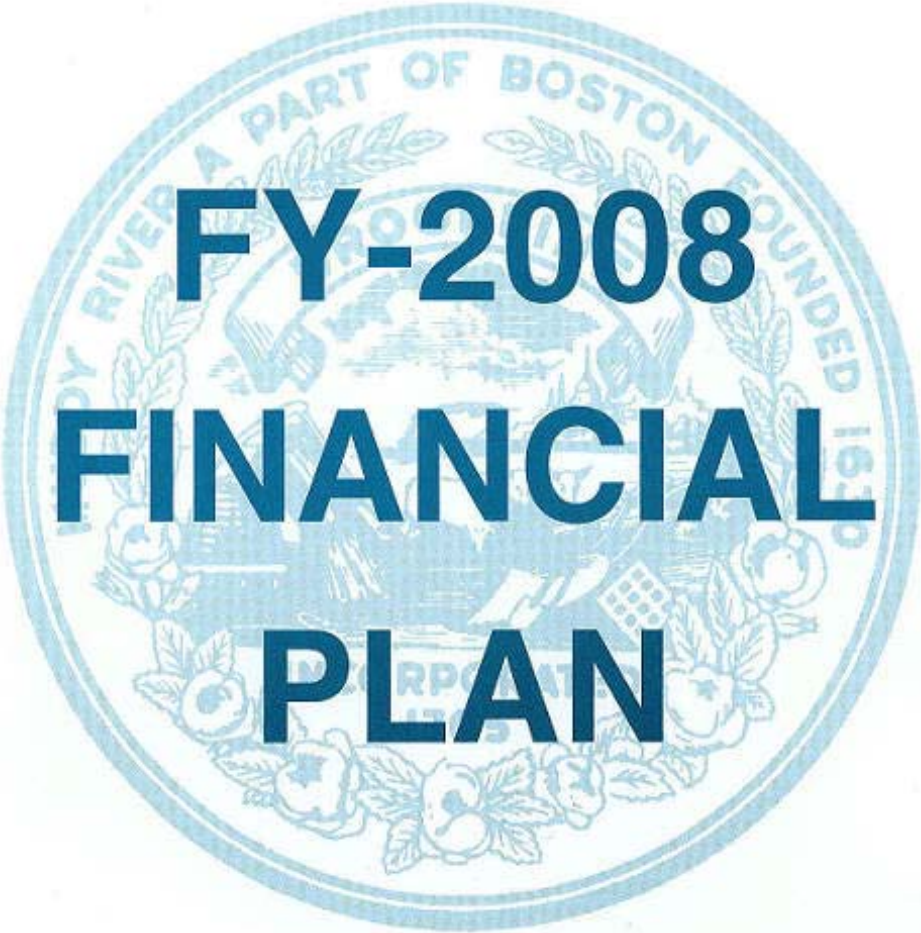
TOWN OF BROOKLINE



FY-2008 FINANCIAL PLAN

BOARD OF SELECTMEN

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TOWN OF BROOKLINE
FY2008 PROGRAM BUDGET

INDEX

SECTION I - BUDGET MESSAGE

	Page
Overview	I - 1
Mitigation Plan	I - 5
Cutback Strategy	I - 9
Add-Back Strategy	I - 13
Capital Improvement Program (CIP)	I - 14
Long Range Financial Projection	I - 15
Conclusion	I - 20

SECTION II - BUDGET SUMMARIES

	Page
Total Financial Plan	II - 1
General Fund Budget	II - 3
Operating Budget	II - 5
Water & Sewer Enterprise Fund	II - 19
Golf Course Enterprise Fund	II - 21
Recreation Revolving Fund	II - 23
Capital Outlay Summary	II - 25
FTE Positions Funded	II - 29

SECTION III - REVENUE AND FUND ACCOUNTING

	Page
Overall Summary	III - 1
Property Tax	III - 6
Local Receipts	III - 11
Motor Vehicle Excise	III - 13
Refuse Fee	III - 14
Licenses and Permits	III - 15
Parking and Court Fines	III - 16
General Government	III - 17
Recreation	III - 18
Interest Income	III - 19
Payments in Lieu of Taxes (PILOTs)	III - 20
Departmental and Other	III - 21
State Aid	III - 22
General Government	III - 25
School Aid	III - 27
Tax Exemption Aid	III - 30
Cherry Sheet Offsets	III - 31
Free Cash	III - 32
Other Available Funds	III - 33
Enterprise Funds	III - 34
Revolving Fund	III - 36
Fund Accounting	III - 37

SECTION IV - DEPARTMENTAL BUDGET RECOMMENDATIONS

	Page
Administration and Finance	
Selectmen	IV - 1
Human Resources	IV - 5
Information Technology	IV - 8
Finance	IV - 13
Legal Services	IV - 23
Advisory Committee	IV - 26
Town Clerk	IV - 28
Planning and Community Development	IV - 32
Economic Development	IV - 39
Public Safety	
Police	IV - 43
Fire	IV - 51
Building	IV - 56
Public Facilities	
Public Works	IV - 65
Water and Sewer Enterprise Fund	IV - 79
Cultural Services	
Library	IV - 83
Human Services	
Health	IV - 87
Veterans' Services	IV - 97
Council on Aging	IV - 100
Human Relations - Youth Resources	IV - 103
Leisure Services	
Recreation	IV - 107
Golf Course Enterprise Fund	IV - 111
Recreation Revolving Fund	IV - 114
Non-Departmental	
Personnel Benefits	IV - 119
Debt & Interest	IV - 123
Unclassified	IV - 124

INDEX

SECTION V - NON-APPROPRIATED EXPENSES

	Page
State Assessments	V - 1
County Tax	
Health Insurance - Retirees	
Air Pollution Control District	
Metropolitan Area Planning Council	
Special Education	
School Choice Assessment	
Charter School Sending Tuition	
Parking Fine Registry Surcharge	
MBTA	
Education Offsets	V - 4
Tax Levy Overlay	V - 4
Tax Titles, Court Judgments, and Deficits	V - 4

SECTION VI - CAPITAL IMPROVEMENTS PROGRAM (CIP)

	Page
Introduction	VI - 1
Brookline's CIP Process	VI - 3
Proposed FY08 - FY13 CIP	VI - 3
Debt and Debt Service	VI - 6
Impact on Operating Budget	VI - 11
Recommended Projects	VI - 12
Project Descriptions	VI - 20

SECTION VII - APPENDIX

	Page
Town Statistics / Demographics	Appendix - 1
Organizational Chart	Appendix - 2
Budget Process	Appendix - 3
Fiscal Policies	
Reserves	Appendix - 5
Free Cash	Appendix - 7
Capital Improvement PROGRAM (CIP)	Appendix - 8
Glossary of Terms	Appendix - 11

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

Since the Town adopted its only Proposition 2 ½ general override in 1994, the Board of Selectmen, Advisory Committee, School Committee and Town Administration, with the continuous authorization from Town Meeting, have fully collaborated to fulfill the vision presented to the voters 13 years ago. Now for the first time in over a decade, the vision embodied in the approval of that 1994 ballot question is threatened. It is both timely and appropriate that the Annual Financial Plan calls attention to this developing situation and provides a framework for moving ahead.

With this purpose foremost in mind, I remain privileged to have the opportunity to submit for your review and consideration the FY08 Financial Plan prepared in accordance with Chapter 270 of the Acts of 1985 (the Town Administrator Act) and Section 2.2.5 of the Town's By-Laws. This Financial Plan provides a complete presentation of revenues, expenses, and capital improvements totaling $208,161,814 with an Operating Budget of $173,504,843, enterprise/revolving funds totaling $21,605,185 (net of reimbursements to the General Fund); unappropriated expenses of $7,123,786; and Revenue Financed CIP of $5,928,000.

- Total General Fund Revenues are up just 2%.

- Operating revenue is up $5.8 million (3.3%), but personnel and benefit costs alone increase $7.6 million.

- After fixed costs, the School Department budget is up only 2.1% and the budgets for Town departments just 1.1%.

- The sweeping reforms of the Governor's Municipal Partnership Act are not assumed in this FY08 Financial Plan because they will not be fully effective until FY09 at the earliest.

Overall, taking into account collective bargaining increases, fringe benefits, fixed costs, and minimal state assistance, the FY08 budget must remedy a $3.2 million shortfall. In previous years forecasted deficits could be resolved, for the most part, prior to the submittal of the Financial Plan. Unfortunately, for FY08 the cumulative effects of these mounting pressures require corrective actions too far-reaching to be carried out purely on an administrative basis.

Our sincerest hope is that the FY08 Financial Plan outlines an approach that the Brookline community will consider to be an appropriate balance of the multiple and occasionally differing needs involved in the complexities of municipal budgeting.

OVERVIEW

Last year's Budget Message concluded with the observation that:

"It appears that a sea change is ahead for municipal government. There is no reason to expect growth in municipal budgets to be any greater than historical trends (1% annually on a per capita basis when adjusted for inflation). There is little margin to absorb the impacts of unrelenting double-digit group health increases plus colossal unfunded post-retirement benefit obligations."

That conclusion for FY07 is now prologue for FY08.

In the period between the FY95 General Override and FY02, Town budgets could sustain growth in education services, an expended CIP to address a backlog of capital needs, and the requirements of collective bargaining agreements with traditional public employee benefits The combination of override revenue, unprecedented new growth in the tax levy, consecutive local aid increases, minimal inflation, declining school enrollments and adherence to fiscal policies enabled the Town to target resources to meet specific needs. For example, both in FY00 and FY02 the school budget increased by more than 6%, and in FY02 Town funds were appropriated into the Affordable Housing Trust Fund for the first time ever.

Since the economic downturn earlier this decade resulting in 28% local aid cuts in FY03-04, Annual Financial Plans have increasingly reflected the struggle to sustain maintenance-of-effort budgets, a relatively fortunate position in comparison to the experience of other cities and towns. While other municipalities experienced either cutbacks and/or record property tax increases, Brookline educational an municipal services have at least been maintained in the face of skyrocketing fixed costs and slowing revenue growth. By 2004 a reported 14,000 municipal positions were eliminated statewide. Brookline to date has not been forced to lay off any certified teachers or sworn public safety personnel. And, since 2000 Brookline residential property tax bills have gone up 10 percentage points less than the statewide average.

It now appears that Brookline's ability to continue with even a maintenance-of-effort approach is coming to an end. We remain 21% below FY02 local aid levels adjusted for inflation despite last year's first step at restoration. While Town local receipts have continued t grow, they are now well below the growth levels of just a few years ago. The effects of this decline in revenue growth have been compounded by five consecutive years of double-digit group health rate increases, incessant special education cost increases, unprecedented retirement increases, skyrocketing fuel and construction prices, and unanticipated growth in kindergarten enrollment.

Employee benefits -- primarily health insurance and pensions -- have grown at rates well above the rate of inflation. Further complicating the budgetary pressures caused by benefits has been the rapid increase in the cost of energy. The table below shows how these two areas have consumed almost 18% more than the entire normal 2.5% allowable growth in the property tax levy since FY06.

	FY06	FY07	FY08	TOTAL
Growth in Personnel Benefits	1,572,983	3,184,431	4,127,268	8,884,682
Growth in Utilities	1,108,531	1,223,180	(328,534)	2,003,177
Total	2,681,514	4,407,611	3,798,734	10,887,858
2.5% Growth in Prop. Tax Levy	2,954,709	3,084,730	3,211,590	9,251,030
Growth in Bene's and Utilities as a % of 2.5% Growth in Property Tax Levy	**90.8%**	**142.9%**	**118.3%**	**117.7%**

During the same three year period, State Aid growth has totaled just 5.3%, or approximately $915,000. The Town has had to increase revenues under its control (local receipts), encourage neighborhood-sensitive development to grow the tax levy above the allowable 2.5% increase, settle labor contracts within cost of living indices, otherwise absorb inflation in non-personnel accounts, defer the replacement of capital outlay, avoid increasing any services or programs, and make outright budget cuts. Under the circumstances, attempting new programs has been rendered virtually impossible.

The Town continues to carry out reorganizations and seek efficiencies to help offset the growth in benefits and utilities. Technology has helped immeasurably in the effort. In addition, the Town has followed its Fiscal Policies, which are reprinted in their entirety in the Appendix of this Financial Plan. Primary among them have been the following:

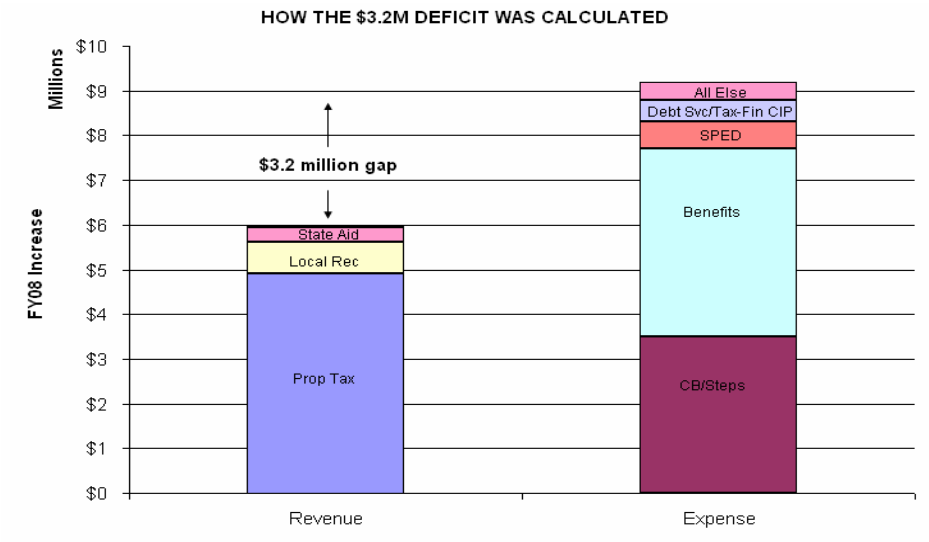
• CIP Financing Policies- adhering to these financing policies has enabled the Town to structure a debt management plan that has controlled the impact of debt service on the Operating Budget.

• Collective Bargaining Guidelines– labor contracts have, for the most part, fallen within the guidelines established by the Board of Selectmen. In instances where wage settlements exceeded guidelines, there were agreements with the unions to help offset the cost. For example when the unions agreed in 2004 to move to a single health insurance provider, some of these savings were negotiated with employee unions in the form of a higher wage increase.

• Position Freeze on Total Employees - a key factor in the Town's ability to counter the growth in fixed costs has been the position freeze on the Town side of the budget. With just a couple of deliberate exceptions, the Town has followed this policy, helping to offset the pressure on the wage and benefit budgets. If employment levels had grown, the pressures brought on by health insurance and pensions would have been magnified. Somewhat related to this policy wa the Town's decision, on two separate occasions, to avoid adopting state-enabled Early Retirement Incentive Programs. Those programs, if not implemented carefully, only worsen unfunded pension liabilities.

• Use of Fee Cash - the Town's policy on the use of Free Cash states clearly that it should be appropriated only for the CIP, strategic reserves, or other one-time uses. The Town has resisted the urge to use Free Cash as a stop-gap measure to plug Operating Budget deficits.

The FY08 Financial Plan must address the $3.2 million deficit identified in the Long-Range Financial Projection. The chart and table below summarize how the $3.2 million forecasted deficit is calculated.



(in millions)	
Add'l Operating Revenue	$6.0
less Town / School CB	$2.5
less Town & School Steps / 0.5% Carry Fwd from FY07	$1.0
less Benefit Increases	$4.1
Remaining Funds Available	($1.7)
less Town Non-Personnel Increases for Maint. Budget	$0.4
less School Non-Personnel Increases for Maint. Budget	$0.9
less Non-Dept'al Increases	$0.2
Deficit	**($3.2)**

This deficit means that the school budget can grow just 2.1% and the operating budgets for town departments only 1.1%. For town departments this results in the removal of 13.9 FTE positions from the General Fund after more than a decade-long position freeze that held the total number of FTE's virtually constant since the override. For the schools, the Superintendent's budget is anticipated to call for cutting over 35 FTE positions from the more than 150 that have been added since 2000. Town departments must absorb approximately $1.25 million of the forecasted shortfall while the schools absorb nearly $1.95 million. (The single largest factor in the difference between Town/School cutback levels is the assumption of 2% wage adjustments for Town employees in comparison to the 3% carried in the school budget.) The forecasted shortfall for the schools has been $1.95 million, which the School Superintendent reports has now grown to more than $2 million as will be described in his budget message.

MITIGATION PLAN

To offset the $3.2 million forecasted deficit, I have urged a three-part Mitigation Plan that asks all stakeholders in the Financial Plan – departments, employees/retirees, and the community at large – to contribute to the resolution of the shortfall. We have proposed to the unions revamping the plan design of our group health program to save at least $1 million. We are also recommending that the Town adopt approximately $1 million in increased fees and fines. The remainder would be made up by efficiencies and reductions, including a cutback for CIP expenditures below the guideline of 5.5% of prior year net revenue. As explained in the conclusion of this Message, the FY08 Financial Plan can not rely on relief from the Governor's Municipal Partnership Act because many of its provisions would not generate substantial savings or revenue until FY09.

Group Health Plan Design Changes – Last summer the Town sought proposals from the area's leading group health insurers to revamp Town health benefits to mirror the comparable program offered by the state's Group Insurance Commission (GIC), which covers over 200,000 state and regional employees. A bill has been filed in the current legislative session to allow municipalities to opt into the GIC. However, earlier this year Town employees expressed visible opposition to home rule legislation that would have provided this option directly to Brookline. Further, the earliest any community could opt into the GIC is July, 2008 and only if the bill is enacted in the next few months. Otherwise, municipalities will not be able to exercise the GIC option until July, 2009, provided that their unions agree.

The proposal received from Blue Cross Blue Shield could yield $1.9 million in premium savings, if fully implemented. Of these savings, $1.425 million (75%) would accrue to the Town budget and $475,000 (25%) would be realized by the employees. Plan co-pays would be increased in the following manner:

	CURRENT	PROPOSED	SAVINGS
Office Visits	$5	$15	$496,099
Emergency Room	$25	$50	$22,550
Prescriptions	$5, $10	$10, $20, $45 (2 months co-pay)	$631,399
Outpatient Surgery	N/A	$75 /procedure	$248,049
In-patient Admission	N/A	$500	$473,549

These changes were reviewed in detail by the Town's employee Health Insurance Advisory Committee between August and December. That Committee is comprised of union leadership and per its statutory provisions is purely advisory in nature. Last November the unions wrote to the Town that they opposed the proposed changes and that they would insist that any negotiations about the changes be conducted through what is called coalition bargaining. Coalition bargaining is a collective negotiation process authorized by state statute for group health negotiations only.

Municipalities have generally been reluctant to engage in coalition bargaining. Although the coalition bargaining option has been available for approximately 15 years, only about a dozen communities have reached agreements through this approach. Among the principle reasons for municipal reluctance is that coalition bargaining actually expands bargaining rights. In addition, coalition bargaining is also extremely difficult to conclude given that decisions require 70% union approval, including any decision to terminate coalition bargaining and revert to traditional bargaining.

Despite considerable reluctance about coalition bargaining, the Board of Selectmen authorized the Town Administration to engage in coalition bargaining for a period of 90 days in an attempt to avoid an impasse over the method of negotiations creating an obstacle to negotiating the substance of the group health proposal themselves. Discussions have commenced using the coalition bargaining format, but it is just too soon to tell how negotiations about this complex topic might progress. The 90-day period concludes in late-April. As a result, group health savings can not be factored into the budget at this time.

Increased Fees and Fines - There are three distinct possibilities for raising revenue to mitigate potential cuts in the FY08 budget:

- Parking Fines & Fees - $250,000 (as recommended by Transp. Bd)
- Parking Meter Rates - $700,000 (increase from 50¢/hr to 75¢/hr as recommended by Transp. Bd)
- Trash Fee - $500,000 (increase from $165 to $205/household)

I am recommending that the Board of Selectmen consider revenue increases of approximately $1 million from any combination of the above sources. It is not necessary to approve maximum increases in all three areas to reach the proposed $1 million target.

Parking Fees and Fines -- Most of the increase resulting from parking fees and fines have already been presented to the Board of Selectmen and need not be rehashed here. More than half the estimated revenue from the sources are unrelated to the residential permit parking program and could still be raised if the permit program is delayed for further review.

Permit Parking Fee	($25 x 2,000 permits)	$50,000
2-Hour Parking Fine	(Increase from $15 to $30)	$123,450
Misc. Other Fines	(Various adjustments)	($21,195)
Misc. Other Fees	(Various adjustments)	$41,000
Increase Late Penalty	(From $10 to $15)	$112,500
Gross Revenue		$305,755
Less up to $50,00 for Permit Program Admin costs		($50,000)
Net Parking Fees + Fines		**$255,755**

Parking Meter Rates -- The Transportation Board has recommended that parking meter rates be increased from 50¢/hour to 75¢/hour. This change could result in a revenue increase of at least $700,000 depending upon a number of variables including usage rates, consistency in enforcement, and temporary loss of meter revenue from situational circumstances such as the Beacon Street restoration project.

While the Transportation Board has sound regulatory reasons for recommending this increase, current parking meter rates have fallen behind those in some adjoining communities and Town costs associated with parking/traffic regulation, control and management far exceed total meter revenue. Rates in Boston and Cambridge are currently $1/hr. Increased meter income will free up general revenue capacity that can be allocated to the schools budget on the 50%/50% split provided in the Town/School Partnership agreement. Long-term upgrades for the meters themselves are scheduled as part of the CIP, so revenue capacity generated in FY08 from the proposed rate increase need not be earmarked for this purpose.

Residential Trash Fees -- Finally, the Board also has the option of increasing the residential trash fee. If the parking-related fines and fees described above are adopted effective July 1, 2007, then the trash fee would not also have to be increased to the maximum proposed to reach the target mitigation figure of $1 million. If, however, the parking fines/fees and the meter rate increase from 50¢/hr to 75¢/hr are delayed or not approved, then a trash fee increase would most likely have to be seriously considered, especially if relief from group health savings can not be anticipated with certainty.

The current residential trash fee is $165/household and, when collected from approximately 13,200 households, is projected to result in $2.2 million in revenue for FY08. The total cost of DPW sanitation operations is $3.4 million. The $1.2 million difference between revenue and cost is funded by the property tax levy, $460,000 of which was sanctioned by the voters in the 1994 Override. The Board of Selectmen has the authority to establish and set refuse fees, which under law can be set to approximate the full cost of the service. In this instance, the fee could theoretically be set in the $260 range. However, the existence of the override subsidy and the current cost of private market alternative services would most certainly militate against increasing the refuse fee to that extent.

In 1992 and 1993 immediately before the 1994 override, the refuse fee was set at $200 per household, the highest rate since the Fee was instituted in 1988. As is illustrated in the following table, when the override was adopted and the fee rolled back to $165, the level of property tax subsidy for refuse collection and disposal was about 20%. Because the costs of sanitation services have increased since the override while the fee has remained constant at $165, the amount of the property tax levy necessary for these purposes has also grown considerably. If the refuse fee were to be increased by $40, then the extent of property tax subsidy would return to the level that existed when the override was adopted.

	Budget 1994	Budget 2008	Budget 2008
TOTAL COST	**2,305,000**	**3,458,075**	**3,458,075**
$ SUBSIDIZED BY PROPERTY TAX	460,000	1,200,075	691,075
$ PAID BY USER FEE ($2.1M) + RECYCLING REV ($108K)	1,845,020	2,258,000	2,767,000
% SUBSIDIZED BY PROPERTY TAX	19.96%	34.70%	19.98%
% PAID BY USER FEE ($2.1M) + RECYCLING REV ($108K)	80.04%	65.30%	80.02%
User Fee per Household	$ 165	$ 165	$ 205
Tax Subsidy per Household	$ 10	$ 97	$ 57
Total Cost per Household (13,200 Units)	$ 175	$ 262	$ 262

Increasing the trash fee might justifiably be perceived as another departure from the 1994 override. However, an increase within $40 would at least recognize the proportionate shares of fee support and property tax support at the time the override was adopted. Therefore an increase over $40 is not advised. The table to the right indicates how much revenue can be generated by $5 increments when the trash fee is raised from $165/household to anywhere between $185-205/household.

FEE	%COST COVERED BY FEE	ADDITIONAL 08 REVENUE
$165	65.3%	-0-
$185	72.7%	$255,000
$190	74.5%	$318,000
$195	76.3%	$382,000
$200	78.2%	$445,000
$205	80%	$509,000

CUTBACK STRATEGY

Because the two key elements of the proposed Mitigation Plan -- $1 million Group Health Savings and $1 million revenue increases -- are not in effect at the time of finalizing this FY08 Financial Plan, there is no alternative but to present a cutback strategy for more than $3 million in budget reductions. As noted in the introduction of this Budget Message, this is the first time since the adoption of the override in 1994 that the fiscal vision underlying that ballot question will be less than completely fulfilled. If steps are not taken to mitigate the FY08 deficit, the consequences will far exceed the effects of the local aid cuts experienced in FY03-04.

As in the past, the anticipated budget shortfall will be absorbed in accordance with the principles of the Town/School Partnership Agreement. Accordingly, the Town portion of the $3.2 million deficit is $1,251,031, as initially identified in the Forecast already presente to the Selectmen. This deficit will be $400,000 - 500,000 worse if wage adjustments for town employees turn out to be in 3% range as carried in the school budget. The Superintendent's Budget Message is expected to identify a shortfall over $2 million due to factors that have emerged since the Forecast was released.

The following illustrates how the deficit in the Town (non-school) budget is addressed. First, there are $203,571 in adjustments that reduce the actual cutback figure to $1,047,460. These are adjustments that have emerged since the Forecast, including the news just last week that the net local aid proposed by the Governor is actually less than what had been forecasted. In a more positive direction, the Chief Procurement Officer in his lead role on behalf of a regional purchasing group locked in February's downturn in oil prices. By soliciting quotes much earlier than usual, the positive bids received for fuel reduced estimated FY08 utility figures by $193,806 for Town budgets. (These bids also reduced the school deficit by more than $190,000.)

Town Deficit per Forecast	**(1,251,031)**

Change in Health Insurance Rate Increase (Town Share)	**(76,546)**
Reduction in Utilities (Town Share)	**(193,806)**
Net State Aid Loss (Town Share)	**66,781**
Revised Town Deficit	**(1,047,460)**

Eliminate Certain Inflation/Maint. Growth	**(25,125)**
Additional Special Revenue Fund Transfer (to support Ceme.)	**(50,000)**
CIP Cutback (Town Share)	**(210,000)**
Departmental Budget Cuts	**(762,335)**
Surplus / (Deficit)	**0**

The approach to the remaining shortfall of $1,047,460 in cutbacks has been guided by the the following principles:

• Cutbacks were spread among departments to the extent feasible. Public safety, public works, human/leisure services, and general administration all are being asked to absorb reductions (see below).

• No single service is targeted for elimination, but several functions will be significantly curtailed.

• Vacancies have been identified for attrition, thereby avoiding layoffs for any permanent full-time personnel.

• Consistent with the approach of service curtailment as opposed to elimination, part-time positions, to the greatest extent possible, have been reduced.

• To lessen the extent of reductions in the operating budget, the Capital Improvement Program (CIP) is proposed to be cut by $420,000.

This approach was greatly facilitated by both the Hiring Freeze and the Early Retirement Incentive Program. These steps ensured the success of the strategy to reduce positions through the attrition of vacancies. The removal of 11 permanent positions from General Fund funding is accomplished without a single layoff. By adopting the Hiring Freeze in December, vacancies were generated that could be reviewed for possible staff reductions. The Early Retirement Incentive Program (ERI) brought additional flexibility to bear in that of the seven positions that participated in the ERI, two have been included in the list of vacancies identified for attrition. Overall, the cost of the Early Retirement payments were well within existing appropriations, thereby not adding any costs to the budget and resulting in virtually no impact on the pension system itself.

In total, 13.9 town department positions are recommended for elimination from General Fund funding at a savings of $580,781. Ten permanent positions (all currently vacant or to be vacant in FY08) are proposed to be eliminated altogether. Another will be shifted onto the Recreation Revolving fund. In addition, several part-time slots equaling 2.9 FTE's will be eliminated. Beyond personnel cutbacks, reductions are also proposed for capital outlay ($134,554) and services/supplies ($47,000). Below is a complete list by Department of the recommended operating budget cuts:

DEPT	ITEM	FTE	AMT.
Building	Capital		(25,500)
	Sub-Total Building	**0.00**	**(25,500)**
DPW	Laborer (LN-1)	(1.00)	(37,885)
DPW	Park Maint. Craftsman (LN-3)	(1.00)	(41,779)
DPW	Civil Engineer III (EN-3)	(1.00)	(58,192)
DPW	Seasonals - Park	(0.70)	(16,546)
DPW	Engineering Coop Student Intern	(0.36)	(11,000)
DPW	Pest Control Svcs		(5,000)
	Sub-Total DPW	**(4.06)**	**(170,402)**
Econ. Devel.	Intern	(0.50)	(12,000)
	Sub-Total Econ Devel	**(0.50)**	**(12,000)**
Purchasing	Telephone Operator (C-4)	(1.00)	(24,229)
	Sub-Total Finance	**(1.00)**	**(24,229)**
Fire	2 Firefighters (Apparatus Out-of-Service)	(2.00)	(101,411)
Fire	Capital		(17,000)
	Sub-Total Fire	**(2.00)**	**(118,411)**

DEPT	ITEM	FTE	AMT.
Health	Capital		(24,000)
Health	Intern	(0.14)	(3,000)
Health	Mental Health Contract		(10,000)
Health	Misc Svcs/Supp		(7,000)
	Sub-Total Health & Human Svcs	**(0.14)**	**(44,000)**
ITD	Consulting		(20,000)
ITD	Training		(5,000)
	Sub-Total ITD	**0.00**	**(25,000)**
Library	Library Assistant II	(1.00)	(36,346)
	Sub-Total Library	**(1.00)**	**(36,346)**
Police	2 Police Officers	(2.00)	(113,355)
Police	Capital		(68,054)
Police	TPT Clerical Workers	(1.20)	(26,155)
	Sub-Total Police	**(3.20)**	**(207,563)**
Recreation	Recreation Supervisor I (T-6)	(1.00)	(61,441)
Recreation	Locker Attendent	(1.00)	(37,443)
	Sub-Total Police	**(2.00)**	**(98,884)**
TOTAL		**(13.90)**	**(762,335)**

Finally, pay-as-you-go CIP will be reduced by $420,000 on a one-time basis. Complying with the Town/School Partnership results in the schools and town each receiving 50% of the operating budget relief from that recommendation, or $210,000 respectively. The $420,000 reduction, in effect, reduces the capital budget from 5.5% of revenue to 5.25% of prior year's net revenue. The four projects scheduled to be deferred in FY08 are:

- Larz Anderson Park ($100,000)- Roadway resurfacing, entrance lighting, structural and historical renovation of walls.
- Pathway Reconstruction ($110,000)- Replacement/repair of stairs at Summit Path.
- Parking Lot Rehab ($115,000)- Rehabilitation of the Babcock Street and School Street parking lots.
- Walstein Building Renovations ($120,000)- New windows, doors, electrical fixtures, roof and plumbing fixtures.

Among the primary service impacts resulting from the town operating budget reductions are:

Fire Department – In each of the past two years, reserve fund transfers were necessary to balance the Fire Department budget. Cutting the budget by approximately $100,000 in FY08 through not filling two of 10 existing vacancies will require taking one of the Department's seven pieces of apparatus out of service an estimated 50-70 tours during the year. This estimate is predicated upon minimum manning and leave utilization continuing at past levels. The Fire Chief estimates that average response times will increase significantly on those tours when all seven apparatus are not deployed that inter-community mutual aid will be weakened; and that workloads will be distributed within the department at virtually unacceptable levels.

Police Department – Special services will be curtailed by not filling two of ten existing vacancies. The Chief will recommend that the Animal Control position be discontinued and animal control functions will be distributed throughout the Department. A Traffic Division position will also go unfilled, curtailing traffic enforcement. The impacts of these reductions will be exacerbated considerably by the elimination of the community policing grant program.

Other – *DPW:* Discontinuation of seasonal flower barrel program; reduction in rodent control applications; limitation of project engineer support. *Human Cultural Services*: Cutback in Brookline Center support; deferral of Recreation Master Plan implementation. *Administrative Services*: Reduced investment in information technology.

ADD-BACK STRATEGY

If additional budget capacity emerges as the budget process unfolds, then add-backs will also proceed according to the Town/School Partnership. The Schools will receive either 50% of available revenue and/or proportionate share of fixed cost savings which in the case of group health would be slightly more than 50%.

If approximately $1 million in budget capacity were to become available through either increased revenue or increased revenue in combination with group health savings, then about $500,000 would immediately be made available for the school budget. The balance remaining for all other Town departments is proposed to be restored along the following lines:

- Public Safety – Police and fire personnel reductions will receive priority consideration for restoration. Approximately $225,000 of non-school budget capacity would be utilized to add back the two police officer positions and two firefighter positions proposed for elimination. This is particularly an appropriate linkage for funding that might result from parking regulation revenue.

- Non-Public Safety – Up to $75,000 is recommended for restoration of non-public safety accounts such as extended Senior Center hours.

- Building Repair and Maintenance – After the above restorations, it is urged that up to $200,000 be earmarked, on a one time basis, for the Building Department repair and maintenance account. The capacity of this account, which has been level funded since the 1994 Override, has been eroded by inflation over time. Significant shortfalls this year are being covered by balances in other Building Department accounts, and a Reserve Fund transfer could be required.

Building Maintenance Impact of Level Funding-Town

	FY00	FY08	%Change
Annual service contracts			
Burner/boiler service	34,500	56,000	62%
Painting/Glazing service	19,500	9,500	-51%
Hvac/Pneumatic/Generator service	30,500	103,500	239%
Elevator service	11,500	47,000	309%
Fire safety service	12,500	43,500	248%
Electrical & Plumbing service	37,500	60,000	60%
Interior/Exterior general	67,000	80,500	20%
	213,000	**400,000**	88%
Repairs	**187,000**	**0**	-100%
TOTAL	**400,000**	**400,000**	**(0)**

The table to the left illustrates the impact cost increases for annual service contracts such as elevator and fire safety services have had on the overall allocation of the budget for Town buildings. The need is just as great for the Schools. The result of price increases for such items has seriously limited the ability of the Department to provide a preventative maintenance program that is consistent with the ongoing need. Unscheduled repairs in our widespread and heavily used public facilities have also become increasingly challenging, if not impossible.

Finally, any budget capacity restored for Town departments beyond $500,000 (one-half of $1 million townwide) should be reserved for collective bargaining purposes. All Town contracts – Police, Fire, AFSCME, Engineers, Teamsters – will be open as of July 1, 2007 unless unexpectedly settled in the interim. Given the uncertainties of the collective bargaining process, particularly when it involves outside mediation and arbitration or other impasse proceedings, it will be important to retain some capacity in this regard. Alternatively, school contracts are settled with the exception of a group health re-opener.

CAPITAL IMPROVEMENT PROGRAM (CIP)

Since the override, the Town has made a significant commitment to its CIP to address the backlog of capital needs created by the under-investment in infrastructure during the late-1970's and the 1980's. During this period, the Town has invested $255 million in the CIP. Although there is more to do in the areas of street repairs, parks/open space improvements, and school and town facilities upgrades, the commitment to capital improvements is clearly showing positive results.

The FY08 – FY13 CIP continues the Town's aggressive approach toward maintaining and improving the Town's physical assets. Developec within the parameters of the Board of Selectmen's CIP Policies, the proposed CIP incorporates a number of major projects along with a financing plan that includes outside funding sources and grant opportunities. One key fact that has been addressed previously in this Budget Message is the recommendation to deviate from the standing policy that 5.5% of the prior year's net revenue be allocated to the CIP. For FY08 only, it is being recommended to reduce the CIP by shifting $420,000 to the operating Budget, thereby helping to reduce cuts to departmental budgets. This effectively reduces the allocation to 5.25%.

The recommended CIP calls for an investment of $146.5 million over the next six years, for an average of $24.4 million per year. Section VI of this Financial Plan provides an in-depth discussion of the CIP and how it relates to and impacts the Operating Budget.

The most significant challenge in the preparation of this CIP was complying with the Town's CIP Financing Policies while funding major facility rehab projects in a difficult bid environment, coupled with the uncertainty surrounding School Building Assistance (SBA) funding by the State. Further complicating this challenge was the need to fund new requests, such as modular classrooms to help address the increase ir Kindergarten enrollment. Lastly, Free Cash available for FY08 will be less than the amount planned for FY08 in the FY07 – FY12 CIP. The level of Free Cash has also been reduced in each of the "out-years". These factors have placed such a burden on the CIP that some projects carried in last year's CIP have had to be reduced (e.g., traffic calming, technology applications), delayed (e.g., Warren Field / Playground), o cancelled (e.g., tree/shrub management, small green open spaces). In addition, a number of new projects requested by departments for the out-years could not be included in this CIP. Overall, although the proposed CIP is fundamentally and financially sound, it is "tight".

Major projects in the proposed CIP include:

- Devotion School - $27.65 million of Town funding plus the possibility of $27.7 million of State funding in FY10-FY13 for feasibility, design, and construction.

- Town Hall - $15.95 million in FY08.

- Runkle School - $13.2 million of Town funding plus the possibility of $13.2 million of State funding in FY09-FY10 for design and construction.

- Newton St. Landfill - $3.8 million in FY10 to complete the closure of the rear landfill.

- Fisher Hill Reservoir Re-Use - $4.6 million in FY08-FY09, of which $3.25 million comes from outside funding.

- High School projects - $4 million in FY09 for roof, pointing, floors, and the Tappan St. Gym windows.

- Village Square - $2 million in FY09, funded primarily with outside funding (i.e., CDBG and state/federal grants).

- Baldwin School - $2 million in FY13 for HVAC, electrical, elevator, windows, and ADA.

- UAB - $1.4 million in FY11-FY12 for roof, chimney pointing, and gutters / downspouts.

- Parking Meters - $1.3 million in FY10.

Recent developments associated with the Town Hall Project and the Landfill Closing will put previously unanticipated pressure on the CIP. The estimate at the 60% phase of the Town Hall Project have come in $800,000 more than in the schematics. Around the landfill site additional corrective action requirements have been identified. Until an approach is finalized with both DEP and the abutters the nature and scope of remediation steps will not be known.

LONG-RANGE FINANCIAL PROJECTION

The cornerstone of the Town budgeting process is the Long-Range Financial Projection, often referred to as “the Forecast”. It is essential that a government have a financial planning process that assesses long-term financial implications of current and proposed policies, programs, and assumptions that develop appropriate strategies to achieve its goals. The Forecast also acts as a bridge between a

municipality's annual operating budget and its capital improvement program, bringing all of the fiscal policy and economic variables together to establish coordinated managerial direction. Revenue and expenditure forecasting, along with capital planning and debt management, are 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 enables decision makers, taxpayers, and employees to garner an understanding of the long-term financial challenges the Town faces. In late-November / early-December, the Deputy Town Administrator and the Director of Finance present the Forecast to the Board of Selectmen. This presentation is the culmination of months of work for those two individuals, work involving the analysis of hundreds of revenue and expenditure line-items, making assumptions about economic conditions, and understanding state budget conditions.

The FY08 – FY12 Long Range Financial Projection for the General Fund makes the following key assumptions:

- $1.75 million of New Growth in the Property Tax levy each year.
- No growth in the Lottery and minimal Chapter 70 funding ($50/pupil) for "above foundation" communities.
- A 2% wage increase for each year for municipal unions. For the Schools, the approved contract figures are used (3% in FY08 and a base increase of 3% in FY09). In addition, the 4.5% in FY09 for the lengthened school day is assumed.
- Inflation in most Services, Supplies, and Capital Outlay accounts of 1.5% - 2.5% (approximately $195,000 per year for the schools and $250,000 for town departments).
- Annual utility increases of $100,000.
- Annual SPED growth of $600,000 - $700,000.
- Enrollment growth cost increases of approximately $150,000 per year.
- Step increases in the School Department of $450,000 - $500,000 per year and $125,000 per year for Town Departments.
- Health insurance rate increases of 10% (FY09), 9% (FY10), 8% (FY11), and 7% (FY12).
- Additional enrollment in the health insurance program of 65 per year.

- A Pension appropriation based on the funding schedule approved by PERAC.

- Debt Service and pay-as-you-go CIP that reflects current CIP Policies.

These assumptions create an escalating deficit position for FY09 and beyond, starting at $5.8 million in FY09 and reaching $13.5 million by FY12. The Long Range Financial Projection is detailed on the following pages.

