackney Licenses Issued	579	400	400	400	400
Parking Tickets Issued	131,942	130,000	139,533	140,000	140,000
Collection Rate In-State	91%	N/A	90%	91%	92%
Collection Rate Out-Of-State	72%	N/A	68%	72%	73%
Parking Tickets Paid Online	NEW	N/A	37,115	42,000	45,000
Parking Tickets Appealed Online	NEW	N/A	4,162	5,000	5,000
Moving Violations	25,413	19,000	25,503	25,000	25,000
Parking Ticket Hearings	11,750	9,000	12,386	12,500	12,500
Detail Collection Rate after 90 Days	NEW	N/A	94%	96%	97%
Bicycle Enforcement	NEW	N/A	1,399	1,500	1,500
Grants Awarded:					
Police	\$287,931	\$250,000	\$246,488	\$250,000	\$250,000
Urban Areas Security Initiatives (UASI) (Funding for Multiple Town Agencies)	\$34,766	\$25,000	\$100,885	\$25,000	\$25,000
Emergency Management:					
Citizens trained for CERT (Community Emergency Response Team)	26	25	25	25	25
CERT Activations (shelters, flu clinics, storm drill, etc.)	9	12	8	15	12
Community education programs on emergency preparedness	8	10	11	12	12
Emergency Operation Center (EOC) Activations	NEW	N/A	3	5	5

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

SUMMARY OF SUB-PROGRAMS					
SUB-PROGRAMS	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Administration	2,096,389	1,896,222	1,837,844	(58,378)	-3.1%
Patrol Services	7,505,392	7,539,522	7,657,390	117,868	1.6%
Investigation Services	1,967,781	1,915,069	1,948,196	33,127	1.7%
Community Relations	680,447	818,716	821,490	2,773	0.3%
Traffic Control	1,828,739	1,936,688	1,979,687	42,999	2.2%
Public Safety Dispatch	780,997	840,302	843,123	2,821	0.3%
Animal Control	88,076	77,885	78,344	460	0.6%
TOTAL	14,947,823	15,024,404	15,166,074	141,670	0.9%

Administration

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	1,038,165	831,810	831,993	182	0.0%
Services	332,580	317,935	294,087	(23,848)	-7.5%
Supplies	188,367	196,000	196,000	0	0.0%
Other	68,000	53,500	58,000	4,500	8.4%
Utilities	404,016	426,110	448,897	22,787	5.3%
Capital	65,262	70,867	8,867	(62,000)	-87.5%
TOTAL	2,096,389	1,896,222	1,837,844	(58,378)	-3.1%

Patrol Services

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	7,159,988	7,152,605	7,185,473	32,868	0.5%
Services	10,052	5,500	5,500	0	0.0%
Supplies	0	0	0	0	0.0%
Other	0	0	0	0	0.0%
Capital	335,352	381,417	466,417	85,000	22.3%
TOTAL	7,505,392	7,539,522	7,657,390	117,868	1.6%

Investigation Services

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	1,965,498	1,903,969	1,937,096	33,127	1.7%
Services	160	1,100	1,100	0	0.0%
Supplies	2,123	10,000	10,000	0	0.0%
Other	0	0	0	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	1,967,781	1,915,069	1,948,196	33,127	1.7%

Animal Control

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	87,383	76,885	77,344	460	0.6%
Services	693	1,000	1,000	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	88,076	77,885	78,344	460	0.6%

Community Relations

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	680,447	818,716	821,490	2,773	0.3%
Services	0	0	0	0	0.0%
Supplies	0	0	0	0	0.0%
Other	0	0	0	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	680,447	818,716	821,490	2,773	0.3%

Traffic Control

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	1,788,542	1,877,738	1,882,705	4,967	0.3%
Services	23,095	45,950	83,982	38,032	82.8%
Supplies	17,103	13,000	13,000	0	0.0%
Other	0	0	0	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	1,828,739	1,936,688	1,979,687	42,999	2.2%

Public Safety Dispatch

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	780,496	831,552	834,373	2,821	0.3%
Services	0	0	0	0	0.0%
Supplies	502	2,750	2,750	0	0.0%
Other	0	6,000	6,000	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	780,997	840,302	843,123	2,821	0.3%

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

PROGRAM DESCRIPTION

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

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

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

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

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

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

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

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

BUDGET STATEMENT

The FY14 budget reflects an increase of \$198,404 (1.5%). Personnel increases \$57,380 (0.5%) for Steps (\$19,152), Education Incentive (\$15,000), EMT Pay (\$16,377), Longevity (\$6,200) and Holiday Pay (\$651). Services increase \$10,000 (6.9%) which reflects increases in Motor Vehicle Repair (\$10,000) and Public Safety Equipment Repair and Maintenance (\$500) and a reduction of \$500 in Printing Services.

The decrease in Utilities (\$38, 0%) is in Water and Sewer (\$936), slightly offset by increases in Electricity (\$510), Generator Fuel (\$300) and Natural Gas (\$89).

The increase in Capital (\$131,062, 81.9%) is primarily driven by the cost of a three-year SCBA replacement program (\$123,460) and also includes existing computer leases, vehicle replacements, and the replacement of tools, turnout gear, and public safety equipment. The entirety of the Capital purchases can be found in the Capital Outlay Summary in Section II.

PROGRAM COSTS - FIRE DEPARTMENT					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	12,203,204	12,159,742	12,217,122	57,380	0.5%
Services	152,633	144,755	154,755	10,000	6.9%
Supplies	105,981	146,260	146,260	0	0.0%
Other	25,269	27,650	27,650	0	0.0%
Utilities	240,794	247,062	247,024	(38)	0.0%
Capital	127,589	160,072	291,134	131,062	81.9%
TOTAL	12,855,470	12,885,542	13,083,946	198,404	1.5%
BENEFITS			7,409,321		
REVENUE	470,148	405,000	420,000	15,000	3.7%

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

FY2014 OBJECTIVES

1. To implement a Fire Officer's training program aimed at current and consistent training for all company level Fire Officers.
2. To continue holding bi-annual Chief/Officer staff meetings.
3. To continue to expand the use of technology in the Department, including improving the Premise files so that updated multiple family residential inspection data is captured, allowing that information to be available during emergencies.
4. To update/develop several departmental Standard Operating Guidelines (SOG's).
5. To train and certify five additional firefighters as Emergency Medical Technicians (EMT's).
6. To continue to help develop and advance the goals and objectives of the Town's Emergency Management Team.
7. To ensure the current budgeted compliment of firefighters is maintained.
8. To have the Fire Prevention Division oversee the inspections of all residential buildings containing six or more units for fire/safety hazards.
9. To provide the same or better level of service within the budget provided as compared with FY13.
10. To purchase and place in service a new Engine 3.
11. To update the Department's rules and regulations.
12. To develop a plan for the modernization of the Training facility located on Hammond Street and for the fleet maintenance operation.
13. To train/refresh the Department in both traditional and new firefighting practices.
14. To implement a physical fitness program specifically designed for firefighters and the unique needs of their job.

ACCOMPLISHMENTS

1. Hired seven new firefighters to fill vacancies resulting from retirements.
2. Responded to over 94% of calls in fewer than 4 minutes, exceeding NFPA 1710 minimum guidelines.
3. Responded to all structure fires with a full first alarm assignment, in compliance with NFPA 1710.
4. Delivered the Student Awareness of Fire Education (SAFE) program in grades 1-3 throughout town.
5. Reduced job related injury leave by 30+%.
6. Instituted a new policy of bi-annual Chief/Officer Staff meetings.
7. Completed the federally-mandated process of converting all mobile and portable radios to narrowbanding by December 31, 2012.
8. Updated several departmental Standard Operating Guidelines (SOG's).
9. Trained and certified four firefighters as Emergency Medical Technicians to replace those who have retired.
10. Continued to help develop and advance the goals and objectives of the Town's Emergency Management Team.
11. Retrained all members in the latest methods of CPR and automatic external defibrillation (AED).
12. The Department's Training Staff trained the entire Department in updated pump operation procedures.
13. The Fire Prevention Division and the Suppression companies inspected more than 500 residential buildings containing six or more units for fire/safety hazards.
14. Performed fire and life safety inspections in all 150 eating establishments within town.
15. Provided the same or better level of service within the budget provided as compared with FY12.
16. Applied for the following federal/state grants:
 - A. Mass Decontamination Trailer (received)
 - B. Student Awareness of Fire Education [SAFE] (received)
 - C. Assistance to Firefighters Grant (awaiting)
17. Contributed to MetroFire's efforts to update and standardize mutual aid radio procedures.
18. Implemented the new Firehouse software to replace Larimore as our Records Management System (RMS).
19. Secured UL testing of all Brookline aerial and ground ladders.
20. Participated in all facets of Brookline's Emergency Preparedness Team.
21. Redeveloped and extensively trained the Department's members on the Fire District's Mass Decontamination unit (MDU). The BFD is capable of providing mass decontamination services in Brookline as well as any MetroFire community.
22. Recertified more than 50% of the Department's Emergency Medical Technicians (EMTs).

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

PERFORMANCE/ WORKLOAD INDICATORS

	ACTUAL FY2011	ESTIMATE FY2012	ACTUAL FY2012	ESTIMATE FY2013	ESTIMATE FY2014
Box Alarms	706	700	687	750	625
Still Alarms	2,640	2,700	2,748	2,600	2,975
Medical Emergencies	5,117	5,000	4,132	4,000	3,925
Total Responses	8,463	8,500	7,567	7,400	7,525
Avg Response Time to Emergency Incidents (minutes) - Calendar Year	3:37	3:30	3:48	<4:00	<4:00
Large loss fire (over \$100,000)	5	4	4	5	3
Medium Loss Fires (under \$100,000)	NEW	N/A	21	20	20
Multiple Alarm Fires	3	3	3	5	5
% of Investigations Started Within Two Hours	100%	100%	100%	100%	100%
Apartment Buildings with 6+ Units Inspected	528	536	386	517	517
26F Smoke/CO Detector Inspections	NEW	N/A	N/A	808	850
Lodging House Inspections	NEW	N/A	N/A	49	49
Common Victualler Inspections	NEW	N/A	N/A	150	150
Certificate of Occupancy Inspections					
Residential	NEW	N/A	N/A	88	88
Commercial	NEW	N/A	N/A	33	33

PERFORMANCE/ WORKLOAD INDICATORS (con't.)

	ACTUAL FY2011	ESTIMATE FY2012	ACTUAL FY2012	ESTIMATE FY2013	ESTIMATE FY2014
% of Apparatus Repairs Initiated within 24 Hrs	100%	100%	100%	100%	100%
% of Apparatus Receiving Preventive Maintenance Twice per Year	100%	100%	100%	100%	100%
% of EMTs Requesting Re-certification Re-Certified	100%	100%	100%	100%	100%
Number of Newly Certified EMTs	NEW	N/A	N/A	5	5
Number of Firefighters Completing: Firefighter I/II certification	NEW	N/A	N/A	6	10
Instructor Certification	NEW	N/A	N/A	1	5
% of fires contained to the building of origin	NEW	N/A	N/A	95%	95%
Number of Pre-K through Grade 2 classrooms receiving the S.A.F.E. Program	NEW	N/A	N/A	80	80

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

SUMMARY OF SUB-PROGRAMS

SUB-PROGRAMS	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Administration	579,993	592,702	628,918	36,216	6.1%
Firefighting	11,359,602	11,351,109	11,472,154	121,045	1.1%
Fire Prevention	296,932	326,212	325,786	(426)	-0.1%
Equipment Maintenance	369,109	358,275	368,275	10,000	2.8%
Training	249,834	257,244	288,812	31,568	12.3%
TOTAL	12,855,470	12,885,542	13,083,946	198,404	1.5%

Administration

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	529,190	528,493	535,041	6,548	1.2%
Services	23,597	37,646	35,764	(1,882)	-5.0%
Supplies	16,280	16,600	17,800	1,200	7.2%
Other	7,184	7,650	7,650	0	0.0%
Capital	3,741	2,313	32,663	30,350	1312.1%
TOTAL	579,993	592,702	628,918	36,216	6.1%

Equipment Maintenance

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	127,659	121,459	121,459	0	0.0%
Services	113,324	88,900	98,900	10,000	11.2%
Supplies	54,123	74,560	74,560	0	0.0%
Other	250	0	0	0	0.0%
Utilities	73,753	73,355	73,355	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	369,109	358,275	368,275	10,000	2.8%

Firefighting

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	11,019,596	10,951,482	11,001,253	49,771	0.5%
Services	15,712	17,491	20,091	2,600	14.9%
Supplies	34,069	52,000	52,000	0	0.0%
Other	0	0	0	0	0.0%
Utilities	167,040	173,707	173,669	(38)	0.0%
Capital	123,186	156,429	225,141	68,712	43.9%
TOTAL	11,359,602	11,351,109	11,472,154	121,045	1.1%

Training

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	230,489	234,466	234,752	286	0.1%
Services	0	718	0	(718)	-100.0%
Supplies	1,510	1,400	1,400	0	0.0%
Other	17,835	20,000	20,000	0	0.0%
Capital	0	660	32,660	32,000	4848.5%
TOTAL	249,834	257,244	288,812	31,568	12.3%

Fire Prevention

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	296,269	323,842	324,616	774	0.2%
Services	0	0	0	0	0.0%
Supplies	0	1,700	500	(1,200)	0.0%
Other	0	0	0	0	0.0%
Capital	662	670	670	0	0.0%
TOTAL	296,932	326,212	325,786	(426)	-0.1%

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2013 SALARY RANGE		FY2013 BUDGET		FY2014 RECOMMENDATION	
			FY2011	FY2012	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Chief	D-9	1.00	1.00	123,799	145,829	1.00	141,551	1.00	143,674
	Chief of Operations	D-7	1.00	1.00	107,130	126,193	1.00	120,681	1.00	122,491
	Deputy Chief	F-4	6.00	6.00	89,414	93,885	6.00	563,312	6.00	563,312
	Captain	F-3	8.00	8.00	76,481	80,305	8.00	630,966	8.00	630,966
	Lieutenant	F-2	23.00	23.00	65,428	68,699	23.00	1,553,909	23.00	1,553,909
	Firefighter	F-1	115.00	115.00	46,463	57,320	115.00	6,279,636	115.00	6,291,947
	Information Systems Analyst	T-10	1.00	1.00	72,491	82,021	1.00	75,095	1.00	76,432
	Public Safety Business Manager*	T-9	0.50	0.50	69,703	78,866	0.50	39,433	0.50	39,433
	Motor Equipment Repair Foreman	GN-10	1.00	1.00	57,532	60,427	1.00	60,427	1.00	60,427
	Executive Assistant	G-13	1.00	1.00		55,103	0.00	0	0.00	0
	Executive Assistant	C-10	0.00	0.00	49,894	52,020	1.00	49,894	1.00	51,020
	Assistant Clerk - Fire Prevention	C-8	1.00	1.00	44,167	46,037	1.00	44,773	1.00	45,218
	Senior Account/Audit Clerk (PSBO)*	C-7	0.50	0.50	42,391	44,246	0.50	22,123	0.50	22,123
	Senior Clerk Typist / Audit Clerk (PSBO)*	C-5	1.00	1.00	39,886	41,714	1.00	41,714	1.00	41,714
	Fire Apparatus Repairperson	LN-7	1.00	1.00		53,198	1.00	53,198	1.00	53,198
	Subtotal		161.00	161.00			161.00	9,676,711	161.00	9,695,863
	Other									
510140	Shift Differential							599,684		599,684
510143	Working-Out-Of-Classification Pay							111,402		111,402
510300	Regular Overtime							252,877		252,877
513007	HazMat Pay							116,714		116,714
513042	Educational Incentive Pay							130,000		145,000
513044	Longevity Pay							67,850		74,050
513045	Career Incentive Pay							3,500		3,500
514501	Extra Compensation							750		750
514506	EMT Pay							381,914		398,291
515041	Holiday Pay							477,095		477,745
514502	Specialty Pay							15,600		15,600
515058	Vacation Cash-in							129,526		129,526
515059	Administrative Leave Buy-Back							84,230		84,230
515501	Uniform/Clothing Allowance							111,390		111,390
515505	Tool Allowance							500		500
	Subtotal							2,483,032		2,521,259
* Public Safety Business Mgr. and 3 clerical positions shared 50/50 with Police Dept.										
	Total		161.00	161.00			161.00	12,159,742	161.00	12,217,122

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

PROGRAM DESCRIPTION

The Building Department was established to ensure public safety during construction, alteration, repair, and demolition of structures within town. The Department reviews and issues permits for construction, repair, remodeling, and demolition, as well as certificates of occupancy. Staff 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. The Department is charged with the repair and maintenance of all Town and School buildings and managing the daily operation of Town Hall, the Health Center, and the Public Safety Headquarters building.

The Department consists of the following six sub-programs:

1. The **Administration Sub-program** provides administrative and clerical support for the Department. The clerical staff performs the required office activities for the other sub-programs, including receipt of permit applications and fees, handling of citizen inquiries, preparation of permits, certificates, licenses, and payment vouchers for vendors.
2. The **Code Enforcement and Inspection Sub-program** is responsible for the construction and maintenance of structurally sound and safe buildings, mechanical systems, and equipment as mandated by related codes, by-laws, rules, and regulations. Work is initiated as a result of the application for a permit, complaints, department initiative, or referral and involves dealing with architects, engineers, developers, contractors, lawyers, owners, and tenants.
3. The **Repairs to Public Buildings Sub-program** preserves and maintains Town-owned buildings other than schools, which total 45 buildings with an estimated value of \$135 million. Through periodic surveys and inspections, the Department determines the necessary repairs to preserve and maintain these buildings and establishes a preventive maintenance program consistent with the need.
4. The **Town Hall Maintenance Sub-program** provides for the operation and maintenance of the Town Hall, the Stephen Glover Train Memorial Health Center, and the Public Safety Headquarters building.
5. The **Construction/Renovation Sub-program** supports the Building Commission which, in accordance with Article 3.7 of the Town's By-Laws, participates in the selection of design consultants, reviews and approves plans and specifications, receives proposals, and maintains supervision of the Town's building program. The Project Administrator and his assistant serve as agents of the Building Commission, working with various Town and School agencies for the study, design, and construction of new projects and for major repairs.

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

BUDGET STATEMENT

The FY14 budget reflects an increase of \$158,218 (2.3%). Personnel increases \$25,338 (1.3%) primarily due to the move to bring pest control Services in-house. A 0.49 FTE Pest Control Technician is added (\$19,575), which is offset by a reduction in the Repair and Maintenance lines for both Town and Schools. Other personnel increases include Steps (\$5,662) and Longevity (\$501), which are slightly offset by a decrease in the Uniform Allowance (\$400).

The increase in Services (\$100,940, 4.8%) is driven by the addition of Hazardous Materials Services (\$65,000), which was previously funded in the CIP. The Town Repair and Maintenance (\$6,228) and School Repair and Maintenance (\$15,491) reflect the 2.5% annual inflation paired with the offsetting reduction for bringing pest control in-house. The \$15,933 increase in Building Cleaning reflects contractual increases for this service, and there is a reduction in Copier Service (\$1,712) that reflects free service associated with the renewed lease.

The decrease in Utilities (\$773, 0%) reflects decreases in Water and Sewer (\$11,924) slightly offset by an increase in Electricity (\$11,150). It should be noted that sufficient data for the Runkle and Heath expansions has not been realized. The utility estimates for those buildings are still based on the architect's projections.

Capital Increases \$32,213 (57.6%) and funds existing leased computers, as well as three vehicles, a storage trailer, and a printer.

PROGRAM COSTS - BUILDING DEPARTMENT					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	1,984,568	1,951,844	1,977,182	25,338	1.3%
Services	1,861,172	2,112,739	2,213,679	100,940	4.8%
Supplies	294,270	22,670	23,170	500	2.2%
Other	4,020	5,350	5,350	0	0.0%
Utilities	2,535,782	2,729,651	2,728,878	(773)	0.0%
Capital	143,367	55,887	88,100	32,213	57.6%
TOTAL	6,823,180	6,878,141	7,036,359	158,218	2.3%
BENEFITS			1,289,241		
REVENUE	2,538,102	2,006,000	2,033,000	27,000	1.3%

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

FY2014 OBJECTIVES

1. To assist the Selectmen's Office and all Town and School departments with the development of a balanced CIP Project list, including necessary planning for school space needs.
2. To work with the School Department on all projects required to address the space issues caused by multiple years of enrolment growth, including the use of the Old Lincoln School.
3. To work with the School Department on the study analyzing the options available to house the larger grade sizes that will start reaching the High School in a few years.
4. To continue working with MSBA and Town Officials on an Owners Project Manager application and the Architect/Designer Services selection process and to manage the Feasibility Study/Schematic Design phase of this important project.
5. To work with the Fire Chief on the fire station renovations, which include roof replacement, floor reinforcement, and life safety improvements.
6. To continue to work with the DPW on the completion of plans for modifications to the Municipal Service Center.
7. To complete the design of phase 3 of the Town Hall Garage project and bid it for construction.
8. To finalize the scope of work and design contract for UAB envelope repairs.
9. To undertake the Pierce School Auditorium renovation project.
10. To continue to work with the Recreation Department on the construction of a new Maintenance Facility at the Golf Course.
11. To continue making the roof repairs called for in the Roof Master Plan.
12. To expand the public building security and keycard systems.
13. To upgrade the energy management systems, using both CIP funds and Green Community monies.
14. To continue all efforts to make public buildings fully accessible.
15. To continue improving energy efficiency in all Town and School buildings by using grant or rebate monies and CIP funds.
16. To work with Town Officials, board and commissions to investigate and determine the public buildings most appropriate for solar panel installations (PV systems).
17. To establish a Code Enforcement Task Force comprised of various Town officials and departments that will meet monthly to discuss code issues, life safety violations, by-law compliance, occupancy issues, etc.
18. To continue to provide training for Department staff in Word, Excel and use of the internet to search new products and building processes.
19. To improve the Department's website to better reflect the divisions and programs, permit process, and applications and forms.
20. To continue to work with the Information Technology Department to further GeoTMS' (permitting software) on-line capabilities.
21. To provide inspectors with hand-held devices for use during field inspections so that they can log inspection results in real-time through GeoTMS.
22. To implement a document management system to store Building Department files/records and plans.
23. To find a location for storage and shop space for Building Department maintenance staff.

FY2014 OBJECTIVES (Con't.)

24. To implement a new work order system (SchoolDude) as part of an effort to track work orders more closely, improve the time it takes to respond to and complete work orders, and look at the total allotment of time to complete jobs.
25. To modify the way maintenance calls are performed and have staff use computers for daily reports and work order information.
26. To expand training and education for Tradesmen on different skills and advancements in construction/renovation.
27. To provide training for all staff on the operation and maintenance of departmental equipment.
28. To continue training and certification of all inspectors as required by State law.

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

ACCOMPLISHMENTS

1. Installed five high-efficiency condensing boilers, two of which were paid for with Green Community funds.
2. Secured nearly \$100,000 in funding from FEMA for damages to the Main Library.
3. Received \$20,000 in rebates from the gas company to install condensing boilers.
4. Made the following improvements at various schools:
 - Baker School – remodeled the lower locker rooms into art rooms and the upper art room into a Kindergarten classroom.
 - Devotion School – created four new classrooms that were needed due to overcrowding.
 - Driscoll School – created a new teaching space in the former boy’s locker room.
 - High School – added two new classrooms to meet program needs; added automatic flush valves and installed electric hand dryers.
 - Pierce School – constructed three new classrooms to meet enrolment needs.
5. Made the following improvements at various town facilities:
 - Larz Anderson Skating Rink – installed all new outside lighting.
 - Main Library – replaced the energy management system.
 - Senior Center – replaced the 11 year-old flooring in most of the Senior Center
6. Completed the Library (Main, Putterham, Coolidge Corner) flooring and painting projects.
7. Completed the design of the roofing work for Fire Stations #1, #5 and #7 and bid the project.
8. Continued work on the renovations and additions to the John D. Runkle School, by the end of the fiscal year reaching 85%.
9. Managed the interface, communication and coordination of the Runkle School project with a variety of interested parties including regulatory agencies and the Massachusetts School Building Authority (MSBA).
10. Completed the Heath School Renovation/Addition project.
11. Worked with various departments on the DPW/Building Department Operations Feasibility Study.
12. Worked with the architect to complete the Devotion School Concept Study.
13. Completed phase 2 of the Town Hall Garages Repairs project (Pierce School Amphitheater).
14. Let RFQs for the Fire Stations Structural Repairs and the UAB Envelope Repairs projects and facilitated the designer selection process for both.
15. Posted all Zoning Board of Appeals (ZBA) decisions on the Town’s website.
16. Put procedure in place to assure review and implementation of conditions required by ZBA decisions.
17. Improved the plan review process and timeliness of permit (building, wiring, plumbing, gas) issuance.
18. Improved the portal that allows the public to view the status of building, electrical, plumbing and gas permits on the Department’s website.
19. Installed new high-efficiency outside lighting and interior fixtures in buildings, with most of the costs paid by NStar.

ACCOMPLISHMENTS (Con’t.)

20. Purchased a new hybrid vehicle for the Department.
21. Generated almost 3,200 KWH from the solar panels on the Stephen Glover Train Memorial Center building.
22. Generated 8,676 KWH of solar power from the panels on the Putterham Library building.
23. Installed occupancy and demand ventilation sensors in buildings to save energy.
24. Installed a new variable-frequency drive (VFD) for the pool pumps to save money and improve the operations of the pool equipment.
25. Upgraded the keycard security systems.
26. Bid and secured a new tenant for the Cemetery House.
27. Hired a temporary electrician to do the work that would have normally been performed by an outside contractor and achieved a 65% savings.
28. Worked on the RFP for a new lease of the Larz Anderson Carriage House, currently housed by the Auto Museum.
29. Signed new gas and electricity supply contracts to lower future utility costs.

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

PERFORMANCE/ WORKLOAD INDICATORS

	ACTUAL FY2011	ESTIMATE FY2012	ACTUAL FY2012	ESTIMATE FY2013	ESTIMATE FY2014
Permits Issued:	5,775	5,750	6,123	5,830	5,750
Building Permits	1,825	1,825	1,821	1,825	1,825
Electrical Permits	1,346	1,335	1,380	1,335	1,335
Plumbing Permits	1,184	1,150	1,273	1,200	1,200
Gas Fitting Permits	893	875	987	900	900
Mechanical Permits	295	295	385	300	300
Sprinkler Permits	20	20	14	20	30
Occupancy Permits	115	150	182	150	150
Other	97	100	81	100	100
% of Permit Applications Available Online	NEW	N/A	N/A	1%	4%
% of Transactions Paid with Credit Card	NEW	N/A	N/A	2%	7%
Certificates Issued	281	270	274	270	270
Builders Licenses	44	45	33	45	45
Inspections:					
Common Victualler	141	140	140	140	140
Lodging House Insp.	50	50	51	51	51
Violation Notices Issued	26	25	25	25	25
Court Complaints Filed	7	9	8	8	8
Board of Appeals Cases	55	55	71	60	60

PERFORMANCE/ WORKLOAD INDICATORS (con't.)

	ACTUAL FY2011	ESTIMATE FY2012	ACTUAL FY2012	ESTIMATE FY2013	ESTIMATE FY2014
Vouchers Processed	1,500	1,500	1,500	1,500	1,500
Committees of Seven	5	5	3	7	7
Public Building Maintenance					
Maintenance Contracts	15	15	15	15	15
Contractor Service Orders	1,600	1,600	1,600	1,600	1,600
In-House Work Orders	3,990	4,200	4,367	4,200	4,200
% of Work Orders Completed in Less Than 3 days	NEW	N/A	N/A	36%	45%
Utility Use					
Town Hall					
Electricity (KWH)	694,298	707,844	703,104	693,268	705,000
Natural Gas (Therms)	23,829	27,138	21,625	27,036	23,000
Oil (gallons)	0	0	210	0	0
Water & Sewer (CCF)	N/A	1,376	1,388	1,376	1,400
School Buildings *					
Electricity (KWH)	7,518,978	7,251,977	7,254,086	7,357,504	7,300,000
Natural Gas (Therms)	670,666	610,169	414,096	658,618	650,000
Oil (gallons)	10,947	0	120	0	0
Water & Sewer (CCF)	N/A	12,924	13,158	13,500	14,000

**Usage for the pool not included in after FY11 because it is now in the Recreation budget.*

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

SUMMARY OF SUB-PROGRAMS

SUB-PROGRAMS	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Administration	177,312	193,697	194,725	1,028	0.5%
Code Enforcement	602,021	608,119	634,291	26,173	4.3%
Town R&M	1,040,780	974,067	1,032,441	58,374	6.0%
Town Hall Maint.	492,374	501,605	506,507	4,902	1.0%
Construct/Renovation	26,782	56,141	81,243	25,101	44.7%
School R&M	4,483,911	4,544,512	4,587,151	42,639	0.9%
TOTAL	6,823,180	6,878,141	7,036,359	158,218	2.3%

Administration

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	158,359	179,854	181,594	1,740	1.0%
Services	8,301	10,786	9,074	(1,712)	-15.9%
Supplies	440	135	135	0	0.0%
Other	360	788	788	0	0.0%
Capital	9,851	2,134	3,134	1,000	46.9%
TOTAL	177,312	193,697	194,725	1,028	0.5%

Code Enforcement

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	502,056	523,696	525,149	1,453	0.3%
Services	0	60,000	60,000	0	0.0%
Supplies	5,793	4,900	5,400	500	10.2%
Other	3,090	3,625	3,625	0	0.0%
Utilities	12,656	13,917	13,917	0	0.0%
Capital	78,425	1,981	26,200	24,219	1222.8%
TOTAL	602,021	608,119	634,291	26,173	4.3%

Construct/Renovation

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	26,617	55,891	55,993	101	0.2%
Services	0	0	0	0	0.0%
Supplies	0	0	0	0	0.0%
Other	165	250	250	0	0.0%
Capital	0	0	25,000	25,000	-
TOTAL	26,782	56,141	81,243	25,101	44.7%

Town Buildings Repair and Maintenance

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	319,930	249,279	255,044	5,765	2.3%
Services	565,924	696,344	773,573	77,228	11.1%
Supplies	101,468	3,135	3,135	0	0.0%
Other	30	200	200	0	0.0%
Capital	53,429	25,109	490	(24,619)	-98.0%
TOTAL	1,040,780	974,067	1,032,441	58,374	6.0%

Town Hall Maintenance

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	179,437	172,319	172,150	(169)	-0.1%
Services	125,725	120,250	130,183	9,933	8.3%
Supplies	1,769	8,000	8,000	0	0.0%
Other	0	0	0	0	0.0%
Utilities	185,443	201,036	185,674	(15,362)	-7.6%
Capital	0	0	10,500	10,500	-
TOTAL	492,374	501,605	506,507	4,902	1.0%

School Buildings Repair and Maintenance

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	798,168	770,805	787,252	16,447	2.1%
Services	1,161,222	1,225,359	1,240,849	15,491	1.3%
Supplies	184,800	6,500	6,500	0	0.0%
Other	375	488	488	0	0.0%
Utilities	2,337,683	2,514,698	2,529,286	14,588	0.6%
Capital	1,662	26,663	22,776	(3,887)	-14.6%
TOTAL	4,483,911	4,544,512	4,587,151	42,639	0.9%

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2013 SALARY RANGE		FY2013 BUDGET		FY2014 RECOMMENDATION	
			FY2011	FY2012	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Building Commissioner	D-7	1.00	1.00	107,130	126,193	1.00	110,368	1.00	112,015
	Director of Public Buildings	T-15	1.00	1.00	95,179	107,691	1.00	107,691	1.00	107,691
	Building Project Administrator	T-15	1.00	1.00	95,179	107,691	1.00	107,691	1.00	107,691
	Deputy Commissioner	T-15	1.00	0.00	95,179	107,691	0.00	0	0.00	0
	Chief Building Inspector/Zoning Enf.	T-10	0.00	1.00	72,491	82,021	1.00	73,782	1.00	75,095
	Project Manager	T-10	1.00	1.00	72,491	82,021	1.00	82,021	1.00	82,021
	Operations Manager - Public Buildings	T-9	0.00	1.00	69,703	78,866	1.00	70,943	1.00	72,207
	Energy Systems Manager	T-8	0.00	0.00	67,022	75,833	1.00	74,506	1.00	75,833
	Energy Systems Manager	T-7	1.00	1.00	64,444	72,916	0.00	0	0.00	0
	Electrical Inspector	GN-13	1.00	1.00	67,336	70,724	1.00	70,724	1.00	70,724
	Plumbing and Gas Inspector	GN-13	1.00	1.00	67,336	70,724	1.00	70,724	1.00	70,724
	Local Building Inspector	GN-12	4.00	4.00	64,591	67,841	4.00	268,111	4.00	269,176
	Senior Maintenance Craftsperson	MN-5	10.00	10.00	52,244	54,905	10.00	549,051	10.00	547,042
	Senior Building Custodian	MN-4	3.00	3.00	48,599	51,075	3.00	152,594	3.00	153,225
	Houseworker	MN-1	1.00	0.00	32,739	34,407	0.00	0	0.00	0
	Administrative Head Clerk	C-10	1.00	2.00	49,894	52,020	2.00	103,282	2.00	103,524
	Bookkeeper/Accountant I	C-9	2.00	1.00	45,548	47,431	1.00	47,431	1.00	47,431
	Senior Clerk Typist	C-4	1.00	1.00	37,739	39,546	1.00	38,973	1.00	39,155
	Less Charge off to Capital Projects							(107,691)		(107,691)
	Subtotal		30.00	30.00			30.00	1,820,201	30.00	1,825,863
510102	Permanent Part Time Salaries									
	Houseworkers	MN-1	0.48	0.48	32,739	34,407	0.48	15,552	0.48	15,552
	Subtotal		0.48	0.48			0.48	15,552	0.48	15,552
510901	Temporary Part Time Salaries									
	Inspectors		0.65	0.65			0.65	29,007	0.65	29,007
	Pest Control Technician		0.00	0.00			0.00	0	0.49	19,575
	Summer Workers		0.80	0.80			0.80	30,415	0.80	30,415
	Subtotal		1.45	1.45			1.45	59,422	1.94	78,997
	Other									
510140	Shift Differential							2,500		2,500
510300	Regular Overtime							30,344		30,344
513044	Longevity Pay							15,475		15,976
515501	Clothing/Uniform Allowance / In Lieu of Boots							8,350		7,950
	Subtotal							56,669		56,770
	Total		31.93	31.93			31.93	1,951,845	32.42	1,977,182

TOWN BUILDING REPAIR AND MAINTENANCE LIST

	<u>ESTIMATE</u>
Fire Station No. 1 (Create workout space)	\$20,000
Fire Station No. 4 (Create workout space)	\$15,000
Fire Station No. 5 (Create workout space, locker replacement)	\$10,000
Fire Station No. 6 (Create workout space, separate bunk room)	\$27,500
Fire Station No. 7 (Create workout space, add outlets)	\$9,000
Town Hall (Replace faulty windows)	\$5,000
Larz Anderson Shops (Storage boxes)	\$2,500
Soule Recreation Center (Replace sinks)	\$900
Swimming Pool (Improvements to diving board area)	\$2,500
Harry Downs Field (New hand dryers)	\$2,000
Main Library (Replace windows, lighting repairs)	\$9,765
Public Safety Building (New carpet, painting, door replacement, particians)	\$43,500
Skyline Park	\$1,500

REPAIRS GRAND TOTAL **\$149,165**

GENERAL SERVICES – TOWN BUILDINGS*

BURNER/BOILER SERVICE

PREVENTATIVE MAINTENANCE	\$3,750
BOILER/STEAMFITTING REPAIRS	\$41,000
BOILER WATER TREATMENT	\$1,850
INSULATION	\$1,500
REFRACTORY	\$1,500
ENERGY MANAGEMENT SYSTEMS	\$2,500
	<hr/>
	\$52,100

GLAZING SERVICES

REPLACEMENT	\$7,500
WINDOW WASHING - EXTERIOR	\$10,000
SHADE REPAIR	\$3,000
	<hr/>
	\$20,500

PAINTING SERVICE

INTERIOR/EXTERIOR	\$7,500
	<hr/>
	\$7,500

PNEUMATIC SERVICE

PREVENTATIVE MAINTENANCE	\$1,500
REPAIRS	\$1,500
	<hr/>
	\$3,000

HVAC SERVICE

PREVENTATIVE MAINTENANCE	\$35,000
REPAIRS	\$50,000
	<hr/>
	\$85,000

ELEVATOR SERVICE

PREVENTATIVE MAINTENANCE/TESTING	\$7,750
STATE TESTING	\$12,500
REPAIRS	\$25,000
	<hr/>
	\$45,250

EMERGENCY GENERATOR SERVICE

PREVENTATIVE MAINTENANCE	\$3,750
REPAIRS	\$10,000
	<hr/>
	\$13,750

FIRE SAFETY SERVICE

PM PLYMOVENT SYSTEM - FIRE	\$5,000
FIRE ALARM/SPRINKLER TEST	\$18,500
FIRE ALARM/SPRINKLER REPAIRS	\$11,000
FIRE EXTINGUISHER TEST/REPAIRS	\$1,700
	<hr/>
	\$36,200

ELECTRICAL SERVICE

PREVENTATIVE MAINTENANCE	\$5,500
COMMUNICATIONS	\$2,650
BURGLAR ALARM	\$16,500
REPAIRS	\$40,000
	<hr/>
	\$64,650

PLUMBING SERVICE

SERVICE/DRAIN	\$37,000
REPAIRS	\$4,000
	<hr/>
	\$41,000

INTERIOR GENERAL

CARPENTRY	\$2,500
LOCKERS	\$2,500
DOORS/LOCKS	\$25,000
CEILINGS	\$4,500
OTHER AND SUPPLIES	\$100,000
	<hr/>
	\$134,500

EXTERIOR GENERAL

ROOF - GUTTERS	\$5,000
ROOF - INSPECTION/REPAIRS	\$60,000
MASONRY - PREVENTATIVE MAINTENANCE	\$2,500
MASONRY	\$7,000
PEST CONTROL	\$1,500
OTHER	\$758
	<hr/>
	\$76,758

TOTAL TOWN GENERAL SERVICES \$580,208

REPAIRS TOTAL	\$149,165
GENERAL SERVICES TOTAL	\$580,208
REPAIRS TO TOWN BLDG'S GRAND TOTAL *	\$729,373

* Note: The Town share here (\$729,373) is greater than the proposed Building Department R&M budget of \$701,373 because \$28,000 of R&M for Library facilities is in the Library budget.

GENERAL SERVICES – SCHOOL BUILDINGS*

BURNER/BOILER SERVICE

PREVENTATIVE MAINTENANCE	\$14,750
BOILER/STEAMFITTING REPAIRS	\$95,000
BOILER WATER TREATMENT	\$10,350
INSULATION	\$3,000
REFRACTORY	\$10,000
ENERGY MANAGEMENT SYSTEMS	\$15,000
OIL TANK CLEANING	\$4,000
	<u>\$152,100</u>

GLAZING SERVICES

REPLACEMENT	\$22,000
WINDOW WASHING EXTERIOR	\$24,000
SHADE REPAIR	\$25,000
	<u>\$71,000</u>

PAINTING SERVICE

INTERIOR/EXTERIOR	\$15,000
	<u>\$15,000</u>

PNEUMATIC SERVICE

PREVENTATIVE MAINTENANCE	\$20,000
REPAIRS	\$15,000
	<u>\$35,000</u>

HVAC SERVICE

PREVENTATIVE MAINTENANCE	\$55,000
REPAIRS	\$100,000
	<u>\$155,000</u>

ELEVATOR SERVICE

PREVENTATIVE MAINTENANCE/TESTING	\$9,000
STATE TESTING	\$34,000
REPAIRS	\$45,000
	<u>\$88,000</u>

EMERGENCY GENERATOR SERVICE

PREVENTATIVE MAINTENANCE	\$2,500
REPAIRS	\$5,500
	<u>\$8,000</u>

FIRE SAFETY SERVICE

FIRE ALARM/SPRINKLER TEST	\$50,000
FIRE ALARM/SPRINKLER REPAIRS	\$16,500
FIRE EXTINGUISHER TEST/REPAIRS	\$9,225
	<u>\$75,725</u>

ELECTRICAL SERVICE

PREVENTATIVE MAINTENANCE	\$12,700
COMMUNICATIONS	\$1,500
BURGLAR ALARM	\$17,500
REPAIRS	\$70,000
	<u>\$101,700</u>

PLUMBING SERVICE

SERVICE/DRAIN	\$7,500
REPAIRS	\$64,100
	<u>\$71,600</u>

INTERIOR GENERAL

CARPENTRY	\$35,000
LOCKERS	\$2,500
DOORS/LOCKS	\$16,950
CEILINGS	\$25,000
OTHER AND SUPPLIES	\$140,000
	<u>\$219,450</u>

EXTERIOR GENERAL

ROOF - GUTTERS	\$15,000
ROOF - INSPECTION/REPAIRS	\$105,000
MASONRY	\$15,000
PEST CONTROL	\$1,500
OTHER	\$1,059
	<u>\$137,559</u>

TOTAL SCHOOLS GENERAL SERVICES \$1,130,134

REPAIRS TOTAL	\$104,965
GENERAL SERVICES TOTAL	\$1,130,134
REPAIRS TO SCHOOL BLDG'S GRAND TOTAL	\$1,235,099

* The spending categories for School Buildings are estimates. The allocation of the \$1,235,099 budget is determined by the School Superintendent and was not finalized when this document went to print.

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

PROGRAM DESCRIPTION

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

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

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

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

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

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

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

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

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

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

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

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

Parks and Open Space - This Division maintains over 600 acres of Town-owned park and recreation facilities. The goal is to provide a network of well-maintained parks and open spaces that 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:

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

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

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

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

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

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

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

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

PROGRAM COSTS - DEPARTMENT OF PUBLIC WORKS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Permanent Full Time Salaries	6,174,193	6,644,412	6,701,620	57,208	0.9%
Temporary/Seasonal	312,397	252,953	253,453	500	0.2%
Overtime	478,508	250,925	255,925	5,000	2.0%
Other	139,294	118,394	120,494	2,100	1.8%
Subtotal	7,104,392	7,266,684	7,331,492	64,808	0.9%
Services	3,316,303	3,236,871	3,391,940	155,069	4.8%
Supplies	918,943	883,075	915,750	32,675	3.7%
Other	34,391	40,900	40,900	0	0.0%
Utilities	1,205,569	1,378,447	1,412,406	33,959	2.5%
Intergovernmental	20,000	20,000	20,000	0	0.0%
Capital	684,358	700,000	700,000	0	0.0%
TOTAL	13,283,955	13,525,977	13,812,488	286,511	2.1%
BENEFITS			5,372,332		
REVENUE	3,764,440	3,255,000	3,291,500	36,500	1.1%

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

BUDGET STATEMENT

The FY14 budget reflects a \$286,511 (2.1%) increase. Personnel increases \$64,808 (0.9%) for the annualized salary of the Administrative Assistant in the Transportation Division (\$23,813), Steps (\$17,831), the upgrade of a Park Maintenance Craftsman to a Zone Manager (\$6,129) for the Muddy River (offset by a decrease in contractual services), the upgrade of a Park Maintenance Craftsman to a Forestry Zone Manager (\$6,129), the upgrade of a Working Foreman in the Highway Division to a Construction Supervisor (\$3,306), Overtime (\$5,000), Longevity (\$2,100), and the addition of a Dukakis Intern in the Park Division (\$500).

Services increase \$155,069 (4.8%) for the Solid Waste Disposal Contract (\$40,000), Professional /Technical Services for the taxi consultant (\$40,000), Data Storage Services related to the Parking Meters (\$33,000), Credit Card Service Charges (\$19,000), Wireless Communications (\$11,000), Motor Vehicle / Equipment Rentals and Leases (\$5,000), Data Processing Software Maintenance (\$4,800), the Copier Lease (\$1,470) and Landscaping Services (\$799).

The \$32,675 (3.7%) increase in Supplies is for Motor Vehicle Supplies (\$28,000), Parking Meter Parts / Supplies (\$13,675), Custodial Supplies (\$10,000), Construction Supplies (\$7,000), Snow and Ice Control Supplies (\$5,000), and Office Supplies (\$1,000) slightly offset by a \$30,000 decrease in Recycling Supplies (reduction of toter lease) and a \$2,000 decrease in Equipment Maintenance Supplies.

The \$33,959 (2.5%) increase in Utilities is for Water and Sewer (\$24,921), and Electricity (\$12,355) paired with a reduction in Natural Gas (\$3,317). Capital is level-funded at \$700,000 and funds the equipment detailed in the Capital Outlay Summary (Section II).

FY2014 OBJECTIVES

Administration

1. Based on the success of the Residential Neighborhood LED Energy Efficiency Street Light Pilot Programs, to issue an RFP and develop a plan to convert all cobra head street lights to LED fixtures, which will greatly reduce energy costs.
2. To improve the Department's Safety Program by providing workplace safety training seminars for all DPW employees.
3. To complete the implementation of an on-line utility customer database program that will provide real-time account history and water usage data and augment on-line bill paying.
4. To implement the recommendations of the Municipal Service Center Feasibility Study conducted by Weston & Sampson Engineers to provide for the more efficient usage of space for the Highway and Park Divisions and resolve the structural floor movement issues currently experienced.
5. To complete the Phase 2 Sewer Separation Project on lower Beacon Street.
6. To streamline and update the Town's Banner Placement Program.

Engineering and Transportation

1. To complete the transition of our taxicab license structure to a medallion-based system.
2. To implement the Pedestrian and Bicycle Improvements recommended by the Selectmen's Emerald Necklace Pedestrian and Bicycle Advisory Committee.
3. To develop and implement On-Street Staff Permit Parking programs at the Lincoln School as requested by the School Department.
4. To facilitate the design and construction of safety improvement projects in compliance with the new Traffic Calming Policy.
5. To continue to monitor the public parking supply and request changes by the Transportation Board to improve utilization.
6. To continue to improve the Town's infrastructure through the implementation of new technologies and software to better monitor the condition of the Town's assets.
7. To continue to build the bicycle parking supply through the installation of additional bicycle racks in commercial areas.
8. To restructure Division staff to provide improved services to residents.
9. To complete the Phase 2 Sewer Separation Project in lower Beacon Street.
10. To reconstruct Princeton Road and Rangeley Road.
11. To continue to design and implement portions of the Bicycle Green Routes Plan.
12. To commence the design for the capping of the rear landfill on Newton Street.
13. To oversee the development of bicycle crossings on Washington Street.

Highway and Sanitation

1. To adhere to the Vehicle Replacement Policy adopted by the Selectman per the Green Community guidelines.
2. To reduce the parts inventory by utilizing supply chain management methods.
3. To continue fleet technician training through APWA and OEM seminars.
4. To continue the conversion of street lights from high pressure sodium to LED.

<p align="center">TOWN OF BROOKLINE FY2014 PROGRAM BUDGET</p>	<p align="center">PROGRAM GROUP: Public Works PROGRAM: Public Works</p>
<p><u>FY2014 OBJECTIVES (Con't.)</u></p> <p><u>Highway and Sanitation (con't.)</u></p> <ol style="list-style-type: none"> 5. To increase recycling by 10% by using public education, town media and providing more accessibility. 6. To analyze and monitor current solid waste procedures to improve performance and reduce solid waste tonnage. 7. To increase efforts on recycling waste concrete and asphalt into products that can be reused on existing road projects. 8. To maintain an aggressive code enforcement campaign to improve the environmental quality and aesthetics of the community. 9. To implement the recommendations of the Municipal Service Center Feasibility Study conducted by Weston & Sampson Engineers to provide for the more efficient usage of space for the Highway and Park Divisions and resolve the structural floor movement issues currently experienced. 10. To continue the aggressive pavement marking program each spring. 11. To review and update all solid waste fines and private hauler permit fees. 12. To upgrade the transfer station computer system for more efficient operations. 13. To expand the hazardous recycling drop off facility to accept other material and to increase resident participation. <p><u>Parks and Open Space</u></p> <ol style="list-style-type: none"> 1. To commence the engineering drawings/bid documents and MADOT review process for the Emerald Necklace Bicycle and Pedestrian Crossing Project at Route 9. 2. To commence the design review process for the Brookline Avenue Playground Renovation Project. 3. To commence construction of the new Fisher Hill Reservoir Park. 4. To continue Phase I Construction and Phase II design for the Muddy River Restoration Project and continue work with project partners, the Massachusetts Delegation, and the US Army Corps of Engineers on the full design, funding and implementation of the Muddy River Restoration Project. 5. To continue to support and develop the Green Dog Program. 6. To consider opportunities for skateboarding in Brookline parks and open spaces. 7. To commence a wayfinding and signage program for the Brookline Parks and Open Space System. 8. To commence construction of the Waldstein Playground Renovation Project. 9. To commence construction of the Eliot Playground/Warren Field Renovation Project. 10. To begin the stabilization of the tombs at the Old Burying Ground. 11. To commence work to restore one of the two historic ornamental fences at the Old Burying Ground. 	<p><u>ACCOMPLISHMENTS</u></p> <p><u>Administration</u></p> <ol style="list-style-type: none"> 1. Completed the MSDS inventory and employee training program for the safe use of materials and equipment and developed a comprehensive DPW Safety Manual. 2. Continued development of new crosswalk designs for high priority commercial and school zone areas. 3. Created a DPW Facebook page and improved the Department's website to provide more transparent notification to the public. 4. Continued to monitor the "BrookOnLine" mobile application to ensure timely resolution of all citizens' requests and expanded the categories to include parks issues. 5. Participated in the Performance Measurement initiative hosted by the Collins Center of UMass Boston with the goal to identify and measure key areas of performance to improve overall efficiency. 6. Created a newly formatted DPW Guide to provide residents with up-to-date information regarding public works programs and services. 7. Implemented the recommendations of the Parking Meter Task Force to convert all curbside multi-space parking meters to credit card-enabled single-space parking meters and the conversion of all multi-space meters in parking lots and on-street reservations from "Pay and Display" to "Pay by Space". <p><u>Engineering and Transportation</u></p> <ol style="list-style-type: none"> 1. Completed the revision of the Traffic Calming Policy and Procedures as requested by a vote of Town Meeting. 2. Completed the review of all "No Turn On Red" restrictions as requested by a vote of Town Meeting. 3. Began the process to replace the multi-space meters on curbsides in commercial areas with single-space parking meters that also accept credit card payments. 4. Continued working toward the conversion of the existing "pay-and-display" multi-space meters to a "pay-by-space" system in the Town-owned parking lots. 5. Completed the Safety Improvement Project for the Runkle School, which included safe pedestrian crossings and an organized drop-off and pick-up program. 6. Designed and implemented an On-Street Staff Permit Parking Program for the Runkle, Pierce, and Heath Schools. 7. Presented an analysis and plan to install high visibility crosswalks at priority pedestrian crossings in commercial areas. 8. Reconstructed Beverly Road. 9. Designed and installed new parking facility and parking wayfaring signs throughout town as requested by the Selectmen's Committee on Parking. 10. Continued working with the Town Administrator's Taxi Medallion Working Group to convert from a licensed-based to a medallion-based hackney system. 11. Implemented two additional LED Streetlight pilot programs in the Riverway and Coolidge Park neighborhoods. 12. Implemented a new permit management program that allows on-line applications and credit card payments.

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

ACCOMPLISHMENTS (Con't.)

Engineering and Transportation (con't.)

13. Worked with the Police Department on the drafting and issuance of an RFP for new handheld parking ticket enforcement hardware, software, and support.
14. Licensed taxicabs (185), liveries (3), valet parking operations (4), and jitney service (1).
15. Continued to monitor the Phase 2 Sewer Separation Project on lower Beacon Street.
16. Moved forward with finalized 25% plans, specifications, and engineering for the Carlton Street Footbridge.
17. Tracked EPA Stormwater Permit requirements.
18. Completed construction and acceptance of Olmsted Road as a Public Way.
19. Provided staff support for the Bicycle Advisory Committee.
20. Provided staff support for the Public Transportation Advisory Committee.
21. Represented the Town of Brookline at the Regional Transportation Advisory Committee, New England Parking Council, and Massachusetts Parking Clerks Association meetings.

Highway and Sanitation

1. Implemented an on-line Hazardous Material Database for all DPW operations.
2. Implemented a Hazardous Materials Handling Training Program for all employees.
3. Completed the two-way radio conversion program in compliance with FCC Narrowbanding Regulations.
4. Worked with the Transportation Division to implement a crosswalk pilot program to find better methods and materials to identify crosswalks in commercial areas.
5. Continued to upgrade the fire alarm system with Division staff.
6. Processed waste concrete and asphalt into recycled aggregate products for reuse on existing road projects.
7. Continued the placement of public space recycling containers and solar powered litter barrels throughout town to reduce litter, fuel consumption and carbon emissions and increase recycling.
8. Continued an aggressive code enforcement campaign to improve the environmental quality and aesthetics of the community.
9. Completed an inventory and survey of all Town-owned street lights and all pavement markings for inclusion in the GIS system.
10. Continued working with the Building Department and the Parks Division on the Feasibility Study of the Municipal Service Center space and operational needs.

ACCOMPLISHMENTS (Con't.)

Parks and Open Space

1. Completed the design development process and final report for the Emerald Necklace Bicycle and Pedestrian Crossing Project.
2. Integrated and implemented BrookOnLine and Cartegraph with Park Division operations.
3. Completed design development and construction bid documents for the Eliot Playground/Warren Field and Waldstein Playground renovation projects and the Fisher Hill Reservoir Park project.
4. Implemented new social networking opportunities including Facebook and Twitter.
5. Considered opportunities for skateboarding in Brookline parks and open spaces.
6. Commenced design for wayfinding and interpretive signage for Skyline Park and Lost Pond Nature Sanctuary.
7. Commenced Phase I construction for the Muddy River Restoration Project.
8. Commenced Phase II design for the Muddy River Restoration Project and continued to work with project partners, the Massachusetts Delegation, and the US Army Corps of Engineers on the full design, funding and implementation for the Muddy River Restoration Project.
9. Continued the "Brookline in Bloom" program.
10. Provided support for outdoor park events and cultural programming.
11. Evaluated the tombs at the historic Old Burying Ground and began the process for stabilization.
12. Improved service delivery and reliability with the Muddy River Maintenance and Management Collaborative.
13. Successfully completed the Billy Ward Playground Renovation project and the Clark Playground Renovation project.
14. Completed improvements to the Baker School Dedication Area.
15. Installed a new climbing structure at Griggs Playground.
16. Completed the build-out and survey of new internment space at Walnut Hills Cemetery.

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

PERFORMANCE/ WORKLOAD INDICATORS

	ACTUAL FY2011	ESTIMATE FY2012	ACTUAL FY2012	ESTIMATE FY2013	ESTIMATE FY2014
<u>ENGINEERING/ TRANSPORTATION</u>					
% of Roadway Rehab	1.3%	2.5%	2.0%	2.5%	3.0%
Average Pavement Condition Index (PCI) For all Streets and Road Segments	NEW	N/A	N/A	65	80
Overnight Parking Spaces (average utilization)	100	100	103	100	100
Street Permits	630	650	685	700	700
Public Utility Construction Reviews	3	4	4	4	3
Traffic Counts	34	30	40	30	30
Reduction of Motor Vehicle Speed Post-Traffic Calming Measures	NEW	N/A	N/A	> 5MPH	> 5MPH
CATV Plan Review	0	1	1	1	1
Taxi Cab Licenses	185	185	185	185	185
Inspections of Town Licensed Taxi Cabs	390	390	390	390	555
Contracts Administered	29	25	34	25	25
Plot Plan Approvals/ Inspections	43	40	41	35	35
Parking Permits Commercial	559	560	570	565	565
Residential	1,558	1,560	1,774	1,700	1,700
Temporary	7,163	4,500	5,700	6,000	6,000
Moving/Construction Signs	4,000	4,000	6,000	6,000	6,000
Parking/Traffic Inquiries	5,200	5,200	5,200	5,200	5,200

PERFORMANCE / WORKLOAD INDICATORS (con't.)

	ACTUAL FY2011	ESTIMATE FY2012	ACTUAL FY2012	ESTIMATE FY2013	ESTIMATE FY2014
<u>HIGHWAY</u>					
Snow Accumulation	81"	43"	10"	43"	43"
Snow Removal By-Law Enforcement Warnings Issued	136	100	184	100	100
Citations Issued	30	25	29	25	30
Concrete Sidewalks Placed (cu. yds.)	844	850	939	850	850
Asphalt Installed (tons)	685	600	1,024	800	800
Recycled Roadway Products (tons)	NEW	N/A	N/A	1,100	1,100
Sign Installations	490	500	668	600	600
Traffic Signal Repair Calls	111	125	79	100	100
Parking Meter Repairs	2,920	2,800	3,141	3,000	3,000
Service Calls	3,675	4,000	4,091	4,000	4,000
Pavement Markings Crosswalks	265	250	342	342	342
Lines	334,559	380,000	449,651	440,000	440,000
Street Light Outages	1,216	1,200	1,336	1,200	1,200
% of CDL Drivers Drug/ Alcohol tested	75%	75%	75%	75%	75%
Statutory Inspections of Town-owned Vehicles	370	370	370	370	370
Scheduled Preventative Maintenance Work Orders (Vehicles)	813	750	792	790	790
Automotive Technician Training Session Hours	150	150	170	180	200
Street Cleaning (tons)	1,555	1,400	1,319	1,400	1,400

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

PERFORMANCE/ WORKLOAD INDICATORS (con't.)

	ACTUAL FY2011	ESTIMATE FY2012	ACTUAL FY2012	ESTIMATE FY2013	ESTIMATE FY2014
<u>SANITATION</u>					
Solid Waste (tons)	9,590	9,200	9,355	9,200	9,200
Collection/Disposal Cost per ton	\$254	\$270	\$271	\$283	\$289
Recycling (tons)					
Commingled/Paper	5,004	5,500	5,643	5,700	5,800
Cost per ton	\$152	\$156	\$150	\$156	\$160
Metal	93	150	59	100	100
Composting (tons)	2,719	3,500	3,627	3,500	3,500
% of Solid Waste Diverted Due to Recyc./Compost	45%	51%	48%	50%	50%
Commercial Refuse Establishments	47	50	53	50	50
<u>PARKS AND OPEN SPACE</u>					
Wetlands Permits and Certificates Issued	10	10	5	5	5
Turf Grass Restoration Program in Acres	163	160	162	160	160
Graffiti Removed (# sites)	72	70	52	50	50
Landscape Improvements to School Grounds incl. Aeration, Overseeding (acres)	47	45	50	45	45
Vandalism Repairs	11	15	0	10	10
Maintenance Requests Closed within 3 days	NEW	N/A	N/A	85%	85%

PERFORMANCE/ WORKLOAD INDICATORS (con't.)