	2008	2009	2010	2011	2012
REVENUE					
Property Taxes	**134,994,153**	**140,052,976**	**145,240,124**	**150,553,427**	**155,924,875**
Local Receipts	**21,187,100**	**21,380,751**	**21,583,213**	**21,761,116**	**21,942,784**
Motor Vehicle Excise (MVE)	5,350,000	5,403,500	5,457,535	5,512,110	5,567,231
Licenses & Permits	839,300	839,300	839,300	839,300	839,300
Parking / Court Fines	3,900,000	3,900,000	3,900,000	3,900,000	3,900,000
General Government	3,172,000	3,204,750	3,242,974	3,253,217	3,263,717
Recreation	0	0	0	0	0
Interest Income	2,719,000	2,774,975	2,832,109	2,890,427	2,949,953
PILOT's	648,800	651,376	654,004	656,684	659,417
Refuse Fee	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000
Departmental & Other	2,408,000	2,456,850	2,507,291	2,559,378	2,613,165
State Aid	**18,326,854**	**18,644,391**	**18,962,367**	**19,280,792**	**19,599,677**
General Government Aid	8,650,682	8,668,219	8,686,195	8,704,620	8,723,505
School Aid	9,532,910	9,832,910	10,132,910	10,432,910	10,732,910
Tax Abatement Aid	26,427	26,427	26,427	26,427	26,427
Offset Aid	116,835	116,835	116,835	116,835	116,835
Other Available Funds	**8,233,729**	**7,127,236**	**7,188,550**	**7,251,609**	**7,278,754**
Parking Meter Receipts	2,000,000	1,850,000	1,850,000	1,850,000	1,850,000
Walnut Hill Cemetery Fund	100,000	50,000	50,000	50,000	50,000
Chapter 90	0	0	0	0	0
State Aid for Libraries	41,555	41,555	41,555	41,555	41,555
Reimb./Pymts from Enterprise Funds	4,886,664	4,986,734	5,035,626	5,086,606	5,100,928
Reimb. from Rec Revolving Fund	186,355	198,948	211,368	223,448	236,271
School Special Funds Reimbursement	0	0	0	0	0
Stabilization Fund	0	0	0	0	0
Tax Abatement Reserve Surplus	850,000	0	0	0	0
Capital Project Surplus	169,155	0	0	0	0
Free Cash	**3,814,792**	**3,750,000**	**3,750,000**	**3,750,000**	**3,750,000**
Capital Improvements	2,891,385	3,088,160	3,131,266	3,161,760	3,199,597
Operating Budget Reserve	418,778	432,575	445,931	459,990	474,308
Strategic Reserves	504,629	229,265	172,802	128,250	76,095
TOTAL REVENUE	**186,556,628**	**190,955,354**	**196,724,253**	**202,596,943**	**208,496,090**
$$ Increase	3,646,273	4,398,726	5,768,899	5,872,690	5,899,147
% Increase	2.0%	2.4%	3.0%	3.0%	2.9%

EXPENDITURES					
Departmental	**58,442,678**	**59,982,035**	**61,388,001**	**63,000,741**	**64,540,425**
Personnel	42,367,864	43,542,864	44,577,864	45,812,864	46,967,864
Services	11,332,548	11,615,105	11,902,227	12,194,027	12,490,622
Supplies	2,327,173	2,385,353	2,444,987	2,506,111	2,568,764
Other	224,540	230,154	235,907	241,805	247,850
Capital	1,420,552	1,438,559	1,457,016	1,475,933	1,495,324
Intergovernmental	20,000	20,000	20,000	20,000	20,000
Personnel Services Reserve	750,000	750,000	750,000	750,000	750,000
Collective Bargaining - Town	**1,000,000**	**1,010,000**	**1,010,000**	**1,030,000**	**1,050,000**
Schools	**61,329,714**	**62,771,714**	**68,126,714**	**70,794,714**	**73,485,714**
Collective Bargaining - School	**0**	**3,910,000**	**1,170,000**	**1,190,000**	**1,220,000**
Non-Departmental - Benefits	**36,285,386**	**39,573,355**	**43,196,927**	**46,872,994**	**50,673,479**
Pensions	11,277,159	11,728,303	12,200,083	12,640,087	13,179,391
Group Health	21,655,227	24,417,677	27,440,452	30,550,356	33,693,211
Retiree Group Health Trust Fund	0	0	0	0	0
EAP	25,000	25,000	25,000	30,000	30,000
Group Life	161,000	161,000	176,091	180,494	185,006
Disability Insurance	16,000	16,000	16,000	16,000	16,000
Workers' Compensation	1,550,000	1,565,000	1,583,250	1,604,913	1,630,158
Public Safety IOD Medical Expenses	200,000	200,000	200,000	200,000	200,000
Unemployment Compensation	166,000	135,000	140,000	140,000	140,000
Medical Disabilities	30,000	30,000	30,000	35,000	35,000
Medicare Coverage	1,205,000	1,295,375	1,386,051	1,476,145	1,564,713
Non-Departmental - General	**719,041**	**521,576**	**550,781**	**589,942**	**624,849**
Liability/Catastrophe Fund	254,629	9,121	5,843	7,182	6,673
Stabilization Fund	0	20,144	16,959	21,068	19,423
Affordable Housing	0	0	0	0	0
General Insurance	276,175	303,792	334,172	367,589	404,348
Audit/Management Services	138,987	138,987	143,987	143,987	143,987
Misc.	49,251	49,532	49,820	50,116	50,419
Non-Departmental - Debt Service	**14,052,910**	**15,370,532**	**15,782,816**	**17,005,809**	**16,234,477**
General Fund	11,236,105	12,745,577	13,362,203	14,669,597	14,208,207
Enterprise Funds	2,816,805	2,624,955	2,420,613	2,336,212	2,026,270
Non-Departmental - Reserve Fund	**1,675,113**	**1,730,299**	**1,783,726**	**1,839,960**	**1,897,232**
Tax Supported	1,256,335	1,297,725	1,337,794	1,379,970	1,422,924
Free Cash Supported	418,778	432,575	445,931	459,990	474,308
Special Appropriations	**5,928,000**	**4,552,381**	**4,473,228**	**3,535,727**	**4,461,833**
Tax Supported	2,017,460	1,464,221	1,341,961	373,968	1,262,236
Free Cash Supported	2,891,385	3,088,160	3,131,266	3,161,760	3,199,597
Overlay Supported	850,000	0	0	0	0
Capital Project Surplus	169,155	0	0	0	0
Water & Sewer	0	0	0	0	0
Ch. 90	0	0	0	0	0
Non-Appropriated	**7,123,786**	**7,290,658**	**7,461,702**	**7,637,021**	**7,816,724**
State Assessments	5,481,951	5,611,323	5,743,929	5,879,851	6,019,170
Cherry Sheet Offsets	116,835	116,835	116,835	116,835	116,835
Overlay	1,500,000	1,537,500	1,575,938	1,615,336	1,655,719
Tax Titles - Deficits/Judgements	25,000	25,000	25,000	25,000	25,000
TOTAL EXPENDITURES	**186,556,629**	**196,712,552**	**204,943,894**	**213,496,909**	**222,004,732**
$$ Increase	3,646,273	10,155,923	8,231,343	8,553,015	8,507,823
% Increase	2.0%	5.4%	4.2%	4.2%	4.0%

CUMULATIVE SURPLUS/(DEFICIT)	**(1)**	**(5,757,197)**	**(8,219,642)**	**(10,899,966)**	**(13,508,642)**
DEFICIT AS A % OF OP REV	**0.0%**	**-3.1%**	**-4.3%**	**-5.5%**	**-6.6%**
Surplus / (Deficit) Prior to Collective Bargaining	2,520,000	(837,197)	(6,039,642)	(8,679,966)	(11,238,642)
Town Share of Surplus / (Deficit)	1,000,000	2,179	(706,104)	(1,564,409)	(1,432,085)
Town Collective Bargaining	1,000,000	1,010,000	1,010,000	1,030,000	1,050,000
Total Town Surplus / (Deficit)	**0**	**(1,007,821)**	**(1,716,104)**	**(2,594,409)**	**(2,482,085)**
School Share of Surplus / (Deficit)	1,520,000	(839,377)	(5,333,537)	(7,115,557)	(9,806,557)
School Collective Bargaining	1,520,000	3,910,000	1,170,000	1,190,000	1,220,000
Total School Surplus / (Deficit)	**0**	**(4,749,377)**	**(6,503,537)**	**(8,305,557)**	**(11,026,557)**

As the tables show, annual revenue growth of 2.3% - 3% is outpaced by annual expenditure growth of 4.0% - 5.4%. The growth in expenditures is driven primarily by wages, health insurance (annual budget growth of between 10% - 13%), pensions (growth of 4% per year), and School Department non-collective bargaining (approximately 2.5% per year), driven mainly by SPED, step increases, and enrollment growth. These are significant issues the Town must cope with over the next few years - - unless, of course, more favorable developments occur, such as state aid being greater than currently assumed; health care costs falling back to more "normal" inflationary levels; employees settling for smaller wage increases; or a slowdown in the growth of SPED.

CONCLUSION

As noted at the outset of this Budget Message the vision embodied in the 1994 Override is threatened. Unless sizable mitigation steps ar taked, education cutbacks are unavoidable; town service reductions must be proposed; and longstanding fiscal policies are not fully carried out. This is the first Financial Plan since FY95 that must recommend actions which are at such variance with the expectations associated with the general override.

A Mitigation Plan is recommended that could stem the worst of the FY08 budget impacts. However, preserving core services in FY08 b following the recommended mitigation steps does not blunt an even more pronounced shortfall forecasted for FY09. Next year the projected deficit is nearly twice the level of the FY08 deficit with which we are currently grappling.

The picture emerging for FY09 has understandably prompted consideration of whether another Proposition 2 ½ override should be considered. In comparison to other Aaa rated communities, it is clear that these other municipalities have expanded their tax levies by ballot questions to a greater extent than Brookline. Since 2000 Aaa rated communities have adopted general overrides during the same

period as follows:

Community (Pop.)	# Overrides since 2000	Override Levy Increase
Belmont (23,600)	2	$5,400,000
Brookline (57,000)	-	--
* Cambridge (101,000)	-	--
* Concord (17,000)	6	$10,788,159
Dover (5,600)	3	$1,900,000
* Hingham (21,000)	1	$753,682
* Lexington (30,400)	3	$9,523,604
* Newton(84,000)	1	$11,500,000
* Wayland (13,000)	4	$6,550,000
* Weston (11,600)	4	$3,560,000
Winchester (21,000)	1	$4,550,000

Those with asterisks have also adopted the Community Preservation Act tax surcharge. Finally, Brookline is below the median in the extent of levy growth resulting from debt exclusions that were approved here for the Lincoln and High School renovation projects.

Clearly there appears to be a basis for evaluating whether an override should be considered as part of the Town's financial strategy going forward. In addition, however, there are at least four other vitally important elements that also need to be considered for any long-term approach to town finances:

- General Revenue Sharing (local aid)
- Municipal Partnership Act
- Group Health/Retiree Benefits
- Ongoing Expenditure Controls

General Revenue Sharing – The FY08 net local aid increase proposed by the new Governor for Brookline is only 0.4% over last year. While this might be understandable in the context of a $1 billion state budget deficit, it bespeaks the core problem inherent in the existing non-system of Massachusetts intergovernmental revenue. Local aid is neither adequate nor predictable.

This year local officials across the state unanimously endorsed a new Revenue Sharing program that would index local aid to 40% of stat growth revenues. This program would be phased in over five years and include Chapter 70 education aid (based upon the Senate's FY07 formula), SBA school building assistance, SPED circuit breaker, and a new general Partnership Aid formula replacing outdated additional assistance/lottery distribution formulas.

The new Partnership Aid replacing additional assistance/lottery is particularly desirable. Additional Assistance has been cut back over the years to the point where its original needs-based formula has become useless. Lottery proceeds are currently in a state of decline with a very uncertain future. The Partnership Aid formula would provide a minimum aid of $15/capita of population under a statewide distribution level of about $150 million. When coupled with last year's Senate version for Chapter 70 education aid, the revenue sharing approach in total could mean more than an additional $1 million a year in predictable local aid increases for Brookline.

Municipal Partnership Act - The Governor's proposed revenue package of hotel and restaurant local option taxes coupled with closing telecommunication industry tax loopholes could reportedly yield in the area of $2 million of additional revenue annually for Brookline if fully enacted by the Legislature and fully adopted by the Town. While this can have quite a substantial impact over the long-term, none of these options can be fully realized in FY08 even if the Legislature were to approve them this year. Based upon the numbers available at this time, these items could provide the following amounts if fully implemented as proposed by the Governor:

Increase Hotel Tax from 4% to 5%	$140,000
Institute New 2% Meals Tax	$975,000
Close Telecommunications Tax Loopholes	$800,000
	$1,915,000

Group Health Reform - This budget message already outlines a detailed approach for changing group health benefits for FY08. For th long-term, however, this should be seen as only the first step in attempting to get group health costs under control.

The proposed FY08 changes would reduce the premium increase from 12% to 3%, a significant first step. Over the long-term further changes such as the option of joining the State's Group Insurance Commission (GIC) will also have to be considered. It is possible that participation in the GIC could more regularly bring the Town single digit annual rate increases. In addition, steps also need to be taken t address the Town's unfunded post-retirement obligation for group health, which is estimated in the $200 million to $300 million range. Co-pays for prescription drugs need to be reviewed. And the fundamental disparity of providing 75% contribution to group health premium for an increasing number of pensions over $50,000 a year also should be evaluated.

Ongoing Expenditure Controls – Between FY2000 and FY2006 annual wage adjustments for Town employees have ranged between 18.26% and 18.8% for municipal workers and public safety personnel respectively. The CPI during this same period has increased 19.8%. Because personnel constitutes such a high proportion of Town expenditures, the Town must continue to work with unions for equitable collective bargaining agreements within the community's ability to pay.

Beyond the core economics of labor agreements, additional steps need to be taken in the future to control not only the annual costs of functioning in such a labor intense service environment, but also the legacy costs associated with traditional public sector fringe benefits. The town's historical hesitation about outsourcing services should be revisited. While there have been a number of notable successes -- private EMS service since the early 80's; private recycling collection since the 90's; contractual IT support services --- this approach should be more widely considered in the future.

Long term contracts that lock in the costs for goods and services need to be continued for both cost stability and control. The Town's energy contracts have demonstrated this point. Since deregulation, electric power contracts have been constantly below available utility prices. Unfortunately, even these long-term contracts have seen incredible price escalation from about 3¢/kwh when deregulation first occurred to the current contract of 10.816¢ kwh (all-in, inclusive of green certificates) . However, even the current five year contract remains below the current utility supply rate of 12.4¢ kwh.

Another example of long term price stability and control is the most recent contract for solid waste hauling and disposal. This contract held annual escalation to 2.5%/year despite skyrocketing energy costs in the waste industry. Future agreements like this need to be pursued. These efforts should also include innovative utilization of Town assets. The Town controlled transfer station, for example, holds the potential to process waste materials from private operators that under strict controls could yield significant financial benefit to the Town.

The FY08 budget will be balanced one way or another. The Annual Financial Plan outlines the alternatives of either $3.2 million in budget reductions or some lower level of cutbacks in combination with mitigation steps of increasing revenue and/or reducing group health costs. However, balancing the budget for FY08 is only the beginning. Next year another deficit is projected at nearly twice the level of this year's deficit. Clearly steps must be taken now to anticipate this eventuality.

The prospects for some measure of long term relief from the Governor's Municipal Partnership Act and from a Revenue Sharing Program are encouraging. However, as hard as we might work to enact these possibilities we simply can not assume that they will be available. Further, even if they do materialize, they will not anywhere near offset the totality of the structural deficit ahead of us. Expenditure controls will help, but they too alone will not resolve the situation unless the Town is willing to accept service cutbacks at what heretofore have been considered unacceptable levels.

Inevitably, all of this brings the Town back to the question of whether an override should be considered as part of the Town's overall budgetary strategy going forward. Assuming that the town wants to maintain service levels, then it appears that the answer to the override question is ultimately a matter of when. More specifically, when and what amount. The experience of reviewing the FY08 budget over the next few months and community reaction to that experience will likely go a long way to answering these questions. Meanwhile, the Board of Selectmen is well advised to proceed with its efforts to establish an Override Study Committee. If an override is going to be considered as an option for FY09, then it is not too soon to take steps to fully assess the advisability of undertaking that action.

In closing I want to thank everyone who had a hand in formulating the Annual Financial Plan for FY08. First and foremost Deputy Town Administrator Sean Cronin has done an extraordinary job in conducting what is fast becoming one of the more highly regarded municipal budgeting processes in this state. Massachusetts local and state administrators alike regularly comment on the quality of the Town's Financial Plan. In fact, this past year the National Government Finance Officers Association (GFOA) recognized the Brookline budget for the second consecutive fiscal cycle. He and Assistant Town Administrator Melissa Goff have produced another effort that I am more than confident will meet GFOA standards.

Of course, the annual budget involves the hard work and collaboration of individuals and organizations throughout the Town governmen and community. Town Department Heads have been key in this consensus based effort. Their creative leadership is essential for the Town to navigate successfully through the challenges inherent in implementing the first budget since 1994 that prepares for widespread service cutbacks. We are particularly appreciative of the cooperation of the School Superintendent and his staff through the Town/School Partnership.

Naturally, professional staff work in a local government setting simply can not be maintained over time without exacting politica leadership of elected and appointed officials. The support and insistence upon excellence by the Board of Selectmen is indispensable to the Town's effective budget process. The Advisory Committee, School Committee, along with the citizen members of the boards and commissions, and ultimately Town Meeting itself are all essential partners in ensuring Brookline's long-term financial stability.

We look forward to working with everyone not only in the implementation of this Financial Plan, but also in shaping a reemerging fiscal vision that will sustain the Town as a cosmopolitan and caring community well beyond the upcoming fiscal year.

Sincerely yours,

Richard J. Kelliher
Town Administrator

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

FY2008 FINANCIAL PLAN SUMMARY

	FY2007	FY2008	INCREASE/DECREASE $	INCREASE/DECREASE %
REVENUE				
General Fund Revenue	182,910,354	186,556,628	**3,646,274**	**1.99%**
Water and Sewer Enterprise Fund	22,154,743	23,935,597	**1,780,854**	**8.04%**
(less Water & Sewer Overhead included in General Fund Revenue)	(4,836,456)	(4,513,660)	**322,796**	**-6.67%**
Golf Enterprise Fund	1,222,128	1,253,168	**31,039**	**2.54%**
(less Golf Overhead included in General Fund Revenue)	(371,402)	(373,004)	**(1,602)**	**0.43%**
Recreation Revolving Fund	1,417,202	1,489,440	**72,238**	**5.1%**
(less Rec. Revolving Fund Overhead included in General Fund Revenue)	(145,602)	(186,355)	**(40,753)**	**28.0%**
TOTAL REVENUE	**202,350,968**	**208,161,813**	**5,810,846**	**2.9%**
APPROPRIATIONS				
General Fund Operating Budget	168,212,069	173,504,843	**5,292,774**	**3.1%**
Non-Appropriated Budget *	6,823,723	7,123,786	**300,063**	**4.4%**
Free Cash-Supported / Revenue-Financed CIP Budget	7,874,562	5,928,000	**(1,946,562)**	**-24.7%**
General Fund Total	182,910,354	186,556,629	**3,646,275**	**2.0%**
Water and Sewer Enterprise Fund	22,154,743	23,935,597	**1,780,854**	**8.04%**
(less Water & Sewer Overhead included in General Fund Revenue)	(4,836,456)	(4,513,660)	**322,796**	**-6.67%**
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(less Rec. Revolving Fund Overhead included in General Fund Revenue)	(145,602)	(186,355)	**(40,753)**	**28.0%**
TOTAL APPROPRIATIONS	**202,350,968**	**208,161,814**	**5,810,847**	**2.9%**
BALANCE	**0**	**0**	**0**	

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

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

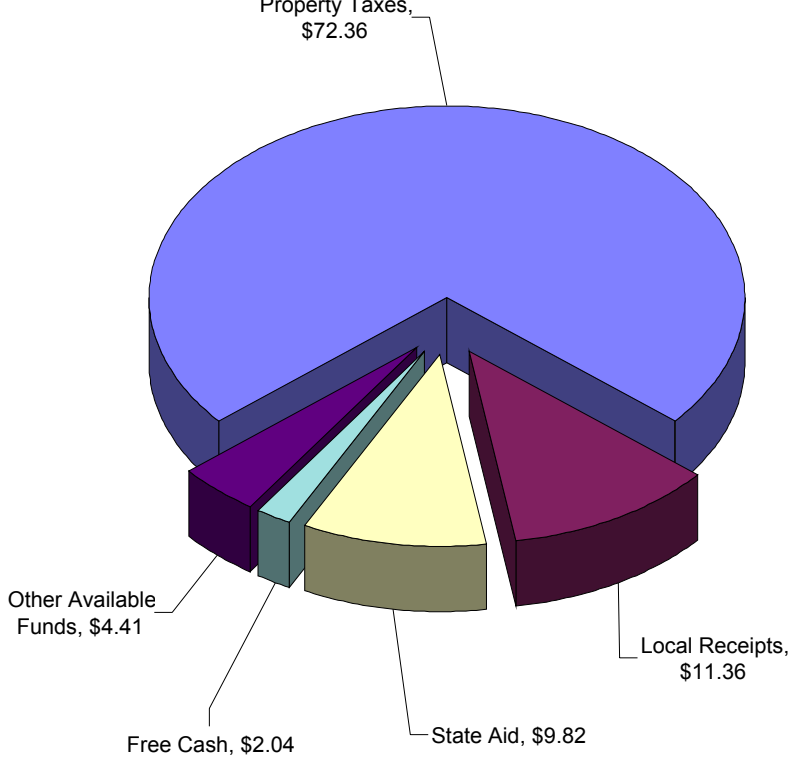
FY2008 GENERAL FUND SUMMARY

	FY2004 ACT.	FY2005 ACT.	FY2006 ACT.	FY2007 BGT.	FY2008 BGT.	INCREASE/DECREASE $	INCREASE/DECREASE %
REVENUE							
Property Tax	114,247,135	119,549,759	121,812,454	130,076,534	134,994,153	**4,917,619**	**3.8%**
Local Receipts	19,033,233	21,229,625	22,986,108	20,477,229	21,187,100	**709,871**	**3.5%**
State Aid	17,298,584	17,420,087	17,951,657	18,021,104	18,326,854	**305,750**	**1.7%**
Free Cash	5,602,961	6,966,241	4,606,534	5,387,435	3,814,792	**(1,572,643)**	**-29.2%**
Other Available Funds	7,884,671	11,116,554	7,691,658	8,948,052	8,233,729	**(714,323)**	**-8.0%**
TOTAL REVENUE	**164,066,583**	**176,282,266**	**175,048,412**	**182,910,354**	**186,556,628**	**3,646,274**	**2.0%**
(LESS) NON-APPROPRIATED EXPENSES							
State & County Charges	5,460,231	5,352,984	5,084,477	5,229,723	5,481,951	**252,228**	**4.8%**
Tax Abatement Overlay	1,500,000	1,800,995	1,490,442	1,451,262	1,500,000	**48,738**	**3.4%**
Deficits & Judgments	6,387	0	0	25,000	25,000	**0**	**0.0%**
Cherry Sheet Offsets	1,013,561	1,157,237	1,280,287	117,738	116,835	**(903)**	**-0.8%**
TOTAL NON-APPROPRIATED EXPENSES	**7,980,179**	**8,311,216**	**7,855,206**	**6,823,723**	**7,123,786**	**300,063**	**4.4%**
AMOUNT AVAILABLE FOR APPROPRIATION	**156,086,404**	**167,971,050**	**167,193,206**	**176,086,631**	**179,432,843**	**3,346,212**	**1.9%**
APPROPRIATIONS							
Town Departments	52,336,452	53,769,760	56,348,332	59,255,307	59,442,678	**187,371**	**0.3%**
School Department	53,774,922	56,220,591	58,236,785	60,096,385	61,329,714	**1,233,329**	**2.1%**
Non-Departmental Total	40,461,741	41,754,453	43,682,516	48,860,375	52,732,451	**3,872,076**	**7.9%**
General Fund Non-Departmental	35,108,540	36,548,193	38,628,700	43,506,915	47,659,432	**4,152,516**	**9.5%**
Water and Sewer Enterprise Fund Overhead *	4,849,472	4,750,571	4,554,526	4,836,456	4,513,660	**(322,796)**	**-6.7%**
Golf Enterprise Fund Overhead *	376,581	342,908	379,553	371,402	373,004	**1,602**	**0.4%**
Recreation Revolving Fund Overhead *	127,148	112,781	119,737	145,602	186,355	**40,753**	**28.0%**
OPERATING BUDGET SUBTOTAL	146,573,115	151,744,804	158,267,633	168,212,068	173,504,843	**5,292,775**	**3.1%**
Revenue-Financed Special Appropriations	7,066,117	11,438,709	6,060,803	7,874,562	5,928,000	**(1,946,562)**	**-24.7%**
TOTAL APPROPRIATIONS	**153,639,232**	**163,183,513**	**164,328,436**	**176,086,631**	**179,432,843**	**3,346,212**	**1.9%**
BALANCE				**0**	**0**	**0**	

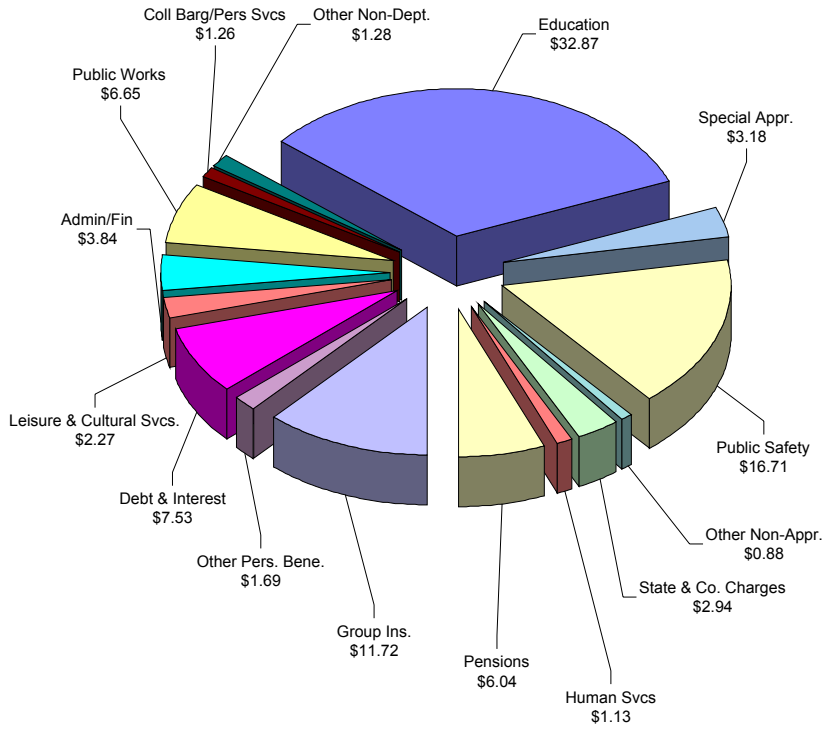
* These Overhead figures match the Water and Sewer Enterprise Fund Reimbursement, Golf Enterprise Fund Reimbursement, and Recreation Revolving Fund Reimbursement revenue sources found under the "Other Available Funds" revenue category.

FY2008 GENERAL FUND TOTAL BUDGET
$186,556,628

How Each $100 Will Be Received

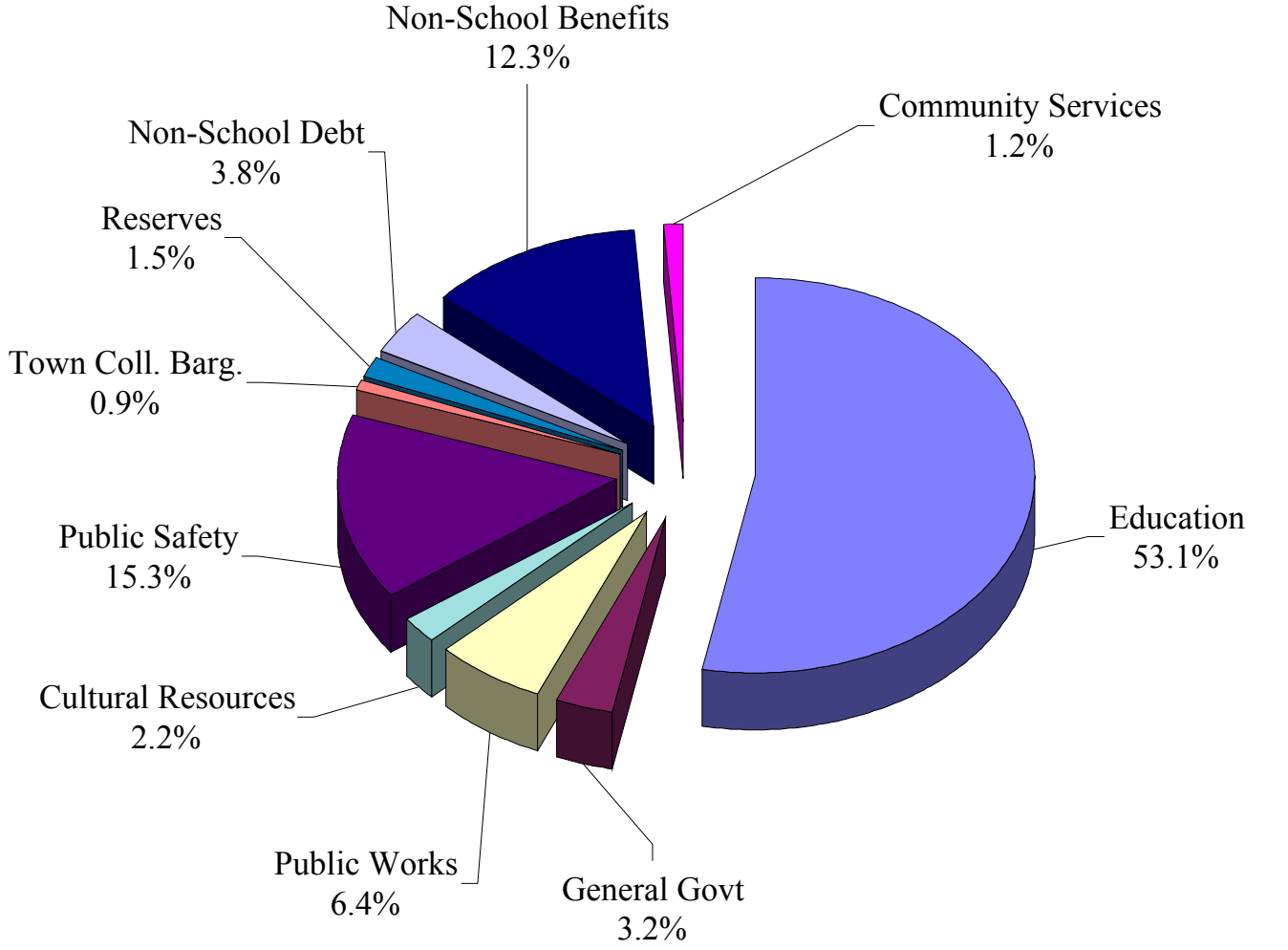


How Each $100 Will Be Appropriated



FY2008 GENERAL FUND OPERATING BUDGET
$173,504,843

FULLY ALLOCATED FY2008 GENERAL FUND OPERATING BUDGET



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

FY2008 FINANCIAL SUMMARY BY FUND

REVENUES	General Fund *	Water & Sewer Enterprise Fund	Golf Enterprise Fund	Recreation Revolving Fund	Parking Meter Fund	Cemetery Trust	State Library Aid	Tax Abatement Reserve Surplus	TOTAL
Property Taxes	134,994,153								134,994,153
Local Receipts	21,187,100								21,187,100
State Aid	18,326,854								18,326,854
Parking Meter Receipts					2,000,000				2,000,000
Walnut Hill Cemetery Fund						100,000			100,000
State Aid for Libraries							41,555		41,555
Golf Receipts			1,253,168						1,253,168
Recreation Program Revenue				1,489,440					1,489,440
Water and Sewer Receipts		23,935,597							23,935,597
Tax Abatement Reserve Surplus								850,000	850,000
Capital Project Surplus	169,155								169,155
Free Cash	3,814,792								3,814,792
TOTAL FINANCIAL PLAN REVENUE	**178,492,054**	**23,935,597**	**1,253,168**	**1,489,440**	**2,000,000**	**100,000**	**41,555**	**850,000**	**208,161,814**
EXPENDITURES **									
General Government	7,161,566								7,161,566
Public Safety	30,176,210				1,000,000				31,176,210
Public Works	11,311,084	19,421,937			1,000,000	100,000			31,833,021
Library	3,285,890						41,555		3,327,445
Health & Human Services	2,101,714								2,101,714
Recreation	914,656		880,167	1,303,085					3,097,908
Schools	61,329,714								61,329,714
Personal Services Reserve	750,000								750,000
Collective Bargaining (Town)	1,600,000								1,600,000
Personnel Benefits **	34,142,373	1,891,384	65,273	186,355					36,285,385
Non-Departmental **	2,280,957		113,198						2,394,155
Debt Service **	11,236,105	2,622,276	194,530						14,052,910
Special Appropriations (Revenue-Financed CIP)	5,078,000							850,000	5,928,000
Non-Appropriated	7,123,786								7,123,786
TOTAL FINANCIAL PLAN EXPENDITURES	**178,492,054**	**23,935,597**	**1,253,168**	**1,489,440**	**2,000,000**	**100,000**	**41,555**	**850,000**	**208,161,814**

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

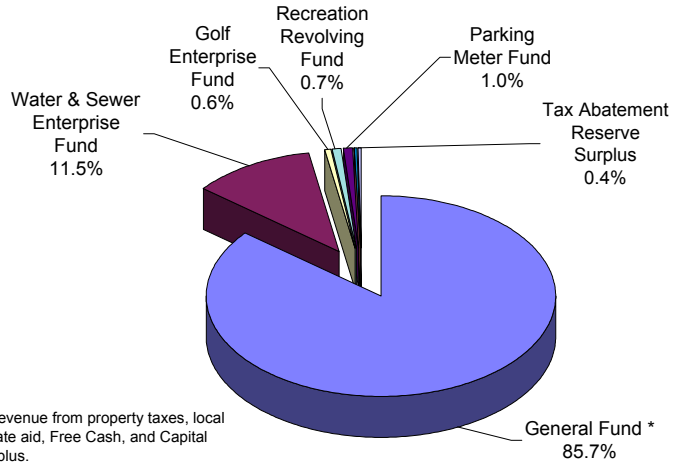
** For purposes of this analysis, the reimbursements from the enterprise funds and revolving fund are deducted from the General Fund and re-allocated within that particular fund. Accounts with an ** had amounts deducted from them in the General Fund.

FY2008 FINANCIAL PLAN BY CATEGORY OF EXPENDITURE *

	General Fund **	Water & Sewer Enterprise Fund	Golf Course Enterprise Fund	Recreation Revolving Fund	Tax Abatement Reserve Surplus	TOTAL	% OF TOTAL
Personnel	95,458,811	2,200,116	415,985	941,017		99,015,928	47.6%
Services	19,658,937	360,560	183,436	185,401		20,388,334	9.8%
Supplies	3,722,381	158,989	151,816	140,897		4,174,083	2.0%
Other ***	384,383	1,230	116,549	32,100		534,262	0.3%
Capital Outlay	1,864,092	324,800	85,580	3,670		2,278,142	1.1%
Benefits ***	34,142,373	1,891,384	65,273	186,355		36,285,385	17.4%
Reserves	1,944,742	239,356	40,000			2,224,098	1.1%
Debt Service ***	11,236,104	2,622,276	194,530			14,052,910	6.8%
Rev.-Fin. CIP	5,078,000				850,000	5,928,000	2.8%
Non-Appropriated	7,123,786					7,123,786	3.4%
Inter-Govt'al	20,000	16,136,886				16,156,886	7.8%
TOTAL FINANCIAL PLAN	**180,633,609**	**23,935,597**	**1,253,168**	**1,489,440**	**850,000**	**208,161,814**	

* 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.

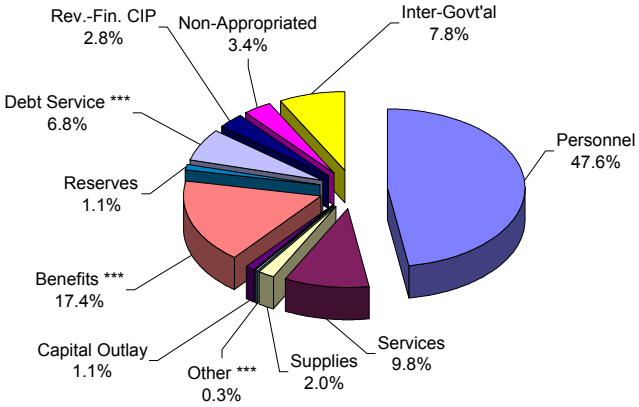
FY2008 FINANCIAL PLAN BY FUND



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

FY2008 FINANCIAL PLAN BY CATEGORY

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

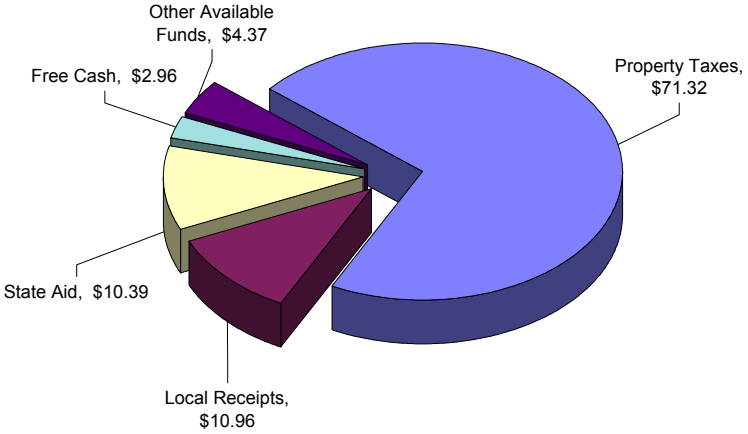


FY2008 RECOMMENDED GENERAL FUND BUDGET SUMMARY

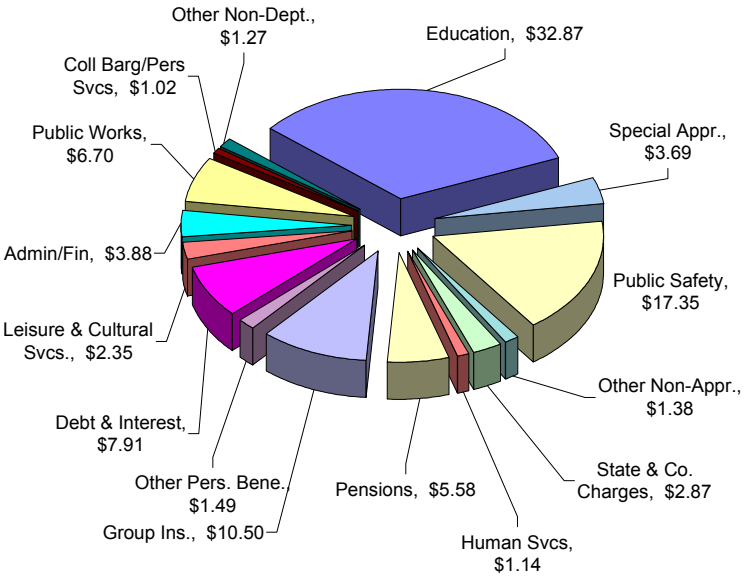
	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ACTUAL	FY2007 BUDGET	FY2008 BUDGET	INCREASE/DECREASE $	INCREASE/DECREASE %
REVENUE							
Property Tax	0	0	0	0	0	**0**	**#DIV/0!**
Local Receipts	0	0	0	0	0	**0**	**#DIV/0!**
State Aid	0	0	0	0	0	**0**	**#DIV/0!**
Free Cash	0	0	0	0	0	**0**	**#DIV/0!**
Other Available Funds	0	0	0	0	0	**0**	**#DIV/0!**
TOTAL REVENUE	**0**	**0**	**0**	**0**	**0**	**0**	**#DIV/0!**
(LESS) NON-APPROPRIATED EXPENSES							
State & County Charges	0	0	0	0	0	**0**	**#DIV/0!**
Tax Abatement Overlay	0	0	0	0	0	**0**	**#DIV/0!**
Deficits & Judgments	0	0	0	0	0	**0**	**#DIV/0!**
Cherry Sheet Offsets	0	0	0	0	0	**0**	**#DIV/0!**
TOTAL NON-APPROPRIATED EXPENSES	**0**	**0**	**0**	**0**	**0**	**0**	**#DIV/0!**
AMOUNT AVAILABLE FOR APPROPRIATION				**(1)**	**1**	**2**	**-200.0%**
APPROPRIATIONS							
Town Departments	0	0	0	0	0	**0**	**#DIV/0!**
School Department	0	0	0	0	0	**0**	**#DIV/0!**
Non-Departmental Total	0	0	0	0	0	**0**	**#DIV/0!**
General Fund Non-Departmental	0	0	0	0	0	**0**	**#DIV/0!**
Water and Sewer Enterprise Fund Overhead *	0	0	0	0	0	**0**	**#DIV/0!**
Golf Enterprise Fund Overhead *	0	0	0	0	0	**0**	**#DIV/0!**
Recreation Revolving Fund Overhead *	0	0	0	0	0	**0**	**#DIV/0!**
OPERATING BUDGET SUBTOTAL	0	0	0	0	0	**0**	**#DIV/0!**
Revenue-Financed Special Appropriations	0	0	0	0	0	**0**	**#DIV/0!**
TOTAL APPROPRIATIONS	**0**	**0**	**0**	**0**	**0**	**0**	**#DIV/0!**
BALANCE				**1**	**1**	**3**	

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

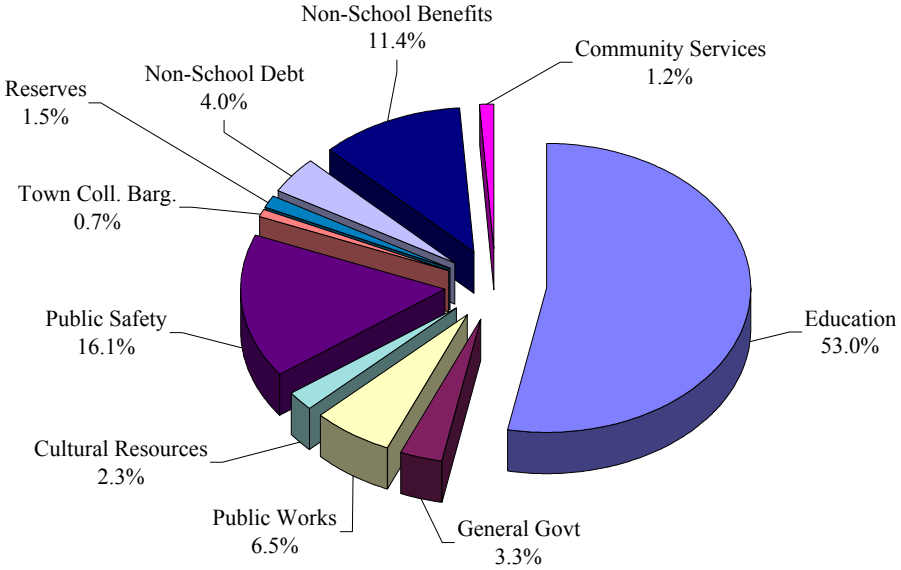
How Each $100 Will Be Received



How Each $100 Will Be Appropriated



FULLY ALLOCATED FY2008 GENERAL FUND OPERATING BUDGET



FY2008 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ACTUAL	FY2007 BUDGET	FY2008 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
ADMINISTRATION AND FINANCE							
Selectmen	557,303	568,262	568,510	584,508	591,303	6,795	1.2%
Personnel	534,813	544,858	546,618	560,385	565,140	4,755	0.8%
Services	9,883	7,757	9,328	9,553	9,553	0	0.0%
Supplies	5,580	5,979	4,780	6,750	5,750	(1,000)	-14.8%
Other	1,086	2,209	2,323	2,600	5,640	3,040	116.9%
Capital	5,941	7,459	5,461	5,220	5,220	0	0.0%
Human Resources Department	372,256	383,978	409,488	463,435	474,134	10,699	2.3%
Personnel	145,858	194,825	161,498	222,736	231,984	9,248	4.2%
Services	213,525	179,373	241,579	228,856	230,307	1,451	0.6%
Supplies	7,413	6,609	3,354	8,500	8,500	0	0.0%
Other	385	215	315	500	500	0	0.0%
Capital	5,075	2,956	2,743	2,843	2,843	0	0.0%
Information Technology Department	1,484,414	1,544,656	1,358,697	1,390,498	1,370,141	(20,357)	-1.5%
Personnel	722,427	760,546	775,319	804,100	804,743	643	0.1%
Services	679,025	693,176	517,536	509,433	488,433	(21,000)	-4.1%
Supplies	29,957	41,948	25,300	34,127	34,127	0	0.0%
Other	2,449	2,116	2,432	2,450	2,450	0	0.0%
Capital	50,556	46,870	38,110	40,388	40,388	0	0.0%
Finance Department	2,544,685	2,586,279	2,916,030	2,884,403	2,913,822	29,419	1.0%
Personnel	1,692,563	1,741,581	1,802,262	1,781,801	1,796,794	14,993	0.8%
Services	780,628	788,525	1,035,563	1,025,464	1,038,895	13,431	1.3%
Supplies	28,630	25,087	42,868	44,888	42,018	(2,870)	-6.4%
Other	14,556	12,959	15,877	13,184	14,349	1,165	8.8%
Capital	28,308	18,127	19,461	19,066	21,766	2,700	14.2%
Legal Services	625,823	649,988	753,767	611,929	635,877	23,948	3.9%
Personnel	415,778	434,791	470,593	452,197	466,194	13,997	3.1%
Services	145,502	140,216	190,167	79,240	89,191	9,951	12.6%
Supplies	1,227	562	1,235	1,950	1,950	0	0.0%
Other	59,701	70,559	87,884	74,400	74,400	0	0.0%
Capital	3,615	3,860	3,889	4,142	4,142	0	0.0%
Advisory Committee	15,187	20,317	21,790	22,690	23,311	620	2.7%
Personnel	14,296	19,232	20,210	20,823	20,943	120	0.6%
Services	100	91	36	266	266	0	0.0%
Supplies	100	245	753	775	1,275	500	64.5%
Other	285	295	300	340	340	0	0.0%
Capital	406	454	491	487	487	0	0.0%
Town Clerk	453,174	526,266	445,207	547,500	506,960	(40,540)	-7.4%
Personnel	398,826	461,018	384,804	471,969	426,425	(45,544)	-9.6%
Services	44,328	51,165	47,249	56,850	61,854	5,004	8.8%
Supplies	6,705	9,976	8,476	13,401	11,401	(2,000)	-14.9%
Other	732	1,200	1,200	1,800	1,800	0	0.0%
Capital	2,583	2,907	3,477	3,480	5,480	2,000	57.5%
Dept. of Planning and Cmty Development	383,595	387,998	409,024	450,267	465,303	15,036	3.3%
Personnel	367,290	365,662	371,372	421,533	435,069	13,536	3.2%
Services	8,840	10,242	23,080	12,143	12,143	0	0.0%
Supplies	3,021	3,605	5,033	5,922	5,922	0	0.0%
Other	1,285	1,357	3,700	3,700	3,700	0	0.0%
Capital	3,159	7,132	5,838	6,969	8,469	1,500	21.5%