	ACTUAL FY2011	ESTIMATE FY2012	ACTUAL FY2012	ESTIMATE FY2013	ESTIMATE FY2014
Public Shade Trees					
Removed	285	150	160	150	150
Planted	235	225	285	250	250
Dangerous Limbs and Hangers					
Removed	650	600	510	550	500
	2,250 (with Ice Storm)		2,500 (Storm Damage)		
Pruning and Lifting Trees on Streets (# of streets)	18	20	18	20	20
Citizen Requests for Pruning of Town-owned Trees	425	450	466	450	450
Tree Lawns Loamed & Seeded	0	2	0	1	1
Cemetery:					
Burials	82	80	69	70	70
Headstones Set	35	30	21	25	25
Plots sold	30	50	49	50	50

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

SUMMARY OF SUBPROGRAMS

SUBPROGRAMS	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Administration	799,178	803,755	807,490	3,734	0.5%
Engineering/Transportation	1,096,910	1,100,574	1,206,829	106,255	9.7%
Highway	5,189,400	5,198,519	5,251,052	52,533	1.0%
Sanitation	2,873,192	2,939,573	2,944,662	5,089	0.2%
Parks and Open Space	3,325,274	3,483,555	3,602,455	118,900	3.4%
TOTAL	13,283,955	13,525,977	13,812,488	286,510	2.1%

Administration

SUBPROGRAM COSTS					
CLASS OF EXPENDITURE	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	713,967	689,476	693,211	3,734	0.5%
Services	67,853	90,274	90,274	0	0.0%
Supplies	5,260	4,500	4,500	0	0.0%
Other	11,078	17,300	17,300	0	0.0%
Capital	1,020	2,205	2,205	0	0.0%
TOTAL	799,178	803,755	807,490	3,734	0.5%

Sanitation

SUBPROGRAM COSTS					
CLASS OF EXPENDITURE	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	849,700	843,206	843,356	150	0.0%
Services	1,800,369	1,864,721	1,913,521	48,800	2.6%
Supplies	107,365	115,640	83,640	(32,000)	-27.7%
Other	5,460	0	0	0	0.0%
Utilities	11,596	17,060	16,562	(499)	-2.9%
Capital	98,702	98,945	87,583	(11,362)	-11.5%
TOTAL	2,873,192	2,939,573	2,944,662	5,089	0.2%

Engineering/Transportation

SUBPROGRAM COSTS					
CLASS OF EXPENDITURE	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	800,264	844,915	880,601	35,685	4.2%
Services	275,304	203,074	292,544	89,470	44.1%
Supplies	12,643	18,330	18,330	0	0.0%
Other	4,681	10,000	10,000	0	0.0%
Capital	4,019	24,255	5,355	(18,900)	-77.9%
TOTAL	1,096,910	1,100,574	1,206,829	106,255	9.7%

Parks and Open Space

SUBPROGRAM COSTS					
CLASS OF EXPENDITURE	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	1,884,767	2,020,229	2,040,356	20,127	1.0%
Services	817,920	651,790	652,589	799	0.1%
Supplies	170,564	184,958	194,958	10,000	5.4%
Intergovernmental	20,000	20,000	20,000	0	0.0%
Other	11,945	11,600	11,600	0	0.0%
Utilities	301,716	416,402	436,147	19,745	4.7%
Capital	118,362	178,576	246,805	68,229	38.2%
TOTAL	3,325,274	3,483,555	3,602,455	118,900	3.4%

Highway

SUBPROGRAM COSTS					
CLASS OF EXPENDITURE	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	2,855,695	2,868,856	2,873,969	5,112	0.2%
Services	354,857	427,012	443,012	16,000	3.7%
Supplies	623,111	559,647	614,322	54,675	9.8%
Other	1,227	2,000	2,000	0	0.0%
Utilities	892,256	944,984	959,697	14,713	1.6%
Capital	462,255	396,019	358,052	(37,967)	-9.6%
TOTAL	5,189,400	5,198,519	5,251,052	52,533	1.0%

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

ENGINEERING/TRANSPORTATION

SUMMARY OF ELEMENTS

CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Engineering	638,867	679,859	676,488	(3,371)	-0.5%
Transportation	458,043	420,715	530,341	109,626	26.1%
TOTAL	1,096,910	1,100,574	1,206,829	106,255	9.7%

Engineering

ELEMENT COST

CLASS OF EXPENDITURE	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	595,939	614,960	624,020	9,059	1.5%
Services	23,266	24,574	26,044	1,470	6.0%
Supplies	11,514	12,330	12,330	0	0.0%
Other	4,681	10,000	10,000	0	0.0%
Capital	3,467	17,995	4,095	(13,900)	-77.2%
TOTAL	638,867	679,859	676,488	(3,371)	-0.5%

Transportation

ELEMENT COST

CLASS OF EXPENDITURE	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	204,324	229,955	256,581	26,626	11.6%
Services	252,037	178,500	266,500	88,000	49.3%
Supplies	1,129	6,000	6,000	0	0.0%
Other	0	0	0	0	0.0%
Capital	552	6,260	1,260	(5,000)	-79.9%
TOTAL	458,043	420,715	530,341	109,626	26.1%

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

HIGHWAY

SUMMARY OF ELEMENTS

CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Road Maintenance	1,142,561	1,217,156	1,234,114	16,957	1.4%
Cleaning	859,258	819,544	809,995	(9,549)	-1.2%
Snow Removal	414,627	419,777	400,610	(19,167)	-4.6%
Traffic	1,200,366	1,174,413	1,209,031	34,618	2.9%
M.E. Maintenance	1,572,587	1,567,629	1,597,302	29,673	1.9%
TOTAL	5,189,400	5,198,519	5,251,052	52,533	1.0%

Road Maintenance

ELEMENT COST

CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	777,993	972,061	975,819	3,757	0.4%
Services	689	1,204	1,204	0	0.0%
Supplies	101,449	95,935	107,935	12,000	12.5%
Other	0	0	0	0	0.0%
Capital	262,430	147,956	149,156	1,200	0.8%
TOTAL	1,142,561	1,217,156	1,234,114	16,957	1.4%

Cleaning

ELEMENT COST

CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	694,371	608,602	609,054	451	0.1%
Services	2,840	776	776	0	0.0%
Supplies	7,152	6,900	6,900	0	0.0%
Other	0	0	0	0	0.0%
Capital	154,894	203,266	193,266	(10,000)	-4.9%
TOTAL	859,258	819,544	809,995	(9,549)	-1.2%

Snow Removal

ELEMENT COST

CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	147,057	86,157	86,157	0	0.0%
Services	37,514	129,186	134,186	5,000	3.9%
Supplies	195,466	158,268	163,268	5,000	3.2%
Other	1,227	2,000	2,000	0	0.0%
Utilities	0	0	0	0	0.0%
Capital	33,363	44,167	15,000	(29,167)	-66.0%
TOTAL	414,627	419,777	400,610	(19,167)	-4.6%

Traffic

ELEMENT COST

CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	490,245	493,563	494,015	451	0.1%
Services	145,944	162,776	162,776	0	0.0%
Supplies	74,247	58,990	76,665	17,675	30.0%
Other	0	0	0	0	0.0%
Utilities	489,931	458,769	475,261	16,492	3.6%
Capital	0	315	315	0	0.0%
TOTAL	1,200,366	1,174,413	1,209,031	34,618	2.9%

M.E. Maintenance

ELEMENT COST

CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	746,028	708,473	708,924	451	0.1%
Services	167,869	133,072	144,072	11,000	8.3%
Supplies	244,797	239,554	259,554	20,000	8.3%
Other	0	0	0	0	0.0%
Utilities	402,326	486,215	484,437	(1,779)	-0.4%
Capital	11,567	315	315	0	0.0%
TOTAL	1,572,587	1,567,629	1,597,302	29,673	1.9%

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

PARKS AND OPEN SPACE

SUMMARY OF ELEMENTS

CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Conservation	138,275	133,375	133,875	500	0.4%
Public Grounds	1,497,278	1,992,358	2,030,655	38,298	1.9%
School Grounds	968,696	769,984	846,573	76,590	9.9%
Forestry	494,793	393,553	391,182	(2,371)	-0.6%
Cemetery	226,233	194,286	200,169	5,884	3.0%
TOTAL	3,325,274	3,483,555	3,602,455	118,900	3.4%

Conservation

ELEMENT COST

CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	107,943	102,030	102,530	500	0.5%
Services	7,258	6,800	6,800	0	0.0%
Supplies	1,059	1,500	1,500	0	0.0%
Other	1,360	2,100	2,100	0	0.0%
Intergovernmental	20,000	20,000	20,000	0	0.0%
Capital	654	945	945	0	0.0%
TOTAL	138,275	133,375	133,875	500	0.4%

Public Grounds

ELEMENT COST

CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	634,886	945,559	952,460	6,901	0.7%
Services	391,601	398,765	399,564	799	0.2%
Supplies	116,985	129,780	139,780	10,000	7.7%
Other	10,085	9,000	9,000	0	0.0%
Utilities	288,057	387,855	405,424	17,568	4.5%
Capital	55,664	121,399	124,428	3,029	2.5%
TOTAL	1,497,278	1,992,358	2,030,655	38,298	1.9%

School Grounds

ELEMENT COST

CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	755,053	584,666	585,331	665	0.1%
Services	100,712	105,175	105,175	0	0.0%
Supplies	40,227	43,698	43,698	0	0.0%
Other	0	0	0	0	0.0%
Utilities	10,846	25,343	27,567	2,225	8.8%
Capital	61,858	11,102	84,802	73,700	663.8%
TOTAL	968,696	769,984	846,573	76,590	9.9%

Forestry

ELEMENT COST

CLASS OF EXPENDITURE	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	178,185	215,123	221,252	6,129	2.8%
Services	307,292	127,015	127,015	0	0.0%
Supplies	9,316	6,600	6,600	0	0.0%
Other	0	0	0	0	0.0%
Capital	0	44,815	36,315	(8,500)	-19.0%
TOTAL	494,793	393,553	391,182	(2,371)	-0.6%

Cemetery

ELEMENT COST

CLASS OF EXPENDITURE	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	208,700	172,851	178,782	5,932	3.4%
Services	11,057	14,036	14,036	0	0.0%
Supplies	2,978	3,380	3,380	0	0.0%
Other	500	500	500	0	0.0%
Utilities	2,813	3,204	3,156	(48)	-1.5%
Capital	185	315	315	0	0.0%
TOTAL	226,233	194,286	200,169	5,884	3.0%

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2013 SALARY RANGE		FY2013 BUDGET		FY2014 RECOMMENDATION	
			FY2011	FY2012	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
	ADMINISTRATION									
510101	Permanent Full Time Salaries									
	Commissioner	D-9	1.00	1.00	123,799	145,829	1.00	145,829	1.00	145,829
	Director of Engineering/Transportation	D-6	1.00	1.00	99,194	116,846	1.00	116,846	1.00	116,846
	Director Highway/Sanitation	D-5	1.00	1.00	91,846	108,190	1.00	101,935	1.00	103,464
	Director of Parks and Open Space	D-5	1.00	1.00	91,846	108,190	1.00	108,190	1.00	108,190
	Administrative Manager	T-8	1.00	1.00	67,022	75,833	1.00	71,923	1.00	73,203
	Accounting/Systems Assistant	C-10	1.00	1.00	49,894	52,020	1.00	52,020	1.00	52,020
	Senior Office Assistant	C-5	0.00	0.00	39,886	41,714	2.00	86,208	2.00	86,208
	Senior Clerk Typist	C-4	2.00	2.00	37,739	39,546	0.00	0	0.00	0
	Subtotal		8.00	8.00			8.00	682,951	8.00	685,761
	Other									
513044	Longevity Pay							5,475		6,400
514501	Extra Comp. (In Lieu of Boots)							1,050		1,050
	Subtotal							6,525		7,450
	Total		8.00	8.00			8.00	689,476	8.00	693,211

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2013 SALARY RANGE		FY2013 BUDGET		FY2014 RECOMMENDATION		
			FY2011	FY2012	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT	
510101	ENGINEERING/TRANSPORTATION										
	Permanent Full Time Salaries										
		Transportation Administrator	T-12	1.00	1.00	79,914	90,420	1.00	87,285	1.00	88,838
		Civil Engineer V	EN-5	2.00	2.00	74,377	84,106	2.00	159,632	2.00	162,380
		Project Coordinator	EN-5	1.00	1.00	74,377	84,106	1.00	84,106	1.00	84,106
		Environmental Engineer	EN-5	1.00	1.00	74,377	84,106	1.00	84,106	1.00	84,106
		Transportation Engineer	EN-4	1.00	1.00	69,511	78,604	1.00	70,748	1.00	72,008
		Civil Engineer IV	EN-4	3.00	3.00	69,511	78,604	3.00	223,761	3.00	227,701
		Civil Engineer III	EN-3	2.00	2.00	61,875	70,034	2.00	129,422	2.00	131,727
		Permit Inspector	EN-2	1.00	1.00	58,360	66,031	1.00	59,398	1.00	60,456
	Administrative Assistant	C-8	1.00	1.00	44,167	46,037	1.50	68,120	2.00	91,933	
	Subtotal		13.00	13.00			13.50	966,578	14.00	1,003,255	
	Less Charge Off 1 Civil Engineer IV to Wastewater Projects (CIP Funds)										
	Less Charge Off Permit Inspector to Street Construction Projects (CIP Funds)										
	Net Total		13.00	13.00			13.50	832,586	14.00	866,921	
	Other										
510300	Overtime							6,904		6,904	
513044	Longevity Pay							3,825		5,175	
514501	Extra Comp. (In Lieu of Boots)							1,600		1,600	
	Subtotal							12,329		13,679	
	Total		13.00	13.00			13.50	844,915	14.00	880,601	

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2013 SALARY RANGE		FY2013 BUDGET		FY2014 RECOMMENDATION	
			FY2011	FY2012	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
	HIGHWAY									
510101	Permanent Full Time Salaries									
	Fleet Supervisor	T-9	1.00	1.00	69,703	78,866	1.00	78,866	1.00	78,866
	Operations Manager	T-9	1.00	1.00	69,703	78,866	1.00	76,131	1.00	77,487
	General Foreman	GN-13	1.00	1.00	67,336	70,724	1.00	70,724	1.00	70,724
	Traffic and Fire Alarm System Supervisor	GN-13	1.00	1.00	67,336	70,724	1.00	70,724	1.00	70,724
	Motor Equipment Repair Foreman	GN-11	1.00	1.00	62,709	65,865	1.00	65,865	1.00	65,865
	Superintendent of Fire Alarm	GN-11	1.00	1.00	62,709	65,865	1.00	65,498	1.00	65,498
	Construction Supervisor	GN-9	0.00	0.00	54,662	57,413	0.00	0	1.00	54,662
	Signal Maintainer	GN-8	1.00	1.00	52,559	55,204	1.00	55,205	1.00	55,205
	Traffic System Technician	LN-7	1.00	1.00		53,198	1.00	53,198	1.00	53,198
	Administrative Assistant	C-8	1.00	1.00	44,167	46,037	1.00	46,037	1.00	46,037
	Working Foreman Motor Equipment Repair	LN-7	2.00	2.00		53,198	2.00	106,396	2.00	106,396
	Welder/Metal Fabricator	LN-7	1.00	1.00		53,198	1.00	53,198	1.00	53,198
	Supervisor of Construction Trades	LN-7	1.00	1.00		53,198	1.00	53,198	1.00	53,198
	Working Foreman Highway	LN-6	6.00	6.00		51,357	6.00	308,140	5.00	256,784
	Motor Equipment Repairperson	LN-6	6.00	5.00		51,357	5.00	256,784	5.00	256,784
	Storekeeper	LN-6	1.00	1.00		51,357	1.00	51,357	1.00	51,357
	MEO III	LN-5	3.00	3.00		50,340	4.00	201,360	4.00	201,360
	Mason	LN-3	1.00	1.00		45,228	1.00	45,228	1.00	45,228
	Highway Maintenance Craftsperson	LN-3	2.00	2.00		45,228	2.00	90,456	2.00	90,456
	Carpenter Laborer Craftsperson	LN-3	1.00	1.00		45,228	1.00	45,228	1.00	45,228
	MEO II	LN-3	15.00	15.00		45,228	13.00	587,964	13.00	587,964
	Painter and Laborer	LN-2	2.00	2.00		43,266	2.00	86,533	2.00	86,533
	MEO I	LN-2	2.00	2.00		43,266	2.00	86,533	2.00	86,533
	Laborer	LN-1	2.00	2.00		41,013	2.00	82,026	2.00	82,026
	Subtotal		54.00	53.00			52.00	2,636,649	52.00	2,641,311
	Other									
510140	Shift Differential							19,194		19,194
510143	Working-Out-of-Classification Pay							13,157		13,157
	Overtime Total							159,056		159,056
510300	Snow							82,549		82,549
510343	Emergency							18,551		18,551
510344	Scheduled							35,200		35,200
510345	Special Events							6,756		6,756
510346	Taxi Cab Inspections							16,000		16,000
513044	Longevity Pay							19,850		20,300
514501	Extra Comp. (In Lieu of Boots)							350		350
515501	Uniform/Clothing Allowance							18,600		18,600
515505	Tool Allowance							2,000		2,000
	Subtotal							232,207		232,657
	Total		54.00	53.00			52.00	2,868,856	52.00	2,873,969

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2013 SALARY RANGE		FY2013 BUDGET		FY2014 RECOMMENDATION	
			FY2011	FY2012	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
	SANITATION									
510101	Permanent Full Time Salaries									
	Environmental Health Supervisor	T-8	1.00	1.00	67,022	75,833	1.00	75,833	1.00	75,833
	Sanitation Foreman	GN-9	1.00	1.00	54,662	57,413	1.00	57,413	1.00	57,413
	Environmental Health Specialist	GN-8	1.00	1.00	52,559	55,204	1.00	55,204	1.00	55,204
	Sanitation Truck Supervisor	LN-5	4.00	4.00		50,340	4.00	201,360	4.00	201,360
	MEO II	LN-3	4.00	4.00		45,228	4.00	180,912	4.00	180,912
	Transfer Station Scale Operator	LN-3	1.00	1.00		45,228	1.00	45,228	1.00	45,228
	Laborer	LN-1	3.00	3.00		41,013	3.00	123,040	3.00	123,040
		Subtotal	15.00	15.00			15.00	738,990	15.00	738,990
510901	Temporary Part Time Salaries									
	Laborer (18 weeks)		2.07	2.07		\$12.74 /hr.	2.07	56,729	2.07	56,729
		Subtotal	2.07	2.07			2.07	56,729	2.07	56,729
	Other									
510143	Working-Out-of-Classification Pay							6,382		6,382
510300	Overtime							26,380		26,380
513044	Longevity Pay							7,575		7,725
514501	Extra Comp. (In Lieu of Boots)							350		350
515501	Uniform/Clothing Allowance							6,800		6,800
		Subtotal						47,487		47,637
	Total		17.07	17.07			17.07	843,207	17.07	843,356

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2013 SALARY RANGE		FY2013 BUDGET		FY2014 RECOMMENDATION		
			FY2011	FY2012	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT	
	PARKS AND OPEN SPACE										
510101	Permanent Full Time Salaries										
	Operations Manager	T-9	1.00	1.00	69,703	78,866	1.00	78,866	1.00	78,866	
	Conservation Administrator	T-9	1.00	1.00	69,703	78,866	1.00	78,866	1.00	78,866	
	Landscape Planner/Architect	T-9	1.00	1.00	69,703	78,866	1.00	78,866	1.00	78,866	
	General Foreman	GN-13	1.00	1.00	67,336	70,724	1.00	69,576	1.00	70,724	
	Landscape Architect	T-6	1.00	1.00	59,671	67,515	1.00	67,515	1.00	67,515	
	Cemetery Supervisor	GN-9	1.00	1.00	54,662	57,413	1.00	56,481	1.00	57,413	
	Forestry Supervisor	GN-9	0.00	0.00	54,662	57,413	1.00	55,564	1.00	55,564	
	Administrative Assistant	C-8	1.00	1.00	44,167	46,037	1.00	45,399	1.00	45,581	
	Conservation Assistant	C-8	1.00	1.00	44,167	46,037	1.00	46,037	1.00	46,037	
	Athletic Fields Supervisor	GN-9	1.00	1.00	54,662	57,413	1.00	57,413	1.00	57,413	
	Park Ranger	GN-8	0.00	0.43	52,559	55,204	1.00	53,427	1.00	54,308	
	Zone Manager	LN-6	4.00	4.00		51,357	4.00	205,427	5.00	256,784	
	Forestry Zone Manager	LN-6	1.00	1.00		51,357	0.00	0	1.00	51,357	
	MEO III	LN-5	1.00	1.00		50,340	1.00	50,340	1.00	50,340	
	Park Maintenance Craftsman	LN-3	7.00	7.00		45,228	8.00	361,823	6.00	271,367	
	Gardener Laborer	LN-2	13.00	13.00		43,266	12.00	519,197	12.00	519,197	
	Subtotal		35.00	35.43			36.00	1,824,795	36.00	1,840,196	
	Park Project Charge Off 66% of Landscape Architect (CIP Funds)							(51,597)		(51,597)	
	Recreation Revolving Fund Charge Off for Gardener Laborer (Skating Rink)							(43,266)		(43,266)	
	Subtotal							1,729,932		1,745,333	
510901	Temporary Part Time Salaries										
	Laborer (25 weeks)		4.79	4.79		\$12.74 /hr.	4.79	131,264	4.79	131,264	
	Park Ranger		0.00	0.00		\$13.00 /hr.	1.22	64,960	1.22	64,960	
	Student Intern		0.00	0.00			0.00	0	0.30	500	
	Subtotal		4.79	4.79			6.01	196,224	6.31	196,724	
510140	Other										
	Shift Differential							1,000		1,000	
510143	Working-Out-of-Classification Pay										
	Overtime Total							58,584		63,584	
510300	Regular										
510345	Special Events										
513044	Longevity Pay										
514501	Extra Comp. (In Lieu of Boots, Arborist Stipend)										
515501	Uniform/Clothing Allowance										
	Subtotal							94,074		98,299	
	Total		39.79	40.22			42.01	2,020,230	42.31	2,040,356	

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

PROGRAM DESCRIPTION

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

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

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

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

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

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

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

PROGRAM COSTS - WATER AND SEWER ENTERPRISE FUND					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Permanent Full Time Salaries	1,999,823	2,081,276	2,084,999	3,723	0.2%
Temporary/Seasonal	10,586	15,000	15,000	0	0.0%
Overtime	160,286	128,374	128,374	0	0.0%
Other	73,910	115,094	193,150	78,057	67.8%
Subtotal	2,244,604	2,339,744	2,421,523	81,780	3.5%
Services	248,768	316,089	311,089	(5,000)	-1.6%
Supplies	89,428	123,020	123,020	0	0.0%
Other	9,649	6,400	8,900	2,500	39.1%
Utilities	129,714	162,488	159,123	(3,365)	-2.1%
Capital	218,302	670,650	581,800	(88,850)	-13.2%
Intergovernmental (MWRA)	17,254,508	18,220,842	18,883,348	662,506	3.6%
Intragovernmental Reimbursement	1,867,647	1,855,987	2,125,747	269,759	14.5%
Debt Service	2,321,242	2,375,404	2,330,325	(45,079)	-1.9%
Reserve	0	260,706	269,449	8,743	3.4%
TOTAL	24,383,862	26,331,330	27,214,323	882,993	3.4%
BENEFITS			1,536,827		
REVENUE	25,014,615	26,331,330	27,214,323	882,993	3.4%

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

BUDGET STATEMENT

The FY14 budget reflects an increase of \$882,993 (3.4%) driven largely by MWRA Assessments. Personnel increases \$81,870 (3.5%) for Collective Bargaining (\$45,656), which assumes a 2% wage increase, A-Day Buyouts (\$26,000), Vacation Buyouts (\$6,000), Sick Buyouts (\$1,500) and Steps (\$3,723), along with a decrease in Longevity (\$1,100).

The \$5,000 (1.6%) decrease in Services is in E-Commerce, while the \$2,500 (39.1%) increase in Other is for Professional Dues and Memberships. The \$3,365 (2.1%) decrease in Utilities reflects decreases in Natural Gas (\$2,056), Electricity (\$712) and Water and Sewer (\$597).

Capital decreases \$88,850 (13.2%) and funds the equipment detailed in the Capital Outlay Summary (Section II) as well as work on the Water Garage Roof, a \$260,000 project.

Intergovernmental increases \$662,506 (3.6%) for the MWRA and DEP Assessment. (It should be noted that these are estimates and the final figures will be known in the spring.) Intragovernmental (Overhead Reimbursement) increases \$269,759 (14.5%). Debt Service decreases \$45,079 (1.9%) and the Reserve increases \$8,743 (3.4%).

FY2014 OBJECTIVES

1. To complete the upgrade of the "Fixed Network" meter reading system with new servers, software and data collectors.
2. To continue implementing an on-line billing system to allow customer access to account history, usage and billing information.
3. To conclude the first phase of the system wide Water Audit conducted by Tata & Howard that will provide information to increase operational efficiency of the water system.
4. To continue the water main and service pipe leak detection program in conjunction with the MWRA and Heath Consultants.
5. To continue the Fire Hydrant Replacement Program by replacing old hydrants with new compression type hydrants.
6. To complete the on-going Water Main Improvement project in various sections of town to improve the quality of the water and the efficiency of the distribution system.
7. To implement the Cartograph Work Order System for catch basin cleaning and hydrant maintenance using hand-held mobile data recorders.
8. To continue to promote programs that will ultimately reduce the unaccounted for water usage town-wide.

ACCOMPLISHMENTS

1. Continued the video pipeline inspection of the sewer and drain systems by identifying and recording areas for further rehabilitation.
2. Completed the upgrade of the Cross Connection Control Program with new software and the use of hand held data collectors to improve overall efficiency.
3. Continued the on-going Hydrant Replacement Program by upgrading old style hydrants with new compression type hydrants.
4. Continued to increase the number of Catch Basins cleaned to meet EPA regulations.
5. Continued working to eliminate infiltration and inflow in the sewer system to reduce sanitary sewage flows to the MWRA Deer Island Treatment Plant.
6. Provided assistance to the Engineering Division for the on-going sewer system rehabilitation program.
7. Continued the annual uni-directional flushing program to protect water quality as mandated by the Department of Environmental Protection (DEP).
8. Continued working toward the reduction of unaccounted-for-water in the distribution system and the reduction of average daily water use to 65 gallons per capita per day (GPCPD) as mandated by DEP regulations.
9. Updated the Division's Water System Emergency Response Plan (ERP) to reflect changes in State DEP regulations and continued providing ERP training to all supervisory employees.

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

PERFORMANCE/ WORKLOAD INDICATORS

	ACTUAL FY2011	ESTIMATE FY2012	ACTUAL FY2012	ESTIMATE FY2013	ESTIMATE FY2014
<u>Performance:</u>					
Water Demand - MGD	5.07	5.10	5.10	5.12	5.15
Avg. Daily Sanitary Flow - MGD	9.69	9.70	10.53	10.00	9.80
Unaccounted Water - %	9.6%	9.8%	9.8%	9.8%	9.7%
<u>Catch Basin Cleaning:</u>					
Number of Basins	1,495	1,650	2,273	2,300	2,350
% of Total Basins	63.7%	68.0%	78.7%	79.6%	81.4%
Total Sediments (tons)	1,303	1,700	1,127	1,200	1,300
<u>Cross Connection</u>					
Revenue	\$94,900	\$94,000	\$119,730	\$120,000	\$120,000
<u>Workload:</u>					
<u>Complaint Responses:</u>					
Water	425	425	364	400	400
Sewer	175	175	198	180	180
Service Responses	750	725	662	700	700
Service Pipes Installed	161	170	166	180	180
Hydrants Repaired/ Replaced	89	75	53	60	60
Sewer Structures Repaired	299	200	112	125	130
Sewerage Blockages Repaired	49	40	26	30	40

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

SUBPROGRAM COSTS					
CLASS OF EXPENDITURE	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Water	10,316,284	11,477,785	11,882,217	404,432	3.5%
Sewer	14,067,578	14,853,545	15,332,106	478,561	3.2%
TOTAL	24,383,862	26,331,330	27,214,323	882,993	3.4%

Water

SUBPROGRAM COSTS					
CLASS OF EXPENDITURE	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	1,964,618	1,998,413	2,066,921	68,507	3.4%
Services	116,215	166,389	163,889	(2,500)	-1.5%
Supplies	74,691	102,020	102,020	0	0.0%
Other	4,197	6,400	8,900	2,500	39.1%
Utilities	129,714	162,488	159,123	(3,365)	-2.1%
Capital	106,016	490,150	420,300	(69,850)	-14.3%
Intergovernmental (MWRA)	5,207,068	5,689,570	5,935,932	246,362	4.3%
Intragovernmental Reimbursement	1,522,985	1,504,188	1,740,819	236,631	15.7%
Debt Service	1,190,779	1,244,525	1,166,668	(77,857)	-6.3%
Reserve	0	113,641	117,646	4,004	3.5%
TOTAL	10,316,284	11,477,785	11,882,217	404,432	3.5%

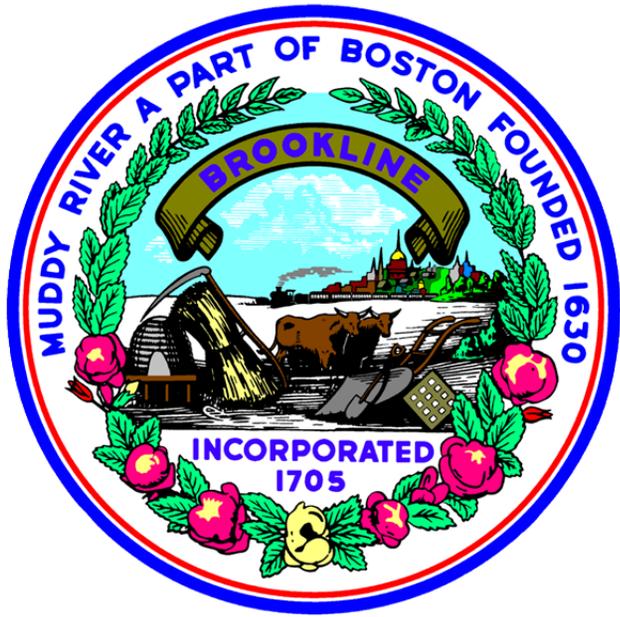
Sewer

SUBPROGRAM COSTS					
CLASS OF EXPENDITURE	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	279,986	341,330	354,603	13,272	3.9%
Services	132,552	149,700	147,200	(2,500)	-1.7%
Supplies	14,737	21,000	21,000	0	0.0%
Other	5,452	0	0	0	0.0%
Capital	112,287	180,500	161,500	(19,000)	-10.5%
Intergovernmental (MWRA)	12,047,440	12,531,272	12,947,416	416,144	3.3%
Intragovernmental Reimbursement	344,662	351,799	384,928	33,128	9.4%
Debt Service	1,130,463	1,130,879	1,163,657	32,778	2.9%
Reserve	0	147,065	151,803	4,738	3.2%
TOTAL	14,067,578	14,853,545	15,332,106	478,561	3.2%

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2013 SALARY RANGE		FY2013 BUDGET		FY2014 RECOMMENDATION	
			FY2011	FY2012	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Director of Water and Sewer	D-6	1.00	1.00	99,194	116,846	1.00	103,725	1.00	105,281
	Operations Manager - Water and Sewer	T-9	1.00	1.00	69,703	78,866	1.00	72,207	1.00	73,492
	Water Works Division Foreman	GN-13	1.00	1.00	67,336	70,724	1.00	70,724	1.00	70,724
	Business Manager	G-14	1.00	1.00		57,109	1.00	57,109	1.00	57,109
	Utilities Foreman	GN-9	1.00	1.00	54,662	57,413	1.00	57,413	1.00	57,413
	Water Service Inspector	GN-9	1.00	1.00	54,662	57,413	1.00	57,413	1.00	57,413
	Backflow Preventer Technician	GN-8	1.00	1.00	52,559	55,204	1.00	55,204	1.00	55,204
	Water Meter Foreman	GN-8	1.00	1.00	52,559	55,204	1.00	53,427	1.00	54,308
	Senior Clerk Typist	C-8	1.00	1.00	44,167	46,037	1.00	46,037	1.00	46,037
	Working Foreman Motor Eq. Repair	LN-7	1.00	1.00		53,198	1.00	53,198	1.00	53,198
	Working Foreman Utilities	LN-6	6.00	6.00		51,357	6.00	308,142	6.00	308,142
	Motor Equipment Repairperson	LN-6	1.00	1.00		51,357	1.00	51,357	1.00	51,357
	MEO III	LN-5	3.00	3.00		50,340	3.00	151,020	3.00	151,020
	MEO II	LN-3	4.00	4.00		45,228	4.00	180,912	4.00	180,912
	Water Meter Serviceperson	LN-3	3.00	3.00		45,228	3.00	135,684	3.00	135,684
	Water Works Serviceperson	LN-3	4.00	4.00		45,228	4.00	180,912	4.00	180,912
	Carpenter & Laborer	LN-3	1.00	1.00		45,228	1.00	45,228	1.00	45,228
	Utility Craftsperson	LN-3	6.00	6.00		45,228	6.00	271,368	6.00	271,368
	Pipe Layer Laborer	LN-2	3.00	3.00		43,266	3.00	129,798	3.00	129,798
	Subtotal		41.00	41.00			41.00	2,080,876	41.00	2,084,599
510901	Temporary Part Time Salaries									
	Co-op Student		0.50	0.50			0.50	15,000	0.50	15,000
	Subtotal		0.50	0.50			0.50	15,000	0.50	15,000
	Other									
510140	Shift Differential							16,731		16,731
510143	Working-Out-of-Classification Pay							6,402		6,402
	Overtime Total							128,374		128,374
510300	Overtime							32,322		32,322
510343	Emergencies							80,446		80,446
510344	Scheduled							15,605		15,605
513044	Longevity Pay							28,950		27,850
514501	Extra Comp. (In Lieu of Boots)							700		700
514510	Sick Buyouts							0		1,500
515058	Vacation Buyouts							0		6,000
515059	A Day Buyouts							0		26,000
515501	Uniform/Clothing Allowance							15,600		15,600
515505	Tool Allowance							400		400
	Subtotal							197,156		229,556
	FY13 Collective Bargaining							46,711		46,711
	FY14 Collective Bargaining									45,656
	Total		41.50	41.50			41.50	2,339,744	41.50	2,421,523



**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

PROGRAM DESCRIPTION

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

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

The Library consists of the following six sub-programs:

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

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

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

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

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

PROGRAM DESCRIPTION (Con't)

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

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

PROGRAM COSTS - PUBLIC LIBRARY

CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	2,554,582	2,557,357	2,560,256	2,900	0.1%
Services	157,631	167,396	173,834	6,438	3.8%
Supplies	551,929	542,520	552,460	9,940	1.8%
Other	5,148	3,700	3,700	0	0.0%
Utilities	322,796	337,922	320,634	(17,288)	-5.1%
Capital	28,987	82,101	26,000	(56,101)	-68.3%
TOTAL	3,621,074	3,690,995	3,636,885	(54,110)	-1.5%
BENEFITS			1,080,531		
REVENUE	105,855	100,000	100,000	0	0.0%

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

BUDGET STATEMENT

The FY14 budget reflects a \$54,110 decrease (1.5%). Personnel Increases \$2,900 (0.1%), a combination of a \$4,625 increase in Steps (\$4,625) and a \$1,425 decrease in Longevity. The \$6,438 (3.8%) increase in Services is for Cataloging Services (\$4,528) (Minuteman Network) and Data Processing Software Maintenance (\$1,910).

The \$9,940 (1.8%) increase in Supplies reflects a 2% increase to the Materials budget. The decrease in Utilities (\$17,288, 5.1%) is in Electricity (\$13,072) and Water and Sewer (\$5,081), slightly offset by an increase in Natural Gas (\$865). Capital decreases \$56,101 (68.3%) and funds leased computers in the three libraries and for administration. The decrease is due to the one-time purchase of furniture in FY13 and a replacement plan in place for leased computers which reduces the funding required to maintain the existing equipment.

FY2014 OBJECTIVES

1. To complete a Long Range Plan that will ensure the Library continues to adapt services to meet the changing needs of library users.
2. To explore new fundraising activities with the Brookline Library Foundation.
3. To continue to support the efforts of the Friends of the Brookline Public Library.
4. To increase by 5% the number of people who attend Library-sponsored programs.
5. To continue to work with the Brookline School and Recreation Departments and the Steps to Success program to increase participation in our summer reading program.
6. To continue to use social media and technology to inform the public about library programs and services.
7. To continue the Library's emphasis on customer service.
8. To participate in the statewide Summer Reading Program for children.
9. To maintain the percentage of circulation transactions taking place at self-check stations at no less than 80%.
10. To increase by 60% the number of e-books and other e-resources borrowed.

ACCOMPLISHMENTS

1. Utilized work study students and volunteers to unpack and process more than 50% of all items delivered to Brookline from other libraries. In all, utilized more than 3,885 hours of volunteer assistance in FY2012.
2. Engaged more than 200 residents while participating in Brookline Day activities at Larz Anderson Park and another 100 at the First Light celebration.
3. Increased attendance at Library-sponsored programs by 38% over FY2012.
4. Partnered with Climate Action Brookline to present Brookline Reads, a community reading program in conjunction with Brookline Climate Week.
5. Partnered with the Recreation Department to host more than 150 teens for a night of "Mini-Golf at the Library", followed the next morning by a similar program for young families.
6. Library staff provided 147 one-on-one training sessions on the use of new technologies for library patrons.
7. Presented two workshops at the Brookline Senior Center on the use of the "Kindle" e-book reader.
8. Simplified the "self-checkout" process for library users by changing procedures and methods.
9. With the support of the Friends of the Library, presented three "Brown Bag Lunch" staff development sessions for library staff.
10. Worked with the Department of Public Works to complete safety improvements to the driveway leading to the Main Library.
11. Upgraded the HVAC systems at the Main and the Coolidge Corner libraries for greater energy efficiency.
12. Produced 8,676 kWh of electricity from solar panels at the Putterham Branch Library. Since installation in November 2010, we have offset 20,226 pounds of CO2.
13. Enrolled 340 children in our Summer Reading Program.
14. Expanded communications with users through the use of social media.
15. In cooperation with the Human Resources Department, conducted a wage and classification study of all unionized professional level positions in the Library.
16. Increased by 75% the number of e-books and downloadable audio books borrowed.
17. Increased circulation of materials by purchasing new display fixtures to highlight the collection.

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

PERFORMANCE/ WORKLOAD INDICATORS

	ACTUAL FY2011	ESTIMATE FY2012	ACTUAL FY2012	ESTIMATE FY2013	ESTIMATE FY2014
Total Circulation	1,432,913	1,482,700	1,450,724	1,507,000	1,546,000
Total Attendance	680,088	682,507	693,601	700,000	715,000
Volumes Added	29,478	30,000	32,576	29,500	30,000
Volumes Withdrawn	21,272	25,000	14,520	21,000	25,000
Interlibrary Loan:					
Borrowed	169,684	170,600	176,856	180,000	190,000
Loaned	124,257	126,700	131,698	135,000	140,000
Non-MLN items borrowed	783	700	791	800	800
Non-MLN items loaned	3,089	3,000	3,304	3,387	3,387
Items Loaned Electronically	2,702	3,000	9,222	16,000	20,000
<u>Main Library</u>					
Circulation	692,821	700,000	690,605	707,000	720,000
Attendance	368,013	360,653	371,938	372,000	380,000
Volumes Added	15,773	18,000	14,207	15,000	15,000
Volumes Withdrawn	10,510	15,000	7,243	10,000	10,000
<u>Coolidge Comer</u>					
Circulation	441,639	450,000	434,600	445,000	456,000
Attendance	230,854	230,854	231,520	235,000	240,000
Volumes Added	9,415	9,000	10,881	10,000	10,000
Withdrawn volumes	8,147	7,500	4,460	8,000	8,500
<u>Putterham</u>					
Circulation	172,112	200,000	185,027	195,000	200,000
Attendance	81,221	91,000	90,143	93,000	95,000
Volumes Added	4,290	3,000	4,848	4,500	4,500
Withdrawn volumes	2,620	2,250	2,817	3,000	3,000
<u>Children's</u>					
Circulation	307,728	307,800	322,874	330,000	338,000
Main	158,085	163,500	160,569	163,000	167,000
Coolidge	92,927	95,500	101,961	105,000	107,000
Putterham	56,716	48,800	60,344	62,000	64,000

PERFORMANCE/ WORKLOAD INDICATORS (con't.)

	ACTUAL FY2011	ESTIMATE FY2012	ACTUAL FY2012	ESTIMATE FY2013	ESTIMATE FY2014
% of Total Materials					
Budget for Children	17%	17%	17%	17%	17%
Volumes Added (All)	8,317	8,000	8,103	8,000	8,000
Withdrawn Volumes (All)	4,675	8,000	4,534	5,000	5,000
<u>Programs</u>					
Program Attendance (All)	23,266	23,963	27,566	27,800	29,050
Children's	457	475	521	525	525
Attendance	19,150	19,500	21,872	22,000	2,300
Young Adult	28	40	48	50	50
Attendance	674	800	585	600	650
Adult	167	175	395	400	410
Attendance	3,442	3,663	5,109	5,200	5,400
Patrons Added to Database	5,458	5,500	5,582	5,500	5,500

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

SUMMARY OF SUB-PROGRAMS

SUB-PROGRAMS	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Administration	324,877	370,809	369,896	(913)	-0.2%
Central Library Services	895,702	1,039,671	1,000,338	(39,333)	-3.8%
Branch Library Services	928,265	905,826	895,154	(10,673)	-1.2%
Children's Services	221,971	253,415	256,096	2,681	1.1%
Cir./Support Services	802,441	645,180	654,545	9,365	1.5%
Plant Maintenance	447,819	476,095	460,857	(15,238)	-3.2%
TOTAL	3,621,074	3,690,995	3,636,885	(54,110)	-1.5%

Administration

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	287,320	357,685	359,022	1,337	0.4%
Services	6,309	6,382	4,132	(2,250)	-35.3%
Supplies	506	1,141	1,141	0	0.0%
Other	4,368	2,700	2,700	0	0.0%
Capital	26,374	2,901	2,901	0	0.0%
TOTAL	324,877	370,809	369,896	(913)	-0.2%

Central Library Services

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	587,285	666,716	668,683	1,967	0.3%
Services	10,832	8,434	8,434	0	0.0%
Supplies	294,972	302,721	308,580	5,859	1.9%
Other	0	0	0	0	0.0%
Capital	2,614	61,800	14,641	(47,159)	-76.3%
TOTAL	895,702	1,039,671	1,000,338	(39,333)	-3.8%

Branch Library Services

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	645,534	597,410	597,885	475	0.1%
Services	38,466	47,482	47,482	0	0.0%
Supplies	148,227	127,079	129,525	2,446	1.9%
Other	215	250	250	0	0.0%
Utilities	95,823	116,205	111,553	(4,652)	-4.0%
Capital	0	17,400	8,458	(8,942)	-51.4%
TOTAL	928,265	905,826	895,154	(10,673)	-1.2%

Children's Services

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	150,572	167,627	168,673	1,046	0.6%
Services	12	1,455	1,455	0	0.0%
Supplies	71,312	84,133	85,768	1,635	1.9%
Other	74	200	200	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	221,971	253,415	256,096	2,681	1.1%

Cir./Support Services

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	695,647	540,471	541,148	677	0.1%
Services	94,002	95,013	103,701	8,688	9.1%
Supplies	12,509	9,446	9,446	0	0.0%
Other	284	250	250	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	802,441	645,180	654,545	9,365	1.5%

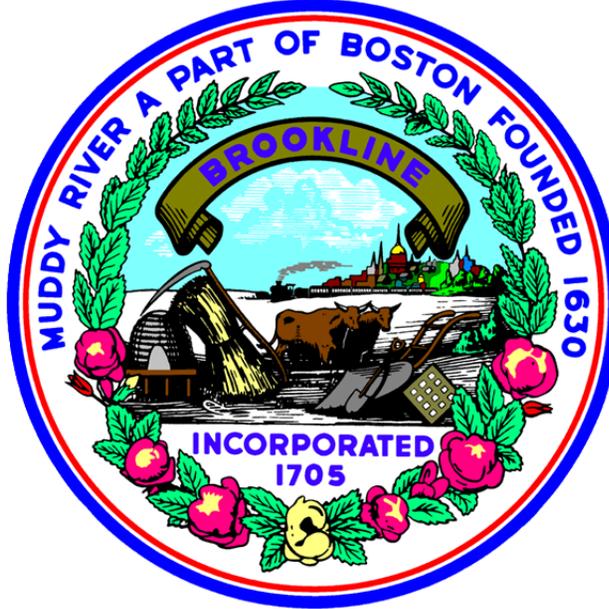
Plant Maintenance

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	188,225	227,448	224,847	(2,601)	-1.1%
Services	8,011	8,630	8,630	0	0.0%
Supplies	24,403	18,000	18,000	0	0.0%
Other	206	300	300	0	0.0%
Utilities	226,973	221,717	209,081	(12,636)	-5.7%
Capital	0	0	0	0	0.0%
TOTAL	447,819	476,095	460,857	(15,238)	-3.2%

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2013 SALARY RANGE		FY2013 BUDGET		FY2014 RECOMMENDATION	
			FY2011	FY2012	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Town Librarian	D-6	1.00	1.00	99,194	116,846	1.00	116,846	1.00	116,846
	Assistant Library Director for Admin	T-10	1.00	1.00	72,491	82,021	1.00	75,095	1.00	76,432
	Assistant Library Director for Tech.	T-10	1.00	1.00	72,491	82,021	1.00	82,021	1.00	82,021
	Librarian IV	K-9	1.00	1.00	62,218	71,263	1.00	70,125	1.00	70,125
	Librarian III	K-8	2.00	2.00	56,589	64,947	2.00	122,587	2.00	123,633
	Librarian II	K-7	8.00	8.00	50,318	57,929	8.00	449,703	8.00	452,145
	Librarian I	K-6	7.00	7.00	44,865	51,557	7.00	350,864	7.00	350,864
	Circulation Supervisor	KA-6	1.00	1.00	44,865	49,047	1.00	49,047	1.00	49,047
	Library Secretary	K-5	1.00	1.00	44,411	46,890	1.00	46,890	1.00	46,890
	Assistant to Town Librarian/Bookkeeper	K-5	1.00	1.00	44,411	46,890	1.00	46,890	1.00	46,890
	Library Assistant III	K-3	4.00	4.00	36,148	41,904	4.00	164,062	4.00	165,213
	Library Assistant II	K-2	8.00	8.00	33,941	39,347	8.00	302,662	8.00	302,662
	Library Assistant I	K-1	1.00	1.00	30,856	35,770	1.00	35,770	1.00	35,770
	Senior Building Custodian	MN-4	1.00	1.00	48,599	51,075	1.00	51,075	1.00	51,075
	Junior Building Custodian	MN-2	2.00	2.00	42,970	45,159	2.00	90,317	2.00	88,666
	Subtotal		40.00	40.00			40.00	2,053,954	40.00	2,058,278
510901	Temporary Part Time Salaries									
	Junior Library Page	LP	4.55	4.55	\$9.62/hr	\$10.86/hr	4.55	106,869	4.55	106,869
	Senior Library Page	LPS	0.56	0.56		\$12.62 /hr	0.56	13,402	0.56	13,402
	Library Monitor	LPM	0.52	0.52		\$12.62 /hr	0.52	13,086	0.52	13,086
	Librarians	I	0.80	0.80		\$23.23/hr	0.80	36,473	0.80	36,473
	Library Assistants I and II		3.15	3.15		\$15.98/ hr	3.15	113,591	3.15	113,591
	Houseworkers	MN-1	2.16	2.16	32,739	34,407	2.16	79,680	2.16	79,680
	Subtotal		11.75	11.75			11.75	363,101	11.75	363,101
	Other									
510140	Shift Differential							14,140		14,140
510300	Regular Overtime							48,470		48,470
513044	Longevity Pay							26,354		24,929
514501	Extra Comp							2,000		2,000
515501	Uniform/Clothing Allowance / In Lieu of Boots							14,339		14,339
515059	Administrative Leave Buyback							35,000		35,000
	Subtotal							140,302		138,877
	Total		51.75	51.75				51.75		2,560,256



**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

PROGRAM DESCRIPTION

The Brookline Health and Human Services 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 in, work in, or visit 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; providing health and human services to those in greatest need; promoting social justice; and the preparation for all hazards emergencies. The Department consists of the following seven sub-programs:

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

The **Environmental Health Sub-program** combines a wide range of programs and services. Most of the services are mandated by State law and include the following 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.

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.

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

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

PROGRAM DESCRIPTION (Con't)

The Brookline Community Mental Health 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.

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.

The **Human Relations / Human Services Sub-program** includes staff support to the Human Relations / Youth Resources Commission, Women's Commission, Commission for the Disabled and Domestic Violence Roundtable. The sub-program is responsible for a broad range of Human Relations and Human Services issues, including advocating for those who may face discrimination and for social justice issues as well as working with a broad range of coalitions and self-help organizations to improve access for those in need of health and human services.

PROGRAM COSTS - HEALTH AND HUMAN SERVICES DEPARTMENT					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	888,408	875,925	963,409	87,484	10.0%
Services	186,221	191,237	196,963	5,726	3.0%
Supplies	16,815	15,100	19,700	4,600	30.5%
Other	4,096	4,120	4,570	450	10.9%
Utilities	37,420	37,686	40,896	3,209	8.5%
Capital	25,124	5,055	28,550	23,495	464.8%
TOTAL	1,158,084	1,129,124	1,254,088	124,964	11.1%
BENEFITS			560,854		
REVENUE	157,901	153,000	152,500	(500)	-0.3%

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

BUDGET STATEMENT

The FY14 Budget reflects a \$124,964 (11.1%) increase, due primarily to the re-organization of the Human Relations – Youth Resources Department, whose functions are now combined in the new Human Relations / Human Services Sub-Program in this budget. Personnel increases \$87,484 (10%), of which \$55,357 is attributable to the re-organization. The Human Services Coordinator (\$72,916) is converted to the Human Relations / Human Services Administrator (\$80,904) and a Human Services Specialist is added (\$47,369). Other personnel changes include the addition of a Part-Time Public Health Inspector (\$28,191), a result of the new by-law regulations that call for enforcement by the department, and an increase for Steps (\$2,735), Longevity (\$700) and the establishment of the Dukakis Internship program (\$500) as recommended by the Dukakis Recognition Committee.

Services increase \$5,726 (3%) for the Mental Health Contract (\$3,222), Advertising Services (\$2,000), Professional / Technical Services (\$900), Wireless Communications (\$540), and a decrease in Data Processing Equipment Repair and Maintenance (\$936). Of the increase, \$2,540 is actually transferred from the Human Relations-Youth Resources budget.

The Increase in Supplies (\$4,600, 30.5%) provides funding for the new Sub-program for Special Program Supplies (\$3,500), and Office Supplies (\$1,100). Other increases \$450 (10.9%) for the Auto Reimbursement and Professional Dues and Memberships for the new Sub-program (It should be noted that \$4,600 in Supplies was transferred from the Human Relations / Youth Resources Department).

The \$3,209 (8.5%) increase in Utilities is in Electricity (\$2,905), Water and Sewer (\$196) and Natural Gas (\$109). The increase in Capital (\$23,495, 464.8%) reflects the purchase of a Ford Transit for the Sealer of Weights and Measures.

FY2014 OBJECTIVES

Administration

1. To maximize the coordination of Public Health matters among all town human services and community-based agencies, implementing a set of shared goals and objectives.
2. To seek additional opportunities for grant funding from non-Town sources, with the goal being to secure at least eight grants and/or public-private partnerships worth \$100,000.
3. To plan for a range of public health interventions with measurable indicators and funding partners using the data generated in Volumes 1-14 of Healthy Brookline.
4. To promote the Train Health Center, the first “Green” municipal building in Brookline, and support “Brookline Tomorrow: Climate Change Today”.
5. To work closely with the Police and Fire Chiefs and the Town’s Emergency Management Team to prepare for emergencies, including possible Avian Flu Epidemic and bio-terrorist attacks.

FY2014 OBJECTIVES (Con’t.)

Administration (con’t.)

6. To maintain a Medical Reserve Corps in Brookline and field at least 10 trainings for members and the leadership council. Implement the “Preparedness Buddies” project in cooperation with the Emergency Management Team, Council on Aging, and Brookline Housing Authority.
7. To recruit at least five graduate students to work with division directors on a variety of projects.
8. To work with the Information Technology Department on the migration to a next generation of permitting applications and tablet technology. Upgrade our website and Facebook page, and provide citizen access to our restaurant inspection reports.
9. To maintain the Friends of Brookline Public Health membership organization, and offer the 17th Annual Public Health Policy Forum.
10. To implement new regulations banning polystyrene containers by December, 2013.
11. To implement new regulations banning plastic bags in groceries, pharmacies with at least two Brookline locations, and retail outlets with 2500+ square feet of retail space or at least three locations under the same ownership with 2500+total square feet of retail space by December, 2013.

Environmental Health

1. To protect Public Health by maintaining a comprehensive program of environmental health services. This includes inspections, compliance and enforcement activities. In addition, monitor environmental hazards and provide consultation and guidance to citizens and governmental agencies.
2. To provide educational initiatives for all regulated programs. Annual workshops include those for lodging houses, children’s camps, tanning establishments, public and semi-public swimming pools, rubbish standards, housing standards, septic requirements and food establishments.
3. To continue to chair animal control meetings and begin inspections of kennels and dog day cares.
4. To implement the adopted town-wide policy on Mosquito Control related to West Nile Virus and Eastern Equine Encephalitis to include integrated pest management, surveillance, education and control.
5. To continue to address the growing concerns related to bed bugs.
6. To continue to work with other Town departments (Building, Fire, DPW, Police, Selectmen) on compliance standards for snow removal, noise and rubbish enforcement, lodging inspections, liquor license training, licensing board issues, and mobile food trucks.
7. To maintain certification requirements of the weights and measures inspector and carry out all weights and measures inspections.
8. To continue the sharps disposal kiosk program and promote safe mercury waste and pharmaceuticals disposal (with DPW and Police, respectively) and launch a light bulb recycling program at the Health Center.
9. To participate in emergency management planning on issues related to environmental health.

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

FY2014 OBJECTIVES (Con't.)

Environmental Health (Con't.)

10. To continue to utilize hand-held tablets for inspections and enhance GIS applications using updated software for all inspections, with a goal of providing on-line access to inspectional information and permit renewals.
11. To conduct regular tobacco compliance checks at retail establishments selling tobacco and implement new regulations raising the age to purchase tobacco to 19.

Child Health

1. To continue to implement and evaluate the outreach campaign to enroll uninsured youth in the Commonwealth Care Insurance Plan working with partners in the Brookline Community Health Network and with school nurses.
2. To help facilitate the Essential School Health Services grant, supporting the role of School Nurse Leader.
3. To promote health, nutrition and fitness activities among school age children as a "Brookline on the Move" initiative and participate in the School/Community Wellness Committee. Continue to promote backpack safety.
4. To maintain violence prevention activities in the schools in conjunction with the Substance Abuse Prevention Program, including Dating Violence Intervention, programs to counter bullying, and information and referral for eating disorders.
5. To maintain immunization clinics as needed, adding a pediatric component to seasonal flu clinics, maximize the use of private providers for immunizations, and serve as a focal point for outreach for pediatric health issues and information and referral. Continue to provide extra clinics as needed for school entry required immunizations.
6. To inspect all group day care centers and after school day care programs, provide consultation services to them, and convene at least two meetings/educational events for them.
7. To continue to monitor daycare use of playgrounds, working closely with the Park and Recreation Commission.
8. To continue the "Clean Hands for Good Health" campaign in all day care centers.
9. To continue in-services with school nurses and day care providers on issues of current importance, including emergency preparedness.
10. To continue active participation in classroom activities and curriculum development related to health.
11. To educate Brookline families about health programs at annual kindergarten registrations, health fairs, and other venues.

Community Health

1. To update the annual inventory of physical fitness and physical activity opportunities in Brookline and continue to promote the Brookline Passport to Health & Fitness campaign, physical activity good nutrition, and town-wide fitness programs as part of "Brookline on the Move".

FY2014 OBJECTIVES (Con't.)

Community Health (con't.)

2. To continue programs linking public health and climate change by organizing the annual Car-Free School Day in K – 8 schools, expanding Food Day activities, and supporting regularly scheduled Winter Farmers Market in Brookline.
3. To continue to recruit and train volunteer auxiliary medical personnel (Medical Reserve Corps) to be able to respond in the event of a public health emergency. Continue to participate in MAVEN (electronic disease surveillance system) governing committee and other regional issues including regional approach to epidemiology and disease surveillance.
4. To offer the community at least three health education programs in cooperation with the Brookline Adult and Community Education Program and other local sponsors.
5. To organize regular blood drives open to Brookline employees and town residents.
6. To work with the local media to provide pertinent public health alerts/education on emerging public health issues, and expand the use of social media.
7. To continue liaison work with Brookline Food Pantry.
8. To maintain enhanced surveillance of communicable diseases, especially disease clusters, in Brookline schools and long-term care settings.
9. To work collaboratively with the Council on Aging to promote health education for seniors, including planning several health forums reaching 200 seniors.
10. To offer flu shots and blood pressure screenings for residents, targeting those at high risk, and offer the "Matter of Balance" series.
11. To increase efforts to promote hand washing and respiratory hygiene via the "Clean Hands for Good Health" campaign.
12. To coordinate with the Schools to promote physical activity and physical fitness as part of staff professional development.

Mental Health

1. To serve 3,330 Brookline residents, primarily low- and moderate-income, providing 32,125 hours of individual, family, group counseling and mediation; 7,970 hours of community outreach and education to children, teens, families, adults and seniors; and 2,900 hours of case management for homeless or seriously ill children, adults and families.
2. To respond to requests from residents and town/school staff for crisis intervention, short-term emergency shelter, and consultations. For urgent service requests, the Center will respond within 24 hours of a call.
3. To continue to serve as Brookline's lead agency for assisting families and individuals facing eviction or homelessness. With the termination of Brookline's federally-funded Homeless Prevention and Rapid Re-housing program in June, 2012, the Center anticipates continuing to assist over 300 individuals and families find or maintain safe housing or secure shelter and provide case management services.
4. To work on-site at all Brookline elementary schools and the High School to address crises, provide individual and group counseling, psycho-educational groups, and staff consultation serving up to 650 Brookline children and families.
5. At the Center, to provide 11 social skills groups for 54 Brookline children ages 5-13 years with autism spectrum disorders.

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

FY2014 OBJECTIVES (Con't.)

Mental Health (con't.)

6. Through the Brookline Resilient Youth Team (BRYT) Program, to assist 85 Brookline teens returning to the High School following a medical, psychiatric or substance abuse hospitalization to successfully transition back to school and graduate with their class. Secure 30% of program funding.
7. To attract \$16.00 for every \$1.00 provided by the Town (\$5,424,000 total budget) to fund mental health, crisis/violence prevention, homelessness, social and educational services to maintain the safety and health of lower- and moderate- income Brookline families and residents.

Substance Abuse and Violence Prevention

1. To continue to provide individual, family, and group substance abuse and smoking cessation information, counseling including assessment, referral, and after care.
2. To provide a youth diversionary program in cooperation with the Police, Brookline Court, and Brookline Public Schools.
3. To track a set of measurable performance-based objectives based on the Healthy Brookline Volume 15 (Youth Risk Survey).
4. To lead a tobacco policy group at the High School to ban tobacco use adjacent to the building and assist in education efforts regarding the new 19 year-old age for purchasing tobacco.
5. To implement research-based, substance abuse prevention strategies through the B-CASA Coalition, including the Brookline High School Peer Leaders and B-Pen, the Brookline Parent Education Network.
6. To maintain and enhance collaboration with the Brookline Schools, Police, and Court to address youth substance abuse and violence prevention issues; serve on the Juvenile Roundtable.
7. To monitor the effectiveness of the Town's bartender trainer program in cooperation with the Police.

Human Relations / Human Services

1. To provide staff support to the Human Relations / Youth Resources Commission, Women's Commission, and the Commission for the Disabled
2. To assist residents and others in the event of discrimination complaints.
3. To support the Domestic Violence Roundtable to provide continuing education in this area for municipal and private domestic violence-related programming and to provide an environment for the creation of needed services for residents.
4. To work to encourage the use of the Town's Employee Assistance Program (EAP) by those who require the services they offer.
5. To work with the Commission for the Disabled, Town Departments, residents and others in carrying out the mandates of Section 504 and Title II of the Americans with Disabilities Act (ADA).

FY2014 OBJECTIVES (Con't.)

Human Relations / Human Services (con't.)

6. To work to reduce the number of residents at risk of homelessness via the Newton-Brookline Consortium and agencies like Pine Street.
7. To help lead the Community Health Network Area (CHNA), the Age Friendly Community Network, and Jennifer A. Lynch Committee. Help plan "Safety Net", our award winning TV show.
8. To assist the Hidden Brookline Committee in its on-going efforts to educate the public about the role of Brookline residents involved with or benefiting by the trading in African-American slaves during the early history of the town.
9. To seek community partnerships for the Brookline Youth Awards.
10. To maintain the Hoarding Advisory Committee and seek outside funding to advance their goals.
11. To help families and individuals secure health insurance and other health and human services programs.

ACCOMPLISHMENTS

Administration

1. Built the Medical Reserve Corps (MRC) and recruited /maintained 200 members to back up the Health Department in the event of an emergency. Prepared for a potential pandemic.
2. Conducted 10 MRC/CERT trainings and provided over 400 hours of volunteer services to the Town, worth approximately \$11,000.
3. Secured \$250,000 in grants funding from non-Town sources including a dozen public-private partnerships.
4. Published Volume 14, "Healthy Brookline, Youth Risk Factor Survey".
5. Built the Friends of Brookline Public Health, recruiting 200 members.
6. Held the 16th Annual Public Health Policy Forum entitled "Health Care Reform: "Where Are We? What's Next??" that attracted 200 people.
7. Reinstated quarterly all-staff meetings.
8. Planned, implemented, and evaluated a multi-faceted program of surveillance, education, and control to address the emergence of West Nile Virus and Eastern Equine Encephalitis (EEE) in Brookline.
8. Led 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. Working closely with the Chiefs of Police and Fire and the Town's Emergency Preparedness Committee, led the Town's response to the threats of bio-terrorism and maintained an Emergency Preparedness Coordinator with grant funding.
11. Recruited seven graduate students to work on a broad array of public health projects.

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

ACCOMPLISHMENTS (Con't.)

Environmental Health

1. Continued to implement the software system that addresses permitting, licensing and field inspections. Began performing inspections using handheld devices for food, housing, children's camps, swimming pools and lodging homes and began the development process for online food establishment reporting.
2. Worked with Police Department (animal control division) and Conservation Commission to address community wild life control issues including wild turkeys, coyotes, geese, bats and foxes. Coordinated monthly animal control meetings.
3. Held four rabies clinics in Brookline and Newton.
4. Helped implement a protocol for kennel and dog day care inspections and temporary outdoor dog permits for foodservice facilities.
5. Assisted School and Building Departments on issues including pest control and pesticides use, Green products, hazardous material handling, incident response, indoor air quality, lead, and PCB's.
6. Continued to operate the sharps (medical waste) disposal kiosk with assistance from DPW and added mercury disposal.
7. Environmental Health staff continued training and certification in food safety, housing, emergency management, incident response and incident command.
8. Re-established tobacco compliance checks and worked on the "Smoke Free Housing" initiative with the Brookline Housing Authority (BHA).
9. Implemented mosquito control and education activities within the community focusing on EEE and WNV. Issued advisory notices regarding bats, Lyme disease and bed bugs.
10. Continued to serve on State-appointed committees for bio-terrorism and environmental health code revisions.
11. Assisted in implementing the Brookline Noise Control By-Law (which included revising leaf blower restrictions), mobile foods pilot program regulations, and revised lodging house regulations.
12. Assisted Public Health Director on various environmental health policy issues related to revised tobacco control regulations, Keeping of Animals regulations, Mobile Food Trucks and other issues.
13. Continued to expand, with assistance from the IT Department, a new automated billing and payment system for the Weights and Measures program. Payments continue to be centralized with other Health Department programs.
14. Obtained grant funding for tobacco control activities and performed a compliance check of retailers to prevent sales to minors, achieving 100% compliance rate.
15. Continued to promote Environmental Health issues via a web-based Health Quiz and various fact sheets and advisories posted on the Department's web page and Facebook.

Child Health

1. Maintained a regular schedule of child immunization clinics (with physician backup) that served 200 children and youth. Offered four Flu Clinics, three school-located, serving 470 kids 18 and under.

ACCOMPLISHMENTS (Con't.)

Child Health (con't.)

2. Provided consultation and epidemiology services to school nurses and others to control communicable disease in Brookline, including measles, pertussis, varicella, pneumonia, and norovirus.
3. Inspected, certified, and monitored 33 group day care and extended day programs in Brookline.
4. Completed a study of day care use of playgrounds with Park and Open Space Division of DPW and implemented playground schedules for programs.
5. Collaborated in emergency response for school-related safety incidents.
6. Participated in regular meetings of the town-wide Early Childhood Advisory Council.
7. Initiated a backpack safety awareness program in schools.
8. Continued to offer educational programs on rabies and hand-washing to all day care centers in Brookline. Continued to provide day care centers with trainings in curriculum development behavior management, optional space design for children, and conflict resolution for parents and staff.
9. Maintained the Dating Violence Intervention Program in the High School, reaching several hundred students with counseling and educational sessions.
10. Participated in health and wellness programs and curriculum development in schools, as well as membership on the Public School's Wellness Committee.

Community Health

1. Inaugurated the "Brookline Passport to Health & Fitness" program enrolling 250 Brookline residents as part of the "Brookline on the Move" physical fitness campaign.
2. Offered programs linking public health and climate change.
3. Offered a health education series and exercise classes at the Brookline Senior Center.
4. In conjunction with Public Schools of Brookline, led Car-Free School Day activities at the K - 8 schools.
5. Offered a yoga series for seniors at the Putterham Library.
6. Implemented control measures within 24 hours for 100% of communicable disease investigations. Tracked and controlled communicable disease outbreaks including a major salmonella outbreak, and maintained a database to enhance surveillance and track communicable diseases.
7. Became fully functional in MAVEN (electronic disease surveillance system), including TB surveillance and case management and developed a rabies control database to track outcomes of human exposure to animals.
8. Conducted a Lyme disease education campaign.
9. Maintained partnerships with BI/Deaconess Medical Center (Elder Health) and Brigham and Women's Hospital (Women's Health).
10. Organized events supporting local food efforts, including National Food Day in October, 2011 and creation of first the Winter Market Place in Brookline.
11. Promoted and enrolled over 50 Brookline residents in new State-mandated health insurance programs and other entitlements.
12. Offered monthly blood drives at the Main Library.

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

ACCOMPLISHMENTS (Con't.)

Community Health (con't.)

13. Utilized social media (Facebook, Town web site) to alert residents about public health issues borne illnesses, hot and cold weather alerts, among others.
14. Participated in several health promotion events at Brookline Housing ESL classes, local colleges' employee health fairs and Adult Day Health programs, and initiated monthly sessions at the Brookline Food Pantry.
15. Updated and distributed the Brookline Fitness Directory, listing all Brookline physical fitness, dance, sports camps, and related organizations.
16. Recruited 30 local businesses as partners in "Brookline on the Move".
17. Provided clinical consultation and information and referral on issues including head lice, bed bugs, tick exposure, etc.
18. Supported the Senior Center shingles awareness project and a kidney screening project at the Health Center.

Mental Health

1. Served 3,250 Brookline residents providing 29,800 hours of mental health counseling services and 7,350 hours of community outreach and education to children, teens, families, adults and seniors, and 2,700 hours of case management service to homeless or seriously ill adults and children. 30% of services were delivered in the home, school or other community settings.
2. Provided 1,650 hours of consultation, crisis intervention, education and information to staff of Brookline schools, police, courts and other Town departments and community agencies.
3. Through the Brookline Resilient Youth Team (BRYT) program, assisted 82 Brookline High School students and their families to successfully return to school following medical, psychiatric, or substance abuse hospitalizations. 95% of youth returned to and stayed in school throughout the year.
4. Provided emergency shelter or diversion to 25 Brookline teenagers for up to 21 days; 85% return to live with their families.
5. Offered five homeless Brookline youth men, ages 16-19 years, a safe and supportive home in the Transition to Independent Living Program for up to 18 months, in collaboration with Brookline Housing Authority (BHA).
6. Provided emergency food assistance to 160 individuals and families.
7. Worked with 134 individuals and families to prevent evictions by providing case management and rental assistance; and worked with 35 homeless families in Brookline's homeless family shelter.

Substance Abuse and Violence Prevention

1. Applied for and was awarded fourth year funding of a \$125,000 Drug Free Communities (DFC) grant to support the Brookline Coalition Against Substance Abuse (B-CASA), which works with students, parents, school, police, and other community leaders to address the underlying factors contributing to teen alcohol and other drug use.

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

ACCOMPLISHMENTS (Con't.)

Substance Abuse and Violence Prevention (con't.)

2. Trained over 40 peer leaders who implemented prevention strategies, including the BHS 1200 Social Norms Campaign, health class presentations to Brookline Elementary Schools, 8th and 9th grade SADD serving over 100 students, and the Kick Butts Campaign.
3. Implemented the STARS (Students Talking About Respect) Program, a summer youth mentoring basketball program serving over 80 youth, with outings including college visits and field trips.
4. Implemented substance abuse prevention strategies for Brookline parents, including publishing the B-CASA Newsletter bi-monthly, presentations at PTO meetings, community forums, parent discussion groups, and the B-PEN.org parent education website and Facebook page.
5. Implemented the Brookline Substance Abuse Prevention Program (BSAP), for Brookline youth and their families, providing substance abuse assessments and individual, group, and family counseling.
6. Participated in the Brookline Youth Diversion Program in conjunction with the Brookline Police. Coordinated referral process for teens in need of treatment.
7. Coordinated the Domestic Violence Prevention display in the Library and posters for community kiosks.
8. Provided substance abuse assessment, consultation, and referral to 50 adults and continued to maintain a substance abuse program on-line database.
8. Co-chaired the Hoarding Advisory Committee.
9. Provided case management to clients served by the Homeless Prevention Program.
10. Provided insurance consultation and application assistance to 100 individuals and families.

Human Relations / Human Services

This new Sub-program is established as a FY14 budget recommendation. As such, accomplishments related to the services described in the program description can be found in the Human Relations / Youth Resources narrative as well as the Community Health and Substance Abuse and Violence Prevention Sub-program accomplishments.

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

PERFORMANCE/ WORKLOAD INDICATORS

	ACTUAL FY2011	ESTIMATE FY2012	ACTUAL FY2012	ESTIMATE FY2013	ESTIMATE FY2014
<u>ENVIRONMENTAL HEALTH</u>					
% of Consumers Complaints Handled in 3 Days	90%	90%	90%	90%	90%
Tobacco Retail Sales:					
Compliance Rate (avg.)	95%	90%	87%	87%	87%
Reported Rabies Exposure	112	110	170	150	150
Positive Rabid Animals	2	2	2	2	2
Human Receiving Rabies					
Post-exposure Prophylaxis	37	35	27	30	30
Animal Control Quarantines	35	35	42	40	40
Keeping of Animal Permits	8	8	8	16	16
Mosquitoes Pos. for WNV	3	N/A	8	N/A	N/A
% Food Outlets Inspected	100%	100%	100%	100%	100%
% of Restaurants with Critical Violations	10%	10%	8%	8%	8%
% Restaurants requiring Enforcement Actions	2%	2%	2%	2%	2%
% Restaurants receiving formal orientation	100%	100%	100%	100%	100%
% Order Letter issued w/i 3 days	90%	90%		90%	
Court Actions	5	5	6	5	5
No. Tickets issued*	634	650	1,177	1,000	1,000
Solid Waste Inspections*	635	630	960	900	900
<i>*An inter-departmental program (Health & DPW). Tickets figure includes warnings.</i>					
Swimming Pool Inspections	69	65	63	65	65
Lead Paint Inspections	6	10	15	20	20
Lead Paint Removal Notices	10	10	12	10	10
Asbestos Inspections	20	20	10	15	20
Asbestos Removal Notices	139	135	117	120	120
Food Inspections	852	800	862	850	850
Food Permits Issued	325	350	408	400	400
Housing Inspections	650	650	555	555	555
Order Letters	311	300	250	250	250
Tanning Salon Inspections	6	6	6	6	6
Weighing/Measuring Devices Tested for Accuracy					
Scales	232	230	230	230	230
Gasoline/Fuel Oil	157	157	144	145	145
Taxi Meter	210	210	204	210	210
Scanner Inspections	12	12	10	10	10

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

PERFORMANCE/ WORKLOAD INDICATORS (Con't)

	ACTUAL FY2011	ESTIMATE FY2012	ACTUAL FY2012	ESTIMATE FY2013	ESTIMATE FY2014
<u>CHILD HEALTH</u>					
% Day Care Attendees w/Complete Immunization Status	98%	98%	98%	98%	98%
Lead Poisoned Children	0	0	0	0	0
Child Immunizations (Indvls)	329	300	210	200	200
Day Care Inspections	160	160	170	170	170
Day Care Licenses Issued	33	34	35	36	37
Day Care Ed. Programs	15	15	10	10	10
<u>COMMUNITY HEALTH</u>					
Disease Outbreaks Tracked	6	N/A	10	N/A	N/A
Disease Cases Confirmed	128	N/A	114	N/A	N/A
Animal Bites to Humans	117	100	170	150	150
Total Flu Shots	2,230	2,000	1,443	1,400	1,400
Town Employee Flu Shots	525	450	425	425	425
<i>* Does not include 777 doses given @ Regional B Clinic</i>					
TB Screening (Mantoux)	25	25	21	20	20
TB Infected Persons	88	90	95	90	90
Active TB Cases	4	4	0	2	2
Blood Press. Screenings	229	220	271	250	250
Pneumonia Immunizations	6	6	23	5	5
Tetanus/Diphtheria	10	10	12	10	10
<u>MENTAL HEALTH</u>					
Residents Served	3,250	3,300	3,278	3,300	3,330
Counseling Services	29,800	29,800	31,640	32,125	32,150
Outreach services	7,400	7,400	7,660	7,880	7,970
% of Clients with Symptom Improvements within 3 months of care	90%	91%	91%	91%	91%
Consultation to Town & Community agency staff hours	1,650	1,700	1,825	1,850	1,925
Family/individual eviction & homelessness prevented	340	210	326	300	300
High School students successfully return to and stay in school following hospitalization. (BRYT)	80	80	82	80	85
Parent education workshops	25	10	20	20	20

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

PERFORMANCE/ WORKLOAD INDICATORS (Con't)

	ACTUAL FY2011	ESTIMATE FY2012	ACTUAL FY2012	ESTIMATE FY2013	ESTIMATE FY2014
<u>SUBSTANCE ABUSE</u>					
Students using marijuana >100x*	9.7%	N/A	N/A	10%	N/A
Students using alcohol before age 14*	19%	N/A	N/A	18%	N/A
Counseling Svcs.					
Adults	80	80	83	80	80
Youths	2,620	2,600	2,138	2,100	2,100
Class Presentations	180	180	196	180	180
Community Presentations	10	10	18	18	18
School Violation Referrals	20	20	18	20	20
Police/Youth Diversion Referrals	52	50	48	50	50
Youth Smoking Cessation Referrals	12	10	16	16	16
% of inspectional and permit information available online.	NEW	N/A	N/A	5.9%	30.9%
Overweight / obesity rate among Brookline school age children	NEW	N/A	21.2%	21.0%	20.5%
Overweight / obesity rate among school age children (State avg.)	NEW	N/A	32.4%	32.4%	32.4%
% High School students using tobacco products *	11%	N/A	N/A	10%	N/A
% High School students using tobacco products (State avg.)	16%	N/A	N/A	16%	N/A
Life Expectancy at birth (Brookline)	NEW	N/A	87	87	87
Life Expectancy at birth (State)	NEW	N/A	80.7	80.7	80.7

*These data are collected every two years.

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

SUMMARY OF SUB-PROGRAMS					
SUB-PROGRAMS	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Administration	308,181	274,879	277,390	2,511	0.9%
Environ. Health	348,585	374,690	430,220	55,530	14.8%
Child Health	63,562	36,409	36,737	328	0.9%
Community Health	206,154	206,465	134,425	(72,040)	-34.9%
Mental Health	156,895	161,990	165,213	3,222	2.0%
Substance Abuse	74,707	74,691	73,992	(698)	-0.9%
Human Relations / Human Services	0	0	136,113	136,113	-
TOTAL	1,158,084	1,129,124	1,254,088	124,964	11.1%

Administration

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	223,032	211,722	212,814	1,092	0.5%
Services	7,686	11,096	11,060	(36)	-0.3%
Supplies	11,104	5,600	5,600	0	0.0%
Other	3,815	3,720	3,720	0	0.0%
Utilities	37,420	37,686	40,896	3,209	8.5%
Capital	25,124	5,055	3,300	(1,755)	-34.7%
TOTAL	308,181	274,879	277,390	2,511	0.9%

Environmental Health

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	321,479	351,540	382,070	30,530	8.7%
Services	21,717	19,000	19,000	0	0.0%
Supplies	5,108	3,900	3,900	0	0.0%
Other	280	250	250	0	0.0%
Utilities	0	0	0	0	0.0%
Capital	0	0	25,000	25,000	-
TOTAL	348,585	374,690	430,220	55,530	14.8%

Child Health

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	63,036	34,859	35,187	328	0.9%
Services	0	0	0	0	0.0%
Supplies	526	1,500	1,500	0	0.0%
Other	0	50	50	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	63,562	36,409	36,737	328	0.9%

Human Relations / Human Services

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	0	0	128,273	128,273	-
Services	0	0	2,540	2,540	-
Supplies	0	0	4,600	4,600	-
Other	0	0	450	450	-
Capital	0	0	250	250	-
TOTAL	0	0	136,113	136,113	-

Community Health

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	206,154	203,565	131,525	(72,040)	-35.4%
Services	0	0	0	0	0.0%
Supplies	0	2,850	2,850	0	0.0%
Other	0	50	50	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	206,154	206,465	134,425	(72,040)	-34.9%

Mental Health

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	0	0	0	0	0.0%
Services	156,818	161,140	164,363	3,222	2.0%
Supplies	77	850	850	0	0.0%
Other	0	0	0	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	156,895	161,990	165,213	3,222	2.0%

Substance Abuse

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	74,707	74,241	73,542	(698)	-0.9%
Services	0	0	0	0	0.0%
Supplies	0	400	400	0	0.0%
Other	0	50	50	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	74,707	74,691	73,992	(698)	-0.9%

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

Environmental Health Sub-Program

SUMMARY OF ELEMENTS					
ELEMENTS	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
General	148,500	147,908	177,206	29,299	19.8%
Food Inspection	107,212	112,552	113,224	671	0.6%
Housing Inspection	74,037	94,744	95,179	435	0.5%
Weights & Measures	18,836	19,486	44,611	25,125	128.9%
TOTAL	348,585	374,690	430,220	55,530	14.8%

General

ELEMENTS COST					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	122,517	126,058	155,356	29,299	23.2%
Services	21,717	19,000	19,000	0	0.0%
Supplies	4,046	2,700	2,700	0	0.0%
Other	220	150	150	0	0.0%
Utilities	0	0	0	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	148,500	147,908	177,206	29,299	19.8%

Food Inspection

ELEMENTS COST					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	107,212	112,152	112,824	671	0.6%
Services	0	0	0	0	0.0%
Supplies	0	400	400	0	0.0%
Other	0	0	0	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	107,212	112,552	113,224	671	0.6%

Housing Inspection

ELEMENTS COST					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	72,975	94,344	94,779	435	0.5%
Services	0	0	0	0	0.0%
Supplies	1,062	400	400	0	0.0%
Other	0	0	0	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	74,037	94,744	95,179	435	0.5%

Weights & Measures

ELEMENTS COST					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	18,776	18,986	19,111	125	0.7%
Services	0	0	0	0	0.0%
Supplies	0	400	400	0	0.0%
Other	60	100	100	0	0.0%
Capital	0	0	25,000	25,000	-
TOTAL	18,836	19,486	44,611	25,125	128.9%

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2013 SALARY RANGE		FY2013 BUDGET		FY2014 RECOMMENDATION	
			FY2011	FY2012	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Dir. of Health and Human Services	D-6	1.00	1.00	99,194	116,846	1.00	116,846	1.00	116,846
	Chief Sanitarian/Asst. Dir. of Health	T-12	0.00	0.00	79,914	90,420	1.00	85,757	1.00	87,285
	Chief Sanitarian/Asst. Dir. of Health	T-11	1.00	1.00	75,391	85,301	0.00	0	0.00	0
	Public Health Nurse		0.00	1.00		88,733	1.00	88,733	1.00	88,733
	Human Relations/Human Services Administrator	TBD	0.00	0.00	75,391	85,301	0.00	0	1.00	80,904
	Coord. Substance Abuse & Violence Prev.	T-7	1.00	1.00	64,444	72,916	1.00	72,916	1.00	72,916
	Human Services Coordinator	T-7	1.00	1.00	64,444	72,916	1.00	72,916	0.00	0
	Human Services Specialist	TBD	0.00	0.00	47,369	53,595	0.00	0	1.00	47,369
	Public Health Sanitarian	GN-11	1.00	1.00	62,709	65,865	1.00	65,865	1.00	65,865
	Senior Public Health Inspector	GN-10	3.00	3.00	57,532	60,427	3.00	179,335	3.00	180,300
	Principal Clerk	C-10	1.00	1.00	49,894	52,020	1.00	51,262	1.00	51,504
	Senior Clerk Stenographer	C-5	1.00	1.00	39,886	41,714	1.00	41,714	1.00	41,714
	Subtotal		10.00	11.00	1,534 28,382		11.00	775,344	12.00	833,436
510102	Permanent Part Time Salaries									
	Senior Public Health Inspector	GN-10	0.00	0.00	57,532	60,427	0.00	0	0.49	28,191
	Sealer of Weights/Measures	GN-5	0.43	0.43	42,039	44,154	0.43	18,986	0.43	18,986
	Day Care Inspector		0.60	0.60			0.60	27,378	0.60	27,378
	Community Health Manager ¹ <i>Offset from private grant</i>	T-7	0.80	0.80	64,444	72,916	0.80	58,333 (21,500)	0.80	58,333 (21,500)
	Subtotal		1.83	1.83			1.83	83,198	2.32	111,388
510901	Temporary Part Time Salaries									
	ADA Intern		0.32	0.32			0.32	12,907	0.32	12,907
	Student Intern (1) <i>Offset from Handicapped Parking Fines Fund</i>		0.00	0.00			0.00	0 (12,907)	0.30	500 (12,907)
	Subtotal		0.32	0.32			0.32	0	0.62	500
	<i>Full Time/Part Time Salaries-Grants</i>									
	Substance Abuse Counselor	T-4	1.00	1.00	51,158	57,883	1.00	57,883	1.00	57,883
	Senior Clerk-Typist	C-4	0.67	0.67	37,739	39,546	0.65	25,451	0.65	25,705
	CASA Parent Educator		0.27	0.27			0.27	13,982	0.27	13,982
	Parent Outreach Liaison		0.27	0.27			0.27	13,982	0.27	13,982
	Outreach Worker		1.00	1.00			1.00	50,910	1.00	52,437
	Coordinator Tobacco/Alcohol Program		0.00	0.00			1.00	49,672	1.00	49,672
	Graduate Student Interns (5)		1.50	1.50			1.50	10,000	1.50	10,000
	Emergency Preparation Coordinator		0.59	0.71			0.73	49,377	0.73	49,377
	Grants		5.30	5.42			6.42	271,256	6.42	273,037
	Private Grants							(57,646)		(57,900)
	School Dept. Reimb.							(58,703)		(57,883)
	Federal Grants (HHS)							(139,907)		(142,254)
	State Grant							(15,000)		(15,000)
	Net Grant-Funded Salary Total							0		0
	Other									
510300	Regular Overtime							7,384		7,384
513044	Longevity Pay							5,625		6,325
513046	Health Inspectors Specialty Pay							2,000		2,000
515501	Uniform/Clothing Allowance/ In Lieu of Boots							2,375		2,375
	Subtotal							17,384		18,084
	Total		12.15	13.15			13.15	875,925	14.94	963,409
	¹ 30% of this position is funded via a private grant									

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

PROGRAM DESCRIPTION

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

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

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

BUDGET STATEMENT

The FY14 budget reflects a \$135 (0%) decrease. The \$120 (4.4%) decrease in Services reflects the elimination of the contract for computer maintenance (the Information Technology Department will be taking on this responsibility). The \$15 (2.9%) decrease in Capital reflects the current cost of leased computers.

FY2014 OBJECTIVES

1. To continue to provide to Brookline veterans and their families the highest level of service and the most aggressive advocacy possible and as we continue to have brave young men and women returning home from the war, ensuring our veterans and their families receive these services in a professional manner and are treated with the highest level of dignity and respect.
2. To assist veterans seek alternative sources of income (SS, SSI, SSDI, unemployment, healthcare Medicare/Medicaid, Mass. Health, Springwell) and housing.
3. 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.
4. To work with the Veteran's Administration VASH Program, the Court Street Shelter for Veterans, Brookline Housing Authority, and other social service agencies in securing housing for veterans and their dependents in crisis.
5. To continue to work with the Veterans of Foreign Wars, American Legion and all other veterans' organizations to coordinate the Memorial Day and Veterans Day observances and the Flag Day Celebration.
6. 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.
7. To refer veterans in need of legal advice to the pro bono legal counsel offered through the Massachusetts Bar Association.
8. To continue to update the Community Emergency Management Plan (CEMP).
9. To provide assistance and advocacy for veterans applying for VA benefits including Compensation and Pension, Montgomery GI bill, VA Healthcare and widow pensions.
10. To increase outreach to our veterans who are seniors who may have never used the VA healthcare system before, but due to the economic downturn may be in need of additional medical or pharmacy care at lower costs.
11. To continue to administer the Brookline Veterans' Temporary Employment Initiative, with a goal of assisting four to eight qualified veterans as they transition to civilian life and at the same time provide a well-educated and highly motivated temporary work force to assist Town departments.

PROGRAM COSTS - VETERANS' SERVICES

CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	131,225	155,120	155,120	0	0.0%
Services	2,599	2,729	2,609	(120)	-4.4%
Supplies	613	650	650	0	0.0%
Other	138,914	133,185	133,185	0	0.0%
Capital	508	525	510	(15)	-2.9%
TOTAL	273,859	292,209	292,074	(135)	0.0%
BENEFITS			84,740		
REVENUE	78,432	103,202	84,663	(18,539)	-18.0%

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

OBJECTIVES (Con't.)

12. To case manage all MGL. Ch. 115 cases, all PTSD claims and all recently separated veterans, and assist them in not only obtaining all their benefit, but also in readjusting to civilian life.
13. To continue to manage the mass communications systems that facilitates communications between Town leadership and the public during an emergency.

ACCOMPLISHMENTS

1. Continued to achieve 100% approval of all Veterans' Benefits by filing precise and accurate claims to the State Veterans' Services Department.
2. Provided financial assistance to 33 Brookline veterans and their families in their time of need and ensured that all veterans and their dependents receiving financial assistance under Mass. General Laws Chapter 115 have health, prescription coverage and by seeking alternate sources of income for our veterans. Assisted veterans to obtain both VA and SSDI income.
3. Filed monthly reports in a timely manner to the State Department of Veterans' Services achieving maximum reimbursement to the Town (75% of all MGL Ch. 115 costs). Was audited by the State Department of Veteran's Services and had no deficiencies noted.
4. Saw another increase in the number of veterans seeking VA Healthcare due to the economic downturn and the State requirement to have health insurance. Assisted registering many veterans for VA Healthcare.
5. Assisted veterans/dependents in filing VA Claims for service-connected and non-service connected disabilities, burial allowances, widow's pensions, Aid and Attendance and educational benefits. Continued to maintain over 300 VA case files in-house.
6. Obtained or increased veterans' pensions by over \$150,000 per year in additional benefits to Brookline veterans due to the work done over the last 24 months.
7. Received and forwarded donations of clothing, furniture and medical equipment for veterans to the Veterans' Homeless Shelter in Boston, Chelsea Soldiers Home and the VA Hospitals.
8. Successfully coordinated and executed the Town's Memorial Day and Veterans' Day observances, Town's Flag Day Celebration and the 10th Anniversary of the 9-11 Attack Observance.
9. Continued to work with Brookline Mental Health, Council on Aging and the VA Outpatient Program to ensure proper mental health treatment for aging veterans in need of assistance. Managed more than 30 PTSD cases during the year.
10. Saw a marked increase in returning war veterans and provided complete case management to insure each returning veteran's needs were met while adjusting back to civilian life.
11. In conjunction with the Massachusetts One-Stop Career Centers and the Vocational Rehabilitation and Employment Program, helped veterans obtain the necessary training and tools needed to gain employment.

ACCOMPLISHMENTS (Con't.)

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 appointments, and medications). Case managed over 60 MGL. Ch. 115 cases and VA cases per month.
13. Assisted in the renovation of the Town Civil War Memorial and Private Albert Edward Scott (Scottie) Memorial.
14. Updated the Community Emergency Management Plan (CEMP), which was reviewed by the Massachusetts Emergency Management Agency and approved. The CEMP was successfully used as part of the DPW Accreditation process.
15. Administered the Brookline Veterans' Temporary Employment Initiative, providing qualified veterans part-time employment to assist Town departments with projects.

PERFORMANCE/ WORKLOAD INDICATORS

	ACTUAL FY2011	ESTIMATE FY2012	ACTUAL FY2012	ESTIMATE FY2013	ESTIMATE FY2014
<u>Performance:</u>					
% of Claims Approved by the State	100%	100%	100%	100%	100%
Funds Raised for Flag Day	\$9,595	\$12,000	\$12,450	\$15,000	\$15,000
% of Flag Day Costs Covered through Private Sources	38%	45%	41%	43%	43%
Flag Day Volunteers	40	40	40	40	40
<u>Workload:</u>					
Recipients of Benefits (Monthly Average)	17	19	22	22	22
Service Recipients	1,100+	1,100	1,040	1,100	1,100
Information Requests	1,200	1,200	1,400	1,200	1,200

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2013 SALARY RANGE		FY2013 BUDGET		FY2014 RECOMMENDATION	
			FY2011	FY2012	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Veterans Director / Emergency Prep. Coordinator	T-10	1.00	1.00	72,491	82,021	1.00	82,021	1.00	82,021
	Head Clerk	C-8	1.00	1.00	44,167	46,037	1.00	46,037	1.00	46,037
	Subtotal		2.00	2.00			2.00	128,058	2.00	128,058
510901	Temporary Part Time									
	Temporary Workers							25,000		25,000
	Other							25,000		25,000
510300	Overtime							762		762
513044	Longevity Pay							950		950
515501	Clothing/Uniform Allowance (In lieu of boots)							350		350
	Subtotal							2,062		2,062
	Total		2.00	2.00			2.00	155,120	2.00	155,120

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

PROGRAM DESCRIPTION

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

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

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

BUDGET STATEMENT

The FY14 budget reflects a decrease of \$51,915 (6%) primarily due to the removal of capital funds used to purchase the ElderBus in FY13. Personnel increases \$6,074 (0.9%) for Steps (\$4,641) and Longevity (\$987). There is also a reduction in the Part-Time Clinical Social Worker II offset by the addition of a Clinical Social Worker I with increased hours (net cost of \$447).

Services increase \$10,455 (32.4%) due to a contractual increase in Building Cleaning (\$11,783), slightly offset by decreases in Data Processing Repair and Maintenance (\$761) due to the elimination of the computer maintenance contract (now the responsibility of the IT Department) and Copier Service (\$567).

The decrease in Utilities (\$1,644, 2.3%) is in Electricity (\$1,753) and Water and Sewer (\$17), slightly offset by an increase in Natural Gas (\$126). The decrease in Capital (\$66,800, 92.8%) reflects the one-time purchase of the Senior Center Bus in FY13.

FY2014 OBJECTIVES

1. To fundraise private money to support Council on Aging transportation programs, covering the salary of the van driver, substitute van driver, substitute bus driver and all fuel costs.
2. To increase the number of tax work off participants from 25 to 30.
3. To recruit, train, support and utilize volunteers at the Brookline Senior Center.
4. To advocate for and provide jobs for vulnerable, low-income elders at risk of poverty.
5. To provide geriatric assessments, counseling and case management services to Brookline elders and their families.
6. To provide high quality, affordable homecare to Brookline elders and their families.
7. To provide information and referral services to Brookline elders and their families.
8. To provide a variety of interesting and diverse daily programs at the Senior Center.
9. To collaborate with other geriatric providers to provide quality programs and services.
10. To continue to explore efforts on diversity to ensure all elders are served, with particular emphasis on Spanish, Asian and Russian elders.
11. To continue to provide leadership to "Brookline CAN" (Community Aging Network).
12. To assist the non-profit in fundraising activities to cover the cost of programs, services, and supplies not covered by the Town.
13. To work with other Town departments and agencies on intergenerational activities.
14. To conduct outreach to Brookline elders with special emphasis on increasing their access to benefit programs.
15. To obtain CDBG funding for critical programs of transportation and jobs for low-income elders.
16. To apply for the World Health Organization's (WHO) "Age Friendly Cities Project" and implement the action steps.
17. To expand fitness offerings to low-income elders.
18. To renovate the second floor of the Senior Center at no cost to the Town.
19. To continue to partner with the LGBT Aging Project on training and supportive programs for gay, lesbian, bisexual and transgender elders.
20. To conduct the annual survey of Senior Center participants.

PROGRAM COSTS - COUNCIL ON AGING					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	636,371	668,325	674,399	6,074	0.9%
Services	46,757	32,277	42,732	10,455	32.4%
Supplies	17,137	18,000	18,000	0	0.0%
Other	2,258	2,900	2,900	0	0.0%
Utilities	63,964	70,366	68,722	(1,644)	-2.3%
Capital	4,376	72,000	5,200	(66,800)	-92.8%
TOTAL	770,862	863,868	811,953	(51,915)	-6.0%
BENEFITS			336,140		
REVENUE	0	0	0	0	0.0%

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

ACCOMPLISHMENTS

1. Successfully raised enough private money to fund the entire Van program, substitute ElderBus driver and fuel expenses of the Van and ElderBus.
2. Partnered with the LGBT Aging project to provide a memory workshop and support groups for LGBT seniors.
3. Assisted over 162 individuals with income tax forms, with special emphasis on Stimulus Programs.
4. Received a grant from the Boston Foundation to support the Drawing for Pleasure art class.
5. Successfully partnered with the Town Assessor to win Town Meeting approval of increased property tax relief programs for Brookline elders.
6. Continued to provide essential home care services at an affordable rate to 304 elders via the HELP Program.
7. Partnered with Goddard House, Center Communities, JF&CS and Brookline Adult Education to provide programs and educational forums for Brookline seniors.
8. Donated \$167,000 from the non-profit Brookline Multi-Service Senior Center Corp. for salaries, supplies and program supports.
9. Continued the "Careers in Aging" program with three teens volunteering during the summer.
10. Mailed an outreach brochure to 5,208 households with a member over 65.
11. Conducted the annual survey of Senior Center participants.
12. Published the sixth copy of the Elder Resource Guide, distributed 1,500 copies, and placed it on the Council's website.
13. Increased operations to include limited night and weekend programs at no cost to the Town.
14. Provided transportation services to over 700 different elders.
15. Provided leadership to the new community initiative "Brookline CAN" (Brookline Community Aging Network).
16. Secured over \$120,000 in federal, state and private grant monies.
17. Started a new service referral program to provide elders pre-screened vendors including plumbers, electricians and handyman.
18. Secured \$60,000 in private funding for the renovation project that will move the fitness center to the second floor space.

PERFORMANCE/ WORKLOAD INDICATORS

	ACTUAL FY2011	ESTIMATE FY2012	ACTUAL FY2012	ESTIMATE FY2013	ESTIMATE FY2014
Elderbus / Van Contributions					
Donated*	\$4,704	\$5,000	\$6,578	\$6,500	\$6,500
Van Program					
Rides Given	3,036	3,300	2,891	3,300	3,300
Number of Riders	385	375	392	380	380
New Riders	32	35	33	30	30
\$ donated to Town	\$21,700	\$25,000	\$25,000	\$26,000	\$27,000
Volunteers - Total	330	300	312	325	325
Volunteers - New	43	40	36	45	45
Estimated volunteer Hrs.	N/A	57,000	40,150	45,000	45,000
Job Placements	48	45	46	50	50
Total Caseload	147	145	154	150	150
Tax Work off Participants	25	25	25	30	30
Low-income elders employed	7	7	7	8	8
Geriatric Social Work					
New Referrals	86	90	79	80	80
Homecare Program (HELP)					
New Referrals	63	65	62	60	60
Total Clients	330	310	304	310	310
Information/Referral					
Annual Phone Calls	10,500	10,500	10,500	10,500	10,500
Taxi Discount Program (BETS)					
Total Clients	675	690	650	650	650
New Referrals	52	50	55	50	50
Senior Center					
Average # Daily Programs	14	14	14	14	14
Average # Daily Participants	150/500	150/500	150/500	150/500	150/500

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

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2013 SALARY RANGE		FY2013 BUDGET		FY2014 RECOMMENDATION	
			FY2011	FY2012	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Director	D-4	1.00	1.00	84,263	99,257	1.00	99,257	1.00	99,257
	Supervisor of Services	T-7	1.00	1.00	64,444	72,916	1.00	72,916	1.00	72,916
	Program Manager	T-5	1.00	1.00	55,251	62,514	1.00	61,421	1.00	62,514
	Clinical Social Worker III	T-4	0.00	1.00	51,158	57,883	1.00	52,068	1.00	52,996
	Home Care Coordinator (HELP)	T-3	1.00	1.00	47,369	53,595	1.00	51,738	1.00	52,658
	Clinical Social Worker II	T-3	0.00	2.00	47,369	53,595	2.00	95,582	2.00	97,282
	Building Custodian	MN-2	1.00	1.00	42,970	45,159	1.00	45,159	1.00	45,159
	Clinical Social Worker I	T-1	1.00	0.00	40,611	45,949	0.00	0	0.00	0
	Assistant Home Care Coordinator (HELP)	T-1	1.00	0.00	40,611	45,949	0.00	0	0.00	0
	Senior Clerk Typist	C-7	1.00	1.00	42,391	44,246	1.00	44,246	1.00	44,246
	Bus Driver	GN-3	1.00	1.00	33,663	35,357	1.00	35,357	1.00	35,357
	Subtotal		9.00	10.00			10.00	557,743	10.00	562,384
510102	Permanent Part Time Salaries (*)									
	Group Leader	GN-2	0.59	0.59	30,603	32,143	0.59	18,964	0.59	18,964
	Clinical Social Worker III	T-4	0.72	0.00	51,158	57,883	0.00	0	0.00	0
	Clinical Social Worker II	T-3	0.53	1.06	47,369	53,595	1.06	53,511	0.53	25,552
	Clinical Social Worker I	T-1	0.53	0.00	40,611	45,949	0.00	0	0.70	28,406
	BETS Coordinator		0.00	0.00		\$11.49 /hr	0.33	8,277	0.33	8,277
	Outreach Worker		0.48	0.00		21,206	0.00	0	0.00	0
	Community Aide		0.40	0.40		\$20.98 /hr	0.40	16,345	0.40	16,345
	COA Assistant		0.00	0.00	\$9.00 /hr	\$12.62/ hr	0.11	2,724	0.11	2,724
	Data Entry Clerk		0.11	0.11	\$9.00 /hr	\$12.62/ hr	0.11	2,501	0.11	2,501
	Subtotal		3.36	2.16			2.60	102,322	2.77	102,769
	Grant Funded Salaries (*)									
	COA Assistant		1.40	1.40	\$9.00 /hr	\$12.62/ hr	1.40	36,122	1.40	36,122
	JOBS Program Coordinator		0.45	0.45		\$19.80 /hr	0.45	18,275	0.45	18,275
	BETS Coordinator		0.33	0.33		\$11.49 /hr	0.00	0	0.00	0
	Community Aides		1.00	1.00	\$9.00 /hr	\$12.62/ hr	0.89	22,096	0.89	22,096
	Subtotal		3.18	3.18			2.74	76,492	2.74	76,492
	Grant Off-Sets									
	State Grants (JOBS Coord., COA Asst,and Cmty. Aides)							(67,462)		(67,462)
	Private donations							(9,030)		(9,030)
	Net Grant-Funded Salary Total							(76,492)		(76,492)
	Other							0		0
513044	Longevity Pay							6,809		7,796
515501	Clothing/Uniform Allowance (In lieu of boots)							1,450		1,450
	Subtotal							8,259		9,246
	Total		15.54	15.34			15.34	668,325	15.51	674,399

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

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

As part of the Town Administrator's budget recommendation, the programs and services associated with this department have been re-organized and can now be found as a Sub-Program called "Human Relations / Human Services" in the Health Department's budget.

FY2014 OBJECTIVES

This Program is reorganized in the FY14 budget recommendation. As such, objectives related to the services described in the program description can be found in the Human Relations / Human Services budget narrative in the Health Department budget.

PROGRAM COSTS- HUMAN RELATIONS - YOUTH RESOURCES					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	106,005	100,357	0	(100,357)	-100.0%
Services	505	1,761	0	(1,761)	-100.0%
Supplies	1,585	2,600	0	(2,600)	-100.0%
Other	124	450	0	(450)	-100.0%
Capital	376	550	0	(550)	-100.0%
TOTAL	108,596	105,718	0	(105,718)	-100.0%
BENEFITS			0		
REVENUE	0	0	0	0	0.0%

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

ACCOMPLISHMENTS

Human Relations-Youth Resources

1. Held formal meetings with the Chief of Police to review police/community relations issues regarding profiling and statistics on police interaction with residents and others in town. Sponsored a community forum on police/community relations at the Brookline Public Library.
2. In cooperation with the Brookline Public Schools, the Hidden Brookline Committee continued "History of Slavery in Brookline" walking tours for 4th graders.
3. Presented a Resolution on Slavery in Brookline to the 2012 Annual Town Meeting that passed by a vote of 180-5.
4. Displayed the Hidden Brookline Committee exhibit "From Slavery to Freedom" in the Town Hall Lobby.
5. Chaired and planned monthly Brookline Domestic Violence Roundtable meetings. Held two inter-faith conferences for Brookline clergy on domestic violence.
6. Produced the 18th season of the Domestic Violence Roundtable's monthly "The Safety Net" CATV program.
7. Produced and hosted the 3rd season of the "Fair Housing Conversations" CATV program.
8. Updated the Commission's website.
9. Served on the Martin Luther King Celebration Committee for 2012.
10. Held the 23rd annual Youth Awards program at Brookline Public Library honoring 45 Brookline Public School students for their exceptional volunteer activities.
11. Served as Secretary of the Massachusetts Association of Human Rights/Human Relations Commissions.
12. Served on the Inclusion and Diversity Working Group formed by the Human Resources Director.
13. Issued a revised brochure describing the Commission.

Americans with Disabilities Act Coordinator

1. Advocated for residents and other people with disabilities.
2. Worked with the Commission for the Disabled and Town departments to update the self-evaluation component for the revised ADA Transition Plan.
3. Worked with Massachusetts Office on Disability and Town departments on ADA compliance.
4. In cooperation with the Brookline Commission for the Disabled, created a CATV program "Disability Consumer Guide Show".

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, RCN, NStar, Verizon, and National Grid.

ACCOMPLISHMENTS (Con't.)

Emergency Management/Public Safety

1. Participated on the Town's Emergency Management Team.
2. Participated on the Norfolk District Attorney's Anti-Crime Council.

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

PERFORMANCE/ WORKLOAD INDICATORS

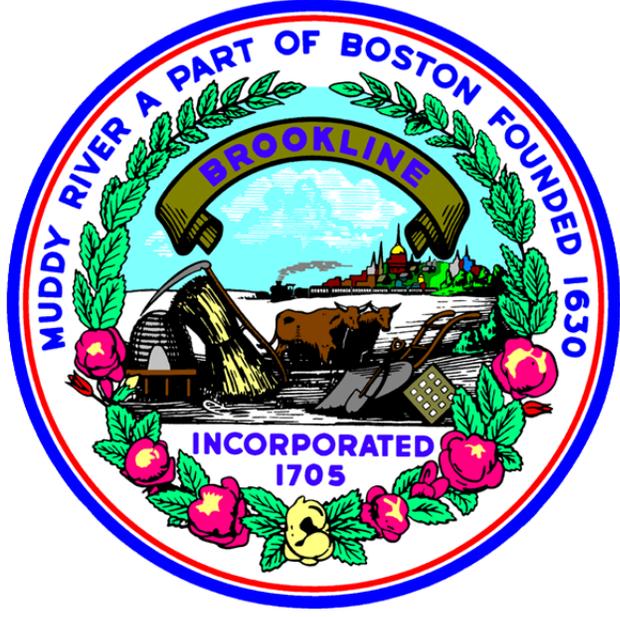
	ACTUAL FY2011	ESTIMATE FY2012	ACTUAL FY2012	ESTIMATE FY2013	ESTIMATE FY2014
Full-time/Part-time					
Minorities Employed	178	180	195	180	195
Women Employed	479	480	469	480	469
Youth Awards Presented	24	24	43	25	45
CATV Complaints/ Inquiries Processed	101	100	111	100	100
Events Sponsored	4	4	5	4	4
Residents with CATV					
Comcast	16,500	16,500	16,179	16,500	16,500
RCN	4,566	4,600	4,566	4,600	4,600
% Residents with Access to Digital CATV					
Comcast	99%	99%	99%	99%	100%
RCN	100%	100%	100%	100%	100%
ADA requests for Assistance	49	29	35	49	35
Television Shows Produced	13	15	17	15	17
Hidden Brookline Walking Tours					
Brookline Schools Students	80	80	120	80	120
College Students	25	40	20	40	40
Teachers	25	105	0*	25	25

* Walking tour for teachers moved to beginning of FY13

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2013 SALARY RANGE		FY2013 BUDGET		FY2014 RECOMMENDATION	
			FY2011	FY2012	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Director	D-4	1.00	1.00	84,263	99,257	1.00	99,257	0.00	0
	Subtotal		1.00	1.00			1.00	99,257	0.00	0
513044	Longevity Pay							1,100		0
	Subtotal							1,100		0
	Total		1.00	1.00			1.00	100,357	0.00	0



**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

PROGRAM DESCRIPTION

The Recreation Department provides high quality, safe and affordable activities and services to the community year round. Our mission is to enhance the quality of life through enriching experiences, which support the Brookline Community in developing and maintaining healthy lifestyles.

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

The Recreation Department maintains three budgets: General Fund, the Golf Course Enterprise Fund and the Recreation Revolving Fund. Please see the detail of these two separate funds that follow this General Fund budget recommendation.

The General Fund has two categories: Administration and Aquatics.

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

The **Aquatics Sub- program** funds the complex that consists of three pools: a 42' x 75' lap pool, a 30' x 36' diving pool, and a 25' x 36' teaching pool. The Evelyn Kिरrane Aquatics Center is available to the Public Schools of Brookline during the school year for high school athletics and health and wellness classes. Hundreds of summer campers enjoy the pool throughout the summer months.

BUDGET STATEMENT

The FY14 budget reflects a \$10,581 (1%) increase. Personnel increases \$6,123 for Steps. The \$915 (1.2%) reduction in Services is due to the elimination of the computer maintenance contract (now the responsibility of the Information Technology Department). The increase in Utilities (\$8,153, 5.3%) is for Natural Gas (\$7,230) and Electricity (\$833). The decrease in Capital (\$2,780, 43.6%) reflects the current cost of leased computers.

PROGRAM COSTS - RECREATION DEPARTMENT					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	687,310	698,397	704,520	6,123	0.9%
Services	140,566	75,897	74,982	(915)	-1.2%
Supplies	44,259	70,980	70,980	0	0.0%
Other	12,400	12,400	12,400	0	0.0%
Utilities	112,495	154,079	162,231	8,153	5.3%
Capital	6,380	6,380	3,600	(2,780)	-43.6%
TOTAL	1,003,410	1,018,133	1,028,713	10,581	1.0%
BENEFITS			701,680		
REVENUE	0	64,000	64,000	0	0.0%

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

FY2014 OBJECTIVES

1. To begin work on a strategic master plan.
2. To continue the Department's branding and marketing campaign.
3. To continue to expand community events and on-going support of "Brookline Day."
4. To create a volunteer recognition process.
5. To create Youth Sports Parent boards to assist with the implementation and delivery of youth sports programs, both internal and non-profit.
6. To utilize feedback obtained through service surveys (Constant Contact, Survey Monkey) to improve services.
7. To continue the accreditation process.
8. To expand the internship program to include Lesley University and Boston University.
9. To align the youth soccer curriculum with the non-profit and vendors servicing the Brookline community.
10. To embrace the "Age Friendly Initiative" sponsored by Brookline Community Aging Network (B-CAN).
11. To continue internal working committees to focus on agency growth and outreach through marketing initiatives.
12. To repurpose the current use of the Soule Courtyard for a more environmentally and user friendly space to align with interior classrooms.
13. To expand services with the Schools to include early childhood, aquatics, rec therapy and environmental education, and professional development resources.

ACCOMPLISHMENTS

1. Continued successful efforts to have a presence at all community events.
2. Successfully planned and executed the first annual "Brookline Day" community celebration.
3. Purchased and installed new lighting at Larz Anderson Skating Rink.
4. Completed a review of accessibility of facilities and made changes as necessary.
5. Completed the process for the public to access facility reservations on-line.
6. Purchased and installed an Ultra Violet filtration system at the pool.
7. Director, Lisa Paradis and Asst. Director, Melissa Battite presented at the National Recreation and Park Association Conference.
8. Expanded partnerships within the community to include the Puppet Showplace Theatre for summer camp programs.
9. Expanded facility use with Brimmer and May to include use of the Middlesex Road facilities for lacrosse and basketball.
10. Instituted the Service Analysis & Financial Strategies (SAFS) model.
11. Began Commission for Accreditation of Park and Recreation Agencies (CAPRA) accreditation process.
12. Purchased a new 14 passenger mini-bus.
13. Soule Early Childhood Center has been recognized on a national level.
14. Received an \$18,000 grant from the Brookline Community Foundation (BCF) for the support and expansion of summer programming for at-risk children.

FY14 Objectives (Con't.)

15. Received a \$4,000 grant from BCF for the implementation of the Life Skill Education and Workforce Development for Students (LEADS) program.
16. Received a \$1,500 grant from Dick's Sporting Goods for the implementation of the community-wide Baseline Concussion Screening program.
17. Began to use an automated, web-based staff scheduler for the aquatics center.
18. Expanded the use of social media to include Twitter, constant contact, Flickr, and YouTube.

PERFORMANCE/ WORKLOAD INDICATORS

	ACTUAL FY2011	ESTIMATE FY2012	ACTUAL FY2012	ESTIMATE FY2013	ESTIMATE FY2014
Registration by Telephone/ Mail	10,708	10,700	7,318	7,500	7,600
\$ Collected	\$825,677	\$825,000	\$844,345	\$850,000	\$860,000
On-Line Registration/Payment # of Registrations	4,775	5,000	4,243	4,500	5,000
\$ Collected	\$461,688	\$483,443	\$445,000	\$470,000	\$520,000
Telephone Inquiries/month	1,292	1,300	1,800	1,800	1,800
Recreation General Emails	N/A	N/A	1,000	1,000	1,000
Home Page Website Hits	N/A	N/A	82,761	83,000	84,000
Social Networking Inquiries Facebook Likes	460	500	691	750	1,000
Twitter Followers	30	45	35	40	50
Volunteers # of Volunteers	738	738	602	738	639
# of Hrs Total	16,297	16,297	14,467	16,297	15,418
\$ Equivalent	\$199,628	\$199,628	\$179,870	\$203,621	\$194,527

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

SUMMARY OF SUB-PROGRAMS					
SUB-PROGRAMS	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Administration	651,196	610,531	612,568	2,037	0.3%
Swimming Pool	352,214	407,601	416,145	8,544	2.1%
TOTAL	1,003,410	1,018,133	1,028,713	10,581	1.0%

Administration

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	463,347	490,136	495,868	5,732	1.2%
Services	139,306	74,131	73,216	(915)	-1.2%
Supplies	21,758	19,980	19,980	0	0.0%
Other	12,400	12,400	12,400	0	0.0%
Utilities	8,005	7,505	7,505	0	0.0%
Capital	6,380	6,380	3,600	(2,780)	-43.6%
TOTAL	651,196	610,531	612,568	2,037	0.3%

Swimming Pool

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	223,963	208,261	208,652	391	0.2%
Services	1,260	1,766	1,766	0	0.0%
Supplies	22,501	51,000	51,000	0	0.0%
Other	0	0	0	0	0.0%
Utilities	104,490	146,574	154,727	8,153	5.6%
Capital	0	0	0	0	0.0%
TOTAL	352,214	407,601	416,145	8,544	2.1%

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

COST RECOVERY

Cost Recovery measures the extent to which the cost of the Department is supported by user fees versus tax dollars. For many recreation departments across the country, a cost recovery model is used for long-range strategic financial planning. Three years ago, the Brookline Recreation Department began the first phase of implementing a cost recovery policy. The policy identifies the percentages of programs and services that are to be subsidized by tax dollars by assigning a level of community benefit, and allocating a subsidy accordingly.

For example, a program or service that provides the highest level of “community benefit” will have a smaller cost recovery than a program or service that is “highly individual.” This approach to cost recovery follows the “Pyramid Methodology” that was developed in 2009. The Park and Recreation Commission adopted the methodology that year, with a three-year implementation goal. The Commission’s fundamental purpose in implementing a cost recovery methodology is to provide accurate accounting and transparency to the community, and to achieve a clear, consistent approach to the pricing of programs and services that the Recreation Department offers in the community.

	ACTUAL	BUDGET	REQUEST
	<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</u>
<u>REVENUES</u>			
General Fund	0	64,000	64,000
Revolving Fund	2,260,097	2,388,656	2,624,069
<u>Golf Enterprise Fund</u>	<u>1,198,944</u>	<u>1,204,000</u>	<u>1,210,000</u>
TOTAL	3,459,041	3,656,656	3,898,069
<u>EXPENDITURES</u>			
General Fund	1,003,410	1,018,133	1,028,713
General Fund Benefits est. (current employees)	225,045	221,551	247,528
Revolving Fund	2,558,774	2,388,655	2,624,069
<u>Golf Enterprise Fund</u>	<u>1,144,871</u>	<u>1,204,000</u>	<u>1,210,000</u>
TOTAL	4,932,101	4,832,338	5,110,311
Cost Recovery	70.1%	75.7%	76.3%
General Fund Subsidy	29.9%	24.3%	23.7%

FINANCIAL ASSISTANCE

The Recreation Department will not turn away any resident from participating in any program because of financial reasons. The Department provides financial aid for program fees to all qualified Brookline families. It is the policy of the Park and Recreation Commission to reach out to all families in need to ensure that everyone has the opportunity to participate in all the Brookline Recreation Department has to offer.

<u>PROGRAM</u>	<u>FINANCIAL ASSISTANCE</u>
Soule Center	\$25,890
Soule Gym	\$1,619
Environmental Ed Center	\$4,712
Aquatic	\$15,078
Eliot	\$9,804
Tappan	\$4,258
Outdoor Rec	\$2,731
<u>Outdoor Athletic</u>	<u>\$3,702</u>
TOTAL	\$67,794

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2013 SALARY RANGE		FY2013 BUDGET		FY2014 RECOMMENDATION	
			FY2011	FY2012	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Director	D-5	1.00	1.00	91,846	108,190	1.00	100,429	1.00	101,935
	Assistant Director	T-10	1.00	1.00	72,491	82,021	1.00	75,095	1.00	76,432
	Therapeutic Recreation Specialist	T-4	0.00	1.00	51,158	57,883	1.00	52,068	1.00	52,996
	Area Manager / Programs	GN-10	1.00	1.00	57,532	60,427	1.00	60,427	1.00	60,427
	Area Manager / Aquatic Director	GN-10	1.00	1.00	57,532	60,427	1.00	60,427	1.00	60,427
	Director Early Learning Center	GN-10	1.00	1.00	57,532	60,427	1.00	59,446	1.00	60,427
	Business/Administrative Manager	GN-10	1.00	1.00	57,532	60,427	1.00	59,446	1.00	60,427
	Recreation Leader	GN-7	1.00	1.00	48,353	50,786	1.00	50,786	1.00	50,786
	Assistant Recreation Leader/Aquatics	GN-5	1.00	0.00	42,039	44,154	0.00	0	0.00	0
	Building Custodian	MN-4	1.00	1.00	48,599	51,075	1.00	51,075	1.00	51,075
	Senior Clerk Typist	C-4	1.00	1.00	37,739	39,546	1.00	39,546	1.00	39,546
	Recreation Receptionist	C-4	1.00	1.00	37,739	39,546	1.00	39,155	1.00	39,546
	Facilities Assistant		1.00	1.00		32,872	1.00	32,872	1.00	32,872
	Subtotal		12.00	12.00			12.00	680,772	12.00	686,895
	Other									
510140	Shift Differential							3,500		3,500
510300	Regular Overtime							7,500		7,500
513044	Longevity Pay							3,475		3,475
515501	Clothing/Uniform Allowance (In Lieu of Boots)							3,150		3,150
	Subtotal							17,625		17,625
	Total		12.00	12.00			12.00	698,397	12.00	704,520

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

PROGRAM DESCRIPTION

The Robert T. Lynch Municipal Golf Course at Putterham Meadows is an 18-hole public course designed and built by Stiles and Van Kleeck in 1931. The course includes a practice putting green, practice chipping green, and teaching areas. The clubhouse adjacent to the course houses an administrative office, a large foyer with tables and chairs, and a full-service restaurant with both indoor and outdoor dining available. A fully equipped pro-shop is also maintained at the course.

More than \$3 million dollars in capital improvements have been implemented since FY03, including renovation of tee complexes, sand bunkers, and greens throughout the course; installation of paved cart paths; drainage improvements; renovation of the irrigation and remote control systems; and improvements to the interior of the clubhouse.

The finances of the Golf Course are accounted for in an Enterprise Fund, as allowed under M.G.L. Ch. 44, section 53F 1/2. The Enterprise Fund fully reimburses the General Fund for expenses incurred on behalf of the golf course, including fringe benefits.

BUDGET STATEMENT

The FY14 budget reflects an increase of \$6,000 (0.5%). Personnel increases \$12,777 (3.4%) for Collective Bargaining (\$6,644), A-Day buyouts (\$4,300) and Steps (\$2,068), slightly offset by a reduction in the Clothing Allowance (\$235).

Services increase \$8,412 (6.9%) for Contracted Services (\$8,800), Cable TV (\$190), the Copier Lease (\$107), and Computer Hardware Rental (\$65), slightly offset by a decrease in Data Communication Lines (\$650) and Copier Service (\$100).

The increase in Utilities (\$5,077, 5.4%) is in Water and Sewer (\$1,917), Gasoline (\$1,775), Diesel Fuel (\$1,165) and Electricity (\$220). The decrease in Capital (\$2,600, 3.1%) reflects the current costs for leased computers and leased landscaping equipment.

The \$4,622 (3%) decrease in Intragovernmental reflects the difference between the new \$25,000 annual (20 years) repayment of the loan for the new maintenance facility and the elimination of the "Town Fee", while Debt Service declines \$12,110 (6.3%), and the Reserve decreases \$935 (3.6%).

SUB-PROGRAM COSTS - GOLF ENTERPRISE

CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	360,433	380,393	393,170	12,777	3.4%
Services	135,097	121,566	129,978	8,412	6.9%
Supplies	153,469	148,200	148,200	0	0.0%
Other	2,205	4,100	4,100	0	0.0%
Utilities	75,775	93,385	98,462	5,077	5.4%
Capital	74,936	83,900	81,300	(2,600)	-3.1%
Intragovernmental	163,852	155,038	150,416	(4,622)	-3.0%
Debt Service	179,104	191,484	179,374	(12,110)	-6.3%
Reserve	0	25,935	25,000	(935)	-3.6%
TOTAL	1,144,871	1,204,000	1,210,000	6,000	0.5%
BENEFITS			87,399		
REVENUE	1,198,944	1,204,000	1,210,000	6,000	0.5%

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

FY2014 OBJECTIVES

1. To increase the number of rounds played, which will increase revenue from greens fees and cart fees.
2. To increase merchandise sales for increased revenue opportunities .
3. To increase customer service through hiring and training a quality staff.
4. To enhance quality and appearance of all operational areas.
5. To address drainage issues and continue to execute the capital plan.
6. To continue bunker renovations, with hole #10 starting in the winter of 2013.
7. To continue with creek dredging across the golf course on holes #15, #16, and #17.
8. To build the new maintenance facility.
9. To remove trees and underbrush to find original boundaries of holes for better playability.
10. To add sand to bunkers.

ACCOMPLISHMENTS

1. Increased the number of rounds played by 13% in FY12 over the prior year.
2. Increased revenue from greens fees by \$72,000 in FY12 over the prior year.
3. Increased merchandise sales by 10% in FY12 the over prior year.
4. Implemented new tee signs and directional signage around clubhouse areas.
5. Constructed a new food and beverage pavilion between the #9th green and #10th tee with help from MassArt students.
6. Completed an enhancement of the club's website for quality and appearance.
7. Completed hole #6 bunker renovation.
8. Completed creek dredging on holes #3, #4, #6 and #7, as well as the main channel along #9.
9. Greatly improved the condition of the course from the previous year.
10. Cleared woods alongside hole #1 for better sight lines and playability.
11. Created a budget that is more "weather-proof" and enhances long-term sustainability.

PERFORMANCE/ WORKLOAD INDICATORS

	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE	ESTIMATE
	FY2011	FY2012	FY2012	FY2013	FY2014
Number of Rounds	29,915	32,000	33,649	33,900	34,000
# Rounds Residents	5,755	8,000	7,017	8,000	8,100
# Rounds Non-Residents	24,160	24,000	24,916	24,000	24,000
# Rounds Employee	1,676	N/A	1,716	1,900	1,900
Number of Golf Outing Rounds	1,597	1,588	1,588	1,700	1,700
Number of Club Tournament Rounds	N/A	N/A	N/A	120	140
Junior Golf Program Participants	N/A	N/A	N/A	100	125
Private lessons	600	600	600	625	650
Private school play	927	950	757	800	800
Public School Play (BHS)	500	275	184	185	185
College/University Play	180	180	274	275	275
Online tee time reservations	5,374	5,500	7,268	7,500	8,000
Tee Time Reservations - Telephone	24,541	26,500	26,388	24,500	26,000
# of Email Addresses In Database	N/A	N/A	8,000	10,000	12,000
Web-site Hits	42,279	45,000	52,438	55,000	60,000
Social Networking Inquiries					
Facebook Likes	N/A	N/A	N/A	162	200
Twitter Followers	N/A	N/A	N/A	1,267	1,300

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2013 SALARY RANGE		FY2013 BUDGET		FY2014 RECOMMENDATION	
			FY2011	FY2012	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Director of Golf	T-9	1.00	1.00	69,703	78,866	0.00	0	0.00	0
	Head Golf Pro / Operations Manager	T-8	0.00	0.00	67,022	75,833	1.00	70,665	1.00	71,923
	Head Superintendent	GN-13	1.00	1.00	67,336	70,724	1.00	70,724	1.00	70,724
	Head Golf Pro / Rink Manager (1)	GN-8	0.67	0.67	52,559	55,204	0.00	0	0.00	0
	Assistant Superintendent	GN-7	1.00	1.00	48,353	50,786	1.00	49,151	1.00	49,962
	Subtotal		3.67	3.67			3.00	190,540	3.00	192,609
510901	Temporary Part Time Salaries									
	Seasonals		5.27	5.27			5.27	129,069	5.27	129,069
	Cashier/Golf		1.00	1.00			1.00	53,132	1.00	53,132
	Teachers/Instructors							3,296		3,296
	Subtotal		6.27	6.27			6.27	185,498	6.27	185,498
	Other									
515059	A-Day Buyouts							0		4,300
515501	Clothing/Uniform Allowance (In Lieu of Boots)							935		700
	Subtotal							935		5,000
	Collective Bargaining Increase - FY13							3,420		3,420
	Collective Bargaining Increase - FY14									6,644
	Total		9.93	9.93			9.27	380,393	9.27	393,170
	(1) 2/3 of Head Golf Pro / Rink Manager salary was charged to Golf Enterprise Fund and 1/3 charged to Recreation Revolving Fund.									

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

PROGRAM DESCRIPTION

The Recreation Revolving Fund supports the activities that take place at Brookline's indoor and outdoor facilities including the Soule Center, Soule Gym, Kirrane Skating Rink, Environmental Education Center, Kirrane Aquatics Center, Eliot Center, Tappan Facility, and the many outdoor facilities and leagues. Activities are offered to community members of all age groups and include both passive and active opportunities through instruction, leagues, lessons and enrichment activities. Fees and charges that support these activities are determined according to the Cost Recovery Pyramid Methodology. Provisions for financial assistance, as required, are addressed on a case-by-case basis. See p. IV-118 for a summary of the overall cost recovery for the Recreation Department.

Under Chapter 44, Section 53E 1/2 of the Massachusetts General Laws, the Town is authorized to establish revolving funds. This specific revolving fund enables the Recreation Department to operate numerous programs on a self-supporting basis. All revenue derived from revolving fund programs is used to offset all expenses, including salaries and benefits of employees for these same programs.

BUDGET STATEMENT

The FY14 budget reflects a \$235,414 (9.9%) increase. Personnel increases \$173,055 (12%) for Part-Time salaries (\$45,885), the addition of a Building Custodian (\$42,970), Collective Bargaining (\$31,340), a new 0.80 FTE Senior Clerk Typist (\$30,191), and a new 0.80 FTE Lead Teacher (\$25,000), which was partially offset by the elimination of the 0.80 FTE After School Director (\$23,960). Other Personnel increases include Vacation Buyouts (\$7,000), Sick Buyouts (\$5,500), A-Day Buyouts (\$4,200), Steps (\$3,595) and Overtime (\$2,150) along with a slight decrease in the Uniform Allowance (\$816).

The decrease in Services (\$3,275, 1.1%) is due to reductions in Professional / Technical Services (\$22,850), Transportation Rentals / Leases (\$13,447), Building Cleaning (\$7,321), Field Trips (\$3,430), Printing Services (\$100), Laundry Services (\$100) and Copier Service (\$90). These reductions are partially offset by increases in Entertainers/Lecturers (\$12,865), Skating Rink Repair and Maintenance (\$11,500), Recreation Services (\$5,985), Computer Hardware Rental (\$5,400), Athletic Event Officials (\$3,960) the Copier Lease (\$1,798), Wireless Communications (\$1,660), General Consulting Services (\$750) and Advertising (\$145).

BUDGET STATEMENT(Con't.)

Supplies increase \$2,591 (1.6%) for Recreation Supplies (\$6,850) and Food Service Supplies (\$4,500), which are partially offset by decreases in Special Program Supplies (\$3,450), Medical Supplies (\$2,690), Food Non-Reimbursable (\$2,000), and Meals and Receptions (\$619).

The decrease in Other (\$21,110, 39.9%) is in Other Travel (\$8,750), Education/Training/Conferences (\$4,560), Professional Dues and Memberships (\$4,800), Out of State Hotel (\$1,750), and Out of State Airfare (\$1,250). The \$28,869 (25.1%) increase in Utilities is for Electricity (\$16,190), Water and Sewer (\$15,065) and Propane (\$3,000), slightly offset by a decrease in Natural Gas (\$5,386).

Capital decreases \$16,669 (78%) due to the one-time purchase of furniture in FY13, while the Intergovernmental Reimbursement increases \$71,953 (25.5%) for fringe benefits.

SUB-PROGRAM COSTS - REVOLVING FUND					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	1,535,021	1,446,245	1,619,300	173,055	12.0%
Services	261,819	311,519	308,245	(3,275)	-1.1%
Supplies	212,147	159,644	162,235	2,591	1.6%
Other	42,310	52,938	31,828	(21,110)	-39.9%
Utilities	134,115	115,176	144,044	28,869	25.1%
Capital	77,449	21,369	4,700	(16,669)	-78.0%
Intragovernmental	295,912	281,764	353,717	71,953	25.5%
TOTAL	2,558,774	2,388,655	2,624,069	235,414	9.9%
BENEFITS			350,618		
TOTAL REVENUE	2,260,097	2,388,656	2,624,069	235,414	9.9%

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

OBJECTIVES

1. To work with staff to forecast for program expansion based on school enrollment.
2. To continue partnerships with the Senior Center, "Brookline on the Move", Public Schools, Advisory Board of Public Health, and Library.
3. To expand the number of certification classes.
4. To expand the Baseline Concussion Screening Program.
5. To continue to modify facilities and programs as needed for inclusion.
6. To expand public swim hours.
7. To expand Indoor Play programs.
8. To develop an in-house teacher training and development program.
9. To continue to encourage professional development at all facilities.