FY2008 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ACTUAL	FY2007 BUDGET	FY2008 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
ADMINISTRATION AND FINANCE (con't.)							
Economic Development	**163,449**	**126,958**	**180,797**	**190,702**	**180,716**	**(9,986)**	**-5.2%**
Personnel	140,639	101,319	154,435	163,134	153,148	(9,986)	-6.1%
Services	14,114	17,682	17,621	18,308	18,308	0	0.0%
Supplies	8,064	7,007	8,068	7,785	7,785	0	0.0%
Other	230	240	0	250	250	0	-
Capital	402	710	673	1,225	1,225	0	0.0%
ADMINISTRATION AND FINANCE TOTAL	*6,599,886*	*6,794,702*	*7,063,310*	*7,145,932*	*7,161,567*	*15,635*	*0.2%*
Personnel	*4,432,490*	*4,623,832*	*4,687,110*	*4,898,677*	*4,900,440*	*1,763*	*0.0%*
Services	*1,895,945*	*1,888,227*	*2,082,160*	*1,940,113*	*1,948,949*	*8,837*	*0.5%*
Supplies	*90,697*	*101,018*	*99,869*	*124,098*	*118,728*	*(5,370)*	*-4.3%*
Other	*80,709*	*91,150*	*114,030*	*99,224*	*103,429*	*4,205*	*4.2%*
Capital	*100,045*	*90,475*	*80,142*	*83,820*	*90,020*	*6,200*	*7.4%*
PUBLIC SAFETY							
Police Department	**12,518,772**	**13,032,915**	**13,492,219**	**13,757,597**	**13,602,024**	**(155,573)**	**-1.1%**
Personnel	11,358,122	11,796,521	12,198,606	12,449,408	12,313,899	(135,509)	-1.1%
Services	527,606	538,214	585,940	550,153	567,256	17,103	3.1%
Supplies	226,181	261,229	329,339	292,511	296,099	3,588	1.2%
Other	5,980	4,360	4,525	4,500	5,500	1,000	22.2%
Capital	400,883	432,591	373,808	461,025	419,270	(41,755)	-9.1%
Fire Department	**10,800,522**	**10,850,818**	**11,675,645**	**11,599,448**	**11,543,093**	**(56,355)**	**-0.5%**
Personnel	10,049,609	10,236,434	11,039,145	11,089,842	11,034,750	(55,091)	-0.5%
Services	568,610	416,347	429,134	281,492	300,807	19,315	6.9%
Supplies	109,199	150,174	142,380	139,379	130,580	(8,799)	-6.3%
Other	3,575	5,093	4,415	5,850	4,850	(1,000)	-17.1%
Capital	69,529	42,770	60,572	82,885	72,105	(10,780)	-13.0%
Building Department	**4,857,475**	**5,027,617**	**5,619,611**	**6,154,527**	**6,031,093**	**(123,434)**	**-2.0%**
Personnel	1,652,215	1,724,095	1,697,489	1,768,441	1,795,742	27,301	1.5%
Services	2,961,543	3,044,472	3,648,345	4,138,397	4,030,234	(108,163)	-2.6%
Supplies	189,961	203,435	216,818	141,194	146,530	5,336	3.8%
Other	490	1,369	1,011	1,900	1,900	0	0.0%
Capital	53,266	54,246	55,949	104,594	56,687	(47,907)	-45.8%
PUBLIC SAFETY TOTAL	*28,176,769*	*28,911,350*	*30,787,474*	*31,511,572*	*31,176,211*	*(335,361)*	*-1.1%*
Personnel	*23,059,946*	*23,757,050*	*24,935,239*	*25,307,691*	*25,144,391*	*(163,300)*	*-0.6%*
Services	*4,057,759*	*3,999,033*	*4,663,418*	*4,970,042*	*4,898,297*	*(71,745)*	*-1.4%*
Supplies	*525,341*	*614,838*	*688,537*	*573,084*	*573,209*	*125*	*0.0%*
Other	*10,045*	*10,822*	*9,951*	*12,250*	*12,250*	*0*	*0.0%*
Capital	*523,678*	*529,607*	*490,329*	*648,505*	*548,063*	*(100,442)*	*-15.5%*

FY2008 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ACTUAL	FY2007 BUDGET	FY2008 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
PUBLIC FACILITIES							
Department of Public Works	**11,429,023**	**12,328,195**	**12,031,682**	**12,365,067**	**12,411,085**	**46,018**	**0.4%**
Personnel	6,716,628	7,198,672	7,207,407	7,280,231	7,204,931	(75,300)	-1.0%
Services	2,991,025	3,397,031	2,998,701	3,345,346	3,424,426	79,080	2.4%
Supplies	1,025,773	1,045,653	1,125,059	1,029,851	1,052,088	22,237	2.2%
Other	8,074	9,002	7,107	9,639	9,639	0	0.0%
Intergovernmental	0	0	0	0	20,000	20,000	-
Capital	687,524	677,837	693,407	700,000	700,000	0	0.0%
CULTURAL SERVICES							
Library	**2,947,165**	**2,983,438**	**3,145,823**	**3,326,370**	**3,327,445**	**1,075**	**0.0%**
Personnel	2,155,883	2,177,373	2,305,938	2,353,904	2,352,125	(1,780)	-0.1%
Services	299,845	319,405	345,621	436,687	424,366	(12,321)	-2.8%
Supplies	476,120	478,409	485,212	477,015	492,851	15,836	3.3%
Other	1,738	1,310	1,194	1,502	1,502	0	0.0%
Capital	13,579	6,941	7,858	57,261	56,601	(660)	-1.2%
HUMAN SERVICES							
Health Department	**967,711**	**867,815**	**1,011,289**	**1,023,220**	**1,003,592**	**(19,629)**	**-1.9%**
Personnel	664,304	579,478	707,751	689,751	698,052	8,301	1.2%
Services	263,887	264,736	278,861	283,321	278,681	(4,640)	-1.6%
Supplies	10,570	14,564	13,446	16,541	16,825	284	1.7%
Other	3,620	3,576	3,301	3,620	3,620	0	0.0%
Capital	25,330	5,461	7,931	29,988	6,414	(23,574)	-78.6%
Veterans Services	**165,077**	**164,220**	**195,490**	**203,688**	**204,240**	**552**	**0.3%**
Personnel	80,606	79,224	107,341	111,991	112,543	552	0.5%
Services	1,861	1,923	1,909	2,007	2,007	0	0.0%
Supplies	517	556	445	650	650	0	0.0%
Other	81,270	81,688	84,947	88,200	88,200	0	0.0%
Capital	823	829	849	840	840	0	0.0%
Council on Aging	**631,313**	**658,381**	**698,791**	**732,860**	**752,912**	**20,051**	**2.7%**
Personnel	500,940	521,534	539,050	559,892	568,328	8,436	1.5%
Services	118,131	118,161	137,517	139,938	151,553	11,615	8.3%
Supplies	10,213	15,714	15,184	18,850	18,850	0	0.0%
Other	2,029	2,154	2,091	2,900	2,900	0	0.0%
Capital	0	818	4,949	11,281	11,281	0	0.0%
Human Relations-Youth Resources	**127,555**	**131,769**	**134,352**	**140,334**	**140,971**	**638**	**0.5%**
Personnel	122,158	125,751	130,494	130,373	131,010	638	0.5%
Services	2,067	1,898	466	4,307	4,307	0	0.0%
Supplies	2,647	2,924	2,242	4,100	4,100	0	0.0%
Other	197	282	311	600	600	0	0.0%
Capital	486	914	839	954	954	0	0.0%

FY2008 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ACTUAL	FY2007 BUDGET	FY2008 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
HUMAN SERVICES TOTAL	*1,891,656*	*1,822,185*	*2,039,922*	*2,100,102*	*2,101,715*	*1,612*	*0.1%*
Personnel	*1,368,008*	*1,305,987*	*1,484,635*	*1,492,006*	*1,509,934*	*17,928*	*1.2%*
Services	*385,946*	*386,718*	*418,753*	*429,573*	*436,548*	*6,975*	*1.6%*
Supplies	*23,947*	*33,758*	*31,317*	*40,141*	*40,425*	*284*	*0.7%*
Other	*87,116*	*87,700*	*90,650*	*95,320*	*95,320*	*0*	*0.0%*
Capital	*26,639*	*8,022*	*14,568*	*43,063*	*19,489*	*(23,574)*	*-54.7%*
LEISURE SERVICES							
Recreation Department	**1,291,953**	**1,244,786**	**1,274,620**	**1,021,246**	**914,657**	**(106,589)**	**-10.4%**
Personnel	1,063,938	1,020,825	1,032,969	746,455	656,044	(90,411)	-12.1%
Services	184,587	174,623	192,404	217,167	199,961	(17,206)	-7.9%
Supplies	39,386	40,874	40,947	48,844	49,872	1,028	2.1%
Other	2,200	2,265	2,377	2,400	2,400	0	0.0%
Capital	1,842	6,199	5,923	6,380	6,380	0	0.0%
Energy Reserve [1]	0	0	0	370,000	0	(370,000)	-100.0%
Personal Services Reserve [1]	0	0	0	1,415,017	750,000	(665,017)	-47.0%
Collective Bargaining Reserve [1, 2]	0	0	0	0	1,600,000	1,600,000	
DEPARTMENTAL SUB-TOTAL	**52,336,451**	**54,084,656**	**56,342,832**	**59,255,306**	**59,442,679**	**187,373**	**0.3%**
SCHOOLS [3]	**53,774,922**	**56,220,591**	**58,236,784**	**60,096,385**	**61,329,714**	**1,233,329**	**2.1%**
Personnel	45,663,880	47,795,129	50,048,396	50,051,038	51,078,211	1,027,173	2.1%
Services	6,217,480	6,717,360	6,437,830	7,906,655	8,068,919	162,264	2.1%
Supplies	1,195,942	1,222,323	1,203,736	1,311,338	1,338,250	26,912	2.1%
Other	105,967	92,953	94,671	421,093	429,735	8,642	2.1%
Capital	591,654	392,825	452,151	406,261	414,598	8,337	2.1%
NON-DEPARTMENTAL							
Personnel Benefits	**26,386,986**	**27,288,661**	**28,973,851**	**32,158,118**	**36,285,386**	**4,127,268**	**12.8%**
Pensions	9,239,869	9,514,422	10,065,393	10,165,009	11,277,159	1,112,150	10.9%
Group Health	14,372,500	15,136,196	16,562,370	18,936,109	21,655,227	2,719,118	14.4%
Retiree Group Health Trust Fund	626,133	0	0	0	0	0	-
Employee Assistance Program (EAP)	25,000	24,568	24,568	25,000	25,000	0	0.0%
Group Life	114,946	130,023	147,675	157,000	161,000	4,000	2.5%
Disability Insurance	0	0	0	0	16,000	16,000	-
Workers Comp	895,000	1,248,704	945,000	1,450,000	1,550,000	100,000	6.9%
Public Safety IOD Medical Expenses	0	0	0	155,000	200,000	45,000	29.0%
Unemployment Comp	228,203	237,770	167,212	125,000	166,000	41,000	32.8%
Medical Disabilities	14,061	29,936	14,290	30,000	30,000	0	0.0%
Medicare	871,274	967,042	1,047,343	1,115,000	1,205,000	90,000	8.1%
Debt Service	**13,251,400**	**13,247,416**	**13,831,466**	**14,396,621**	**14,052,910**	**(343,711)**	**-2.4%**
Principal	8,307,613	8,616,659	9,218,951	9,613,087	9,430,187	(182,900)	-1.9%
Interest	4,562,078	4,264,255	4,299,950	4,613,134	4,462,723	(150,411)	-3.3%
Bond Anticipation Notes (BANs)	362,167	330,000	197,024	110,400	100,000	(10,400)	-9.4%
Abatement Interest and Income	19,542	36,502	115,541	60,000	60,000	0	0.0%

[1] The amounts shown for FY04 - FY06 (FY04 - FY07 for Collective Bargaining Reserve) are $0 because these funds are transferred to departments during the fiscal year.

[2] The $1.6 million Collective Bargaining Reserve includes a carry-forward of $600,000 from unsettled FY07 Police and Fire contracts.

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

FY2008 RECOMMENDED OPERATING BUDGET SUMMARY

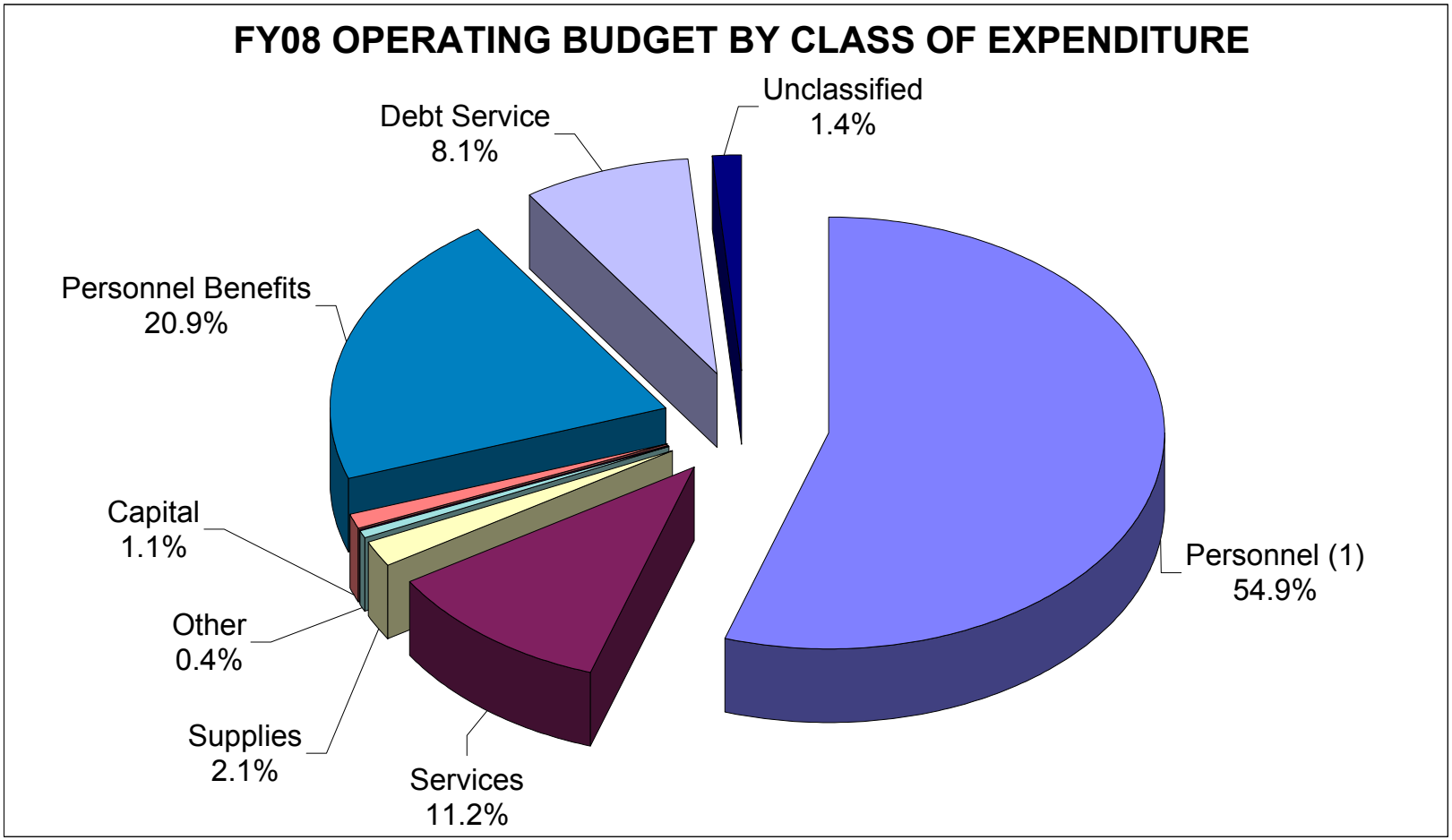
SERVICE PROGRAMS	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ACTUAL	FY2007 BUDGET	FY2008 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
NON-DEPARTMENTAL (con't.)							
Unclassified	**823,355**	**1,218,376**	**877,199**	**2,305,636**	**2,394,155**	**88,518**	**3.8%**
Reserve Fund *	0	0	0	1,593,755	1,675,113	81,358	5.1%
Liability/Catastrophe Fund	100,000	172,896	406,616	225,039	254,629	29,590	13.1%
Affordable Housing	316,455	348,312	0	0	0	0	-
Stabilization Fund	0	246,892	39,004	22,248	0	(22,248)	-100.0%
General Insurance	230,000	284,960	250,820	276,175	276,175	0	0.0%
Audit & Professional Services	137,036	122,194	136,582	138,987	138,987	0	0.0%
Contingency	12,102	15,663	16,233	15,000	15,000	0	0.0%
Out of State Travel	16,378	0	1,192	3,000	3,000	0	0.0%
Printing of Reports	851	16,690	16,008	20,000	20,000	0	0.0%
MMA Dues	10,533	10,769	10,744	11,433	11,251	(182)	-1.6%
NON-DEPARTMENTAL TOTAL	40,461,741	41,754,453	43,682,516	48,860,375	52,732,451	3,872,076	7.9%
TOTAL OPERATING BUDGET	**146,573,115**	**152,059,700**	**158,262,132**	**168,212,064**	**173,504,844**	**5,292,780**	**3.1%**

* The amount shown for FY04 -FY06 is $0 because these funds are transferred to departments during the fiscal year.

FY2008 RECOMMENDED OPERATING BUDGET SUMMARY - TOTALS BY EXPENDITURE CLASSIFICATION

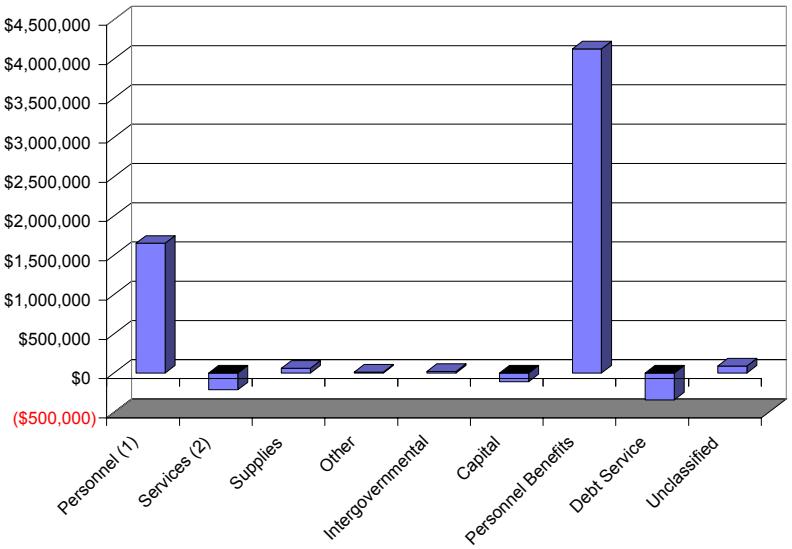
CLASS OF EXPENDITURE	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ACTUAL	FY2007 BUDGET	FY2008 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
Personnel (1)	84,460,773	87,878,868	91,701,694	93,545,019	95,196,076	1,651,057	1.8%
Services (2)	16,032,587	16,882,397	17,138,887	19,615,582	19,401,467	(214,115)	-1.1%
Supplies	3,377,205	3,536,873	3,674,675	3,604,371	3,665,423	61,052	1.7%
Other	295,848	295,202	319,981	641,428	654,275	12,847	2.0%
Intergovernmental	0	0	0	0	20,000	20,000	-
Capital	1,944,961	1,711,906	1,744,379	1,945,290	1,835,151	(110,138)	-5.7%
Personnel Benefits	26,386,986	27,288,661	28,973,851	32,158,118	36,285,386	4,127,268	12.8%
Debt Service	13,251,400	13,247,416	13,831,466	14,396,621	14,052,910	(343,711)	-2.4%
Unclassified	823,355	1,218,376	877,199	2,305,636	2,394,155	88,518	3.8%
TOTAL	**146,573,115**	**152,059,699**	**158,262,133**	**168,212,064**	**173,504,844**	**5,292,780**	**3.1%**

(1) Includes the Personnel Services Reserve and the Collective Bargaining Reserve
(2) Includes the Energy Reserve (FY07)



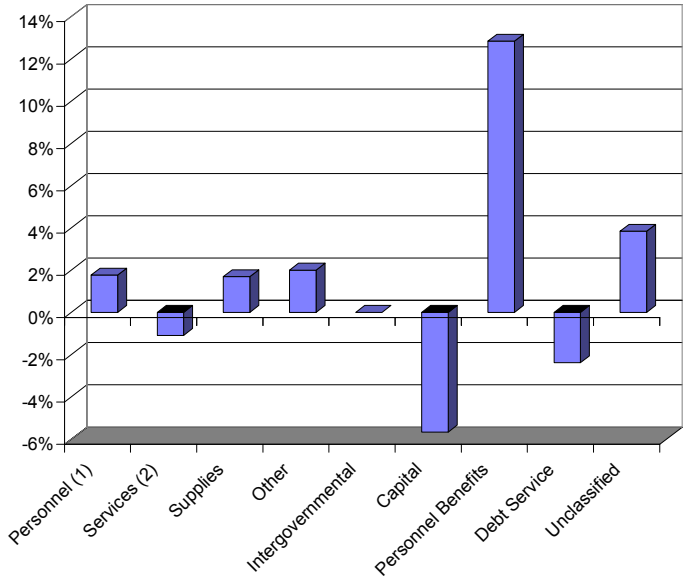
(1) Includes the Personnel Services Reserve and the Collective Bargaining Reserve

FY08 OPERATING BUDGET vs FY07 OPERATING BUDGET - DOLLAR CHANGES



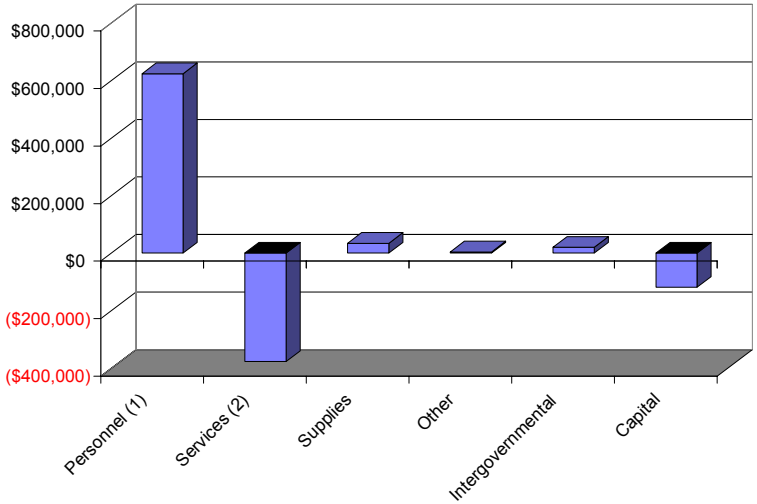
(1) Includes the Personnel Services Reserve and the Collective Bargaining Reserve
(2) Includes the Energy Reserve (FY07)

FY08 OPERATING BUDGET vs FY07 OPERATING BUDGET - % CHANGES



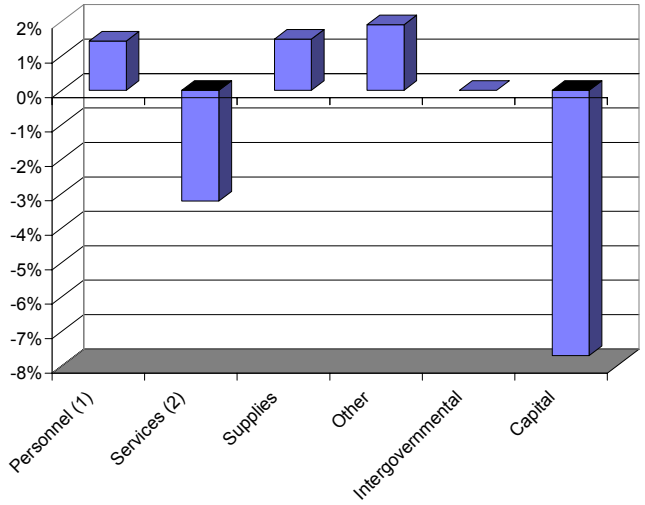
(1) Includes the Personnel Services Reserve and the Collective Bargaining Reserve
(2) Includes the Energy Reserve (FY07)

FY08 TOWN DEPT'AL BUDGETS vs FY07 TOWN DEPT'AL BUDGETS - DOLLAR CHANGES



(1) Includes the Personnel Services Reserve and the Collective Bargaining Reserve
(2) Includes the Energy Reserve (FY07)

FY08 TOWN DEPT'AL BUDGETS vs FY07 TOWN DEPT'AL BUDGETS - % CHANGES



(1) Includes the Personnel Services Reserve and the Collective Bargaining Reserve
(2) Includes the Energy Reserve (FY07)

SUMMARY OF FY2008 OPERATING BUDGET INCREASES/DECREASES

DEPARTMENT	INCREASE/(DECREASE)		EXPLANATION
Selectmen	***6,795*** ***1.2%***		
		4,755	Personnel Fixed Costs
		(1,000)	Office Supplies
		(200)	In-State Travel Expenses
		3,240	Professional Dues and Membership
Human Resources Department	***10,699*** ***2.3%***		
		5,238	Personnel Fixed Costs
		4,010	HR Coordinator Upgrade
		1,500	Professional/Technical Services
		(49)	Copier Lease
		10,000	Pre-Placement Medical Testing
		(10,000)	Legal Services
Information Technology Department	***(20,357)*** ***-1.5%***		
		9,055	Personnel Fixed Costs
		(8,411)	Re-organization
		(3,000)	Communications Equipment Repair/Maintenance
		(5,000)	Educational/Training Services
		(20,000)	General Consulting
		7,000	E-Commerce Services
Finance Department	***29,419*** ***1.0%***		
Comptroller	***20,789*** ***0.0%***		
		6,024	Personnel Fixed Costs
		12,000	Computer Software Repair and Maintenance (MUNIS)
		65	Professional Dues and Membership
		2,700	Capital
Purchasing	***(11,572)*** ***-1.1%***		
		6,452	Personnel Fixed Costs
		2,297	Department Head Pay Plan Change
		(21,309)	Telephone Operator (C-4) - Position Elimination as of 12/1/07
		(510)	Copier Lease
		(4,500)	Copier Service
		7,588	Postage
		(2,000)	Office Supplies
		410	Gasoline

SUMMARY OF FY2008 OPERATING BUDGET INCREASES/DECREASES

DEPARTMENT	INCREASE/(DECREASE)		EXPLANATION
Assessors	***12,498***		
	2.0%		
		13,625	Personnel Fixed Costs
		536	Copier Lease
		(333)	Wireless Communications
		(750)	Microfilming Services
		(600)	Deed and Appellate Tax Board (ATB) Transfer Fees
		(530)	Office Supplies
		(750)	Data Processing Supplies
		700	In-State Travel Expenses
		600	Conferences
Treasurer	***7,704***		
	1.0%		
		7,904	Personnel Fixed Costs
		(200)	Professional Dues and Membership
Legal Services	***23,948***		
	3.9%		
		9,195	Personnel Fixed Costs
		4,802	Department Head Pay Plan Change
		(1,549)	Copy Equipment Lease
		5,500	General Consulting- Outside Counsel
		4,000	Litigation Costs
		2,000	Subscriptions
Advisory Committee	***620***		
	2.7%		
		120	Personnel Fixed Costs
		500	Meals and Receptions
Town Clerk	***(40,540)***		
	-7.4%		
		3,456	Personnel Fixed Costs
		(47,000)	Election Workers - 1 less election in FY08
		(2,000)	Zoning Board of Appeals (ZBA) Stenographer (re-allocation to Services from Personnel)
		4	Copier Lease
		5,000	Professional Technical Services ($2,000 from Personnel plus $3,000 for ZBA Stenographer svcs)
		(2,000)	Meals and Receptions - 1 less election in FY08
		2,000	Capital

SUMMARY OF FY2008 OPERATING BUDGET INCREASES/DECREASES

DEPARTMENT	INCREASE/(DECREASE)		EXPLANATION
Dept. of Planning & Cmty. Development	***15,036***		
	3.3%		
		13,536	Personnel Fixed Costs
		1,500	Capital
Economic Development	***(9,986)***		
	-5.2%		
		2,014	Personnel Fixed Costs
		(12,000)	Intern - Elimination
Police Department	***(155,573)***		
	-1.1%		
		4,092	Personnel Fixed Costs
		(113,446)	Reduction of 2 Police Officers from Vacancies
		(26,155)	Temporary Part-Time Clerical Workers - Elimination
		22,103	Electricity
		(3,649)	Natural Gas
		(2,851)	Heating Oil
		1,500	Public Safety Equipment Repair and Maintenance
		(6,200)	Data Processing Supplies
		3,588	Gasoline
		6,200	Public Safety Supplies
		1,000	Dues/Memberships
		(41,755)	Capital
Fire Department	***(56,355)***		
	-0.5%		
		8,954	Personnel Fixed Costs
		(101,410)	Reduction of 2 Firefighters from Vacancies
		45,000	Technical Support Specialist
		(50,705)	One Firefighter elimination (trade-off for Technical Support Specialist)
		15,600	Specialty Pay for IT Support
		27,469	EMT Pay
		14,040	Electricity
		1,825	Natural Gas
		(750)	Bottled Water
		2,500	Data Processing Equipment Repair and Maintenance
		1,000	Data Processing Software Maintenance
		1,000	Public Safety Equipment Repair and Maintenance
		700	Other Equipment Rental/Lease
		(2,475)	Other Rentals/ Leases
		1,475	Educational/Training Services
		861	Gasoline
		590	Diesel Fuel
		750	Public Safety Supplies
		(11,000)	Uniforms and Protective Clothing
		(1,000)	Professional Dues and Membership
		(10,780)	Capital

SUMMARY OF FY2008 OPERATING BUDGET INCREASES/DECREASES

DEPARTMENT	INCREASE/(DECREASE)	EXPLANATION
Building Department	***(123,434)***	
	-2.0%	
	28,300	Personnel Fixed Costs
	1,000	Town Clerk Stipend - Zoning Board of Appeals (ZBA)
	(1,400)	Board of Appeals Stipend
	(600)	Board of Examiners Stipend
	(146,821)	Electricity-Town
	108,982	Electricity-Schools
	48	Natural Gas-Town
	35,404	Natural Gas-Schools
	(5,262)	Heating Oil-Town
	(96,465)	Heating Oil-Schools
	(5,000)	Equipment Repair and Maintenance - Schools
	5,000	Building Repair and Maintenance - Schools
	(49)	Copier Lease
	(2,500)	Printing Services-Town
	(1,500)	Printing Services-Schools
	2,500	Office Supplies-Town
	1,500	Office Supplies-Schools
	(22,500)	Equipment Maintenance Supplies - Schools
	22,500	Craftsmen Supplies-Schools
	769	Gasoline for Vehicles-Town
	567	Gasoline for Vehicles-Schools
	(2,600)	Public Safety Supplies-Schools
	1,300	Uniforms-Town
	1,300	Uniforms-Schools
	(47,907)	Capital Equipment
Department of Public Works	***46,018***	
	0.4%	
	83,030	Personnel Fixed Costs
	2,401	Department Head Pay Plan Change
	3,264	Tree Climber (LN-4) Upgrade to Forestry Zone Manager (LN-6)
	1,408	Athletic Field Director Upgrade from GN-8 to GN-9
	(37,885)	Laborer (LN-1) - Position Elimination
	(41,779)	Park Maintenance Craftsman (LN-3) - Position Elimination
	(58,192)	Civil Engineer III (EN-3) - Position Elimination
	(16,546)	Park Seasonals - Reduction from 11.36 FTE's to 10.
	(11,000)	Engineering Coop Student Intern - Elimination
	72,075	Electricity
	2,076	Natural Gas
	(19)	Heating Oil
	689	Data Processing Software Maintenance
	259	Copier Lease
	(350)	Other Rentals and Leases
	350	Equipment Cleaning/Repair
	(200)	Printing Services
	200	Advertising Services
	(5,000)	Pest Control Services
	9,000	Postage

SUMMARY OF FY2008 OPERATING BUDGET INCREASES/DECREASES

DEPARTMENT	INCREASE/(DECREASE)		EXPLANATION
Department of Public Works (Con't.)		30,954	Gasoline
		(8,717)	Diesel Fuel
		100	In-State Travel Expenses
		(100)	Professional Dues and Membership
		20,000	Intergovernmental (Muddy River Restoration MMOC)
Library	***1,075*** ***0.0%***		
		23,571	Personnel Fixed Costs
		994	Upgrade of Library Assistant IV to Circulation Supervisor
		10,000	Temporary Part-Time Library Assistant
		(36,346)	Library Assistant II (K-2) - Elimination
		(4,090)	Electricity
		(1,605)	Natural Gas
		(4,186)	Heating Oil
		500	Bottled Water
		(5,440)	Data Processing Equipment Repair and Maintenance
		500	Building Cleaning
		500	Telephone and Telegraph
		1,500	Delivery Services
		2,440	Office Supplies
		13,396	Library Materials
		(660)	Capital
Health Department	***(19,629)*** ***-1.9%***		
		9,787	Personnel Fixed Costs
		1,515	Upgrade of Chief Sanitarian from T-10 to T-11
		(3,000)	Interns - move to non-Town funding source
		8,210	Electricity
		(27)	Natural Gas
		(369)	Heating Oil
		(1,000)	Other Rentals/Leases
		(4,600)	Technical Services-Mosquito / Animal Control
		(1,200)	Printing Services-Rabies
		(200)	Rabies Education
		1,372	General Consulting (Visiting Nurses Services)
		(6,826)	Mental Health Program
		284	Gasoline
		(23,574)	Capital
Veterans Services	***552*** ***0.3%***		
		552	Personnel Fixed Costs
Council on Aging	***20,051*** ***2.7%***		
		8,436	Personnel Fixed Costs
		6,021	Electricity
		5,362	Natural Gas
		232	Copier Lease

SUMMARY OF FY2008 OPERATING BUDGET INCREASES/DECREASES

DEPARTMENT	INCREASE/(DECREASE)		EXPLANATION
Human Relations - Youth Resources	***638***		
	0.5%		
		638	Personnel Fixed Costs
Recreation Department	***(106,589)***		
	-10.4%		
		8,300	Personnel Fixed Costs
		(37,269)	Transfer of Locker Attendant to Recreation Revolving Fund
		(61,441)	Recreation Supervisor - Position Elimination
		(169)	Electricity
		(6,996)	Natural Gas
		(2,322)	Heating Oil
		1,500	Copier Equipment Rental/Lease
		(4,000)	Transportation Rentals and Leases
		(2,720)	Building Cleaning
		(2,500)	Education/Training Services
		3,000	Custodial Supplies
		584	Gasoline
		445	Diesel
		(5,000)	Recreation Supplies
		2,000	Public Safety Supplies
Schools	***1,233,329***		
	2.1%		
		1,233,329	School Budget
Personnel Benefits	***4,127,268***		
	12.8%		
		1,112,150	Pensions
		2,719,118	Group Health
		4,000	Group Life
		16,000	Disability Insurance
		100,000	Workers Comp
		45,000	Public Safety Injured on Duty (IOD) Medical Expenses
		41,000	Unemployment
		90,000	Medicare
Debt and Interest	***(343,711)***		
	-2.4%	(182,900)	Funded Debt - Principal
		(150,411)	Funded Debt - Interest
		(10,400)	Bond Anticipation Notes (BANs)

SUMMARY OF FY2008 OPERATING BUDGET INCREASES/DECREASES

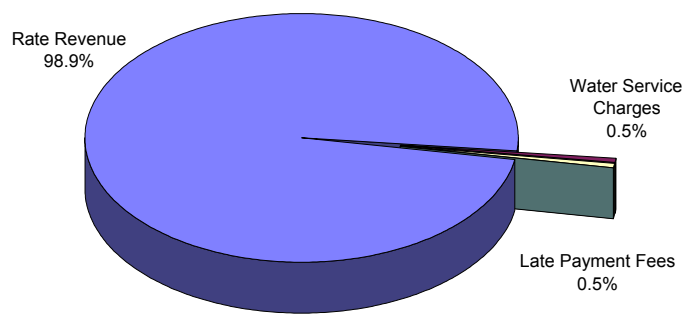
DEPARTMENT	INCREASE/(DECREASE)		EXPLANATION
Unclassified	***(281,482)***		
	3.8%		
		81,358	Reserve Fund
		29,590	Liability/Catastrophe Fund
		(22,248)	Stabilization Fund
		(182)	MMA Dues
		(370,000)	Energy Reserve
Personnel Reserves	***934,983***		
		(665,017)	Personnel Services Reserve
		1,600,000	Collective Bargaining Reserve
OPERATING BUDGET GRAND TOTAL		**5,292,780**	
		3.1%	

FY2008 RECOMMENDED WATER & SEWER ENTERPRISE FUND SUMMARY

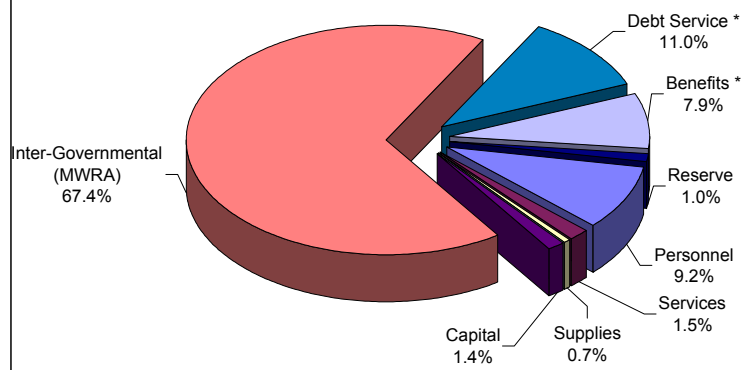
	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ACTUAL	FY2007 BUDGET	FY2008 BUDGET	INCREASE/DECREASE $	INCREASE/DECREASE %
REVENUE							
Rate Revenue	19,307,653	20,227,052	20,267,005	22,750,286	23,674,463	**924,177**	**4.1%**
Late Payment Fees	105,165	114,604	76,347	120,000	120,000	**0**	**0.0%**
Water Service Charges	125,070	105,009	67,841	120,000	120,000	**0**	**0.0%**
Rate Relief (State Aid)	0	0	21,134	21,134	21,134	**0**	**0.0%**
Insurance / Damage Recovery	2,563	1,639	3,009	0	0	**0**	**-**
Transfers In	341,779	38,191	0	0	0	**0**	**-**
TOTAL REVENUE	**19,882,230**	**20,486,495**	**20,435,336**	**23,011,420**	**23,935,597**	**924,177**	**4.0%**
EXPENDITURES							
Personnel	1,841,126	1,909,084	2,003,575	2,143,518	2,200,116	**56,597**	**2.6%**
Services	113,977	135,519	332,363	320,019	360,560	**40,541**	**12.7%**
Supplies	125,604	185,263	160,644	178,612	158,989	**(19,623)**	**-11.0%**
Other	3,100	2,549	3,000	3,600	3,600	**0**	**0.0%**
Capital	166,102	226,848	309,683	302,100	324,800	**22,700**	**7.5%**
Inter-Governmental (MWRA)	12,599,219	12,771,580	13,659,215	14,370,439	16,136,886	**1,766,447**	**12.3%**
Debt Service *	2,422,855	2,629,240	2,360,636	2,732,455	2,622,276	**(110,179)**	**-4.0%**
Benefits *	2,426,617	2,121,331	2,193,890	2,104,001	1,891,384	**(212,617)**	**-10.1%**
Reserve	0	0	0	0	236,986	**236,986**	**-**
Year-End Negative Fund Balance (need to cover)	0	0	0	856,676	0	**(856,676)**	**-100.0%**
TOTAL EXPENDITURE	**19,698,601**	**19,981,414**	**21,023,006**	**23,011,420**	**23,935,597**	**924,177**	**4.0%**
BALANCE				**0**	**0**	**0**	

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

FY2008 WATER & SEWER ENTERPRISE FUND - REVENUES



FY2008 WATER & SEWER ENTERPRISE FUND - EXPENDITURES



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SUMMARY OF FY2008 WATER & SEWER ENTERPRISE FUND INCREASES/DECREASES

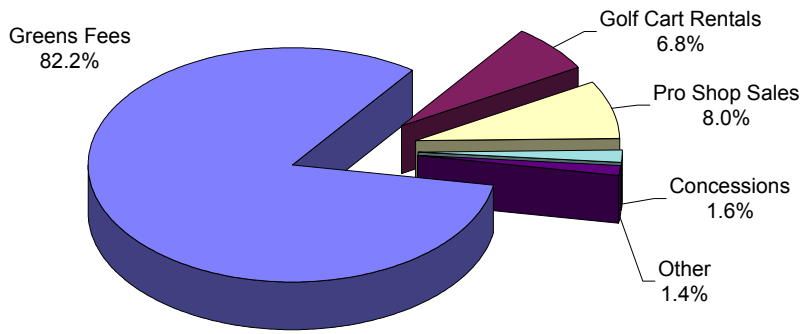
DEPARTMENT	INCREASE/(DECREASE)	EXPLANATION
Water and Sewer Enterprise Fund	***924,177***	
	4.0%	
	14,963	Personnel Fixed Costs
	41,636	Collective Bargaining
	(838)	Electricity
	(2,965)	Natural Gas
	49	Heating Oil
	295	Data Processing Software Maintenance
	21,500	Financial Services
	22,500	Postage
	(8,191)	Gasoline
	(11,432)	Diesel Fuel
	22,700	Capital
	760,883	MWRA Water Assessment
	1,003,954	MWRA Sewer Assessment
	1,610	DEP Assessment
	(322,796)	Reimbursement to General Fund (Overhead Charges)
	236,985	Reserve
	(856,676)	Year-End Negative Fund Balance (raised in FY07)
WATER & SEWER ENTERPRISE FUND TOTAL	**924,177**	
	4.0%	

FY2008 RECOMMENDED GOLF COURSE ENTERPRISE FUND SUMMARY

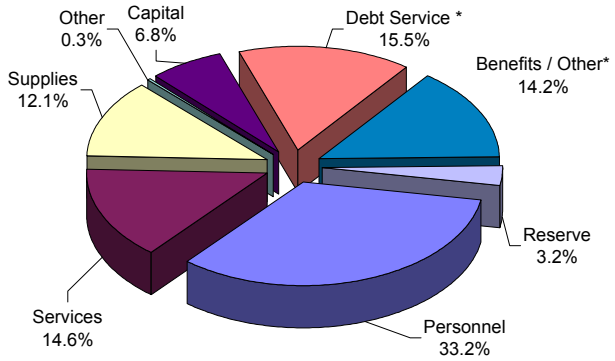
	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ACTUAL	FY2007 BUDGET	FY2008 BUDGET	INCREASE/DECREASE $	INCREASE/DECREASE %
REVENUE							
Greens Fees	964,554	984,684	1,005,503	986,000	1,030,168	**44,168**	**4.5%**
Golf Cart Rentals	110,126	86,923	72,795	110,000	85,000	**(25,000)**	**-22.7%**
Pro Shop Sales	92,742	90,387	87,406	95,000	100,000	**5,000**	**5.3%**
Concessions	0	0	15,672	15,000	20,000	**5,000**	**33.3%**
Other	1,555	15,965	15,155	16,128	18,000	**1,872**	**11.6%**
TOTAL REVENUE	**1,168,977**	**1,177,959**	**1,196,531**	**1,222,128**	**1,253,168**	**31,040**	**2.5%**
EXPENDITURES							
Personnel	169,680	216,770	365,210	403,320	415,984	**12,664**	**3.1%**
Services	607,863	518,846	165,041	176,949	183,435	**6,486**	**3.7%**
Supplies	54,397	88,946	127,205	140,777	151,815	**11,038**	**7.8%**
Other	2,147	599	2,167	4,100	3,350	**(750)**	**-18.3%**
Capital	0	0	85,089	85,580	85,580	**0**	**0.0%**
Debt Service *	214,848	208,744	209,219	202,566	194,530	**(8,036)**	**-4.0%**
Benefits / Other*	161,733	134,164	170,334	168,836	178,474	**9,638**	**5.7%**
Reserve	0	0	0	40,000	40,000	**0**	**0.0%**
TOTAL EXPENDITURE	**1,210,668**	**1,168,069**	**1,124,265**	**1,222,128**	**1,253,168**	**31,040**	**2.5%**
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.