ACCOMPLISHMENTS

1. Implemented the Passport to Health & Fitness through the "Brookline on the Move" initiative.
2. Re-organized the Program Division to better align with needs of the community.
3. Designed all program guides in-house with In-Design software.
4. Designed and distributed facility brochures.
5. Increased camp program participation by 10% from the previous year.
6. Continued to lead the summer partners working group to streamline summer opportunities.
7. Successfully transitioned all field users groups to paid permit.
8. Registered an all-time high of 2,200 participants for Youth Soccer.
9. Expanded outreach and services to the community members through additional inclusive and therapeutic programming.
10. Made Personal Floatation Devices (PFDs) available for non-swimmers at the Aquatic Center.
11. Instituted a Reduced Rate policy at all facilities to include Point of Sale and Health and Wellness classes, offering four options for a reduced rate to include: student, senior, disabled and military rates.
12. Adopted a Skating Rink fee policy in June, 2012, to mirror the field policy of 2011.
13. Expanded the Special Olympics of Massachusetts sports to include Flag Football.
14. Added Rec Therapy swim and skate hours at each facility.
15. Implemented the LEADS program; an employment program for HS students on an IEP ages 19-22.
16. Expanded the Soule program with the addition of a 3rd pre-school classroom.

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

	ACTUAL FY2011	ESTIMATE FY2012	ACTUAL FY2012	ESTIMATE FY2013	ESTIMATE FY2014
PERFORMANCE/ WORKLOAD INDICATORS					
# of Participants:					
Soule Center					
Soule Childcare	52	55	59	55	61
Soule Gym					
Indoor Play	269	200	250	300	325
K-2 Basketball	103		112	150	160
Therapeutic Rec	162	200	226	255	285
Kirrane Skating Rink					
Public Skate	13,587	12,500	12,856	14,402	13,242
Rink Rentals	4,800	3,750	1,262	4,800	4,800
Brookline Environmental Ed Center					
Nature Explorations	133	150	126	152	170
Early Release Outings	81	80	95	88	104
Little Acorns	10	16	15	16	15
Sprouts	10	16	16	16	16
Junior Rangers	11	16	13	13	13
Adventurers	18	12	20	20	26
Community Gardens	94	95	100	94	102
Kirrane Aquatics Center					
Public Swim	30,674	31,150	26,371	31,100	30,000
BHS Swim Team	85	75	116	85	96
Rec Swim Team	193	200	193	200	200
Swim Lessons	1,780	2,100	2,026	1,850	2,071
Eliot Rec Center					
After School	40	40	37	40	45
Vacation Week	72	90	90	90	90
Tappan Main Facility					
Basketball	557	625	574	560	600
Tennis - Indoor	33	40	40	40	40
Public Basketball	0	70	0	0	0
RAFT	985	1,000	952	985	975

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

	ACTUAL FY2011	ESTIMATE FY2012	ACTUAL FY2012	ESTIMATE FY2013	ESTIMATE FY2014
PERFORMANCE/ WORKLOAD INDICATORS (Con't.)					
Outdoor Facilities					
Summer Camp	970	890	1,020	990	1,025
Camp PSB Partnerships	140	130	148	150	165
Field Permits	445	400	230	450	250
Larz Picnic & Shelter	41,924	43,025	57,836	43,971	63,619
Special Events					
(Concerts/Hayride)	4,700	4,650	4,400	4,725	4,600
Tennis - Outdoor	700	700	700	700	700
Outdoor Athletics					
Lacrosse	346	300	407	400	450
Soccer	2,086	2,000	2,130	2,100	2,100
Softball	73	120	65	90	90
Archery	NEW	N/A	15	45	45
Field Hockey	NEW	N/A	41	30	30
Out Of Town Trips					
21+ Activities/Trips	76	160	30	100	100
55+ Activities/Trips	341	500	177	375	300
Teen Ski	56	50	54	56	54
Ski/Snowboard Lessons	76	50	33	76	40
RT Trips (OTT)	N/A	N/A	13	18	23
Recreation Therapy					
Participants	162	200	226	255	285
Programs and Services	NEW	N/A	5	16	20
Special Olympics Participants	NEW	N/A	60	100	125

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

SUMMARY OF SUB-PROGRAMS					
SUB-PROGRAMS	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Soule Center	691,667	633,805	679,157	45,351	7.2%
Soule Gym	33,598	73,115	51,346	(21,768)	-29.8%
Rink	250,326	194,571	253,527	58,956	30.3%
Environmental Ed Center	141,262	105,513	105,277	(236)	-0.2%
Aquatic	348,088	355,702	433,728	78,026	21.9%
Eliot	224,723	202,209	235,596	33,386	16.5%
Tappan	172,086	148,313	171,223	22,910	15.4%
Outdoor Recreation	513,202	421,086	444,637	23,551	5.6%
Outdoor Athletic	183,822	169,491	172,937	3,446	2.0%
Off Site	0	84,852	76,642	(8,209)	-9.7%
TOTAL	2,558,774	2,388,655	2,624,069	235,414	9.9%
TOTAL REVENUE	2,260,097	2,388,656	2,624,069	235,414	9.9%

Soule Center (Rec 1)

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	443,795	378,798	381,771	2,973	0.8%
Services	21,884	58,298	68,272	9,974	17.1%
Supplies	43,593	23,175	26,500	3,325	14.3%
Other	10,565	5,800	9,000	3,200	55.2%
Utilities	30,579	32,492	26,569	(5,923)	-18.2%
Capital	15,311	4,386	800	(3,586)	-81.8%
Intragovernmental	125,940	130,857	166,245	35,389	27.0%
TOTAL	691,667	633,805	679,157	45,351	7.2%
REVENUE	453,534	582,000	650,930	68,930	11.8%

Soule Gym (Rec 2)

SUB-PROGRAM COSTS					
CLASS BY EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	13,917	26,155	23,555	(2,600)	-9.9%
Services	7,265	26,476	11,650	(14,826)	-56.0%
Supplies	3,113	7,700	3,650	(4,050)	-52.6%
Other	130	3,170	550	(2,620)	-82.6%
Capital	0	2,200	0	(2,200)	-100.0%
Intragovernmental	9,173	7,414	11,942	4,528	61.1%
TOTAL	33,598	73,115	51,346	(21,768)	-29.8%
REVENUE	39,482	73,165	34,438	(38,727)	-52.9%

Brookline Environmental Ed Center (BEEC) (Rec 4)

SUB-PROGRAM COSTS					
CLASS BY EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	112,056	63,744	67,914	4,170	6.5%
Services	6,810	9,556	9,556	0	0.0%
Supplies	2,308	6,000	3,000	(3,000)	-50.0%
Other	640	2,600	140	(2,460)	-94.6%
Utilities	1,942	2,973	2,073	(900)	-30.3%
Capital	0	0	0	0	0.0%
Intragovernmental	17,506	20,640	22,594	1,954	9.5%
TOTAL	141,262	105,513	105,277	(236)	-0.2%
REVENUE	49,334	50,000	52,030	2,030	4.1%

Aquatic (Rec 5)

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	272,729	296,373	355,549	59,177	20.0%
Services	21,208	20,454	18,531	(1,923)	-9.4%
Supplies	25,610	15,346	17,506	2,160	14.1%
Other	4,182	5,745	5,745	0	0.0%
Utilities	7,560	6,578	21,502	14,924	226.9%
Capital	4,999	1,990	1,000	(990)	-49.7%
Intragovernmental	11,800	9,216	13,895	4,679	50.8%
TOTAL	348,088	355,702	433,728	78,026	21.9%
REVENUE	524,847	489,000	535,000	46,000	9.4%

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

Ice Skating and Rink (Rec 3)

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	86,731	76,927	93,486	16,559	21.5%
Services	63,113	19,911	35,036	15,125	76.0%
Supplies	14,402	16,486	16,986	500	3.0%
Other	0	745	0	(745)	-100.0%
Utilities	74,133	58,662	80,523	21,861	37.3%
Capital	0	400	400	0	0.0%
Intragovernmental	11,946	21,440	27,095	5,656	26.4%
TOTAL	250,326	194,571	253,527	58,956	30.3%
REVENUE	153,113	151,206	172,724	21,518	14.2%

Eliot Rec Center (Rec 6)

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	101,876	81,214	124,192	42,979	52.9%
Services	53,895	59,818	55,531	(4,288)	-7.2%
Supplies	24,767	20,045	19,294	(751)	-3.7%
Other	788	2,293	2,293	0	0.0%
Utilities	16,873	12,599	11,545	(1,054)	-8.4%
Capital	0	10,443	2,000	(8,443)	-80.8%
Intragovernmental	26,523	15,797	20,740	4,944	31.3%
TOTAL	224,723	202,209	235,596	33,386	16.5%
REVENUE	149,791	175,142	149,609	(25,533)	-14.6%

Tappan Street Gym (Rec 7)

SUB-PROGRAM COSTS					
CLASS BY EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	102,813	84,244	98,600	14,356	17.0%
Services	15,168	26,989	24,195	(2,794)	-10.4%
Supplies	26,565	10,399	15,000	4,601	44.2%
Other	2,673	4,006	0	(4,006)	-100.0%
Capital	1,218	600	500	(100)	-16.7%
Intragovernmental	23,650	22,075	32,928	10,853	49.2%
TOTAL	172,086	148,313	171,223	22,910	15.4%
REVENUE	141,410	148,813	188,923	40,110	27.0%

Off Site (Rec 10)

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	0	30,604	36,744	6,141	20.1%
Services	0	44,860	38,898	(5,962)	-13.3%
Supplies	0	1,500	1,000	(500)	-33.3%
Other	0	7,888	0	(7,888)	-100.0%
Capital	0	0	0	0	0.0%
Intragovernmental	0	0	0	0	0.0%
TOTAL	0	84,852	76,642	(8,209)	-9.7%
REVENUE	0	84,852	63,619	(21,233)	-25.0%

Outdoor Recreation Programs (Rec 8)

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Personnel	334,089	333,724	366,493	32,769	9.8%
Services	53,558	31,486	30,560	(926)	-2.9%
Supplies	38,531	36,993	34,107	(2,886)	-7.8%
Other	5,661	6,446	1,700	(4,746)	-73.6%
Utilities	3,028	1,871	1,832	(39)	-2.1%
Capital	55,922	1,350	0	(1,350)	-100.0%
Intragovernmental	22,414	9,216	9,946	730	7.9%
TOTAL	513,202	421,086	444,637	23,551	5.6%
REVENUE	535,072	464,987	563,317	98,330	21.1%

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2013 SALARY RANGE		FY2013 BUDGET		FY2014 RECOMMENDATION		
			FY2011	FY2012	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT	
510101	Permanent Full Time Salaries										
	Recreation Leader II	GN-8	0.00	0.00	52,559	55,204	1.00	52,559	1.00	53,427	
	Head Golf Pro / Rink Manager (1)	GN-8	0.33	0.33	52,559	55,204	0.00	0	0.00	0	
	Recreation Leader	GN-7	3.00	3.00	48,353	50,786	2.00	99,937	2.00	99,924	
	Administrator/Lead Teacher	GN-7	1.00	1.00	48,353	50,786	1.00	50,786	1.00	50,786	
	Environmental Educator and Outreach Coordinator	GN-7	1.00	1.00	48,353	50,786	1.00	49,151	1.00	49,962	
	Lead Teacher	GN-4	4.00	5.00			5.00	195,428	5.00	197,357	
	Assistant Teacher	GN-2	1.00	1.00	30,603	32,143	1.00	32,143	1.00	32,143	
	Park Ranger (2)	GN-8	0.00	0.57	52,559	55,204	0.00	0	0.00	0	
	Building Custodian	MN-2	0.00	0.00	42,970	45,159	0.00	0	1.00	42,970	
	Bus Driver		1.00	0.00			0.00	0	0.00	0	
	Charge Off from Parks Department (Skating Rink)							43,266		43,266	
	Subtotal		11.33	11.90			11.00	523,270	12.00	569,835	
510102	Permanent Part Time Salaries										
	Activity Specialist/Soccer		0.93	0.93			0.93	44,106	0.93	44,106	
	Lead Teacher	GN-4	0.70	0.73			0.80	31,680	1.60	56,680	
	After School Director		0.60	0.60			0.80	23,960	0.00	0	
	Senior Clerk Typist	C-4	0.00	0.00	37,739	39,546	0.00	0	0.80	30,191	
	Subtotal		2.23	2.26			2.53	99,746	3.33	130,977	
510901	Temporary Part Time Salaries										
	Assistant Recreation Leader	R-3			\$9.00/hr.	\$25.00/hr.		380,734		403,417	
	Park Rangers				\$14.00/hr.			0		0	
	Teacher/Instructor				\$12.62/hr.	\$20.00/hr.		24,367		38,256	
	Teacher Assistant				\$12.62/hr.	\$20.00/hr.		15,435		7,796	
	Lesson Coordinator				\$12.62/hr.	\$25.00/hr.		9,193		9,910	
	Referees/Umpires				\$9.00/hr.	\$38.00/hr.		35,540		23,550	
	Swim Team Coach/ Asst Coach				\$12.62/hr.	\$25.00/hr.		32,294		35,894	
	Lifeguard				\$9.00/hr.	\$15.00/hr.		243,064		247,975	
	Private Lesson Instructors				\$15.00/hr.	\$25.00/hr.		10,133		26,020	
	Houseworker	MN-1			32,739	34,407		2,409		16,730	
	Bus Driver							15,516		5,021	
	Subtotal							768,685		814,569	
	Other										
510140	Shift Differential							2,500		2,500	
510300	Regular Overtime							20,108		22,258	
513044	Longevity Pay							1,833		1,833	
514540	Sick Buyouts							0		5,500	
515058	Vacation Buyouts							0		7,000	
515059	A-Day Buyouts							0		4,200	
515501	Clothing/Uniform Allowance							3,266		2,450	
	Subtotal							27,707		45,742	
	FY13 Collective Bargaining							26,837		26,837	
	FY14 Collective Bargaining									31,340	
	(1) Prior to FY13, 2/3 of Head Golf Pro/ Rink Manager salary charged to Golf Enterprise Fund and 1/3 charged to Recreation Revolving Fund										
	(2) In FY12, 53% of the Park Ranger position was charged here; the remaining 47% was charged to the DPW budget. In FY13, all funding was moved to the General Fund.										
	Total		13.56	14.16				13.53	1,446,245	15.33	1,619,300

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

PERSONNEL BENEFITS

Personnel Benefits total \$50.3 million, which reflects an increase of \$4.7 million (10.4%). They comprise nearly 25% of the Operating Budget, making them a critical cost center of the budget that must be managed as carefully as possible and as allowed under the various State laws that pertain to pensions, health care, unemployment, and on-the-job injuries. This is a category of expenditures that has grown at rates well above inflation, due primarily to increases in health care and retirement costs. For example, the health insurance line-item was \$8.7 million in FY00; it is now \$24.8 million, an increase of 185%. Contributory Pension costs have also increased dramatically, from \$8.3 million in FY00 to \$17.3 million in FY14, an increase of 108%. These increases, particularly in health insurance, would have been even greater if not for numerous steps initiated by the Town to reduce costs. The pages that follow detail all benefit items.

PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	BUDGET FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Pensions - Contributory *	14,442,334	15,622,765	17,255,688	1,632,923	10.5%
Pensions - Non-Contributory	113,891	144,283	130,000	(14,283)	-9.9%
Group Health Insurance	21,546,572	23,078,372	24,791,324	1,712,952	7.4%
Health Reimbursement Account (HRA)	0	125,000	70,000	(55,000)	-44.0%
Retiree Group Health Fund (OPEB's) *	1,801,527	2,601,928	3,514,360	912,431	35.1%
Employee Assistance Program (EAP)	25,180	28,000	28,000	0	0.0%
Group Life Insurance	129,889	130,000	132,500	2,500	1.9%
Disability Insurance	13,279	16,000	16,000	0	0.0%
Worker's Compensation *	1,250,000	1,200,000	1,720,000	520,000	43.3%
Public Safety IOD Medical Expenses *	300,000	560,660	400,000	(160,660)	-28.7%
Unemployment Compensation *	350,000	350,000	450,000	100,000	28.6%
Public Safety Medical Disability	26,989	30,000	40,000	10,000	33.3%
Medicare Payroll Tax	1,529,382	1,660,000	1,725,000	65,000	3.9%
TOTAL EXPENDITURE	41,529,043	45,547,008	50,272,871	4,725,864	10.4%

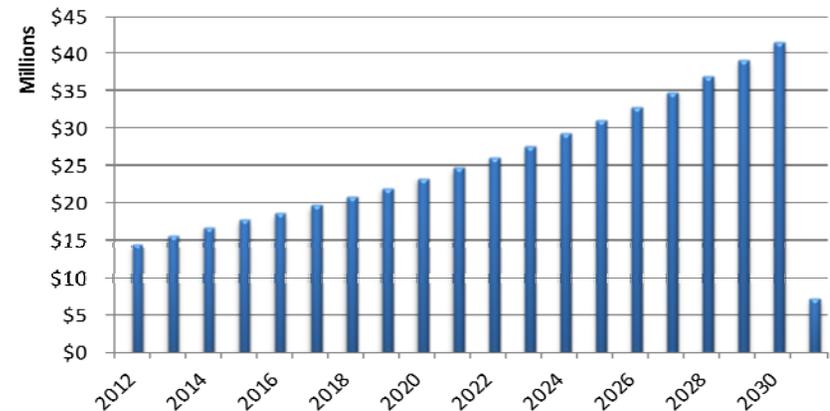
* The figures shown reflect the appropriation that was transferred to the trust fund from General Fund revenues, not actual expenditures.

PENSIONS - CONTRIBUTORY

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

The Town's pension fund is under the control and custody of the Retirement Board, an entity that consists of two employees (active or retired) who are elected, one appointee of the Board of Selectmen (currently the Finance Director), the Town Comptroller, and a fifth member chosen by the other four.

PENSION SYSTEM FUNDING SCHEDULE



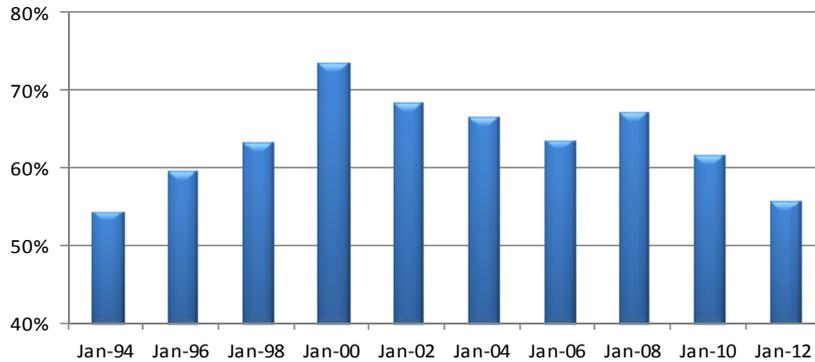
**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

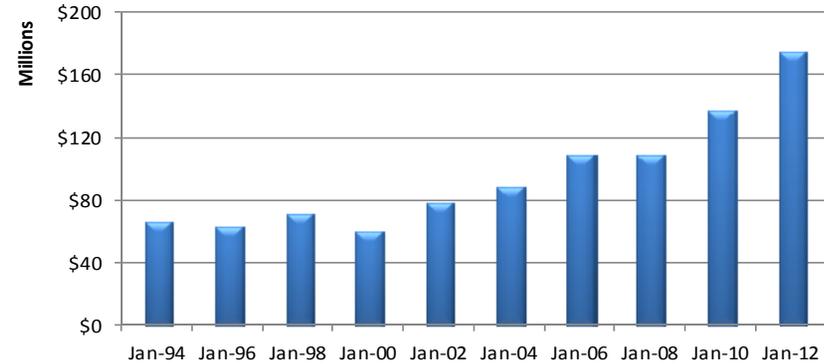
PENSIONS - CONTRIBUTORY (con't)

There are approximately 1,398 active employees, 1,298 inactive employees, and 852 retirees and survivors who are members of the system. As of December 31, 2012, the retirement system was valued at approximately \$222.5 million, an amount that reflects the gain of approximately 11.7% during CY12. The actuarial valuation and review as of January 1, 2012 showed the system being 55.9% funded with an unfunded liability of \$176.1 million. The next formal update of the actuarial valuation will be as of January 1, 2014 and will be available late-Spring / early-Summer of 2014. The graphs below provide a history of both variables since 1/1/94.

PENSION FUND - FUNDING PERCENTAGE

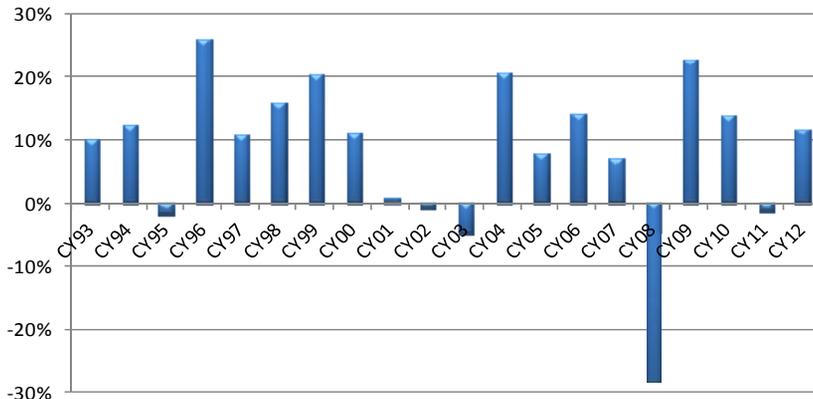


UNFUNDED PENSION LIABILITY

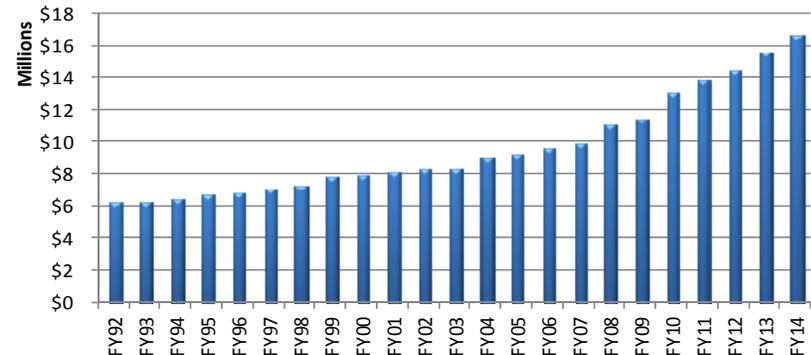


In an effort to help compensate for the 28% loss in CY08, which can be seen in the below left graph, the 2009 Fall Town Meeting appropriated additional monies (\$965,151) into the pension fund. These funds came from two sources: new Meals Excise Tax / increased Lodging Excise Tax (\$700,000) and the balance in the FY10 Collective Bargaining Reserve (\$265,151). In FY11, those funds remained in the budget base. These steps helped obviate the need for a \$1.8 million increase in FY12; instead, a \$657,380 (4.8%) increase was required. Similarly, in order to protect against a very large increase in the FY14 appropriation, resulting primarily from the CY11 loss of 1.4%, the 2012 Fall Town Meeting appropriated an additional \$344,283 into the FY13 base. That action, coupled with an extension of the full-funding date from 2028 to 2030, both reduced the extent to which the FY14 appropriation needed to grow and allowed for a reduction in the assumed annual rate of return from 8.15% to 7.75%. In FY14, an appropriation of \$16.5 million is required, an increase of \$932,923 (6%). With an eye to the future, \$200,000 is added to that amount. Doing so not only results in additional funds for investment, but it also increases the base appropriation for FY14 and FY15. This then offers the opportunity to shorten the full-funding term and/or further reduce the annual assumed rate of return when the next valuation study occurs. Lastly, a \$500,000 appropriation from Free Cash is recommended to boost the assets of the fund. The below right graph shows the appropriation history for the Contributory Retirement line-item.

PENSION FUND INVESTMENT RETURN



CONTRIBUTORY PENSION APPROPRIATION



**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

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 eight retirees receiving such pensions. Total FY14 expenditures are projected at \$130,000, a decrease of \$14,283 (9.9%). Per the Town's OPEB Funding Plan, this decrease is being re-directed to OPEB's.

GROUP HEALTH INSURANCE

Health insurance is a major cost center of the Town, accounting for 12% of the Operating Budget. Therefore, controlling its costs is vital to the Town's budget and, ultimately, to providing the level of services residents desire. Brookline implemented a new self-insured, managed health care plan in FY96. This, along with a moderation of national health care costs, kept expenditures under reasonable control through FY00. At that time, national cost trends began to rise. Since then, the Town has realized significant increases in the health insurance budget, as detailed in the table and graph below.

		RATE CHANGE			
		HARVARD			
FY	BC / BS	PILGRIM	GIC	BUDGET CHANGE	
	20%	13%	na	\$1,250,000	
	5%	1%	na	\$925,000	
	5%	14.79%	na	\$1,150,000	
	20%	17.56%	na	\$2,400,000	
(1)	-2%	20%	na	\$1,050,000	
	10.3%	na	na	\$1,360,000	
	14.0%	na	na	\$2,150,000	
(2)	6.0%	na	na	\$2,000,000	
	12.8%	na	na	\$2,100,000	
	7.8%	na	na	\$1,000,000	
(3)	na	na	6%-16%	(\$3,850,000)	
(4)	na	na	4.4%	\$1,453,000	
(5)	na	na	2.2%	\$1,398,000	
(6)	na	na	5.0%	\$1,710,000	
Total				\$16,096,000	

(1) While Hvd Pilgrim no longer offered as of 10/1/04, those employees who went from Hvd Pilgrim to BC/BS realized a 20% increase. Those enrolled in BC/BS realized a decrease of 2% for 8 months.

(2) The quoted rate increase was 12%. After the Town and its unions agreed on a package of plan design changes, the rate increase was 6%.

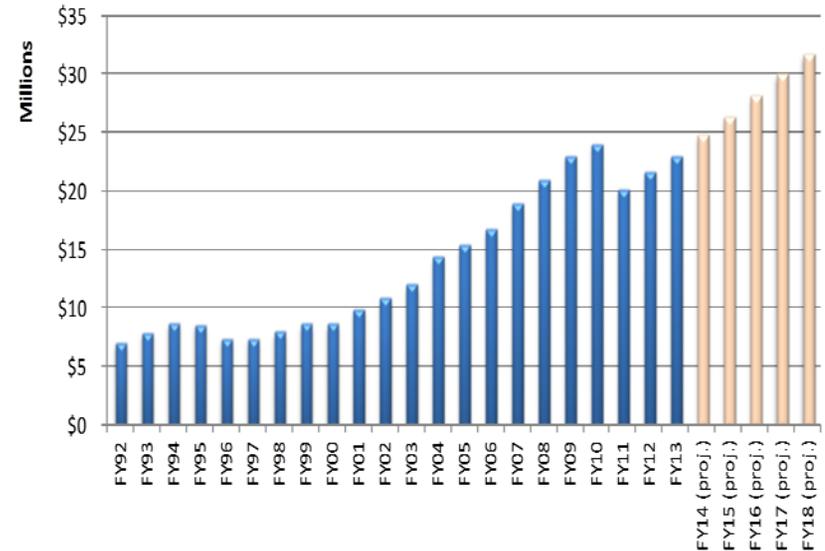
(3) Savings due to move to GIC plans. A range is necessary due to the number of plan options. The 6% shown was the low-end; the 16% was the high-end.

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

(5) Average rate increase for plans based on enrollment allocation. The Town's share of the premium increased from 80% to 83%, which was part of the budget increase.

(6) Estimated average rate increase.

GROUP HEALTH APPROPRIATION



Between July 1, 1995 and September 30, 2004, the Town offered Blue Cross / Blue Shield (BC/BS) products along with plans administered by Harvard Pilgrim. In response to 15% (BC/BS) and 20% (Harvard Pilgrim) premium increases expected for FY05, the Town issued an RFP in CY04 to ascertain whether more reasonable rate increases could be realized. BC/BS responded very favorably to the RFP, so the Town moved to a sole provider of health insurance. The result of the switch was a savings of \$830,000 for the Town and \$275,000 for employees. (On an annualized basis, the savings were \$1.1 million for the Town and \$400,000 for employees. The FY05 savings were less because the new plan went into effect on October 1, 2004.)

For FY08, the quoted rate increase was 12%. In response to the expected \$2.7 million increase, the Town and its unions, under Coalition Bargaining, agreed to a number of plan design changes that reduced premiums by approximately \$950,000 for the Town, partially offset by the loss of the Medicare Part D Subsidy from the Federal government (\$195,000), yielding a net savings of \$755,000 for FY08. On an annualized basis, the total premium reduction was nearly \$1.3 million. In FY11, as a result of the Town and the unions agreeing to move to the State-administered Group Insurance Commission (GIC), the appropriation decreased \$3.85 million instead of increasing an estimated \$1.7 million. Since the move to the GIC, annual rate increases have been well below the increases realized prior to the move, which has played a key role in budget balancing during these tough budgetary times and has saved most employees money (lower premiums than would have been under old plans, net of increased out-of-pocket costs). The FY14 budget assumes a rate increase of 5% and 40 new enrollees, bringing the

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

GROUP HEALTH INSURANCE (con't.)

FY14 Group Health budget to \$24.8 million, which reflects an increase of \$1.7 million (7.4%). Final GIC rates will be announced in early-March.

The below left table shows the enrollment allocation between Town/School, Active/Retired, and Individual plan/Family plan while the pie charts in the middle break out enrollment and costs by plan type. The below right graph shows the increase in the number of enrollees since FY98, during which time enrollment has increased 19% (480 enrollees), the result of additional school employees -- the number of school enrollees has grown by approximately 385 -- and the growing number of retirees. This increase compounds the large rate increases, placing additional pressure on the Town's budget.

	ESTIMATE FY2013	ESTIMATE FY2014
Group Health Enrollment	2,951	2,991
Group Health Budget (in millions)	\$23.08	\$24.79

Town:		
Enrollment	1,347	1,362
% of Total	45.6%	45.5%
Budget	\$10.53	\$11.29
% of Total	45.6%	45.5%

School:		
Enrollment	1,604	1,629
% of Total	54.4%	54.5%
Budget	\$12.54	\$13.50
% of Total	54.4%	54.5%

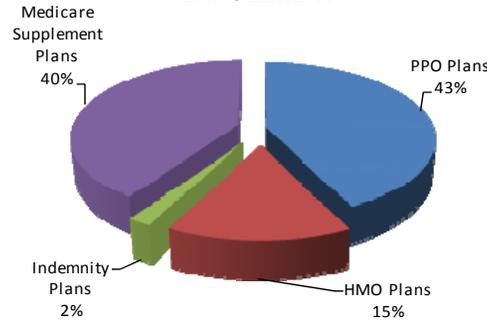
Active:		
Enrollment	1,441	1,456
% of Total	48.8%	48.7%
Budget	\$14.61	\$15.67
% of Total	63.3%	63.2%

Retiree:		
Enrollment	1,510	1,535
% of Total	51.2%	51.3%
Budget	\$8.47	\$9.12
% of Total	36.7%	36.8%

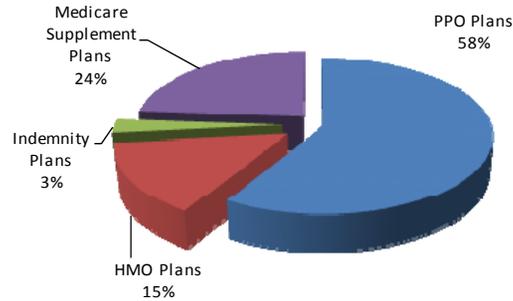
Individual:		
Enrollment	2,118	2,150
% of Total	71.8%	71.9%
Budget	\$12.24	\$13.15
% of Total	53.1%	53.1%

Family:		
Enrollment	833	841
% of Total	28.2%	28.1%
Budget	\$10.84	\$11.64
% of Total	47.0%	47.0%

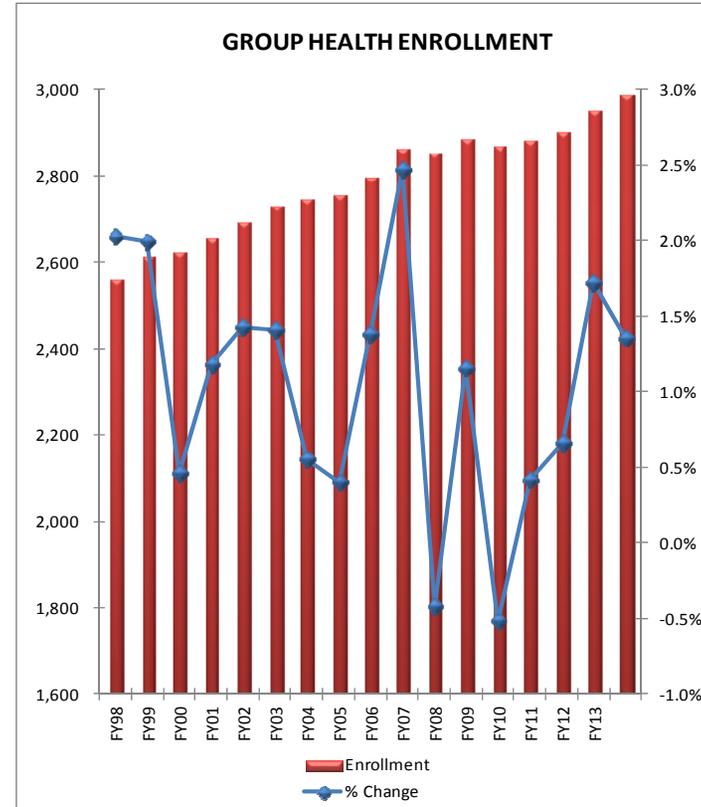
PLAN TYPE ALLOCATION - ENROLLMENT



PLAN TYPE ALLOCATION - COST



GROUP HEALTH ENROLLMENT



HEALTH REIMBURSEMENT ACCOUNT (HRA)

An HRA is a program where the employer reimburses certain out-of-pocket medical expenses paid by employees. As part of the agreement to enter the GIC, for FY11 the Town funded an HRA for some expenses, including co-pays for outpatient surgery, inpatient hospital care, emergency room visits, and durable medical equipment, all of which were paid from the old Group Health Trust Fund. In FY12, the costs were moved to the General Fund. Per the agreement with the Public Employee Committee (PEC), \$70,000 is required for FY14, a reduction of \$55,000 (44%).

POST-RETIREMENT BENEFITS TRUST FUND (OPEB's)

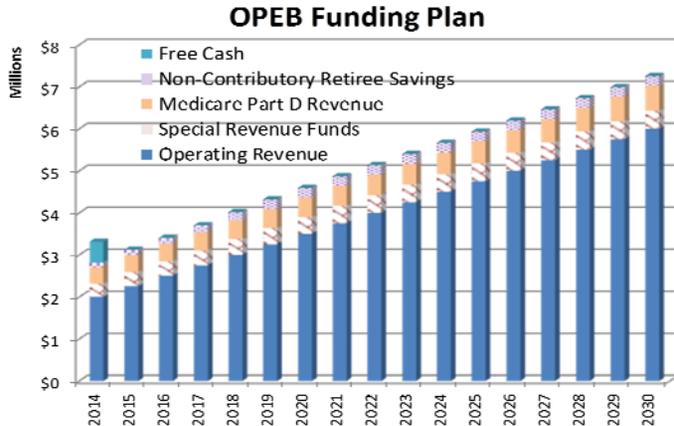
Retiree healthcare benefits have become a growing concern to both public and private sector employers. The aging of the workforce, combined with escalating healthcare costs, raise serious concerns about how these benefits will be financed. For Brookline, more than 50% of all enrollees are retirees, and that figure will grow over the next few years as the Baby Boomers retire.

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

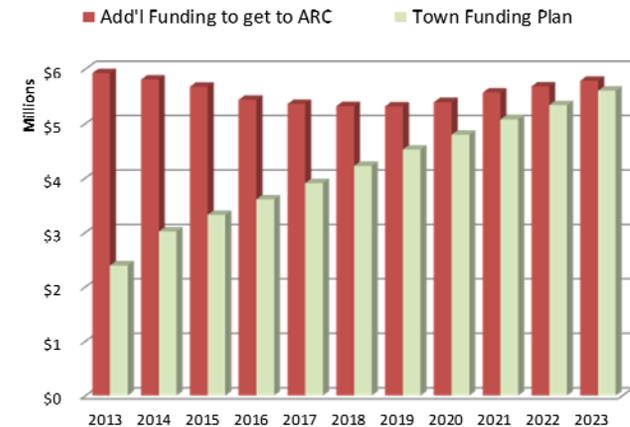
**PROGRAM GROUP: Non-Departmental
PROGRAM: Personnel Benefits**

POST-RETIREMENT BENEFITS TRUST FUND (OPEB's) (con't.)

The Government Accounting Standards Board (GASB) issued Statements No. 43 and No. 45 in 2004, both of which address the Other Post-Retirement Benefit (OPEB) issue. The purpose of GASB 43 is to require the accrual of liabilities of OPEB generally over the working career of plan members rather than the recognition of pay-as-you-go contributions, which is the current practice for most government-sponsored plans. GASB 45 requires the accrual of the OPEB expense over the same period of time. The reporting requirements of GASB 43 and 45 include disclosures and schedules providing actuarially determined values related to the funded status of the OPEB. This requires that the accrued liabilities be determined by a qualified actuary using acceptable actuarial methods. GASB 43 applies to trusts that are established in order to pre-fund OPEB benefits and for trusts that are used as conduits to pay OPEB benefits while GASB 45 applies to the financial statements issued by employers.



In order to comply with GASB 43, at the Town's request, the Legislature enacted Chapter 472 of the Acts of 1998, a Home Rule petition that established a Post-Retirement Benefits Trust Fund to be used to offset or defray future costs of retiree healthcare. (It was amended by Chapter 143 of the Acts of 2009.) The primary objective of this fund is to begin to accumulate funds to meet the actuarially determined past service unfunded accrued healthcare liability of the Town. The Town's OPEB liability, as calculated by the Segal Group as of June 30, 2012, was \$202.7 million. (This will be next be updated with figures as of June 30, 2014.) While the Town is not legally required to make an annual contribution toward reducing the unfunded liability, the Town has taken steps to recognize and fund this liability. In fact, Brookline is one of the few communities in the state that has taken steps to appropriate monies for OPEB's. As of January 1, 2013, the balance in the trust fund was \$16.2 million.



For FY14, \$2.7 million of General Fund revenue is recommended for appropriation plus \$311,268 from assessments on grants / special revenue funds. In addition, a \$500,000 infusion from Free Cash is recommended. These proposals result in a FY14 appropriation of \$3.5 million. According to the actuary report, if the Town continues to follow its funding plan, the Town will be fully-funding the Annual Required Contribution (ARC) in approximately 10 years (see graph to the right). The graph above shows the funding plan through 2030. Based on the current schedule, in FY30 the Pension fund will be fully-funded, allowing for a significant re-direction of funds (\$40.5 million) to OPEB's. While not shown in the graph, once that begins, it greatly reduces the unfunded liability.

EMPLOYEE ASSISTANCE PROGRAM (EAP)

The Town implemented an Employee Assistance Program on May 1, 1999 to provide short-term counseling or referral services to employees and their families who may be experiencing personal or family problems. The use of this program is voluntary and confidential. The budget is level-funded at \$28,000.

GROUP LIFE INSURANCE

The Town provides a group life insurance program available for all employees and retirees. Those who choose to enroll are insured at \$5,000. There are approximately 1,337 active employees and 955 retirees enrolled in the program. The Town has entered into a new 36-month contract with Boston Mutual Insurance Company for FY13 – FY15. The rate for the three-year period is \$76.20 per year per employee, with the Town paying for 75% of the cost. The FY14 budget increases by \$2,500 (1.9%) to \$132,500.

DISABILITY INSURANCE

The Town provides disability insurance to members of the Department Head and Senior Administrator Classification Plan. The contributory program provides coverage to be based on a 90-day elimination period before benefits commence with a benefit of 60% to a maximum of \$6,000 a month per individual. The FY14 budget is level-funded at \$16,000.

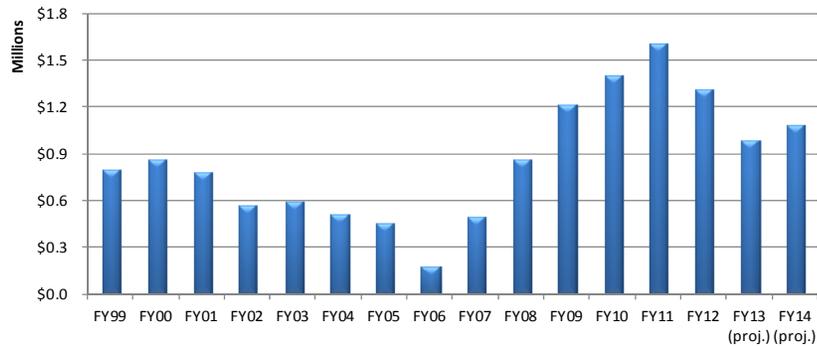
**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

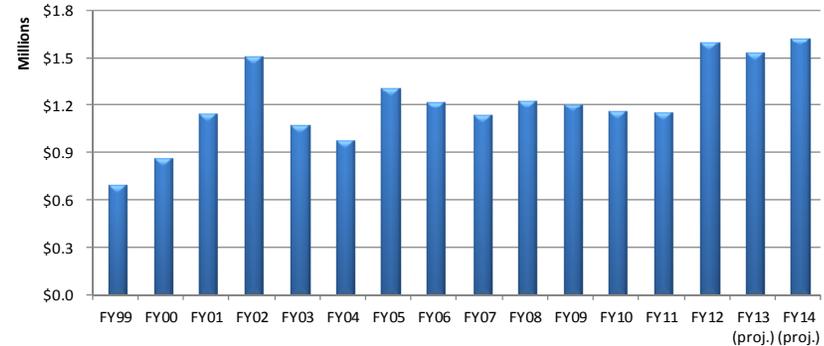
WORKERS' COMPENSATION

The Town provides workers' compensation on a self-insured basis with a stop loss policy of \$800,000 per accident. Employees injured on the job receive 60% of their pay tax-free plus 100% of associated medical bills. Accumulated sick leave may be used to make up the difference between this compensation and normal full pay. The FY14 budget is increased \$520,000 (43.3%) to \$1.72 million. Of the increase, \$270,000 is from Free Cash (to increase fund balance), meaning the base budget is \$1.45 million, an increase of \$250,000 (20.8%). As shown in the below left graph, the fund balance dropped significantly between FY00 and FY06, to the point where the balance was just 14% of a year's expenditures, a very low reserve level for a fund that can experience large spikes in expenses. At the end of FY11, the fund balance was equal to one year's worth of expenditures. This turnaround is due to increasing the annual appropriation, using Free Cash to augment the fund, and efforts to slow the growth in costs. Those efforts have been successful, as shown in the below right graph. However, FY12 realized a significant increase in costs; as a result, both the FY14 base appropriation is increased and Free Cash is used to augment fund balance.

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



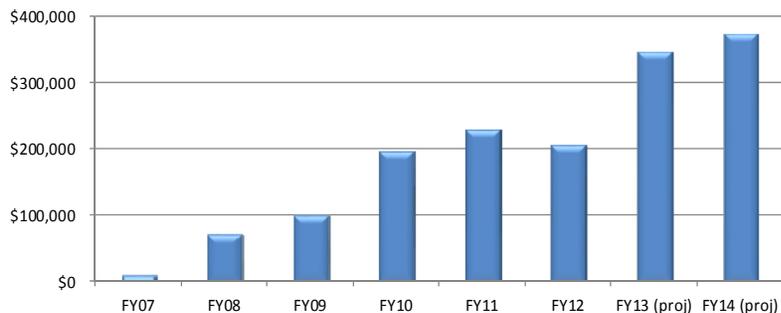
WORKER'S COMP EXPENDITURES



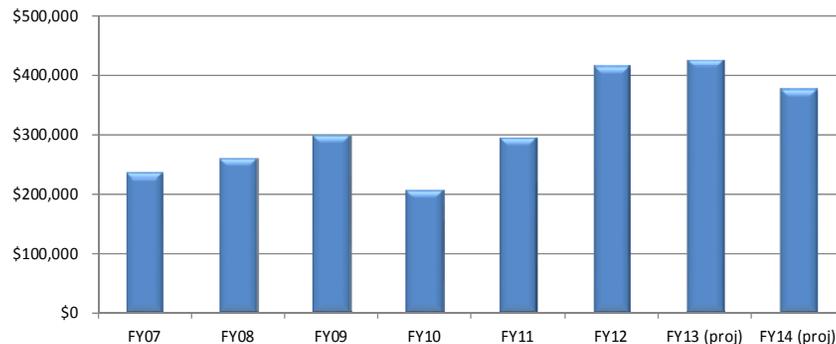
PUBLIC SAFETY INJURED ON DUTY (IOD) MEDICAL EXPENSES TRUST FUND

At the Town's request, the Legislature enacted Chapter 40 of the Acts of 2006, a Home Rule petition that established a Public Safety Injured on Duty (IOD) Medical Expenses Trust Fund. This fund is modeled after the Workers' Compensation Trust Fund statute (MGL, Ch. 40, Sec. 13A) and allows the Town to pay the medical bills of police officers and firefighters who are injured while on duty from a trust fund rather than from a line-item in those departments' budgets. It made little sense that it was permissible to establish a trust fund to cover the medical costs of employees injured on the job who are covered by Worker's Compensation (non-public safety employees), but it was not permissible to establish a fund to pay for similar expenses for public safety employees. The FY14 request is \$400,000, which reflects a decrease of \$160,660 (28.7%). The reason for the large decrease is, in FY13 \$185,660 of Free Cash was used to augment fund balance and no such appropriation is recommended for FY14. The below left graph shows the year-end fund balance since the fund was created in FY07 while below right graph shows annual expenditures from the fund.

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



PUBLIC SAFETY IOD TRUST FUND -- EXPENDITURES



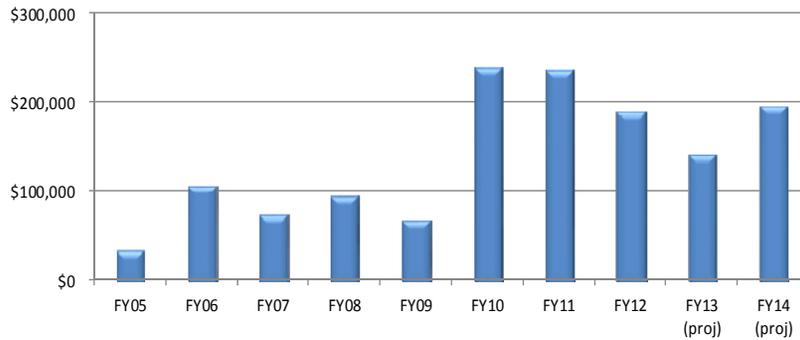
**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

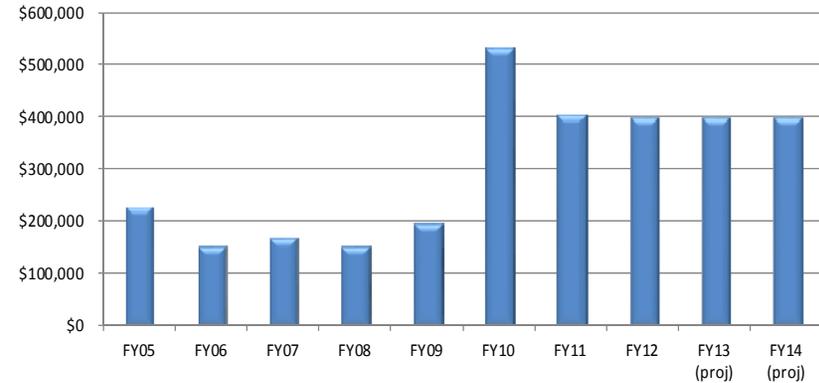
UNEMPLOYMENT COMPENSATION

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 \$674.50 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 FY12 data, approximately 74% of the claims and associated costs are for former School employees, with the remaining 26% for former Town employees. For FY14, the budget is increased \$100,000 (28.6%), all of which come from Free Cash. The infusion from Free Cash is recommended in order to increase the fund balance. The below left graph shows the year-end fund balance since the fund was created in FY05 while the below right graph shows annual expenditures from the fund.

UNEMPLOYMENT TRUST FUND -- YR-END FUND BALANCE



UNEMPLOYMENT TRUST FUND -- EXPENDITURES



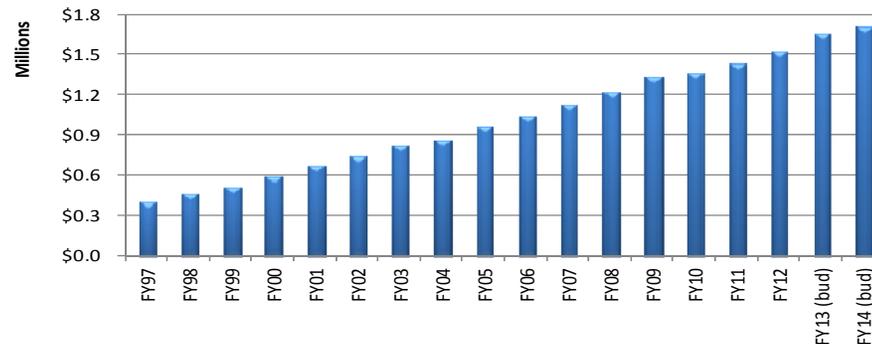
PUBLIC SAFETY MEDICAL DISABILITY

Chapter 41, Section 100B requires the Town to pay all disability-related medical costs for police and firefighters retired from the Town due to a job-related disability. The FY14 appropriation is increased \$10,000 (33.3%) to \$40,000.

MEDICARE PAYROLL TAX

As a result of federal legislation, all local government employees hired after March 1, 1987 are required to be covered under the Medicare program. Both the Town and the employees are responsible for a payroll tax of 1.45%, for a total of 2.9%. As more and more positions turnover, or are added, this tax will increase. It also increases as wages grow, as it is based upon a percentage of wages. The graph below shows the expenditure history of this line-item since FY97. The FY14 requested amount is increased \$65,000 (3.9%) to \$1.73 million.

MEDICARE PAYROLL TAX EXPENDITURES



**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

DEBT SERVICE

Debt Service is the payment of principal and interest costs for bonds issued by the Town for capital projects. For FY14, the Debt Service budget for the General Fund is \$9.6 million, a decrease of \$463,763 (4.6%). The primary reason for the decrease is the final debt service payments being made in FY13 for both the Lincoln School project and the first bond issued for the Lawrence School project. Please see Section VII of this Financial Plan for a more detailed description of the Capital Improvement Program (CIP), debt, and debt service.

LONG-TERM DEBT

In accordance with the Board of Selectmen's Capital Improvements Program (CIP) financing policies, between 4.5% - 6% of the Town's net operating revenues are allocated to service the debt of the CIP. (The policies, which can be found in the Appendix of this Financial Plan, require that a total of 6% of the prior year's net revenue be dedicated to the CIP, with 4.5% targeted for debt and 1.5% targeted for pay-as-you-go.) The Board's policies were designed to boost the commitment to the CIP in an effort to address the backlog of much needed capital projects. In the last 10 years, more than \$98 million in bond authorizations have been voted by Town Meeting, of which \$88 million is supported by the General Fund and \$10 million is supported by Enterprise Funds. As a result, total outstanding debt is now approximately \$75 million, with the General Fund responsible for \$64 million. FY14 General Fund long-term debt service is projected to total \$9.4 million, a decrease of \$463,763 (4.7%) from FY13. The table on page VII-15 shows debt service for all funds, which totals \$12.5 million.

BOND ANTICIPATION NOTES

Bond Anticipation Notes (BANs) are temporary borrowings made by the Treasurer in anticipation of a long-term bond issue. If funds for a project are needed quickly, or only a portion of the funds are needed right away, or if a majority of the funds will be reimbursed by another governmental agency, the Treasurer will issue BANs. BAN interest costs for FY14 are level-funded at \$100,000.

ABATEMENT INTEREST AND REFUNDS

Interest payments, which may be due to a taxpayer as a result of a tax abatement, are paid from this account. Also paid from this account are small refunds due to taxpayers because of overpayments. The budget is level-funded for FY14 at \$60,000.

PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	BUDGET FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Long-Term Debt - Principal	7,955,436	7,428,882	7,207,338	(221,544)	-3.0%
<u>Long-Term Debt - Interest</u>	<u>2,142,824</u>	<u>2,457,992</u>	<u>2,215,772</u>	(242,219)	-9.9%
Total Long-Term Debt	10,098,260	9,886,874	9,423,111	(463,763)	-4.7%
Short-Term Debt Interest - <u>Bond Anticipation Notes (BAN's)</u>	<u>0</u>	<u>100,000</u>	<u>100,000</u>	<u>0</u>	<u>0.0%</u>
Total Short-Term Debt	0	100,000	100,000	0	0.0%
Abatement Interest & Refunds	13,806	60,000	60,000	0	0.0%
TOTAL EXPENDITURE	10,112,066	10,046,874	9,583,111	(463,763)	-4.6%

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

UNCLASSIFIED

The Unclassified portion of the budget represents various miscellaneous accounts in the Town budget, including various reserves. This category of expenses totals \$3.5 million, an increase of \$599,961 (20.6%).

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 Town Meeting and for the printing and production of the Combined Reports, the Town's Annual Report, and the Annual Financial Plan. The budget has been increased \$5,000 (25%) to \$25,000 for FY14.

MMA DUES

The Massachusetts Municipal Association (MMA) is an umbrella organization representing various municipal organizations. One of its most important functions is to lobby the State and Federal governments on behalf of member cities and towns. The dues for FY14 are estimated to be \$11,686, a decrease of \$1,043 (8.2%).

GENERAL INSURANCE

The Town has several insurance coverages including property, boiler, auto, equipment, landlord liability, and fidelity bonds. Property insurance accounts for more than 80% of all the general insurance costs. The total amount requested for FY14 is increased \$60,000 (21.8%) to \$335,000.

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 FY14 is budgeted at \$85,000, while the remaining \$45,000 is for outside professional consulting services that may be necessary during the course of the year. This budget is level-funded at \$130,000 for FY14.

PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	BUDGET FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
Out of State Travel	1,403	3,000	3,000	0	0.0%
Printing of Warrants and Reports	14,219	20,000	25,000	5,000	25.0%
Mass. Municipal Association (MMA) Dues	11,178	12,729	11,686	(1,043)	-8.2%
General Insurance	248,469	275,000	335,000	60,000	21.8%
Audit and Professional Services	129,335	130,000	130,000	0	0.0%
Contingency Fund	12,895	15,000	15,000	0	0.0%
Liability / Catastrophe Fund *	141,959	253,669	154,115	(99,554)	-39.2%
Affordable Housing Trust Fund *	355,264	251,363	555,106	303,743	120.8%
Stabilization Fund *	253,092	0	250,000	250,000	-
Reserve Fund **	605,103	1,946,946	2,028,761	81,815	4.2%
Property Tax Supported (0.75%)	na	1,460,209	1,521,571	61,362	4.2%
Free Cash Supported (0.25)	na	486,736	507,190	20,454	4.2%
TOTAL EXPENDITURE	1,772,917	2,907,707	3,507,668	599,961	20.6%

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

** For the FY12 Actual, the figure shown represents the actual amount spent from the Reserve Fund.

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

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

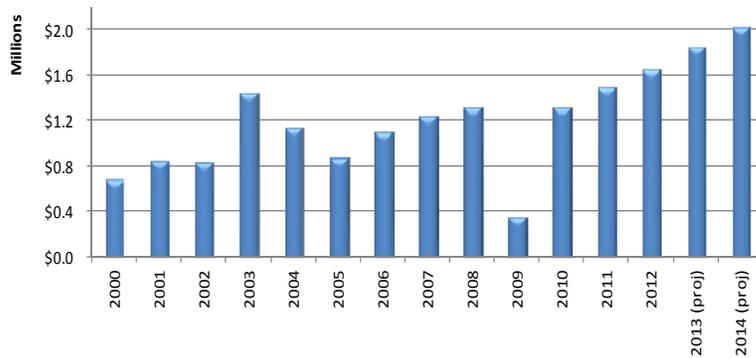
CONTINGENCY FUND

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

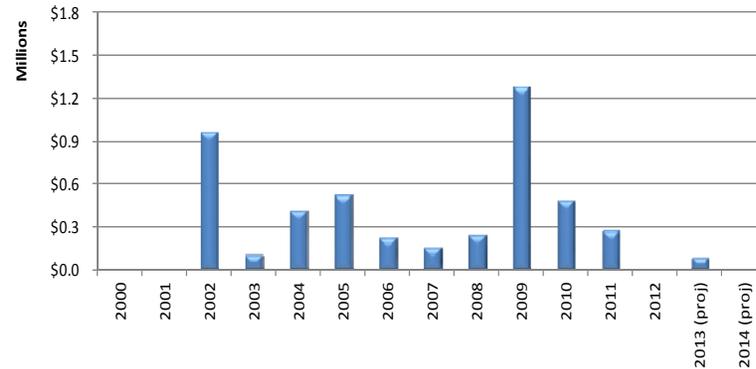
LIABILITY/CATASTROPHE FUND

This reserve was established by Town Meeting in 1997 via Home Rule legislation that was eventually signed into law on April 3, 1998 as Chapter 66 of the Acts of 1998. (It was later amended by Chapter 137 of the Acts of 2001.) The purpose of the Fund is to allow the Town to set aside reserves, pay settlements and judgments, and protect the community from the negative financial impact of catastrophic loss or legal claims. Per the Town's Reserve Fund policies, the required level for this fund is an amount equivalent to 1% of the prior year's net revenue, or \$2 million for FY14. The amount required to achieve the recommended funding level for FY14 is \$154,115, a decrease of \$99,554 (39.2%). The large decrease is reflective of a smaller use of the fund through December 31, 2012 than in the previous year. All of the funding comes from Free Cash, per the Town's Free Cash and Reserve Fund policies. The graphs below show the annual year-end fund balance (left) and expenditure history (right).

LIABILITY/CATASTROPHE FUND -- YR-END FUND BALANCE



LIABILITY/CATASTROPHE FUND -- EXPENDITURES



AFFORDABLE HOUSING TRUST FUND (AHTF)

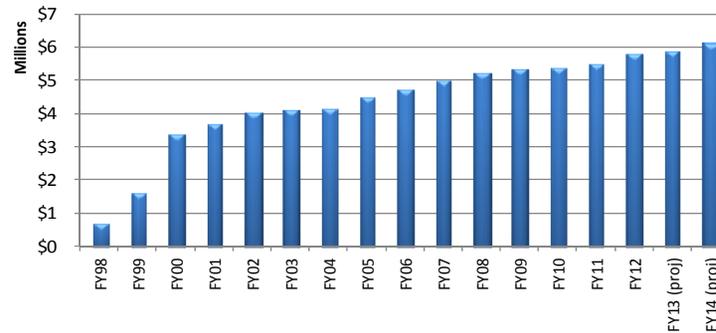
This fund was established as part of the Town's effort to increase the amount of affordable housing in the Town. In FY02, the Town was able to make its first appropriation from General Fund revenues into the Fund, in the amount of \$1 million. This was made possible by having an extremely large Free Cash certification of \$12.4 million. In order to establish a clear policy regarding how Free Cash relates to the Trust Fund, an allocation formula was adopted. The Fiscal Policy Review Committee (FPRC), as part of its work in CY11, recommended a revision to the policy, which the Selectmen adopted. The policy, which can be found in its entirety in the Appendix of this Financial Plan, states that if the year-end fund balance in the AHTF is below \$5 million, then 15% of any Free Cash remaining after funding the first four priorities shall be allocated to the AHTF. Based on this policy, \$555,106 is recommended for appropriation into the AHTF in FY14. The table below provides a history of funding by source, along with the annual year-end fund balance.

	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13 (proj)	FY14 (proj)
From Free Cash	\$0	\$1,000,000	\$311,225	\$316,455	\$348,312	\$0	\$0	\$0	\$0	\$0	\$0	\$355,264	\$251,363	\$555,106
From Developers	\$1,719,294	\$763,249	\$662,564	\$410,133	\$1,077,623	\$349,203	\$554,254	\$187,275	\$550,372	\$0	\$0	\$0	\$0	\$0
Loan Repayments			\$298,067		\$358,339	\$135,014			\$221,000			\$12,744	\$283,111	
Year-End Fund Balance	\$1,619,981	\$3,418,652	\$3,742,815	\$3,697,754	\$4,535,020	\$5,258,404	\$5,460,803	\$5,511,692	\$6,402,773	\$5,452,684	\$4,898,106	\$4,576,196	\$5,136,223	\$5,795,117

STABILIZATION FUND

A “Capital Stabilization Fund” was established upon the 1997 recommendation of the CIP Policy Review Committee, a study group appointed by the Board of Selectmen to review CIP Financing policies and practices. In 2004, the Fiscal Policy Review Committee (FPRC) recommended that the Stabilization Fund be expanded and made accessible for both operating and capital needs when revenue conditions decline to specified levels. To accommodate the expansion of the Fund’s purpose from solely capital to both the capital and operating budgets, the FPRC also recommended changing the funding target from 1% of the replacement value of buildings to 3% of prior year net revenue. As part of the FPRC’s CY11 work, the Committee recommended removing the 3% ceiling since the Stabilization Fund is a component of the Town’s overall fund balance levels, a key metric used by the bond rating agencies. By removing the ceiling, the Town can deposit more into the fund if overall fund balance levels dictate the need. An appropriation of \$250,000 into the fund is recommended for FY14. The graph below shows the annual year-end fund balance.

STABILIZATION FUND -- YR-END FUND BALANCE



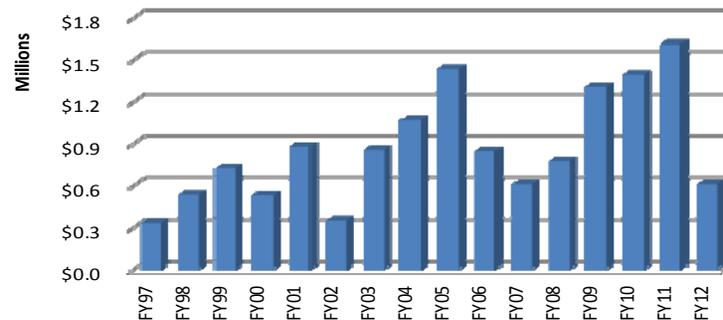
RESERVE FUND

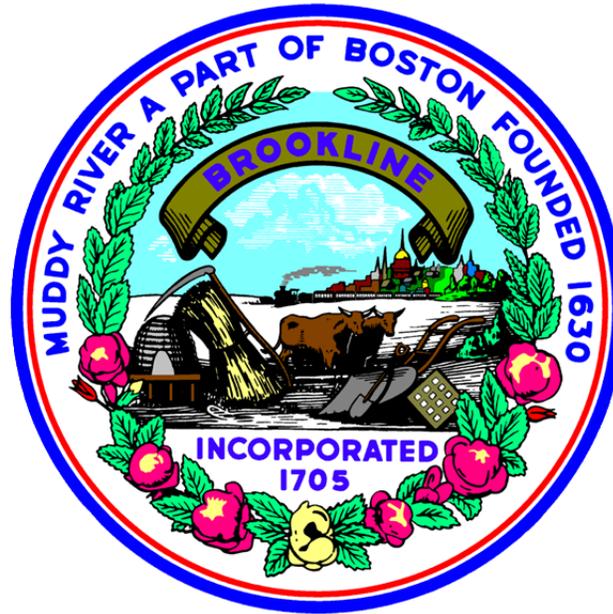
The Reserve Fund is administered by the Advisory Committee and is used to fund extraordinary and unforeseen expenses, per Massachusetts General Laws Chapter 40, Section 6. According to Town policies, it is set at a level equivalent to 1% of the prior year’s net revenue and is funded in the following manner:

- 75% from Operating Budget revenue, in an amount equivalent to 0.75% of the prior year’s net revenue
- 25% from Free Cash, in an amount equivalent to 0.25% of the prior year’s net revenue.