FY2008 GOLF COURSE ENTERPRISE FUND - REVENUES



FY2008 GOLF COURSE ENTERPRISE FUND - EXPENDITURES



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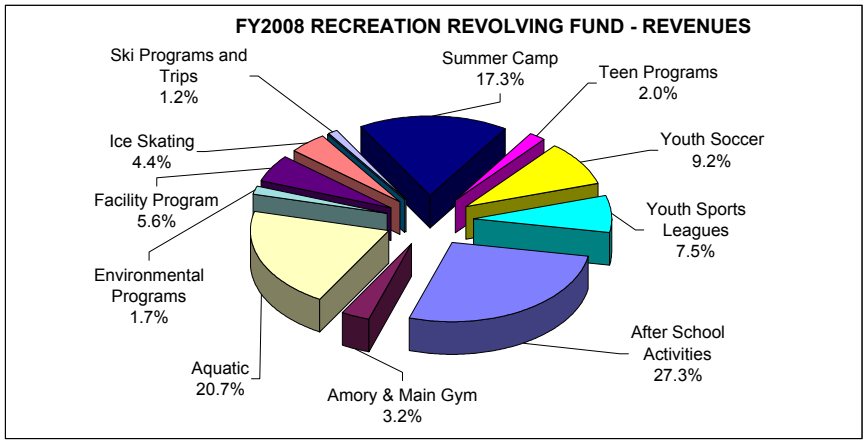
SUMMARY OF FY2008 GOLF COURSE ENTERPRISE FUND INCREASES/DECREASES

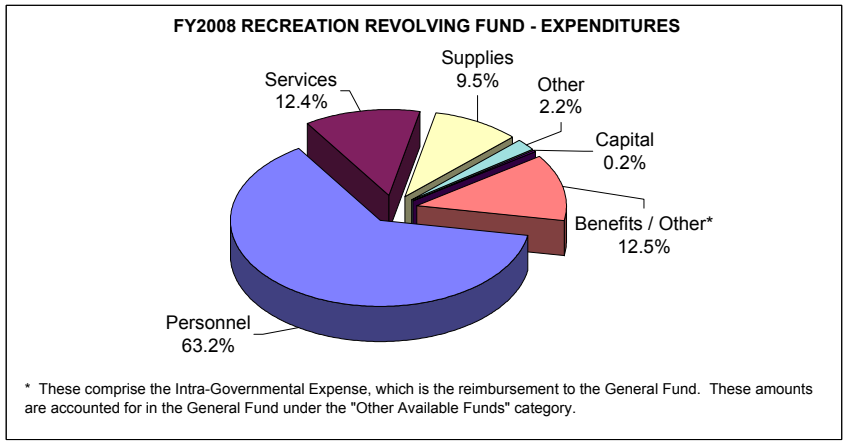
DEPARTMENT	INCREASE/(DECREASE)	EXPLANATION
Golf Enterprise Fund	***31,040***	
	2.5%	
	4,521	Personnel Fixed Costs
	8,142	Collective Bargaining
	2,692	Electricity
	(4,120)	Heating Oil
	2,250	Water
	(36)	Data Processing Repair and Maintenance
	100	Photocopy Service Contract
	2,000	Building Repair & Maintenance
	5,000	Other Equipment Rental/Lease
	2,500	Other Rentals and Leases
	2,100	Equipment Cleaning/Repair
	(8,000)	Technical Services
	1,000	Printing Services
	2,000	Entertainers- Lecturers
	(1,000)	Banking Services
	275	Office Supplies
	700	Equipment Maintenance Supplies
	5,000	Agricultural Supplies
	(562)	Gasoline
	(475)	Diesel Fuel
	5,850	Recreation Supplies
	250	Public Safety Supplies
	(750)	Conferences
	1,602	Reimbursement to General Fund (Overhead Charges)
GOLF COURSE ENTERPRISE FUND TOTAL	**31,040**	
	2.5%	

FY2008 RECOMMENDED RECREATION REVOLVING FUND SUMMARY

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ACTUAL	FY2007 BUDGET	FY2008 BUDGET	INCREASE/DECREASE $	INCREASE/DECREASE %
REVENUE							
After School Activities	212,854	316,971	382,055	420,154	406,054	(14,100)	-3.4%
Amory & Main Gym	9,668	0	7,250	37,000	47,031	10,031	27.1%
Aquatic	194,338	218,828	204,211	63,040	307,612	244,572	388.0%
Environmental Programs	0	0	24,778	30,000	25,378	(4,622)	-15.4%
Facility Program	34,549	47,247	27,191	103,336	83,795	(19,541)	-18.9%
Ice Skating	40,857	34,492	27,221	84,422	65,288	(19,134)	-22.7%
Retained Earnings	0	0	0	25,500	0	(25,500)	-100.0%
Ski Programs and Trips	11,405	14,898	13,580	24,895	17,350	(7,545)	-30.3%
Summer Camp	8,910	11,960	0	325,145	258,000	(67,145)	-20.7%
Teen Programs	17,962	15,140	28,825	38,907	30,000	(8,907)	-22.9%
Youth Soccer	118,383	117,060	116,460	171,100	136,840	(34,260)	-20.0%
Youth Sports Leagues	71,397	87,194	107,201	93,703	112,092	18,389	19.6%
Misc.	273	1,041	0	0	0	0	-
TOTAL REVENUE	**720,596**	**864,831**	**938,772**	**1,417,202**	**1,489,440**	**72,238**	**5.1%**
EXPENDITURES							
Personnel	439,598	506,662	586,544	879,933	941,017	61,084	6.9%
Services	55,207	83,540	100,475	181,350	185,401	4,051	2.2%
Supplies	105,897	116,218	91,025	143,397	140,897	(2,500)	-1.7%
Other	7,283	8,285	8,308	30,100	32,100	2,000	6.6%
Capital	1,620	111	7,144	36,820	3,670	(33,150)	-90.0%
Benefits / Other*	82,886	112,781	119,737	145,602	186,355	40,753	28.0%
TOTAL EXPENDITURE	**692,491**	**827,597**	**913,234**	**1,417,202**	**1,489,440**	**72,238**	**5.1%**
BALANCE				**0**	**0**	**0**	

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





SUMMARY OF FY2008 RECREATION REVOLVING FUND INCREASES/DECREASES

DEPARTMENT	INCREASE/(DECREASE)	EXPLANATION
Recreation Revolving Fund	***72,238*** ***5.1%***	
	13,491	Personnel Fixed Costs
	18,335	Collective Bargaining
	37,269	Transfer of Locker Attendant from General Fund
	(20,818)	Assistant Recreation Leader II - Children's Programs (0.75 FTE)
	(26,523)	Preschool Specialist (1 FTE)
	14,637	After School Director (0.6 FTE)
	9,280	Other Permanent Part-Time Salaries
	15,414	Other Temporary Part-Time Salaries
	5,970	Building Maintenance
	5,800	Transportation Rentals/Leases
	(15,000)	Other Rentals / Leases
	3,000	Building Cleaning Service
	2,500	Education / Training
	(219)	Printing Services
	2,000	Banking Services
	(2,500)	Recreation Supplies
	2,000	Professional Dues / Memberships
	(33,150)	Capital
	40,753	Reimbursement to General Fund (Overhead Charges)
RECREATION REVOLVING FUND TOTAL	**72,238** **5.1%**	

TOWN OF BROOKLINE FY2008 PROGRAM BUDGET	CAPITAL OUTLAY SUMMARY

PROGRAM	ITEM REQUESTED	AMOUNT
Selectmen	9 Leased PC's	5,220
	Selectmen Total	**5,220**
Human Resources Dept.	6 Leased PC's	2,843
	Human Resources Department Total	**2,843**
Information Technology Dept.	18 Leased PC's	11,955
	13 Leased Servers	28,433
	Information Technology Department Total	**40,388**
Finance Department		
Comptroller	10 Leased PC's	4,940
	3 Scanners	2,700
	Sub-Total Comptroller	7,640
Purchasing	6 Leased PC's	3,261
Assessors	10 Leased PC's	3,873
	1 Leased Server	2,172
	Sub-Total Assessors	6,045
Treasurer	10 Leased PC's	4,820
	Finance Department Total	**21,766**
Legal Services	8 Leased PC's	4,142
	Legal Services Total	**4,142**
Advisory Committee	1 Leased PC	487
	Advisory Committee Total	**487**
Town Clerk	6 Leased PC's	3,480
	2 Scanners	2,000
	Town Clerk Total	**5,480**
Planning/Community Development	14 Leased PC's	6,969
	1 Printer	1,500
	Planning & Community Development Dept. Total	**8,469**
Economic Development	3 Leased PC's	1,225
	Economic Development Dept. Total	**1,225**

TOWN OF BROOKLINE FY2008 PROGRAM BUDGET	CAPITAL OUTLAY SUMMARY

PROGRAM	ITEM REQUESTED	AMOUNT
Police Department	10 Vehicles	306,243
	Prisoner Transport Vehicle	49,750
	Communication Equipment	6,000
	Krimesite Imaging System	15,000
	Stealth Traffic System Computer	3,200
	26 Leased Rugged In-Car Laptops	35,017
	7 Leased PC's	4,060
	Police Department Total	**419,270**
Fire Department		
	16 Leased PC's	9,280
	6 Leased Printers	2,105
	Utility Maintenance Truck	42,000
	Public Safety Equipment	8,500
	Communication Equipment	10,220
	Fire Department Total	**72,105**
Building Department		
	16 Leased PC's	5,887
	2 Vans	50,000
	2 Digital Cameras	800
	Building Department Total	**56,687**
Department of Public Works		
Administration	7 Leased PC's	4,060
Engineering/Transportation	16 Leased PC's	9,280
	1 Hybrid Vehicle	24,500
	Digital Scanner/Printer	10,000
	Sub-Total Engineering	43,780
Sanitation	4 Leased PC's	2,320
	1 Madvac	45,000
	6 CY Rubbish Packer	24,500
	Sub-Total Sanitation	71,820
Highway	9 Leased PC's	5,220
	2 Combination Dump/Sander Trucks (Third year of three-year lease)	98,136
	Pelican Street Sweeper (Third year of three-year lease)	32,933
	Pelican Street Sweeper (Second year of three-year lease)	42,294
	2 44,000 GVW Dump Trucks (Second year of a three-year lease)	97,068
	Bobcat Loader with Snowplow	25,000
	Dump Truck with Liftgate	61,750
	4-Wheel Drive Pickup Truck with Snowplow	29,000
	Pressure Washer	8,029
	Refurbish 3 Dump Trucks	60,000
	Sub-Total Highway	459,430

TOWN OF BROOKLINE FY2008 PROGRAM BUDGET	CAPITAL OUTLAY SUMMARY

PROGRAM	ITEM REQUESTED	AMOUNT
Parks and Open Space	12 Leased PC's/Laptops	6,960
	6 CY Rubbish Packer (Second year of three-year lease)	20,800
	Dump Truck with Snowplow	24,150
	Tree Sprayer	25,000
	Bobcat Loader with Snowplow	25,000
	Refurbish 1995 Dump Truck	9,000
	Replacement of Small Power Equipment	10,000
	Sub-Total Parks and Open Space	120,910
	Department of Public Works Total	**700,000**
Library	5 Leased PC's	2,901
	30 Leased PC's for Branch Libraries	17,400
	70 Leased PC's for Main Library	31,800
	1 Server	4,500
	Library Total	**56,601**
Health Department	15 Leased PC's	6,414
	Health Department Total	**6,414**
Veterans Services	2 Leased PC's	840
	Veterans Services Total	**840**
Council on Aging	21 Leased PC's	11,281
	Council on Aging Total	**11,281**
Human Relations-Youth Resources	2 Leased PC's	954
	Human Relations-Youth Resources Total	**954**
Recreation Department	11 Leased PC's	6,380
	Recreation Department Total	**6,380**
	TOTAL GENERAL FUND	**1,420,552**

TOWN OF BROOKLINE FY2008 PROGRAM BUDGET	CAPITAL OUTLAY SUMMARY

PROGRAM	ITEM REQUESTED	AMOUNT
	ENTERPRISE FUNDS	
Water	10 Leased PC's	5,800
	Construction Materials and Equipment	35,000
	Maintenance Equipment	10,000
	15,000 GVW Cab and Chassis with Dump Body and Snowplow	48,000
	Backhoe Loader	91,000
	Sub-Total Water Enterprise	189,800
Sewer	Construction Materials and Equipment	25,000
	Refurbishment of Vactor Sewer Jet	70,000
	Aerial Color Orthophotography	30,000
	Utility Geo-Database Upgrade	10,000
	Sub-Total Sewer Enterprise	135,000
	Water and Sewer Enterprise Fund Total	**324,800**
Golf Course	1 Leased PC	580
	Landscaping Equipment (leased)	85,000
	Golf Course Enterprise Fund Total	**85,580**
	TOTAL ENTERPRISE FUNDS	**410,380**
	RECREATION REVOLVING FUND	
Recreation Revolving Fund	7 Leased PC's	3,670
	Recreation Revolving Fund Total	**3,670**
	TOTAL REVOLVING FUNDS	**3,670**

TOWN OF BROOKLINE FY2008 PROGRAM BUDGET	FULL-TIME EQUIVALENT (FTE) POSITIONS FUNDED

GENERAL FUND	FY06	FY07	FY08
Selectmen	**7.53**	**7.00**	**7.00**
Human Resources	**5.00**	**5.00**	**5.00**
Information Technology	**11.50**	**11.50**	**11.50**
Finance	**32.30**	**31.63**	**31.21**
Comptroller	*6.70*	*6.70*	*6.70*
Purchasing	*6.93*	*6.93*	*6.51*
Assessor	*9.67*	*9.00*	*9.00*
Treasurer/ Collector	*9.00*	*9.00*	*9.00*
Legal Services	**6.41**	**6.64**	**6.64**
Advisory Committee	**1.00**	**1.00**	**1.00**
Town Clerk	**6.50**	**6.00**	**6.00**
Planning and Community Development	**10.33**	**11.33**	**11.33**
Economic Development	**1.96**	**2.00**	**2.00**
Police	**173.00**	**173.00**	**171.00**
Fire	**168.00**	**168.00**	**166.00**
Building	**34.55**	**33.17**	**33.17**
Public Works	**138.50**	**138.50**	**135.00**
Administration	*10.00*	*10.00*	*10.00*
Engineering/Transportation	*14.50*	*14.50*	*13.00*
Highway	*55.00*	*55.00*	*54.00*
Sanitation	*20.00*	*20.00*	*20.00*
Parks and Open Space	*39.00*	*39.00*	*38.00*
Library	**43.74**	**44.16**	**43.16**
Health	**11.93**	**11.93**	**11.93**
Veterans Services	**2.00**	**2.00**	**2.00**
Council on Aging	**11.83**	**11.83**	**11.83**
Human Relations / Youth Resources	**2.00**	**2.00**	**2.00**
Recreation	**14.00**	**14.00**	**12.00**
GENERAL FUND TOTAL	**682.08**	**680.69**	**669.77**

FULL-TIME EQUIVALENT (FTE) POSITIONS FUNDED

NON-GENERAL FUND	FY06	FY07	FY08
Water & Sewer Enterprise Fund	**44.00**	**43.00**	**43.00**
Water	*39.00*	*38.00*	*38.00*
Sewer	*5.00*	*5.00*	*5.00*
Recreation Revolving Fund	**12.61**	**12.41**	**12.51**
Golf Enterprise Fund	**3.67**	**3.67**	**3.67**
Community Development Block Grant (CDBG)	**2.50**	**3.01**	**3.01**
NON-GENERAL FUND TOTAL	**62.78**	**62.09**	**62.19**
ALL FUNDS TOTAL	**744.86**	**742.78**	**731.96**

OVERALL SUMMARY

Until the late-1970's, Massachusetts local government budgets were controlled by expenditure projections. Property taxes were raised to the extent needed to finance the level of expenditures adopted by the local appropriating authority. In the early-1980's, tax limitation legislation, including Proposition 2 1/2, was enacted, making revenue limitations the beginning of the budget process. Projected revenues have now replaced expenditures as the budget base. As a result of this change, a greater amount of care and caution go into the development of revenue forecasts.

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 $186.56 million, or 90% of total Financial Plan revenues. Total Financial Plan revenue, which includes revenue from the Town's two Enterprise Funds and the Recreation Revolving Fund, is $208.16 million. This represents an increase of $4.95 million, or 2.4%.

FY08 General Fund revenues are projected to increase by $3.65 million (2%) from the FY07 budgeted amounts. Exclusive of Free Cash, Tax Abatement Reserve (Overlay) Surplus, and Capital Project Surplus revenue, all of which directly support the CIP, the increase is $5.8 million, or 3.3%. The State Aid figures used in this Financial Plan are based on the Governor's FY08 budget proposal, which was submitted on February 28th. For Brookline, House 1 (as the Governor's budget is commonly referred to) resulted in an increase of $305,750 (1.7%). (It should be noted that on a Net State Aid basis, the increase is just $53,522, or 0.4%.) Since the final State Aid figures could be different by the time a final FY08 state budget is approved, there is the possibility of amendments to the Financial Plan. Under the Local Receipts category, three revenue sources drive the $709,871 (3.5%) increase: Building Permits (+$400,000), Interest Income (+$102,071), and Motor Vehicle Excise (+$100,000). The table below details the increase in General Fund revenue.

SOURCE	AMOUNT (Millions)	% INCR./DECR.
Proposition 2 1/2 annual levy limit increase	$3.21	2.5%
New growth previously not on the tax rolls	$1.75	-12.0%
Tax Levy Debt Exclusion	-$0.05	-2.8%
Property Tax Sub-Total	$4.92	3.8%
Building Permits	$0.40	21.1%
Interest Income	$0.10	3.9%
Motor Vehicle Excise	$0.10	1.9%
Misc. Local Receipts	$0.11	1.0%
State Aid	$0.31	1.7%
"Free Cash"	-$1.57	-29.2%
Overlay Reserve Surplus	-$0.10	-10.5%
Capital Project Surplus	-$0.45	-72.9%
Overhead Reimb. (Water & Sewer, Golf, Rec. Revolving)	-$0.28	-5.2%
Remaining "Other Available Funds"	$0.12	5.9%
TOTAL	**$3.65**	**2.0%**

A detailed description and analysis of the FY08 revenue items and related changes are found within the pages that follow. The FY05 and FY06 columns represent revenues collected during those respective years. The FY07 Budget column reflects the revenue projections used in setting the FY07 tax rate, while the FY07 Estimate column contains current expectations of revenues for the fiscal year based upon actual receipts through December 31, 2006 and revised estimates for the remaining six months. The FY08 Budget column is the current estimate for the ensuing fiscal year. The Budget Increase column is the increase (or decrease), expressed in both dollar and percentage terms, expected in FY08 versus the FY07 Budget.

REVENUE SOURCE	FY2005 ACTUAL	FY2006 ACTUAL	FY2007 BUDGET	FY2007 ESTIMATE	FY2008 BUDGET	BUDGET INCREASE $$	%
Property Taxes	119,549,759	121,812,454	130,076,534	130,076,534	134,994,153	4,917,619	3.8%
Local Receipts	21,229,625	22,986,108	20,477,229	21,905,100	21,187,100	709,871	3.5%
State Aid	17,420,087	17,951,657	18,021,104	18,021,104	18,326,854	305,750	1.7%
Free Cash	6,966,241	4,606,534	5,387,435	5,387,435	3,814,792	(1,572,643)	-29.2%
Other Available Funds	11,116,554	7,691,658	8,948,053	8,948,053	8,233,729	(714,324)	-8.0%
General Fund Revenues	**176,282,266**	**175,048,412**	**182,910,355**	**184,338,226**	**186,556,628**	**3,646,273**	**2.0%**
Water and Sewer Enterprise *	15,735,924	15,880,810	18,175,104	18,175,104	19,421,937	1,246,833	6.9%
Golf Enterprise *	835,051	816,977	850,586	850,586	880,164	29,578	3.5%
Recreation Revolving Fund *	752,050	819,035	1,271,601	1,271,601	1,303,085	31,484	2.5%
Total Financial Plan Revenues	**193,605,290**	**192,565,234**	**203,207,646**	**204,635,517**	**208,161,814**	**4,954,168**	**2.4%**

* 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 FY2008 FINANCING PLAN	REVENUE GROUP: Overall Summary SUB-GROUP: Overall Summary

DETAILED REVENUE SUMMARY

GENERAL FUND	FY05 ACTUAL	FY06 ACTUAL	FY07 BUDGET	FY08 BUDGET	FY08 vs FY07 $$	FY08 vs FY07 %
Property Taxes	**119,549,759**	**121,812,454**	**130,076,534**	**134,994,153**	**4,917,619**	**3.8%**
Local Receipts	**21,229,625**	**22,986,108**	**20,477,229**	**21,187,100**	**709,871**	**3.5%**
Motor Vehicle Excise (MVE)	5,314,315	5,468,444	5,250,000	5,350,000	100,000	1.9%
Licenses & Permits	773,208	901,641	809,500	839,300	29,800	3.7%
Parking / Court Fines	4,127,095	4,263,962	4,000,000	3,900,000	(100,000)	-2.5%
General Government	3,411,507	3,911,939	2,779,500	3,172,000	392,500	14.1%
Recreation	432,915	362,446	0	0	0	-
Interest Income	1,617,681	2,585,036	2,616,929	2,719,000	102,071	3.9%
PILOT's	1,009,139	763,359	679,300	648,800	(30,500)	-4.5%
Refuse Fee	2,164,841	2,257,936	2,100,000	2,150,000	50,000	2.4%
Departmental & Other	2,378,923	2,471,346	2,242,000	2,408,000	166,000	7.4%
State Aid	**17,420,087**	**17,951,657**	**18,021,104**	**18,326,854**	**305,750**	**1.7%**
General Government Aid	7,870,316	7,987,902	8,643,465	8,650,682	7,217	0.1%
School Aid	4,922,047	5,214,247	5,789,916	6,090,116	300,200	5.2%
School Construction Aid	3,442,794	3,442,794	3,442,794	3,442,794	0	0.0%
Tax Abatement Aid	27,693	26,427	27,191	26,427	(764)	-2.8%
Offset Aid	1,157,237	1,280,287	117,738	116,835	(903)	-0.8%
Other Available Funds	**11,116,554**	**7,691,658**	**8,948,053**	**8,233,729**	**(714,324)**	**-8.0%**
Parking Meter Receipts	1,925,000	1,977,500	1,930,000	2,000,000	70,000	3.6%
Walnut Hill Cemetery Fund	50,000	50,000	50,000	100,000	50,000	100.0%
Chapter 90	568,739	568,786	0	0	0	-
State Aid for Libraries	41,555	41,555	41,555	41,555	0	0.0%
Golf Enterprise Fund Reimb.	342,908	379,554	371,542	373,004	1,462	0.4%
Recreation Revolving Fund Reimb.	112,781	119,737	145,601	186,355	40,754	28.0%
Water and Sewer Enterprise Fund Reimb.	4,750,571	4,554,526	4,836,316	4,513,660	(322,656)	-6.7%
School Special Funds Reimb.	100,000	0	0	0	0	-
Tax Abatement Reserve Surplus	3,000,000	0	950,000	850,000	(100,000)	-10.5%
Capital Project Surplus	225,000	0	623,039	169,155	(453,884)	-72.9%
Free Cash	**6,966,241**	**4,606,534**	**5,387,435**	**3,814,792**	**(1,572,643)**	**-29.2%**
Capital Improvements	5,675,360	3,779,809	4,491,704	2,891,385	(1,600,319)	-35.6%
Operating Budget Reserve	369,076	381,105	398,444	418,778	20,334	5.1%
Strategic Reserves	921,804	445,620	497,287	504,629	7,342	1.5%
TOTAL GENERAL FUND REVENUE	**176,282,266**	**175,048,412**	**182,910,355**	**186,556,628**	**3,646,273**	**2.0%**
ENTERPRISE FUND / REVOLVING FUND REVENUE						
Water and Sewer Enterprise Fund *	15,735,924	15,880,810	18,175,104	19,421,937	1,246,833	6.9%
Golf Course Enterprise Fund *	835,051	816,977	850,586	880,164	29,578	3.5%
Recreation Revolving Fund *	752,050	819,035	1,271,601	1,303,085	31,484	2.5%
TOTAL ENTERPRISE / REVOLVING FUND REVENUE	**17,323,025**	**17,516,822**	**20,297,291**	**21,605,186**	**1,307,895**	**6.4%**
TOTAL REVENUES	**193,605,290**	**192,565,234**	**203,207,646**	**208,161,814**	**4,954,168**	**2.4%**

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

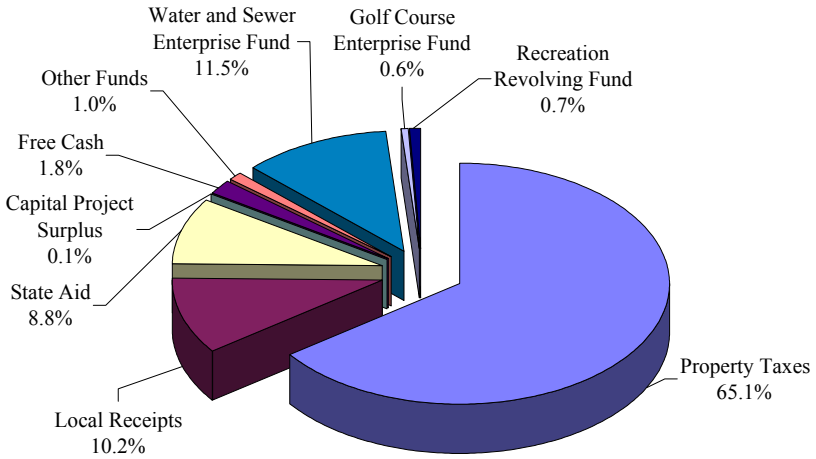
TOWN OF BROOKLINE FY2008 FINANCING PLAN	REVENUE GROUP: Overall Summary SUB-GROUP: Overall Summary - By Fund

FY2008 REVENUE BY FUND

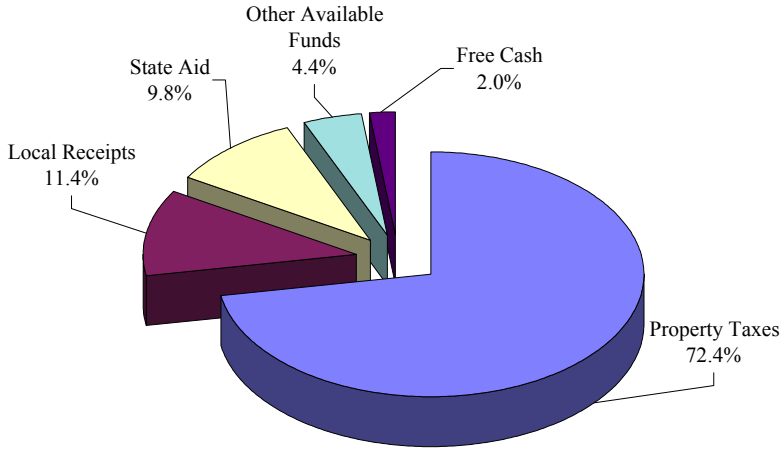
	General Fund [1]	Water & Sewer Enterprise	Golf Enterprise	Recreation Revolving Fund	Parking Meter Fund [2]	Cemetery Fund [2]	State Library Aid [2]	TOTAL
Property Taxes	134,994,153							**134,994,153**
Local Receipts	21,187,100							**21,187,100**
State Aid	18,326,854							**18,326,854**
Parking Meter Receipts					2,000,000			**2,000,000**
Walnut Hill Cemetery Fund						100,000		**100,000**
State Aid for Libraries							41,555	**41,555**
Golf Enterprise Fund Reimbursement			373,004					**373,004**
Recreation Revolving Fund Reimbursement				186,355				**186,355**
Water and Sewer Enterprise Fund Reimbursement		4,513,660						**4,513,660**
Capital Project Surplus	169,155							**169,155**
Free Cash	3,814,792							**3,814,792**
TOTAL GENERAL FUND	**179,342,054**	**4,513,660**	**373,004**	**186,355**	**2,000,000**	**100,000**	**41,555**	**186,556,628**
Water and Sewer Enterprise Fund [3]		19,421,937						**19,421,937**
Golf Course Enterprise Fund [3]			880,164					**880,164**
Recreation Revolving Fund [3]				1,303,085				**1,303,085**
TOTAL FINANCIAL PLAN	**179,342,054**	**23,935,597**	**1,253,168**	**1,489,440**	**2,000,000**	**100,000**	**41,555**	**208,161,814**

[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.

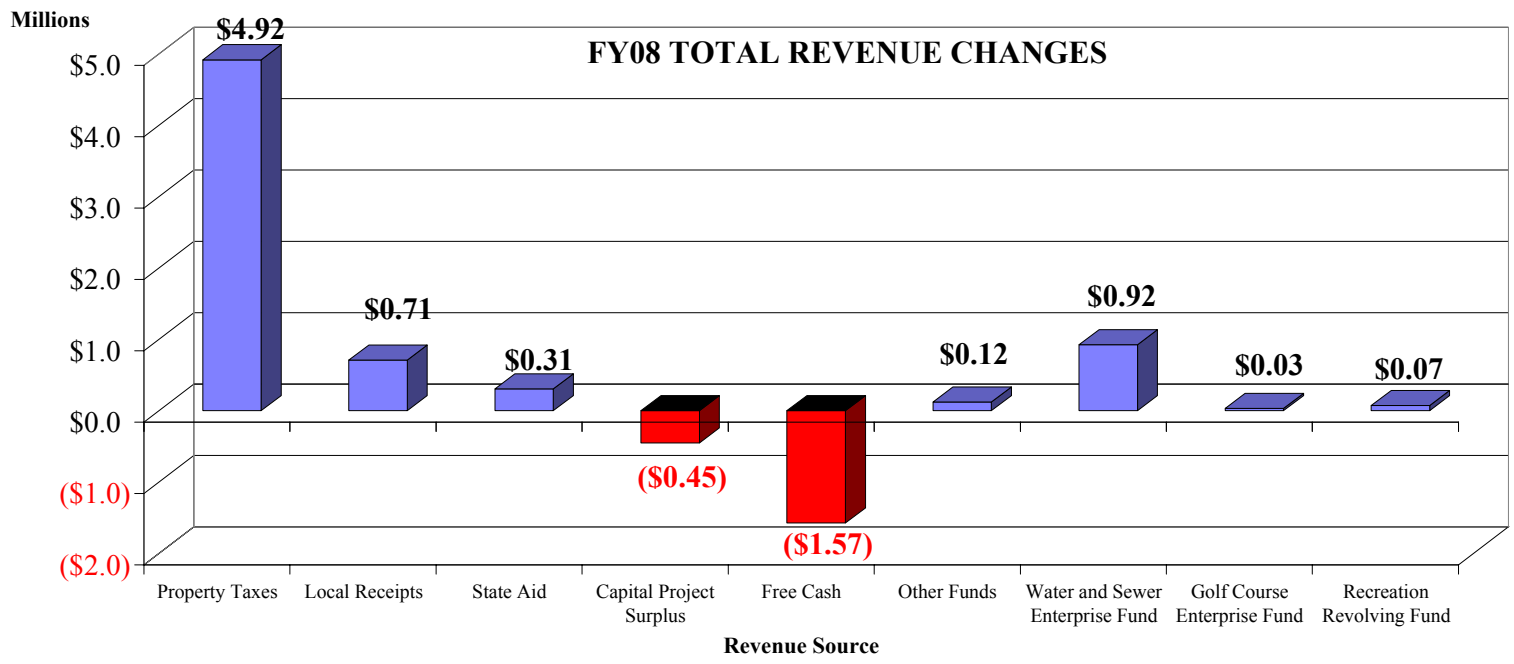
FY08 TOTAL REVENUE COMPOSITION

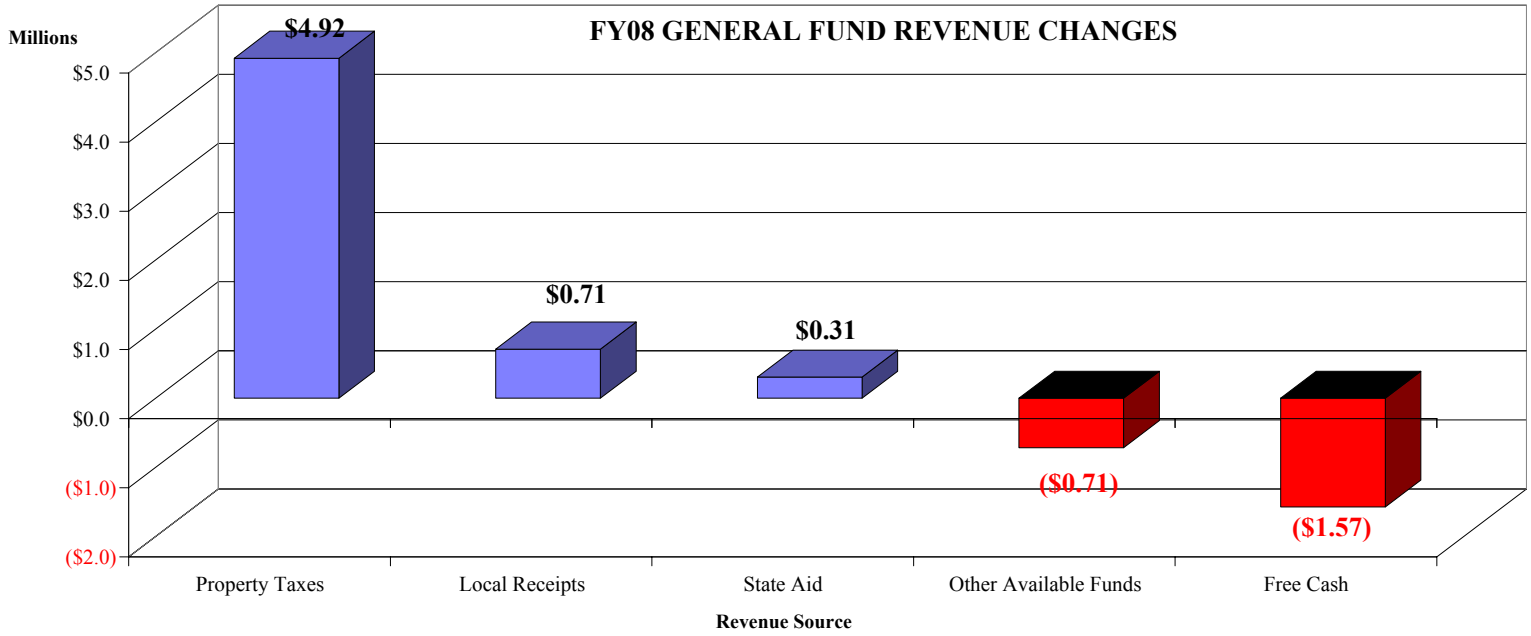


FY08 GENERAL FUND REVENUE COMPOSITION



TOWN OF BROOKLINE FY2008 FINANCING PLAN	REVENUE GROUP: Overall Summary SUB-GROUP: Overall Summary - Versus FY2007





TOTAL REVENUES

$ (millions)
% of General Fund Budget

REVENUE SOURCE	FY81	FY82	FY99 ACT.	FY00 ACT.	FY01 ACT.	FY02 ACT.	FY03 ACT.	FY04 ACT.	FY05 ACT.	FY06 ACT.	FY07 BUD.	FY08 BUD.
PROPERTY TAX	$45.8	$40.8	$91.1	$96.0	$99.5	$103.7	$108.2	$114.2	$119.5	$121.8	$130.1	$135.0
	76.4%	71.0%	70.3%	67.5%	65.3%	64.2%	66.1%	69.6%	67.8%	69.6%	71.1%	72.4%
LOCAL RECEIPTS	$3.8	$5.3	$18.9	$21.7	$22.2	$19.4	$23.0	$19.0	$21.2	$23.0	$20.5	$21.2
	6.4%	9.2%	14.6%	15.3%	14.5%	12.0%	14.0%	11.6%	12.0%	13.1%	11.2%	11.4%
STATE AID	$5.5	$7.2	$13.9	$15.5	$19.3	$20.0	$19.1	$17.3	$17.4	$18.0	$18.0	$18.3
	9.2%	12.5%	10.7%	10.9%	12.7%	12.4%	11.6%	10.5%	9.9%	10.3%	9.9%	9.8%
FEDERAL REVENUE SHARING	$1.1	$1.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
	1.8%	1.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
FREE CASH	$3.4	$2.7	$3.6	$6.6	$4.8	$11.5	$5.3	$5.6	$7.0	$4.6	$5.4	$3.8
	5.7%	4.7%	2.7%	4.6%	3.2%	7.1%	3.2%	3.4%	4.0%	2.6%	2.9%	2.0%
OTHER AVAIL. FUNDS	$0.3	$0.5	$2.2	$2.3	$6.5	$6.8	$8.3	$7.9	$11.1	$7.7	$8.9	$8.2
	0.5%	0.9%	1.7%	1.6%	4.3%	4.2%	5.1%	4.8%	6.3%	4.4%	4.9%	4.4%
GENERAL FUND BUDGET TOTAL	$59.9	$57.5	$129.7	$142.2	$152.4	$161.4	$163.9	$164.1	$176.3	$175.0	$182.9	$186.6
WATER & SEWER ENT FUND (1) (2)	$2.1	$2.9	$16.7	$17.9	$17.0	$13.3	$14.2	$15.0	$15.7	$15.9	$18.2	$19.4
GOLF COURSE ENT FUND (1)	$0.0	$0.0	$0.7	$0.6	$1.0	$0.8	$0.6	$0.8	$0.8	$0.8	$0.9	$0.9
RECREATION REVOLVING FUND (1)	$0.0	$0.0	$0.3	$0.4	$0.4	$0.5	$0.6	$0.6	$0.8	$0.8	$1.3	$1.3
TOTAL FINANCIAL PLAN	$62.0	$60.4	$147.4	$161.1	$170.7	$176.0	$179.3	$180.5	$193.6	$192.6	$203.2	$208.2

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

ANNUAL REVENUE INCREASES BY SOURCE

$ (millions)

REVENUE SOURCE	FY82	FY99 ACTUAL	FY00 ACTUAL	FY01 ACTUAL	FY02 ACTUAL	FY03 ACTUAL	FY04 ACTUAL	FY05 ACTUAL	FY06 BUDGET	FY07 BUDGET	FY08 BUDGET
PROPERTY TAX	($5.1)	$3.5	$4.8	$3.6	$4.1	$4.5	$6.0	$5.3	$2.3	$8.3	$4.9
	-11.1%	4.0%	5.3%	3.7%	4.2%	4.4%	5.5%	4.6%	1.9%	6.8%	3.8%
LOCAL RECEIPTS	$1.5	$0.5	$2.8	$0.4	($2.8)	$3.6	($3.9)	$2.2	$1.8	($2.5)	$0.7
	39.1%	2.8%	15.1%	2.0%	-12.5%	18.4%	-17.1%	11.5%	8.3%	-10.9%	3.5%
STATE AID	$1.7	$1.2	$1.7	$3.8	$0.7	($0.9)	($1.8)	$0.1	$0.5	$0.1	$0.3
	31.1%	9.5%	12.1%	24.4%	3.4%	-4.6%	-9.3%	0.7%	3.1%	0.4%	1.7%
FEDERAL REVENUE SHARING	($0.1)	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
	-5.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
FREE CASH	($0.6)	$0.6	$3.0	($1.8)	$6.7	($6.3)	$0.3	$1.4	($2.4)	$0.8	($1.6)
	-17.9%	21.6%	85.0%	-27.0%	139.8%	-54.4%	6.5%	24.3%	-33.9%	17.0%	-29.2%
OTHER AVAIL. FUNDS	$0.2	($0.0)	$0.1	$4.2	$0.2	$1.6	($0.5)	$3.2	($3.4)	$1.3	($0.7)
	70.8%	-1.3%	3.5%	183.4%	3.6%	22.9%	-5.4%	41.0%	-30.8%	16.3%	-8.0%
GENERAL FUND BUDGET TOTAL	($2.4)	$5.8	$12.5	$10.2	$9.0	$2.5	$0.2	$12.2	($1.2)	$7.9	$3.6
	-4.1%	4.7%	9.6%	7.2%	5.9%	1.5%	0.1%	7.4%	-0.7%	4.5%	2.0%
WATER & SEWER ENT FUND (1) (2)	$0.9	$1.1	$1.2	($1.0)	($3.7)	$0.9	$0.8	$0.7	$0.1	$2.3	$1.2
	41.0%	7.2%	7.3%	-5.5%	-21.6%	6.8%	5.8%	4.7%	0.9%	14.4%	6.9%
GOLF COURSE ENT FUND (1)	$0.0	($0.0)	($0.0)	$0.3	($0.1)	($0.2)	$0.2	$0.0	($0.0)	$0.0	$0.0
	0.0%	-3.6%	-6.4%	57.3%	-14.3%	-23.0%	25.3%	5.4%	-2.2%	4.1%	2.3%
RECREATION REVOLVING FUND (1)	$0.0	$0.0	$0.0	($0.0)	$0.2	$0.1	$0.0	$0.1	$0.1	$0.5	$0.0
	0.0%	3.4%	15.8%	-1.2%	42.4%	15.4%	7.4%	17.9%	8.9%	0.2%	0.0%
TOTAL FINANCIAL PLAN	($1.5)	$6.9	$13.7	$9.6	$5.4	$3.3	$1.2	$13.1	($1.0)	$10.6	$5.0
	-2.6%	4.9%	9.3%	6.0%	3.1%	1.9%	0.7%	7.2%	-0.5%	5.5%	2.4%

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

PROPERTY TAX

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

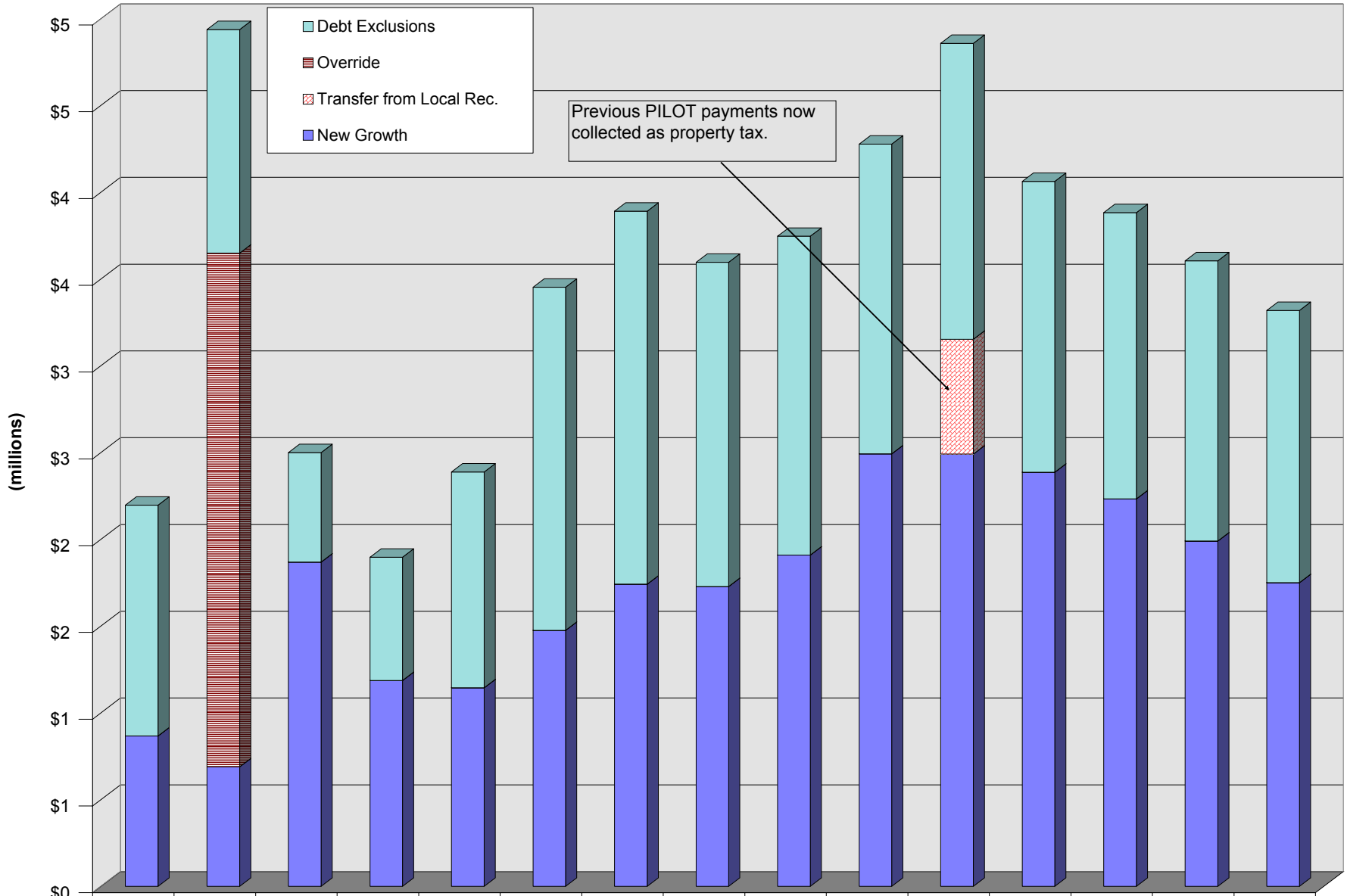
Under the provisions of Proposition 2 1/2, property taxes, in the aggregate, may not exceed 2 1/2% of their "full and fair cash value". This limit is known as the "levy ceiling". In addition, annual levy increases may not exceed 2 1/2% more than the previous year's levy plus the taxes added from any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

Property values and new growth for FY08 are preliminary estimates used to project the levy limit. The FY08 maximum allowable levy is projected to total $134,994,153, representing an increase of $4,917,619 (3.8%) over the FY07 Levy. The figures below detail how the estimated FY08 levy is calculated:

FY07 LEVY LIMIT	$128,463,616
PROP. 2 1/2 INCREASE	$3,211,590
SUB-TOTAL	$131,675,206
NEW GROWTH (est.)	$1,750,000
ESTIMATED FY08 LEVY LIMIT	$133,425,206
DEBT EXCLUSIONS	$4,399,750
STATE SBA REIMBURSEMENTS	($2,830,803)
FY08 TOTAL PROPERTY TAX LEVY	$134,994,153

REVENUE SOURCE	FY2005 ACTUAL	FY2006 ACTUAL	FY2007 BUDGET	FY2007 ESTIMATE	FY2008 BUDGET	BUDGET INCREASE $$	%
Property Tax Levy	119,549,759	121,812,454	130,076,534	130,076,534	134,994,153	4,917,619	3.8%

NEW GROWTH, OVERRIDE, AND DEBT EXCLUSIONS FY94-FY08 (est.)



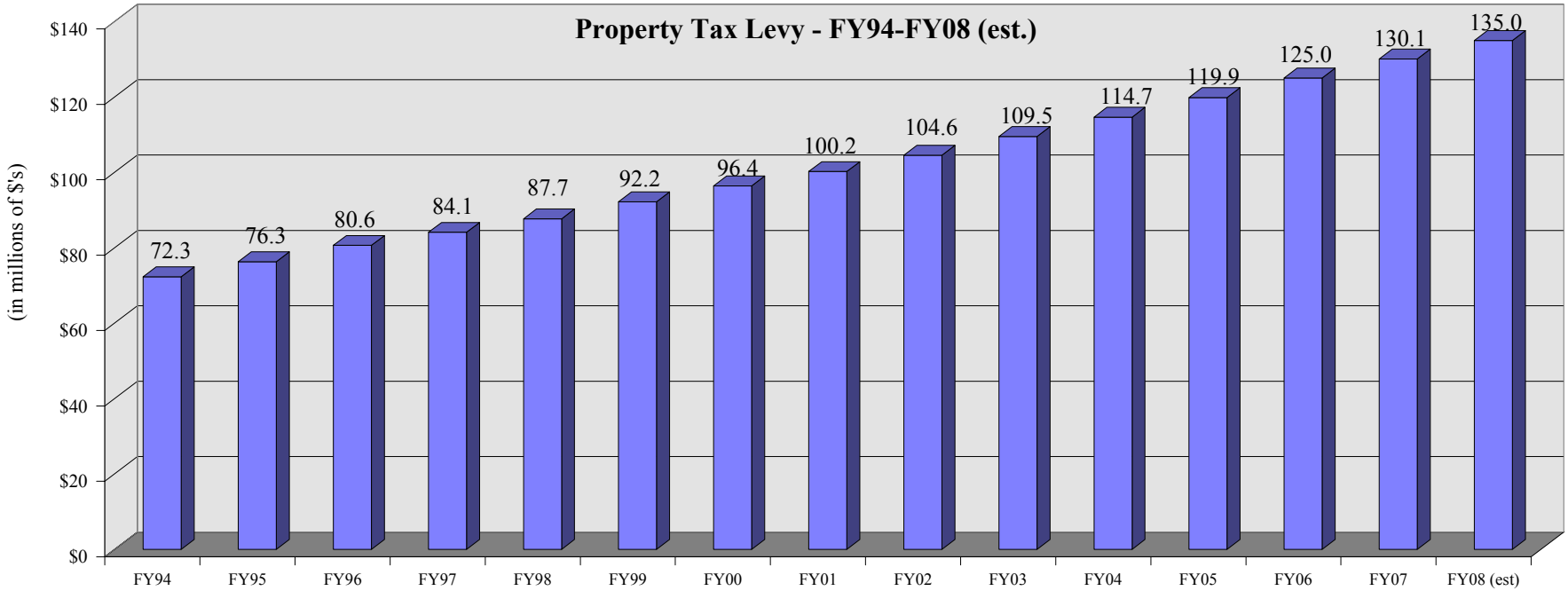
	FY94	FY95	FY96	FY97	FY98	FY99	FY00	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08
Debt Exclusions	1.3294	1.2883	0.6311	0.7101	1.2438	1.977223	2.149	1.868	1.837	1.785	1.705	1.676	1.64873441	1.615	1.569
Override	0	2.96	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer from Local Rec.	0	0	0	0	0	0	0	0	0	0	0.661	0	0	0	0
New Growth	0.867	0.6889	1.8687	1.1866	1.1443	1.475516	1.742	1.728	1.909	2.491979	2.491073	2.386251	2.232945	1.99	1.75

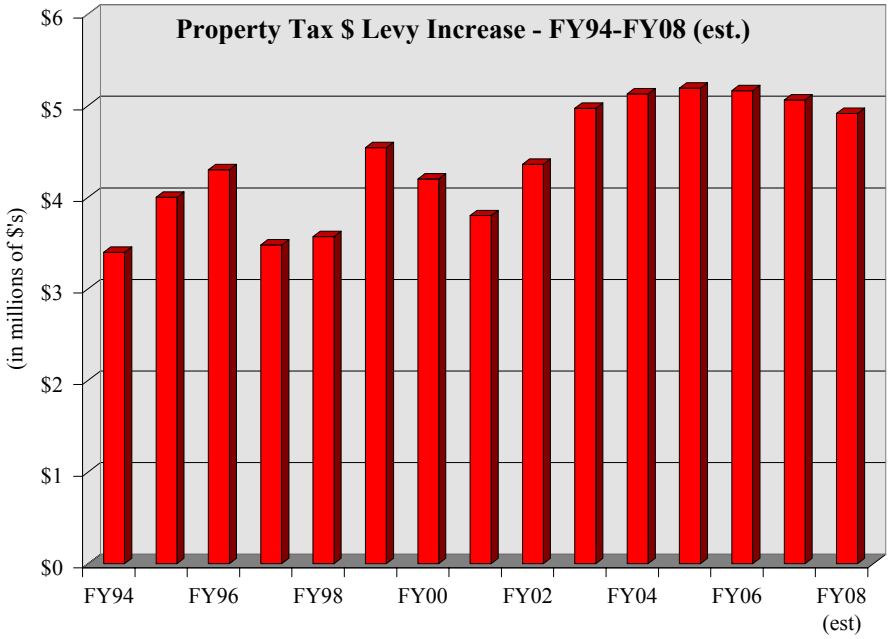
PROPERTY TAXES
COLLECTIONS AND UNPAID BALANCES
FOR FISCAL YEARS ENDED JUNE 30

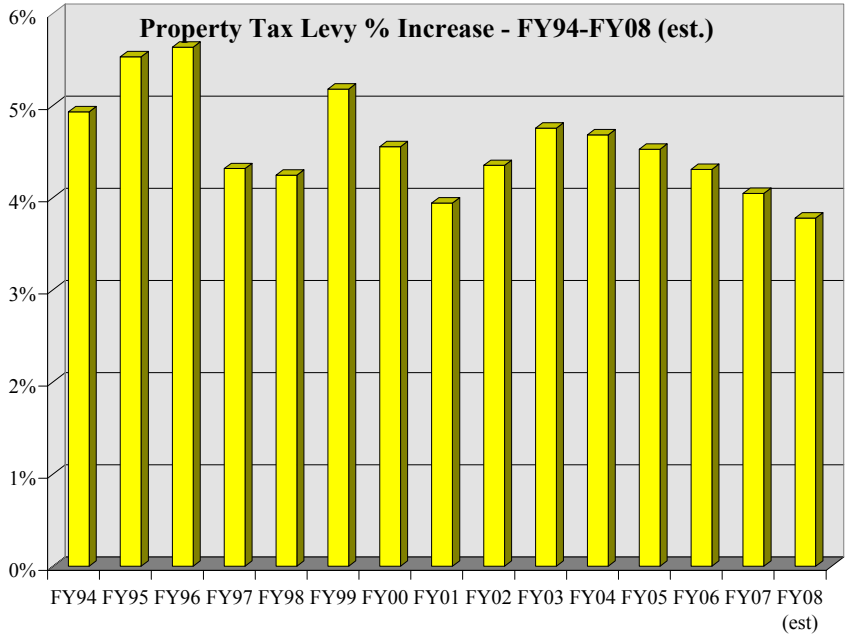
Fiscal Year	Real Estate and Pers. Property Levy	(1) Collections As Of Base Yr End	% As Of Base Yr End	Uncollected Bal As Of Base Yr End	(2) Cumulative Pr Yr Collections Yr End **As Of Dec 31, 2006**	Uncollected Real Estate, Pers. Prop., & Tax Title **As Of Dec 31, 2006**	% Collected As **Of Dec 31, 2006**	(3) Tax Titles / Foreclosures Receivable As of Yr-End
1992	66,069,188	63,091,733	95.5%	2,977,455	2,977,455	0	100.00%	1,388,687
1993	68,820,895	67,169,184	97.6%	1,651,711	1,651,711	0	100.00%	1,521,401
1994	72,293,772	69,529,948	96.2%	2,763,824	2,763,824	0	100.00%	1,410,950
1995	77,700,314	75,817,926	97.6%	1,882,388	1,882,388	0	100.00%	1,203,962
1996	80,893,488	79,015,942	97.7%	1,877,546	1,877,546	0	100.00%	1,832,383
1997	84,086,279	82,401,669	98.0%	1,684,610	1,684,610	0	100.00%	861,700
1998	87,880,687	86,352,738	98.3%	1,527,949	1,527,949	0	100.00%	852,386
1999	92,203,063	91,376,684	99.1%	826,379	826,379	0	100.00%	384,660
2000	96,399,645	95,425,278	99.0%	974,367	974,367	0	100.00%	446,610
2001	100,217,510	99,792,628	99.6%	424,882	424,882	0	100.00%	437,625
2002	104,560,815	104,041,776	99.5%	519,039	371,210	147,829	99.86%	396,040
2003	109,532,058	108,596,481	99.1%	935,577	876,192	59,385	99.95%	545,592
2004	114,660,482	113,242,093	98.8%	1,418,389	1,318,152	100,237	99.91%	657,047
2005	119,871,025	118,861,627	99.2%	1,009,398	792,686	216,711	99.82%	602,897
2006	125,192,168	123,383,654	98.6%	1,808,515	481,703	1,326,812	98.94%	909,734

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 Tax Title balance for that year.
3. Base Year Tax Title Amount.

TOWN OF BROOKLINE FY2008 FINANCING PLAN	FUND: General Fund	REVENUE GROUP: Property Tax SUB-GROUP: Property Tax







ASSESSED VALUE AND TAX BILL HISTORIES

DESCRIPTION	FY97	FY98	FY99	FY00	FY01	FY02	FY03	FY04	FY05	FY06	FY07
Median Single Family Assessed Value	384,450	414,500	451,550	523,050	602,000	667,000	756,750	837,050	903,850	1,017,100	1,023,550
% Change	3.7%	7.8%	8.9%	15.8%	15.1%	10.8%	13.5%	10.6%	8.0%	12.5%	0.6%
Median Two Family Assessed Value	329,050	353,750	387,800	471,200	548,650	592,800	702,000	777,900	837,200	950,000	950,900
% Change	5.1%	7.5%	9.6%	21.5%	16.4%	8.0%	18.4%	10.8%	7.6%	13.5%	0.1%
Median Three Family Assessed Value	348,750	375,300	418,700	491,100	577,400	624,800	786,500	870,250	931,150	1,088,000	1,102,900
% Change	8.9%	7.6%	11.6%	17.3%	17.6%	8.2%	25.9%	10.6%	7.0%	16.8%	1.4%
Median Condo Assessed Value	146,800	158,400	172,200	198,500	231,300	257,000	322,200	346,900	373,700	411,400	424,800
% Change	5.8%	7.9%	8.7%	15.3%	16.5%	11.1%	25.4%	7.7%	7.7%	10.1%	3.3%
Median Commercial Assessed Value	394,000	388,000	399,000	499,000	547,000	655,700	738,400	790,100	875,000	943,500	914,300
% Change	12.9%	-1.5%	2.8%	25.1%	9.6%	19.9%	12.6%	7.0%	10.7%	7.8%	-3.1%
Median Single Family Tax Bill	5,861	6,121	6,432	6,522	6,809	7,247	7,057	7,412	7,716	8,137	8,341
% Change	1.8%	4.4%	5.1%	1.4%	4.4%	6.4%	-2.6%	5.0%	4.1%	5.5%	2.5%
Median Two Family Tax Bill	4,857	5,055	5,354	5,753	6,091	6,290	6,443	6,783	7,034	7,497	7,634
% Change	3.5%	4.1%	5.9%	7.5%	5.9%	3.3%	2.4%	5.3%	3.7%	6.6%	1.8%
Median Three Family Tax Bill	5,214	5,433	5,877	6,049	6,478	6,703	7,391	7,765	7,995	8,815	9,113
% Change	8.1%	4.2%	8.2%	2.9%	7.1%	3.5%	10.3%	5.1%	3.0%	10.2%	3.4%
Median Condo Tax Bill	1,552	1,626	1,708	1,709	1,820	1,958	2,186	2,202	2,292	2,353	2,515
% Change	4.8%	4.8%	5.0%	0.1%	6.5%	7.6%	11.6%	0.7%	4.1%	2.6%	6.9%
Median Commercial Tax Bill	10,807	11,171	11,132	12,235	12,100	13,816	13,424	13,637	14,534	14,587	14,519
% Change	13.2%	3.4%	-0.3%	9.9%	-1.1%	14.2%	-2.8%	1.6%	6.6%	0.4%	-0.5%
Residential Tax Rate (per $1,000 of value)	18.13	17.55	16.91	14.83	13.46	12.90	11.21	10.63	10.23	9.55	9.73
Commercial Tax Rate (per $1,000 of value)	27.43	28.79	27.90	24.52	22.12	21.07	18.18	17.26	16.61	15.46	15.88

LOCAL RECEIPTS SUMMARY

Local Receipts, estimated to add $21.2 million to the Town's revenue stream, represent 11.4% of total General Fund revenues. They include motor vehicle excise, fees, fines, charges for licenses and permits, violations, investment earnings, and other similar non-tax type items. These items are reviewed by departments to ensure that they continue to cover their fair share of the related administrative costs and are in accordance with the policies adopted by the respective oversight boards and commissions. The projected increase of $709,871 (3.5%) over FY07 is due primarily to the following:

1.) **General Government** - increases $392,500 (14.1%) due primarily to Building Permits ($400,000, 21.1%).

2.) **Departmental and Other** - increases $166,000 (7.4%) to $2.4 million because of the Hotel / Motel Excise Tax ($80,000, 11.9%), the Cable Television Franchise Fee, ($55,000, 13.3%), Parking Fees ($16,000, 4.9%), and Library Fines ($15,000, 15.8%).

3.) **Interest Income** - as a result of 13 cuts in the interest rate between January, 2001 and June, 2003, the amount of interest the Town earned on its investments had been dramatically reduced. This trend began to change when the Federal Reserve started increasing interest rates: since June, 2004, the Federal Reserve increased rates 17 times, from 1% to 5.25%. Since the Town will be earning more, the FY08 estimate is $2.7 million, an amount that is $102,071 (3.9%) greater than FY07.

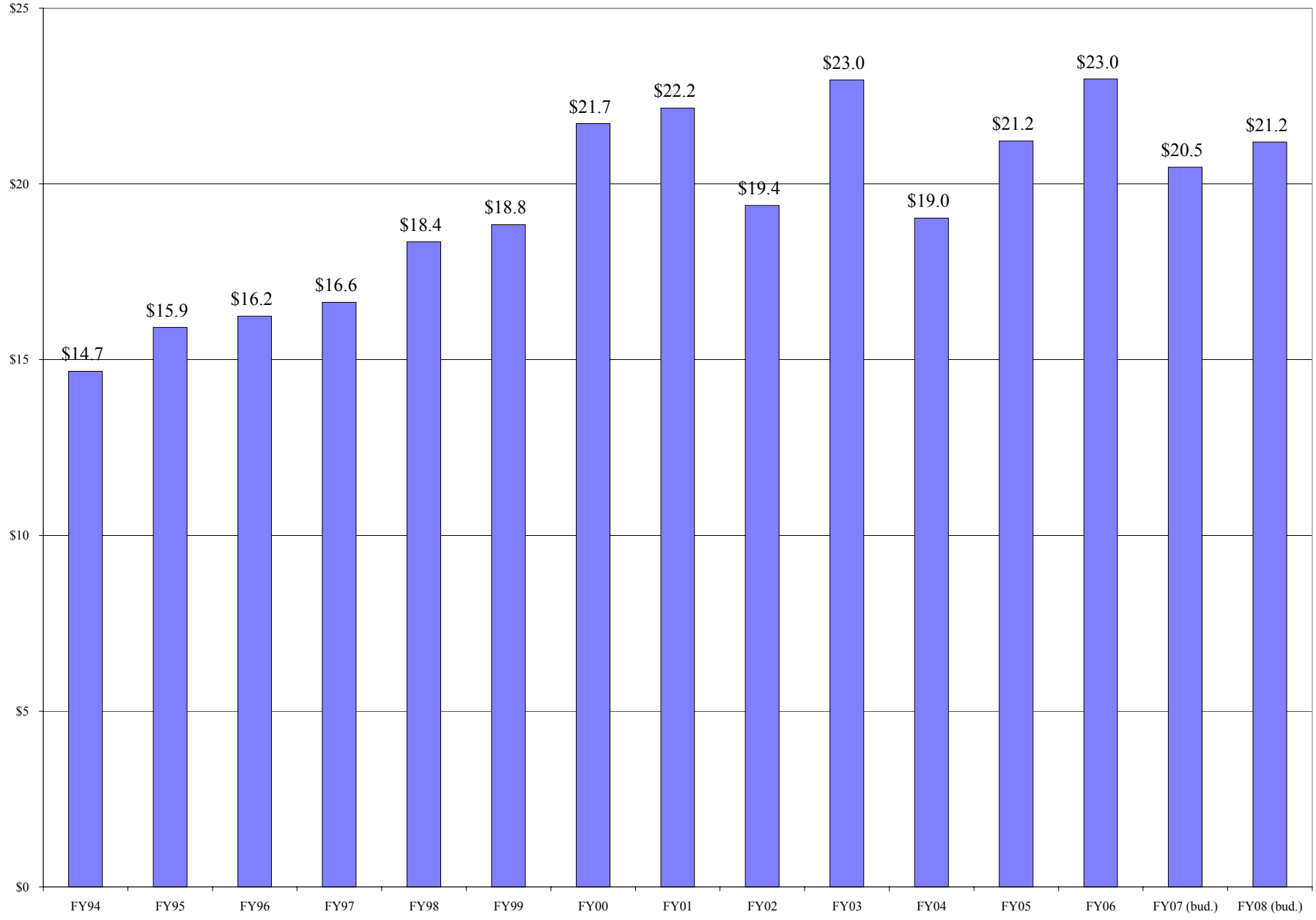
4.) **Motor Vehicle Excise (MVE)** - increases $100,000 (1.9%) to $5.35 million.

5.) **Parking and Court Fines** - decrease $100,000 (2.5%) to $3.9 million.

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

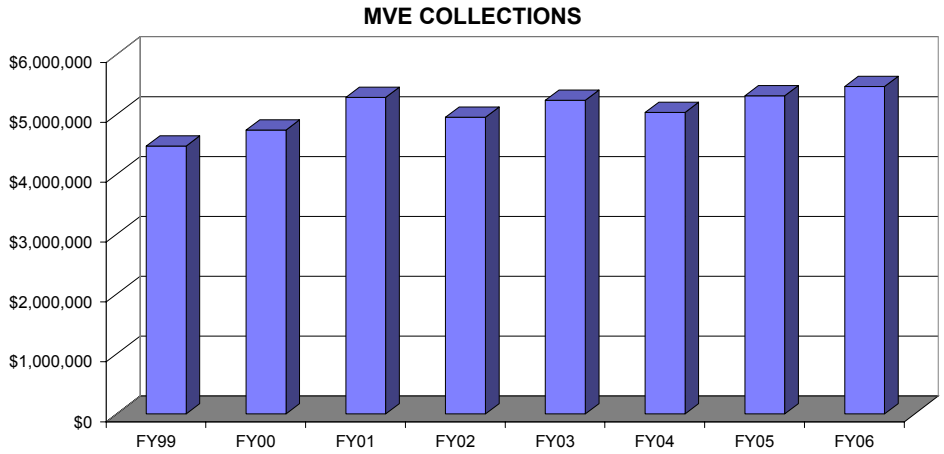
REVENUE SOURCE	FY2005 ACTUAL	FY2006 ACTUAL	FY2007 BUDGET	FY2007 ESTIMATE	FY2008 BUDGET	BUDGET INCREASE $$	%
Motor Vehicle Excise	5,314,315	5,468,444	5,250,000	5,250,000	5,350,000	100,000	1.9%
Licenses and Permits	773,208	901,641	809,500	839,300	839,300	29,800	3.7%
Parking and Court Fines	4,127,095	4,263,962	4,000,000	3,900,000	3,900,000	(100,000)	-2.5%
General Government	3,411,507	3,911,939	2,779,500	3,791,500	3,172,000	392,500	14.1%
Recreation	432,915	362,446	0	0	0	0	-
Interest Income	1,617,681	2,585,036	2,616,929	2,910,000	2,719,000	102,071	3.9%
In Lieu of Tax Payments	1,009,139	763,359	679,300	679,300	648,800	(30,500)	-4.5%
Refuse Fees	2,164,841	2,257,936	2,100,000	2,150,000	2,150,000	50,000	2.4%
Departmental and Other	2,378,923	2,471,346	2,242,000	2,385,000	2,408,000	166,000	7.4%
Total	21,229,625	22,986,108	20,477,229	21,905,100	21,187,100	709,871	3.5%

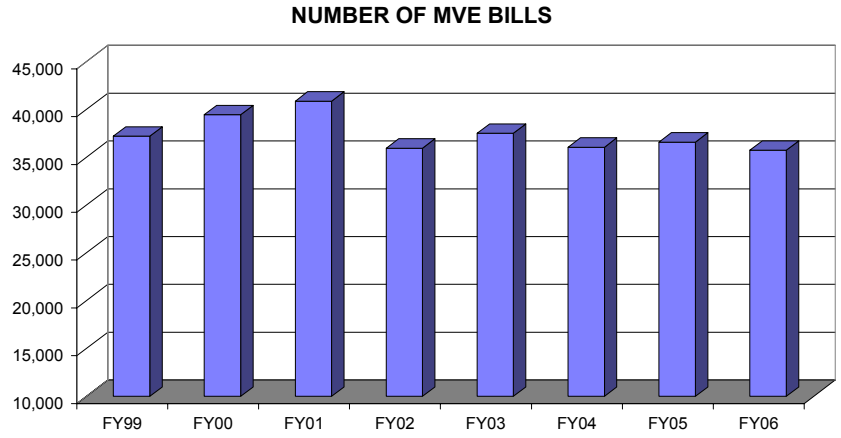
15-YEAR LOCAL RECEIPT HISTORY (in millions)

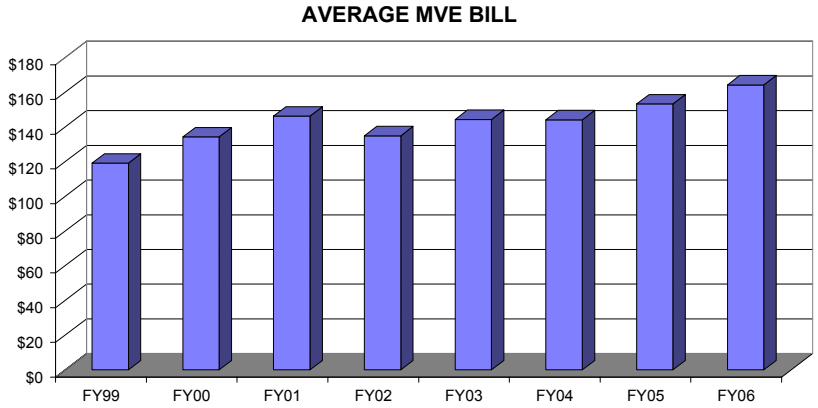


MOTOR VEHICLE EXCISE

State law establishes the Motor Vehicle Excise (MVE) tax rate. Proposition 2 1/2 set the rate of $25 per $1,000 in automobile value. In the first year of ownership, the rate of $25 per $1,000 is assessed on 90% of the value of the vehicle; in year two, it is 60%; in year three, it is 40%; in year four, it is 25%; and in year five and thereafter, it is 10%. The actual billings are prepared by the Registry of Motor Vehicles (RMV) and then turned over to the Town for printing, distribution, and collection. The MVE tax is the Town's largest local receipt source and is expected to generate $5.35 million in FY08, an amount that is $100,000 (1.9%) greater than the FY07 estimate.







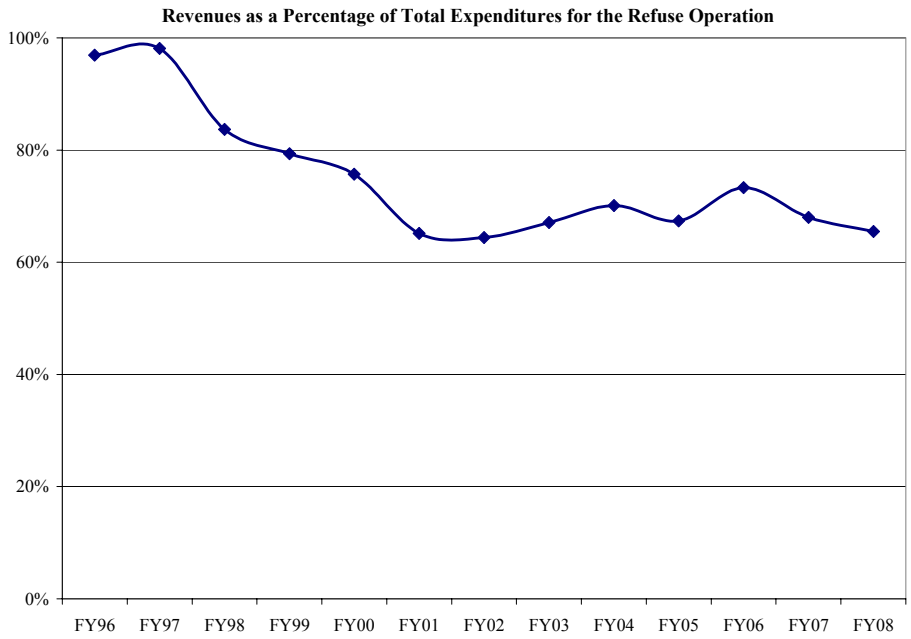
REVENUE SOURCE	FY2005 ACTUAL	FY2006 ACTUAL	FY2007 BUDGET	FY2007 ESTIMATE	FY2008 BUDGET	BUDGET INCREASE $$	%
Motor Vehicle Excise	5,314,315	5,468,444	5,250,000	5,250,000	5,350,000	100,000	1.9%

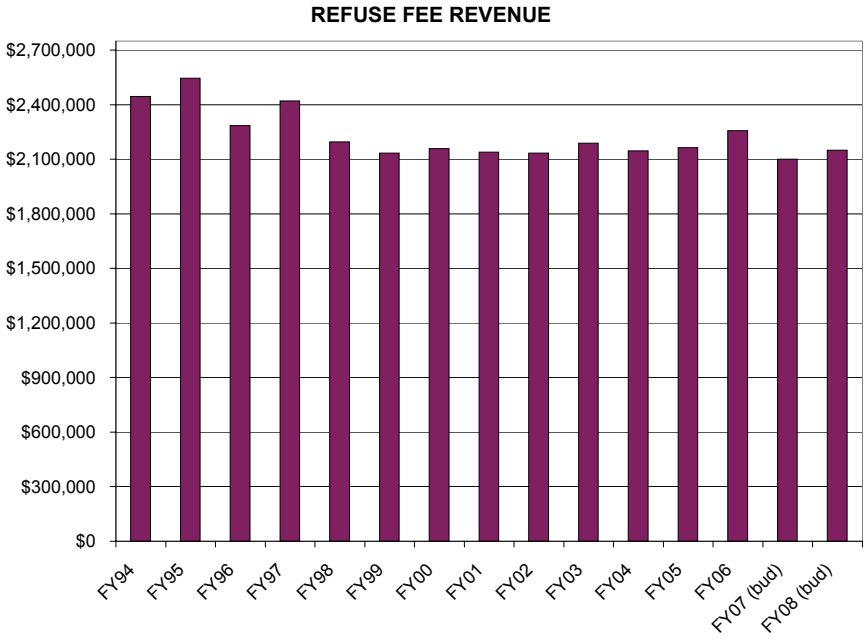
REFUSE FEE

For FY08, the Refuse Fee is assumed to remain level at $165 per annum. This should generate $2,115,000 from residential collections and $35,000 from commercial collections, for a total of $2.15 million. The Residential Refuse Fee was first instituted in FY89 when the Town was faced with a 300% increase in refuse disposal costs. The fee was set at $150 per dwelling unit and has changed since then as follows:

FY89-FY91	FY92	FY93-FY94	FY95-FY07	FY08 est.
$150	$175	$200	$165	$165

The Proposition 2 1/2 override of 1994 included restoring a portion of the fee back to the tax levy. The amount of $460,000 was added to the override and reduced from refuse fee revenue, resulting in a fee reduction from $200 to $165. The fee revenue covers approximately two-thirds of the service costs. The below left graph shows how the level of expenses covered by the refuse fee has declined since 1996, meaning the property tax subsidy has increased.



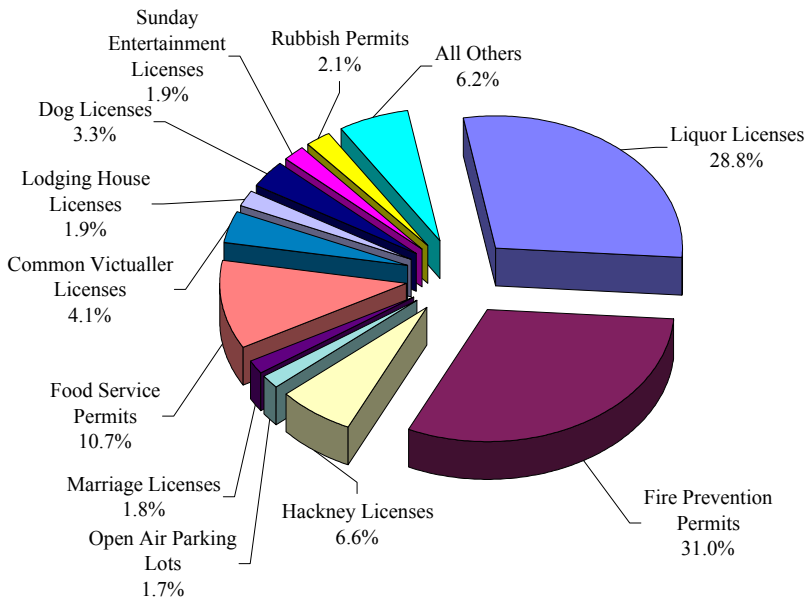


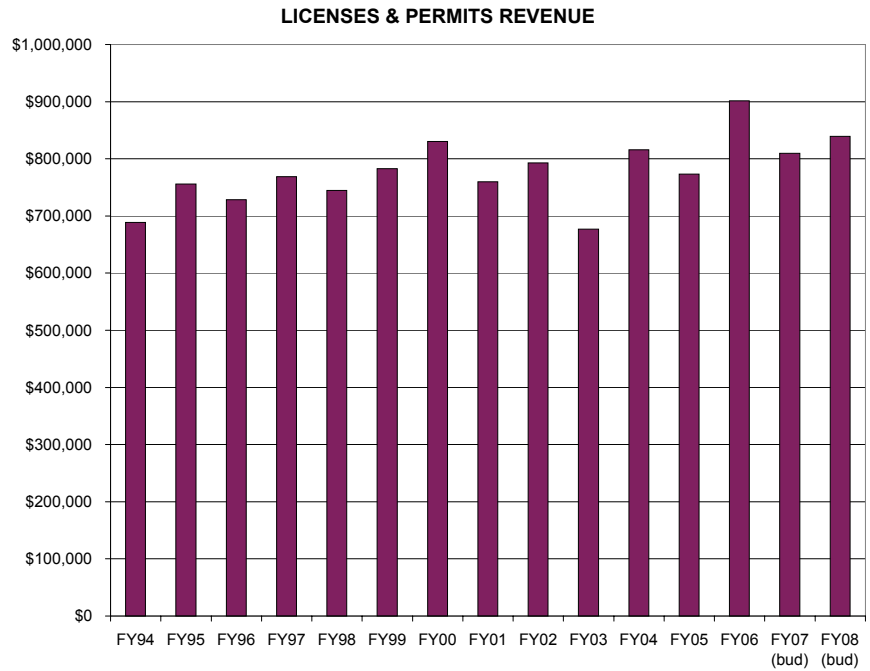
REVENUE SOURCE	FY2005 ACTUAL	FY2006 ACTUAL	FY2007 BUDGET	FY2007 ESTIMATE	FY2008 BUDGET	BUDGET INCREASE $$	%
Refuse Fee	2,164,841	2,257,936	2,100,000	2,150,000	2,150,000	50,000	2.4%

LICENSES AND PERMITS

The majority of the revenue from Licenses and Permits is derived from fire prevention permits, liquor licenses, and licenses from a variety of food establishments. For FY08, revenues from this category are expected to total $839,300, an increase $29,800 (3.7%) from FY07 levels. Of the increase, $11,100 is due to an increase in the estimate for Massage permits, which is under the "All Others" category.

FY08 LICENSES/PERMITS REVENUE



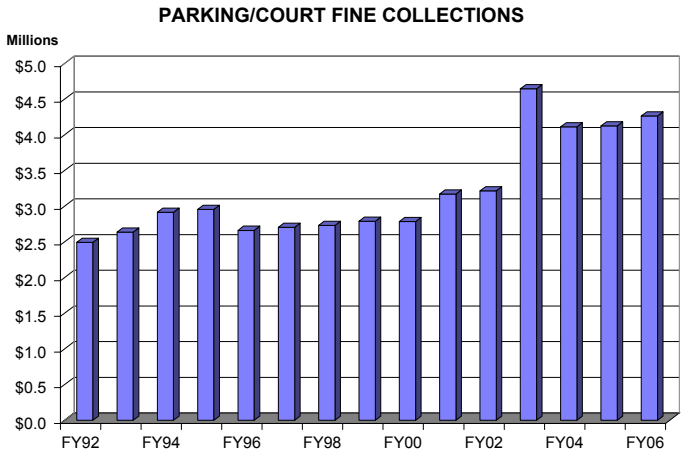


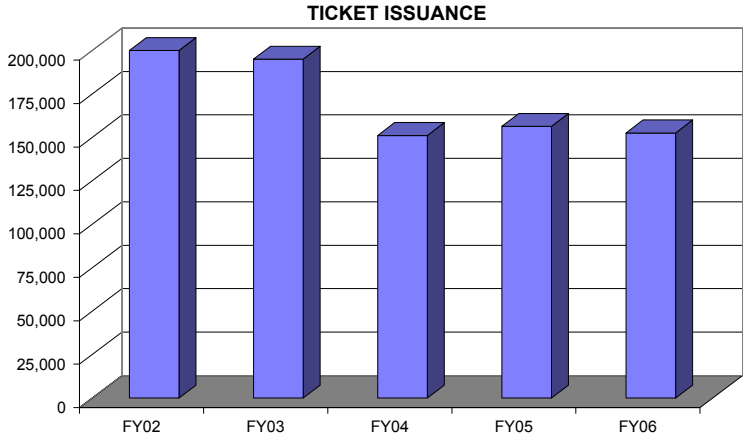
REVENUE SOURCE	FY2005 ACTUAL	FY2006 ACTUAL	FY2007 BUDGET	FY2007 ESTIMATE	FY2008 BUDGET	BUDGET INCREASE $$	%
Liquor Licenses	249,670	267,065	241,500	241,500	241,500	0	0.0%
Fire Prevention Permits	175,650	287,246	260,000	260,000	260,000	0	0.0%
Hackney Licenses	53,082	53,500	55,000	55,000	55,000	0	0.0%
Open Air Parking Lots	14,565	14,465	12,000	14,000	14,000	2,000	16.7%
Marriage Licenses	19,095	15,390	15,000	15,000	15,000	0	0.0%
Food Service Permits	91,752	93,400	82,000	90,000	90,000	8,000	9.8%
Common Victualler Licenses	33,950	34,850	32,000	34,000	34,000	2,000	6.3%
Lodging House Licenses	15,670	16,170	16,500	16,000	16,000	(500)	-3.0%
Dog Licenses	29,476	29,157	25,500	28,000	28,000	2,500	9.8%
Sunday Entertainment Licenses	19,375	16,875	15,000	16,000	16,000	1,000	6.7%
Rubbish Permits	17,350	19,820	17,100	17,500	17,500	400	2.3%
All Others	53,573	53,703	37,900	52,300	52,300	14,400	38.0%
Totals	773,208	901,641	809,500	839,300	839,300	29,800	3.7%

PARKING AND COURT FINES

Parking and Court Fines are the second largest local receipt of the Town. Approximately two-thirds of the revenue is derived from parking tickets for expired meters and violation of the Town's overnight parking ban. In September of 2002, the Board of Selectmen increased the fines for certain parking violations. This was made possible by the passage of Home Rule legislation, approved by the 2001 Annual Town Meeting and signed into law in November, 2001 after approval by the Legislature and Governor. This legislation allowed the Board of Selectmen to raise parking violations to a maximum of $50. The adopted fine schedule is found below.

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





While there is a significantly higher amount of parking fine revenue being collected than prior to the fine increase (the $3.9 million estimate is $1.2 million, or nearly 50%, higher than the average annual collections prior to the fine increase), there has been a decrease since the FY03 peak. In FY04, there were 44,000 fewer tickets written, resulting in a decrease of $533,000. In FY06, the number of tickets issued decreased by 3,700 (2.4%) to 153,000. The graph to the above right shows fine revenue since FY92 while the graph immediately to the right shows the number of tickets issued annually.

Through the first half of FY07, there was a 6% decrease in the number of tickets issued. As a result, the estimate for FY07 has been reduced to $3.9 million. That amount is carried forward to FY08, resulting in a decrease of $100,000, or 2.5%.