The requested amount of \$2,028,761, which represents an increase of \$81,815 (4.2%), meets the requirements of the Reserve Fund policies that were reviewed by the Fiscal Policy Review Committee (FPRC) in 2004 and 2011 and can be found in the Appendix of this Financial Plan. Of the increase, \$61,362 comes from the Operating Budget and \$20,454 comes from Free Cash. The graph below shows the annual spending history.

RESERVE FUND EXPENDITURES





Public Schools of Brookline

The Budget for the School Department reflects a \$3,467,365 (4.4%) increase driven by wage adjustments included in new employee contracts, rising enrollment, special education, and step increases. The School budget is voted as a single appropriation by Town Meeting. The Superintendent's budget message was not available when this document went to print.

PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs. FY13	
				\$ CHANGE	% CHANGE
TOTAL	75,387,189	79,079,823	82,547,188	3,467,365	4.4%
BENEFITS			20,454,193		
REVENUE	485,689	325,000	450,000	125,000	38.5%

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

NON-APPROPRIATED EXPENSES

This category consists of mandated expenditures and assessments that are automatically added to the tax rate without appropriation. Overall, Non-Appropriated expenses are expected to total \$8,058,759, an increase of \$122,000 (1.5%) for FY14. The total projected State and County Assessments of \$6,222,733, an increase of \$134,914 (2.2%), includes \$5,019,840 for the MBTA and \$766,133 for Norfolk County. The remaining Non-Appropriated expenses include Education Offsets, Tax Titles/ Court Judgments/ Deficits, and the Tax Levy Overlay. Those items decrease \$256,914 (12.3%).

CLASS OF EXPENDITURE	ACTUAL FY2012	BUDGET FY2013	REQUEST FY2014	FY14 vs FY13	
				\$ CHANGE	% CHANGE
<u>State and County Assessments</u>					
County	698,333	715,791	766,133	50,342	7.0%
Retired Employee Health Insurance	1,855	0	0	0	-
Air Pollution District	23,793	24,993	26,690	1,697	6.8%
Metropolitan Area Planning Council (MAPC)	17,164	18,502	18,965	463	2.5%
Special Education	54,728	55,275	66,535	11,260	20.4%
School Choice Sending Tuition	5,000	5,000	10,000	5,000	100.0%
Charter School Assessment	56,101	39,669	66,750	27,081	68.3%
Registry Parking Surcharges	262,660	262,660	247,820	(14,840)	-5.6%
MBTA	4,534,376	4,965,929	5,019,840	53,911	1.1%
SUB-TOTAL - STATE AND COUNTY ASSESSMENTS	5,654,010	6,087,819	6,222,733	134,914	2.2%
<u>Misc. Non-Appropriated Expenses</u>					
Education Offsets	106,839	109,160	111,026	1,866	1.7%
School Lunch	26,417	27,780	28,666	886	3.2%
Libraries	80,422	81,380	82,360	980	1.2%
Tax Levy Overlay	1,910,493	1,958,780	1,700,000	(258,780)	-13.2%
Tax Titles/ Court Judgments/ Deficits	7,374	25,000	25,000	0	0.0%
SUB-TOTAL - MISC. NON-APPROPRIATED	2,024,706	2,092,940	1,836,026	(256,914)	-12.3%
TOTAL NON-APPROPRIATED	7,678,716	8,180,759	8,058,759	(122,000)	-1.5%

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 CY2012. Under the present EQV's, Brookline pays more than 13% of the Norfolk County assessment. While the overall county assessment is limited to a 2 ½% increase under Proposition 2 ½, individual communities' assessments are not. The Town's FY14 assessment will increase \$50,342 (7%) to a total of \$766,133.

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 FY14 will remain \$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 FY14 will increase \$1,697 (6.8%) to \$26,690.

METROPOLITAN AREA PLANNING COUNCIL (MAPC)

The basic purpose of the Council is to coordinate and assist communities in their planning efforts, particularly for those activities or projects that may have a regional impact. The total assessment is apportioned among communities based on the community's share of the total district population. The assessment will increase \$463 (2.5%) for FY14, resulting in a projected cost of \$18,965

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 FY14 assessment will increase \$11,260 (20.4%), resulting in a cost of \$66,535.

SCHOOL CHOICE SENDING TUITION

General Laws Chapter 71, Section 12B mandates that the State assess a municipality or regional school district for pupils attending another school district under School Choice. School Choice tuition charges are assessed against the sending district and paid to the receiving school district. Cherry Sheet estimates are based on the prior year's final tuition rates and enrollment figures. The tuition charge is based on the number of Full Time Equivalent students multiplied by the per pupil tuition rate. Per pupil tuition rates are based on the receiving district's per pupil costs for the prior fiscal year. Costs are based on instruction, pupil services, administration, maintenance and fixed charges. A student's tuition equals 75% of the per pupil cost, up to a limit of \$5,000. For a student with an individualized education plan, a special education increment augments that tuition. The amount of the increment is determined by applying annual cost rates to the specific services cited in a pupil's individual education plan. Based on the Preliminary Cherry Sheets, a \$10,000 assessment is expected for FY14, an increase of \$5,000 (100%).

CHARTER SCHOOL ASSESSMENT

General Laws Chapter 71, Section 89, Sub-section (nn) mandates that the State assess a municipality or regional school district for the costs associated with pupils attending a Charter School district. Municipalities and school districts are reimbursed for this assessment based on the following schedule: in year one, an amount equal to 100% of the assessment; in year two, an amount equal to 60% of the assessment; in year three, an amount equal to 40% of the assessment; after year three, no reimbursement. The reimbursement of the assessment, which appears as revenue under State Aid, is, of course, subject to appropriation. If the account is not fully-funded, then the reimbursement is pro-rated. The FY14 assessment will increase \$27,081 (68.3%) to \$66,750.

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 FY14 surcharge assessment will decrease \$14,840 (5.6%) to \$247,820.

MBTA

The MBTA provides rapid transit and other mass transit services to 175 cities and towns including Brookline. Prior to the 1999 enactment of the reform package that overhauled the budgeting and assessment procedures for the MBTA (commonly referred to as "forward-funding"), only 78 communities were assessed, totaling \$145 million and increasing 2 1/2 % annually. Now 175 communities are assessed and total assessments declined over a six-year period, ending in FY06, when it reached \$127.5 million. With the total assessment being spread over a larger number of communities, the assessment for the original 78 communities was lowered over the six-year period. This is governed by General Laws, Chapter 161A. Beginning in FY07, total assessments could not increase by more than 2 1/2% annually.

MBTA (con't.)

Each community's MBTA assessment equals its weighted share of the total population of the authority. Chapter 161A, Section 9 has determined the weights for each community. The population figures utilized in this calculation are the most recent from the United States Census Bureau. The FY14 total assessment for all communities is estimated at \$157.1 million, with the Town's assessment at \$5.02 million, an increase \$53,911 (1.1%).

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 two components of Education Offsets are School Lunch (\$28,666) and Libraries (\$82,360). In total, they increase by \$1,866 (1.7%). A more detailed explanation of these items can be found in the financing section (Section III) under State Aid.

TAX LEVY OVERLAY

General Laws Chapter 59, Section 25 requires that the Board of Assessors put aside funds from each tax levy in a reserve that is called an Overlay. This account is established in anticipation that a certain percentage of the tax levy may end up being abated or exempted. Individual tax abatements are paid out of this fund, as are exemptions for certain elderly, veterans, surviving spouses, and blind persons. The final amount of the overlay account is determined by the Assessors and added to the tax rate without appropriation. The proposed overlay for FY14 is \$1.7 million, or approximately 1% of the total property tax levy, a decrease of \$258,780 (13.2%).

TAX TITLES, COURT JUDGMENTS, AND DEFICITS

State law provides that if the Town receives a court judgment requiring the payment of funds, the Treasurer, with the Director of Account's approval, may pay the award from the treasury without appropriation. The amount must then be added to the tax rate for the following year unless a subsequent appropriation is made to cover the deficit prior to setting the next year's tax rate. From time to time, there are other non-appropriated expenses that have to be added to the tax rate. Any deficits in revenue, overlay, pensions, or debt and interest accounts, along with tax title amounts, must be added to the following year's tax rate. Expenses for FY14 are level-funded at \$25,000.

**TOWN OF BROOKLINE
FY2014 Program Budget**

SPECIAL REVENUE FUNDS

Outside of the General Fund, there exist particular revenues that are earmarked for and restricted to expenditure for specified purposes, including receipts reserved for appropriation, revolving funds, trust and agency funds, enterprise funds, special purpose funds, and grants. Generally referred to as Special Revenue Funds, these external funds augment the General Fund to support departmental operations. While some are one-time in nature (e.g., grants), others have annual inflows and outflows (e.g., parking meter receipts, cemetery lot sales). Below is a list of all Town special revenue funds, their FY12 year-end fund balance, fund balance as of January 31, 2013, and a brief description of each fund.

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

<u>DEPT</u>	<u>FUND</u>	<u>FUND TYPE</u>	<u>FUND NAME</u>	<u>FY12 YEAR- END FUND BALANCE</u>	<u>FUND BALANCE AS OF 1/31/13</u>	<u>DESCRIPTION</u>
Building	SP19	Local Grant	KEYSPAN ENERGY GRANT	0	17,022	Funds from KeySpan used for energy conservation projects
Building	SP20	Local Grant	NSTAR GRANT/REBATE	1,081	33,950	Funds from NStar used for energy conservation projects
Building	SP25	Revolving Fund (B)	TOWN PROPERTIES REVOLVING FUND	25,100	127,359	Proceeds from rental properties to support maintenance of those facilities
BUILDING SUB-TOTAL				26,181	178,331	
COA	SH01	State Grant	COA SPENDING PLAN FORMULA GRANT	0	6,253	Used to support personnel
COA	SH02	Federal Grant	OLDER AMERICANS ACT	1,495	1,212	Used to provide outreach to Hispanic, Asian and Russian elders
COA	SH24	Local Grant	SENIOR CENTER GIFT	3,989	6,624	Private Grants to support special projects
COA	SH29	Local Grant	ASIAN ELDER OUTREACH PROGRAM	2,934	2,334	Grant for Asian/Russian Outreach
COA	SH30	Local Grant	RUSSIAN AND ASIAN ELDER	28	28	Community Fund grant for Russian/Asian programs
COA	SH31	Local Grant	ARTHRITIS PROGRAMMING	200	175	Community Fund grant for Arthritis programs
COA	SH33	Local Grant	COUNCIL ON AGING GIFT-VAN EXPENSES	1,042	3,205	Donations to support the Senior Center van
COA	SH35	Federal Grant	SPRINGWELL ALZHEIMER'S RESPITE	1,287	1,287	Federal Grant for Respite Workers
COA	SH45	Local Grant	OUTREACH WORKER FOR NUTRITION	650	(85)	Community Fund grant for connecting elders with nutrition services
COA	TH04	Trust	COUNCIL ON AGING EXPENDABLE FUND	2,264	3,554	Supports the Elderbus
COUNCIL ON AGING SUB-TOTAL				13,889	24,587	
Fire	SG19	Revolving Fund (A)	PRIVATE DETAILS	(19,065)	(23,144)	Fire Details account
Fire	SP14	State Grant	SAFE GRANT	3,245	(631)	For the Student Awareness of Fire Education (SAFE) program
Fire	SP55	Local Grant	FIRE SAFETY/PREVENTION GIFT	3,472	3,472	Local gifts to support fire safety efforts
Fire	SP74	State Grant	MASS DECONTAMINATION UNIT DEPLOYMENT	18,023	2,068	Maintain/replace supplies/equipment for Mass Decontamination Trailer
Fire	SPB9	State Grant	FIRE SERVICES STAFFING	4,765	4,765	ARRA grant (through State) for two firefighters
FIRE SUB-TOTAL				10,440	(13,470)	
Health/Human Svcs	SG20	Local Grant	HOLOCAUST MEMORIAL GIFTS	114	114	Supports Holocaust Witness Project
Health/Human Svcs	SG22	Local Grant	MARTIN LUTHER KING DAY	613	365	Supports MLK and Black History programs
Health/Human Svcs	SH03	Local Grant	TUBERCULOSIS GRANT	131,285	134,155	Supports public health nursing
Health/Human Svcs	SH04	Local Grant	ALCOHOLIC BEVERAGE SERVER TRAINING	35,020	35,020	Supports training of bartenders
Health/Human Svcs	SH07	Local Grant	ASIAN-AMERICAN HERITAGE PROGRAM	1,289	1,289	Supports Asian-American programs
Health/Human Svcs	SH11	State Grant	SEPTIC MANAGEMENT PROGRAM	5,871	5,371	Supports environmental health projects
Health/Human Svcs	SH12	Local Grant	VIOLENCE PREVENTION	39,985	40,033	Supports violence and substance abuse prevention
Health/Human Svcs	SH13	Local Grant	CHILDREN'S INSURANCE	23,333	22,852	Supports children's health programs
Health/Human Svcs	SH14	Local Grant	WOMEN'S HEALTH	28,115	31,673	Supports women's health programs
Health/Human Svcs	SH15	Local Grant	ELDER HEALTH	37,114	37,114	Supports elder health programs (with COA)
Health/Human Svcs	SH16	Federal Grant	MLK SERVICE DAY	100	100	Supports MLK and Black History programs
Health/Human Svcs	SH17	Local Grant	CHILDREN'S INJURY PREVENTION	9,587	9,587	Supports injury prevention programs

**TOWN OF BROOKLINE
FY2014 Program Budget**

SPECIAL REVENUE FUNDS

<u>DEPT</u>	<u>FUND</u>	<u>FUND TYPE</u>	<u>FUND NAME</u>	<u>FY12 YEAR- END FUND BALANCE</u>	<u>FUND BALANCE AS OF 1/31/13</u>	<u>DESCRIPTION</u>
Health/Human Svcs	SH19	Local Grant	CLINIC BOOKS	10,705	10,705	Supports dental health programs and outreach
Health/Human Svcs	SH22	Local Grant	CHINESE HEALTH	15,131	15,131	Supports programs targeting Chinese speakers and translation services
Health/Human Svcs	SH23	Local Grant	RUSSIAN AMERICAN FESTIVAL	1,723	1,723	Supports outreach efforts to Russian immigrant community
Health/Human Svcs	SH27	Special Purpose	COMMISSION FOR THE DISABLED	34,164	28,364	From handicapped parking violations to support Commission
Health/Human Svcs	SH28	Local Grant	SKIN CANCER AWARENESS	4,910	4,910	Supports sun safety awareness
Health/Human Svcs	SH32	Local Grant	MULTI-CULTURAL PROGRAM	50	50	Supports Inter-Group Relations programs
Health/Human Svcs	SH36	Federal Grant	DRUG FREE COMMUNITY SUPPORT PROGRAM	(6,194)	(11,334)	Supports B-CASA and school-based violence/substance abuse prevention
Health/Human Svcs	SH37	Local Grant	MEDICAL RESERVE CORPS	24,284	5,060	Supports activities of the Medical Reserve Corps
Health/Human Svcs	SH38	State Grant	EMERGENCY PREPARATION	6,281	6,414	From State DPH for emergency preparation planning
Health/Human Svcs	SH39	Local Grant	DIVERSE THE CURSE GIFT	1,455	1,455	For Hidden Brookline projects
Health/Human Svcs	SH40	Local Grant	WELLNESS IN THE COMMUNITY	22,436	13,989	Supports wellness initiatives including "Brookline On the Move"
Health/Human Svcs	SH41	Local Grant	HEALTH INSURANCE PROJECT	2,030	1,450	Grant to educate and enroll people in health insurance
Health/Human Svcs	SH47	State Grant	TOBACCO AND ALCOHOL AWARENESS	9,537	12,329	Tobacco control program for Brookline and four other communities
Health/Human Svcs	TH01	Trust	STEPHEN TRAIN EXPENDABLE FUND	25,338	14,198	Supports Health Center expenditures
Health/Human Svcs	TH02	Trust	STEPHEN TRAIN NON-EXPENDABLE FUND	101,117	101,117	Cannot be spent
Health/Human Svcs	TH05	Trust	FRIENDS OF BROOKLINE HEALTH	6,696	8,550	Supports Friends' activities
HEALTH AND HUMAN SERVICES SUB-TOTAL				572,089	531,784	
HR	TI02	Special Purpose	GROUP HEALTH TRUST FUND	772,283	772,906	Fund from when Town was self-insured
HR	TI03	Special Purpose	WORKERS COMPENSATION TRUST FUND	1,309,366	1,692,285	Worker's comp trust fund
HR	TI06	Special Purpose	UNEMPLOYMENT COMPENSATION TRUST FUND	192,257	391,045	Unemployment trust fund
HR	TI07	Special Purpose	PUBLIC SAFETY INJURED ON DUTY TRUST FUND	207,440	686,115	Trust fund for Sec. 100 medical payments for public safety employees
HUMAN RESOURCES SUB-TOTAL				2,481,346	3,542,351	
Library	SL01	State Grant	STATE LIBRARY AID	6,381	39,721	State aid for Library operations
Library	SL14	Local Grant	LIBRARY FOUNDATION GIFT	9,829	9,829	Library Foundation gift for Coolidge Corner Library
Library	SL16	Local Grant	MAIN LIBRARY GIFT	24,650	24,650	Library Trustee and Foundation gift for Main Library landscaping project
Library	SL17	Local Grant	LIBRARY ANNUAL APPEAL	35,139	35,139	Proceeds from Annual Appeal to be spent on library materials
Library	SL29	Special Purpose	LIBRARY DAMAGE RECOVERY	58,336	69,470	Funds recovered to replace/repair lost or damaged library materials
Library	TL05	Trust	J.L. GARDNER 1924 FUND	43	0	Unrestricted trust fund
Library	TL09	Trust	FRANCES HUNT FUND	125	125	For the purchase of books
Library	TL10	Trust	LOUISE HOOPER FUND	406	378	For history and economics books
Library	TL12	Trust	LIBRARY GENERAL CONTRIBUTION FUND	3,087	(521)	Donations, usually "in lieu of flowers", for books or other materials
Library	TL14	Trust	PRESERVATION OF HISTORIC RECORDS	105	0	To help preserve the Library's collection
Library	TL22	Trust	DOROTHY CLEMENS FUND	1,159	(458)	Restricted to books and other library materials on travel and home repair
Library	TL24	Trust	CHILDREN'S CENTENNIAL FUND	441	0	For the physical plant and collections of the Children's Department
Library	TL27	Trust	HOESLY-SCHNEIDER LIBRARY FUND	200	(272)	Restricted to Children's books, 50% to Coolidge Corner Library
Library	TL28	Trust	MILDRED BENT LIBRARY FUND	1,500	(2,573)	Unrestricted trust fund
Library	TL31	Trust	BENEDICT ALPER BOOK TRUST	115	10	For the purchase of books
Library	TL33	Trust	MARG BREEN DELEON BOOK FUND	16	0	For the purchase of books
Library	TL38	Trust	BARCLAY HOUSE TENANTS FUND	30	0	Restricted to books and materials for senior citizens and children
Library	TL41	Trust	LIBRARY GALA TRUST FUND	8,660	(5,763)	Proceeds from the annual Gala, to be spent on library materials
Library	TL44	Trust	BERNICE B GODINE FUND	(183)	(109)	Restricted to books and materials for Putterham Library
Library	TL45	Trust	FRIENDS OF THE LIBRARY	381	282	Friends group use to pay for materials or services
LIBRARY SUB-TOTAL				150,420	169,908	

**TOWN OF BROOKLINE
FY2014 Program Budget**

SPECIAL REVENUE FUNDS

<u>DEPT</u>	<u>FUND</u>	<u>FUND TYPE</u>	<u>FUND NAME</u>	<u>FY12 YEAR- END FUND BALANCE</u>	<u>FUND BALANCE AS OF 1/31/13</u>	<u>DESCRIPTION</u>
Planning	SA03	Escrow	CDBG ESCROW	3,188	3,188	Escrow for lead paint abatement program
Planning	SG01	Federal Grant	COMMUNITY DEVEL BLOCK GRANT (CDBG)	(5,529)	(124,308)	CDBG program
Planning	SG02	Federal Grant	HOUSING REHAB LOAN PROGRAM	(1,698)	124,994	Match for homebuyer assistance for CDBG program
Planning	SG03	Federal Grant	RENTAL REHAB PROGRAM	25,363	25,363	Funding for housing program outreach
Planning	SG15	Federal Grant	HOME PROGRAM	8,145	8,145	HOME Grant
Planning	SG30	Local Grant	TOWN WIDE CELEBRATIONS/PROMOTION	34,022	26,815	Funds for the First Light Festival
Planning	SG36	Revolving Fund (B)	FACADE IMPROVEMENT LOAN PROGRAM	19,081	2,833	Loans to businesses for façade improvements
Planning	SG43	Special Purpose	GATEWAY EAST PROJECT GIFT	26,261	26,261	Payment from 1 Brookline Place
Planning	SG47	Revolving Fund (A)	PLANNING BOARD OUTSIDE CONSULTANTS	3,568	3,573	Funds from prospective developers to be used for Town studies
Planning	SG48	Federal Grant	HOMELESS PREVENTION/RAPID REHOUSING	2,424	2,424	Federal stimulus funds for homeless prevention
Planning	SG49	Federal Grant	CDBG RECOVERY	(923)	(1,352)	Federal stimulus funds for CDBG program
Planning	SG51	Federal Grant	ENERGY EFFICIENCY BLOCK GRANT	(3,795)	(1,359)	Federal stimulus funds for energy efficiency programs
Planning	SG56	Various	HUBWAY REGIONAL BICYCLE SHARING	50,000	(15,307)	Gifts and grants for the Hubway regional bike share program
Planning	SG57	State Grant	MHC SURVEY/PLAN. GRANT (FISHER HILL GATEHOUSE)	(16,000)	0	Fisher Hill Gatehouse study
Planning	SG59	State Grant	GREEN COMMUNITY GRANT	99,371	10,646	Funds from becoming a Green Community
Planning	TG05	Trust	HOUSING TRUST	4,576,196	4,919,700	For affordable housing projects
PLANNING SUB-TOTAL				4,819,674	5,011,616	
Police	SA07	Special Purpose	PARKING METER FUND	3,686,643	6,157,288	Parking Meter receipts (transferred to General Fund)
Police	SP06	Local Grant	WALK & TALK	5,745	12,935	BHA grant for the Walk & Talk program
Police	SP10	Federal Grant	POLICE VESTS	48,516	25,341	Reimbursed 50% on selected body armor
Police	SP34	Federal Grant	VIOLENCE AGAINST WOMEN ACT	(19,287)	(18,783)	Funds the Domestic Violence Advocate
Police	SP82	Federal Grant	URBAN AREAS SECURITY INITIATIVE (UASI)	(305)	(18,695)	For regional training and equipment
Police	SP85	State Grant	CLICK IT & TICKET	7,646	9,684	For mobilization units and traffic enforcement equipment
Police	SPB4	State Grant	FY11 EMERGENCY TELECOMM. BD TRAINING	(8,838)	(8,838)	For 911 training
Police	SPB6	Federal Grant	EDWARD BYRNE JUSTICE ASSISTANCE	12,971	6,471	For technological advancements in Police Department
Police	SPB7	Federal Grant	EDWARD BYRNE JUSTICE ASSISTANCE (ARRA)	(5,290)	(16,822)	Federal stimulus funds for technological advancements
Police	SPC2	State Grant	FY11 911 PSAP GRANT	16,349	16,349	For enhanced 911 services
Police	SPC3	State Grant	FY11 EMERGENCY TELECOMM. BD TRAINING	(7,638)	(7,638)	For 911 training
Police	SPC4	State Grant	2010 JOINT NORFOLK JAG PROJECT	(24,750)	(58,757)	Supports community programs
Police	SPC6	State Grant	FY09 EMERGENCY MANAGEMENT GRANT	3,674	3,674	Supports the Emergency Management Team's equipment
Police	SPC8	State Grant	SHANNON COMMUNITY SAFETY GRANT	1,951	1,951	For anti-gang programs and warrant sweeps
Police	SPC9	State Grant	FY12 911 PSAP GRANT	(83,553)	(8,293)	For enhanced 911 services
Police	SPD1	State Grant	FY12 911 DEPT TRAINING GRANT	(24,367)	1,973	For enhanced 911 services
Police	SPD4	State Grant	EDWARD BYRNE JUSTICE ASSISTANCE	0	(6,932)	For technological advancements in Police Department
Police	SPD6	State Grant	FY09 CITIZEN CORP GRANT	(2,277)	(2)	CERT Program training, planning and equipment
Police	SPD7	State Grant	FY12 UNDERAGE ALCOHOL ENFORCEMENT	(135)	(157)	Used to combat underage drinking and drunk driving
Police	SPD9	Federal Grant	UASI/FEMA CRITICAL INFRASTRUCTURE	0	(37,365)	Used for security upgrades to the Public Safety Building
Police	SPE1	State Grant	FY12 PEDESTRIAN/BIKE/MOPED SAFETY	0	151	Used for bicycle safety and pedestrian/crosswalk safety
Police	SPE2	Federal Grant	FY10 EMERGENCY PREPAREDNESS	0	(19,988)	Equipment supporting the Emergency Management Team
Police	SPE3	State Grant	FY13 911 TRAINING GRANT	0	(14,071)	For enhanced 911 services
Police	SPE6	State Grant	SHANNON COMMUNITY SAFETY GRANT	0	(13,026)	For anti-gang programs and warrant sweeps
Police	TA05	Revolving Fund (A)	PRIVATE DETAILS - POLICE	(400,529)	(256,324)	Police Details account
Police	TP02	Trust	LAW ENFORCEMENT EXPENDABLE FUND	37,261	36,711	Proceeds from drug forfeitures
Police	TP03	Trust	BROOKLINE CITIZEN POLICE ACADEMY	2,553	2,954	Supports the Citizen Police Academy
Police	TP04	Trust	PUBLIC SAFETY MEMORIAL TRUST	4,223	4,226	Trust to construct memorial for fallen members in line of duty
Police	TP05	Trust	FIREARMS FINGERPRINT IDENTITY	0	360	Proceeds from civilian fingerprint background checks
POLICE SUB-TOTAL				3,250,563	5,794,377	

**TOWN OF BROOKLINE
FY2014 Program Budget**

SPECIAL REVENUE FUNDS

<u>DEPT</u>	<u>FUND</u>	<u>FUND TYPE</u>	<u>FUND NAME</u>	<u>FY12 YEAR-</u>	<u>FUND</u>	<u>DESCRIPTION</u>
				<u>END FUND</u>	<u>BALANCE</u>	
				<u>BALANCE</u>	<u>AS OF</u>	
					<u>1/31/13</u>	
Police/Fire	SP29	Special Purpose	PUBLIC SAFETY DAMAGE RECOVERY	35,319	32,547	Funds recovered to replace/repair damaged goods
Police/Fire	SP97	Local Grant	SYDA FOUNDATION GIFT	2,751	2,751	Local gift for the Police and Fire Departments
POLICE/FIRE SUB-TOTAL				38,070	35,298	
DPW	EW40	Enterprise Fund	WATER/SEWER ENTERPRISE FUND	984,738	4,681,277	See the DPW portion of Sec. IV for a description
DPW	SW01	Special Purpose	CEMETERY LOTS/GRAVES	350,587	422,304	From sale of lots and service fees; for improvements to the cemetery
DPW	SW03	State Grant	CH90 HIGHWAY	(383,446)	(1,152,433)	For roadway reconstruction
DPW	SW08	State Grant	CH573:1985 OLMSTED PARK IMPROVEMENTS	15,615	14,115	For improvements to and management of Olmsted Park
DPW	SW16	State Grant	COMPOST BIN	3,366	4,326	For sale/purchase of compost bins
DPW	SW18	State Grant	ALLERTON-OLMSTED PARK	22,715	22,715	Improvements to and management of Allerton Overlook/Olmsted Park
DPW	SW20	Special Purpose	CYPRESS ST PLAYGROUND GIFT	12,625	12,625	Gift from the Cypress Street development for playground improvements
DPW	SW27	State Grant	RIVERWAY HISTORIC LAND PRESERVATION	25,000	25,000	DEM grant for the Riverway
DPW	SW28	Local Grant	HALL'S POND SANCTUARY GIFT (STONEMAN)	25,022	25,054	Gift for improvements to/management of Hall's Pond Nature Sanctuary
DPW	SW29	Special Purpose	DPW DAMAGE RECOVERY	30,681	39,309	Insurance proceeds recovered to replace/repair damaged goods
DPW	SW30	Local Grant	PARK/OPEN SPACE GIFT	22,277	19,848	Gifts/donations for improvements to parks and open spaces
DPW	SW31	State Grant	RESTORATION OF HALL'S POND	22,360	22,360	Grant for improvements to and management of Halls Pond
DPW	SW39	Revolving Fund (B)	SIDEWALK AND WALKWAYS	32,858	97,858	"Betterment Fund" for sidewalk improvements
DPW	SW43	Local Grant	BROOKLINE IN BLOOM PROGRAM	95	55	Local grant money to support the bulb planting program
DPW	SW44	Local Grant	CONRY SQUARE GIFT	2,525	2,525	Off-site improvement fund for improvements to Conry Square
DPW	SW45	Local Grant	BILLY WARD PLAYGROUND GIFT	6,800	0	Off-site improvement fund for improvements to Billy Ward Playground
DPW	SW48	Federal Grant	RECREATIONAL TRAILS GRANT	7,500	7,500	For improvements to conservation trails
DPW	SW52	State Grant	LANDFILL CLOSURE URBAN SELF-HELP	87,939	83,539	For Skyline Park and associated trails
DPW	SW53	Local Grant	IF YOU CAN RIP IT-YOU CAN RECYCLE IT	2,175	3,861	Community Fund grant for recycling education
DPW	SW54	MWRA Grant	MWRA CSO CONTROL PROJECT	4,131,097	5,240,661	Sewer Separation Project in lower Beacon St. area - 100% MWRA Grant
DPW	SW58	Local Grant	LARZ ANDERSON FILM SERIES	1,837	537	Grant funding for outdoor films
DPW	SW59	Local Grant	RECYCLING BINS	102	0	Community Fund grant for recycling bins
DPW	SW61	Local Grant	PARKS SUMMER OUTDOOR MOVIE SERIES	28,175	24,632	Grants and donations for outdoor films
DPW	SW62	Special Purpose	1285 BEACON ST MITIGATION	43,767	32,518	From ZBA decision for traffic and streetscape improvements
DPW	SW63	Special Purpose	150 ST PAUL ST MITIGATION	19,494	16,321	From ZBA decision for traffic improvements
DPW	SW64	State Grant	LOST POND SANCTUARY GRANT	9,790	9,790	To improve pathways, access, and use of Lost Pond Nature Sanctuary
DPW	SW67	Local Grant	DEVOTION SCHOOL PLAYGROUND	10,000	10,000	From ZBA decision for playground improvements
DPW	SW68	Local Grant	GREEN DOG PROGRAM	200	200	Local donation to support Green Dog program
DPW	SW69	State Grant	DEP SINGLE-STREAM RECYCLING	5,416	0	For purchase of single-stream toters
DPW	SW70	State Grant	DCR EMERALD NECKLACE PED/BIKE CROSSING	80,000	80,000	For design development of pedestrian/bike crossings in Emerald Necklace
DPW	TW03	Trust	A.W. & F.G. BLAKE EXPENDABLE TREE FUND	5,470	5,479	Purchase, planting, and maintenance of shade trees
DPW	TW04	Trust	A.W. & F.G. BLAKE NON-EXPENDABLE FUND	3,000	3,000	Interest used for the purchase, planting, and maintenance of shade trees
DPW	TW05	Trust	J. BOWDITCH EXPENDABLE TREE FUND	15,816	15,832	Care and planting of trees on the streets of the Town
DPW	TW06	Trust	J. BOWDITCH NON-EXPENDABLE TREE	4,500	4,500	Interest used for the care and planting of trees on Town streets
DPW	TW07	Trust	D.B. HOAR MEMORIAL EXPENDABLE FUND	52,991	53,095	Care of D.B Hoar Memorial Land
DPW	TW09	Trust	D.B. HOAR BIRD SANCTUARY EXPEND. FUND	57	57	Care of D.B Hoar Memorial Land
DPW	TW11	Trust	D.B. HOAR TREE EXPENDABLE FUND	205,435	225,493	Planting and caring for trees/other vegetation of the Hoar Sanctuary
DPW	TW13	Trust	J. WARREN EXPENDABLE TREE FUND	6,692	6,697	Planting trees on the streets of the Town
DPW	TW14	Trust	J. WARREN NON-EXPENDABLE TREE FUND	1,000	1,000	Interest used for the planting of trees on the streets of the Town
DPW	TW15	Trust	LONGWOOD MALL TREE EXPENDABLE FUND	24,632	22,636	Specialized care of trees, lawns and parkland on Longwood Mall
DPW	TW17	Trust	AMORY WOODS PARK EXPENDABLE FUND	31,521	31,561	Funds for improvements to Amory Woods
DPW	TW19	Trust	MINOT PARK - ROSE GARDEN EXPEND. FUND	24,622	24,653	For maintenance and management of the Minot Rose Garden
DPW	TW21	Special Purpose	CONSERVATION COMMISSION FUND	25,908	25,941	Purchase of land/other interests in real estate; other conservation purposes
DPW	TW23	Special Purpose	CEMETERY PERPETUAL CARE EXPEND. FUND	133,429	131,575	Maintenance/management/care of the Cemetery grounds

TOWN OF BROOKLINE FY2014 Program Budget				SPECIAL REVENUE FUNDS		
DEPT	FUND	FUND TYPE	FUND NAME	FY12 YEAR- END FUND BALANCE	FUND BALANCE AS OF 1/31/13	DESCRIPTION
DPW	TW24	Trust	CEMETERY PERPETUAL CARE NON-EXPEND.	1,112,075	1,135,893	Interest generated from fund used by Cemetery Trustees
DPW	TW25	Trust	SPECIAL TREE PLANTING EXPENDABLE FUND	17,620	18,142	Planting of trees
DPW	TW27	Trust	BROOKLINE RESERVOIR TREE EXPEND. FUND	26	26	For trees at the Brookline Reservoir
DPW	TW29	Trust	BEN ALPER TREE EXPENDABLE FUND	13,385	13,485	Planting of trees
DPW	TW30	Trust	BEN ALPER TREE NON-EXPENDABLE FUND	146,367	146,468	Interest used for the planting of trees in Brookline
DPW	TW31	Trust	TANYA STARZENSKI TREE-LANDSCAPING	385	385	Planting of trees
PUBLIC WORKS SUB-TOTAL				7,426,241	11,612,415	
Recreation	E700	Enterprise Fund	GOLF COURSE ENTERPRISE FUND	204,639	169,500	See the Recreation portion of Sec. IV for a description
Recreation	SL04	Revolving Fund (B)	RECREATION REVOLVING FUND	253,970	190,950	See the Recreation portion of Sec. IV for a description
Recreation	SL20	Local Grant	BROOKLINE DAY	0	20,000	Funds the Recreation Department's annual "Brookline Day"
Recreation	TR01	Trust	ROBSON YOUTH SOCCER EXP FUND	4,165	4,170	Used for sports equipment purchases and signage
Recreation	TR02	Local Grant	BAA REC EXPENDABLE TRUST	245,214	205,499	Annual payment from the BAA for the Boston Marathon
Recreation	TR03	Trust	LYNCH RECREATION EXPENDABLE FUND	343	343	Used for playground equipment
Recreation	TR04	Trust	BROOKLINE RECREATION BOOSTER CLUB	9,874	4,116	Donations used for expenses for various Recreation programs
Recreation	TR05	Trust	KIRRANE SPECIAL NEEDS EXPENDABLE FUND	327	327	Special Olympics team equipment and supplies
Recreation	TR07	Trust	CHILDREN'S CAMP EXPENDABLE FUND	17	17	Scholarships for Recreation programs
Recreation	TR08	Trust	JM NOE EXPENDABLE TRUST	6,526	6,534	Sports equipment for basketball program and maintenance of facility
Recreation	TR09	Trust	GRIGGS PARK GARDEN GIFT	106	106	Improvements to the Solomon Memorial Garden at Griggs Park
Recreation	TR10	Trust	AFTER THE PROM PARTY	47,448	47,591	Donations to support the After the Prom Party
RECREATION SUB-TOTAL				772,629	649,153	
Selectmen	SG04	State Grant	ARTS COUNCIL	27,219	30,815	Local arts grants
Selectmen	SG25	Special Purpose	RCN / COMCAST GIFT ACCOUNT	607,004	593,402	Payments for PEG/Access facilities/other cable purposes
Selectmen	SG27	Local Grant	ARTS MATCHING GRANT	2,251	(1,349)	Covers administrative expenses of Arts Commission
Selectmen	SG45	Special Purpose	SALE OF TOWN-OWNED LAND	3,250,000	0	Proceeds from the sale of Town-owned land
Selectmen	SG53	Special Purpose	STORM DAMAGE RECOVERY (MARCH, 2010)	57,852	49,591	Insurance proceeds from March, 2010 flood damage
Selectmen	SG54	Local Grant	NSTAR COMMUNITY OUTREACH GRANT	28,873	8,127	Grant to promote energy conservation awareness
Selectmen	SG55	Special Purpose	PIONEER INSTITUTE AWARD (MUNI REPORT)	3,000	3,000	Award from the Pioneer Institute's Municipal Report contest
Selectmen	SG58	Local Grant	POET LAUREATE OF BROOKLINE PROGRAM	501	1	Supports Brookline's Poet Laureate program
Selectmen	TG02	Special Purpose	STABILIZATION FUND	5,808,860	5,828,529	General stabilization fund as allowed for under MGL, Ch. 40, Sec. 5B
Selectmen	TG03	Trust	PENNY SAVINGS FUND	6,799	6,807	Residue from old (1948) fund related to children's savings fund
Selectmen	TG04	Trust	COMMISSION FOR WOMEN	1,154	1,154	Donations to support the Commission for Women
Selectmen	TI04	Special Purpose	LIABILITY INSURANCE TRUST FUND	1,665,760	1,841,762	Funded from Free Cash and spent with Advisory Committee approval
SELECTMEN SUB-TOTAL				11,459,273	8,361,839	
Town Clerk	SG05	State Grant	ELECTION HOURS REIMBURSEMENT	29,690	49,169	State grant for state election costs
TOWN CLERK SUB-TOTAL				29,690	49,169	
Veterans	SG21	Local Grant	TOWN CELEBRATIONS FUND	(8,459)	16,891	Flag Day and Adopt-A-Pole donations
VETERANS SUB-TOTAL				(8,459)	16,891	
GRAND TOTAL				31,042,046	35,964,249	

CAPITAL IMPROVEMENTS PROGRAM

Capital planning and budgeting is a critical undertaking for any government and is "central to economic development, transportation, communication, delivery of other essential services, and environmental management and quality of life", as stated in ICMA's *Capital Budgeting: A Guide for Local Governments*. In fact, without a sound plan for long-term investment in infrastructure, facilities, and equipment, a local government's ability to accomplish its goals is greatly hindered. Developing a financing plan for capital investments that fits within the overall financial framework of a community is of equal importance, as poor decisions regarding the use of debt can negatively impact a community's financial condition for many years.

In Massachusetts, the preparation of the annual Capital Improvements Program (CIP) is mandated by State statute. Massachusetts General Law Chapter 41 provides that the Planning Board shall annually prepare and submit a CIP for a Town. In Brookline's case, Chapter 270 of the Acts of 1985, special legislation known as the "Town Administrator Act", directs the Town Administrator to prepare and recommend an annual financial plan that includes a CIP. The Deputy Town Administrator and the Director of Planning and Community Development co-chair a working group of department heads that reviews and evaluates all project requests. A number of these requests arise from public input received by boards and commissions. A more detailed description of the CIP process can be found starting on page VII-3.

The Town has a set of formal CIP policies that define what a capital improvement project is, how projects are evaluated and prioritized, and how the CIP is financed. The complete text of these policies can be found in the Appendix of this Financial Plan. It is important that a governmental body comply with its policies, as it makes little sense, if any, to adopt policies only not to follow them. In that regard, the table on the following page presents the indicators that are to be monitored per the Debt Management Policies portion of the CIP Financing Policies, along with other standard debt measurement variables. The recommendations contained herein are in compliance with the Board of Selectmen's CIP Policies.

INTRODUCTION

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

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

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

MEASUREMENT OF CIP FINANCING POLICIES & OTHER COMMON DEBT INDICATORS

VARIABLE	FY13	FY14	FY15	FY16	FY17	FY18	FY19
Legal Limit for Outstanding Debt = 5% of Equalized Valuation (EQV) EQV for 1/1/12 = \$16.227 billion. Assume 2.5% annual growth. (In billions)	\$16.632	\$17.048	\$17.474	\$17.911	\$18.359	\$18.818	\$19.288
Outstanding Debt as a % of EQV	0.5%	0.4%	0.4%	0.4%	0.6%	0.6%	0.5%
General Fund Outstanding Debt as a % of EQV	0.4%	0.4%	0.4%	0.3%	0.6%	0.5%	0.5%
Net General Fund Outstanding Debt as a % of EQV	0.4%	0.4%	0.4%	0.3%	0.6%	0.5%	0.5%
Total Outstanding Debt (in millions)	\$75.1	\$75.2	\$74.1	\$65.6	\$116.8	\$108.2	\$105.6
General Fund Outstanding Debt (in millions)	\$64.1	\$65.2	\$65.1	\$57.6	\$108.6	\$101.6	\$98.8
Net General Fund Outstanding Debt (in millions)	\$61.3	\$62.8	\$63.0	\$55.9	\$107.2	\$100.4	\$98.0
Total Debt Service (in millions)	\$12.5	\$12.0	\$12.2	\$13.2	\$12.7	\$16.2	\$15.4
General Fund Debt Service (in millions)	\$9.9	\$9.5	\$9.9	\$10.8	\$10.6	\$14.2	\$13.8
Net General Fund Debt Service (in millions)	\$9.3	\$9.0	\$9.4	\$10.3	\$10.0	\$13.7	\$13.3
Total Debt Service Per Capita	\$212	\$205	\$208	\$224	\$216	\$276	\$263
General Fund Debt Service Per Capita	\$169	\$162	\$169	\$184	\$180	\$243	\$236
Net General Fund Debt Service Per Capita	\$159	\$153	\$159	\$175	\$171	\$233	\$226
Total Debt Service as a % of Revenue	5.0%	4.7%	4.7%	4.9%	4.6%	5.7%	5.2%
General Fund Debt Service as a % of General Fund Revenue	4.4%	4.2%	4.3%	4.5%	4.3%	5.6%	5.3%
Net General Fund Debt Service as a % of General Fund Revenue	4.2%	3.9%	4.1%	4.3%	4.1%	5.4%	5.1%
A. Total Outstanding Debt Per Capita as a % of Per Capita Income	1.9%	1.8%	1.7%	1.5%	2.6%	2.4%	2.2%
General Fund Outstanding Debt Per Capita as a % of Per Capita Income	1.6%	1.6%	1.5%	1.3%	2.4%	2.2%	2.1%
Net General Fund Outstanding Debt Per Capita as a % of Per Capita Income	1.5%	1.5%	1.5%	1.3%	2.4%	2.2%	2.1%
B. Total Outstanding Debt Per Capita	\$1,278	\$1,281	\$1,262	\$1,117	\$1,989	\$1,842	\$1,797
General Fund Outstanding Debt Per Capita	\$1,092	\$1,111	\$1,108	\$982	\$1,850	\$1,730	\$1,683
Net General Fund Outstanding Debt Per Capita	\$1,044	\$1,069	\$1,073	\$952	\$1,825	\$1,710	\$1,668
C. Total Outstanding Debt as a % of Assessed Value (AV)	0.5%	0.5%	0.5%	0.4%	0.7%	0.6%	0.6%
General Fund Outstanding Debt as a % of Assessed Value (AV)	0.4%	0.4%	0.4%	0.3%	0.6%	0.6%	0.6%
Net General Fund Outstanding Debt as a % of Assessed Value (AV)	0.4%	0.4%	0.4%	0.3%	0.6%	0.6%	0.6%
D. Total Debt Maturing Within 10 Years	82%	84%	87%	89%	69%	70%	71%
General Fund Debt Maturing Within 10 Years	80%	82%	86%	87%	67%	68%	69%
E. CIP Financing as a % of Prior Year's Net Revenue	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
Debt-Financed CIP as a % of Prior Year's Net Revenue	4.26%	4.15%	4.17%	4.47%	4.24%	5.70%	5.36%
Revenue-Financed CIP as a % of Prior Year's Net Revenue	1.73%	1.85%	1.83%	1.53%	1.76%	0.30%	0.64%

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 \$2,499 (for FY13).
- 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 = 6% of Prior Year's Net Revenue, with a goal of 4.5% from Debt-Financed and 1.5% from Revenue-Financed.

NOTE: Net General Fund Debt/Debt Service is total General Fund Debt/Debt Service less the share paid by the State for the Lincoln, Heath, and Baker projects.

**TOWN OF BROOKLINE
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CAPITAL IMPROVEMENTS PROGRAM

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

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

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Total Gen Fund Rev	229,338,041	231,946,115	239,074,865	246,543,637	254,603,155	263,397,085
LESS:						
Non Appropriations	8,058,759	8,248,667	8,443,323	8,642,846	8,847,356	9,056,980
Net Debt Exclusions	1,112,800	1,094,400	1,076,000	1,048,400	1,020,800	988,200
Free Cash	7,653,979	4,000,000	4,000,000	4,000,000	4,150,000	4,275,000
Net Revenue	212,512,503	218,603,048	225,555,541	232,852,391	240,584,999	249,076,905
Prior Year Net Revenue	202,876,102	212,512,503	218,603,048	225,555,541	232,852,391	240,584,999
6% CIP FUNDING POLICY						
Net Debt Financed ¹	8,410,311	8,825,536	9,737,946	9,527,189	13,227,268	12,855,464
Net Debt Financed as a % of Prior Yr Net Rev	4.15%	4.16%	4.45%	4.22%	5.68%	5.34%
Revenue Financed	3,762,255	3,910,162	3,391,737	4,012,143	739,204	1,579,636
Revenue Financed as a % of Prior Yr Net Rev	1.85%	1.84%	1.55%	1.78%	0.32%	0.66%
SUB-TOTAL 6% Dedicated to CIP	12,172,566	12,735,697	13,129,683	13,539,332	13,966,472	14,435,100
Free Cash for CIP	4,818,745	3,182,274	3,280,738	3,383,116	3,489,867	3,606,989
TOTAL FUNDS AVAILABLE FOR CIP THROUGH GEN. FUND	16,991,311	15,917,972	16,410,421	16,922,449	17,456,339	18,042,089
Grand Total CIP as % of Prior Yr Net Rev	8.4%	7.5%	7.5%	7.5%	7.5%	7.5%
¹ As defined in the CIP Policies, "Net Debt" is total debt service exclusive of debt service related to a Debt Exclusion and debt service funded by enterprise fund revenues.						

BROOKLINE'S CIP PROCESS

The preparation of the annual CIP is mandated by statute: MGL Chapter 41 provides that the Planning Board shall prepare and submit a CIP for a Town. In Brookline's case, Chapter 270 of the Acts of 1985, special legislation known as the "Town Administrator Act", directs the Town Administrator to prepare and recommend an annual financial plan that includes a CIP. The annual process for Brookline begins with the submission of project requests by departments, which in many cases are the result of various board/commission (Park and Recreation Commission, Library Trustees, etc.) public hearings.

The requests are then reviewed by a working group that is co-chaired by the Deputy Town Administrator and the Director of the Department of Planning and Community Development and is comprised of all department heads that have requested projects. After reviewing all project requests, a Preliminary CIP is recommended to the Town Administrator, who then presents it to the Board of Selectmen as part of a public hearing on the Town's Operating and Capital budgets in December. The Town Administrator's Preliminary CIP is then reviewed by both the Planning Board and the Capital Sub-Committee of the Advisory Committee. To the extent necessary, any modifications to the Preliminary CIP are reflected in the formal CIP publication that is published by the Planning Board. Similarly, any changes to the first year of the CIP are factored into the budget that is presented to Town Meeting by the Advisory Committee.

PROPOSED FY14 - FY19 CIP

The recommended FY14 - FY19 CIP calls for an investment of \$170.9 million, for an average of approximately \$28.5 million per year. This continues the Town's commitment to prevent the decline of its infrastructure, upgrade its facilities, improve its physical appearance, and invest in opportunities that positively impact the Operating Budget. Over the last 10 years (FY04 - FY13), the Town has authorized expenditures of \$169.5 million, for an average of nearly \$17 million per year. These efforts, which have been supported by the Board of Selectmen, the Advisory Committee, Town Meeting, and, ultimately, the taxpayers of Brookline, have helped address a backlog of capital projects, have dramatically improved the Town's physical assets, and have helped yield savings in the Operating Budget through investments in technology and energy efficiency.

Each year, many challenges present themselves when putting together a balanced CIP that addresses the priorities of the community while staying within CIP financing policies. This year has been a challenge like no other. The financial pressure exerted by the school overcrowding issue and other new, legitimate demands, coupled with maintaining other projects that are priorities of the Town, presents a number of challenges. The facts concerning school enrollment growth continue to be simple, yet daunting: what were recently Kindergarten classes of approximately 400 – 425 students are now classes of 600 – 666. As those classes move forward through the system, there will continue to be annual classroom space deficiencies. This not only results in immediate classroom space needs in the elementary schools, it also means that the High School will face space constraints in four to five years. This CIP continues to address the overcrowding issue in a comprehensive manner:

- \$1.75 million is included in FY14 for Classroom Capacity. In both FY08 and FY10, Town Meeting appropriated \$400,000 to address space needs, followed by \$530,000 in FY11 and \$1.75M in FY13. All but approximately \$1 million has been spent to fund the costs associated with creating additional classroom spaces in the school facilities. That \$1 million plus the \$1.75 million proposed in this CIP will go toward funding the actions required to create the 15 additional classrooms projected to be needed over the next year two years. Those monies are planned for the potential leasing of temporary classrooms at the Baker and Lawrence schools, renting/leasing of space outside of school buildings, and undertaking work in those remaining schools where it is still possible to convert areas not currently used for educational space into classrooms.
- \$3 million is requested for the improvements at the Old Lincoln School that are required in order to make it the “9th School” starting in SY14-15, a need the School Superintendent has spoken. This is a critical component of the overall plan to address space needs, as it is expected to pull students from the schools that are currently pressed for space, thereby reducing enrollment at those schools. The exact type of school (“concept”, 8th grade, etc.) will be determined by the School Committee.
- The estimate for the Devotion School project has been increased to \$90 million, reflecting the analysis done by HMFH as part of the

**TOWN OF BROOKLINE
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CAPITAL IMPROVEMENTS PROGRAM

Concept Study finalized in October, 2012. In order to fund this project without a Debt Exclusion Override, this CIP utilizes a 25-year bond term and uses short-term borrowing to coordinate timing with reductions in other debt costs. If the project cost exceeds \$90 million or if the MSBA reimbursement is less than 40%, this project could very well require a Debt Exclusion Override. Even if these conditions are met, this project will have an enormous impact on the CIP. In both FY18 and FY19, the revenue-financed CIP will be compromised, eliminating or deferring smaller revenue-financed projects. Given this impact, and recognizing the Devotion School project's role in the overall classroom capacity solution, the Town must seriously consider whether it should seek tax override relief for this project.

All of this is being addressed while at the same time continuing to address on-going infrastructure improvements including streets, sidewalks, parks/playgrounds, and water/sewer systems. The core of any CIP should be the repair of and improvement to a community's infrastructure, and that is the case with this Proposed CIP. Governmental jurisdictions across the country continue to struggle with the issue of funding infrastructure needs, especially in these economic and budgetary times. Fortunately, Brookline's CIP policies (dedicated CIP funding) and taxpayer support (debt exclusions for Schools and an Override that included infrastructure needs) have allowed the community to fund these needs far more adequately than would otherwise be the case. For example, even with the pressure placed on the CIP by the school overcrowding issue and other high priority demands, this CIP continues the Town's commitment to upgrading its parks, playgrounds, and other open spaces. As proposed, this CIP renovates the following parks/playgrounds:

	TOTAL	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	Future Years
Fisher Hill - Field/Playground - Grant	400,000	400,000						
Fisher Hill - Field/Playground - Town	1,200,000	1,200,000						
Brookline Ave Playground	957,000	87,000		870,000				
Larz Anderson Park	9,060,000	660,000					2,700,000	5,700,000
Pierce Playground	1,010,000		90,000	920,000				
Playground Skatespot	220,000		20,000	200,000				
Corey Hill Playground	600,000			40,000	560,000			
Emerson Garden Playground	670,000			60,000	610,000			
Brookline Reservoir Park	1,580,000				80,000	1,500,000		
Harry Downes Field & Playground	880,000				80,000	800,000		
Murphy Playground	780,000				60,000		720,000	
Schick Playground	770,000						70,000	700,000
Soule Athletic Fields	550,000						50,000	500,000
TOTAL	18,677,000	2,347,000	110,000	2,090,000	1,390,000	2,300,000	3,540,000	6,900,000

In addition to the funding for parks and open spaces shown in the table above, the CIP also includes a plan to utilize Cemetery Funds for roadwork (\$250,000 between FY14-16) and lot expansion (\$770,000 in Future Years).

Another example of the CIP maintaining a commitment to a critical need while under the pressure brought on by school overcrowding is the funding of new fire apparatus and upgrades to fire stations. The Town has an excellent fire apparatus rehab/replacement schedule that calls for rehabbing engines every 10 years and ladders every 12 years and for replacing front-line engines every 17 years and front-line ladder trucks every 20 years. Because of this policy, the Fire Department has an excellent and young stable of engines and ladders. The table on the following page shows the funding included in order to maintain the commitment to modern fire apparatus:

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CAPITAL IMPROVEMENTS PROGRAM

	TOTAL	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
Engine #1 Rehab	185,000			185,000			
Spare Engine #5 Rehab	75,000			75,000			
Tower 1 Rehab	500,000					500,000	
Ladder #2 Replacement	850,000		850,000				
Engine #3 Replacement	510,000	510,000					
Engine #5 Replacement	550,000		550,000				
Engine #6 Replacement	600,000						600,000
TOTAL	3,270,000	510,000	1,400,000	260,000	0	500,000	600,000

A few years ago, a study of the conditions of the Town's five fire stations was conducted, with a focus on what was needed to maintain the integrity of the floors and building in regard to the newer, larger fire equipment. The work outlined in the report included flooring, shoring, beams, columns, and structural work. The report also includes recommendations for the HVAC systems, generators, lighting, life safety, and mechanical, electrical, plumbing (MEP), along with other peripheral systems. The table below shows the funding included for fire station renovations:

	TOTAL	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
Station #4 Life Safety	120,000	120,000								
Station #5 Life Safety	195,000		195,000							
Station #6 Life Safety	130,000		130,000							
Station #7 Life Safety	125,000	125,000								
Station #1 MEP	320,000				320,000					
Station #4 MEP	305,000							305,000		
Station #5 MEP	225,000									225,000
Station #6 MEP	300,000								300,000	
Station #7 MEP	310,000					310,000				
TOTAL	2,030,000	245,000	325,000	0	320,000	310,000	0	305,000	300,000	225,000

A number of new non-School related demands were raised during this year's CIP process, the most significant in terms of cost being renovations at the Municipal Service Center (MSC), additional funding for the Fisher Hill Park project, and a proposal to replace all existing streetlights with LED's.

- The FY13 – FY18 CIP includes funding for floor repairs at the MSC. During CY12, DPW and the Building Department worked with consultants to develop the best plan to address both the structural issue with the floor and the space needs of DPW. Preliminary findings of the study have suggested that the underlying cause of the MSC floor deterioration is due to the marginal sizing of the structural systems supporting the floor, causing the slab to move under heavy equipment loading. The preferred solution is to reconfigure the upper floor space to remove heavy equipment traffic and storage from the structural floor to significantly reduce the loading on the floor and relocate the existing shop space on the non-structural slab to provide additional space for heavy equipment storage. The floor could then be repaired permanently without the fear of future damage occurring due to slab movement. A \$2.5 million bond authorization is requested in order to fund this project.
- In FY13, \$3.25 million was appropriated for the Fisher Hill Park project, with funding coming from the sale of the Town-owned reservoir property across the street. This came after a \$1.35 million bond was authorized in FY08 for the purchase of the land and for making it safe and

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

CAPITAL IMPROVEMENTS PROGRAM

accessible. The current estimate for the project as approved by the Design Review Committee (DRC) is \$6.4 million. Several reasons for the increase in anticipated construction cost include:

- The condition of the historic gatehouse has deteriorated significantly and should be stabilized beyond what was originally assessed.
- Over the last 12 years, inflation has impacted the cost of all materials/supplies.
- The extent of stormwater management and underground utilities was not known until final design.
- The emphasis on significant tree planting and the need for invasive and hazard tree removal.
- The cost of implementing universal accessibility.

After accounting for both the \$3.25 million appropriation and the two State grants the Town received for the project (\$500,000 and \$400,000), the gap in funding is \$2.2 million. This CIP includes a \$1.2 million bond authorization for the project, leaving \$1 million to be fundraised.

- Over the past year, the Town managed a pilot LED streetlight project, installing 62 LED's. They were placed in both a commercial area and a residential area in order to gauge how they performed in both settings and to ascertain public acceptance. By all accounts, the pilot has been a success. This CIP includes a plan to replace all 3,600 streetlights with LED's over a four-year period, costing \$540,000 per year. It is recommended for a FY14 commencement because of the significant operating budget relief this project promises. Once fully implemented, a 10-year payback is expected. With the life expectancy of LED's at 20 years, that means after paying off the purchase cost in the first 10 years, each of the next 10 years results in annual savings of \$223,200, or \$2.2 million over that second 10-year period.

In addition to the 6% financing policy, Free Cash, CDBG, and State/Federal grants are the other key components of the overall financing strategy of the CIP. The Town's certified Free Cash for the fiscal year ending June 30, 2012 was \$9.65 million. The proposed allocation of Free Cash used throughout this Financial Plan follows the Town's formal Free Cash policy, which results in the following use of these funds:

Certification	\$9,654,859
1. Operating Budget Reserve (25% of Operating Budget Reserve)	\$507,190
2. Fund Balance	\$2,249,704
a. Unreserved Fund Balance (left unappropriated)	\$1,999,704
b. Stabilization Fund (appropriated)	\$250,000
3. Liability Reserve (to get fund to 1% of Prior Yr Net Revenue)	\$154,115
4. Capital Improvements (to get to 7.5% of Prior Yr Net Revenue)	\$3,043,142
5. Affordable Housing Trust Fund (since Fund Balance below \$5M)	\$555,106
Sub-Total	\$6,509,257
Amount available for Special Use (#6)	\$3,145,602
<u>6. Special Use:</u>	
Additional CIP	\$1,775,602
OPEB's	\$500,000
Pension Fund	\$500,000
Worker's Comp	\$270,000
Unemployment	\$100,000

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

CAPITAL IMPROVEMENTS PROGRAM

By following these policies, \$3,043,142 of Free Cash is used to get from 6% of prior year net revenue to 7.5%. Then an additional \$1,775,602 is allocated to the CIP to help balance it. In total, \$4,818,744 of Free Cash goes toward the CIP, as recommended.

State/Federal grants total \$47.8 million over the six-year period, or 28% of all funding. Of this amount, \$36 million represents the potential State share of the Devotion School Renovation project. This CIP assumes 40% funding by the Massachusetts School Building Authority (MSBA) for the project; the Town must continue to work with the MSBA to secure funding for the project.