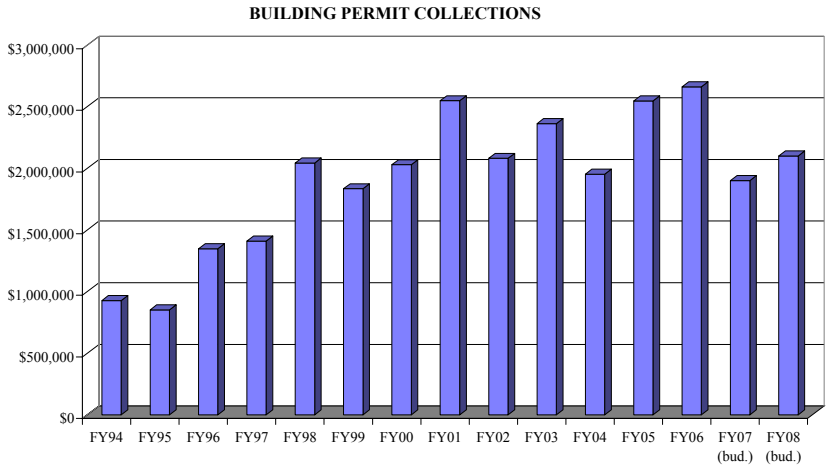
REVENUE SOURCE	FY2005 ACTUAL	FY2006 ACTUAL	FY2007 BUDGET	FY2007 ESTIMATE	FY2008 BUDGET	BUDGET INCREASE $$	%
Parking and Court Fines	4,127,095	4,263,962	4,000,000	3,900,000	3,900,000	(100,000)	-2.5%

GENERAL GOVERNMENT

Revenues derived from this category are expected to increase over the amount budgeted for FY07 by $392,500 (14.1%) due primarily to Building Permits, which are estimated to increase $400,000 (21.1%). As shown in the graph below, Building Permit collections remained relatively flat in FY94 and FY95 due to the economic climate. A sharp increase was realized in FY96, and construction demand continued to escalate from FY97 through FY01. In FY02, a sizeable decrease was realized ($467,000, 18%), an indication of the weakened economy. While there was an increase in FY03 ($280,000, 14%), it proved to be a one-year blip, as the amount collected during FY04 was significantly less than in FY03 ($410,000 less, or 17%). In FY05, it realized a sizeable increase, followed by a small increase in FY06. This is all proof of the volatile nature of this revenue source. The estimate for FY08 is $2.3 million, an increase of $400,000, or 21.1%.

Collector's Fees, which consist primarily of Municipal Lien Certificates (MLC's) and Tailings, are expected to decrease $10,000 (6.3%) while Town Clerk Fees, including fees for records and certified copies, are also expected to decrease $10,000 (11.8%). The Property Rental payments decrease since the ground lease agreement between the Town and the developer of Parcel B-2B has expired. The only rental revenue coming to the Town now is the $7,000 paid by the Town's ambulance provider for space at Fire Station #7.

The Medicare Part D Subsidy is an outcome of the Medicare Prescription Drug Improvement and Modernization Act of 2003, which added a prescription drug coverage component for seniors. The subsidy serves as an incentive for those employers that currently offer prescription drug coverage to its retirees to continue to offer the coverage. In order to qualify for the subsidy, an employer sponsored drug plan must demonstrate that it offers benefits at least as generous as the standard Part D benefits by satisfying an actuarial equivalence test. The Town meets this requirement. The estimate for FY08 is $390,000, an increase of $15,000 (4%).



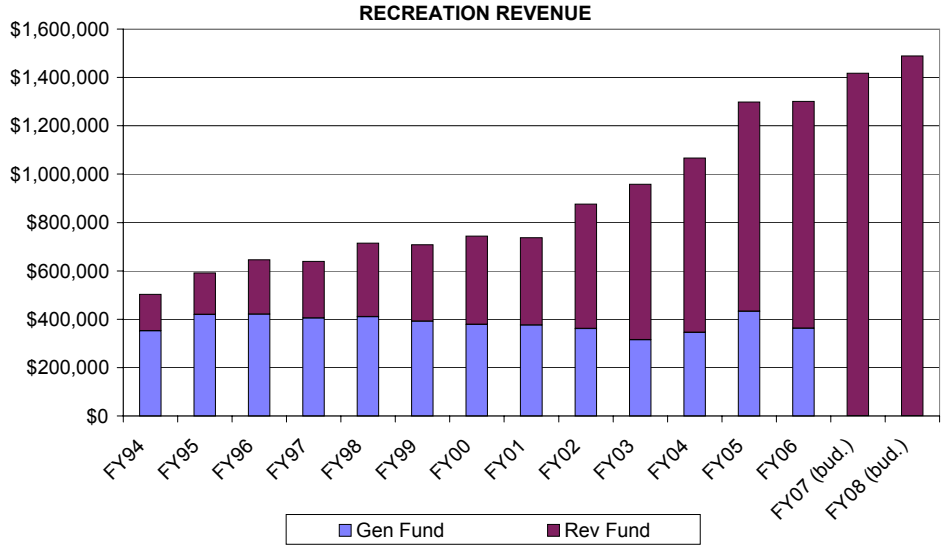
Legal Damage Recovery revenue results from certain legal actions undertaken by the Town. The amounts collected vary greatly year to year because they are derived from unpredictable events that are the basis for the Town's recoveries. Plan Design Review fees are charged by the Building Department when a project requires approval from the Zoning Board of Appeals (ZBA). That budget is increased $5,000 (11.1%) for FY08. The Benefits Reimbursement item consists primarily of reimbursements from the School Department for employees who have benefits and are paid from special revenue funds, in addition to COBRA fees and reimbursements for those Town employees paid for from CDBG funds. That budget is increased $8,000 (5.8%). The All Others category is comprised of Board of Appeals fees, fees for copying documents of various departments, and many one-time reimbursements for miscellaneous expenditures. The budget for those are increased $7,500 (17.6%) for FY08.

REVENUE SOURCE	FY2005 ACTUAL	FY2006 ACTUAL	FY2007 BUDGET	FY2007 ESTIMATE	FY2008 BUDGET	BUDGET INCREASE $$	%
Building Permits and Inspections	2,630,566	2,660,513	1,900,000	2,400,000	2,300,000	400,000	21.1%
Legal Damage Recovery	0	631,477	5,000	5,000	5,000	0	0.0%
Town Clerk's Fees	88,555	75,568	85,000	75,000	75,000	(10,000)	-11.8%
Collector's Fees	336,618	187,709	160,000	150,000	150,000	(10,000)	-6.3%
Plan Design Review	55,475	57,785	45,000	50,000	50,000	5,000	11.1%
Property Rental Payments	37,000	37,000	30,000	7,000	7,000	(23,000)	-76.7%
Medicare Part D Subsidy	0	0	375,000	375,000	390,000	15,000	4.0%
Benefits Reimbursement	61,167	155,033	137,000	137,000	145,000	8,000	5.8%
All Others	202,126	106,853	42,500	592,500	50,000	7,500	17.6%
Totals	3,411,507	3,911,939	2,779,500	3,791,500	3,172,000	392,500	14.1%

RECREATION

The Recreation Department charges user fees for its programs in order to generate revenue and cover costs associated with those programs. Prior to FY07, the Department's revenue was either deposited in the General Fund or in the Recreation Revolving Fund. Commencing in FY07, all Recreation Department revenue is deposited in 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 as opposed to the 1% ceiling imposed by Chapter 44, Sec. 53E1/2 of Massachusetts General Laws. See page III-36 for a description of the Recreation Department's Revolving Fund.

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



REVENUE SOURCE	FY2005 ACTUAL	FY2006 ACTUAL	FY2007 BUDGET	FY2007 ESTIMATE	FY2008 BUDGET	BUDGET INCREASE $$	%
Swimming	98,553	93,770	0	0	0	0	
Summer Day Camps	243,778	157,354	0	0	0	0	
Tennis	29,267	26,893	0	0	0	0	
Physical Education Facility	2,546	3,148	0	0	0	0	
Skating	30,266	33,066	0	0	0	0	
Picnic Charges	22,395	33,120	0	0	0	0	
Other	6,110	15,095	0	0	0	0	
Totals	432,915	362,446	0	0	0	0	

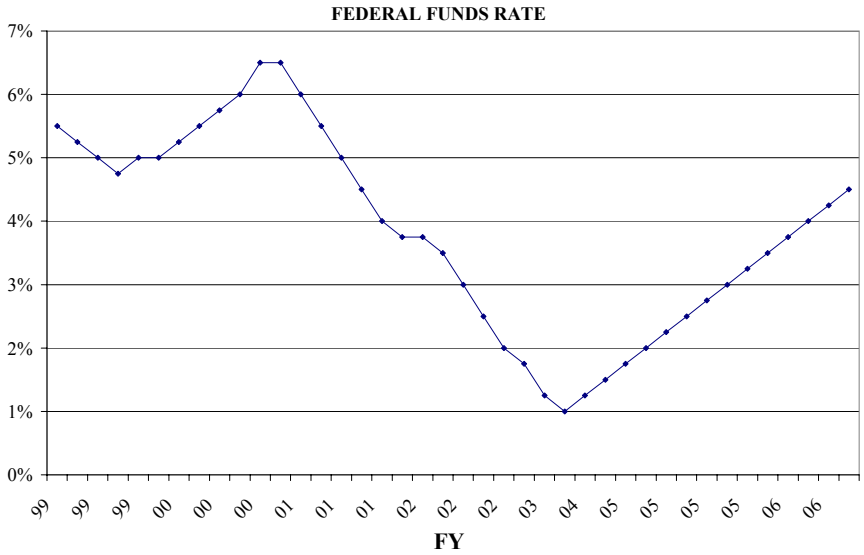
INTEREST INCOME

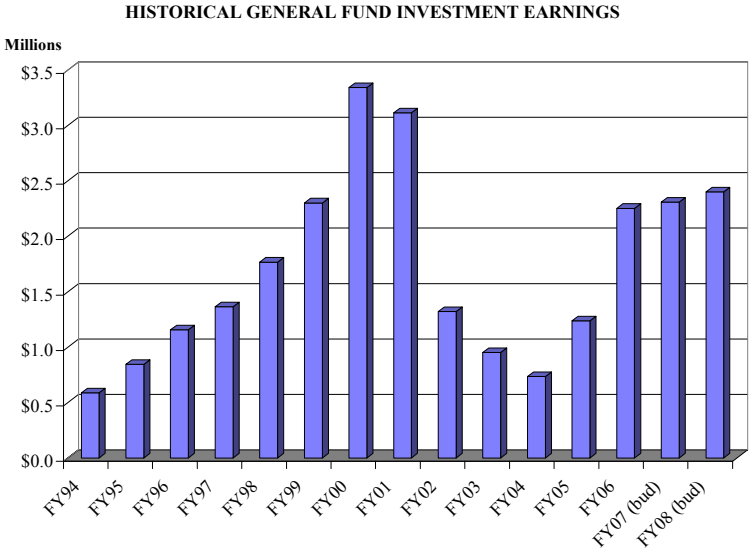
The Town Treasurer regularly invests any cash not required for current disbursements. The interest earned from these investments is credited to the Interst Income account. The amount of investment income earned in any given year is dependent upon a number of variables, the most important of which are:

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

Investment income accounted for more than 85% of the interest income earned in FY06. The other significant source of interest is from payments made by delinquent taxpayers.

The estimate for interest earned on investments for FY08 is $2.4 million, which represents an increase of $93,071 (4%). Between January, 2001 and June, 2003, the Federal Reserve lowered the Federal Funds Rate 13 times, from 6.5% to 1%. Since funds available for investment in FY04 were earning approximately 1% (compared to 5% - 6.5% in FY00; 3.75% · 6.5% in FY01; 1.75% - 3.75% in FY02; and 1% - 1.25% in FY03), actual earnings were well below the levels realized during FY's 00-02. From FY00 to FY04, there was a drop of $2.6 million, or 78%. Since June, 2004, the Federal Reserve has increased rates 17 times, bringing the rate to 5.25%. Therefore, the estimate for interest on investments for FY08 can be increased. The two graphs below show the drop and subsequent increase in the Federal Funds rate (left) and the historical Investment Income earnings (right).





The amount budgeted in FY08 for interest earned from delinquent taxpayers is increased $9,000 (2.9%) to $319,000.

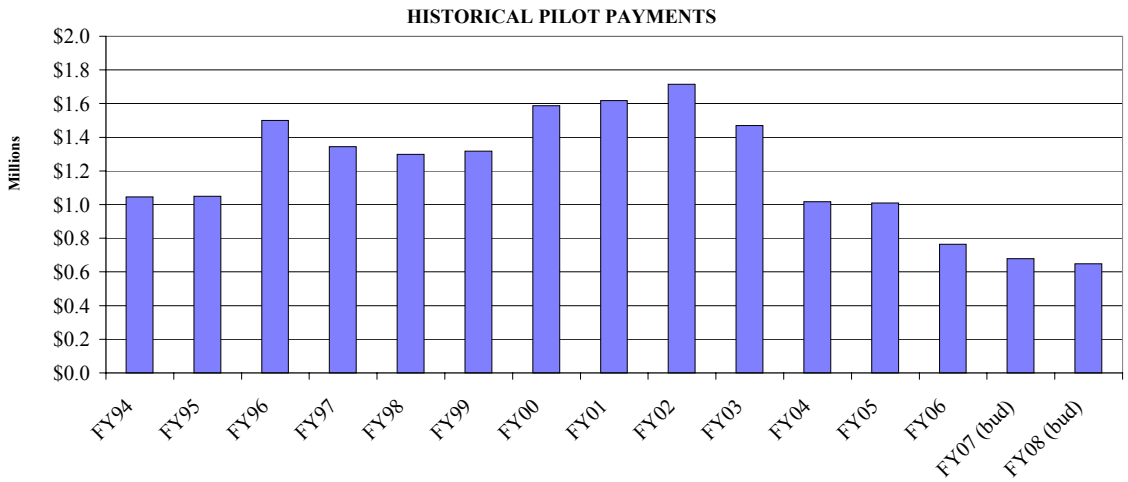
REVENUE SOURCE	FY2005 ACTUAL	FY2006 ACTUAL	FY2007 BUDGET	FY2007 ESTIMATE	FY2008 BUDGET	BUDGET INCREASE $$	%
Interest Income	1,236,663	2,251,178	2,306,929	2,600,000	2,400,000	93,071	4.0%
Delinquent Tax Interest	381,018	333,858	310,000	310,000	319,000	9,000	2.9%
Totals	1,617,681	2,585,036	2,616,929	2,910,000	2,719,000	102,071	3.9%

PAYMENTS IN LIEU OF TAXES

Payments In lieu of Taxes (PILOTs) are made to the Town by the Brookline Housing Authority (BHA) and corporations that have entered into a State authorized agreement, known as Chapter 121A agreements. Under the provisions of Chapter 121A, a community may enter into an agreement with a developer, under certain conditions, to pay a percentage of their income from a project rather than pay property taxes. The Town has agreements on two Chapter 121A properties that call for payments of a percentage of gross income varying from 10% to 16.5%. This payment is subject to a minimum and maximum amount set by state law. The minimum payment is $10.00 per thousand of property value, plus 5% of gross income for the project. A portion of the minimum payment is considered an excise tax and is paid to the State and then turned over to the Town. The difference between the excise tax portion and the total payment (based on 10% to 16.5% of gross income) is directly billed and collected by the Town. The Ch. 121A agreements, along with their estimated FY08 PILOT payment, are as follows: $110,000 for 1371 Beacon St. (Beacon Park Associates) and $410,000 for 55 Village Way, for a total of $520,000.

Total in lieu of tax payments are estimated to yield $648,800 for FY08, a decrease of $30,500 (4.5%). The decline between FY07 and FY08 is the result of the renegotiated PILOT agreement with the BHA. There had been a longstanding agreement with the BHA to base a major portion of the Housing Authority's payment upon a percentage of its expenses. During FY05, the Town and BHA concluded negotiations to adjust the PILOT down to the levels that other communities receive for state-subsidized housing units.

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



REVENUE SOURCE	FY2005 ACTUAL	FY2006 ACTUAL	FY2007 BUDGET	FY2007 ESTIMATE	FY2008 BUDGET	BUDGET INCREASE $$	%
Chapter 121A Projects	777,573	608,406	520,000	520,000	520,000	0	0.0%
Brookline Housing Authority	176,120	129,805	133,800	133,800	103,800	(30,000)	-22.4%
Other	55,446	25,148	25,500	25,500	25,000	(500)	-2.0%
Totals	1,009,139	763,359	679,300	679,300	648,800	(30,500)	-4.5%

DEPARTMENTAL AND OTHER

All other local receipt sources combined are expected to total $2.4 million, an amount that is $166,000 (7.4%) above the FY07 budgeted amount. This is due to four revenue sources:

1. Hotel/Motel Excise - this revenue source is a 4% tax on gross receipts from room rentals of hotels and motels. It is estimated to increase $80,000 (11.9%) to $750,000, an amount that includes the excise taxes from both hotels in town.

2. Cable Television Franchise Fee - this is a 3% tax on the gross receipts of the local cable television companies. It is estimated to increase $55,000 (13.3%) to $470,000 because of previous experience and the fact that the fee is based upon gross receipts of the companies.

3. Parking Fees - these fees include revenues from overnight parking permits, municipal parking space rentals, and rental vehicle lease surcharges. They are expected to increase $16,000 (4.9%) to $345,500.

4. Library - these consist of overdue fines and miscellaneous fees and are increased $15,000 (15.8%) to $110,000.

The remaining revenue sources in this category are:

- Public Safety Fees - these include Towing Fees and Firearms Licenses and are increased $2,000 (2.1%) to $97,000.
- Health and Sanitation - these fees, which include Tobacco and Asbestos Fees, are collected by the Health Department. They are level-funded at $50,000.
- Public Works Fees - these consist primarily of street cutting permits, which are expected to decline in FY08.
- Recycling - this comes from the Town's recycling contract. Entered into in September of 2005, the contract guarantees the Town a minimum of $10 per ton for recycled paper. Based upon the historical tonnage and the price received for paper, the FY08 estimate is $108,000.
- Credit Card Convenience Fees - this is derived from the $2 convenience fee charged to users of the On-Line Parking Ticket Payment application. (The $2 fee is added to the fine amount in an effort to fully recover the costs of the application.) This is level-funded at $45,000.
- Schools (Medicaid Reimbursement) - this is the Federal Medicaid reimbursement for medical services provided to qualified Brookline special education students. It is level-funded at $215,000.
- Detail Surcharge - this represents the 10% surcharge imposed on private police detail rates, the maximum percentage allowed under Massachusetts General Law, Chapter 44, Section 53C. It is level-funded at $135,000.
- Pension Reimbursement - this includes the annual reimbursement from the State for cost of living adjustments (COLA's) for Brookline's non-contributory retirees, along with reimbursements from other Massachusetts pension systems for retirees who worked in other municipalities at some time during their career. As the number of non-contributory retirees declines, so too will the reimbursement. An overpayment by the State for the past several years will result in this category being reduced to $0 for the next few years.

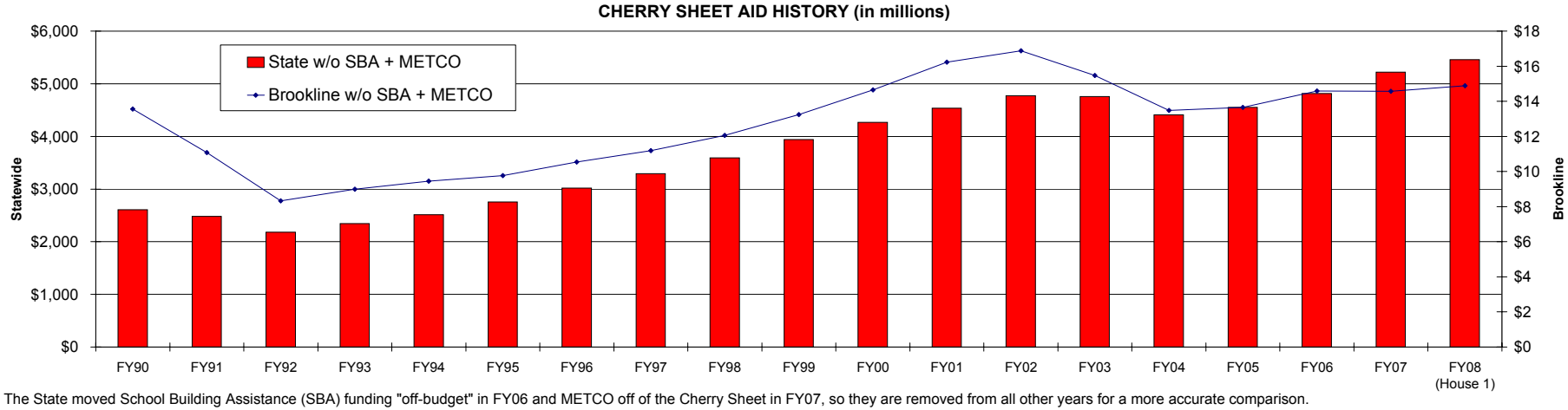
REVENUE SOURCE	FY2005 ACTUAL	FY2006 ACTUAL	FY2007 BUDGET	FY2007 ESTIMATE	FY2008 BUDGET	BUDGET INCREASE $$	%
Public Safety	80,272	103,209	95,000	97,000	97,000	2,000	2.1%
Health and Sanitation	57,577	51,166	50,000	50,000	50,000	0	0.0%
Public Works	96,569	85,801	84,500	82,500	82,500	(2,000)	-2.4%
Recycling	0	135,949	108,000	140,000	108,000	0	0.0%
Parking Fees	418,872	359,060	329,500	345,500	345,500	16,000	4.9%
Credit Card Convenience Fees	32,250	39,310	45,000	45,000	45,000	0	0.0%
Schools (Medicaid Reimbursement)	321,697	234,346	215,000	215,000	215,000	0	0.0%
Library	112,900	116,919	95,000	110,000	110,000	15,000	15.8%
Detail Surcharges	126,192	131,909	135,000	135,000	135,000	0	0.0%
Hotel/Motel Excise	681,127	732,178	670,000	750,000	750,000	80,000	11.9%
Cable TV Franchise	433,027	471,069	415,000	415,000	470,000	55,000	13.3%
Pension Reimbursement	18,441	10,430	0	0	0	0	-
Totals	2,378,923	2,471,346	2,242,000	2,385,000	2,408,000	166,000	7.4%

STATE AID SUMMARY

Since the passage of Proposition 2 1/2, municipalities have been dependent upon the State to provide an equitable share of all growth tax revenues. (Growth taxes include income, sales, and corporate taxes.) Since the intergovernmental relationship between municipalities and the State is a vital component of service delivery for cities and towns, any reductions in local aid inevitably leads to service cuts at the local level. This is especially true in Massachusetts, where the only local tax revenue is property tax; no local sales or income taxes are allowed under current law. Therefore, it is important that the State and municipalities work toward an equitable distribution of state revenue.

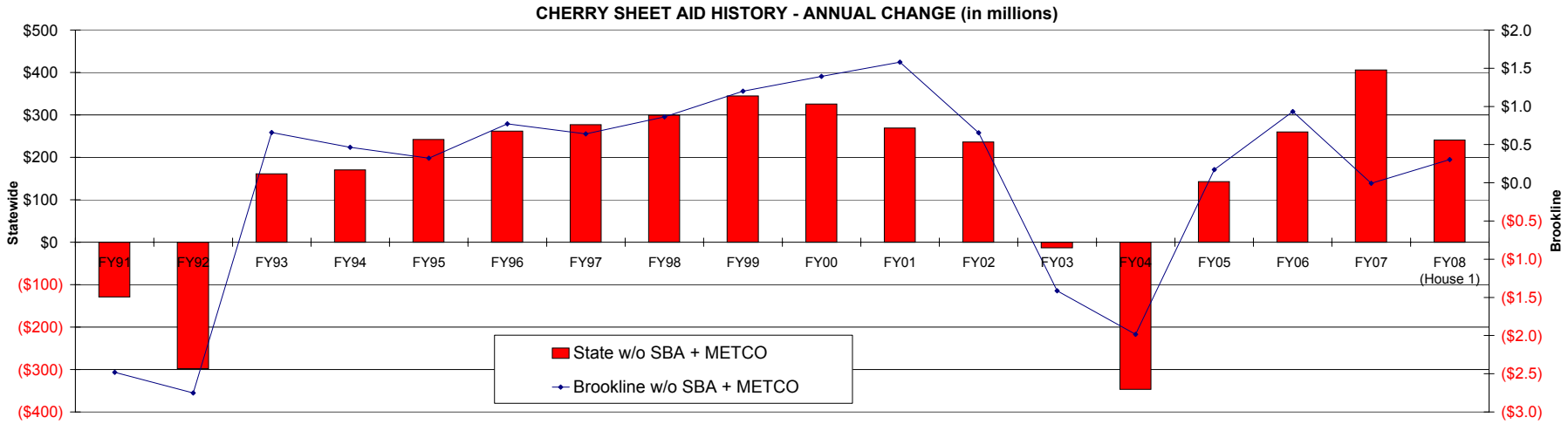
After sustaining major cuts in the early-1990's, local aid began to increase significantly in FY94 when the Legislature adopted a major Education Reform bill. Another source of the increase was Lottery revenue, which began in FY93 when the cap on disbursements back to municipalities was phased out. (The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

Unfortunately, local aid started being reduced in FY03, both for Cherry Sheet programs (e.g., Education Aid, Additional Assistance, Lottery) and discretionary grant programs (e.g., Kindergarten Grants, MCAS Assistance, Early Literacy Grants, MWRA Debt Assistance, DARE). The cuts came as the State grappled with consecutive multi-billion dollar deficits. At the beginning of FY02, Cherry Sheet aid totaled $5.14 billion; by FY04, it had been reduced by more than 6% ($327.9 million) to $4.81 billion. For Brookline, over this same period, Cherry Sheet aid was cut by 15% ($2.9 million) to $17.1 million. The final FY05 state budget increased state aid by $142.3 million (3%), but Brookline's state aid increased by less than one-half of 1% ($44,000). FY06 saw the State begin restoring some of the cuts it imposed in FY03 and FY04: statewide, local aid increased $253 million (5.6%) and for Brookline, the increase was $934,000 (5.5%). In FY07, there was another increase of $424 million (8.8%) statewide, $1.2 million (8.6%) for Brookline. These figures are reflected in the graph below. The graph on the following page shows, in millions of dollars, the annual increase or decrease in gross Cherry Sheet aid since FY90.



* 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.

REVENUE SOURCE	FY2005 ACTUAL	FY2006 ACTUAL	FY2007 BUDGET	FY2007 ESTIMATE	FY2008 BUDGET	BUDGET INCREASE $$	%
General Government Aid	7,870,316	7,987,902	8,643,465	8,643,465	8,650,682	7,217	0.1%
School Aid	4,922,047	5,214,247	5,789,916	5,789,916	6,090,116	300,200	5.2%
School Construction Aid	3,442,794	3,442,794	3,442,794	3,442,794	3,442,794	0	0.0%
Tax Exemptions	27,693	26,427	27,191	27,191	26,427	(764)	-2.8%
Education Offset Items	1,157,237	1,280,287	117,738	117,738	116,835	(903)	-0.8%
Totals	17,420,087	17,951,657	18,021,104	18,021,104	18,326,854	305,750	1.7%



* 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.

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

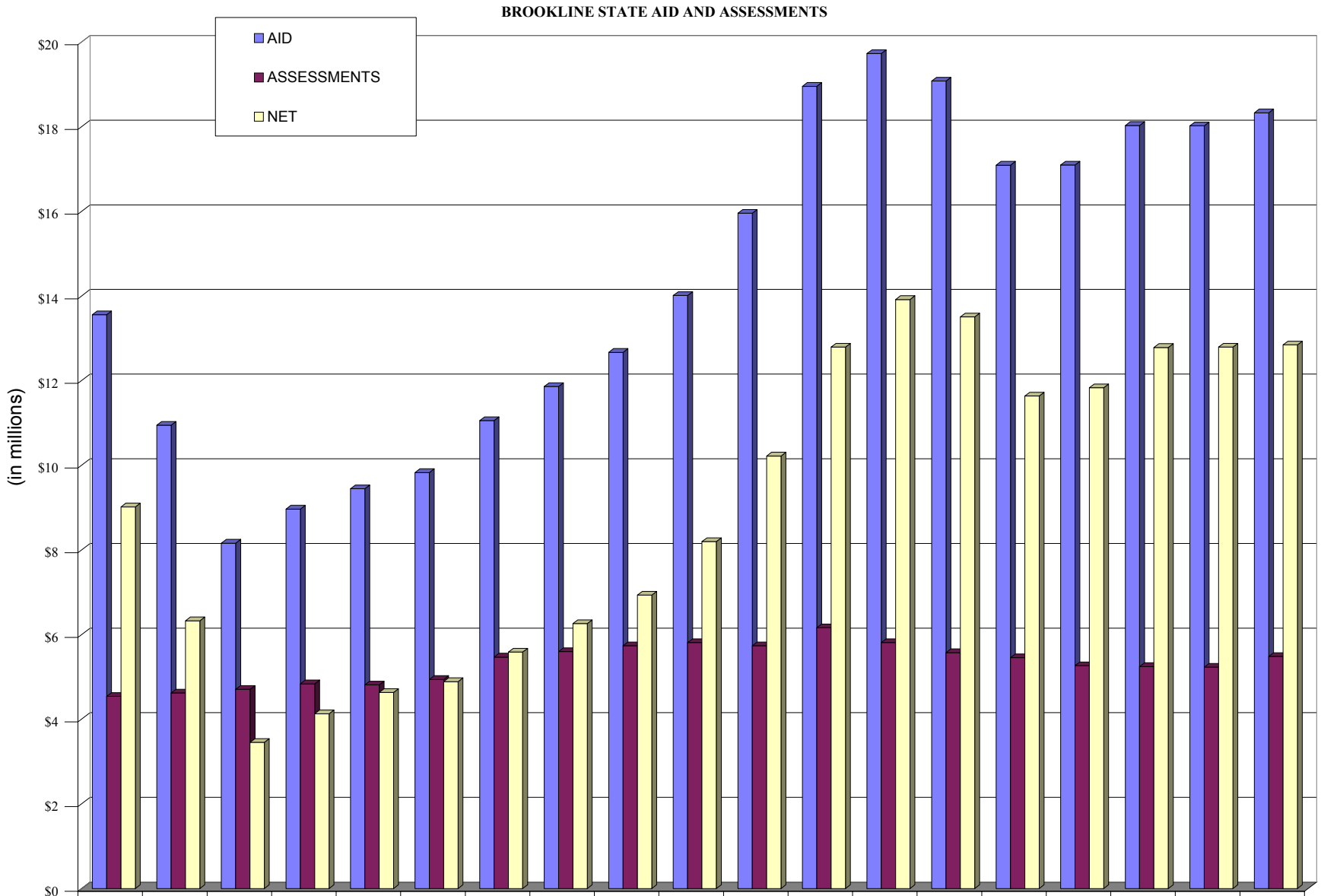
- **Lottery proceeds** - - $116.7 million (15%)
- **Additional Assistance** - - $97.8 million (20.5%)
- **School Transportation** - - $57.5 million (100%)
- **Ch. 70 Education Aid** - - $29.5 million (0.9%)
- **Class Size Reduction** - - $18 million (100%)
- **Ch. 81 Highway Fund** - - $10.9 million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

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

The Governor's FY08 budget proposal, referred to as House 1, increases total Cherry Sheet aid by $240.9 million (4.6%). For Brookline, this translates into a $305,750 (1.7%) increase. The majority of the growth comes from the proposal to increase Ch. 70 funding statewide by $200 million (5.7%), of which Brookline receives $300,200, representing a 5.2% increase. The $200 million increase is the amount required to (a) bring all districts up to the foundation budget and (b) provide minimum-aid communities, of which Brookline is one, $50 per pupil. The Governor also proposes increasing the amount of Lottery proceeds sent back to cities and towns by $15 million (1.6%). This yields $58,304 (a 1.3% increase) for Brookline, bringing the FY08 amount to $4.4 million. On the negative side, the State's statewide reimbursement for Quinn (educational incentive for police officers) is level-funded, which results in a loss of $53,166 (7%) for Brookline. That loss is compounded by the fact that the Town's costs have grown and an increase in FY08 was expected.

When increases in State Assessments are included, the Net State Aid increase for FY08 is just $54,425 (0.4%). The chart on the next page shows Brookline's total state aid amounts since FY90, as well as state assessments and net state aid for the same period.

TOWN OF BROOKLINE FY2008 FINANCING PLAN	FUND: General Fund	REVENUE GROUP: State Aid SUB-GROUP: State Aid Summary



	90	91	92	93	94	95	96	97	98	99	00	01	02	03 *	04	05	06	07	08 (H1)
AID	13.56	10.94	8.16	8.96	9.44	9.83	11.06	11.86	12.67	14.01	15.96	18.95	19.73	19.08	17.09	17.09	18.03	18.02	18.33
ASSESSMENTS	4.54	4.62	4.71	4.84	4.81	4.94	5.47	5.60	5.74	5.81	5.74	6.16	5.81	5.57	5.45	5.26	5.24	5.23	5.48
NET	9.02	6.33	3.45	4.13	4.63	4.89	5.59	6.26	6.93	8.20	10.22	12.79	13.92	13.50	11.64	11.83	12.78	12.79	12.84

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

ADDITIONAL ASSISTANCE

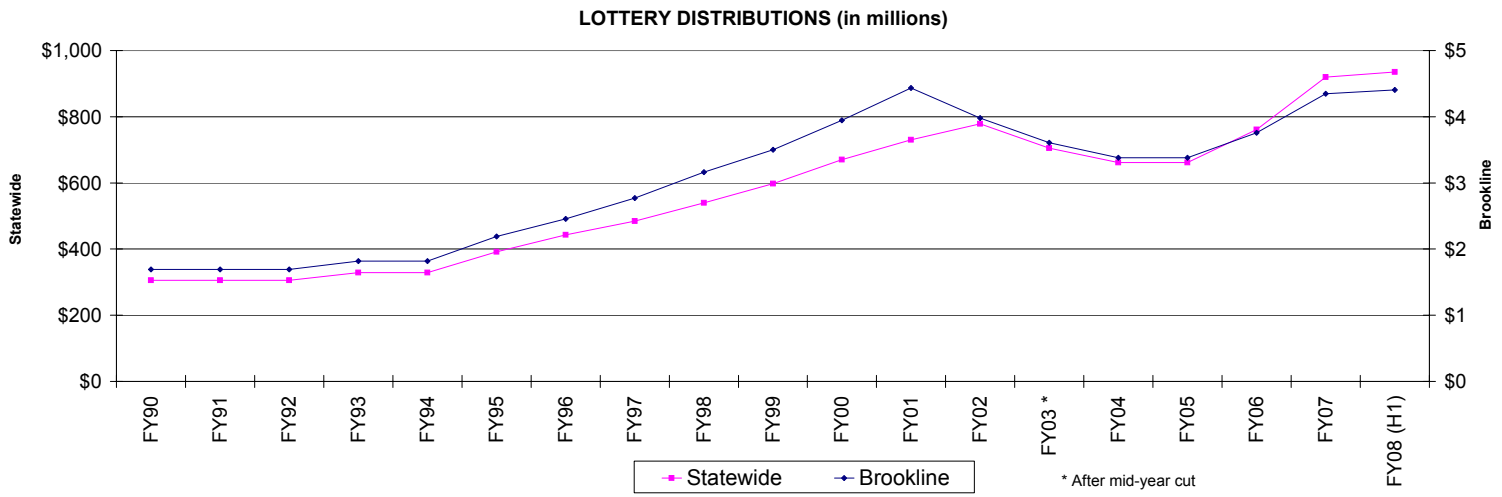
Additional Assistance is intended to provide flexible unrestricted aid to towns. In the 1980's, the Legislature adopted a needs-based formula to allocate the then-new Resolution Aid. Prior to the Education Reform Act of 1993, additional aid was the difference between School Chapter 70 aid and the needs-based Resolution Aid. After the Education Reform Act of 1993 was enacted, Additional Assistance became a static Cherry Sheet program, but nonetheless, considered a critical component of the "base aid" for the 159 eligible cities and towns.

In FY's 89 and 90, Additional Assistance was funded statewide at $765 million. For Brookline, this meant $6.9 million. Between FY90 and FY92, the State cut this account by $288.7 million (37.7%) to $476.3 million. For Brookline, the result was a reduction of $2.5 million to $4.4 million (36.2%). For FY's 93-02, additional assistance was level-funded at the FY92 level. This changed in FY03, when the final state budget cut Additional Assistance by $31 million (6.5%), resulting in a loss of $286,459 for Brookline. The mid-year state aid cuts imposed by the Governor on January 30, 2003 resulted in a further reduction in Additional Assistance of $41.6 million statewide, resulting in an additional loss of $384,751 for Brookline. The FY04 appropriation was further reduced by $25.2 million statewide, or $232,497 for Brookline. When taken together, the cuts since FY02 total $97.8M statewide and $903,707 for Brookline. The Governor's FY08 budget proposal level-funds Additional Assistance at $378.5 million statewide. Therefore, $3.5 million is budgeted.

LOTTERY

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

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



REVENUE SOURCE	FY2005 ACTUAL	FY2006 ACTUAL	FY2007 BUDGET	FY2007 ESTIMATE	FY2008 BUDGET	BUDGET INCREASE $$	%
Additional Assistance	3,497,741	3,497,741	3,497,741	3,497,741	3,497,741	0	0.0%
Lottery	3,380,871	3,756,449	4,345,694	4,345,694	4,403,998	58,304	1.3%
One-Time Municipal Relief	293,731	0	0	0	0	0	-
Veteran's Benefits	53,448	70,618	45,376	45,376	47,455	2,079	4.6%
Police Career Incentive	644,525	663,094	754,654	754,654	701,488	(53,166)	-7.0%
Totals	7,870,316	7,987,902	8,643,465	8,643,465	8,650,682	7,217	0.1%

LOTTERY (con't.)

In FY90, the State placed an artificial cap on the distributions to cities and towns and used the balance of the revenues for state budgetary purposes in disregard of the original Lottery enabling legislation. In FY91 and FY92, the Legislature capped the lottery distributions at $306 million, the FY90 level. For FY93 and FY94, the Legislature increased the distribution by $23 million to a total of $329 million. At that point, the "diversion" totaled $170 million. As a result of increased pressure from local government, the Legislature authorized an additional $42 million during FY95. They also pledged to continue to add, in the minimum, $20 million per year for the next four years to restore the previously diverted growth proceeds. This commitment expired with the FY00 distribution, which totaled $670 million. In FY01, the amount increased to $730 million and in FY02 it further increased to $778 million, which was also the FY03 amount. During this period, Brookline's share of lottery proceeds increased 73%, from $2.3 million to $3.98 million.

Unfortunately for cities and towns, the State began to cut the level of revenue distributed back to municipalities when the Governor issued his mid-year cuts in January, 2003. The FY04 level of $661.4 million was $116.7 million (15%) below the original FY03 budgeted amount. For Brookline, the 15% cut translated into $596,624. In FY06, this account was increased $100M (15.1%) to $761.4 million. For Brookline, it resulted in an increase of $376K (11.1%) to $3.76M. This occurred because the final state budget approved a plan to phase-out the diversion over a four-year period: 45% in FY06; 65% in FY07; 85% in FY08; and 100% in FY09. The final FY07 state budget eliminated the four-year phase-in and included full restoration of Lottery proceeds. As a result, statewide funding increased $158.7 million, or 20.8%. For Brookline, this translated into an increase of $589,245 (15.7%) to $4.3 million. In FY08, the statewide appropriation is increased $15 million (1.6%) to $935 million, with Brookline's amount increasing $58,304 (1.3%) to $4.4 million. These changes are shown in the graph on the preceding page.

VETERANS' BENEFITS

Chapter 115, Section 6, provides for reimbursement to communities for amounts expended to assist needy veterans and/or their dependents. Benefits paid out in accordance with state guidelines and approved by the Commissioner of Veterans' Services are reimbursed 75%. Total statewide funding in FY07 was $14.4 million, an increase of $607,301, or 4.4%. Brookline's FY07 reimbursement was $45,376. The Governor's FY08 budget proposal increases statewide funding by $752,784 (5.2%). Based on the Preliminary Cherry Sheets, Brookline will receive $47,455, an increase of $2,079 (4.6%).

POLICE CAREER INCENTIVE REIMBURSEMENT (QUINN BILL)

In 1996, Town Meeting accepted the provisions of G.L. Ch. 41, S.108L, which established a police career incentive program. The program encourages police officers to earn degrees in law enforcement and criminal justice through salary increases. Officers are eligible for 10%, 20%, or 25% base salary pay increases for associates, bachelor's, or master's degrees, respectively. The Town pays the full cost of the program and is then reimbursed by the State for 50% of the cost. The Governor's FY08 budget proposal level-funds the statewide appropriation at $51.2 million. Since the estimated cost to reimburse cities and towns in FY08 is greater than $51.2 million, level-funding results in a cut to municipalities. Based on the Preliminary Cherry Sheets, Brookline will receive $701,488, a decrease of $53,166, or 7%.

SCHOOL AID - CHAPTER 70

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

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

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

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

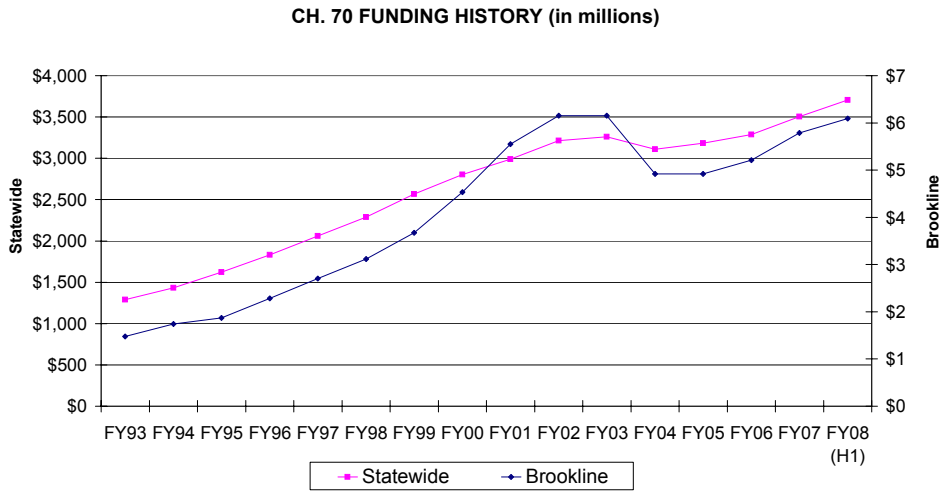
The reform legislation targeted the majority of funds to poorer communities and required them to increase school spending. Communities such as Brookline are considered to be relatively affluent and, therefore, not as needy. Minimum aid communities were originally entitled to a minimum increase of $25 per student. The Legislature changed this to $100 per student for FY99, $150 per student for FY00, and $175 per student for FY01. While the original formula expired after FY00 and a successor formula was supposed to be developed, no permanent changes have been made to the formula since it expired.

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

In FY06, statewide Ch. 70 funding was increased $105.6 million (3.3%). For Brookline, the increase was $292,200 (5.9%), the result of $50 per pupil being added to the final state budget. In FY07,statewide Ch. 70 funding was increased $216.6 million (6.6%). In addition, there were changes to the Chapter 70 formula for FY07, including a consolidation of the Foundation Budget into 11 categories, removal of an inflation cap in the Foundation Budget, a slight expansion of the Foundation Budget calculation for non-English-speaking and low-income students, inclusion of an aggregate income factor, a state aid target share floor of 17.5% to be phased in, hold-harmless and $50 per-student minimum aid provisions, and setting an overall state-local education share (at 59% local – 41% state) for FY07. The Governor's FY08 budget proposal increases funding by $200 million (5.7%) statewide to $3.7 billion, the amount required to (a) bring all districts up to the foundation budget and (b) provide minimum-aid communities, of which Brookline is one, $50 per pupil. It does not, however, allow for the full-funding of the formula used in FY07: it is $56 million short of that level. For Brookline, the increase is $300,200 (5.2%).

REVENUE SOURCE	FY2005 ACTUAL	FY2006 ACTUAL	FY2007 BUDGET	FY2007 ESTIMATE	FY2008 BUDGET	BUDGET INCREASE $$	%
School Aid Chapter 70	4,922,047	5,214,247	5,789,916	5,789,916	6,090,116	300,200	5.2%
School Transportation	0	0	0	0	0	0	-
School Construction Aid	3,442,794	3,442,794	3,442,794	3,442,794	3,442,794	0	0.0%
Totals	8,364,841	8,657,041	9,232,710	9,232,710	9,532,910	300,200	3.3%

The graph below shows the funding history.



SCHOOL TRANSPORTATION

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

SCHOOL CONSTRUCTION AID

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

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

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

SCHOOL CONSTRUCTION AID (con't.)

The new law also keeps in place the current moratorium that prohibits review or approval of new projects by the new SBA authority until after July 1, 2007. Reimbursement rates for all post-2007 major construction projects have been reduced by 10 percentage points. The reform legislation cuts the "base rate" for all projects by eight points and eliminates the two incentive points that now apply to projects when a project manager is hired. (Separate construction reform legislation signed by the Governor requires that a project manager be hired for all projects costing more than $1.5 million.) Separate reimbursement rules apply to racial balance projects. The maximum state reimbursement rate is reduced from 90% to 80%, and the maximum local contribution is increased from 50% to 60%. The law also forbid the new SBA authority from approving new school building cost and size standards needed to design and determine the cost of a project or approve any new regulations before January 1, 2006. The authority promulgated new regulations on September 22, 2006.

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

Since the number of approved projects will be based on strict statutory criteria and funding will be minimal, there has been an impact on the Town's CIP. The FY08 - FY13 CIP, which is detailed in Section VI of this Financial Plan, shows that the Town can afford $12 million for the Runkle School project and $25 million for the Devotion School project. Since the current estimates for the two projects are $24 million (Runkle) and $50 million (Devotion), the only way the full projects can be undertaken is with SBA assistance. If the SBA rejects the Town's applications, then the projects will be $12 million for Runkle and $25 million for Devotion.

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

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

As for the Lawrence School, the Town received 75% of its anticipated reimbursement in FY06, which allowed the Town to pay off a $7.9 million BAN. The remaining 25% was received in FY07, once the normal auditing process was completed by the State.

VETERANS/BLIND PERSONS/SURVIVING SPOUSES AND OTHERS

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

Veterans - Chapter 59, Section 5, Clauses 22A-22E provide for tax exemptions for veterans that meet certain criteria. The amount of the exemption ranges from $250 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 FY07, the impact of the COLA increased the estate provision to $44,211. The State partially reimburses the Town for this exemption.

Total FY07 statewide funding for the above three reimbursements was $8.4 million. For Brookline, the total was $25,685. In the Governor's FY08 budget proposal, these are increased $8.8 million (105%). For Brookline, $24,921 is estimated, a decrease of $764 (3%).

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). In FY07, the impact of the COLA increased the income provision to $14,368 single / $16,579 married and increased the asset provision to $30,947 single / $33,158 married.

The State determines its reimbursement by dividing the total number of exemptions throughout the State into the total appropriation, which was $9.9 million in FY07. Brookline's reimbursement entitlement is calculated by multiplying the statewide unit reimbursement by the number of exemptions granted by the Town. In FY07, the reimbursement was $1,506. In the Governor's FY08 budget proposal, total statewide funding is level-funded at $9.9 million. For Brookline, the reimbursement is estimated at $1,506, an amount that represents level-funding.

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

REVENUE SOURCE	FY2005 ACTUAL	FY2006 ACTUAL	FY2007 BUDGET	FY2007 ESTIMATE	FY2008 BUDGET	BUDGET INCREASE $$	%
Veterans/Blind/Surviving Spouse	25,685	24,921	25,685	25,685	24,921	(764)	-3.0%
Elderly Taxpayer	2,008	1,506	1,506	1,506	1,506	0	0.0%
Totals	27,693	26,427	27,191	27,191	26,427	(764)	-2.8%

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. Statewide FY07 funding totaled $14.7 million. The Governor's FY08 budget proposal totals $14.8 million, an increase of $92,898 (0.6%). For Brookline, the FY08 funding is estimated at $116,835, a decrease of $903 (0.8%).

LUNCH PROGRAMS

Under Chapter 871 of the Acts of 1970, the State reimburses cities and towns a small portion of the costs of providing breakfasts and lunches to school children. The majority of funding for the lunch programs comes from the federal government and fees paid by the diners. Commencing in FY93, elderly lunch reimbursements were no longer included on the Cherry Sheet. Statewide FY07 funding totaled $5.4 million. The Governor's FY08 budget proposal level funds the account. For Brookline, funding is estimated at $22,427, an increase of $2,434 (12.2%).

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-25. The Non-resident Circulation Offset is determined annually by the (State) Board of Library Commissioners, based upon each community's share of the total statewide-circulated items. Statewide FY07 funding totaled $9.3 million. The Governor's FY08 budget proposal increases the account by $92,898 (1%) to $9.4 million. For Brookline, funding is estimated at $94,408, a decrease of $3,337 (3.4%).

Until FY07, the **Racial Imbalance (METCO)** account was considered a Cherry Sheet Offset. In FY07, the Division of Local Services (DLS), in consultation with the Department of Education (DOE), removed METCO from the Cherry Sheet, as they viewed it as a grant that has no impact on the local tax rate setting process. Chapter 76, Section 12A, provides financial assistance to communities that educate children who reside in other towns where a racial imbalance exists. Each school system must submit a plan to the Board of Education that shall include an estimate of the costs associated with its implementation. If the plan is approved by the Board of Education, it enters into an agreement for reimbursement with the school system.

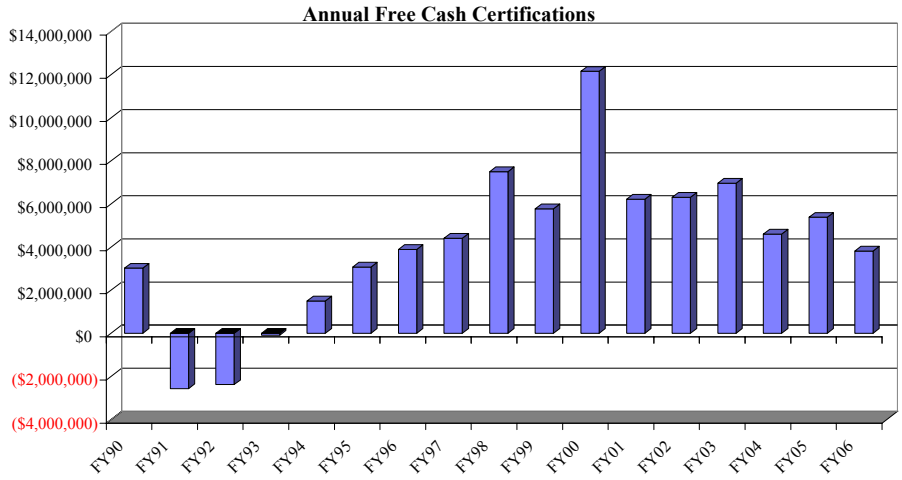
REVENUE SOURCE	FY2005 ACTUAL	FY2006 ACTUAL	FY2007 BUDGET	FY2007 ESTIMATE	FY2008 BUDGET	BUDGET INCREASE $$	%
Racial Imbalance	1,056,407	1,164,886	0	0	0	0	-
Lunch Programs	17,721	21,742	19,993	19,993	22,427	2,434	12.2%
Public Libraries	83,109	93,659	97,745	97,745	94,408	(3,337)	-3.4%
Totals	1,157,237	1,280,287	117,738	117,738	116,835	(903)	-0.8%

FREE CASH

Free Cash, which is certified as of July 1 each year by the Commonwealth's Department of Revenue (DOR), represents the portion of General Fund surplus revenue that is unrestricted and available for appropriation. These funds, once certified, may be used to support supplemental appropriations during the year, to support the ensuing fiscal year's budget, or to reduce the tax levy. The Town's Free Cash Policy, which can be found in its entirety in the Appendix of this Financial Plan, states that all Free Cash, after funding reserves at target levels, goes to support the Town's Capital Improvement Program (CIP).

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

From FY91 through FY93, Free Cash was certified with negative balances, as can be seen in the graph below. Very tight budgeting and unusually large delinquent tax balances created this situation. This condition began to improve in FY94. Since then, the combination of adopting prudent fiscal policies, more conservative revenue estimates, and the strong economy of the late-1990's have contributed to the favorable levels of Free Cash. The Free Cash certification for funds available for use in FY08 (i.e., Free Cash as of 7/1/06) decreased $1.57 million (29.2%) to $3.8 million, the lowest level since FY95.



Due to the difficulty in predicting Free Cash and the need to provide some reserve for potential unforeseen or extraordinary expenses, especially in a tight budgeting environment, the Selectmen have adopted a formal Free Cash appropriation policy. An amount equivalent to 0.25% of the prior year's net revenue (approximately $420,000) is appropriated for use as part of the Town's operating budget. When combined with the tax-supported portion of the budget reserve, which is an amount equivalent to 0.75% of the prior year's net revenue, the result is a total budget reserve equivalent to 1% of the prior year's net revenue.

The Free Cash balance as of the close of FY06 has been certified at $3,814,792. After making the following appropriations, $2,891,385 million is available for capital improvements:

- $418,778 to the Operating Budget Reserve Fund
- $254,629 to the Liability/Catastrophe Fund
- $250,000 to the Worker's Compensation Trust Fund

REVENUE SOURCE	FY2005 ACTUAL	FY2006 ACTUAL	FY2007 BUDGET	FY2007 ESTIMATE	FY2008 BUDGET	BUDGET INCREASE $$	%
Free Cash appropriated for:							
Capital Improvements	5,675,360	3,779,809	4,491,704	4,491,704	2,891,385	(1,600,319)	-35.6%
Operating Budget Reserve Fund	369,076	381,105	398,444	398,444	418,778	20,334	5.1%
Stabilization Fund	246,892	39,004	22,248	22,248	0	(22,248)	-100.0%
Affordable Housing Trust Fund	348,312	0	0	0	0	0	-
Worker's Compensation Trust Fund	153,704	0	250,000	250,000	250,000	0	0.0%
Liability Reserve	172,896	406,616	225,039	225,039	254,629	29,590	13.1%
Totals	6,966,241	4,606,534	5,387,435	5,387,435	3,814,792	(1,572,643)	-29.2%

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 FY08 appropriations is $8.4 million, a decrease of $714,324 (8%) from the amount available in FY07. The decrease is the result of the following changes:

1. **Capital Project Surplus** - $169,155 of remaining balances from existing capital projects is being re-appropriated to support the CIP, a reduction of $453,884 (72.94%) from FY07.
2. **Water and Sewer Enterprise Fund Reimbursement** - this reimbursement to the General Fund consists of debt service, fringe benefits, and interdepartmental expenses. The 6.7% ($322,656) decrease is due primarily to decreases in debt service and in the overhead reimbursement.
3. **Tax Abatement Reserve Surplus** - also known as the Overlay Reserve Surplus, the $100,000 reduction is due to the fact that in FY07, $950,000 of the $1.8 million surplus declared by the Board of Assessors was used as part of the FY07 Capital Improvement Program (CIP), and in FY08, the balance ($850,000) is planned for use in the FY08 CIP.
4. **Parking Meter Receipts** - an increase of $70,000 (3.6%) is anticipated due to (a) current year collections and (b) the prior year year-end fund balance.
5. **Walnut Hills Cemetery Funds** - these are receipts from the sale of lots and income from the perpetual care fund, which are deposited into separate funds. The transfer from these funds to the General Fund is to reimburse the General Fund for the expenses associated with the operation of the cemetery, which is funded in the DPW budget. The FY08 Financial Plan recommends doubling this reimbursement to help reduce the General Fund subsidy.
6. **Recreation Revolving Fund Reimbursement** - this reimbursement to the General Fund represents the fringe benefit costs associated with those employees whose salaries are funded in the Revolving Fund. Massachusetts General Law, Chapter 44, Section 53E1/2, the statute under which the Recreation Revolving Fund was established, mandates that "[N]o revolving fund expenditures shall be made for the purpose of paying any wages or salaries for full time employees unless such revolving fund is also charged for the costs of fringe benefits associated with the wages or salaries so paid." Therefore, with full-time employees being charged to the fund, fringe benefits must be charged. The FY08 reimbursement increases $40,754 (28%).
7. **Golf Enterprise Fund Reimbursement** - this reimbursement to the General Fund consists of debt service, the fringe benefit costs associated with those employees whose salaries are charged to the Enterprise Fund, supervision/overhead, re-payment of the FY01 loan from the Town, the Town Fee (i.e., year-end surplus), and property insurance. The $1,462 (0.4%) increase in the FY08 reimbursement is due to a combination of an increase in fringe benefits and other charges ($13,174), partially offset by decreases in debt service ($8,036) and in the Town Fee ($3,676).

The State Aid for Libraries account is the portion of the Cherry Sheet Offset aid, previously described under the "Cherry Sheet Offsets" section, that is used as a direct offset to the Library. It is level-funded in FY08. Chapter 90 is a State reimbursement-type grant for eligible road repairs and maintenance. These funds are earmarked for approved road and related State Highway Department approved projects. They are reimbursed to the Town after local funds are expended. The projects covered by this grant are included within the annual CIP and the level of appropriation is limited to the amount authorized by the State. Upon the recommendation of the Town's independent auditor, expenditures are charged directly to the Special Revenue Fund instead of transferring the money into the General Fund. Therefore, $0 is included in the Financial Plan.

REVENUE SOURCE	FY2005 ACTUAL	FY2006 ACTUAL	FY2007 BUDGET	FY2007 ESTIMATE	FY2008 BUDGET	BUDGET INCREASE $$	%
Parking Meter Receipts	1,925,000	1,977,500	1,930,000	1,930,000	2,000,000	70,000	3.6%
Walnut Hill Cemetery Fund	50,000	50,000	50,000	50,000	100,000	50,000	100.0%
Chapter 90	568,739	568,786	0	0	0	0	-
State Aid for Libraries	41,555	41,555	41,555	41,555	41,555	0	0.0%
Golf Enterprise Fund Reimbursement	342,908	379,554	371,542	371,542	373,004	1,462	0.4%
Recreation Revolving Fund Reimbursemen	112,781	119,737	145,601	145,601	186,355	40,754	28.0%
Water and Sewer Enterprise Fund Reimb.	4,750,571	4,554,526	4,836,316	4,836,316	4,513,660	(322,656)	-6.7%
School Special Funds Reimbursement	100,000	0	0	0	0	0	-
Tax Abatement Reserve Surplus	3,000,000	0	950,000	950,000	850,000	(100,000)	-10.5%
Capital Project Surplus	225,000	0	623,039	623,039	169,155	(453,884)	-72.9%
Totals	11,116,554	7,691,658	8,948,053	8,948,053	8,233,729	(714,324)	-8.0%

WATER AND SEWER ENTERPRISE

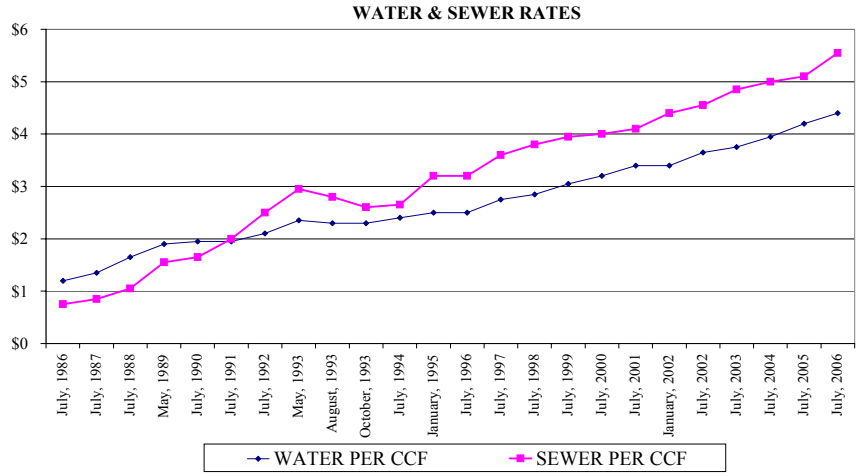
The Department of Public Works is responsible for the operation of the Water and Sewer Division. The Division is responsible for maintaining and operating the municipal water distribution system in accordance with industry standards promulgated by the American Water Works Association and all applicable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

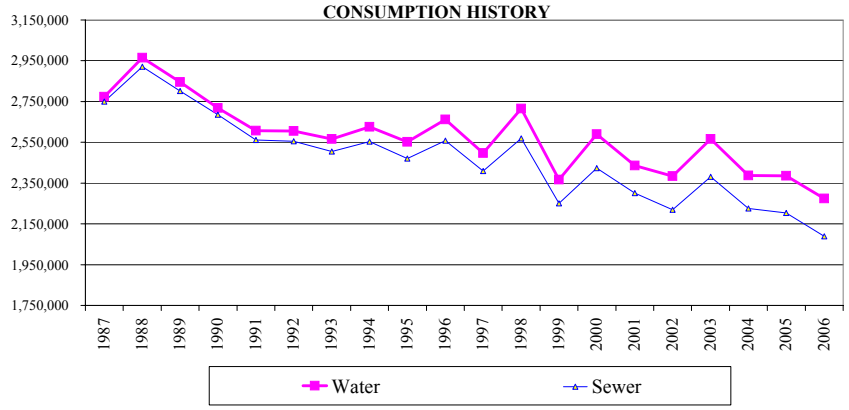
The operation is treated as an enterprise fund under Massachusetts General Laws, Ch. 44, Sec. 53F1/2. The Enterprise Fund was established by Town Meeting in 2001. Prior to that vote, the Water and Sewer operation was accounted for in the General Fund. Treating the operation as an enterprise fund allows for the use of the full accrual basis of accounting, a requirement of the Government Accounting Standards Board's (GASB) financial reporting standard GASB statement #34. The Enterprise Fund fully reimburses the General Fund for expenses incurred on behalf of its operation, including debt service and fringe benefits. The Fund covers 100% of its expenses.

Early indications are that the costs for water and sewer services for FY08 will increase by $1.8 million (8.1%) over FY07. The increase is driven primarily by the MWRA Assessment ($1.8 million), Personnel ($56,598), Capital ($22,700), adding back the Liquidity Reserve, which was eliminated in FY07 ($239,413), and going to monthly billing ($44,000). Those are partially offset by a decrease in the Overhead Reimbursement ($322,796). (The difference between the $1.8 million increase in expenditures and the $924 thousand growth in revenue is due to the fact that in FY07, rates had to be increased to generate an additional $856 thousand in order to cover a deficit from FY06. Therefore, that amount is already in the base revenue figure for FY07.)

The financial condition of the enterprise fund has improved greatly over the past few years. After budgetary deficits were realized in three consecutive years (FY01-FY03), FY04 and FY05 produced surpluses, reducing the overall negative fund balance. Unfortunately, FY06 realized a deficit that had to be covered as part of the FY07 rate setting process. When consumption estimates (i.e., sales estimates) are not met, revenue is not generated at the estimated levels and a revenue deficit occurs. The FY06 deficit was the result of a record low consumption level. As the chart to the right shows, there has been a gradual decrease in consumption since FY88. The consumption estimates for FY07 and FY08 more accurately reflect the historical experience. The Town will continue to reduce the estimate for annual consumption.

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.



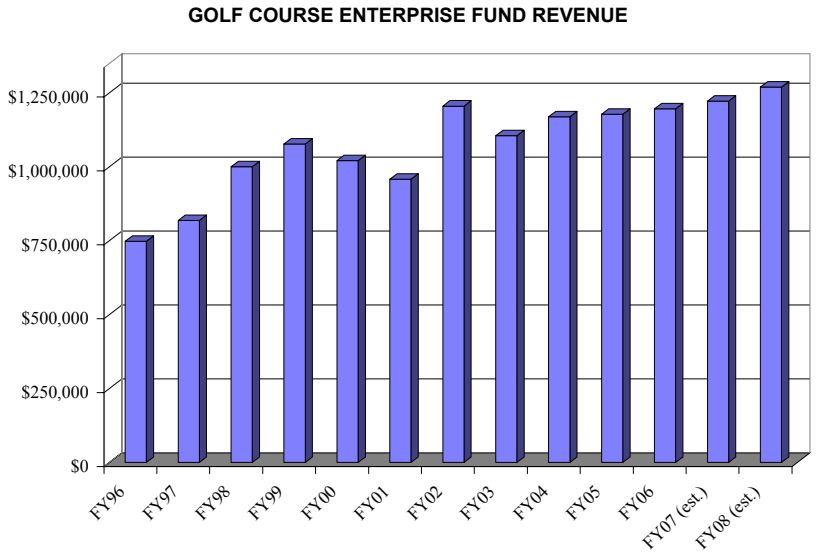


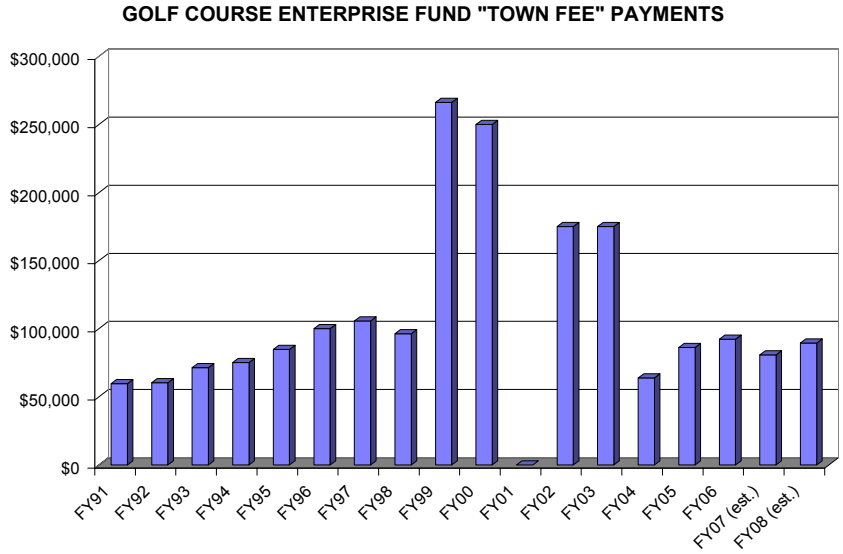
REVENUE SOURCE	FY2005 ACTUAL	FY2006 ACTUAL	FY2007 BUDGET	FY2007 ESTIMATE	FY2008 BUDGET	BUDGET INCREASE $$	%
Water and Sewer Charges	20,228,691	20,270,014	22,750,286	22,750,286	23,674,463	924,177	4.1%
Late Payment Fees	114,604	76,347	120,000	120,000	120,000	0	0.0%
Service Fees	105,009	67,841	120,000	120,000	120,000	0	0.0%
Rate Relief (State Aid)	0	21,134	21,134	21,134	21,134	0	0.0%
Transfers In	38,191	0	0	0	0	0	-
Gross Total	20,486,495	20,435,336	23,011,420	23,011,420	23,935,597	924,177	4.0%
less Reimbursement to the General Func	4,750,571	4,554,526	4,836,316	4,836,316	4,513,660	(322,656)	-6.7%
Net Total	15,735,924	15,880,810	18,175,104	18,175,104	19,421,937	1,246,833	6.9%

GOLF COURSE ENTERPRISE

The Recreation Department is responsible for the operation of the Town-owned "Brookline Golf Club at Putterham" municipal golf course. In doing so, the Department collects golf course-related revenues for green fees, 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. 53F1/2. The golf course operation has been treated as an enterprise fund since FY91. Treating the operation as an enterprise fund allows for the use of the full accrual basis of accounting, a requirement of the Government Accounting Standards Board's (GASB) financial reporting standard GASB statement #34. The Enterprise Fund fully reimburses the General Fund for expenses incurred on behalf of the golf operation, including debt service and fringe benefits. In addition, the Enterprise Fund sends to the General Fund its year-end operating surplus, thereby supplying the General Fund with an annual source of revenue to support other operations. The history of this so-called "Town Fee" is shown in the bottom-right graph.

In FY08, collections are estimated to total $1.25 million, an increase of $31,040 (2.5%) from the budgeted FY07 figure and will cover increases in personnel ($12,495), supplies ($11,038), services ($6,486), and the reimbursement to the General Fund ($1,462). Please see the Enterprise Fund section of the Recreation Department's budget in Section IV of this Financial Plan for a breakdown of the expenditures associated with the Golf Course.





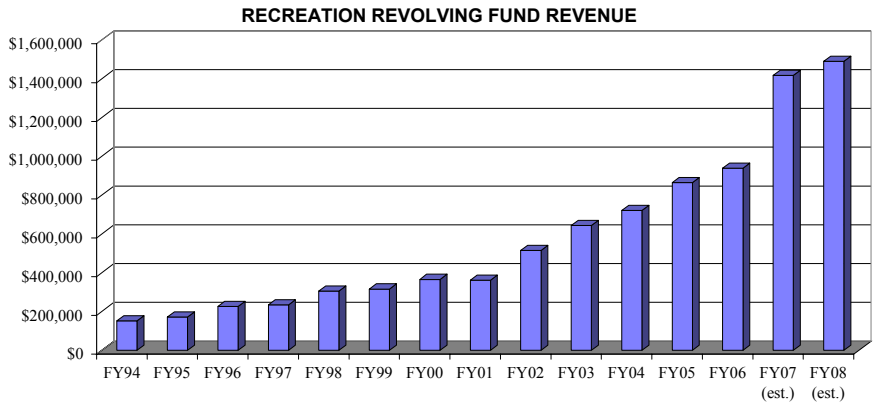
REVENUE SOURCE	FY2005 ACTUAL	FY2006 ACTUAL	FY2007 BUDGET	FY2007 ESTIMATE	FY2008 BUDGET	BUDGET INCREASE $$	%
Green Fees / Permits	984,684	1,005,503	986,000	986,000	1,030,168	44,168	4.5%
Cart Rentals	86,923	72,795	110,000	110,000	85,000	(25,000)	-22.7%
Pro Shop	90,387	87,406	95,000	95,000	100,000	5,000	5.3%
Concessions	0	15,672	15,000	15,000	20,000	5,000	33.3%
Other	15,965	15,155	16,128	16,128	18,000	1,872	11.6%
Gross Total	1,177,959	1,196,531	1,222,128	1,222,128	1,253,168	31,040	2.5%
less Reimbursement to the General Func	342,908	379,554	371,542	371,542	373,004	1,462	0.4%
Net Total	835,051	816,977	850,586	850,586	880,164	29,578	3.5%

RECREATION REVOLVING FUND

Established by Town Meeting in 1992 per the provisions of Massachusetts General Laws Chapter 44, Section 53E1/2, the Recreation Revolving Fund holds the fees collected for the programs the Recreation Department sponsors. Beginning in FY07, all Recreation Department revenue is deposited in the Revolving Fund, as opposed to being split between the General Fund and 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 FY08 estimate for the Revolving Fund is $1.49 million, an increase of $72,238 (5.1%). The major factor impacting the FY08 revenue estimate is the re-opening of the swimming pool after its renovation during FY07. As a result, programs can be offered again, thereby generating additional Aquatic revenue.

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



REVENUE SOURCE	FY2005 ACTUAL	FY2006 ACTUAL	FY2007 BUDGET	FY2007 ESTIMATE	FY2008 BUDGET	BUDGET INCREASE $$	%
After School Activities	316,971	382,055	420,154	418,248	406,054	(14,100)	-3.4%
Amory & Main Gym	0	7,250	37,000	37,000	47,031	10,031	27.1%
Aquatic	218,828	204,211	63,040	63,040	307,612	244,572	388.0%
Environmental Programs	0	24,778	30,000	30,000	25,378	(4,622)	-15.4%
Facility Program	47,247	27,191	103,336	103,336	83,795	(19,541)	-18.9%
Ice Skating	34,492	27,221	84,422	84,422	65,288	(19,134)	-22.7%
Retained Earnings	0	0	25,500	27,406	0	(25,500)	-100.0%
Ski Programs and Trips	14,898	13,580	24,895	24,895	17,350	(7,545)	-30.3%
Summer Camp	11,960	0	325,145	325,145	258,000	(67,145)	-20.7%
Teen Programs	15,140	28,825	38,907	38,907	30,000	(8,907)	-22.9%
Youth Soccer	117,060	116,460	171,100	171,000	136,840	(34,260)	-20.0%
Youth Sports Leagues	87,194	107,201	93,703	93,803	112,092	18,389	19.6%
Misc.	1,041	0	0	0	0	0	-
Gross Total	864,831	938,772	1,417,202	1,417,202	1,489,440	72,238	5.1%
less Reimbursement to the General Func	112,781	119,737	145,601	145,601	186,355	40,754	28.0%
Net Total	752,050	819,035	1,271,601	1,271,601	1,303,085	31,484	2.5%

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 form the Town's issuance of bonds for a specific project. Other funding sources include private donations and grants.

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

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

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

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

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

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

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

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
FY2008 FINANCING PLAN

FUND ACCOUNTING: Actual FY06 Consolidated Summary

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

	Governmental General Fund	Special Revenue - Recreation Revolving Fund	Other Special Revenue	Enterprise - Water & Sewer	Enterprise - Golf	Capital Projects	Trust & Agency Funds	Private Purpose Trust Funds	Internal Service Funds	Total All Funds
Revenues										
Real & Personal Property Taxes, net of refunds	121,562,695									$ 121,562,695.49
Motor Vehicle & other Excise Taxes	5,482,662									$ 5,482,662.48
hotel/Motel Tax	732,178									$ 732,178.00
Charges for Services	2,629,442	938,771	6,549,011	20,435,336	1,196,531					$ 31,749,091.83
Penalites & Interest on Taxes	298,218									$ 298,217.72
PILOT	763,359									$ 763,358.80
Licensees and Permits	3,528,496									$ 3,528,495.71
Fines & forfeitures	4,157,624		10,515							$ 4,168,138.55
Intergovernmental	17,141,897		11,369,734			7,898,210				$ 36,409,841.09
Departmental & other	1,704,999		1,806,385			750,000	1,574,332			$ 5,835,715.68
Contributions	-						123,683	82,434	-	$ 206,117.11
Other Revenue	893,999						555,011			$ 1,449,010.42
Investment Income	2,250,854	-	52,773				513,599	162,307	331,985	$ 3,311,517.69
Total Revenues	**$ 161,146,423**	**$ 938,771**	**$ 19,788,418**	**$ 20,435,336**	**$ 1,196,531**	**$ 8,648,210**	**$ 2,766,625**	**$ 244,740**	**$ 331,985**	**$ 215,497,041**
Expenditures:										
Current:										
General Government	7,997,760		509,221			68,464	14,999		220,500	$ 8,810,944.18
Public Safety	33,402,700		666,231			21,913	1,548,398			$ 35,639,241.91
Education	57,876,666		12,991,488			2,104,233		228,451		$ 73,200,837.99
Public Works	16,342,394		258,127	16,468,482		3,027,470				$ 36,096,473.12
CDBG	-		1,950,252				29,213			$ 1,979,465.34
Human Services	2,016,748		373,765			3,718,117	11,063			$ 6,119,692.80
Leisure Services	4,528,449	793,497	207,589		744,712	23,784	152,908			$ 6,450,937.75
Pension benefits	10,065,229									$ 10,065,229.09
Fringe Benefits	17,879,959								1,276,078	$ 19,156,036.90
State and county charges	5,084,477									$ 5,084,477.00
Debt Service:										$ -
Principal	9,218,951									$ 9,218,951.48
Interest	4,612,515									$ 4,612,515.20
Total Expenditures	**$ 169,025,848**	**$ 793,497**	**$ 16,956,674**	**$ 16,468,482**	**$ 744,712**	**$ 8,963,981**	**$ 1,756,581**	**$ 228,451**	**$ 1,496,578**	**$ 216,434,803**
Excess (deficiiency) of Revenues over Expenditures	**$ (7,879,425)**	**$ 145,275**	**$ 2,831,744**	**$ 3,966,854**	**$ 451,819**	**$ (315,771)**	**$ 1,010,045**	**$ 16,289**	**$ (1,164,593)**	**$ (937,762)**
Other Financing Sources (Uses):										
Proceeds from bonds & notes										$ -
Premium from issuance of bonds	52,538					11,068,000				$ 11,120,538.33
Overlay Transfer	-									
Insurance recovery										$ -
Transfers in	7,691,658		48,043				39,004	25,000	1,570,828	$ 9,374,533.00
Transfers out	(1,609,832)	(119,737)	(2,675,884)	(4,554,526)	(379,554)		(10,000)	(25,000)		$ (9,374,533.00)
Total Other Financing Sources (Uses):	**$ 6,134,364**	**$ (119,737)**	**$ (2,627,841)**	**$ (4,554,526)**	**$ (379,554)**	**$ 11,068,000**	**$ 29,004**	**$ -**	**$ 1,570,828**	**$ 11,120,538**
Other Adjustments to Fund Balance	**$ 116,974**	**$ 160**	**$ 74,394**	**$ 9,342**				**$ 6,182**		**$ 207,052**
Net Change in Fund Balances	**$ (1,745,060)**	**$ 25,538**	**$ 203,903**	**$ (587,672)**	**$ 72,265**	**$ 10,752,229**	**$ 1,039,049**	**$ 16,289**	**$ 406,235**	**$ 10,182,776**
Fund Balance at Beginning of Year	**$ 37,321,565**	**$ 111,312**	**$ 8,546,767**	**$ (246,813)**	**$ 1,240**	**$ 3,537,620**	**$ 10,831,161**	**$ 4,391,090**	**$ 6,292,801**	**$ 70,786,743**
Fund Balance at End of Year	**$ 35,693,479**	**$ 137,009**	**$ 8,825,064**	**$ (825,142)**	**$ 73,505**	**$ 14,289,850**	**$ 11,870,209**	**$ 4,413,560**	**$ 6,699,036**	**$ 81,176,570**

PROGRAM DESCRIPTION

The Board of Selectmen is composed of five members who are elected for three-year terms. As directors of the municipal corporation, they are vested with the general management of the Town. The Selectmen initiate legislative policy by inserting articles in Town Meeting Warrants and then implement and enforce the votes subsequently adopted; establish town administrative policies; review and set fiscal guidelines for the annual operating budget and the six-year capital improvements program; appoint department heads and members of several official boards and commissions; hold public hearings on important town issues and periodic conferences with agencies under their jurisdiction and with community groups; represent the Town before the General Court and in all regional and metropolitan affairs; and enforce Town by-laws and regulations.

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

BUDGET STATEMENT

The FY08 budget reflects an increase of $6,795 (1.2%), primarily due to personnel step increases ($4,085), the ½% carry-forward from the FY07 2% / 1% salary adjustment ($2,595), and an increase in longevity ($575). These increases are partially offset by a decrease of $2,500 in long-term disability insurance.

Supplies decrease $1,000 (14.8%) due to a reduction in office supplies. Other increases $3,040 (117%) due to additional monies for dues and memberships ($3,240), but is partially offset by a decrease in in-state travel ($200).

FY2008 OBJECTIVES*

**Not in any particular order*

1. To adhere to established Fiscal Policies relative to reserves and capital financing in order to observe sound financial practices for retaining Aaa credit rating.
2. To examine thoroughly the question whether a Proposition 2 ½ override should be considered for FY09.

FY2008 OBJECTIVES (con't.)

3. To continue to seek relief from double digit group health increases whether through locally initiated change and/or by pursuing statewide options such as the Group Insurance Commission.
4. To develop long-term strategies for addressing unfunded retiree group health benefits estimated anywhere between $200 - $300 million.
5. To conduct labor contract negotiations for equitable settlements within the Town's ability to pay recognizing the group health and other post employment benefit obligations.
6. To proceed with Town Hall renovation project within the existing financing plan and with a seamless temporary relocation effort.
7. To continue with the established CIP with particular emphasis on the School facilities master plan relative to the Runkle and Devotion Schools and the completion of the major projects in progress – Landfill Closing, Muddy River Restoration, Beacon Street Reconstruction, Town Hall Renovation.
8. To maintain necessary support of the IT strategic plan and the upcoming initiatives to expand GIS applications and update the website, and expand technology utilization in police and fire departments, and rollout the new permitting program.
9. To finish the completion of the townwide WiFi project and the South Brookline cellular service initiative.
10. To continue emphasis on energy conservation in town operations along with institution of green technology guidelines for Town building projects.
11. To carry out the ongoing work of the Selectmen's Zoning Bylaw Committee.
12. To ensure Gateway East project proceeds through engineering design phase.
13. To minimize impacts of development by adjacent communities.
14. To provide leadership and support as necessary for affordable housing opportunities including completion of St. Aidan's use of Town-owned land such as Fisher Hill Reservoir, and homeowner assistance programs.
15. To continue to seek PILOT agreements with institutional non-profits along with an equitable approach for community based organizations.

PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	546,618	560,385	565,140	4,755	0.8%
Services	9,328	9,553	9,553	0	0.0%
Supplies	4,780	6,750	5,750	-1,000	-14.8%
Other	2,323	2,600	5,640	3,040	116.9%
Capital	5,461	5,220	5,220	0	0.0%
TOTAL	568,510	584,508	591,303	6,795	1.2%
BENEFITS			284,339		
REVENUE	358,815	325,100	331,400		

FY2008 OBJECTIVES (con't.)

16. To complete and take up the recommendations of the Noise By-Law, Street Sign, and Graffiti Committees.
17. To conduct the cable television license renewal for RCN on a timely basis with community benefits comparable to those in the Comcast license.
18. To review the enforcement provisions of the Liquor Licensing Guidelines that have been in effect since 1988.
19. To continue to work with Commission for the Disabled in order to ensure legally mandated accessibility to private facilities and Town properties and programs.
20. To proceed with ongoing monitoring of safety/security requirements for Bournewood Hospital.

ACCOMPLISHMENTS

1. Retained the Aaa credit rating.
2. Awarded the "Distinguished Budget Presentation Award" by the Government Finance Officers Association for the FY2007 budget document.
3. Maintained a collaborative relationship with Legislative Delegation.
4. Continued implementation of a number of major capital projects on the Town's CIP, including: Beacon Street, Landfill Closure/Re-Use, Town Hall Renovation, Swimming Pool Renovation,and the Health Center Renovation. Also began the process of renovations for the Runkle and Devotion Schools by submitting to the School Building Authority (SBA) a Statement of Interest (SOI) for each project.
5. Updated the Utility Committee on the efforts of the Energy Task Force to reduce energy costs and control energy usage. Temperature settings recommended by the Energy Task Force have contributed to lower energy consumption in Town and School buildings.
6. The Emergency Management Team coordinated a variety of efforts with our regional partners. We participated in joint exercises, training, purchasing of equipment and designed regional emergency operations centers that will assure close coordination within the region during critical incidents.
7. Accepted a $250,000 gift for support of the Village Square Project.
8. Continued efforts to ensure the development at 2 Brookline Place fulfills the goals underlying zoning changes for that site including maximization of tax revenue; appropriate use of the property; and generation of business volume for the Village area.
9. Wrote extensive comment letters on the MEPA filings for the Chestnut Hill Square project and worked with the developer and the City of Newton to reduce the impact of that project on the Town. Worked with Longwood area neighbors to track developments of local concern.
10. Reorganized the Zoning Bylaw Committee and began a process by which all zoning bylaw changes would be reviewed by this committee.
11. Implemented ZBA Rules and Regulations; created standardized decision format, set up ZBA website with real time posting of decisions.
12. Executed a license with Galaxy Internet Services for the construction and operation of an open Town-wide Wi-Fi network that will provide broadband internet services for the Town, residents, businesses, and visitors. Believed to be the first border-to-border network of its kind in New England, it will be made available to the Town at no cost, allowing the enhancement of services. In addition, numerous hot-spots in commercial areas and parks will be made available to the public.
13. Received Town Meeting Authorization to undertake temporary relocation of Town Hall to Old Lincoln School and other sites.

ACCOMPLISHMENTS (con't.)

14. Conducted extensive examination of options for updating the design and functionality of the Selectmen's Hearing Room.
15. CPA Committee Report submitted to Annual Town Meeting which voted 128-101 in favor of the ballot question that failed by 10,732 to 8,056 in the November 7, 2006 election.
16. Completed a review of the risks and rewards of Pension Obligations, and established guidelines for future use of this financial vehicle for reducing the long term liability.
17. Negotiations initiated with public safety unions. Group health plan design changes key bargaining issue with all unions.
18. Initiated PILOT negotiations with Boston University.
19. Public celebrations strategy still in progress.
20. Continued to implement the recommendations of the IT Strategic Plan, helping to improve the efficiency of Town and School operations. The Strategic Plan was also updated.
21. Completed Harpers to Laramore data link enabling single data input of police details. Enhanced reporting capability of Permits Plus to ensure Fire Inspection data could be captured and analyzed.
22. Continued monitoring of both Comcast and RCN service quality performance. Continued to work on the license renewal process with RCN.
23. Noise-By-Law Committee established, and work is ongoing.
24. Continued to work with the Commission for the Disabled to address ADA issues in order to ensure legally-mandated accessibility to both private facilities and Town programs/properties.
25. Focused Residence Picketing By-law permanently adopted by Town Meeting.
26. Used the maximum CDBG amount allowed by federal regulations on social service programs and provided capital support to the Brookline Housing Authority through the CDBG program.