Some of the major projects proposed in the CIP include:

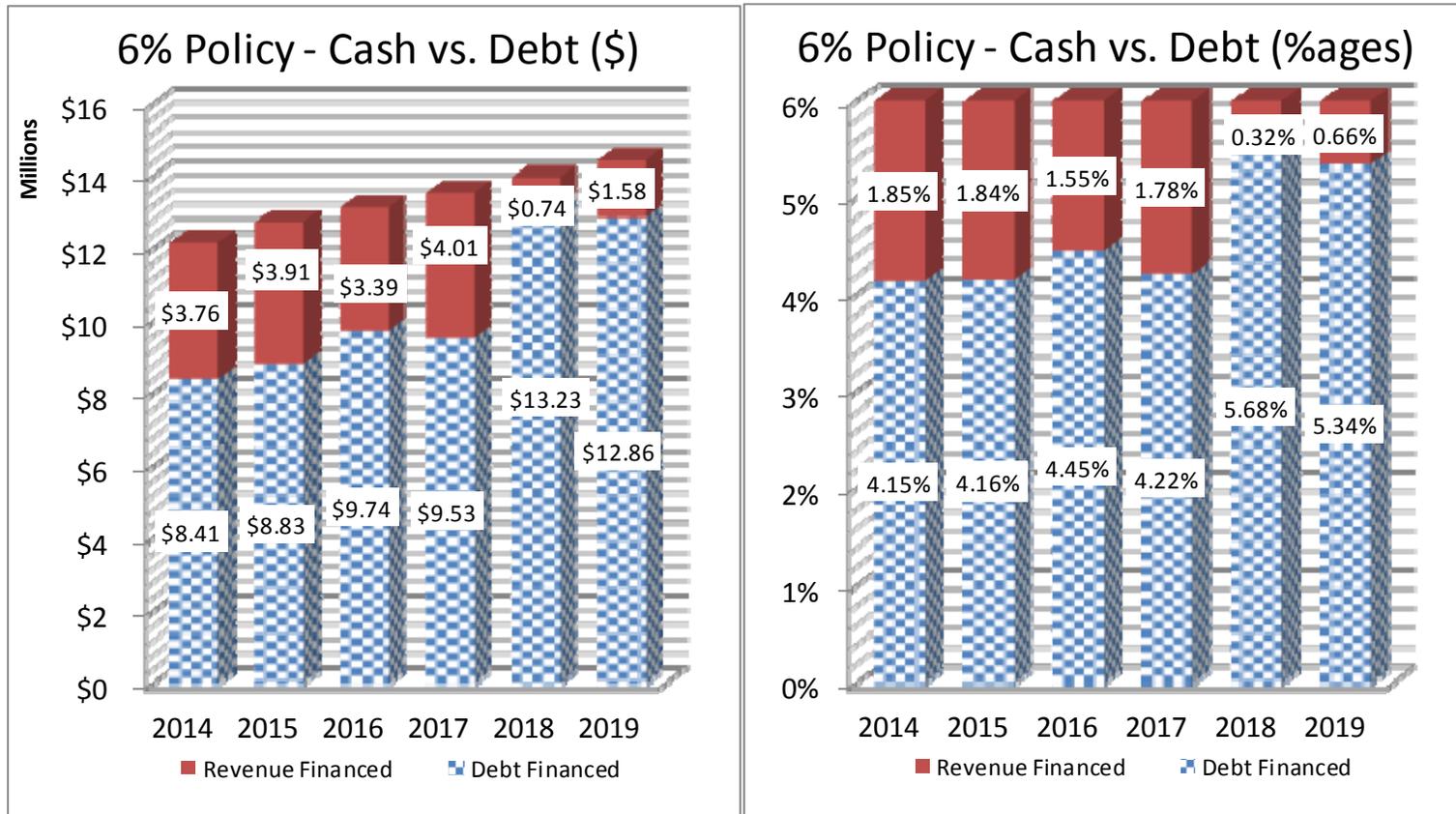
- Devotion School Rehab - \$54 million of Town funding plus the possibility of \$36 million of State funding (FY14)
- Village Square - \$5.6 million (FY16) - - all outside funding
- Newton St. Landfill (Rear Landfill Closure) - \$4.6 million (FY15)
- Larz Anderson Park - \$3.4 million (FY14 and FY19, plus \$5.7 million in Future Years)
- Old Lincoln School - \$3 million (FY14)
- MSC Renovations - \$2.5 million (FY14)
- LED Streetlights - \$2.2 million (FY14-FY17)
- Driscoll School HVAC - \$2.2 million (FY15, FY17)
- Fire Station Renovations - \$2 million (FY14-15, FY17, FY19, Future Years)
- Classroom Capacity - \$1.75 million (FY14)
- Brookline Reservoir Park - \$1.6 million (FY17-FY18)
- Fisher Hill Park - \$1.2 million (FY14)
- Walnut Hills Cemetery - \$1 million (FY14-FY16, Future Years)
- Pierce Playground - \$1 million (FY15-FY16)

Continued major investments include:

- Street and Sidewalk Rehab - \$17.2 million
- Parks and Open Space - \$15.3 million
- Town/School Roofs - \$5.4 million
- General Town/School Building Repairs - \$4.7 million
- Fire Apparatus - \$3.3 million
- Energy Conservation - \$3.3 million
- Water & Sewer Infrastructure - \$3 million
- Information Technology - \$1.6 million
- Tree Replacement - \$1.1 million

The CIP is very “tight” due to (1) the costs associated with addressing the school space issue, (2) the revised cost estimate for the Devotion School project, and (3) new debt service associated with the Old Lincoln School, MSC Renovations, and Fisher Hill Park. The graphs on the following page show the split between revenue-financed and debt-financed CIP. As the graphs show, the split between cash and debt is relatively consistent from FY14 – FY17. Then in FY18 and FY19, the split is more heavily weighted toward debt, with FY18 having very little revenue-financed CIP availability. Looking at it in dollar terms, there is only \$739 thousand in revenue-financed CIP in FY18. In FY19, there is \$1.6 million. While more than twice the availability than FY18, it is well below the normal levels of \$3.5 million - \$4 million. This poses significant challenges to funding “standard” revenue-financed projects such as streets/sidewalks, park projects, and smaller-scale Town/School facility upgrades. In the Preliminary CIP presented on December 4, 2012, there were not enough monies to fund all “annual” CIP items. As a result, a few “annual” CIP items totaling \$945,000 were cut out in FY19.

In January, the Town was notified that its Free Cash was certified at \$9.6 million, an amount that was \$2.1 million more than the \$7.5 million used to develop the Preliminary CIP. Approximately \$1.1 million of the additional Free Cash is recommended for this CIP, allowing for a number of projects to be moved forward, ultimately resulting in additional Free Cash-financed CIP in FY18 and FY19. This allowed for the \$945,000 of “annual” CIP items to be restored in FY19. Even with this positive development, the CIP is still under great pressure, again as illustrated by the very low level of revenue-financed CIP in FY18 shown in the graphs below. In addition, this problem will only be exacerbated when funding for any required work at the High School is included.



The table on the following page details the funding sources for each year of the Proposed CIP.

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

CAPITAL IMPROVEMENTS PROGRAM

GRAND TOTAL BY SOURCE (in millions)

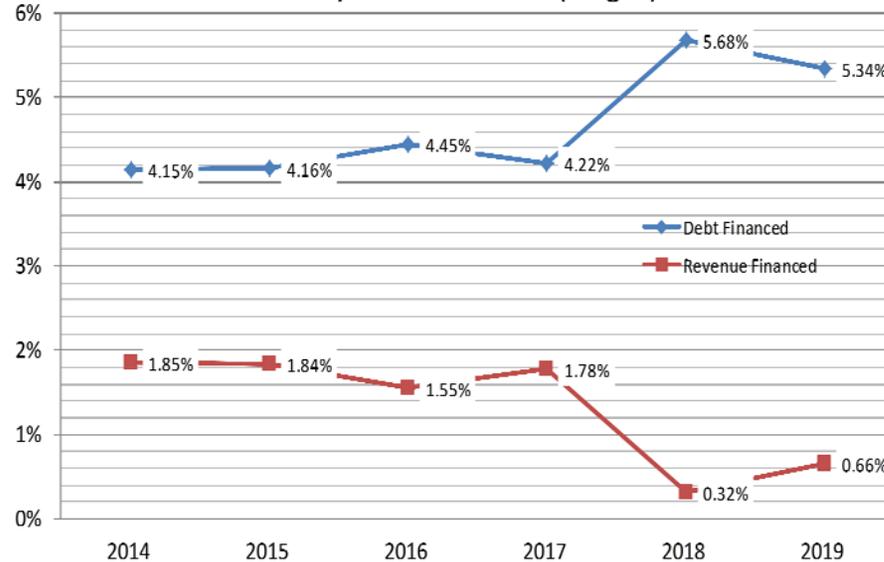
	FY14	FY15	FY16	FY17	FY18	FY19	TOTAL	% OF TOTAL
Property Tax	\$3.76	\$3.91	\$3.39	\$4.01	\$0.74	\$1.58	\$17.40	10.2%
Free Cash	\$4.82	\$3.10	\$3.22	\$3.05	\$3.42	\$3.56	\$21.17	12.4%
General Fund Bond	\$62.05	\$5.45	\$1.97	\$2.00	\$2.30	\$6.42	\$80.19	46.9%
State / Federal Grants	\$37.35	\$1.62	\$5.94	\$0.95	\$0.95	\$0.95	\$47.76	27.9%
Utility Budget (Ent. Fund)	\$0.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.26	0.2%
Utility Bond (Ent. Fund)	\$0.00	\$0.00	\$3.00	\$0.00	\$0.00	\$0.00	\$3.00	1.8%
CDBG	\$0.00	\$0.00	\$0.25	\$0.00	\$0.00	\$0.00	\$0.25	0.1%
Other	\$0.10	\$0.10	\$0.80	\$0.00	\$0.00	\$0.00	\$1.00	0.6%
TOTAL	\$108.34	\$14.19	\$18.57	\$10.01	\$7.41	\$12.51	\$171.02	100%

Given the reliance on more than \$80 million of bonds supported by the General Fund, there is an impact on the Town’s operating budget. However, because the CIP complies with the Town’s CIP Financing Policies, the impact on the debt service budget is offset by a decrease in the tax-financed component. As the portion of the 6% that is utilized for borrowing increases or decreases, the portion supported by the tax-financed monies moves in the opposite direction. The graph to the right shows how the 6% is apportioned between debt-financed and pay-as-you-go for each of the six years of the Proposed CIP.

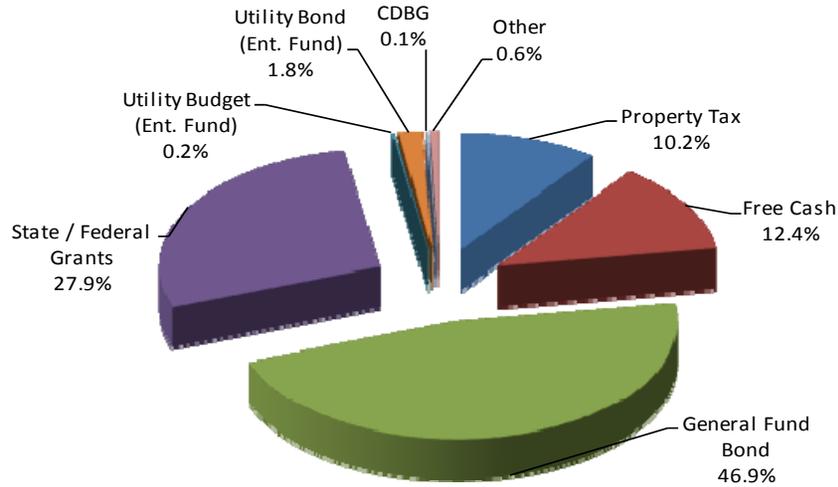
As the graph shows, the portion being funded through debt spikes in FY18, when the Devotion School project comes on-line.

The graphs on the following page summarize the FY14 - FY19 CIP by revenue source, by category, and by allocation group. As shown in the graph on the left side, 47% of the six-year CIP is funded from General Fund-supported bonds, 28% is funded by State / Federal Grants, and 23% is funded via property tax / free cash. The graph on the right breaks out the six-year CIP by category: 67% of the CIP goes toward facility renovations / repairs, 20% for infrastructure repairs (streets, sidewalks, water and sewer system), and 9% for Parks / Open Space / Playgrounds. The final graph breaks out the CIP by allocation group and shows that 64% is for Schools, 16% is for Engineering / Highway, and 10% is for Parks / Playgrounds / Conservation / Open Space.

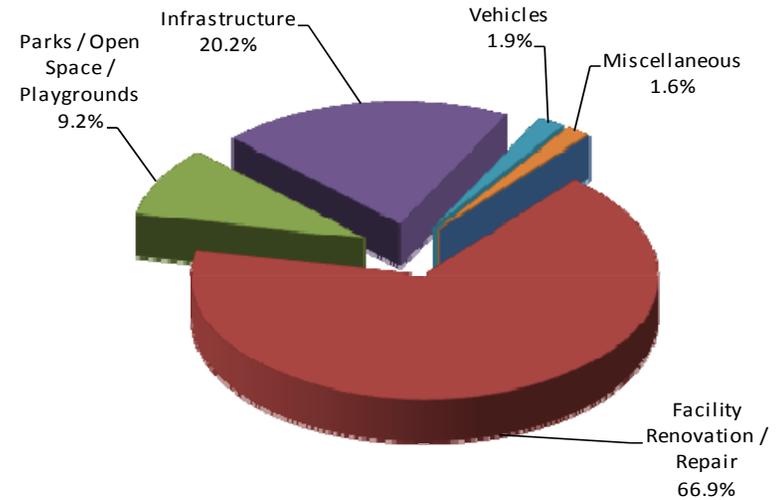
6% Policy - Cash vs. Debt (%ages)



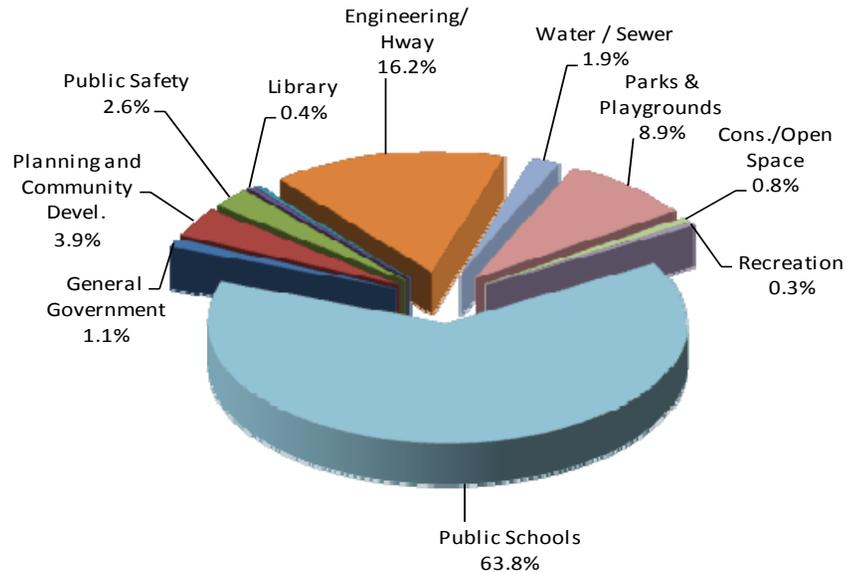
CIP FUNDING BY SOURCE - 6 YR. TOTAL



CIP BY CATEGORY - 6 YR. TOTAL



CIP BY ALLOCATION - 6 YR. TOTAL



It is important to note that the recommendations contained in the CIP are based upon current best estimates of future revenues and future project costs. The amount of Free Cash available for the CIP can fluctuate dramatically from year to year. Also, budget reductions at the Federal and State levels could require cutbacks in the recommended program for future years. The CIP recommendations would have to be revisited should the actual amount of available funding be less than anticipated and / or the project costs are greater than anticipated.

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 / or add projects. The fundamentally sound policies approved by the Board of Selectmen are only effective if followed. The FY14 - FY19 CIP is tightly balanced, but the fiscal prudence dictated by the CIP policies will help meet the challenges that lie ahead.

DEBT & DEBT SERVICE

This portion of Section VII is dedicated to the role debt plays in the CIP and its relationship to the Operating Budget. For all entities, both public and private, debt financing is a primary method of financing large capital projects, as it enables projects to be undertaken now with the costs spread out over a period of years. However, if used in an imprudent and / or poorly constructed manner, debt can have a disastrous impact on the Operating Budget and negatively impact the level and quality of services. This is why the Town's CIP Financing Policies are a vital component of the Town's overall Financial Planning guidelines. A well-planned and properly devised debt management plan is critical to maintaining the Town's positive financial condition and to maintaining the Town's much-valued Aaa bond rating.

The bond authorization process is laid out in Massachusetts General Laws (MGL), specifically Chapter 44, Sections 7 and 8. General Obligation (GO) Bonds are secured by a pledge of revenues through property taxes and are authorized by Town Meeting via a 2/3's vote. Bond Anticipation Notes (BANs) can be utilized prior to the permanent issuance of bonds and are included as part of the Town's 6% funding policy. The Town's credit was most recently reviewed on February 3, 2012 by Moody's and the Town maintained its Aaa rating. Among the reasons stated by Moody's for the Aaa rating were "[B]rookline's financial position is expected to remain healthy given the town's history of structurally balanced operations, adequate reserve levels, and strong fiscal policies" and "[I]t is anticipated that Brookline's debt position will remain manageable due to its modest net direct debt, rapid principal retirement, and affordable planned future borrowings."

Chapter 44, Section 10 limits the authorized indebtedness to 5% of the Town's equalized valuation (EQV). The Town's most recent EQV, approved by the State as of 1/1/2012, is \$16.632 billion. Therefore, the Town's debt limit is \$832 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.

Debt can be broken into "exempt debt" and "non-exempt debt". Exempt debt is paid for outside of the property tax levy limit of Proposition 2 1/2. Stated another way, it is paid for with taxes raised outside of the property tax limit. In order to have exempt debt, a Debt Exclusion Override is required, and that can only be approved by the local electorate. Non-Exempt debt, or "within-levy debt", must be raised and paid for within the property tax levy. In Brookline, one project is funded with exempt debt: the High School Renovation (\$43.8 million). The last debt service payment for that project is in FY20.

Debt is issued on behalf of the Water and Sewer Enterprise Fund and the Golf Course Enterprise Fund. The tax levy does not fund any enterprise fund debt. As previously mentioned, they are 100% cost recovery funds, so they pay for their debt service through their own revenue streams. The table on the following page 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 FY12, this shows that the Town's total outstanding debt was \$78.55 million, of which \$16 million (20%) was owed by either the State (\$3.55 million) or enterprise funds (\$12.45 million), leaving \$62.54 million of outstanding debt.

OUTSTANDING DEBT

DESCRIPTION	FY07	FY08	FY09	FY10	FY11	FY12
Total General Fund Outstanding Debt	79,792,568	82,984,105	82,876,289	60,243,947	62,629,298	66,094,309
a.) Exempt (Debt Exclusion) ¹	37,054,223	34,553,585	31,966,160	10,839,685	9,286,963	7,831,500
b.) Non-Exempt	42,738,345	48,430,520	50,910,129	49,404,262	53,342,335	58,262,809
Minus State (SBA) Reimbursed Debt ²	28,077,028	26,128,742	24,129,458	5,221,408	4,423,697	3,554,470
Net General Fund Outstanding Debt	51,715,540	56,855,363	58,746,831	55,022,539	58,205,600	62,539,839
Water & Sewer Enterprise Fund Outstanding Debt	16,526,895	14,892,054	14,215,027	13,278,553	12,245,702	11,521,791
Golf Course Enterprise Fund Outstanding Debt	1,008,710	1,032,428	883,684	860,000	1,080,000	929,000
Enterprise Fund Outstanding Debt	17,535,605	15,924,482	15,098,711	14,138,553	13,325,702	12,450,791
TOTAL Outstanding Debt	97,328,173	98,908,587	97,975,000	74,382,500	75,955,000	78,545,100

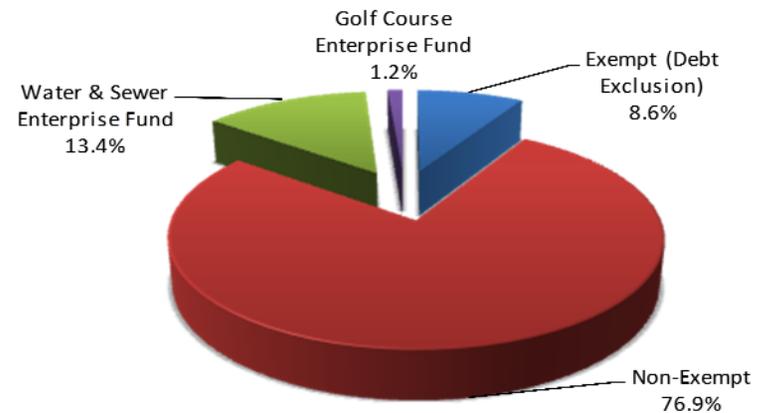
¹ The Lincoln School and High School projects were financed via a Debt Exclusion.

² The following school projects were reimbursed by the State: Lincoln, Heath, High School (until FY10), and Baker.

The graph to the right depicts the FY13 figures. As it shows, 77% of the Town's debt is covered within the levy while 9% is covered outside the levy via Debt Exclusion Overrides. The remaining 14% is covered by enterprise fund revenues.

The projected level of outstanding debt based upon the Proposed CIP is shown in the table on the following page. The increase in FY17 is due to the Devotion School project. Also, there is a graph on page VII-27 that shows both a history and a projection of outstanding debt.

FY13 OUTSTANDING DEBT BY SOURCE



OUTSTANDING DEBT (PROJECTED)

DESCRIPTION	FY13	FY14	FY15	FY16	FY17	FY18	FY19
Total General Fund Outstanding Debt	64,145,426	65,233,088	65,071,044	57,648,000	108,627,750	101,605,000	98,834,750
a.) Exempt (Debt Exclusion) ¹	6,430,000	5,510,000	4,590,000	3,670,000	2,750,000	1,830,000	915,000
b.) Non-Exempt	57,715,426	59,723,088	60,481,044	53,978,000	105,877,750	99,775,000	97,919,750
Minus State (SBA) Reimbursed Debt ²	2,849,005	2,452,505	2,056,310	1,756,800	1,457,900	1,162,050	866,200
Net General Fund Outstanding Debt	61,296,421	62,780,583	63,014,734	55,891,200	107,169,850	100,442,950	97,968,550
Water & Sewer Enterprise Fund Outstanding Debt	10,028,654	9,027,972	8,232,496	7,256,590	7,037,413	5,487,756	5,725,599
Golf Course Enterprise Fund Outstanding Debt	899,000	974,000	832,750	697,500	1,156,250	1,065,500	989,750
Enterprise Fund Outstanding Debt	10,927,654	10,001,972	9,065,246	7,954,090	8,193,663	6,553,256	6,715,349
TOTAL Outstanding Debt	75,073,080	75,235,060	74,136,290	65,602,090	116,821,413	108,158,256	105,550,099

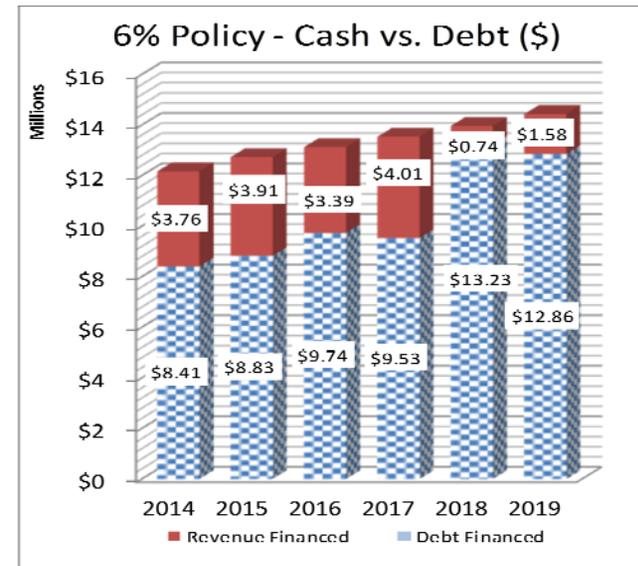
¹ The Lincoln School and High School projects were financed via a Debt Exclusion.

² The following school projects are being reimbursed by the State: Lincoln, Heath, 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 negative impact on the Operating Budget. This is because of debt service: debt service takes away funding that would otherwise be available for other areas of the Operating Budget. If decision makers are not made aware of the impact debt service has on the Operating Budget (via long-range forecasting), then the authorization of debt is being made in a vacuum. Governmental bodies can cripple their finances if bonds are authorized and issued without a full understanding of the impact they have on the overall finances of the entity.

In Brookline, both the Long Range Financial Plan and the planning process for the CIP clearly show decision makers the impact debt service has on the Operating Budget. Since the Town's CIP Financing Policies set a limit on the overall amount of debt that can be issued -- basically the 6% policy plus the other debt management variables that are to be measured -- the impact on the Operating Budget is both known and within an expected range.

The graph to the right illustrates how the Town's 6% policy works. In each year, the amount available for the CIP is 6% of the prior year's net revenue. This amount represents the total impact on the Operating Budget. For FY14, \$12.2 million is dedicated to the CIP (\$8.4 million for net debt service and \$3.8 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



**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

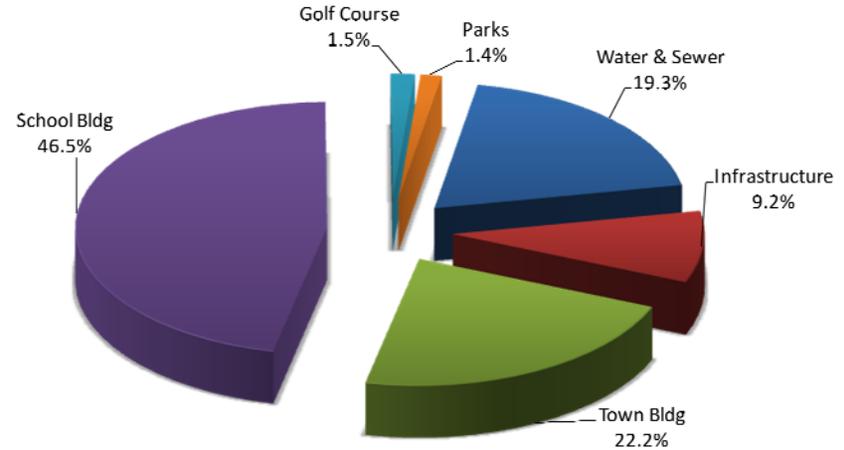
CAPITAL IMPROVEMENTS PROGRAM

debt-financed CIP: as debt service increases, pay-as-you go capacity decreases, and vice versa. This is clearly shown in FY18, when the large increase in debt service (resulting from the Devotion School project coming on-line) reduces the pay-as-you-go portion of the CIP down to just \$739 thousand.

The graph to the right breaks out existing (FY13) debt service by allocation of expenditure (e.g., school buildings, water and sewer, etc.). As it shows, the largest component of debt service is for school buildings, followed by town buildings and the water and sewer system.

As was previously mentioned, debt is issued on behalf of the Water and Sewer Enterprise Fund and the Golf Course Enterprise Fund. Those debt service costs are budgeted for within both enterprise funds and are covered by enterprise fund revenues. As a result, the tax levy does not fund any enterprise fund debt service. The table below breaks out debt service by fund, with exempt and non-exempt debt of the General Fund separated, for each of the past six years. Looking at FY13, it shows that the Town's total debt service was \$12.47 million, of which \$3.16 million (25%) was reimbursed by either the State (\$587,125) or enterprise funds (\$2.57 million), leaving \$9.32 million of debt service.

FY13 DEBT SERVICE BY EXPENDITURE TYPE



DEBT SERVICE

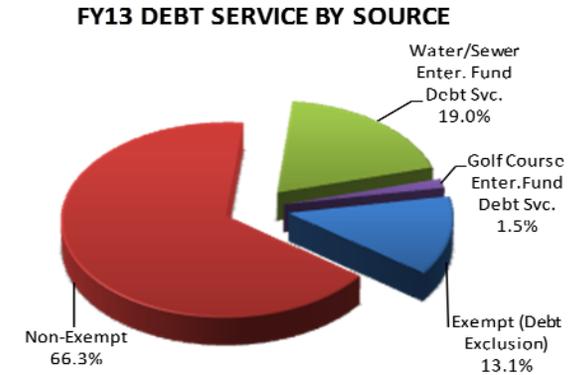
DESCRIPTION	FY08	FY09	FY10	FY11	FY12	FY13
Total General Fund Supported Debt Service	10,752,370	12,248,349	11,873,959	9,440,762	10,098,259	9,904,996
a.) Exempt (Debt Exclusion) ¹	4,399,750	4,372,943	4,347,320	1,899,453	1,730,917	1,630,808
b.) Non-Exempt	6,352,620	7,875,406	7,526,639	7,541,309	8,367,342	8,274,188
Minus State (SBA) Reimbursed Debt ²	3,442,794	3,267,371	3,267,371	1,227,634	1,227,634	587,125
Net General Fund Debt Service	7,309,576	8,980,978	8,606,588	8,213,128	8,870,625	9,317,871
Water & Sewer Enterprise Fund Supported Debt Svc.	2,622,276	2,511,192	2,472,352	2,495,199	2,321,242	2,375,404
Golf Course Enterprise Fund Supported Debt Svc.	193,369	190,037	184,135	189,130	185,679	191,484
Enterprise Fund Debt Service	2,815,645	2,701,229	2,656,487	2,684,329	2,506,921	2,566,888
TOTAL Debt Service	13,568,015	14,949,578	14,530,446	12,125,091	12,605,180	12,471,884

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

² The following school projects were reimbursed by the State: Lincoln, Heath, High School (until FY11), and Baker.

The graph to the right depicts the FY13 figures. As it shows, 66% of the Town's debt service is covered within the levy while 13% is covered outside the levy via Debt Exclusion Overrides. The remaining 21% is covered by enterprise fund revenues.

The projected level of debt service based upon the Proposed CIP is shown in the table below. Also, there is a graph on page VII-26 that shows both a history and a projection of debt service.



DEBT SERVICE (PROJECTED)

DESCRIPTION	FY14	FY15	FY16	FY17	FY18	FY19	FY20
Total General Fund Supported Debt Service	9,523,111	9,919,936	10,813,946	10,575,589	14,248,068	13,843,664	13,895,244
a.) Exempt (Debt Exclusion) ¹	1,112,800	1,094,400	1,076,000	1,048,400	1,020,800	988,200	951,600
b.) Non-Exempt	8,410,311	8,825,536	9,737,946	9,527,189	13,227,268	12,855,464	12,943,644
Minus State (SBA) Reimbursed Debt ²	556,757	556,757	556,757	556,757	556,757	556,757	434,662
Net General Fund Debt Service	8,966,354	9,363,179	10,257,189	10,018,832	13,691,311	13,286,907	13,460,582
Water & Sewer Enterprise Fund Supported Debt Svc.	2,330,324	2,101,871	2,177,355	1,978,715	1,809,960	1,463,341	1,498,464
Golf Course Enterprise Fund Supported Debt Svc.	179,374	176,174	165,274	157,588	139,231	120,679	117,744
Enterprise Fund Debt Service	2,509,698	2,278,045	2,342,629	2,136,303	1,949,191	1,584,020	1,616,214
TOTAL Debt Service	12,032,809	12,197,980	13,156,575	12,711,892	16,197,259	15,427,683	15,511,459

¹ The High School project is financed via a Debt Exclusion.

² The following school projects are being reimbursed by the State: Heath, and Baker.

Great care has gone into the crafting of the Debt Management Plan for the FY14 - FY19 CIP and is detailed in the table on the following page. As mentioned at the beginning of this Section VII, this debt management plan results in the Town complying with all of its CIP Financing Policies. The table shows the amount of authorization, the amount to be borrowed, and the number of years planned for paying off the principal (term). The table also shows the plan to use BAN's as part of the financing of the Devotion School and the phasing of borrowing for Wastewater and Golf Course projects. The Wastewater and Golf Course projects are smaller, discrete projects that are undertaken annually as part of a large bond authorization. The Town hopes to not have to borrow for the \$1.245 million for the Carlton St. Footbridge. The Town is working toward a grant for the project and if it is received, the Town will not have to issue a bond for the project. Town Meeting would then be asked to rescind the bond authorization.

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

CAPITAL IMPROVEMENTS PROGRAM

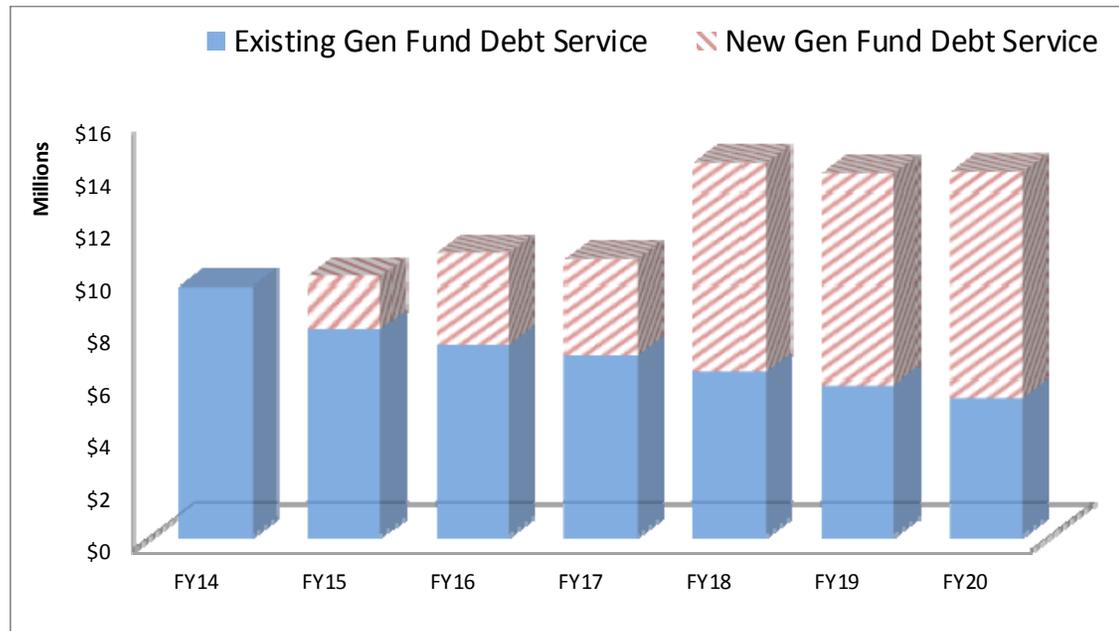
Project	Authorization	Bond Amt	Term	2014	2015	2016	2017	2018	2019	2020
Runkle School - Constr. (previously authorized)	17,580,000	2,000,000	10	260,000	254,000	248,000	242,000	236,000	230,000	224,000
Carlton St. Footbridge (previously authorized)	1,400,000	155,000	5	34,100	33,480	32,860	32,240	31,620		
Waldstein Playground + Warren Field (previously authorized)	2,150,000	2,150,000	10	279,500	273,050	266,600	260,150	253,700	247,250	240,800
UAB Roof/Chimney/Gutters & Downspouts (previously authorized)	1,300,000	1,300,000	10	169,000	165,100	161,200	157,300	153,400	149,500	145,600
Carlton St. Footbridge (previously authorized)	1,400,000	1,245,000	10		177,413	172,121	166,830	161,539	156,248	150,956
Fisher Hill Park (future authorization)	1,200,000	1,200,000	10		171,000	165,900	160,800	155,700	150,600	145,500
Roof Repairs/Replacements (future authorization)	1,350,000	1,350,000	10		192,375	186,638	180,900	175,163	169,425	163,688
Old Lincoln School (future authorization)	3,000,000	3,000,000	15		335,000	326,000	317,000	308,000	299,000	290,000
MSC Renovations (future authorization)	2,500,000	1,500,000	10		213,750	207,375	201,000	194,625	188,250	181,875
Devotion School (future authorization) - BAN's	54,000,000	5,000,000	1		100,000					
Muddy River (previously authorized)	745,000	745,000	10			104,300	101,320	98,340	95,360	92,380
Ladder #2 (future authorization)	850,000	850,000	10			121,125	117,513	113,900	110,288	106,675
Rear Landfill (future authorization)	4,600,000	4,600,000	20			448,500	437,575	426,650	415,725	404,800
MSC Renovations (future authorization)	2,500,000	1,000,000	10			142,500	138,250	134,000	129,750	125,500
Devotion School (future authorization) - BAN's	54,000,000	42,000,000	1			840,000				
Devotion School (future authorization) - BAN's	54,000,000	54,000,000	1				1,084,080			
Devotion School - Design/Constr. (future authorization)	54,000,000	54,000,000	25					4,884,200	4,771,500	4,663,000
Roof Repairs/Replacements (future authorization)	1,050,000	1,050,000	10					149,625	145,163	140,700
Driscoll School HVAC (future authorization)	2,000,000	2,000,000	10					285,000	276,500	268,000
Pierce Playground (future authorization)	920,000	920,000	10					131,100	127,190	123,280
Brookline Reservoir Park (future authorization)	1,500,000	1,500,000	10						213,750	207,375
Harry Downes (future authorization)	800,000	800,000	10						114,000	110,600
Murphy Playground (future authorization)	720,000	720,000	10							102,600
Larz Anderson Park (future authorization)	2,700,000	2,700,000	15							301,500
Roof Repairs/Replacements (future authorization)	3,000,000	3,000,000	15							335,000
NEW GEN FUND DEBT SERVICE (cumulative)				742,600	1,915,168	3,423,119	3,596,958	7,892,561	7,989,498	8,523,829

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

CAPITAL IMPROVEMENTS PROGRAM

<u>Project</u>	<u>Authorization</u>	<u>Bond Amt</u>	<u>Term</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Storm Drain Improvements (previously authorized)	500,000	500,000	10	70,000	68,000	66,000	64,000	62,000	60,000	58,000
Wastewater (previously authorized)	5,500,000	1,000,000	10		142,500	138,250	134,000	129,750	125,500	121,250
Wastewater (previously authorized)	5,500,000	1,000,000	10			142,500	138,250	134,000	129,750	125,500
Wastewater (previously authorized)	5,500,000	914,065	10				130,254	126,369	122,485	118,600
Wastewater (future authorization)	3,000,000	1,500,000	10					213,750	207,375	201,000
Wastewater (future authorization)	3,000,000	1,500,000	10							213,750
Golf Course (previously authorized)	2,840,000	225,000	20		21,375	20,869	20,363	19,856	19,350	18,844
Golf Course (previously authorized)	2,840,000	590,000	20					56,050	54,723	53,395
NEW ENTERPRISE FUND DEBT SERVICE (cumulative)				70,000	231,875	367,619	486,867	741,776	719,182	910,339

As previously mentioned, when Moody's last reviewed the Town's bond rating in February, 2012, they referenced the above average amortization rate. That is an important factor in being able to take on additional debt: as old debt runs off, new debt can be taken on. The graph below shows the amortization of existing debt and the proposed new debt for the General Fund.



**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

CAPITAL IMPROVEMENTS PROGRAM

A common indicator used to measure debt service levels is comparing it to revenue, since it is those revenues that are needed to pay the principal and interest payments. For general funds, ratings agencies tend to consider ratios of between 5% - 10% as being prudent. The table below shows debt service as a percent of revenue for the General Fund, Water and Sewer Enterprise Fund, and the Golf Course Enterprise Fund. As it shows, total debt service is projected at 4.7% in FY14 but will increase to 5.6% in FY18 when debt service associated with the Devotion School project kicks in. When looking solely General Fund-supported debt, the figure drops to 4.2% in FY14, reaching a high of 5.6% in FY18.

DEBT SERVICE AS A PERCENTAGE OF REVENUE

DESCRIPTION	FY11 (Act)	FY12 (Act)	FY13 (Proj)	FY14 (Proj)	FY15 (Proj)	FY16 (Proj)	FY17 (Proj)	FY18 (Proj)	FY19 (Proj)	FY20 (Proj)
Total General Fund Supported Debt Service	9,440,762	10,098,259	9,904,996	9,523,111	9,919,936	10,813,946	10,575,589	14,248,068	13,843,664	13,895,245
a.) Exempt (Debt Exclusion) ¹	1,899,453	1,730,917	1,630,808	1,112,800	1,094,400	1,076,000	1,048,400	1,020,800	988,200	951,600
b.) Non-Exempt	7,541,309	8,367,342	8,274,188	8,410,311	8,825,536	9,737,946	9,527,189	13,227,268	12,855,464	12,943,645
Minus SBA Reimbursements	1,227,634	1,227,634	587,125	556,757	556,757	556,757	556,757	556,757	556,757	434,662
Net General Fund Debt Service	8,213,128	8,870,625	9,317,871	8,966,354	9,363,179	10,257,189	10,018,832	13,691,311	13,286,907	13,460,583
Water & Sewer Enterprise Fund Supported Debt Svc.	2,495,199	2,321,242	2,375,404	2,330,324	2,101,871	2,177,355	1,978,715	1,809,960	1,463,341	1,498,469
Golf Course Enterprise Fund Supported Debt Svc.	189,130	185,679	191,484	179,374	176,174	165,274	157,588	139,231	120,679	117,745
TOTAL Debt Service	12,125,091	12,605,180	12,471,884	12,032,809	12,197,980	13,156,575	12,711,892	16,197,259	15,427,683	15,511,459
General Fund Revenue	201,989,391	211,969,506	223,614,450	229,338,041	231,946,115	239,074,865	246,543,637	254,603,155	263,397,085	270,327,963
General Fund Revenue Without SBA Reimbursement	200,761,757	210,741,872	223,027,325	228,781,284	231,389,358	238,518,108	245,986,880	254,046,398	262,840,328	269,893,301
Water & Sewer Enterprise Fund Revenue	24,266,429	25,014,615	26,331,330	27,214,322	27,838,599	28,787,516	29,891,178	30,986,901	31,890,199	33,337,811
Golf Course Enterprise Fund Revenue	1,123,370	1,198,944	1,204,000	1,210,000	1,221,127	1,232,366	1,243,717	1,255,182	1,266,761	1,278,456
TOTAL Revenue of Funds Supporting Debt Svc.	227,379,190	238,183,065	251,149,780	257,762,364	261,005,841	269,094,747	277,678,533	286,845,239	296,554,045	304,944,230
General Fund Debt Service as a % of General Fund Revenue	4.7%	4.8%	4.4%	4.2%	4.3%	4.5%	4.3%	5.6%	5.3%	5.1%
Net General Fund Debt Service as a % of General Fund Revenue ²	4.1%	4.2%	4.2%	3.9%	4.0%	4.3%	4.1%	5.4%	5.1%	5.0%
Water & Sewer Enterprise Fund Debt Service as a % of Revenue	10.3%	9.3%	9.0%	8.6%	7.6%	7.6%	6.6%	5.8%	4.6%	4.5%
Golf Course Enterprise Fund Debt Service as a % of Revenue	16.8%	15.5%	15.9%	14.8%	14.4%	13.4%	12.7%	11.1%	9.5%	9.2%
TOTAL Debt Service as a % of Total Rev. Supporting Debt Svc.	5.3%	5.3%	5.0%	4.7%	4.7%	4.9%	4.6%	5.6%	5.2%	5.1%

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

² Excludes both the debt service (expense) reimbursed by the State for school projects and the reimbursement from the State (revenue).

IMPACT ON OPERATING BUDGET

The "Debt and Debt Service" section discussed the impact of debt service on the Operating Budget. Another potential impact of a CIP on a community's Operating Budget is an increase or decrease in operating expenses. For example, adding another facility in the community will add costs for utilities and building operation / maintenance. Conversely, undertaking energy conservation projects will help reduce costs in the Operating Budget. The proposed CIP contains a number of projects that will impact the Operating Budget, both positively and negatively. They are listed below:

- Technology Applications – projects undertaken by the Information Technology Department (ITD) are focused on improving efficiencies in numerous departments. While it is difficult to put a dollar figure on savings, past applications have proven to yield savings in the Operating Budget, including a reduction in headcount. On the other hand, new technologies often come with increased maintenance contracts.
- Coolidge Corner Library Rear Windows – these nine large panels of glass windows in the rear of the building date from the original construction in 1970. The glass is not insulated and is loose in a number of areas. New windows are certain to help reduce energy consumption.
- LED Streetlights – the conversion of the Town's 3,600 streetlights from high-pressure sodium lamps to LED's is projected to reduce the electricity budget for streetlights by approximately 2/3's (\$225,000 / yr) once fully-implemented.
- Solar Powered Waste Collection Trash Barrels - in addition to being a great improvement over the standard trash receptacles both environmentally and aesthetically, these barrels monitor collection activity in real time via web-based wireless capabilities. As a result, efficiency is improved since fewer trips are required to collect the trash and recyclables, thereby allowing for the reduction in labor required for this service.
- Wastewater System Improvements - these projects will help prevent costly system failures, lower MWRA wholesale costs by reducing extraneous flows, and make more efficient use of annual operating funds.
- Fisher Hill Park/Playground - this project calls for the Town to develop this property for park and recreation purposes with the intent of incorporating an athletic field, parking, tree lined walking paths, naturalistic buffers, native woodlands, and restoration of the gatehouse. The FY09 Override provided additional funds in the DPW budget to care for the new 10-acre recreation site.
- Playground Projects - as playgrounds are renovated and new or improved water play features are included as part of the project, water/sewer costs will increase.
- Devotion School – the project is certain to increase the size of the facility, so additional utility costs are to be expected. However, increases will be minimized to the greatest extent possible by including energy efficient systems and “green” components.
- Driscoll School HVAC – a new forced hot water system will be easier to control, thereby saving energy and reducing operating repair costs.
- Town / School Energy Management Systems and Energy Conservation - these on-going items are meant to yield savings in the operating budget. With large increases in utility prices over the past few years, it is imperative that monies be invested to decrease energy consumption in buildings. Programs would include, but are not limited to, lighting retrofit and controls, energy efficient motors, insulation, and temperature equipment. This program would augment existing gas and electric utility conservation programs. Monies would also go toward more efficient heating and cooling equipment.
- Town / School Emergency Generator Replacement, Elevator Replacement, Roof Replacement, Masonry Repairs, and Fenestrian - these items represent an approach to systematically replace various core facility needs that only become more expensive to maintain if not replaced in a timely manner. They also help eliminate the need for larger expenditures that might arise if allowed to deteriorate.

RECOMMENDED PROJECTS

The following pages contain the FY14 - FY19 CIP as proposed by project. Commencing on page VII-28 is a project description for each project.

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

CAPITAL IMPROVEMENTS PROGRAM

TOWN OF BROOKLINE CAPITAL IMPROVEMENT PROGRAM: FY2014 - FY2019

CATEGORY CODES (CC):

1 = New Facility Construction
2 = Facility Renovation / Repair
3 = Parks/Open Space/Playgrounds
4 = Infrastructure
5 = Vehicles
6 = Miscellaneous

REVENUE CODES (RC):

A = Property Tax/Free Cash/Overlay Surplus
B = General Fund Bond
C = State / Federal Aid
D = Golf Budget
E = Golf Bond
F = Utility Budget
G = Utility Bond
H = CDBG
I = Other
J = Re-Appropriation of Funds

CC	Total	Prior Year (FY13)	FY2014		FY2015		FY2016		FY2017		FY2018		FY2019		Future Years		
			Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC	
GENERAL GOVERNMENT																	
2	Garages-Floor Sealant & Water/Oil Separators	280,000		25,000	A	25,000		50,000	A	60,000	A	60,000	A	60,000	A		
6	Technology Applications	2,193,000	250,000	256,000	A	262,000	A	275,000	A	280,000	A	285,000	A	290,000	A	295,000	A
	General Government Total	2,473,000	250,000	281,000		287,000		325,000		340,000		345,000		350,000		295,000	
PLANNING & COMMUNITY DEVELOPMENT																	
4	Village Square Circulation Improv. - CD	250,000						250,000	H								
4	Village Square Circulation Improv. - Other	750,000						750,000	I								
4	Village Square Circulation Improv. - State	4,591,009						4,591,009	C								
4	Commercial Area Improvements	455,000	50,000	50,000	A	55,000	A	55,000	A	60,000	A	60,000	A	60,000	A	65,000	A
4	Route 9 Zoning Analysis	125,000														125,000	A
4	Riverway Park Pedestrian/Bike Path - Fed	540,000				540,000	C										
4	Riverway Park Pedestrian/Bike Path - State	135,000				135,000	C										
4	Riverway Park Pedestrian/Bike Path - Town	40,000		40,000	A												
2	Historic Bldgs-Devotion House & Putterham Schoo	85,000		85,000	A												
	Planning & Community Development Total	6,971,009	50,000	175,000		730,000		5,646,009		60,000		60,000		60,000		190,000	
PUBLIC SAFETY																	
5	Fire Apparatus Rehab	810,000	50,000					260,000	A			500,000	A				
5	Ladder #2 Replacement	850,000				850,000	B										
5	Engine #3 Replacement	510,000		510,000	A												
5	Engine #5 Replacement	550,000				550,000	A										
5	Engine #6 Replacement	600,000											600,000	A			
2	Fire Station Renovations	2,350,000	320,000	245,000	A	325,000	A		320,000	A	310,000	A				830,000	A
1	Emergency Mgmt Storage	55,000				55,000	A										
	Public Safety Total	5,725,000	370,000	755,000		1,780,000		260,000		320,000		810,000		600,000		830,000	
LIBRARY																	
2	Coolidge Corner - Elev./Rear Windows / Carpeting	455,000				455,000	A										
6	Library Furnishings	105,000							105,000	A							
2	Library Interior Painting / Facelift	100,000							100,000	A							
	Library Total	660,000	-	-		455,000		-		205,000		-		-		-	

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

CAPITAL IMPROVEMENTS PROGRAM

TOWN OF BROOKLINE CAPITAL IMPROVEMENT PROGRAM: FY2014 - FY2019

CATEGORY CODES (CC):			REVENUE CODES (RC):														
1 = New Facility Construction		4 = Infrastructure	A = Property Tax/Free Cash/Overlay Surplus				D = Golf Budget		G = Utility Bond		J = Re-Appropriation of Funds						
2 = Facility Renovation / Repair		5 = Vehicles	B = General Fund Bond				E = Golf Bond		H = CDBG								
3 = Parks/Open Space/Playgrounds		6 = Miscellaneous	C = State / Federal Aid				F = Utility Budget		I = Other								
CC	Total	Prior Year (FY13)	FY2014		FY2015		FY2016		FY2017		FY2018		FY2019		Future Years		
			Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC	
PUBLIC WORKS:																	
Transportation																	
4	Traffic Calming / Safety Improvements	300,000			50,000	A	50,000	A	50,000	A	50,000	A	50,000	A	50,000	A	
4	Bicycle Access Improvements	115,000	75,000	40,000	A												
4	Harvard / Green Pedestrian Crossing Study	25,000	25,000														
4	Dean / Chestnut Hill Ave Signal	257,500						35,000	A	222,500	A						
4	Woodland Rd / Hammond St. Study	45,000		45,000	A												
	Public Works - Transportation Sub-Total	742,500	100,000	85,000		50,000		85,000		272,500		50,000		50,000		50,000	
Engineering/Highway																	
4	Street Rehab - Town	12,880,000	1,470,000	1,510,000	A	1,550,000	A	1,590,000	A	1,630,000	A	1,670,000	A	1,710,000	A	1,750,000	A
4	Street Rehab - State	7,591,504	948,938	948,938	C	948,938	C	948,938	C	948,938	C	948,938	C	948,938	C	948,938	C
4	Sidewalk Repair	2,410,000	276,000	283,000	A	290,000	A	297,000	A	304,000	A	312,000	A	318,000	A	330,000	A
4	Sidewalk Revolving Fund	65,000	65,000														
4	LED Streetlights	2,160,000		540,000	A	540,000	A	540,000	A	540,000	A						
4	Parking Lot Rehab.	290,000	85,000			205,000	A										
4	Newton St. Landfill - Rear Landfill Closure	4,600,000				4,600,000	B										
4	Parking Meter System Enhancements	100,000	100,000														
6	Solar Powered Waste Collection Trash Barrels	435,000				435,000	A										
2	Transfer Station Floor	70,000		70,000	A												
2	Municipal Service Ctr Renov	2,800,000	300,000	2,500,000	B												
	Public Works - Engineering/Highway Sub-Total	33,401,504	3,244,938	5,851,938		8,568,938		3,375,938		3,422,938		2,930,938		2,976,938		3,028,938	
Water / Sewer																	
4	Singletree Tank Exterior Rehab.	300,000	300,000														
4	Water Dept. Garage - Roof Repl.	260,000		260,000	F												
4	Wastewater System Improvements	3,000,000						3,000,000	G								
	Public Works - Water / Sewer Sub-Total	3,560,000	300,000	260,000		-		3,000,000		-		-		-		-	

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

CAPITAL IMPROVEMENTS PROGRAM

TOWN OF BROOKLINE CAPITAL IMPROVEMENT PROGRAM: FY2014 - FY2019

CATEGORY CODES (CC):

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- 6 = Miscellaneous

REVENUE CODES (RC):

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- C = State / Federal Aid
- D = Golf Budget
- E = Golf Bond
- F = Utility Budget
- G = Utility Bond
- H = CDBG
- I = Other
- J = Re-Appropriation of Funds

CC	Total	Prior Year (FY13)	FY2014		FY2015		FY2016		FY2017		FY2018		FY2019		Future Years		
			Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC	
<u>Parks and Playgrounds</u>																	
3	Brookline Ave Playground	957,000		87,000	A			870,000	A								
3	Brookline Reservoir Park	1,580,000								80,000	A	1,500,000	B				
3	Corey Hill Playground	600,000						40,000	A	560,000	A						
3	Emerson Garden Playground	670,000						60,000	A	610,000	A						
3	Fisher Hill - Field/Playground - Town	4,450,000	3,250,000	1,200,000	B												
3	Fisher Hill - Field/Playground - Grant	400,000		400,000	C												
3	Brookline Reservoir Gatehouse Roof	250,000						250,000	A								
3	Br. Res. Gatehouse Carpentry, Stairs, Masonry - C	400,000						400,000	C								
3	Harry Downes Field & Playground	880,000								80,000	A	800,000	B				
3	Larz Anderson Park	9,060,000		660,000	A									2,700,000	B	5,700,000	B
3	Murphy Playground	780,000								60,000	A			720,000	B		
3	Pierce Playground	1,010,000				90,000	A	920,000	B								
3	Riverway Park	425,000														425,000	A
3	Schick Playground	770,000												70,000	A	700,000	A
3	Soule Athletic Fields	550,000												50,000	A	500,000	A
3	Waldstein Playground	1,350,000	1,350,000														
3	Warren Field / Playground	800,000	800,000														
3	Playground Skatespot	220,000				20,000	A	200,000	A								
3	Parks/Playgrounds Rehab/Upgrade	2,395,000	285,000	295,000	A	295,000	A	300,000	A	300,000	A	305,000	A	305,000	A	310,000	A
3	Town/School Ground Rehab.	720,000	80,000	85,000	A	85,000	A	90,000	A	90,000	A	95,000	A	95,000	A	100,000	A
3	Tennis Courts / Basketball Courts	450,000		100,000	A	150,000	A	100,000	A							100,000	A
2	Comfort Stations	200,000		50,000	A			100,000	A							50,000	A
	Public Works - Parks and Playground Sub-Total	28,917,000	5,765,000	2,877,000		640,000		3,330,000		1,780,000		2,700,000		3,940,000		7,885,000	
<u>Conservation/Open Space</u>																	
3	Tree Removal/Repl	1,400,000	165,000	170,000	A	170,000	A	175,000	A	175,000	A	180,000	A	180,000	A	185,000	A
3	Old Burial Ground	380,000	280,000													100,000	A
3	Walnut Hills Cemetery	1,020,000		100,000	I	100,000	I	50,000	I							770,000	I
	Public Works - Conser /Open Space Sub-Total	2,800,000	445,000	270,000		270,000		225,000		175,000		180,000		180,000		1,055,000	
	Public Works Total	69,381,004	9,854,938	9,303,938		9,528,938		10,015,938		5,650,438		5,860,938		7,146,938		12,018,938	

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

CAPITAL IMPROVEMENTS PROGRAM

TOWN OF BROOKLINE CAPITAL IMPROVEMENT PROGRAM: FY2014 - FY2019

CATEGORY CODES (CC):

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- C = State / Federal Aid
- D = Golf Budget
- E = Golf Bond
- F = Utility Budget
- G = Utility Bond
- H = CDBG
- I = Other
- J = Re-Appropriation of Funds

CC	Total	Prior Year (FY13)	FY2014		FY2015		FY2016		FY2017		FY2018		FY2019		Future Years		
			Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC	
RECREATION																	
2	Swimming Pool - Showers/Pool Repointing	550,000					550,000	A									
2	Golf Course Maint. Bldg. Replacement	500,000	500,000														
2	Tappan St. Gym Enhancements	30,000			30,000	A	NA										
	Recreation Total	1,080,000	500,000		30,000		550,000										
SCHOOL																	
6	Furniture Upgrades	600,000	50,000	50,000	A	60,000	A	70,000	A	80,000	A	90,000	A	100,000	A	100,000	A
2	Town/School ADA Renovations	560,000	60,000	65,000	A	65,000	A	70,000	A	70,000	A	75,000	A	75,000	A	80,000	A
2	Town/School Elevator Renov. Program	1,250,000	250,000	250,000	A	250,000	A	250,000	A	250,000	A						
2	Town/School Emer Generator Repl	250,000	125,000	125,000	A												
2	Town/School Energy Conservation Projects	1,325,000	150,000	150,000	A	160,000	A	165,000	A	170,000	A	170,000	A	180,000	A	180,000	A
2	Town/School Energy Management System	400,000	100,000	150,000	A					150,000	A						
2	Town/School Bldg Envelope/Fenestration Repa	3,050,000				500,000	A			550,000	A			1,000,000	A	1,000,000	A
2	Town/School Hazardous Material Removal	60,000	60,000														
2	Town/School Roof Repair/Repl. Program	5,400,000		1,350,000	B			1,050,000	B					3,000,000	B		
2	Town/School Building Security / Life Safety Sys	965,000	150,000	345,000	A	140,000	A	165,000	A	165,000	A						
2	Intercom/Safety System Replacement	250,000	250,000														
6	School Technology	175,000		175,000	A												
2	High School - Stage	25,000	25,000														
2	High School - Quad	525,000													525,000	A	
2	High School - Classroom Space Needs	50,000	50,000					TBD									
2	UAB - Roof&Chimney/Pointing/Gutters & Down	1,300,000	1,300,000														
2	Baldwin School Renovations	2,250,000													2,250,000	B	
2	Driscoll School - HVAC	2,200,000				200,000	A			2,000,000	B						
2	Devotion Rehab. - Town Share (60%)	55,122,800	1,122,800	54,000,000	B												
2	Devotion Rehab. - State Share (40%)	36,627,200	627,200	36,000,000	C												
2	Old Lincoln School Renovations	3,000,000		3,000,000	B												
2	Old Lincoln Surface Structural Repairs	500,000	500,000														
2	Pierce - Renov. Aud./ Elec. Distrib. Upgrade	812,500	437,500	375,000	A												
2	Classroom Capacity	3,500,000	1,750,000	1,750,000	A												
	School Total	120,197,500	7,007,500	97,785,000		1,375,000		1,770,000		3,435,000		335,000		4,355,000		4,135,000	
	GRAND TOTAL	206,527,513	18,032,438	108,339,938		14,185,938		18,566,947		10,010,438		7,410,938		12,511,938		17,468,938	

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

CAPITAL IMPROVEMENTS PROGRAM

TOWN OF BROOKLINE CAPITAL IMPROVEMENT PROGRAM: FY2014 - FY2019

CATEGORY CODES (CC):

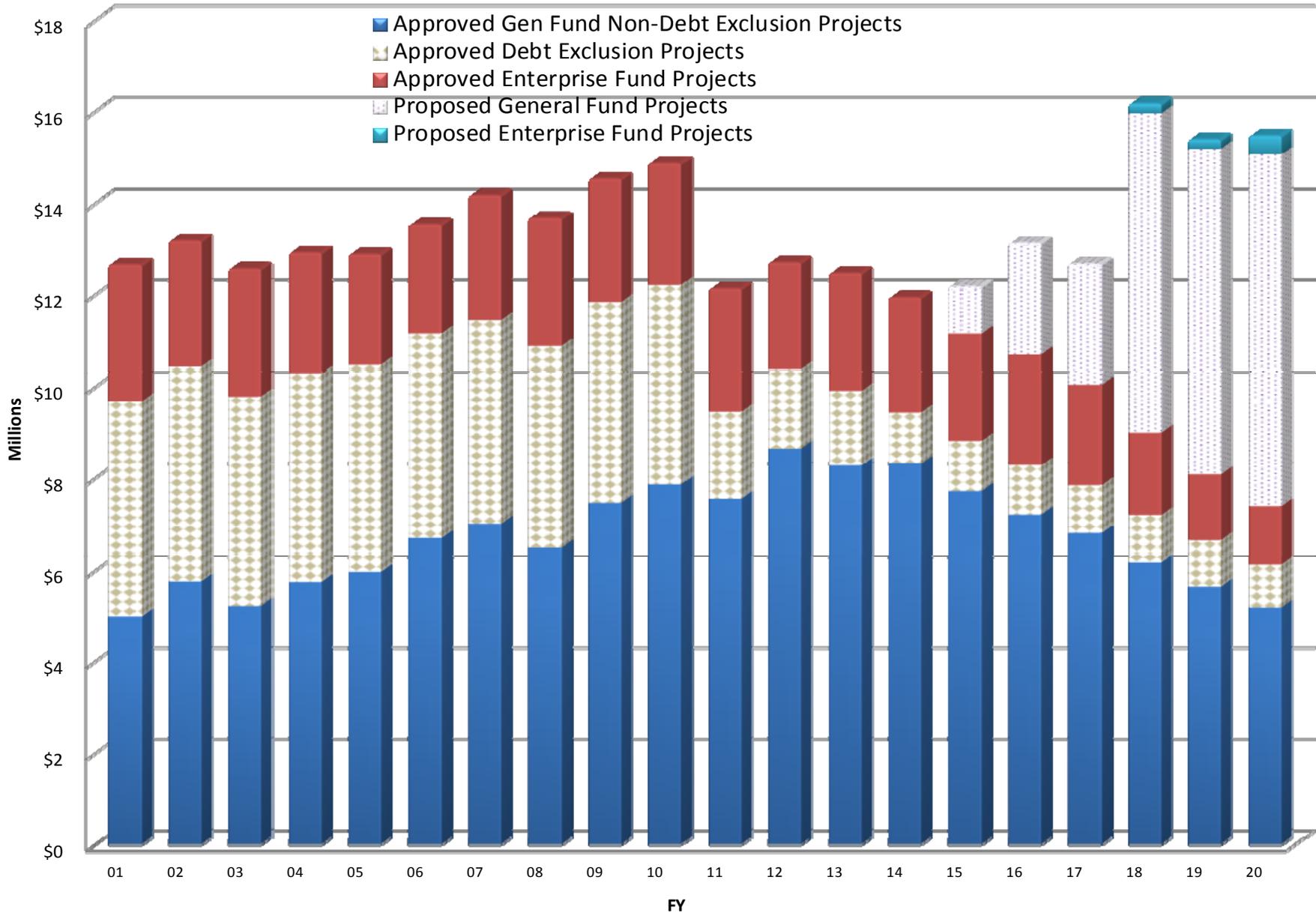
1 = New Facility Construction
2 = Facility Renovation / Repair
3 = Parks/Open Space/Playgrounds
4 = Infrastructure
5 = Vehicles
6 = Miscellaneous

REVENUE CODES (RC):

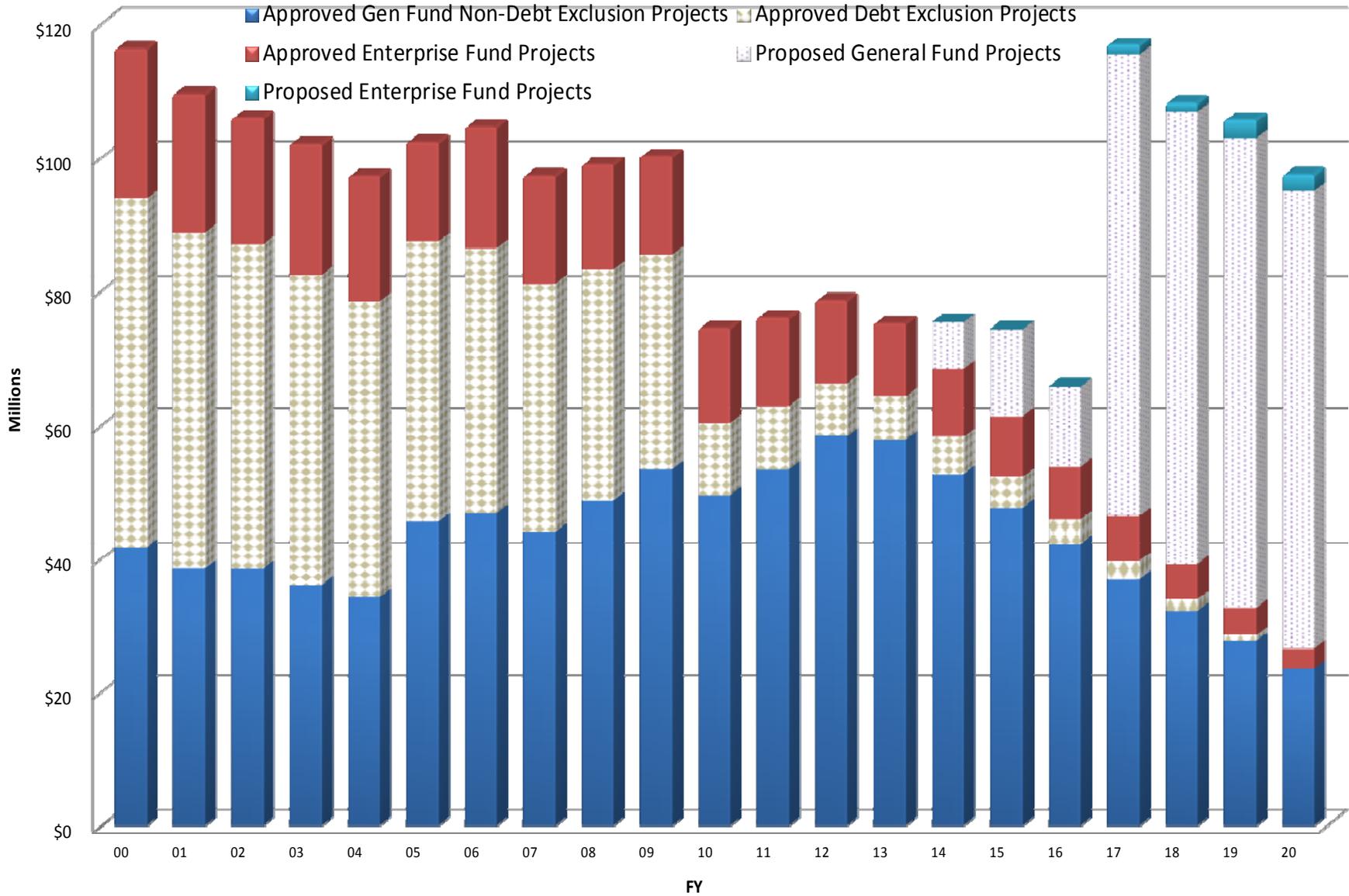
A = Property Tax/Free Cash/Overlay Surplus
B = General Fund Bond
C = State / Federal Aid
D = Golf Budget
E = Golf Bond
F = Utility Budget
G = Utility Bond
H = CDBG
I = Other
J = Re-Appropriation of Funds

CC	Total	Prior Year (FY13)	FY2014		FY2015		FY2016		FY2017		FY2018		FY2019		Future Years	
			Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC
GRAND TOTAL BY SOURCE																
A = Property Tax / Free Cash / Overlay Surplus	53,425,000	7,273,500	8,366,000	8%	7,012,000	49%	6,607,000	36%	7,061,500	71%	4,162,000	56%	5,143,000	41%	7,800,000	45%
B = General Fund Bond	91,590,000	3,450,000	62,050,000	57%	5,450,000	38%	1,970,000	11%	2,000,000	20%	2,300,000	31%	6,420,000	51%	7,950,000	46%
C = State / Federal Grants	50,235,013	1,526,438	37,348,938	35%	1,623,938	11%	5,939,947	32%	948,938	9%	948,938	13%	948,938	8%	948,938	5%
D = Golf Budget	-	-	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
E = Golf Bond	-	-	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
F = Utility Budget	560,000	300,000	260,000	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
G = Utility Bond	3,000,000	-	-	0%	-	0%	3,000,000	16%	-	0%	-	0%	-	0%	-	0%
H = CDBG	250,000	-	-	0%	-	0%	250,000	1%	-	0%	-	0%	-	0%	-	0%
I = Other	6,692,500	4,922,500	100,000	0%	100,000	1%	800,000	4%	-	0%	-	0%	-	0%	770,000	4%
J = Re-Approp. of Existing Funds	560,000	560,000	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
Grand Total	206,312,513	18,032,438	108,124,938		14,185,938		18,566,947		10,010,438		7,410,938		12,511,938		17,468,938	
GRAND TOTAL BY ALLOCATION																
General Government	2,473,000	250,000	281,000	0%	287,000	2%	325,000	2%	340,000	3%	345,000	5%	350,000	3%	295,000	2%
Planning and Community Development	6,971,009	50,000	175,000	0%	730,000	5%	5,646,009	30%	60,000	1%	60,000	1%	60,000	0%	190,000	1%
Public Safety	5,725,000	370,000	755,000	1%	1,780,000	13%	260,000	1%	320,000	3%	810,000	11%	600,000	5%	830,000	5%
Library	660,000	-	-	0%	455,000	3%	-	0%	205,000	2%	-	0%	-	0%	-	0%
DPW - Transportation	702,500	100,000	45,000	0%	50,000	0%	85,000	0%	272,500	3%	50,000	1%	50,000	0%	50,000	0%
Engineering/Highway	33,401,504	3,244,938	5,851,938	5%	8,568,938	60%	3,375,938	18%	3,422,938	34%	2,930,938	40%	2,976,938	24%	3,028,938	17%
Water / Sewer	3,560,000	300,000	260,000	0%	-	0%	3,000,000	16%	-	0%	-	0%	-	0%	-	0%
Parks & Playgrounds	28,917,000	5,765,000	2,877,000	3%	640,000	5%	3,330,000	18%	1,780,000	18%	2,700,000	36%	3,940,000	31%	7,885,000	45%
Conservation/Open Space	2,800,000	445,000	270,000	0%	270,000	2%	225,000	1%	175,000	2%	180,000	2%	180,000	1%	1,055,000	6%
Recreation	1,080,000	500,000	-	0%	30,000	0%	550,000	3%	-	0%	-	0%	-	0%	-	0%
Public Schools	120,022,500	7,007,500	97,610,000	90%	1,375,000	10%	1,770,000	10%	3,435,000	34%	335,000	5%	4,355,000	35%	4,135,000	24%
Grand Total	206,312,513	18,032,438	108,124,938		14,185,938		18,566,947		10,010,438		7,410,938		12,511,938		17,468,938	
GRAND TOTAL BY CATEGORY																
1 New Facility Construction	55,000	-	-	0%	55,000	0%	-	0%	-	0%	-	0%	-	0%	-	0%
2 Facility Renovation / Repair	127,492,500	8,077,500	100,535,000	93%	2,150,000	15%	3,050,000	16%	3,835,000	38%	615,000	8%	4,315,000	34%	4,915,000	28%
3 Parks / Open Space / Playgrounds	30,867,000	6,210,000	3,097,000	3%	910,000	6%	2,805,000	15%	1,955,000	20%	2,880,000	39%	4,120,000	33%	8,890,000	51%
4 Infrastructure	41,245,013	3,394,938	3,676,938	3%	8,913,938	63%	12,106,947	65%	3,755,438	38%	3,040,938	41%	3,086,938	25%	3,268,938	19%
5 Vehicles	3,320,000	50,000	510,000	0%	1,400,000	10%	260,000	1%	-	0%	500,000	7%	600,000	5%	-	0%
6 Miscellaneous	3,333,000	300,000	306,000	0%	757,000	5%	345,000	2%	465,000	5%	375,000	5%	390,000	3%	395,000	2%
Grand Total	206,312,513	18,032,438	108,124,938		14,185,938		18,566,947		10,010,438		7,410,938		12,511,938		17,468,938	
6-Year Total	170,811,137															

DEBT SERVICE BASED ON EXISTING AUTHORIZATIONS AND PROJECTS IN FY14 - FY19 CIP



TOTAL OUTSTANDING DEBT (as of June 30 each year) BASED ON EXISTING AUTHORIZATIONS AND PROJECTS IN FY14 - FY19 CIP



FY 2014-2019 CIP PROJECT DESCRIPTIONS

NOTE: The figures included in this report are based on the best available cost estimates at the time of the development of the CIP and are subject to change due to revised estimates and bids.

GENERAL GOVERNMENT

1. GARAGES - FLOOR SEALANT & WATER/OIL SEPARATORS

In order to maintain the integrity of the concrete floors in garages, proper maintenance is required, including removing and refinishing the seal coat on those floors. The floors can deteriorate over time due to chemicals, normal wear and tear, cracks and unforeseen conditions. This project would remove and clean the surface of those floors, make any concrete patches, and provide a seal coat to maintain the floor, which should last for 5 - 10 years. This work would be completed in the Main Library, DPW garages, the UAB, and the Pierce School.

All new garages should have water/oil separators. This program would add to or modify existing systems and add new systems, thereby allowing the Town to meet the environmental needs of the DEP and EPA.

Estimated Cost: \$280,000

Time Schedule:	FY 2014 -- \$25,000	Property Tax / Free Cash
	FY 2015 -- \$25,000	Property Tax / Free Cash
	FY 2016 -- \$50,000	Property Tax / Free Cash
	FY 2017 -- \$60,000	Property Tax / Free Cash
	FY 2018 -- \$60,000	Property Tax / Free Cash
	FY 2019 -- \$60,000	Property Tax / Free Cash

2. TECHNOLOGY APPLICATIONS

This annual appropriation is for funding the projects included in the Information Technology Department's Long-Term Strategic Plan, which serves as the framework for the selection and management of technology expenditures and is updated periodically by the Chief Information Officer (CIO). Moreover, additional projects that meet the short-term objectives set by the CIO and appropriate committees provide the guidance for the Town's approach to technology management. Primary focus areas for IT investments include Infrastructure lifecycle replacement, Enterprise Applications/Better Government initiatives, School Technology, and Public Safety enhancements. Special consideration is given to projects that reduce operating expenses and / or create efficiencies.

Estimated Cost: \$2,193,000

Time Schedule:	Prior Year -- \$250,000	Property Tax / Free Cash
	FY 2014 -- \$256,000	Property Tax / Free Cash
	FY 2015 -- \$262,000	Property Tax / Free Cash
	FY 2016 -- \$275,000	Property Tax / Free Cash
	FY 2017 -- \$285,000	Property Tax / Free Cash
	FY 2018 -- \$290,000	Property Tax / Free Cash
	Future Years -- \$295,000	Property Tax / Free Cash

PLANNING AND COMMUNITY DEVELOPMENT

3. VILLAGE SQUARE CIRCULATION IMPROVEMENTS

This significant public works project involves reconfiguration of the existing circulation system in Brookline Village at Washington Street, Route 9, Walnut Street, High Street, and Pearl Street. The existing jughandle used to provide access to Washington Street from Route 9 eastbound would be removed and replaced with a new four-way intersection at Pearl Street. Signals would be relocated and upgraded and a new ADA-compliant surface-level pedestrian crosswalk with walk signal would cross Route 9 just west of Pearl Street as part of a new four-way intersection, replacing the existing pedestrian bridge that crosses Route 9. In addition, lighting and landscaping improvements will be made in the area, improving the overall aesthetics of this portion of Route 9 and Brookline Village.

The funding for the project is assumed to come from three sources:

1. \$250,000 in CDBG funding
2. \$750,000 as part of the 1% of off-site improvements related to the re-development of the 2 Brookline Place site
3. a \$4.591 million grant from the State Transportation Improvement Program (STIP), programmed in FY2016.

Estimated Cost: \$5,591,009

Time Schedule:	FY 2016 -- \$4,591,009	State Grant
	FY 2016 -- \$250,000	CDBG
	FY 2016 -- \$750,000	Other (1% Off-Site Improvements from 2 Brookline Place)

4. COMMERCIAL AREAS IMPROVEMENTS

This annual appropriation is intended to fund projects detailed in the Economic Development Division’s Strategic Plan, which serves as the framework for the selection and management of Commercial Area Improvements and is updated periodically by the Economic Development Advisory Board (EDAB). Additionally, projects that are short-term in nature and need urgent attention are expected

to arise from time to time and should be addressed in order to protect our high-functioning commercial areas. Maintaining healthy, local commercial areas affects the quality of life and adds much needed support to the Town’s tax base. Annual investment toward easy to use and attractive streets, pedestrian amenities, and other civic spaces makes our commercial areas more enjoyable to live, shop, dine, and work.

Estimated Cost: \$455,000

Time Schedule: Prior Year -- \$50,000 Property Tax / Free Cash
 FY 2014 -- \$50,000 Property Tax / Free Cash
 FY 2015 -- \$55,000 Property Tax / Free Cash
 FY 2016 -- \$55,000 Property Tax / Free Cash
 FY 2017 -- \$60,000 Property Tax / Free Cash
 FY 2018 -- \$60,000 Property Tax / Free Cash
 FY 2019 -- \$60,000 Property Tax / Free Cash
 Future Years -- \$65,000 Property Tax / Free Cash

5. ROUTE 9 ZONING ANALYSIS

This project would involve a study of the land use and zoning on Route 9. The purpose would be to evaluate the zoning of the area, existing traffic conditions, and make recommendations to implement the Town's Comprehensive Plan relative to Route 9. The study would involve a public participation component, an economic feasibility component, and a traffic analysis component.

Estimated Cost: \$125,000

Time Schedule: Future Years -- \$125,000 Property Tax / Free Cash

6. RIVERWAY PARK PEDESTRIAN / BICYCLE PATH IMPROVEMENTS

There has been interest for years in a safer crossing for pedestrians and bicycles at Route 9 and the Riverway. Since the DPW completed the construction of a bike/pedestrian path in Olmsted Park, there has been increased use of this park by pedestrians and bicyclists. The path ends at the intersection with Washington Street with no means of crossing Washington Street except at the Brookline Avenue intersection. The State Department of Conservation and Recreation (DCR) commissioned a study to look at viable methods of crossing Washington Street, both in Brookline and Boston.

The Gateway East Public Realm plan developed a preferred solution for this crossing, involving a widening of the median, reconfiguring existing traffic lanes, and a marked crossing. The federal transportation bill earmarked funding (\$540,000) for construction of such an improvement. In addition, a \$135,000 State grant is anticipated. Lastly, the \$40,000 in Town funding in FY14 is to design the plan.

Estimated Cost: \$715,000

Time Schedule: FY 2014 -- \$40,000 Property Tax / Free Cash
 FY 2015 -- \$540,000 Federal Grant
 FY 2015 -- \$135,000 State Grant

7. HISTORIC BUILDINGS REHAB - DEVOTION HOUSE AND PUTTERHAM SCHOOL

The Devotion House is in need of structural stabilization and window repair. The first and second floors towards the front corner of the house are sloping; recent investigation has shown this to be caused by inadequate support in the basement. The first and second floor sills may also need to be supported and/or replaced. In the meantime, the windows have been deteriorating and many have lost their ability to keep the weather out of the house. The thirty-one (31) multi-pane window sashes need to be repaired. The frames and trim are also deteriorating and will need repairing or replacing. At the same time, one of the windows/sash at Putterham School needs to be replaced and will be more efficient to do at the same time as the Devotion House work.

Estimated Cost: \$85,000

Time Schedule: FY 2014 -- \$85,000 Property Tax / Free Cash

PUBLIC SAFETY

8. FIRE APPARATUS REHAB

The Town's policy is to replace front-line fire engines every 17 years and front-line ladder trucks every 20 years. While this replacement schedule serves the Town very well, funding needs to be appropriated every 10 years to rehab engines and every 12 years to rehab ladder trucks.

The breakout of the proposed funding is as follows:

Engine #1 = \$185,000 (FY16)
 Spare Engine #5 = \$75,000 (FY16)
 Tower 1 (Bronto) = \$500,000 (FY18)

By rehabbing Spare Engine #5, the Town will have two reserve fire engines that have been rehabbed and in good working order. Additionally, with the replacement of Ladder# 2 in FY15, the Department's compliment of spare apparatus will be sufficient (once replaced, Ladder #2 will become a spare).

Tower 1 was purchased in 2006 and will be 12 years old in 2018, the point at which the Town policy requires refurbishment. The current estimate for the rehab, based on past Ladder truck refurbishments, the complexity of Tower 1 and its foreign design, is \$500,000. While we should plan for this expense, as the time draws near, consideration must be given to a cost/benefit analysis of a rehab verses the cost of a new traditional style Tower Ladder.

Estimated Cost: \$810,000

Time Schedule: Prior Year -- \$50,000 Property Tax / Free Cash
 FY 2016 -- \$260,000 Property Tax / Free Cash
 FY 2018 -- \$500,000 Property Tax / Free Cash

9. LADDER #2 REPLACEMENT

The Town's policy is to replace front-line ladder trucks every 20 years. Ladder #2 will be 20 years old in FY15. The previous CIP allocated \$1,400,000 for this replacement; however, based on current departmental needs and anticipated pricing, the Department believes this can be accomplished with \$850,000.

Estimated Cost: \$850,000

Time Schedule: FY 2015 -- \$850,000 General Fund Bond

10. ENGINE #3 REPLACEMENT

Based on current fire apparatus rehab / replacement policy, Engine #3 would be rehabbed in FY14 at an estimated cost of \$160,000. A deviation of this policy is being recommended. The recommendation is to purchase a new Engine #3 in FY14, earlier than the replacement policy calls for, thereby allowing for current Engine #3 to become a spare. It will replace Reserve Engine #1, which is currently 20 years old. If this plan is not followed, Reserve Engine #1 will be close to 30 years old when able to be replaced, an untenable situation -- having members of the Department use a 30 year old reserve truck is something that needs to be avoided. This approach will improve both the front-line and reserve apparatus of the Fire Department.

Estimated Cost: \$510,000

Time Schedule: FY 2014 -- \$510,000 Property Tax / Free Cash

11. ENGINE #5 REPLACEMENT

Under this plan, a new Engine #5 would be purchased at a cost of \$550,000. Quint #5, purchased in 2010 and located at Station 5 in Coolidge Corner, would be relocated to Station 4 on Boylston Street, replacing Engine #4 and saving a previously proposed

\$1,250,000 in FY17. Quint #5 would be better utilized in the Station 4 neighborhood, as the streets are typically wider, there are fewer medical calls, and most importantly, the operation of a Quint in a single company station is more effective than operating it in tandem with a Ladder company as is currently the practice.

Estimated Cost: \$550,000

Time Schedule: FY 2015 -- \$550,000 Property Tax / Free Cash

12. ENGINE #6 REPLACEMENT

Keeping with the current policy of engine replacement at 17 years, Engine #6 (rehabbed in 2012) will need to be replaced in FY19. The estimated cost for replacement is \$600,000.

Estimated Cost: \$600,000

Time Schedule: FY 2019 -- \$600,000 Property Tax / Free Cash

13. FIRE STATION RENOVATIONS

A study was made of the conditions of the fire stations and what was needed to maintain the integrity of the floors and building in regard to the newer, larger fire equipment. The work outlined in the report includes flooring, shoring, beams, columns, and structural work. The report also includes recommendations for the HVAC systems, generators, lighting, life safety, and mechanical, electrical, plumbing (MEP), along with other peripheral systems.

The monies requested can be broken into three categories: (1) structural, (2) life safety systems, and (3) MEP. The recommended approach was to fund all required structural work in the first year (\$625,000 was approved in FY12), then fund life safety systems by stations as prioritized by the Fire Chief (FY13 – FY15), and then undertake the MEP work (starting in FY17). The estimates for each station are as follows:

	<u>Structural</u>	<u>Life Safety</u>	<u>MEP</u>
Sta 1 (Brookline Village)	\$248,000	\$320,000 (FY13)	\$320,000 (FY17)
Sta 4 (Rt. 9/Reservoir Rd)	\$ 60,000	\$120,000 (FY14)	\$305,000 (FY20)
Sta 5 (Babcock St)	\$ 0	\$195,000 (FY15)	\$225,000 (FY22)
Sta 6 (Hammond St)	\$154,000	\$130,000 (FY15)	\$300,000 (FY21)
<u>Sta 7 (Washington Sq)</u>	<u>\$165,000</u>	<u>\$125,000 (FY14)</u>	<u>\$310,000 (FY18)</u>
TOTAL	\$625,000	\$890,000	\$1,460,000

Estimated Cost: \$2,350,000

Time Schedule: Prior Year -- \$320,000 Property Tax / Free Cash
 FY 2014 -- \$245,000 Property Tax / Free Cash
 FY 2015 -- \$325,000 Property Tax / Free Cash
 FY 2017 -- \$320,000 Property Tax / Free Cash
 FY 2018 -- \$310,000 Property Tax / Free Cash
 Future Years -- \$830,000 Property Tax / Free Cash

14. EMERGENCY MANAGEMENT - STORAGE

A new metal building is needed to store the equipment the Town owns as part of its emergency preparedness operation, including three emergency trailers and portable emergency generator, all of which must be accessible 24/7 in all seasons. The trailers contain valuable emergency equipment that should be protected from the elements and stored safely and securely in the event of an emergency. The portable emergency generator, which is large enough to power the entire High School, is presently temporarily stored at the Larz Anderson Park Garage. Other emergency equipment would be stored in the building as well.

Estimated Cost: \$55,000

Time Schedule: FY 2015 -- \$55,000 Property Tax / Free Cash

LIBRARY

15. COOLIDGE CORNER LIBRARY - ELEVATOR (ADA) / REAR WINDOWS/CARPETING

The Coolidge Corner Library is presently only fully accessible at the front main entrance. On the lower level in the rear is a meeting room and toilets, and this room is not handicap accessible from the upper level; the only access is through a rear door. In order to make the library fully accessible, a lift is proposed for installation at the rear of the library, which would allow access directly below. The proposed plan is to build a structure to house a permanent lift outside, which is estimated to cost \$220,000, of which \$20,000 is for design and \$200,000 is for the elevator. By installing the lift on the exterior of the existing building, the library can remain open during the construction and the library will avoid having to discard a significant number of books due to the loss of space caused by the new equipment and resulting ADA code restrictions.

There are nine large panels of glass windows in the rear of the building dating from the original construction in 1970. The glass is not insulated and is loose in a number of areas. All the glass will be replaced with operable windows that can be locked for security purposes. \$135,000 is included for plans and specs (\$15,000) and the windows (\$120,000).

The majority of the carpet was installed in 1997 and is now more than 15 years old. This project will replace approx 15,000 sq feet of carpet, at an estimated cost of \$100,000.

Estimated Cost: \$455,000

Time Schedule: FY 2015 -- \$35,000 Property Tax / Free Cash (Design)
 FY 2015 -- \$320,000 Property Tax / Free Cash (Elevator and Windows)
 FY 2015 -- \$100,000 Property Tax / Free Cash (Carpet)

16. LIBRARY FURNISHINGS

This request of \$105,000 will be used to replace furnishings and equipment at all three libraries. The furnishings at the Main Library will be 15 years old in 2018. While the tables are expected to last 25 years or more, most of the wood and all of the upholstered chairs will have to be replaced.

Estimated Cost: \$105,000

Time Schedule: FY 2017 -- \$105,000 Property Tax / Free Cash

17. LIBRARY INTERIOR FACELIFT/PAINTING AND REPAIRS

This project will allow for repairs to the heavy traffic areas of all three libraries. It will provide for the painting of the interior of the libraries every 6-7 years; the replacement of carpeting and other flooring and ceiling tiles, as needed; and the ability to make minor electrical repairs and lighting upgrades. Each library would be done in sections to avoid having to close each facility.

Estimated Cost: \$100,000

Time Schedule: FY 2017 -- \$100,000 Property Tax / Free Cash

TRANSPORTATION

18. TRAFFIC CALMING / SAFETY IMPROVEMENTS

This funding will be used to implement approved traffic calming measures, which are those that have been reviewed, analyzed, and designed by the Transportation Division using the Traffic Calming Policy as a guide.

Estimated Cost: \$300,000

Time Schedule:	FY 2015 -- \$50,000	Property Tax / Free Cash
	FY 2016 -- \$50,000	Property Tax / Free Cash
	FY 2017 -- \$50,000	Property Tax / Free Cash
	FY 2018 -- \$50,000	Property Tax / Free Cash
	FY 2019 -- \$50,000	Property Tax / Free Cash
	Future Years -- \$50,000	Property Tax / Free Cash

19. BICYCLE ACCESS IMPROVEMENTS

The \$40,000 requested for FY14 is for pavement markings along Beacon St. The goal of this project is to provide appropriate on-street pavement treatments to connect the regional bicycle accommodation route via Beacon Street and Commonwealth Avenue from Newton Centre to the Boston Public Gardens

The funding in FY13 was for the installment of (1) bicycle contraflow lanes on Dudley Street from Dudley Way to Walnut Street and Park Street from Marion Street to Beacon Street and (2) bike lanes or priority bike lanes (when the roadway is too narrow) on Washington Street from Cypress Street to the town line at Corey Road.

Estimated Cost: \$75,000

Time Schedule:	Prior Year -- \$75,000	Property Tax / Free Cash
	FY 2014 -- \$40,000	Property Tax / Free Cash

20. HARVARD ST. / GREEN ST. PEDESTRIAN CROSSING STUDY

At the November 15, 2011 Special Town meeting, Article 13 called for a study of the feasibility, costs and benefits of installing a pedestrian signal at the intersection of Harvard Street and Green Street. The analysis is to include the impact of traffic signals in proximity to this location. This funding is being used to hire a qualified consultant to undertake this study.

Estimated Cost: \$25,000

Time Schedule:	Prior Year -- \$25,000	Property Tax / Free Cash
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21. DEAN/CHESTNUT HILL AVE TRAFFIC SIGNAL UPGRADE

The traffic signal at the intersection of Dean Road and Chestnut Hill Avenue is the last of the older electronic traffic signals that needs to be upgraded. The \$35,000 in FY16 is for design while the \$222,500 in FY17 is for the signal upgrades.

Estimated Cost: \$257,500

Time Schedule: FY 2016 -- \$35,000 Property Tax / Free Cash (Design)
 FY 2017 -- \$222,500 Property Tax / Free Cash (Construction)

22. **WOODLAND RD. / HAMMOND ST. SAFETY IMPROVEMENTS STUDY**

Woodland Road at Hammond Street is a large intersection that handles significant traffic in the morning, particularly when Beaver Country Day School is in session. Because the pavement width on Hammond Street is 54' (typical width is 27'+/-), vehicles tend to travel at high rates of speed, which makes it difficult to cross the street for both pedestrians and other vehicles. This funding will be used to identify and quantify the issues, evaluate and recommend a solution, and estimate the cost of the conceptual solution.

Estimated Cost: \$45,000

Time Schedule: FY 2014 -- \$45,000 Property Tax / Free Cash

ENGINEERING/HIGHWAY

23. **STREET REHABILITATION - TOWN**

In 1992, the Department of Public Works (DPW) undertook a comprehensive study of its roads and implemented a pavement management system. The system was designed to bring Town-owned streets to a sufficient level of repair such that the roads could be maintained without undertaking costly full reconstruction. From 1992 to 1997, the Town made some progress in this regard, but funding was inconsistent. Starting in 1997, the Town began allocating \$1 million per year to streets, in addition to Chapter 90 funding from the State.

The Override Study Committee (OSC), which undertook their study in CY07-08, determined that the Town had underfunded road and sidewalk maintenance and construction. Its analysis showed that while funding for road construction activities remained level, construction costs increased approximately 35% between 1997 and 2007, reducing the amount of work that could be completed each year.

Based on the recommendations of the OSC, the 2008 Override approved by the voters included \$750,000 for streets and sidewalks, to be increased annually by 2.5%. In FY14, the appropriation is recommended at \$1.51 million (the original \$1 million base plus the \$300,000 added in FY09 increased annually by 2.5%).

Estimated Cost: \$12,880,000

Time Schedule: Prior Year -- \$1,470,000 Property Tax / Free Cash
 FY 2014 -- \$1,510,000 Property Tax / Free Cash

FY 2015 -- \$1,550,000	Property Tax / Free Cash
FY 2016 -- \$1,590,000	Property Tax / Free Cash
FY 2017 -- \$1,630,000	Property Tax / Free Cash
FY 2018 -- \$1,670,000	Property Tax / Free Cash
FY 2019 -- \$1,710,000	Property Tax / Free Cash
Future Years -- \$1,750,000	Property Tax / Free Cash

24. STREET REHABILITATION - STATE

The State provides monies under its Chapter 90 program for the maintenance of certain streets. About 1/3 of Brookline's streets are eligible for 100% State reimbursement. This money supplements the funding appropriated from Town funds for street rehabilitation. An annual \$200 million statewide Ch. 90 program is assumed.

Estimated Cost: \$7,591,504

Time Schedule:	Prior Year -- \$948,938	State Grant
	FY 2014 -- \$948,938	State Grant
	FY 2015 -- \$948,938	State Grant
	FY 2016 -- \$948,938	State Grant
	FY 2017 -- \$948,938	State Grant
	FY 2018 -- \$948,938	State Grant
	FY 2019 -- \$948,938	State Grant
	Future Years -- \$948,938	State Grant

25. SIDEWALK REPAIR

The Department of Public Works developed a sidewalk management program. Some sidewalks are reconstructed as part of the street reconstruction program; those that are not are funded under this program. The Override Study Committee (OSC), which undertook their study in CY07-08, determined that the Town had underfunded road and sidewalk maintenance and construction. Based on the recommendations of the OSC, the 2008 Override approved by the voters included \$750,000 for streets and sidewalks, to be increased annually by 2.5%. Of the FY09 override amount, \$50,000 was appropriated for sidewalks. In FY14, the appropriation is recommended at \$283,000 (the original \$200,000 base plus the \$50,000 added in FY09 increased annually by 2.5%).

Estimated Cost: \$2,410,000

Time Schedule:	Prior Year -- \$276,000	Property Tax / Free Cash
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FY 2014 -- \$283,000	Property Tax / Free Cash
FY 2015 -- \$290,000	Property Tax / Free Cash
FY 2016 -- \$297,000	Property Tax / Free Cash
FY 2017 -- \$304,000	Property Tax / Free Cash
FY 2018 -- \$312,000	Property Tax / Free Cash
FY 2019 -- \$318,000	Property Tax / Free Cash
Future Years -- \$330,000	Property Tax / Free Cash

26. SIDEWALK REVOLVING FUND

Under Article 6 of the May 28, 2002 Annual Town Meeting, a revolving fund was approved for the construction and reconstruction, upkeep, maintenance, repair and improvement of sidewalks. Seed money in the amount of \$200,000 for this fund was appropriated in FY02. The program allows for residents who would like to have their sidewalks replaced, but which are not scheduled to be done in the near future, the opportunity to do so provided that they contribute half of the construction cost. In its 11 years of existence, the program has been well received, resulting in a diminished balance in the fund. The FY13 appropriation of \$65,000 increased the fund balance to approximately \$98,000.

Estimated Cost: \$65,000

Time Schedule: Prior Year -- \$65,000 Property Tax / Free Cash

27. LED STREETLIGHT REPLACEMENT PROGRAM

The Town currently owns and maintains approximately 3,600 streetlights that were purchased from NStar in 2001. The majority of the lights use the "cobra head" style fixture with high-pressure sodium lamps ranging from 100 watts to 400 watts. The annual energy cost budgeted for unmetered streetlights totals approximately \$365,000. In 2010, the DPW implemented a pilot program to replace 62 high-pressure sodium lamps with more efficient LED lamps ranging from 55 to 75 watts to determine both the acceptability by the public and the reduction of energy usage. In addition to reduced energy use and a cleaner, more directed light (less light pollution), industry standards are that the bulb life of the sodium lamps (six years) can be stretched to 20 years for the LED's. This technology is no longer considered cutting edge and a number of communities in Massachusetts are striving to make this the new standard for their lighting systems, and it appears as though the price has plateaued.

As proposed, this project would completely replace the high-pressure lamps with LED's over the next four years. Based on industry standards, each LED saves \$62 per year in energy costs. With 3,600 streetlights, that equates to \$223,200 in savings in the utility budget per year. The cost of each LED is \$600, resulting in a \$2.16 million outlay. Therefore, the payback is approximately 10 years. With the life expectancy of LED's at 20 years, that means after paying off the purchase cost in the first 10 years, each of the next 10 years results in annual savings of \$223,200, or \$2.16 million over that second 10-year period. Grant funding and rebate programs will be sought to reduce the Town's cost and reduce the payback period.

Estimated Cost: \$2,160,000

Time Schedule: FY 2014 -- \$540,000 Property Tax / Free Cash
 FY 2015 -- \$540,000 Property Tax / Free Cash
 FY 2016 -- \$540,000 Property Tax / Free Cash
 FY 2017 -- \$540,000 Property Tax / Free Cash

28. PARKING LOT REHABILITATION

The \$205,000 in FY15 is for the rehabilitation of the Centre Street East parking lot. Since its construction in 1965, the Centre Street parking lot has not had any substantial maintenance work done. Repairs have been more reactive and of the "band-aid" type. The rehabilitation work will consist of removing and resetting curbing, repaving, new signage, pavement line painting, replacing sidewalks, landscaping, and street light modifications.

The monies appropriated in FY13 were for the Fuller Street parking. It is being used to remove the existing pavement, regrade the sub-base, and repave the parking lot. The other features of the lot are in good condition and do not need any work.

Estimated Cost: \$290,000

Time Schedule: Prior Year -- \$85,000 Property Tax / Free Cash
 FY 2015 -- \$205,000 Property Tax / Free Cash

29. NEWTON STREET LANDFILL - REAR LANDFILL CLOSURE

The capping of the front landfill and the partial capping of the rear landfill is complete. \$4.6 million is the estimated cost to complete the capping of the rear landfill, along with the construction of the DPW operations area. Grading of the rear landfill will be modified to accommodate acceptance of soil contaminated with ash from the Martha's Lane, Kensington Circle, and Arlington Road neighborhood.

Estimated Cost: \$4,600,000

Time Schedule: FY 2015 -- \$4,600,000 General Fund Bond

30. PARKING METER SYSTEM ENHANCEMENTS

In the Spring of 2011, the Town installed 90 multi-space parking meters throughout the commercial districts. Initially, they were not well received and were the cause of much discussion during the Summer and Fall of 2011, including a resolution at the

November Special Town Meeting. Many improvements were made to the system, resulting in a reduction in the number of complaints; however, there were still concerns, centered primarily around the issue of having to go back to the vehicle and place a receipt on the dashboard. As a result, a two-pronged approach was developed:

1. Move to a “pay-by-space” structure in the parking lots
2. Elimination of multi-spaces on the curbside

As an alternative to the current “pay-and-display” structure, the “pay-by-space” model allows a user to input the parking space number into the machine, make a payment, and head to their destination without returning to their vehicle to put a receipt on the dashboard. Another advantage of the pay-by-space model is simplified enforcement: a parking control officer no longer has to look into the windshield of all vehicles; rather, s/he goes to the lot and can read from a handheld which spaces have run out of meter time.

In the Summer and Fall of 2012, the Town partnered with vendors to undertake pilot projects whereby some multi-space meters were removed from the curbside and replaced with “smart” single-space meters that accept credit/debit cards. The pilots were very successful and the Town procured approximately 400 “smart” single-space meters to replace all curbside multi-space meters. Some of the multi-space meters were maintained by the Town in order to add them to the parking lots, thereby increasing the number in the lots and reducing the wait time at the machines.

The \$100,000 appropriated in FY13 was necessary to prepare for the two-pronged approach detailed above. Items such as poles and signs were required (along with the labor to install) in order to move to a pay-by-space system.

Estimated Cost: \$100,000

Time Schedule: Prior Year -- \$100,000 Parking Meter Fund

31. SOLAR POWERED WASTE COLLECTION SYSTEM

The solar powered waste collection system, commonly referred to as "Big Belly's", is a trash receptacle that has a solar-powered internal compaction system that automatically compacts the trash when it reaches a certain level. The system has web-based wireless capabilities to monitor collection activity in real time. This system is completely enclosed except for the hinged inlet chute that eliminates overflowing trash and decreases animal infestation. The DPW has found them to be a great improvement over the standard trash receptacles both environmentally and aesthetically. They also improve efficiency since fewer trips are required to collect the trash and recyclables from the municipal receptacles in commercial areas.

Estimated Cost: \$435,000

Time Schedule: FY 2015 -- \$435,000 Property Tax / Free Cash

32. TRANSFER STATION CONCRETE FLOOR REPAIR

The existing concrete floor at the Transfer Station is cracking and exposing the reinforcing steel. Unless this is repaired, it is just a matter of time before heavy equipment hock on the steel and rip the floor. The floor will be pressure-washed to allow for inspection. Hydro-demolition will be performed to remove structurally deficient material to sound concrete. Exposed reinforcing steel will be cleaned free of concrete, rust or scale and all surfaces will be coated with a bonding agent. The floor will be covered with a one-component, cementitious, polymer-modified, self-consolidating concrete mix.

Estimated Cost: \$70,000

Time Schedule: FY 2014 -- \$70,000 Property Tax / Free Cash

33. MUNICIPAL SERVICE RENOVATIONS

The Municipal Service Center (MSC) was built in 1999 at 870 Hammond Street to house the Highway and Sanitation Division. Several years after the completion of the facility, the reinforced concrete structural floor on the upper level vehicle storage area showed signs of deterioration from what was believed to be from exposure to salts and fuels from the heavy equipment traffic. The floor was repaired and sealed with the condition that resealing should occur every 5-7 years. This involves removal of the remaining sealants, shot blasting, floor prep, and reapplication of a new epoxy sealant. As a cost savings measure and part of a reorganization of services, the Parks and Open Space Division of the DPW relocated to the MSC in the summer of 2009. The move provided better services and an improved operating environment for the employees of the Division, as their facility at Larz Anderson was substandard. However, the reorganization also created the need for additional vehicle and equipment storage at the MSC due to the closure of the Larz Anderson facility. In order to maximize the use of available space, the buildings at Larz Anderson continue to be used to house off-season vehicles and equipment.

Because of the floor conditions and the need to house additional parks equipment, a potential alternative plan to spending tax dollars frequently for repairs to the floor was considered. In FY09, \$40,000 was approved by Town Meeting for a study of space and facility needs of both the Parks and Open Space Division and the Building Department's maintenance craftsmen. Preliminary findings of the study have suggested that the underlying cause of the MSC floor deterioration is due to the marginal sizing of the structural systems supporting the floor, causing the slab to move under heavy equipment loading. The obvious solution is to reconfigure the upper floor space to remove heavy equipment traffic and storage from the structural floor to significantly reduce the loading on the floor and relocate the existing shop space on the non-structural slab to provide additional space for heavy equipment storage. The floor could then be repaired permanently without the fear of future damage occurring due to slab movement.

The \$300,000 in FY13 was appropriated as Phase 1 of this project, the first step of reinforcing and restabilizing the floor, floor preparation and floor sealing. Phase 2 of the project, estimated to take place in FY14 at a cost of \$1,250,000, would include the relocation of the upper level wash bay to the lower level adjacent to the equipment repair shop and the salt storage shed and the

relocation of the carpentry shop, traffic control shop and small equipment storage room to the structural slab side of the upper level. This will eliminate all heavy traffic on the structural slab and create additional heavy equipment parking on the ground slab portion of the upper level. Once completed, permanent repairs to the structural floor can be completed with the Phase 1 (FY13) funds.

Phase 3 of the project, estimated to cost \$1,250,000, would include the addition of floor area at the rear of the upper level of the garage for additional heavy equipment storage and include the reconfiguration of the vehicle doorways to provide for improved circulation within the garage for vehicle movement. Also included in this final phase would be the creation of additional material storage within the Transfer Station building to allow for the complete deactivation of the Larz Anderson facility and the removal of the buildings.

Estimated Cost: \$2,800,000

Time Schedule: Prior Year -- \$300,000 Property Tax / Free Cash
 FY 2014 -- \$2,500,000 General Fund Bond

WATER/SEWER

34. SINGLETREE TANK EXTERIOR REHAB

The Singletree Hill water storage tank provides the water distribution system with storage and operating reserves. Scheduled maintenance requires that the interior of the steel tank be reconditioned every 10 to 15 years and the exterior be painted every 10 years. The interior was completely renovated in 2008 while the exterior was last completed in 2003. These funds provided for the complete rehabilitation of the exterior surfaces of the tank.

Estimated Cost: \$300,000

Time Schedule: Prior Year -- \$300,000 Water and Sewer Enterprise Fund Budget

35. WATER DEPARTMENT GARAGE - ROOF REPLACEMENT

In 2008, the Town conducted a study in order to develop a long-term roof repair and replacement schedule. The plan includes the Water Department facility on Netherlands Road in FY2014.

Estimated Cost: \$260,000

Time Schedule: FY 2014 -- \$260,000 Water and Sewer Enterprise Fund Budget

36. WASTEWATER SYSTEM IMPROVEMENTS

This on-going project provides funding for the rehabilitation of the wastewater collection system (sanitary sewer) based on the recommendations of the Wastewater Master Plan completed in 1999. Construction projects to correct sewer system deficiencies have been identified and categorized as: 1) structural improvements, 2) sewer and storm drain separation, 3) infiltration reduction, 4) hydraulic capacity restoration, and 5) cleaning and television inspection to identify areas for further investigation and/or maintenance. Projects are designed, grouped, and constructed with the overall goals of eliminating sewerage backups into homes and businesses, preventing costly system failures, lowering MWRA wholesale costs by reducing extraneous flows, and making more efficient use of annual operating funds. Funding for this project should enable completion of the currently identified system deficiencies.

Estimated Cost: \$3,000,000

Time Schedule: FY 2016 -- \$3,000,000 Water and Sewer Enterprise Fund Bond

PARKS/PLAYGROUNDS**37. BROOKLINE AVENUE PLAYGROUND**

Brookline Avenue Playground is a four-acre park located in North Brookline. The playground equipment located behind the Lynch Center serves the neighborhood, the community overall and the Brookline Early Education Program (BEEP). The play area was last renovated in 1994 and is in need of complete replacement including new play equipment, safety surfacing, water play and accessibility improvements. This project also includes renovation of the athletic field that serves soccer, football, youth baseball, and softball. Funding for the project is estimated to total \$957,000, with \$87,000 in FY14 for design and \$870,000 in FY16 for construction.

Estimated Cost: \$957,000

Time Schedule: FY 2014 -- \$87,000 Property Tax / Free Cash (Design)
 FY 2016 -- \$870,000 Property Tax / Free Cash (Construction)

38. BROOKLINE RESERVOIR PARK

Brookline Reservoir Park is a multigenerational community park located along Route 9 between Lee and Warren Streets in the middle of town. It is a man-made body of water approximately 1-mile in circumference with a walking/jogging stonedust track that circles the reservoir. The interior basin of the Reservoir is a stone riprap wall and is in need of repointing, regrouting and replacement of stones. The stonedust path is in need of repair, for both accessibility and safety. In addition to repairing the stone

basin, the design review process and restoration project will include consideration of plantings, park furniture, screening from Route 9, comfort station and pathway/access/entry/overlook points. Funding for the project is estimated to total \$1,580,000, with \$80,000 in FY17 for design and \$1.5 million in FY18 for construction.

Estimated Cost: \$1,580,000

Time Schedule: FY 2017 -- \$80,000 Property Tax / Free Cash (Design)
 FY 2018 -- \$1,500,000 General Fund Bond (Construction)

39. COREY HILL PLAYGROUND

Corey Hill Park is located at the crest of Summit Avenue. The southern parcel contains an active play equipment area and lawn and the northern parcel contains an attractive overlook of Boston, lawn area, sundial, and seating. The playground, last renovated in 1989, is in need of complete replacement including site regrading and accessibility improvements. This project will replace all playstructures at the site and review the layout and design of the active playground portion of the park. Site masonry work, benches, walkways, planting, and other site amenities will be included with this renovation. Funding for the project is estimated to total \$600,000, with \$40,000 in FY16 for design and \$560,000 in FY17 for construction.

Estimated Cost: \$600,000

Time Schedule: FY 2016 -- \$40,000 Property Tax / Free Cash (Design)
 FY 2017 -- \$560,000 Property Tax / Free Cash (Construction)

40. EMERSON GARDEN PLAYGROUND

Emerson Garden is a park located along Davis Avenue and Emerson Street with a circuitous walking path, seating, playground and lawn area. The play equipment for tots and older children, last renovated in 1995, is in need of replacement, new perimeter fencing is required, and accessibility needs improvement. The playground review will include consideration of picnic/passive areas, review of spray pool utilities, park furniture, and rehabilitation of the landscaped areas. The design review process will revisit layout, grading, accessibility, safety, and functionality of the park. Funding for the project is estimated to total \$670,000, with \$60,000 in FY16 for design and \$610,000 in FY17 for construction.

Estimated Cost: \$670,000

Time Schedule: FY 2016 -- \$60,000 Property Tax / Free Cash (Design)
 FY 2017 -- \$610,000 Property Tax / Free Cash (Construction)

41. FISHER HILL FIELD/PLAYGROUND CONSTRUCTION

The history of this exciting and unique project extends back over two decades, when the Town first expressed interest in the acquisition of the former Massachusetts Water Resources Authority (MWRA) Reservoir on Fisher Avenue for open space purposes. At that time, the site consisted of an above ground reservoir, a historic gatehouse, native and invasive vegetation, dramatic topography, and a perimeter fence. In 2001, the state Division of Capital Asset Management (DCAM) notified the Town that the reservoir had been declared surplus property, and the Town was offered the property for a direct municipal use. The Town requested and was granted permission to review use alternatives for the site. In 2002, the Board of Selectmen established a Master Planning Committee to evaluate the reuse potential of the site. The Committee evaluated several types of municipal uses for the site including affordable housing, open space protection and active/passive recreation.

In December 2002, the Committee presented its recommendation to the Board of Selectmen: develop a scenic amenity and public park that incorporated an athletic field, passive recreation and open space. In 2003, the Board of Selectmen established a Design Review Committee (DRC) to work within the guidelines set by the Master Planning Committee. The DRC held numerous public meetings over a period of nine months and developed a conceptual plan and program for the park with associated costs. The Town then passed a home rule petition and filed enabling legislation for the purchase of the State property. In FY08, the Town approved a \$1.35 million bond for Phase 1 (acquisition and make the property safe and accessible). The Town worked closely with DCAM on the purchase of the property and acquired it in 2011.

In FY13, the Town approved \$3.25 million for the next phase of the project -- the conversion of the reservoir into a modern, 10-acre urban park. Funding for this came from the sale of the Town's reservoir site on the opposite side of Fisher Avenue, which has been transformed into a mixed-income housing development. The park design development process has been completed, with significant public input and support. Budget estimates were based upon 2001 plans and, unfortunately, the amount appropriated at the 2012 Annual Town Meeting is currently insufficient to complete elements of the construction deemed critical by the DRC. In addition to successfully seeking grants to help support acquisition and design costs, the Town has submitted a grant to support construction costs. However, due to the size and scope of this project, there is still a need for additional funding based on the estimated cost of the project as designed by the DRC.

The DRC has worked with staff and the consultant team to create a list of "level 1" and "level 2" alternates in order to set priorities. This CIP request for \$1.2 million, in addition to a State PARC grant, will enable the Town to construct the most critical priorities listed in level 1. Several reasons for the increase in anticipated construction cost include:

- 1.) The conditions assessment and feasibility study revealed that the condition of the historic gatehouse has deteriorated significantly and needs to be stabilized beyond what was originally assessed.
- 2.) Inflation has impacted the cost of all materials/supplies, including granite, timber, asphalt, concrete, stone, steel, gasoline, etc., associated with construction over the last 12 years.
- 3.) Due to the size and topography of the site, the extent of stormwater management and underground utilities was not known until final design.

- 4.) The emphasis on significant tree planting as part of the design, coupled with the need for invasive and hazard tree removal (many of which failed over the last decade during severe weather and were not addressed).
- 5.) The cost of implementing universal accessibility is a significant cost and challenge, as the site has high earthen and stone berm walls that need to be cut, graded and shaped in order to provide safe access for all.

If funded to the specifications of the final design, the Fisher Hill Reservoir Park will result in a spectacular new park in the center of town, with both active and passive recreational opportunities to serve a multi-generational community. It will also preserve the historic gatehouse, which was designed by Arthur Vinal, built in 1887. Its reuse will assure its permanent presence in the life of the community. In addition, the design creatively reuses the reservoir berms and topography. The park will include a variety of plantings, a wildlife habitat, including woodlands and a wet meadow, and an open lawn area. Amenities such as seating and accessible walking paths, a comfort station, and parking will also be included.

Once completed, the project's creative reuse of the site will have transformed an inaccessible state surplus property into a new 10-acre public park in the dense urban town of Brookline.

Estimated Cost: \$4,850,000

Time Schedule: Prior Year -- \$3,250,000 Other (Sale of Town-owned Land)
 FY 2014 -- \$1,200,000 General Fund Bond
 FY 2014 -- \$400,000 State Grant

42. BROOKLINE RESERVOIR GATEHOUSE ROOF

The Parks and Open Space Division of the DPW and the Building Department are working with the Preservation Commission to preserve and potentially reuse this nationally significant 1848 granite and iron building, which is located along Route 9 and Warren Street. The gatehouse and Reservoir Park are listed on the National Register of Historic Places. The Preservation Commission believes they are eligible to be a National Historic Landmark (NHL).

A 2009 engineering study by Structures North determined that its masonry is in good condition and its roof structure could be rehabilitated, despite damage to the truss ends from failed built-in gutters (now covered). In 2010, temporary shoring secured the roof from heavy snow loads and North Bennet Street School students restored the doors and some windows. A master planning process for the Reservoir Park will consider possible uses for its upper interior level.

This funding is to restore the ends of the trusses, re-secure them to the original iron roof with which they are structurally integrated, and replace the present pre-WWI standing-seam steel roof. The engineering study budgets approximately \$20,000 for interior demolition, \$135,000 for structural work, and \$95,000 for a new metal roof. At least \$50,000 of this might be offset by an MHC matching grant. If the gatehouse is designated a NHL, it would be eligible to compete for "Save America's Treasures" funding.

The Study also addressed carpentry, stair, and masonry repairs, the estimate for which is \$400,000. This work is predicated upon the receipt of outside funding.

Estimated Cost: \$650,000

Time Schedule: FY 2016 -- \$250,000 Property Tax / Free Cash
 FY 2016 -- \$400,000 State/Federal Grant

43. HARRY DOWNES FIELD & PLAYGROUND

While the oval and track at Harry Downes Field, located at Pond Avenue and Jamaica Road, were renovated in 2006, the play area, softball field and comfort station/storage space are in need of renovation. The playground area was last renovated in 1993. This budget item is intended to replace the play equipment and park furniture, install a water play/spray pool amenity, renovate the softball field, and assess the comfort station/field house. Funding for the project is estimated to total \$880,000, with \$80,000 in FY17 for design and \$800,000 in FY18 for construction.

Estimated Cost: \$880,000

Time Schedule: FY 2017 -- \$80,000 Property Tax / Free Cash (Design)
 FY 2018 -- \$800,000 General Fund Bond (Construction)

44. LARZ ANDERSON PARK

Larz Anderson Park, the largest park in Brookline, was formerly the Larz Anderson estate. It is surrounded by Goddard Ave., Newton St., and Avon St. in South Brookline. It consists of large expanses of lawn at the top of the hill, playing fields, and sweeping slopes. At the highest point (where the main house stood), there are exceptional views of Boston. The hill provides opportunities for active and passive recreation that are not available elsewhere in town. The grassy slopes provide a premier spot for sledding, watching sunsets, observing stars, kite flying, and simply running on the slopes.

The entire access roadway through the park from Newton Street to Avon Street is failing and is in need of replacement. The FY14 request (\$660,000) will complete this designated work by renovating the main roadway and installing support drainage structures and swales. Pedestrian pathways through the park are also in need of repair/replacement. In addition, this funding will rehabilitate the pathways and stairs in the park that are currently in poor condition.

The FY19 request (\$2.7 million) is for replacement of the deteriorating Temple of Love and Fountain. A detailed conditions assessment of the structure, including sampling and lab tests, found that the concrete used to manufacture the various components of the Temple are cracking, principally as a result of freeze-thaw damage resulting from corrosion and expansion of steel reinforcement bar and/or mesh. The extensive network of cracks on the cornice, ledges and dome represent a progressive

condition that is irreversible and not repairable on a long-term basis. The assessment looked at the Town's options for maintenance, stabilization and replacement. Due to the condition of the concrete, replacement is the recommended course of action.

In looking out toward the future years, the Park and Recreation Commission, staff and the public are continuing the Master Planning process to address the historic structures, walls, buildings, circulation, landscaping, lagoon, and sections of the park still in need of preservation and restoration.

Estimated Cost: \$9,060,000

Time Schedule: FY 2014 -- \$60,000 Property Tax / Free Cash (Design of roadway/pathway improvements)
 FY 2014 -- \$600,000 Property Tax / Free Cash (Construction of roadway/pathway improvements)
 FY 2019 -- \$2,700,000 General Fund Bond (Temple of Love and Fountain renovations)
 Future Years -- \$5,700,000 General Fund Bond

45. MURPHY PLAYGROUND

Murphy Playground, located between Kent, Bowker and Brook Streets, is a bowl shaped park with a noticeable grade change, retaining walls on three sides, play areas and a sloped open grass area. The park was last renovated in 1992 and is in need of renovation, including new play equipment for tots and older children, new perimeter fencing, improved accessibility, restoration of the field, rehabilitation of pathways, landscape improvements, review of picnic/passive areas, and review of spray pool utilities. The design review process will revisit layout, grading, accessibility, safety, and functionality of the park. Funding for the project is estimated to cost \$780,000, with \$60,000 for design in FY17 and \$720,000 for construction in FY19.

Estimated Cost: \$780,000

Time Schedule: FY 2017 -- \$60,000 Property Tax / Free Cash (Design)
 FY 2019 -- \$720,000 General Fund Bond (Construction)

46. PIERCE PLAYGROUND

Pierce Playground, last renovated in 1991, is located between School Street and Harvard Avenue. The park serves as a community park, neighborhood park and school ground. The park has an upper-level with play equipment and a lower-level with a ball field, with a steep slope in between. The playground is in need of a full renovation that will include drainage improvements; play equipment for both younger children and school-aged children; upgraded utilities, water play, basketball, and site furniture; a rehabilitated field; and repair to pathways, masonry and fencing. Funding for this project is estimated to total \$1.01 million, with \$90,000 in FY15 for design and \$920,000 in FY16 for construction.

Estimated Cost: \$1,010,000

Time Schedule: FY 2015 -- \$90,000 Property Tax / Free Cash (Design)
 FY 2016 -- \$920,000 General Fund Bond (Construction)

47. RIVERWAY PARK

This is a continuing project of the Olmsted Park/Riverway Improvements program. Prior appropriations included preparation of plans for Riverway Park. This appropriation is for the work, including reconstruction of the riverbanks that have eroded in some places by as much as 10 feet, replacement of failing or hazard trees, edge planting, lawn restoration, rebuilding the path system, and re-grading to prevent future erosion. The project was originally anticipated to be implemented in FY2003; however, with the Brookline/Boston/Commonwealth of Massachusetts/US Army Corps of Engineers joint restoration of the Muddy River, this phase of restoration will be coordinated with the overall flood mitigation, environmental quality, and historic preservation work that is currently being designed and permitted.

Estimated Cost: \$425,000

Time Schedule: Future Years -- \$425,000 Property Tax / Free Cash

48. SCHICK PLAYGROUND

Schick Park, located on Addington Road, is in need of a full site renovation to meet new safety and accessibility requirements. Renovations will include new play equipment for older and younger children, repointing the stone walls, repair of the wooden picnic shelter, field renovation, fencing, paving and site furniture. The estimated project cost is \$770,000, with \$70,000 in FY19 for design and \$700,000 in FY20 for construction.

Estimated Cost: \$770,000

Time Schedule: FY 2019 -- \$70,000 Property Tax / Free Cash (Design)
 Future Years -- \$700,000 Property Tax / Free Cash (Construction)

49. SOULE ATHLETIC FIELDS & SITE RENOVATION

The Soule Early Education Center is located on Hammond Street. The athletic fields on site serve daycare programs, athletic leagues, camps, and residents of all ages and abilities. The circulation and stormwater management of the site are in need of redesign and renovation. Funds will provide for design and construction for increased capacity and improvements to parking areas, pathway connections, linkage between the Baldwin School and the Soule site, storm drainage improvements, and the construction of new athletic fields. The estimated project cost is \$550,000, with \$50,000 in FY19 for design and \$500,000 in FY20 for construction.

Estimated Cost: \$550,000

Time Schedule: FY 2019 -- \$50,000 Property Tax / Free Cash (Design)
Future Years -- \$500,000 Property Tax / Free Cash (Construction)

50. WALDSTEIN PLAYGROUND RENOVATION

Waldstein Playground is located close to Beacon Street on Dean Road. It is a large community playground with tennis, basketball, playing field, and playground facilities and large perimeter shade trees. The play equipment has wooden components that are in need of replacement. The project will replace all children's play equipment, two large banks of swings and sandplay, in addition to renovation of the spray pool area, drinking fountains, field, tennis courts, and pathways. Included in this project are improvements to the small building located on the grounds. It is used seasonally (Spring, Summer and Fall) by the tennis players and the soccer camps, contains two toilet areas, a meeting room, a storage area for use by the Town's contracted tennis pro, and a small utility room. Needed improvements include making the restrooms handicapped accessible, new windows, doors, light fixtures, roof, and plumbing fixtures. Total funding for the project was approved in FY13 at \$1.35 million.

Estimated Cost: \$1,350,000

Time Schedule: Prior Year -- \$1,350,000 General Fund Bond

51. WARREN FIELD / PLAYGROUND

Warren Field (Eliot Playground), located between Eliot Street, Dean Road, and Chestnut Hill Avenue, includes nearly 11 acres of active recreational amenities, such as baseball and little league fields, soccer fields, basketball and tennis courts, and numerous playground structures for a variety of age groups. This funding allowed for the design and development of park improvements, new installation of playground equipment for toddlers and older children, signage, tree pruning, planting, field restoration, new backstop and player benches, trash receptacles, pathways, and lighting. Funding for the project was approved in FY13 at \$800,000.

Estimated Cost: \$800,000

Time Schedule: Prior Year -- \$800,000 General Fund Bond

52. PLAYGROUND SKATE SPOT

The Town has a significant number of skateboarders and no skateboard park facilities. This lack of facilities results in increased pressure on public and private spaces by skateboarders who utilize these places for recreation. As a result, the safety of both skateboarders and other pedestrians is compromised by skating in unsanctioned regions. Without skateparks, Brookline skaters are forced to skate in areas that may not be safe or in places that are not designed for skaters.

Estimated Cost: \$220,000

Time Schedule: FY 2015 -- \$20,000 Property Tax / Free Cash (Design)
 FY 2016 -- \$200,000 Property Tax / Free Cash (Construction)

53. PARKS AND PLAYGROUNDS REHABILITATION & UPGRADE

This is an on-going town-wide program for the repair and replacement of unsafe and deteriorating playground, fence, and field facilities or components. Items funded under this program include fences, backstops, retaining walls, picnic furniture, turf restoration, bench replacements, playstructures, safety surfacing, and drainage improvements. This program avoids more expensive rehabilitation that would be necessary if these items were left to deteriorate.

Estimated Cost: \$2,395,000

Time Schedule: Prior Year -- \$285,000 Property Tax / Free Cash
 FY 2014 -- \$295,000 Property Tax / Free Cash
 FY 2015 -- \$295,000 Property Tax / Free Cash
 FY 2016 -- \$300,000 Property Tax / Free Cash
 FY 2017 -- \$300,000 Property Tax / Free Cash
 FY 2018 -- \$305,000 Property Tax / Free Cash
 FY 2019 -- \$305,000 Property Tax / Free Cash
 Future Years -- \$310,000 Property Tax / Free Cash

54. TOWN/SCHOOL GROUNDS REHAB

Town and School grounds require on-going landscaping, structural improvements, and repair. These funds will be applied to create attractive and functional landscapes and hardscape improvements including plant installation, regrading, reseeding, tree work, new concrete or asphalt walkways, trash receptacles, bike racks, drainage improvements, retaining walls, and repairs to stairs, treads, railings, benches, or other exterior structures. This program avoids more expensive rehabilitation that would be necessary if these items were left to deteriorate.

Estimated Cost: \$720,000

Time Schedule: Prior Year -- \$80,000 Property Tax / Free Cash
 FY 2014 -- \$85,000 Property Tax / Free Cash
 FY 2015 -- \$85,000 Property Tax / Free Cash
 FY 2016 -- \$90,000 Property Tax / Free Cash

FY 2017 -- \$90,000 Property Tax / Free Cash
 FY 2018 -- \$95,000 Property Tax / Free Cash
 FY 2019 -- \$95,000 Property Tax / Free Cash
 Future Years -- \$100,000 Property Tax / Free Cash

55. TENNIS COURTS/BASKETBALL COURTS

The Town has over 19 basketball courts and 36 hard-surface tennis courts. Over time, the court surfaces begin to deteriorate, crack, and weather. In order to maintain the integrity, safety, and playability of the courts, the Town needs to plan for the phased reconstruction/renovation/resurfacing of the courts.

Estimated Cost: \$450,000

Time Schedule: FY 2014 -- \$100,000 Property Tax / Free Cash
 FY 2015 -- \$150,000 Property Tax / Free Cash
 FY 2016 -- \$100,000 Property Tax / Free Cash
 Future Years -- \$100,000 Property Tax / Free Cash

56. COMFORT STATIONS

These funds are programmed for the renovation of the comfort stations located in various parks.

Estimated Cost: \$200,000

Time Schedule: FY 2014 -- \$50,000 Property Tax / Free Cash
 FY 2016 -- \$100,000 Property Tax / Free Cash
 Future Years -- \$50,000 Property Tax / Free Cash

CONSERVATION/OTHER OPEN SPACE

57. TREE REMOVAL AND REPLACEMENT

The tree removal and replacement program represents the Town's effort to balance street tree removals with plantings. As trees mature or are impacted by storm damage or disease, it is critical to remove these before they become public safety hazards. New tree plantings are also critical, as they directly impact the tree-lined character of the community, improve stormwater quality, provide oxygen, reduce heat impact in the Summer, and improve the overall quality of life in Brookline. In addition, funding is included for on-going management work in the four conservation properties (Hall's Pond Sanctuary, Amory Woods Sanctuary, D. Blakely Hoar Sanctuary, and the Lost Pond Sanctuary). Storm damage, disease, and old age continue to reduce tree canopies. The

funds will be utilized to remove hazard trees and provide structural, health, and safety pruning to prolong the life and viability of our significant trees that are located in conservation and sanctuary areas. New trees will be planted in anticipation of the ultimate loss of existing mature trees.

Estimated Cost: \$1,400,000

Time Schedule: Prior Year -- \$165,000 Property Tax / Free Cash
 FY 2014 -- \$170,000 Property Tax / Free Cash
 FY 2015 -- \$170,000 Property Tax / Free Cash
 FY 2016 -- \$175,000 Property Tax / Free Cash
 FY 2017 -- \$175,000 Property Tax / Free Cash
 FY 2018 -- \$180,000 Property Tax / Free Cash
 FY 2019 -- \$180,000 Property Tax / Free Cash
 Future Years -- \$185,000 Property Tax / Free Cash

58. OLD BURIAL GROUND

The Old Burying Ground, located on Walnut Street, is Brookline's first cemetery. Although the cemetery dates back to 1717, its appearance today reflects the ideals of the 19th century rural cemetery movement. The cemetery is listed as part of the Town Green National Register Historic District and has been featured in a publication by the Massachusetts Department of Environmental Management entitled "Preservation Guidelines for Historic Burial Grounds and Cemeteries". Research completed by both landscape architects and specialists in monument conservation indicates that the Town has much work to do in restoring the perimeter walls, markers and footstones, tombs, and monuments, as well as landscape improvements.

Estimated Cost: \$380,000

Time Schedule: Prior Year -- \$280,000 Property Tax / Free Cash
 Future Years -- \$100,000 Property Tax / Free Cash

59. WALNUT HILLS CEMETERY

The Walnut Hills Cemetery was established by the Town in 1875. Designed to preserve the natural features and effects for the landscape, the Cemetery provides visitors with a place of solace, natural beauty and quiet charm. The Walnut Hills Cemetery was listed in the National and State Registers of Historic Places in 1985.

In 2004, the Town completed a master plan for the Cemetery in order to set the parameters necessary to meet town cemetery needs of the future while maintaining the visual, service, quality and other features that make the Cemetery such a valuable historic cultural resource for the Town. The Walnut Hills Cemetery Trustees and staff recently completed the development of a new

interment area at the Cemetery that will serve the Town's needs for the next 14 years. The Town has completed a conditions assessment of the roadways through the Walnut Hills Cemetery and recommends a program of replacement, resurfacing and repair. The goal is to maintain the historic vehicular circulation system by implementing a program to phase in pavement improvements to resurface the drives and to reconstruct poor areas. The Cemetery has also identified other areas for future design and development within the Cemetery for future needs.

The challenge for the Town, staff and Trustees is to satisfy the various demands of today and to prepare for the future. With that challenge, the financing plan for these capital improvements is to use Cemetery Funds. The \$250,000 total between FY14 – FY16 is for the above referenced roadway work and will be funded from the Sale of Lots/Service fund (SW01). Current plans for the \$770,000 in Future Years, which is intended for lot expansion, is to use a combination of SW01 and an expendable trust fund (TW23) that is under the purview of the Trustees and does not require appropriation by Town Meeting. Meetings with the Trustees will continue, and they will include discussions regarding potential changes to how revenues received for the sale of lots is currently split.

Estimated Cost: \$1,020,000

Time Schedule: FY 2014 -- \$100,000 Other (Cemetery Funds)
 FY 2015 -- \$100,000 Other (Cemetery Funds)
 FY 2016 -- \$50,000 Other (Cemetery Funds)
 Future Years -- \$770,000 Other (Cemetery Funds)

RECREATION

60. SWIMMING POOL - SHOWER RENOVATION/POOL REPOINTING

The Evelyn Kirrane Aquatics Center, located on Tappan Street, consists of three pools. The pool structure needs to have the concrete repointed to prevent foundation cracks and leaks, as it has required increased repair and maintenance over the past few years. If a larger-scale project of this type is not undertaken, structural issues could arise in the future. \$350,000 is included in FY16 for this project.

The locker rooms require new showers and tiles on both the men's and women's sides. The areas have heavy use throughout the year and require constant maintenance and upkeep. The project will include replacement of showers and tiles and renovation of the surrounding areas. \$200,000 is included in FY16 for this project.

Estimated Cost: \$550,000

Time Schedule: FY 2016 -- \$50,000 Property Tax / Free Cash (Design)
 FY 2016 -- \$500,000 Property Tax / Free Cash (Construction)

61. GOLF COURSE - REPLACEMENT OF MAINTENANCE BUILDING

The maintenance building at the Robert T. Lynch Municipal Golf Course at Putterham Meadows is in disrepair to the point of needing complete replacement. There are several safety issues of concern, both for players and for personnel. In addition, the current space is not adequate to house the various pieces of equipment necessary for golf course operations. A new building will contain appropriate space for both equipment and personnel. \$500,000 was approved for FY13, an amount that will be paid back to the General Fund from the Golf Course Enterprise Fund over a 20-year period (\$25,000/yr).

Estimated Cost: \$500,000

Time Schedule: Prior Year -- \$500,000 Enterprise Fund (annual reimbursement to General Fund)

62. TAPPAN ST. GYM ENHANCEMENTS

The Tappan St. Gym building has thousands of square feet of space that could be used differently to accommodate the changing needs of the community. Working with the School Department, the project would create a link between the Evelyn Kiranne Aquatics Center and the gym facility and redesign the Tappan St. gym space for better use during off-school hours. The \$30,000 is for a feasibility study.

Estimated Cost: \$30,000

Time Schedule: FY 2015 -- \$30,000 Property Tax / Free Cash

SCHOOL**63. SCHOOL FURNITURE**

This is a continuous program to upgrade furniture in all schools, which absorbs significant wear and tear annually. This program will replace the most outdated and worn items.

Estimated Cost: \$600,000

Time Schedule: Prior Year -- \$50,000 Property Tax / Free Cash
 FY 2014 -- \$50,000 Property Tax / Free Cash
 FY 2015 -- \$60,000 Property Tax / Free Cash
 FY 2016 -- \$70,000 Property Tax / Free Cash
 FY 2017 -- \$80,000 Property Tax / Free Cash

FY 2018 -- \$90,000 Property Tax / Free Cash
 FY 2019 -- \$100,000 Property Tax / Free Cash
 Future Years -- \$100,000 Property Tax / Free Cash

64. TOWN/SCHOOL BUILDING - ADA RENOVATIONS

This annual program of improvements is requested in order to bring Town/School buildings into compliance with the Americans with Disabilities Act (ADA), which requires that the Town make public buildings accessible to all.

Estimated Cost: \$560,000

Time Schedule: Prior Year -- \$60,000 Property Tax / Free Cash
 FY 2014 -- \$65,000 Property Tax / Free Cash
 FY 2015 -- \$65,000 Property Tax / Free Cash
 FY 2016 -- \$70,000 Property Tax / Free Cash
 FY 2017 -- \$70,000 Property Tax / Free Cash
 FY 2018 -- \$75,000 Property Tax / Free Cash
 FY 2019 -- \$75,000 Property Tax / Free Cash
 Future Years -- \$80,000 Property Tax / Free Cash

65. TOWN/SCHOOL BUILDING - ELEVATOR RENOVATIONS

When a building is renovated, most elevators are upgraded (new controls, motors, cables, refurbishment of the car, etc.). The buildings that have not been renovated have elevators that are close to 40 years old. Maintenance is an issue and parts are becoming increasingly difficult to find. This project would upgrade those cars and lifts with new equipment. The anticipated order of renovations is as follows:

Pierce School (FY14)	Lynch Center (FY15)	Phys Ed Building (FY16)	UAB (FY17)
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Estimated Cost: \$1,250,000

Time Schedule: Prior Year -- \$250,000 Property Tax / Free Cash
 FY 2014 -- \$250,000 Property Tax / Free Cash
 FY 2015 -- \$250,000 Property Tax / Free Cash
 FY 2016 -- \$250,000 Property Tax / Free Cash
 FY 2017 -- \$250,000 Property Tax / Free Cash

66. TOWN/SCHOOL BUILDING - EMERGENCY GENERATOR REPLACEMENT

Buildings are required by the Massachusetts Building Code to provide for emergency egress in case of a power failure. This is done by either emergency lights on batteries or through the use of a generator. This project would fund the replacements of generators and/or installation of emergency lights, or circuits, as needed at Fire Station No. 5 (FY 13) and the Pierce School (FY14).

Estimated Cost: \$250,000

Time Schedule: Prior Year -- \$125,000 Property Tax / Free Cash
 FY 2014 -- \$125,000 Property Tax / Free Cash

67. TOWN/SCHOOL BUILDING - ENERGY CONSERVATION

With continued volatility in utility costs, it is imperative that monies be invested to decrease energy consumption in buildings. Programs include, but are not limited to, lighting retrofit and controls, energy efficient motors, insulation, and heating and cooling equipment. In addition, water conservation efforts will be explored. This program augments existing gas and electric utility conservation programs. A new area of focus is building commissioning. Many years ago, a building's HVAC system was set up by multiple contractors and then signed off by the design engineer. Sometimes there would be control issues, leading to complaints or high energy usage. The Building Department, for all new projects, hires a Commissioning Agent. This has been done for many years and has been very successful. Recommissioning of certain buildings is suggested in order to confirm that the equipment was designed, installed and set up properly.

Estimated Cost: \$1,325,000

Time Schedule: Prior Year -- \$150,000 Property Tax / Free Cash
 FY 2014 -- \$150,000 Property Tax / Free Cash
 FY 2015 -- \$160,000 Property Tax / Free Cash
 FY 2016 -- \$165,000 Property Tax / Free Cash
 FY 2017 -- \$170,000 Property Tax / Free Cash
 FY 2018 -- \$170,000 Property Tax / Free Cash
 FY 2019 -- \$180,000 Property Tax / Free Cash
 Future Years -- \$180,000 Property Tax / Free Cash

68. TOWN/SCHOOL BUILDING - ENERGY MANAGEMENT SYSTEM

This project is to upgrade the energy management systems in Town and School buildings. Most of the larger buildings have older (25 years) energy management systems that have exceeded their life expectancy and replacement parts are no longer available. These systems would be replaced and upgraded with new web-based systems integrated into the Town's existing computer

network. The Building Department will continue to work with the Information Technology Department on this project. Software Upgrades are needed at the Public Safety building, the High School, the Health Center, and the Municipal Service Center.

Estimated Cost: \$400,000

Time Schedule: Prior Year -- \$100,000 Property Tax / Free Cash
 FY 2014 -- \$150,000 Property Tax / Free Cash
 FY 2017 -- \$150,000 Property Tax / Free Cash

69. TOWN/SCHOOL BUILDING - ENVELOPE /FENESTRATION REPAIRS

In FY12, \$250,000 was appropriated for costs associated with repairs to the outside envelope of all Town and School buildings, including a visual inspection of the exterior of all buildings that will help prioritize these repairs. The outside envelope of facilities includes masonry, bricks and mortar, flashing, dental work, coping stones, metal shelves, and tower work. Some of these structures are over 100 years old and have never had exterior work done to them.

As part of the Town’s program to convert to heating systems that burn oil and natural gas, new liners are required to be installed in those buildings with the dual-fuel burners. The liner is required under the plumbing and gas code. Chimneys will be inspected and repaired if appropriate; if not, a new metal liner will be installed to connect to the gas burning equipment in the building.

A number of buildings have windows, door entrances, and other wall openings (fenestration) that are in need of repair/replacement. This causes water to penetrate into buildings behind walls and ceilings, causing security and safety problems. The plan is to develop a long-range strategy to repair/replace these openings, prioritizing them as required.

The \$500,000 in FY15 is for envelope repairs (\$500,000). In FY17, the \$550,000 requested is for plans and specs related to the fenestration study (\$50,000) and the next phase of envelope repair work (\$500,000). The \$1,000,000 in FY19 is for both envelope repair work and fenestration improvements.

Estimated Cost: \$3,050,000

Time Schedule: FY 2015 -- \$500,000 Property Tax / Free Cash
 FY 2017 -- \$550,000 Property Tax / Free Cash
 FY 2019 -- \$1,000,000 Property Tax / Free Cash
 Future Years -- \$1,000,000 Property Tax / Free Cash

70. TOWN/SCHOOL BUILDING - HAZARDOUS MATERIAL REMOVAL

This was an annual appropriation for the removal of asbestos, lead paint, mold, toxins, and any other hazardous materials whenever it was discovered in a Town/School facility. These funds have been moved to the Operating Budget in FY14, as they are more operating in nature.

Estimated Cost: \$60,000

Time Schedule: Prior Year -- \$60,000 Property Tax / Free Cash

71. TOWN/SCHOOL BUILDING - ROOF REPAIR/REPLACEMENT PROGRAM

A master plan for repair and replacement of roofs on all Town and School buildings was prepared by a consultant. The plan includes a priority list and schedule and calls for \$29.3 million over a 20-year period, with \$5.4 million required within the six-year period of this FY14 – FY19 CIP. Facilities addressed within this time frame include the following:

<u>FY14</u>	<u>FY16</u>	<u>FY19</u>
Main Library	Coolidge Corner Library	Carpentry Shop (Larz Anderson)
Pierce Primary School	Fire Station #7	Electrical Shop (Larz Anderson)
Refrigeration Shed at Rink	Public Safety HQ	Harry Downes Fieldhouse
		Heath School
		Lawrence School
		Lincoln School
		Skating Rink Pavilion

Estimated Cost: \$5,400,000

Time Schedule: FY 2014 -- \$1,350,000 General Fund Bond
 FY 2016 -- \$1,050,000 General Fund Bond
 FY 2019 -- \$3,000,000 General Fund Bond

72. TOWN/SCHOOL BUILDING - SECURITY/LIFE SAFETY SYSTEMS

Over the last number of years, there have been several large capital projects that improved the security situation of Town/School buildings. This program will extend the effort and improve areas where security may be lacking. In general, the plan calls for making all doors around the perimeter of a building more secure by replacing the doors, frames, door handles, and locks with electronic locks that may only be opened with a keypad and/or on a specific schedule. Only the front main entrance of the building would allow for general access. At the front door a speaker and doorbell will be added to connect to the building's existing intercom

or phone system for use by visitors. The lighting around each building will be improved and placed on a timer. A small camera system connected to a computer will be added at the main entrance to monitor access to the building.

School buildings will be a priority. Most schools are reasonably secure, but based on an assessment by the Police Department, security can and should be improved. These funds will be used at various locations, including the High School, Fire Stations, Soule Recreation Center, Eliot Recreation Center, and the Libraries. There have been requests made to increase security for MDF/computer rooms due to thefts and vandalism. This will be reviewed. These funds would also be used to continue the on-going process of replacement and installation of new and upgraded burglar alarms, fire alarm systems, sprinkler systems, emergency lighting, and egress signs.

Estimated Cost: \$965,000

Time Schedule: Prior Year -- \$150,000 Property Tax / Free Cash
 FY 2014 -- \$345,000 Property Tax / Free Cash
 FY 2015 -- \$140,000 Property Tax / Free Cash
 FY 2016 -- \$165,000 Property Tax / Free Cash
 FY 2017 -- \$165,000 Property Tax / Free Cash

73. INTERCOM / SAFETY SYSTEM REPLACEMENT (SCHOOLS)

The intercom / safety system in school buildings are critical, as they are used for both daily announcements and emergencies, such as lock down situations. Therefore, it is imperative that a PA system is working in all school areas. The existing intercom equipment in certain school buildings is out of date and has become more difficult and costly to maintain. The buildings' existing, stand-alone intercom systems are up to 50 years old in some locations. In addition, not all areas of school buildings can receive announcements, such as hallways, gyms, and auditoriums.

Fortunately, all school buildings now have VoIP phones, which have the ability to be used as both telephones and intercoms. This new model is now in place and operational at the Driscoll School, Runkle and Heath schools. In order to expand this functionality to other schools, software licenses, extra wiring (data drops), and equipment are required. The Pierce, New Lincoln, Lawrence, Old Lincoln, and the High School buildings would be outfitted for the VoIP-based intercom system.

Estimated Cost: \$250,000

Time Schedule: Prior Year -- \$250,000 Property Tax / Free Cash

74. SCHOOL TECHNOLOGY

This \$175,000 appropriation will allow the School department to move forward in three key areas:

- Complete the Wireless Infrastructure Project – \$94,900 will complete the purchase of wireless access points, wiring and switches at the remaining elementary schools (Driscoll, Lawrence and Devotion) for enterprise wireless implementation.
- Outfit Special Education LLD Classrooms – \$40,100 will allow the new Language Based Learning Disabilities (LLD) program classrooms at Brookline High School to be outfitted with the classroom technology (Smartboards, laptops and applications) to allow students to experience the appropriate Instructional Model for their individual needs. These classrooms will also serve as mainstream classrooms during other periods.
- Rollout of Evaluation System - \$40,000 – expand the FY13 pilot of Teachpoint, a professional staff evaluation system. This funding will allow for a full rollout of the new evaluation system for all professional staff utilizing the Teachpoint application on iPads and laptops, allowing on-line classroom observation and immediate Evaluator/Evaluated feedback and document sharing.

Estimated Cost: \$175,000

Time Schedule: FY 2014 -- \$175,000 Property Tax / Free Cash

75. HIGH SCHOOL STAGE

The main stage at the High school is original to the building. The \$25,000 approved in FY13 allowed for refurbishment.

Estimated Cost: \$25,000

Time Schedule: Prior Year -- \$25,000 Property Tax / Free Cash

76. HIGH SCHOOL QUAD

This funding is planned to rebuild the brick/concrete high school quad, reset drainage basins, and repair the stairs to meet safety and accessibility requirements. The front of the High School grounds will be regraded and planted to address drainage problems.

Estimated Cost: \$525,000

Time Schedule: Future Years -- \$25,000 Property Tax / Free Cash (Design)
Future Years -- \$500,000 Property Tax / Free Cash (Construction)

77. HIGH SCHOOL CLASSROOM SPACE

The Enrollment growth that Brookline's Elementary Schools have experienced during the past eight years will begin to affect Brookline High School (BHS) in FY15 (September, 2014). At that point, BHS enrollment is expected to grow by approximately 100 students per year from less than 1,800 students to 2,500 students by 2022 – a growth of more than 700 students in eight years. This enrollment level presents a capacity challenge because the High School was renovated to accommodate 2,100 – 2,200 students and enrollment will reach approximately 2,200 by 2018 and approximately 2,500 by FY22. In FY13, \$50,000 was approved for a concept study to review all possible options for addressing the capacity needs of BHS. Once complete, this study will help guide future appropriation needs. While unknown at this time, the costs associated with additional space at the High School could be significant.

Estimated Cost: \$50,000

Time Schedule: Prior Year -- \$50,000 Property Tax / Free Cash
FY 2016 -- TBD

78. UAB - ROOF/CHIMNEY/ POINTING/GUTTERS & DOWNSPOUTS

This project consists of re-pointing, repairs to the existing chimney for the heating and lighting plant, and repairs to the roof and gutters. The existing slate roof is close to 100 years old and patchwork has been done on some valleys and overhangs. This project would replace missing or damaged tiles, redo all of the copper in the valleys, and replace all damaged downspouts and gutters that have failed over the years. The chimney is in need of re-pointing due to its age. \$1.3 million was appropriated in FY13 for the project.

Estimated Cost: \$1,300,000

Time Schedule: Prior Year -- \$1,300,000 General Fund Bond

79. BALDWIN SCHOOL RENOVATIONS

The Baldwin School, which was built in the 1930's as a library, needs to be renovated. The heating system is over 70 years old and many pipes are failing due to age. The monies for this project would replace the piping and HVAC system and convert the system to forced hot water, thereby allowing for better control, more even temperatures, zoning, and energy savings. The electrical system is also in need of upgrade. In addition, the building is not fully accessible. This project would install an elevator that would connect the top and bottom floors and work would be done on the front entrance to make it accessible. The building also has its original windows, which are wooden, single pane, and leak air. This project would replace those windows with energy efficient, thermal pane style windows. The slate roof also needs repairs along with the gutters.

As part of the school enrollment / space issue, the Baldwin School will be looked at in terms of better utilization of the facility. The building could end up housing some segment of the student population. As a result, funding for any renovations has been pushed back.

Estimated Cost: \$2,250,000

Time Schedule: Future Years -- \$250,000 Property Tax / Free Cash (Design)
 Future Years -- \$2,000,000 General Fund Bond (Construction)

80. DRISCOLL SCHOOL HVAC

The existing HVAC system for the Driscoll School is in need of replacement. The existing boilers and burners are relatively new (13 years), as is the underground oil tank, and the energy management system was replaced three years ago. All other equipment, however, is original. The steam system is in need of replacement: the piping, which dates back to the original structures (1910, 1928, 1953) is failing; univentilators are becoming harder to maintain since controls and parts are not made for them anymore; and replacement parts are difficult to find. The new forced hot water system would be easier to control, save energy, and reduce operating repair costs. There exists the potential to get partial reimbursement from the Massachusetts School Building Authority (MSBA), the Department of Telecommunications and Energy via the Green Communities Act, and/or the utilities.

Estimated Cost: \$2,200,000

Time Schedule: FY 2015 -- \$200,000 Property Tax / Free Cash (Design)
 FY 2017 -- \$2,000,000 General Fund Bond (Construction)

81. DEVOTION SCHOOL REHABILITATION

The 148,633 sq. ft. Edward Devotion School, originally built in 1924 with renovations/additions in 1952 and 1974, requires a major renovation/addition. An architectural firm (HMFH) was hired to undertake a Concept Study and developed a range of options for a renovation/addition project. The enrollment of the Devotion School has grown to 820 students in FY13, a 20% (130 students) increase in the past four years. While this growth is reflective of enrollment growth town-wide, the expectation is that enrollment demand in North Brookline will continue for the foreseeable future. The original premise of a renovation to the Devotion School to serve 700 students has been revised to a model that will need to serve a population of approximately 850 students, in a mixed configuration of four and five sections per grade. The study is complete and has been presented to the Building Commission and the Devotion community/neighborhood. As a result, there is a clearer understanding of the range of options available.

In March, 2012 the Town was approved by the Massachusetts School Building Authority (MSBA) to enter the "Eligibility Period", which culminated with an appropriation of \$1.75 million for the feasibility study / schematic design stage at the November, 2012 Special Town Meeting. On January 30, 2013, the MSBA approved a Feasibility Study Agreement (FSA) with the Town, which allows

for the hiring of an Owner's Project Manager (OPM) and an architectural firm. The FSA states that the Town will be reimbursed 35.84% of the \$1.75 million for this phase of the project (feasibility study / schematic design). Once hired, the architects will work with the Devotion School Building Committee and with the community to craft a design that meets the educational program needs of the school, addresses neighborhood concerns, and contributes to the overall plan to address the increase in enrollment that has placed stress on school buildings across the district. That schematic design would then go to the MSBA for approval.

At that point, the Town would seek an appropriation for the completion of the design work and for all costs associated with the construction project. The current estimate is \$90 million, with an assumed 40% reimbursement rate from the MSBA, resulting in a Town share of \$54 million. Without MSBA assistance, a debt exclusion will be required, as that level of debt service would exceed the Town's 6% CIP Financing Policy.

Estimated Cost: \$91,750,000

Time Schedule: Prior Year -- \$1,750,000 Overlay Surplus (Feasibility/Schematic Design)
 FY 2014 -- \$54,000,000 General Fund Bond (Design Completion/Construction)
 FY 2014 -- \$36,000,000 State Grant (Design Completion/Construction)

82. OLD LINCOLN IMPROVEMENTS/MODIFICATIONS

As has been previously documented, and is detailed further in the "Classroom Capacity" item (#84), the Public Schools of Brookline have been experiencing K-8 Elementary enrollment increases for the past eight years. K-8 Elementary enrollment has grown by 1,166 students (30%) in the eight years between FY05 and FY13. There are now more than 5,050 K-8 students compared with less than 3,900 in FY05. Part of the comprehensive plan to address school overcrowding includes modifying the Old Lincoln School for reactivation as a school, perhaps as a "Concept School". This is a critical component of the overall space plan, as it will pull students from the K-8 schools that are currently pressed for space, thereby reducing enrollment at those schools.

The use as a new school for approximately 450 students requires that the building be fitted-out to handle the new programs offered by the School Department. The Old Lincoln School has served the Town in many ways over the last 20 years, including temporarily housing K-8 Schools, the High School (Freshman Campus), Police/Fire Operations, Town Hall, and the Health Center while those buildings were being renovated. For each of these types of use, the building was modified to meet the specific needs of the using agency. The focus of this CIP Project is to update some of the building equipment and provide a usable environment. As such, the following is proposed:

- \$800,000 for plumbing and fixture upgrades; replace all plumbing fixtures (sinks, toilets), hot and cold water supply lines, sanitary waste and vents.
- \$250,000 for electrical upgrades; modifications to existing electrical equipment and technology upgrades.
- \$500,000 for HVAC upgrades; to include boiler/burner replacement to more efficient equipment, univentilator replacement, pipe replacement, controls, and additional air conditioning for use in the summer months.

- \$200,000 for miscellaneous roof repairs as outlined in the Roof Study (completed by Russo Barr).
- \$1,250,000 for interior cosmetic and finish upgrades; to include new doors/frames, ceilings, painting, flooring, millwork, installation and/or removal of walls to create spaces required, window repairs or modifications.

These monies would also fund the development of plans and specifications. The schedule is to have this work commence in July, 2013 with completion in time for the school to open in September, 2014 for the 2014 – 2015 school year.

Estimated Cost: \$3,000,000

Time Schedule: FY 2014 -- \$3,000,000 General Fund Bond

83. OLD LINCOLN SCHOOL SURFACE STRUCTURAL REPAIRS

The outside areas of the Old Lincoln School have deteriorated. Due to leaking in the asphalt above, erosion, and other conditions, there is a concern that a sink hole may develop. The area above the garages and the areas along front of the building will need to be replaced. In FY11, \$100,000 was appropriated for an engineering conditions analysis to help determine the need and the solution. Then \$500,000 was appropriated in FY13 for the work. The Building Department is working with the School Department and with the Parks and Open Space Division of the DPW to develop options that would better use that available space.

Estimated Cost: \$500,000

Time Schedule: Prior Year -- \$500,000

84. PIERCE SCHOOL – RENOVATE AUDITORIUM/ELECTRIC DISTRIBUTION UPGRADE

The scope of the auditorium project is to enhance the existing Pierce School Auditorium within the existing walls by improving on the sight lines, stage, seating, sound, lighting, egress, etc., to provide a more programmatically appropriate space for school performances. In FY10, \$75,000 was included for design of the auditorium and \$750,000 was appropriated in FY12 for construction. An additional \$400,000 was approved at the 2012 Annual Town Meeting.

The School also has an outdated electrical system. The building was equipped with Federal breakers and distribution systems. Federal is a company that went bankrupt due to faulty equipment. Although the equipment is safe, breakers and parts do fail and replacement parts are not available. The \$37,500 approved for FY13 was for plans and specs and the \$375,000 requested for FY14 is for construction.

Estimated Cost: \$812,500

Time Schedule: Prior Year -- \$400,000 Overlay Surplus (Auditorium)
 Prior Year -- \$37,500 Property Tax/Free Cash (Elec. Distrib. Design)
 FY 2014 -- \$375,000 Property Tax / Free Cash (Elec. Distrib. Construction)

85. CLASSROOM CAPACITY

As has been previously documented, the Public Schools of Brookline have been experiencing K-8 Elementary enrollment increases for the past eight years. K-8 Elementary enrollment has grown by 1,166 students (30%) in the eight years between FY05 and FY13. There are now more than 5,050 K-8 students compared with less than 3,900 in FY05. Representatives from involved boards/committees (Selectmen, School Committee, Building Commission, Advisory Committee, Planning Board) and Town/School staff have been engaged in discussions regarding the best options for addressing the space needs of the elementary schools. In January, 2013, the Brookline School Population and Capacity Exploration (B-SPACE) Committee, a joint committee of the Selectmen and the School Committee that includes various citizen representatives, was convened and charged with “gathering and analyzing data, and guiding a community discussion on programming and space planning that will accommodate rapid and unabated enrollment growth and support the educational goals of the Public Schools of Brookline”.

In order to address this serious issue, various mitigation measures have been taken, the most significant being the Runkle School Renovation/Addition and the Heath School Addition. Other mitigation measures have primarily consisted of the careful remodeling and renovation to internal spaces within each of the schools, with the goal being the creation of the highest quality space within available constraints. Over the past few years, the following appropriations have been made to fund the costs associated with creating the additional classroom spaces for the Schools:

\$400,000 (FY08) \$400,000 (FY10) \$530,000 (FY11) \$1.75 million (FY13)

Of the \$1.75 million approved for FY13, a balance of approximately \$1 million remains for the costs associated with housing the assumed enrollment needs for next school year (SY13-SY14). Current projections show the need for approximately 17 additional classrooms over the next year two years. Potential use of those funds include leasing of temporary classrooms, renting/leasing of space outside of school buildings, and undertaking work in those remaining schools where it is still possible to convert an area, not currently used for classroom space, into classrooms.

The amount requested for FY14 (\$1.75 million) will go toward remaining rentals/leases and costs associated with any further space conversions into classrooms within existing school buildings, a process that is more complex and challenging each year as available space is reduced.

Estimated Cost: \$3,500,000

Time Schedule: Prior Year -- \$1,750,000 Property Tax / Free Cash
 FY 2014 -- \$1,750,000 Property Tax / Free Cash

TOWN OF BROOKLINE, MASSACHUSETTS

Located four miles from downtown Boston, in Norfolk County, Brookline is one of the largest towns in New England. It is primarily a mature suburban, residential community with urban characteristics. The primary occupations of Brookline residents are management and professional, heavily concentrated in the fields of medicine and education.

The Town of Brookline continues to be a safe and highly desirable place to live, due to its proximity to job opportunities, excellent public transportation and school systems, and livable neighborhoods that balance green space, historic preservation, and outstanding commercial services. Surrounded by the City of Boston on three sides, Brookline consists of roughly six square miles of land.

The Town, which began as an agricultural community in the 17th century, became a streetcar suburb of Boston during the mid-19th century. By 1900, most of the remaining farmland had been divided into residential developments that were supported by the existing mass transit linkages. Brookline's transformation from farm to suburb meant that, unlike many other Massachusetts towns, it never had significant industrial areas. Currently less than 6% of Town land is zoned for commercial use.

Some important facts about Brookline include:

- Over the past several decades, Brookline's population has remained fairly stable, fluctuating between 54,000 and 59,000 since 1950. The current population is 58,732. (Source: US Census)
- 26.3% of Brookline's residents are foreign born. In 2000, 30% of all children 5+ lived in a home where a language other than English was spoken. (Source: American Community Survey (ACS) 2008-2010)
- Brookline has continued to become more racially diverse over the past several decades with approximately 23.3% of the Town's population being minority or mixed-race, according to the 2010 Census. The fastest growing minority group is Asian, at nearly 15.6% of the population – a much higher percentage than Boston and many other surrounding communities. (Source: Census 2010)
- Brookline median housing prices are among the highest in Massachusetts with a current median price of over \$1.2 million for a single family home and \$505,000 for an average condominium. 46% of all renters and 26% of homeowners pay more than 30% of their incomes toward housing costs. (Source: Warren Reports Town Stats, ACS 2008 – 2010)
- Form of Government: Representative Town Meeting (240 Elected Town Meeting Members and eight At-Large) with five-member Board of Selectmen who appoints a Town Administrator.

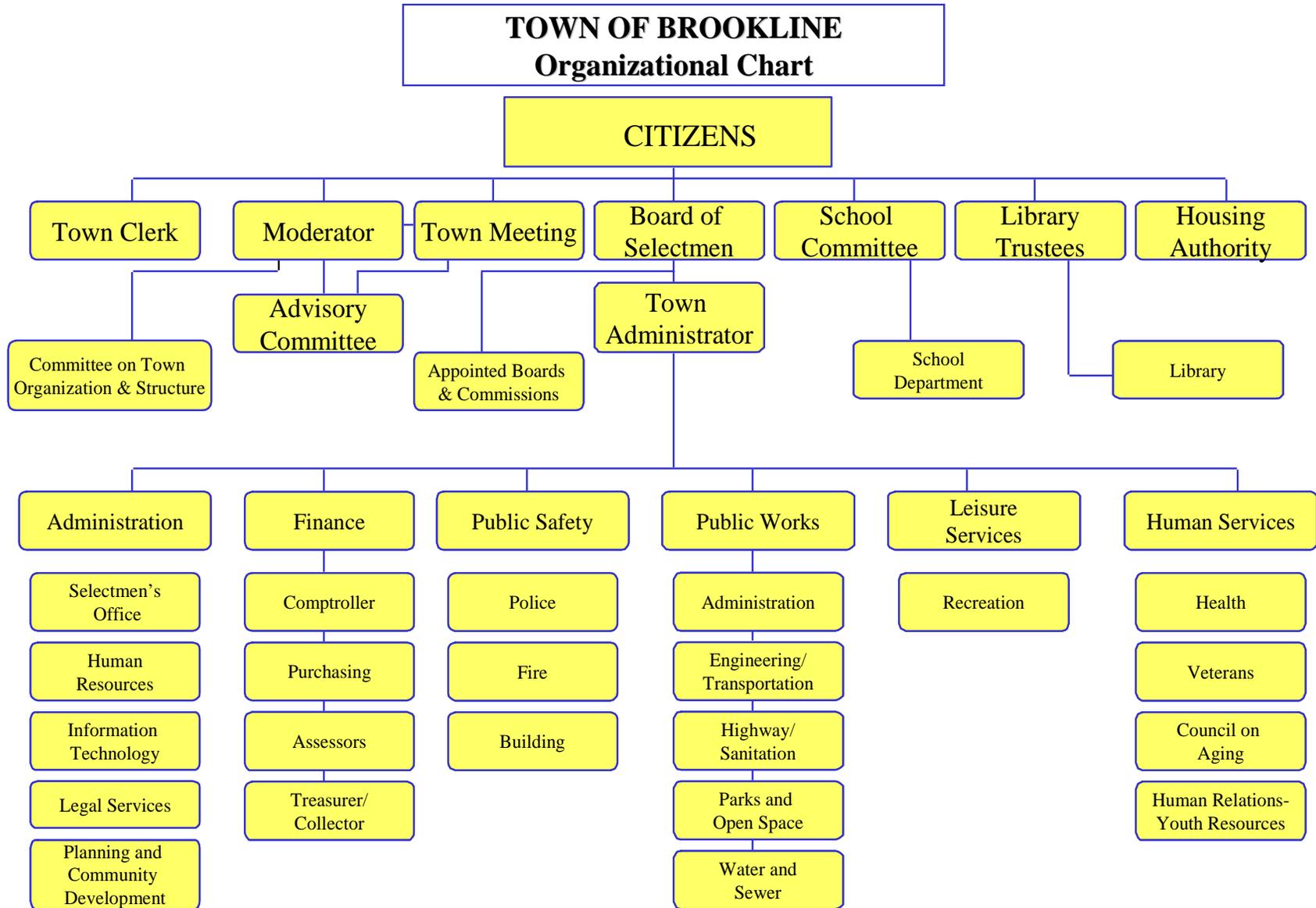


BROOKLINE FACTS (Con't.)

- Brookline tax bills, while significantly higher than the state median, are lower than in other high per capita income communities. In addition, with condos comprising 60% of all residential parcels, it is important to note that the median tax bill for a condo is \$2,999, well under the median tax bill for a single-family home (\$10,531) which make up just 28% of residential parcels.
- As of 2010, there were 26,448 housing units in Town, of which 33% were located in buildings of more than 20 units. Approximately 8% of Brookline’s housing units are under affordability restrictions. (Source: US Census 2010, Brookline Assessor’s Department, and Brookline Department of Planning and Community Development)
- 75% of the Town’s residential land is zoned for single-family housing, while only 23.3% of Brookline’s housing units are single family homes. (Source: ACS 2008 – 2010 and Brookline Department of Planning and Community Development)
- The number of homeowner and renter households in Brookline is nearly even with approximately 51.5% of residents being homeowners. (Source: Census 2010)
- Brookline has eight distinct commercial areas – Coolidge Corner, Brookline Village, Washington Square, JFK Crossing, St. Mary’s, Chestnut Hill, Putterham Circle, and Commonwealth Avenue. Each commercial district is unique and part of a residential neighborhood, providing a strong symbiotic relationship between residential and commercial uses.
- As of 2000, Brookline had over 2,500 businesses, including home-based businesses. 50% of jobs located in Brookline are in the service sector while 24% are in the trade sector and 14% are in government. (Source: Brookline Comprehensive Plan 2005-2015)
- 82% of Brookline residents work outside of Town. (Source: Census 2010)
- Brookline is well-serviced by public transportation with four bus routes and access to the MBTA Green C, D, and B lines. As of 2010, 24.9% of all households owned no vehicles while 46.9% of households owned only one vehicle. Over 49% of Brookline workers either walk or take public transportation to work or work at home. (Source: ACS 2008 – 2010)
- Brookline has significant protected parks and recreation resources including 506 acres of protected public and private conservation and park land. An additional 653 acres are unprotected public and private open space, including Allendale Farm, the area’s last working farm. (Source: Brookline Comprehensive Plan 2005-2015)

BROOKLINE BY THE NUMBERS

Settled: 1638	Total Area: 6.82 square miles	Demographics (2010 U.S. Census)	Median Age (years): 34.5
Incorporated: 1705	Land Area: 6.79 square miles	Population: 58,732	
Bond Rating: Aaa		White: 76.7%	Male: 45%
		Asian: 16.8%	Female: 55%
FY2013 Assessed Valuation: \$15,519,229,380		Black or African American: 3.4%	
		American Indian or Alaskan Native: 0.1%	
FY2013 Tax Rate:		Other: 3.2%	
Residential \$11.65			
Commercial \$18.97			
Residential Exemption \$1,954			



TOWN OF BROOKLINE FY2014 PROGRAM BUDGET	BUDGET PROCESS		
<u>THE BUDGET PROCESS</u>	CAPITAL IMPROVEMENT PROGRAM	DATES	OPERATING BUDGET
<p>The budget process begins each year in the fall when Town Administration staff work with departments on developing "maintenance budgets". 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. Eventually departmental budget targets are set based on revenue availability as defined in the most recent Long-Range Financial Forecast.</p>	Fiscal Year Begins	July 1	Fiscal Year Begins
<p>The Town Administrator then develops the Financial Plan, which encompasses the recommended municipal budget, with costs, goals, and objectives for every department, the proposed Capital Improvements Program (CIP), and comments on all other fiscal matters for the ensuing fiscal year. The Financial Plan also includes the School Department appropriation, estimates of state and county assessments, collective bargaining objectives, and the property tax abatement reserve (Overlay).</p>	Request Forms distributed	July	
<p>In February*, the Town Administrator submits the recommended Financial Plan to the Board of Selectmen and Advisory Committee, The Town's Finance Committee appointed by the Town Moderator, for review and consideration. The Town Administrator, budget staff, and Department Heads regularly appear at meetings of these bodies to explain and defend the proposals contained in the Plan.</p>	<ul style="list-style-type: none"> - Board/Commission Public Hearings - Building Commission review in Sept 	Aug / Sept	
<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>	Request Forms due	September	Budget Forms distributed
<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>	CIP Committee reviews requests	Sept / Oct	<ul style="list-style-type: none"> -Boards/Commissions review budget requests -Department Heads prepare budget requests
<p>The Town of Brookline prepares its basic financial statements on the basis of "generally accepted accounting principles" (GAAP). Governmental fund financial statements are reported using the flow of current financial resources measurement focus and the modified accrual basis of accounting.</p>	CIP Committee reviews preliminary recommendations	October	Budget Requests due
<p>*Per Town by-laws, the Town Administrator shall submit the Financial Plan by February 15th or the next town business day if said date falls on a weekend or holiday; or seven days after the Governor submits the annual budget to the General Court, whichever is later.</p>	<ul style="list-style-type: none"> - CIP Committee submits final recommendations to Town Administrator - Town Administrator submits Preliminary CIP to Selectmen, who hold a public hearing 	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
	Planning Board and Advisory Committee's Capital Subcommittee review the Preliminary CIP	Dec / Jan	
	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

THE BUDGET PROCESS (con't.)

For budgetary financial reporting purposes, the Uniform Municipal Accounting System basis of accounting (established by the Commonwealth) is followed, which differs from the GAAP basis of accounting in the following ways:

- Real and personal property taxes are recorded as revenue when levied (budgetary), as opposed to when susceptible to accrual (GAAP).
- Encumbrances are recorded as the equivalent of expenditures (budgetary), as opposed to a reservation of fund balance (GAAP).
- The Retirement Board has been included as a component in the reporting entity, because of the significance of its operational and/or financial relationship (GAAP).

A reconciliation of budgetary-basis to GAAP-basis results for the general fund for the fiscal year ended June 30,2012 is presented below:

Adjustments Between Budgetary Basis and GAAP Basis of Accounting in FY12

Excess of revenues and other financing sources (uses) over expenditures - budgetary basis	\$ 3,096,912
 <u>Perspective Difference:</u>	
Activity of the stabilization fund recorded in the general fund for GAAP	305,018
 <u>Basis of accounting differences:</u>	
Recognition of expenditures on modified accrual basis	34,612
Net change in recording 60-day receipts accrual	62,113
Recognition of revenues on modified accrual basis	(545,027)
Tax refunds payable	(466,000)
Recognition of revenue for on-behalf payments	15,634,037
Recognition of expenditures for on-behalf payments	(15,634,037)
 Excess of revenues and other financing sources (uses) over expenditures - GAAP basis	 \$ <u>2,487,628</u>

TOWN OF BROOKLINE FISCAL POLICIES

As approved by the Board of Selectmen on June 28, 2011

RESERVE POLICIES

The Town shall maintain the following general, special, and strategic reserve funds:

• **Budget Reserve** – to respond to extraordinary and unforeseen financial obligations, an annual budget reserve shall be established under the provisions of MGL Chapter 40, Section 6. The funding level shall be an amount equivalent to 1% of the prior year’s net revenue, maintained in the manner set out below. Any unexpended balance at the end of the fiscal year must go toward the calculation of free cash; no fund balance is maintained.

- o **Funding from Property Tax Levy** – an amount equivalent to .75% of the prior year’s net revenue shall be allocated from the Property Tax levy to the Appropriated Budget Reserve.
- o **Funding from Free Cash** – an amount equivalent to 0.25% of the prior year’s net revenue shall be allocated from Free Cash, per the Town’s Free Cash Policies, to the Appropriated Budget Reserve.

• **Unreserved Fund Balance / Stabilization Fund** – the Town shall maintain an Unreserved Fund Balance plus Stabilization Fund in an amount equivalent to no less than 10% of revenue, as defined in the Town’s Audited Financial Statements, with a goal of 12.5%. If the balance falls below 10% at the end of the fiscal year, then Free Cash shall be used to bring the amount up to 10%, as described in the Free Cash Policy, as part of the ensuing fiscal year’s budget. The Stabilization Fund shall be maintained, under the provisions of MGL Chapter 40, Section 5B.

1. The Stabilization Fund may only be used under the following circumstances:
 - a. to fund capital projects, on a pay-as-you-go basis, when available Free Cash drops below \$2 million in any year; and/or
 - b. to support the operating budget when Net Revenue, as defined in the CIP policies, increases less than 3% from the prior fiscal year.
2. The level of use of the Stabilization Fund shall be limited to the following:
 - a. when funding capital projects, on a pay-as-you-go basis under #1a. above, no more than \$1 million may be drawn down from the fund in any fiscal year. The maximum draw down over any three year period shall not exceed \$2.5 million.
 - b. when supporting the operating budget under #1b. above, the amount drawn down from the fund shall be equal to the amount necessary to bring the year-over-year increase in the Town’s prior year net revenue to 3%, or \$1 million, whichever is less. The maximum draw down over any three year period shall not exceed \$2.5 million.
3. In order to replenish the Stabilization Fund if used in the year immediately following any draw down, an amount at least equivalent to the draw down shall be deposited into the fund. Said funding shall come from Free Cash.

Liability / Catastrophe Fund – established by Chapter 66 of the Acts of 1998, and amended by Chapter 137 of the Acts of 2001, this fund shall be maintained in order to protect the community against major facility disaster and/or a substantial negative financial impact of litigation. The uses of, and the procedures for accessing, the fund are prescribed in the above referenced special act. The target fund balance is 1% of the prior year’s net revenue and funding shall come from available Free Cash and other one-time revenues.

RESERVE POLICIES (con't.)

Overlay Reserve – established per the requirements of MGL Chapter 59, Section 25, the Overlay is used as a reserve, under the direction of the Board of Assessors, to fund property tax exemptions and abatements resulting from adjustments in valuation. The Board of Selectmen shall, at the conclusion of each fiscal year, require the Board of Assessors to submit an update of the Overlay reserve for each fiscal year, including, but not limited to, the current balances, amounts of potential abatements, and any transfers between accounts. If the balance of any fiscal year overlay exceeds the amount of potential abatements, the Board of Selectmen may request the Board of Assessors to declare those balances a surplus, for use in the Town's Capital Improvement Plan (CIP) or for any other one-time expense.

FREE CASH POLICIES

Free Cash shall not be used for Operating Budget purposes. It shall be utilized in the following manner and order:

Appropriated Budget Reserve – an amount equivalent to 0.25% of the prior year's net revenue shall be appropriated as part of the Town's 1% Appropriated Budget Reserve Fund, as allowed for under MGL Chapter 40, Section 6and as described in the Town's Reserve Policies.

Unreserved Fund Balance / Stabilization Fund – Free Cash shall be used to maintain an Unreserved Fund Balance plus Stabilization Fund in an amount equivalent to no less than 10% of revenue, as defined in the Town's Audited Financial Statements, with a goal of 12.5%, as described in the Town's Reserve Policies. If the Stabilization Fund were drawn down in the immediate prior fiscal year, then an allocation shall be made to the Fund in an amount at least equivalent to the draw down of the immediate prior fiscal year.

Liability / Catastrophe Fund – to the extent necessary, Free Cash shall be used to reach the funding target of the Town's Liability / Catastrophe Fund, as outlined in the Town's Reserve Policies.

Capital Improvement Program (CIP) – remaining Free Cash shall be dedicated to the CIP so that total CIP funding as a percent of the prior year's net revenue is not less than 7.5%, to the extent made possible by available levels of Free Cash.

Affordable Housing Trust Fund (AHTF) – in order to support the Town's efforts toward creating and maintaining affordable housing, 15% of remaining Free Cash shall be appropriated into the AHTF if the unreserved fund balance in the AHTF, as calculated in the Town's financial system, is less than \$5 million.

Special Use – remaining Free Cash may be used to augment the trust funds related to fringe benefits, unfunded liabilities related to employee benefits, including pensions and Other Post-Employment Benefits (OPEB's), and other one-time uses, including additional funding for the CIP and AHTF.

CAPITAL IMPROVEMENT PROGRAM (CIP) POLICIES

Definition of a CIP Project

A capital improvement project is any project that improves or adds to the Town's infrastructure, has a substantial useful life, and costs \$25,000 or more, regardless of the funding source. Examples of capital projects include the following:

- . Construction of new buildings
- . Major renovation of or additions to existing buildings
- . Land acquisition or major land improvements
- . Street reconstruction and resurfacing
- . Sanitary sewer and storm drain construction and rehabilitation
- . Water system construction and rehabilitation
- . Major equipment acquisition and refurbishment
- . Planning, feasibility studies, and design for potential capital projects

Evaluation of CIP Projects

The Capital Improvement Program shall include those projects that will preserve and provide, in the most efficient manner, the infrastructure necessary to achieve the highest level of public services and quality of life possible within the available financial resources.

Only those projects that have gone through the CIP review process shall be included in the CIP. The CIP shall be developed in concert with the operating budget and shall be in conformance with the Board's CIP financing policy. No project, regardless of the funding source, shall be included in the CIP unless it meets an identified capital need of the Town and is in conformance with this policy.

Capital improvement projects shall be thoroughly evaluated and prioritized using the criteria set forth below. Priority will be given to projects that preserve the essential infrastructure. Expansion of the capital plan (buildings, facilities, and equipment) must be necessary to meet a critical service. Consideration shall be given to the distributional effects of a project and the qualitative impact on services, as well as the level of disruption and inconvenience.

The evaluation criteria shall include the following:

- Eliminates a proven or obvious hazard to public health and safety
- Required by legislation or action of other governmental jurisdictions
- Supports adopted plans, goals, objectives, and policies
- Reduces or stabilizes operating costs
- Prolongs the functional life of a capital asset of the Town by five years or more
- Replaces a clearly obsolete facility or maintains and makes better use of an existing facility
- Prevents a substantial reduction in an existing standard of service
- Directly benefits the Town's economic base by increasing property values
- Provides new programs having social, cultural, historic, environmental, economic, or aesthetic value
- Utilizes outside financing sources such as grants

CAPITAL IMPROVEMENT PROGRAM (CIP) POLICIES (con't.)

CIP Financing Policies

An important commitment is providing the funds necessary to fully address the Town's capital improvement needs in a fiscally prudent manner. It is recognized that a balance must be maintained between operating and capital budgets so as to meet the needs of both to the maximum extent possible.

For the purposes of these policies, the following definitions apply:

- Net Operating Revenue - Gross revenues, less net debt exclusion funds, enterprise (self-supporting) operations funds, free cash, grants, transfers from other non-recurring non-general funds, and non-appropriated costs.
- Net Direct Debt (and Debt Service) - Gross costs from local debt, less Prop 2 1/2 debt exclusion amounts and amounts from enterprise operations.
- Net Tax-Financed CIP - Gross amount of appropriations for capital improvements from current revenues, less amounts for enterprise operations, grants, free cash, transfers, and non-recurring special revenue funds.

The Capital Improvements Program shall be prepared and financed in accordance with the following policies:

OUTSIDE FUNDING

State and/or federal grant funding shall be pursued and used to finance the capital budget wherever possible.

ENTERPRISE OPERATIONS - SELF SUPPORTING

Capital projects for enterprise operations shall be financed from enterprise revenues solely.

CIP BUDGET ALLOCATIONS - 6% OF NET REVENUES

Total net direct debt service and net tax-financed CIP shall be maintained at a level equivalent to 6% of prior year net operating revenues.

- TAX FINANCED ALLOCATION - 1.5% OF NET REVENUES
Net tax-financed capital expenditures shall be maintained at a target level equivalent to 1.5% of prior year net operating revenues.
- DEBT-FINANCED ALLOCATION - 4.5% OF NET REVENUES
Net direct debt service shall be maintained at a target level equivalent to 4.5% of prior year net operating revenues.

CAPITAL IMPROVEMENT PROGRAM (CIP) POLICIES (con't.)

DEBT MANAGEMENT POLICIES

Debt financing of capital projects shall be utilized in accordance with the following policies:

- Debt financing for projects supported by General Fund revenue shall be reserved for capital projects and expenditures which either cost in excess of 250,000 or have an anticipated life span of five years or more, or are expected to prolong the useful life of a capital asset by five years or more. For projects supported by Enterprise Fund revenue, debt financing shall be reserved for capital projects and expenditures that cost in excess of \$100,000.
- Bond maturities shall not exceed the anticipated useful life of the capital project being financed. Except for major buildings and water and sewer projects, bond maturities shall be limited to no more than ten years.
- Bond maturities shall be maintained so that at least 60% of the outstanding net direct debt (principal) shall mature within 10 years.
- Total outstanding general obligation debt shall not exceed 2.5% of the total assessed value of the property.
- Total outstanding general obligation debt per capita shall not exceed \$2,385, which reflects \$2,000 inflated annually since July 1, 2004. This amount shall continue to be adjusted annually by the consumer price index (CPI) for all urban consumers (northeast region all items).
- Total outstanding general obligation debt per capita shall not exceed 6% of per capita income, as defined by the Census Bureau of the U.S. Department of Commerce.

FREE CASH

After using free cash in accordance with the Town's free cash policy, available free cash shall be used to supplement the CIP so that total CIP funding as a percent of the prior year's net revenue is not less than 7.5%, to the extent made possible by levels of available free cash.

GLOSSARY OF TERMS

Accrual Basis - The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

Annual Required Contribution (ARC) - An amount equal to the sum of 1.) the employer's cost of normal cost of retirement benefits earned in the current year and 2.) the amount needed to amortize any existing unfunded accrued liability over a period or not more than 30 years.

Appropriation - An authorization granted by Town Meeting to expend money and incur obligations for specific public purposes.

Assessed Valuation - A value assigned to real estate or other property by a government as the basis for levying taxes. In Massachusetts, assessed valuation is based on the property's full and fair cash value as set by the Assessors.

Balanced Budget - A budget in which estimated expenditures equal actual and estimated revenues.

Bond - A means to raise money through the issuance of debt.

Bond Anticipation Note (BAN) - Short-term debt instrument used to generate cash for initial project costs and with the expectation that the debt will be replaced later by permanent bonding. BANs are typically issued for a term of less than one year.

Budgetary Fund Balance - See "Free Cash"

Capital Improvement Program (CIP) - An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. The Town's CIP is a six-year plan, with projects in the first year of the plan being voted by Town Meeting.

Cash Basis - A basis of accounting under which transactions are recognized only when cash is increased or decreased.

Chapter 70 - The school funding formula created under the Education Reform Act of 1993 by which state aid is distributed through the Cherry Sheet.

Chapter 90 - The formula by which state highway funds are distributed to communities. The formula is comprised of three variables: local road mileage, local employment level, and population estimates.

Cherry Sheet - Named for the cherry-colored paper on which they were originally printed, the Cherry Sheet is the official notification to municipalities of the next fiscal year's state aid and assessments (to cover the cost of certain state and county programs).

Cherry Sheet Offset Items - Local aid that may be spent without appropriation in the budget, but which must be spent for specific programs (e.g., School Lunch Program, Library Aid).

Conditions of Appropriation - Conditions set forth in the budget vote which define how a particular appropriation is to be spent, whether and how transfers of funds from one category to another can be made, or any other conditions which Town Meeting may make on the appropriation.

Debt Burden - The amount of debt carried by an issuer.

GLOSSARY OF TERMS (con't.)

Debt Exclusion - An action taken by a community through a referendum to vote to raise the funds necessary to pay debt service costs for a particular project from the property tax levy, but outside the limits under Proposition 2½.

Debt Limit - The maximum amount of debt that a municipality may authorize for qualified purposes under state law.

Deficit - The excess of expenditures over revenues.

Enterprise Fund - Authorized by MGL Ch. 44, section 53F½, this fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services.

Equalized Valuation (EQV) - The full and fair cash value of property within a municipality.

Excess Levy Capacity - The difference between the levy limit and the amount of real and personal property taxes actually levied in a given year.

Expendable Trust Fund - An expendable trust is created to account for money and other property that is receivable to be held in trust and is to be used in accordance with the terms of a trust agreement. All assets of an expendable trust fund may be used, and thus expended, to carry out the objectives of the trust agreement, which generally restricts the purpose for which assets of the expendable fund may be used.

Fiscal Year - Since 1974, Massachusetts municipalities have operated on a cycle that begins July 1 and ends June 30.

Fixed Costs - Costs that are legally or contractually mandated, such as retirement, insurance, debt service, or interest on loans.

Free Cash (Also "Budgetary Fund Balance") - Remaining, unrestricted funds from operations of the previous fiscal year including unexpended free cash from the previous year, actual receipts in excess of revenue estimates shown on the tax recapitulation sheet, and unspent amounts in budget line-items. Unpaid property taxes and certain deficits reduce the amount that can be certified as Free Cash. The calculation of Free Cash is based on the balance sheet as of June 30, which is submitted by the community's comptroller. Free Cash is not available for appropriation until certified by the Commonwealth Director of Accounts.

Fund - An accounting entity with a self-balancing set of accounts that is segregated for the purpose of carrying on identified activities.

Fund Accounting - Organizing the financial records of a municipality into multiple, segregated locations for money.

Fund Balance - The difference between assets and liabilities reported in a governmental fund.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards and guidelines for financial accounting and reporting that serve to achieve some level of standardization.

General Fund - The fund used to account for most financial resources and activities governed by the normal Town Meeting appropriation process.

Levy - The amount a community raises through the property tax.

GLOSSARY OF TERMS (con't.)

Levy Ceiling - One of two types of levy restrictions imposed by Proposition 2½. It states that, in any year, the real and personal property taxes imposed may not exceed 2½ percent of the total full and fair cash value of all taxable property.

Levy Limit - One of two types of levy restrictions imposed by Proposition 2½. It states that the real and personal property taxes imposed by a city or town may only grow each year by 2½ percent of the prior year's levy limit, plus new growth and any overrides or exclusions.

Local Aid - Revenue allocated by the state to municipalities. Estimates of local aid are transmitted annually by the "Cherry Sheets."

Local Receipts - Locally generated revenues, other than real and personal property taxes. Examples include fees, fines, and investment income.

Maintenance Budget - A "no-growth" budget that continues appropriations for programs and services at their current year levels. The actual appropriation to maintain programs and services may still increase due to inflation or other factors.

Modified Accrual Basis: - The accrual basis of accounting adapted to the governmental fund type, wherein only current assets and current liabilities are generally reported on fund balance sheets and the fund operating statements present financial flow information (revenues and expenditures). Revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred except for a few specific exceptions. All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting.

New Growth - The additional tax revenue generated by new construction, renovations, and other increase in the property tax base during a calendar year.

Non-Expendable Trust Fund - A non-expendable trust fund is created to account for money and/or property received, the principal amount of which is to be retained intact, the income of which is restricted by a trust agreement.

Normal Cost - the value of benefits that employees are expected to earn during the current year.

Operating Budget - A plan of proposed expenditures for personnel, supplies, services, and other expenses for the fiscal year.

Other Post Employment Benefits (OPEBs) - Retirement benefits other than conventional pension benefits, including medical, dental, life insurance and long-term care benefits.

Overlay - An account established annually to fund anticipated property tax abatements, exemptions, and uncollected taxes in that year.

Overlay Surplus - Any balance in the overlay account of a given year in excess of the amount remaining to be collected or abated can be transferred into this account. Overlay surplus may be appropriated for any lawful purpose.

Override - A vote by a community at an election to permanently increase the levy limit.

Payments in Lieu of Taxes (PILOT) - An agreement between a municipality and an entity not subject to taxation, such as charitable or education organizations, in which the payer agrees to make a voluntary payment to the municipality.

GLOSSARY OF TERMS (con't.)

Proposition 2½ - A tax limitation measure adopted by state-wide referendum in 1980 (MGL Ch. 59, section 21C) which limits the ability of the Town to increase its budget from year to year. The principle provision outlines the Levy Ceiling and Levy Limit of a community. To override these tax limitations requires a Town-wide referendum.

Reserve Fund - An amount set aside annually within the budget of a town (by law, not to exceed 5% of the tax levy for the preceding year) to provide a funding source for extraordinary or unforeseen expenditures.

Residential Exemption - An option that allows a community to grant an exemption to owner-occupied residential properties of up to 20% of the properties assessed value.

Revenue Anticipation Note - A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revolving Fund - Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

School Building Assistance Program (MSBA) - Established in 1948 and frequently revised by statutory amendments, this state program reimburses municipalities varying percentages of their school construction costs depending on the wealth of the community and the category of reimbursement.

Special Revenue Fund - A fund, established by statute only, that contains revenues that are earmarked for and restricted to expenditures for specific purposes. Special revenue funds include revolving funds, grants, and gifts.

Stabilization Fund - A fund designed to accumulate amounts for future spending purposes, although it may be appropriated for any lawful purpose. A two-thirds vote of Town Meeting is required to appropriate money from the stabilization fund.

State Aid Anticipatory Note (SAAN) - A short-term loan issued in anticipation of a state grant or aid.

Tax Anticipation Note - A short-term note issued to provide cash to cover operating expenses in anticipation of tax proceeds.

Tax Rate Recapitulation Sheet ("Recap") - A document submitted by a municipality to the state Department of Revenue in order to set a property tax rate. The recap sheet shows all estimated revenues and actual appropriations that affect the property tax rate.

Underride - A vote by a community to permanently decrease the tax levy limit. As such, it is the exact opposite of an override.

Undesignated Fund Balance - Monies in the various government funds as of June 30 which are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of Free Cash.

Unfunded Actuarial Accrued Liability (UAAL) - the portion of the unfunded benefits earned in prior years.

Unfunded Pension Liability - The difference between the value assigned to the retirement benefits already earned by a municipality's employees and the assets the local retirement system will have on hand to meet these obligations. The dollar value of the unfunded pension liability is re-determined every three years and is driven by assumptions about interest rates at which a retirement system's assets will grow and the rate of future cost of living increases to pensioners.

**TOWN OF BROOKLINE
FY2014 PROGRAM BUDGET**

SELECTED ACRONYM TABLE

Selected Acronym Table

ADA	Americans with Disabilities Act	HMO	Health Maintenance Organization
ARC	Annual Required Contribution	HRA	Health Reimbursement Account
ARRA	American Recovery and Reinvestment Act	HRIS	Human Resource Information System
CAC	Climate Action Committee	HUD	Federal Department of Housing and Urban Development
CDBG	Community Development Block Grant	IMGC	Information Management Governance Committee
CDL	Commercial Driver's License	IOD	Injured on Duty
CERT	Civilian Emergency Response Team	ITAC	Information Technology Advisory Committee
CIMS	Critical Infrastructure Monitoring System	IT	Information Technology
CIP	Capital Improvements Program	ITD	Information Technology Department
CMMS	Cartegraph Maintenance Management System	KwH	Kilowatt Hour
COA	Council on Aging	LED	Light Emitting Diode
COLA	Cost-of-Living-Allowances	LEED	Leadership in Energy and Environmental Design
COOP	Continuity of Operations Plan	MBTA	Massachusetts Bay Transportation Authority
CORI	Criminal Offender Record Information	MCAS	Massachusetts Comprehensive Assessment System
CPA	Community Preservation Act	MGL	Massachusetts General Laws
BAT	Brookline Access Television	MLC	Municipal Lien Certificate
B-CASA	Brookline Coalition Against Substance Abuse	MSBA	Massachusetts School Building Authority
BEEP	Brookline Early Education Program	MWPAT	Massachusetts Water Pollution Abatement Trust
BPD	Brookline Police Department	MWRA	Massachusetts Water Resources Authority
BPL	Brookline Public Library	NCLB	No Child Left Behind
DAS	Distributed Antenna System	NEA	National Endowment for the Arts
DOR	Massachusetts Department of Revenue	OPEB	Other Post Employment Benefits
DPW	Department of Public Works	OSC	Override Study Committee
EAP	Employee Assistance Program	OSHA	Occupational Safety and Health Administration
EECBG	Energy Efficiency and Conservation Block Grant	OT	Overtime
EFT	Electronic Funds Transfer	PEC	Public Employee Committee
EIC	Efficiency Initiative Committee	PERAC	Public Employee Retirement Administration Commission
EMT	Emergency Medical Treatment/Technician	PILOT	Payments In-Lieu-Of-Tax
EOC	Emergency Operations Center	PSB	Public Schools of Brookline
ERI	Early Retirement Incentive	RMV	Registry of Motor Vehicles
FEMA	Federal Emergency Management Association	SADD	Students Against Destructive Decisions
FTE	Full-time equivalent	SBA	School Building Assistance
FPAC	Financial Planning Advisory Committee	SOPs	Standard Operating Procedures
GAAP	Generally Accepted Accounting Principles	SWAC	Solid Waste Advisory Committee
GASB	Government Accounting Standards Board	UAAL	Unfunded Actuarial Accrued Liability
GIS	Geographic Information System	VA	U.S. Department of Veterans Affairs
GIC	Group Insurance Commission	VFW	Veterans of Foreign Wars
GPS	Global Positioning System	VOIP	Voice Over Internet Protocol
GREAT	Gang Resistance Education and Training	ZBA	Zoning Board of Appeals