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2005	ESTIMATE FY2006	ACTUAL FY2006	ESTIMATE FY2007	ESTIMATE FY2008
Performance:					
Brookline's Credit Rating	Aaa	Aaa	Aaa	Aaa	Aaa
# of Aaa's in Mass.	13	13	13	13	13
Tax Levy Per Capita	$2,100	$2,190	$2,249	$2,340	$2,428
% of budgets with at least 2 outcome indicators	100%	100%	100%	100%	100%
Workload:					
Management Appointments	2	5	5	2	3
Town Meetings	2	2	2	2	2
Licenses Issued	667	660	684	690	690

TOWN OF BROOKLINE FY2008 PROGRAM BUDGET	PROGRAM GROUP: Administration and Finance PROGRAM: Selectmen

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED FY2005	NUMBER OF POSITIONS FUNDED FY2006	FY2007 SALARY RANGE As of 1/1/07 LOW	FY2007 SALARY RANGE As of 1/1/07 HIGH	FY2007 BUDGET NO.	FY2007 BUDGET AMOUNT	FY2008 RECOMMENDATION NO.	FY2008 RECOMMENDATION AMOUNT
510101	Permanent Full Time Salaries									
	Town Administrator	D-10	1.00	1.00	128,434	151,289	1.00	150,539	1.00	151,289
	Deputy Town Administrator	D-8	1.00	1.00	105,291	124,028	1.00	109,559	1.00	111,752
	Assistant Town Administrator	D-2	1.00	1.00	63,374	74,651	1.00	66,930	1.00	68,271
	Assistant to Town Administrator		1.00	1.00	57,612	67,865	1.00	65,876	1.00	66,862
	Head Clerk	C-9	1.00	1.00	42,075	43,814	1.00	41,866	1.00	42,856
	Recording Secretary	C-9	0.00	0.00	42,075	43,814	1.00	43,598	1.00	43,814
	Senior Clerk Secretary	C-7	2.00	2.00	39,158	40,871	1.00	40,669	1.00	40,871
	Subtotal		7.00	7.00			7.00	519,035	7.00	525,715
510102	Permanent Part Time Salaries									
	Chairman		1.00	1.00		3,500	1.00	3,500	1.00	3,500
	Selectmen		4.00	4.00		2,500	4.00	10,000	4.00	10,000
	Recording Secretary		0.53	0.53			0.00	0	0.00	0
	Subtotal		5.53	5.53			5.00	13,500	5.00	13,500
	Other									
510105	Stipend - Recording Secretary							7,800		7,800
513044	Longevity Pay							2,025		2,600
515501	Clothing/Uniform Allowance							1,125		1,125
515540	Automobile Allowance							4,200		4,200
578100	Long-term Disability Insurance							2,500		0
578200	Annuity Contribution							10,200		10,200
	Subtotal							27,850		25,925
	Total		**12.53**	**12.53**			**12.00**	**560,385**	**12.00**	**565,140**

PROGRAM DESCRIPTION

The goals of the Human Resources Department, as defined by the Town's Human Resources By-Law, are to develop and administer fair and equitable Human Resources policies for the Town and its employees and to provide a system of Human Resources administration that is uniform, fair, 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 within the Town; provides training to Department Heads and employees on important employment issues; negotiates and administers labor contracts; administers group health and life insurance, worker's compensation, and unemployment compensation; administers the CDL Alcohol and Drug Testing Program; and monitors and administers employee leave, other Human Resources programs and benefits, and any other function assigned by the Town Administrator.

BUDGET STATEMENT

The FY08 budget reflects an increase of $10,699 (2.3%), due to personnel step increases ($4,897), the ½% carry-forward from the FY07 2% / 1% salary adjustment ($1,428), the upgrade of the Head Clerk to a Human Resources Coordinator ($4,010), and a longevity increase ($575). These Personnel increases are partially offset by a decrease of $250 for in lieu of boots and an increase of $1,413 in the Worker's Comp charge off. Services increase by $1,451 (0.6%) due to an increase in professional/technical services related to Medicare Part D administration ($1,500) but is moderately offset by $49 due to an update in pricing for the copier lease.

FY2008 OBJECTIVES

1. To finalize successor negotiations and implement new collective bargaining agreements with the Town's unions.
2. To continue to foster good labor relations with various unions and to seek resolution of contested matters whenever possible.
3. To conduct supervisory training for upper- and mid-level managers and supervisors concerning a respectful workplace, injury prevention and the Family Medical Leave Act and related laws.
4. To continue to educate supervisors and Department Heads about return to work issues for employees who have been on extended sick or injured leaves.
5. To continue to develop employee wellness programs to improve employee health and to continue training on injury prevention to reduce employee injuries.
6. To continue to promote the Town's website (www.townofbrooklinemass.com/HumanResources) and intranet as a resource for the public and employees to access human resources information and documents.
7. To continue to monitor and report workers compensation injuries, further enhancing the Town's ability to focus on injury prevention strategies.
8. To focus on incorporating new technologies to reduce paper and to create seamless data communication with the Finance Department, including payroll and Retirement.

ACCOMPLISHMENTS

1. Kicked off the Minutes in Motion program generating 38 teams consisting of 8 to 10 members who competed to increase their individual and team activity level for 10 consecutive weeks.
2. Worked with the Human Resources Board to finalize and distribute a report reviewing effectiveness of the Massachusetts Civil Service System.
3. Developed an Anti-Retaliation Policy that articulates the Town of Brookline's general policy to protect whistleblowers from retaliation.

PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	161,498	222,736	231,984	9,248	4.2%
Services	241,579	228,856	230,307	1,451	0.6%
Supplies	3,354	8,500	8,500	0	0.0%
Other	315	500	500	0	0.0%
Capital	2,743	2,843	2,843	0	0.0%
TOTAL	409,488	463,435	474,134	10,699	2.3%
BENEFITS			93,825		
REVENUE	3,491	1,500	1,500		

ACCOMPLISHMENTS (con't.)

4. Began negotiations with various unions regarding several issues including proposals made in order to reduce spiraling health insurance costs.
5. Provided occupational health training and services including fittings for medical corp volunteers, conducted ergonomic evaluations, and provided vaccination programs for Influenza and Hepatitis A/B.
6. Conducted a back injury prevention program for custodians.
7. Conducted a Department Head and Senior Manager Benefits and Compensation Study to determine whether there is parity of compensation and benefits to comparable municipalities.
8. Introduced a retirement incentive program providing a moderate benefit for AFSCME employees who are currently eligible for retirement.

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2005	ESTIMATE FY2006	ACTUAL FY2006	ESTIMATE FY2007	ESTIMATE FY2008
Performance:					
Workers' Compensation Cases Open 1+ Year (active/retired)	4/5	4/5	4/5	4/5	4/5
Job injuries	127	120	114	115	115
# of lost workdays	2,313	2,000	1,647	1,700	1,700
Training Sessions	41	35	23	35	35
Safety Training Programs	14	25	12	18	18
Sick Leave Hours/Permanent Employees	54,106	50,000	48,745	50,000	48,000

PERFORMANCE / WORKLOAD INDICATORS (con't.)

	ACTUAL FY2005	ESTIMATE FY2006	ACTUAL FY2006	ESTIMATE FY2007	ESTIMATE FY2008
Workload:					
Unemployment Claims					
Town	33	15	23	15	15
School	56	25	23	25	20
Unemployment Costs					
Town	$64,064	$48,000	$56,203	$45,000	$55,000
School	$102,688	$77,000	$94,420	$82,000	$111,000
Job Appl. Processed	1,102	1,200	2,120	1,500	1,500
CORI/SORI Checks	1,560	1,600	1,350	1,300	1,300
Group Health Contracts	5	5	5	5	5
Group Health Changes	1,275	870	853	870	870
Group Health Subsc.	2,757	2,795	2,795	2,864	2,919
Blue Choice	747	757	757	804	834
% of Total	27.1%	27.1%	27.1%	28.1%	28.6%
HMO Blue	1,048	1,071	1,071	1,078	1,088
% of Total	38.0%	38.3%	38.3%	37.6%	37.3%
Medicare Supplements	962	967	967	982	997
% of Total	34.9%	34.6%	34.6%	34.3%	34.2%
Active	1,477	1,502	1,502	1,537	1,572
% of Total	53.6%	53.7%	53.7%	53.7%	53.9%
Retiree	1,280	1,293	1,293	1,327	1,347
% of Total	46.4%	46.3%	46.3%	46.3%	46.1%
Individual	1,893	1,930	1,930	1,976	2,011
% of Total	68.7%	69.1%	69.1%	69.0%	68.9%
Family	864	865	865	888	908
% of Total	31.3%	30.9%	30.9%	31.0%	31.1%
Town	1,363	1,364	1,364	1,374	1,384
% of Total	49.4%	48.8%	48.8%	48.0%	47.4%
School	1,394	1,431	1,431	1,490	1,534
% of Total	50.6%	51.2%	51.2%	52.0%	52.6%
Group Life Subscribers	2,300	2,306	2,276	2,315	2,370
Active	1,420	1,429	1,378	1,445	1,480
Retiree	880	877	898	872	890
No. of Death Benefits Paid	48	45	36	50	50

TOWN OF BROOKLINE FY2008 PROGRAM BUDGET	PROGRAM GROUP: Administration and Finance PROGRAM: Human Resources

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED FY2005	NUMBER OF POSITIONS FUNDED FY2006	FY2007 SALARY RANGE As of 1/1/07 LOW	FY2007 SALARY RANGE As of 1/1/07 HIGH	FY2007 BUDGET NO.	FY2007 BUDGET AMOUNT	FY2008 RECOMMENDATION NO.	FY2008 RECOMMENDATION AMOUNT
510101	Permanent Full Time Salaries									
	Human Resources Director	D-6	1.00	1.00	90,270	106,334	1.00	92,539	1.00	94,394
	Assistant Director of Human Resources	T-6	1.00	1.00	54,302	61,441	1.00	59,017	1.00	60,366
	Benefits Coordinator	T-4	0.00	1.00	46,556	52,676	1.00	47,149	1.00	48,228
	Human Resources Coordinator	T-4	0.00	0.00	46,556	52,676	0.00	0	1.00	47,384
	Head Clerk	C-8	1.00	1.00	40,798	42,526	1.00	42,315	0.00	0
	Principal Clerk	C-8	2.00	1.00	40,798	42,526	1.00	40,596	1.00	41,581
	Subtotal		5.00	5.00			5.00	281,617	5.00	291,953
	Workers' Comp. Expenses (1)							(59,956)		(61,369)
	Net Total		5.00	5.00			5.00	221,661	5.00	230,584
	Other									
513044	Longevity Pay							575		1,150
515501	Clothing/Uniform Allowance (In lieu of boots)							500		250
	Subtotal							1,075		1,400
	Total		**5.00**	**5.00**			**5.00**	**222,736**	**5.00**	**231,984**

(1) 75% of the Principal Clerk and 50% of the Assistant Director charged to workers' compensation trust fund.

PROGRAM DESCRIPTION

Information Technology is key to Brookline's ability to grow, educate its children, respond to emergencies, and efficiently provide services to its citizens. Investments in IT applications and infrastructure provide managers with tools to more effectively observe and manage the financial, physical, and human resources of the Town, as well as increase productivity.

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

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

BUDGET STATEMENT

The FY08 budget reflects a decrease of $20,358 (-1.5%). Step increases ($5,109) and the ½% carry-forward from the FY07 2% / 1% salary adjustment ($3,946) are countered by the savings realized from the Department's re-organization. The pending retirement of the Director of IT Applications allows for the position to be taken off of the Department Head Pay Plan. The GIS Manager will be promoted into the Director of IT Applications, thereby allowing for the elimination of that position. A new Database Administrator position will be added. Finally, the Technical Support Specialist position will be eliminated and replaced with a new Network Administrator position. The net increase is positions is zero, but savings do result ($8,411). Services decrease $21,000 (4.1%) due to reductions in Consulting Services ($20,000), Training Services ($5,000) and Communications Equipment Repair/Maintenance ($3,000). These decreases offset the increase in E-Commerce services ($7,000) related to the Parking Ticket and Refuse Fee applications.

FY2008 OBJECTIVES

Administration

1. To begin to implement the updated IT Strategic Plan for Town and School Infrastructure.
2. To meet with IT management weekly, senior School administration weekly, IT staff monthly, Departmental Committee monthly and Information Technology Advisory Committee (ITAC) quarterly.
3. To review the IT organization, reorganize around a centralized format, and develop a singular support structure that will provide services to the Town and School system.
4. To work with other Town departments on the development of plans for a new parking meter system, with the goal being to have meters that are fully compatible with our WiFi network.

Application Management

1. To continue to work toward the investment in, and implementation of, enterprise-wide applications while continuing to add additional users to existing systems.
2. To continue the roll-out of Maintenance Management, Public Safety Automation and Network Storage Systems to additional departments.
3. To continue to review the workflow of the current inspection and permit application (Permits Plus) in order to assess the interdepartmental needs of all stakeholders.
4. To continue implementation of an enterprise-wide Document Management System.
5. To implement a 3-D GIS application that will enable the Economic Development, Planning and Public Safety departments to assess current building demographics and proposed development initiatives in a 3-dimensional format.
6. To implement the newly redesigned Town website in order to enhance and extend e-Government services to the community.

FY2008 OBJECTIVES (con't.)

Network Support
1. To continue the technology-related equipment Life Cycle Program and the centralization of servers.
2. To consolidate networks operating within the Schools, Public Safety and Libraries in order to leverage performance, reporting and analytical trends for the purpose of increased service response time and minimizing outages.

School Technology
1. To assist the Schools in the implementation of an Instructional Technology Plan that will guide IT spending in the areas of network devices, desktop devices, enterprise-wide applications and desktop applications.
2. To replace the legacy computer network at Brookline High School with updated equipment.
3. To replace the legacy computer network at Pierce School with updated equipment.
4. To consolidate School Web sites under a uniform architecture and visual display.
5. To create a parent-teacher portal to establish communication regarding student achievement and tasks.

Help Desk
1. To assist departments in leveraging their existing computer systems to enhance services to the public.
2. To address all opened tickets within 8 business hours of opening.
3. To open and address all priority 1 tickets within one business hour.

ACCOMPLISHMENTS

Administration
1. Prepared an update to the IT Strategic Plan.
2. Chaired the long-term Wireless Committee to select a vendor for the proposed Brookline WiFi network that will enable Town-wide wireless broadband services for municipal government, residents, and businesses.
3. Met with Senior School administration weekly.
4. Convened meetings of the Inter-Departmental IT Committee and quarterly meetings of the Information Technology Advisory Committee (ITAC) to review upcoming technology initiatives.

ACCOMPLISHMENTS (con't.)

Application Management
1. Assisted in the implementation of an automated "Incident Reporting and Administrative System" based on Fire Department business requirements and State Fire Marshall guidelines. The project required the development of a Fire Department Wide Area Fiber Network, installation of computers and printers at each Fire House, and training of numerous Fire Department personnel. The technology has enhanced centralized systems supporting Public Safety (Police, Fire, EMS) business and operational activities.
2. Upgraded GIS applications to the newest version of ArcGIS viewer.
3. Developed the initial prototype of 3-dimensional viewer of GIS data.
4. Began to develop next generation Brookline Web Portal.
5. Upgraded Website Infrastructure for improved performance and redundancy.

Network Support
1. Relocated existing IT operations from the Town Hall to the Health Department.
2. Continued the network evolution at three schools by upgrading equipment and capacity.
3. Centralized servers at the Emergency Operations Center (EOC), which is located at the Municipal Service Center.
4. Continued the SQL migration and included the addition of the Public Safety applications.

School Technology
1. Upgraded the High School computing network to current standards.
2. Completed the Instructional Technology Plan which outlined the roadmap for professional development, decision making and lifecycle replacement in support of technology in the Brookline Public Schools.
3. Increased the wireless technology footprint in all schools.
4. Replaced 300 computers across the school district.

Help Desk
1. Implemented a consolidated Help Desk structure incorporating Town and School personnel.
2. Upgraded Apple servers to the latest software version.
3. Completed Apple certification for all technicians.
4. Responded to over 4,000 help tickets across the enterprise.

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2005	ESTIMATE FY2006	ACTUAL FY2006	ESTIMATE FY2007	ESTIMATE FY2008
Employee classes	90	95	92	95	95
PC's Upgraded	70	70	70	70	70
Servers Upgraded	7	4	4	6	2
IT Work Orders Completed	2,911	3,100	3,260	3,300	3,400
Public Information Request turnaround (avg. days)	1	1	1	1	1
# of Standard GIS Maps Avail.	210	215	215	215	215
Individual Website Visits	460,000	480,000	485,000	505,000	515,000
Payroll Warrants	104	104	104	104	104
Web Pages Maintained	1,900	2,000	1,960	2,300	2,300
Domain Users Supported	340	340	340	340	340
Networked Sites	29	29	29	29	29
Supported Items:					
Phone Switches	13	12	12	12	12
Desktops	280	280	280	280	280
Telephones	2,360	2,420	2,420	2,420	2,420

PERFORMANCE / WORKLOAD INDICATORS (con't.)

	ACTUAL FY2005	ESTIMATE FY2006	ACTUAL FY2006	ESTIMATE FY2007	ESTIMATE FY2008
E-Commerce:					
Water & Sewer Payments					
Transactions	2,149	2,170	2,560	2,700	2,850
Dollar Value	$712,876	$720,000	$851,965	$1,000,000	$1,100,000
Cost to Town	$19,508	$19,800	$19,073	$25,000	$27,500
Prop. Tax Payments					
Transactions	90	125	156	175	190
Dollar Value	$211,308	$336,000	$309,794	$350,000	$375,000
Cost to Town	$0	$0	$0	$0	$0
Refuse Fee Payments					
Transactions	1,695	1,800	1,865	2,400	2,650
Dollar Value	$107,526	$114,200	$125,620	$169,000	$185,000
Cost to Town	$4,180	$4,500	$4,333	$6,000	$6,500
Recreation Registration					
Transactions	2,101	2,150	2,258	2,300	2,400
Dollar Value	$141,829	$145,000	$155,732	$160,000	$165,000
Cost to Town	$12,602	$12,900	$14,189	$14,550	$15,000
Parking Tickets					
Transactions	16,125	17,700	19,655	21,000	22,000
Dollar Value	$419,725	$461,000	$569,210	$608,000	$640,000
Cost to Town	$0	$0	$0	$0	$0
Motor Vehicle Excise					
Transactions	1,154	1,190	4,815	5,000	5,100
Dollar Value	129,211	135,000	$690,386	$710,000	$725,000
Cost to Town	0	5,000	$23,043	$25,000	$26,000

PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	775,319	804,100	804,743	643	0.1%
Services	517,536	509,433	488,433	-21,000	-4.1%
Supplies	25,300	34,127	34,127	0	0.0%
Other	2,432	2,450	2,450	0	0.0%
Capital	38,110	40,388	40,388	0	0.0%
TOTAL	1,358,698	1,390,499	1,370,141	-20,358	-1.5%
BENEFITS			329,188		
REVENUE	42,797	53,300	50,500		

SUMMARY OF SUB-PROGRAMS

SUB-PROGRAMS	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Administration	100,169	116,769	112,416	-4,354	-3.7%
Application Management	775,899	757,262	695,071	-62,191	-8.2%
Network Support	295,678	312,970	358,512	45,542	14.6%
Help Desk	186,952	203,496	204,143	646	0.3%
TOTAL	1,358,698	1,390,499	1,370,141	-20,358	-1.5%

ADMINISTRATION

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	40,059	48,704	49,351	646	1.3%
Services	36,462	41,363	36,363	-5,000	-12.1%
Supplies	22,348	24,127	24,127	0	0.0%
Other	291	200	200	0	0.0%
Capital	1,009	2,375	2,375	0	0.0%
TOTAL	100,169	116,769	112,416	-4,354	-3.7%

APPLICATION MANAGEMENT

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	540,587	549,713	500,522	-49,191	-8.9%
Services	226,982	191,798	178,798	-13,000	-6.8%
Supplies	0	0	0	0	0.0%
Other	2,140	2,250	2,250	0	0.0%
Capital	6,190	13,501	13,501	0	0.0%
TOTAL	775,899	757,262	695,071	-62,191	-8.2%

NETWORK SUPPORT

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	152,354	156,978	205,520	48,542	30.9%
Services	113,002	132,640	129,640	-3,000	-2.3%
Supplies	0	0	0	0	0.0%
Other	0	0	0	0	0.0%
Capital	30,322	23,352	23,352	0	0.0%
TOTAL	295,678	312,970	358,512	45,542	14.6%

HELP DESK

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	42,319	48,704	49,351	646	1.3%
Services	141,092	143,632	143,632	0	0.0%
Supplies	2,953	10,000	10,000	0	0.0%
Other	0	0	0	0	0.0%
Capital	589	1,160	1,160	0	0.0%
TOTAL	186,952	203,496	204,143	646	0.3%

TOWN OF BROOKLINE FY2008 PROGRAM BUDGET	PROGRAM GROUP: Administration and Finance PROGRAM: Information Technology

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED FY2005	NUMBER OF POSITIONS FUNDED FY2006	FY2007 SALARY RANGE As of 1/1/07 LOW	FY2007 SALARY RANGE As of 1/1/07 HIGH	FY2007 BUDGET NO.	FY2007 BUDGET AMOUNT	FY2008 RECOMMENDATION NO.	FY2008 RECOMMENDATION AMOUNT
510101	Permanent Full Time Salaries									
	Chief Information Officer	D-8	1.00	1.00	105,291	124,028	1.00	107,937	1.00	110,101
	Director of IT Applications	D-5	1.00	1.00	83,584	98,457	1.00	97,970	0.00	0
	Director of IT Applications	T-15	0.00	0.00	86,617	98,003	0.00	0	1.00	91,325
	GIS Manager	T-12	1.00	1.00	72,725	82,285	1.00	79,039	0.00	0
	Program/Project Manager	T-11	1.00	1.00	68,609	77,627	1.00	69,484	1.00	69,830
	Network Manager	T-11	1.00	1.00	68,609	77,627	1.00	77,243	1.00	77,627
	Database Administrator	TBD	0.00	0.00			0.00	0	1.00	68,071
	Network Administrator	TBD	0.00	0.00			0.00	0	1.00	65,453
	Senior Programmer Analyst	T-8	2.00	2.00	60,993	69,011	2.00	137,339	2.00	138,022
	Webmaster	T-8	1.00	1.00	60,993	69,011	1.00	63,990	1.00	65,453
	GIS Analyst	T-6	1.00	1.00	54,302	61,441	1.00	61,137	1.00	61,441
	Technical Support Specialist	T-5	1.00	1.00	50,280	56,890	1.00	52,751	0.00	0
	Data Controller	C-8	1.00	1.00	40,798	42,526	1.00	42,315	1.00	42,526
	Subtotal		11.00	11.00			11.00	789,205	11.00	789,848
510901	Temporary Part Time Salaries									
	G.I.S. Interns		0.50	0.50	$15.45/hr	$20.60/hr	0.50	11,745	0.50	11,745
	Subtotal		0.50	0.50			0.50	11,745	0.50	11,745
	Other									
513044	Longevity Pay							2,900		2,900
515501	Clothing/Uniform Allowance							250		250
	Subtotal							3,150		3,150
	Total		**11.50**	**11.50**			**11.50**	**804,100**	**11.50**	**804,743**

PROGRAM DESCRIPTION

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

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

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

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

BUDGET STATEMENT

The FY08 budget reflects an increase of $29,419 (1.0%). Personnel increases $14,993 (0.8%) and include step increases ($18,512), the ½% carry-forward from the FY07 2% / 1% salary adjustment ($8,818), an increase in overtime for the Revaluation ($5,925) and an increase in longevity ($820). These increases are partially offset by the elimination of the Telephone Operator position effective December 1, 2007 (-$21,309)

Services increase $13,431 (1.3%), largely due to an increase of $12,000 in the Comptroller's budget for software maintenance of the Town's financial system (MUNIS) and an increase of $7,588 in the Purchasing budget for postage. These increases are partially offset by a decrease in General Services copier lease/maintenance ($4,500) because the new copy machines purchased in FY07 come with three years of free service. Other decreases in services include Wireless Communication ($333), Microfilming Services ($750), and Deed and ATB Transfer Fees ($600).

Supplies decrease $2,870 (6.4%) due to decreases in Office Supplies ($2,530) and Data Processing Supplies ($750), with a slight increase for Gasoline ($410). Other increases $1,165 (8.8%) due to additional monies for In-State Travel ($700) and Conferences ($600), with a decrease in Professional Dues and Memberships ($135).

Capital increases $2,700 (14.2%) due to the purchase of scanners in the Comptroller's budget.

FY2008 OBJECTIVES

Comptroller

1.To coordinate and participate in the annual independent audit and the issuance of timely audited GAAP financial statements.
2. To upgrade Crystal Reports to Business Objects and migrate users.
3. To continue the rollout of Electronic Fund Transfers (EFT's) in lieu of checks to major vendors, including an upgrade to robust format EFT notification.
4. To continue to improve month-end closings and reconciliations.
5. To provide Portal access to key executive MUNIS users, facilitating access to financial data.

Purchasing

1. To support the proposed Town Hall Renovation project with the purchase of fixtures, telecom, and furniture as needed.

FY2008 OBJECTIVES (con't.)

Purchasing (con't.)
2. To identify and establish new blanket contracts for materials and services that will result in savings for Town and School departments.
3. To modify and update existing contracts, through research and new bids, to improve levels of service and quality of goods.
4. To purchase more fuel efficient vehicles as appropriate for various department use.
5. To prepare issue, award, and manage cooperative bids and contracts for heating oil, gasoline, and diesel for 11 regional Cities and Towns.
6. To use online procurement sites, such as the MA State government COMM-PASS, to expand the reach of bids and proposals, where appropriate.
7. To continue to assist the IT Department with the implementation of the IT Strategic Plan study recommendations.
8. To issue additional Building Department service contracts for various annual requirements.

General Services
1. To review telephone system service vendor performance, with the goal of better project management and problem resolution.
2. To continue to analyze the costs of mail processing and printing, to determine where savings may be realized.
3. To continue to promote in-house print capabilities to lessen the costs of outside printing.

Assessors
1. To create a "paper free" environment by working with the Information Technology Department on the completion of the LaserFiche project, which involves digitizing all documents.
2. To complete the inspection and review of all exempt properties and to investigate additional P.I.L.O.T. opportunities.
3. To refine the data in our updated website to also include updated tax payment information, balances, and payments.
4. To design a motor vehicle excise system for the billing and abatement of "fleet cars". This would eliminate mailing 500 bills to one owner, saving hours of time in both the Assessors Office and the Treasurer's Office.
5. To refine the on-line link with the Norfolk Registry of Deeds to access and accept deed changes to reduce computer entry time.

Treasurer/Collector
1. To maintain the Town's Aaa bond rating.
2. To continue timely monthly and year-end closings.

FY2008 OBJECTIVES (con't.)

Treasurer/Collector (con't.)
3. To oversee the financial aspects of the financial accounting and payroll systems.
4. To continue to maintain an active and aggressive collection program for property taxes, motor vehicle excise, water / sewer charges, 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 effect cash management and forecasting program that enables optimization of investment returns while ensuring availability of funds when needed.
7. To monitor banking 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 maintain a prudent debt management program along with full disclosure and favorable relations with the bond rating and investment community.
10. To actively monitor compliance with Federal Arbitrage regulations, S.E.C. and M.S.R.B. disclosure requirements and all other State and Federal mandated rules, regulations, and requirements to avoid penalties and other punitive sanctions.
11. To continue to implement an aggressive Tailings Program to reduce the number of uncashed vendor and payroll checks.

ACCOMPLISHMENTS

Comptroller
1. Worked with Treasurer/Collector's Office to significantly improve pre-audit monthly closings and reconciliations.
2 Trained 47 new MUNIS users and provided 400 new specialized Crystal reports to departments.
3. Expanded cross training in the Division
4. Assumed responsibility for an in-house Accounts Receivable system using MUNIS, migrating five departments from in-house access databases to MUNIS integrated receivables.
5. Upgraded 327 MUNIS users.

ACCOMPLISHMENTS (con't.)

Purchasing

1. Prepared, issued, and awarded Beverage and Snack Vending machines contracts to two vendors, with a set percentage of sales to be returned to the Town and Schools and ensure that the Schools focus on a healthy snack initiative
2. Issued and awarded the Wireless Broadband initiative. Continued to assist the Information Technology Department with the implementation of the IT Strategic Plan study recommendations.
3. Prepared, issued and awarded cleaning contracts for Public Schools and Town Buildings to one vendor. The RFP incorporated the High School, COA, and other locations into the bids.
4. Bid various blanket building service contracts for materials and services that will result in savings for Town and School Departments.
5. Prepared, issued and awarded RFPs for: 3rd Party workers compensation administration, sports camps/clinics, use of 21 Newton St (Widow Harris House), Police uniforms, and lease purchase financing for DPW trucks.
6. Converted the School Chemical Dispensing System from an old dilution control system to a "Green Seal Certified" system, which provides stringent standards to ensure that products are environmentally responsible, not only in their make up, but in their packaging and methodology of use.
7. Reviewed School contracts that were identified for on-going improvement of products and services.
8. Continued to prepare issue, award, and manage cooperative bid and contracts for heating oil, gasoline, and diesel for 11 regional Cities and Towns.
9. Purchased an additional hybrid gas electric vehicle for the Building Department and a new Ladder/Pumper truck ("Bronto") for the Fire Department.

General Services

1. Negotiated lower telephone service rates for local, regional, and long distance service with telecom service provider.
2. Worked with the IT Help Desk to streamline and improve telephone repair, moves, adds, and change requests from Town and School Departments.
3. Assisted with the Telecom upgrade to support the Health Building project, as well as furniture and fixtures.
4. Replaced high speed copiers in the print shop as part of the lease replacement schedule. 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.

ACCOMPLISHMENTS (con't.)

Assessors

1. Completed the installation of the new appraisal software.
2. Updated the website using the new software with the added feature of property sketches.
3. Began the implementation of the LaserFische project which should bring our office into the 21st century as a paperless office.
4. Inspected and revalued 90% of the exempt properties, substantially completing the project.
5. Timely mailed the bills in December for the convenience of taxpayers that wish to pay their bill in that tax year. This puts $3-$4 million in the Town's coffers early for investment and relieves borrowing to meet obligations.

Treasurer/Collector

1. Competed the conversion of water / sewer accounts receivable data from an internal database to an out-sourced database.
2. Competed the conversion of refuse accounts receivable data from an internal database to an out-sourced database.
3. Continued the program of reducing the number bank accounts.
4. Expanded the ACH direct payment program for vendor payments.
5. Implemented a new investment strategy for trust fund assets, based upon the "Prudent Investor" standard.
6. Expanded a cross-training plan to continue to provide appropriate services to customers during high leave periods.
7. Developed a strategy for the improvement of Miscellaneous Committed Bills accounts receivable.
8. Improved the accounts receivable reconciliation for Water/Sewer and refuse.
9. Expanded the real estate lien process to attach all prior year water, refuse and fire receivables of non-profits parcels.

Payroll

1. Implemented a time clock import to process payments to election workers.
2. Initiated training programs to expand report writing (Crystal Reports) to departments.
3. Working with the Information Technology and the Police Departments, implemented a time clock import for police and fire personnel.
4. Continued the ongoing process of scanning archived paper records.
5. Began processing updates to deductions, pay increases and fringe payments through the payroll unit in conjunction with Harpers.

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2005	ESTIMATE FY2006	ACTUAL FY2006	ESTIMATE FY2007	ESTIMATE FY2008
COMPTROLLER					
Payment Vouchers/ Invoices Processed	46,254	46,000	45,227	46,000	46,000
EFT Payments Processed	170	200	300	600	900
Manual checks processed	472	400	618	600	600
Computer Checks Processed	19,431	17,000	19,700	18,000	17,000
Vendors Serviced	5,463	6,300	5,916	6,000	6,000
Journal Vouchers Processed	1,534	1,500	1,930	1,900	1,900
Cash Receipts Processed	36,241	36,000	32,000	30,000	30,000
PURCHASING					
Blanket Contracts	81	85	80	80	80
Public Bids	85	90	83	80	80
Purchase Orders (PO's)	6,770	6,600	7,349	7,700	7,500
PO $ Value (millions)	$8.5	$8.5	$9.5	$9.5	$10.0
ASSESSORS					
Internet Usage	107,224	108,000	117,895	120,000	120,000
Residential Prop. Value (million)	$11,483	$12,864	$12,858	$13,056	$13,382
Residential Prop. Accounts	14,875	15,112	14,998	15,000	15,000
Residential Inspections	2,744	3,620	3,570	3,600	3,600
Commercial Prop. Value (million)	$999	$1,125	$1,245	$1,280	$1,312
Commercial Prop. Accounts	961	956	959	960	960
Commercial Prop. Inspections	158	956	256	300	350
Deeds Processed	1,486	1,500	1,351	1,400	1,400
Sales Info. Request Mailed and Reviewed	1,320	1,200	1,189	1,200	1,250
Residential Exemption Filed	750	800	785	800	800
Statutory Exemptions filed	191	205	179	180	190
Tax Deferral	7	7	6	7	10
Personal Property Accounts	1,172	1,167	1,163	1,175	1,175
a) Form of List mailed	1,080	1,165	1,143	1,170	1,175
b) Rev'd entered, analyzed	524	600	580	600	650
c) Full Inspect & List	167	300	165	250	210
Total Taxable Value (billions)	$12.62	$14.12	$14.10	$14.34	$14.70
Total Exempt Value (billions)	$1.173	$1.328	$1.330	$1.316	$1.349

PERFORMANCE / WORKLOAD INDICATORS (con't.)

	ACTUAL FY2005	ESTIMATE FY2006	ACTUAL FY2006	ESTIMATE FY2007	ESTIMATE FY2008
ASSESSORS (con't.)					
Tax Exempt Property Accts.	273	290	286	290	280
a) 3ABC forms mailed	125	128	79	130	90
b) Rev'd, entered, analyzed	131	130	90	130	90
c) Correspondence	61	50	60	75	50
d) Inspections	9	150	57	150	38
e) Town Properties	108	107	18	107	27
Abatements (real & pers.)	276	500	630	300	250
Appellate Tax Board filed	83	100	115	80	80
Pending as of 6/30/2004	151	170	105	80	75
Incoming Correspondence	3,500	3,900	3,650	3,900	4,000
Outgoing Correspondence	4,660	4,800	4,690	4,800	5,000
Excise Bills Mailed	36,611	36,800	36,840	37,200	37,500
Excise Abatements	1,704	1,750	2,581	2,400	2,400
% of ExciseTax Bills Abated	4.45%	5.25%	6.55%	6.45%	6.40%
Total Excise Billed	$5,455,055	$5,500,000	$5,700,812	$5,525,000	$5,650,000
TREASURER / COLLECTOR					
Current Year Collections:					
Property Taxes	99.16%	98.50%	99.41%	98.50%	98.50%
Motor Vehicle Excise	93.88%	90.00%	91.20%	90.00%	90.00%
Investment Earnings:					
Total $	$1.236M	$1.9M	$2.25M	$2.31M	$2.4M
% Increase (Decrease)	68.60%	53.7%	18.4%	2.7%	3.9%
Property Tax Bills	66,333	66,400	66,407	66,400	66,400
Water Bills	39,260	39,300	38,987	39,000	39,000
Refuse Bills	30,020	30,000	28,954	29,000	29,000
Motor Vehicle Bills	36,607	36,600	38,754	38,000	38,000
Refunds Processed	8,446	7,500	2,909	3,000	3,000
MLC's Issued	2,659	2,000	1,548	1,550	1,550
Total Payrolls	110	110	108	110	110
Total # of Checks	92,346	92,000	92,296	92,000	92,000
W-2's Prepared Annually	3,446	3,500	3,437	3,500	3,500
1099's Prepared Annually	840	600	900	900	900

TOWN OF BROOKLINE FY2008 PROGRAM BUDGET	PROGRAM GROUP: Administration and Finance PROGRAM: Finance Department

PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	1,802,262	1,781,801	1,796,794	14,993	0.8%
Services	1,035,563	1,025,464	1,038,895	13,431	1.3%
Supplies	42,868	44,888	42,018	-2,870	-6.4%
Other	15,877	13,184	14,349	1,165	8.8%
Capital	19,461	19,066	21,766	2,700	14.2%
TOTAL	2,916,030	2,884,403	2,913,822	29,419	1.0%
BENEFITS			713,572		
REVENUE	3,100,653	2,776,929	2,869,000		

SUMMARY OF SUB-PROGRAMS

SUB-PROGRAMS	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Comptroller	450,171	466,021	486,810	20,789	4.5%
Purchasing	1,030,042	1,008,713	997,141	-11,572	-1.1%
Assessors	642,063	617,405	629,903	12,498	2.0%
Treasurer	793,753	792,264	799,968	7,704	1.0%
TOTAL	2,916,030	2,884,403	2,913,822	29,419	1.0%

COMPTROLLER

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	341,430	345,128	351,152	6,024	1.7%
Services	89,702	104,953	116,953	12,000	11.4%
Supplies	8,459	7,650	7,650	0	0.0%
Other	5,045	3,350	3,415	65	1.9%
Capital	5,535	4,940	7,640	2,700	54.7%
TOTAL	450,171	466,021	486,810	20,789	4.5%

PURCHASING

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	336,844	338,613	326,053	-12,560	-3.7%
Services	664,940	638,539	641,117	2,578	0.4%
Supplies	23,837	26,666	25,076	-1,590	-6.0%
Other	1,438	1,634	1,634	0	0.0%
Capital	2,984	3,261	3,261	0	0.0%
TOTAL	1,030,042	1,008,713	997,141	-11,572	-1.1%

ASSESSORS

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	601,969	573,208	586,833	13,625	2.4%
Services	24,103	26,922	25,775	-1,147	-4.3%
Supplies	3,701	6,030	4,750	-1,280	-21.2%
Other	5,840	5,200	6,500	1,300	25.0%
Capital	6,449	6,045	6,045	0	0.0%
TOTAL	642,063	617,405	629,903	12,498	2.0%

TREASURER-COLLECTOR

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	522,019	524,852	532,756	7,904	1.5%
Services	256,818	255,050	255,050	0	0.0%
Supplies	6,871	4,542	4,542	0	0.0%
Other	3,553	3,000	2,800	-200	-6.7%
Capital	4,493	4,820	4,820	0	0.0%
TOTAL	793,753	792,264	799,968	7,704	1.0%

TREASURER-COLLECTOR SUB-PROGRAM: SUMMARY OF ELEMENTS

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Administration	130,578	95,564	97,104	1,540	1.6%
Treasurer	157,005	149,007	151,091	2,084	1.4%
Collector	250,446	266,221	269,098	2,876	1.1%
Payroll	255,724	281,471	282,675	1,204	0.4%
TOTAL	793,753	792,264	799,968	7,704	1.0%

ADMINISTRATION

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	122,014	92,098	93,838	1,740	1.9%
Services	3,618	1,579	1,579	0	0.0%
Supplies	2,094	142	142	0	0.0%
Other	1,331	700	500	-200	-28.6%
Capital	1,522	1,045	1,045	0	0.0%
TOTAL	130,578	95,564	97,104	1,540	1.6%

PAYROLL

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	126,676	151,291	152,495	1,204	0.8%
Services	127,059	127,815	127,815	0	0.0%
Supplies	486	500	500	0	0.0%
Other	272	500	500	0	0.0%
Capital	1,231	1,365	1,365	0	0.0%
TOTAL	255,724	281,471	282,675	1,204	0.4%

TREASURER

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	104,705	95,846	97,930	2,084	2.2%
Services	50,809	50,116	50,116	0	0.0%
Supplies	1,491	1,100	1,100	0	0.0%
Other	0	900	900	0	0.0%
Capital	0	1,045	1,045	0	0.0%
TOTAL	157,005	149,007	151,091	2,084	1.4%

COLLECTOR

CLASS OF EXPENDITURES	ACTUAL FY2005	BUDGET FY2006	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	168,624	185,618	188,494	2,876	1.5%
Services	75,332	75,539	75,539	0	0.0%
Supplies	2,800	2,800	2,800	0	0.0%
Other	1,950	900	900	0	0.0%
Capital	1,740	1,365	1,365	0	0.0%
TOTAL	250,446	266,221	269,098	2,876	1.1%

PURCHASING SUB-PROGRAM SUMMARY OF ELEMENTS

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Purchasing	241,269	244,690	251,098	6,409	2.6%
General Services	788,773	764,024	746,043	-17,981	-2.4%
TOTAL	1,030,042	1,008,713	997,141	-11,572	-1.1%

PURCHASING

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	231,415	231,043	236,925	5,883	2.5%
Services	3,063	4,986	5,102	116	2.3%
Supplies	2,655	3,766	4,176	410	10.9%
Other	1,438	1,634	1,634	0	0.0%
Capital	2,698	3,261	3,261	0	0.0%
TOTAL	241,269	244,690	251,098	6,409	2.6%

GENERAL SERVICES

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	105,429	107,571	89,128	-18,443	-17.1%
Services	661,877	633,553	636,015	2,462	0.4%
Supplies	21,182	22,900	20,900	-2,000	-8.7%
Other	0	0	0	0	0.0%
Capital	286	0	0	0	0.0%
TOTAL	788,773	764,024	746,043	-17,981	-2.4%

TOWN OF BROOKLINE FY2008 PROGRAM BUDGET	PROGRAM GROUP: Administration and Finance SUB-PROGRAM: Comptroller

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED FY2005	NUMBER OF POSITIONS FUNDED FY2006	FY2007 SALARY RANGE As of 1/1/07 LOW	FY2007 SALARY RANGE As of 1/1/07 HIGH	FY2007 BUDGET NO.	FY2007 BUDGET AMOUNT	FY2008 RECOMMENDATION NO.	FY2008 RECOMMENDATION AMOUNT
510101	Permanent Full Time Salaries									
	Town Comptroller	D-5	1.00	1.00	83,584	98,457	1.00	96,523	1.00	98,457
	Assistant Comptroller	T-10	1.00	1.00	65,970	74,642	1.00	69,212	1.00	70,794
	Senior Accountant	T-5	1.00	1.00	50,280	56,890	1.00	51,828	1.00	53,013
	Senior Account/Audit Clerk	C-5	1.00	1.00	36,844	38,532	1.00	37,441	1.00	37,976
	Senior Account/Audit Clerk	C-4	2.00	2.00	34,861	36,530	2.00	71,817	2.00	72,524
	Subtotal		6.00	6.00			6.00	326,821	6.00	332,764
510901	Temporary Part Time Salaries									
	Clerical Assistant		0.70	0.70		$11.48/hr	0.70	16,107	0.70	16,188
	Subtotal		0.70	0.70			0.70	16,107	0.70	16,188
	Other									
513044	Longevity							1,450		1,450
515501	Clothing/Uniform Allowance (In lieu of boots)							750		750
	Subtotal							2,200		2,200
	Total		**6.70**	**6.70**			**6.70**	**345,128**	**6.70**	**351,152**

TOWN OF BROOKLINE FY2008 PROGRAM BUDGET	PROGRAM GROUP: Administration and Finance SUB-PROGRAM: Purchasing

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED FY2005	NUMBER OF POSITIONS FUNDED FY2006	FY2007 SALARY RANGE As of 1/1/07 LOW	FY2007 SALARY RANGE As of 1/1/07 HIGH	FY2007 BUDGET NO.	FY2007 BUDGET AMOUNT	FY2008 RECOMMENDATION NO.	FY2008 RECOMMENDATION AMOUNT
510101	Permanent Full Time Salaries									
	Chief Procurement Officer	D-5	0.00	0.00	83,584	98,457	0.00	0	1.00	87,402
	Chief Procurement Officer	D-4	1.00	1.00	76,682	90,328	1.00	83,433	0.00	0
	Procurement Officer	T-8	1.00	1.00	60,993	69,011	1.00	66,288	1.00	67,804
	Supervisor of Mailing/Printing	GN-6	0.00	0.00	41,357	43,438	1.00	43,222	1.00	43,438
	Supervisor of Mailing/Printing	G-9	1.00	1.00			0.00	0	0.00	0
	Buyer/Clerk	C-9	1.00	1.00	42,075	43,814	1.00	43,598	1.00	43,814
	Senior Clerk/Typist	C-4	1.00	1.00	34,861	36,530	1.00	36,349	1.00	36,530
	Telephone Operator/Receptionist	C-4	1.00	1.00	34,861	36,530	1.00	36,349	0.58	15,221
	Mail Clerk	GN-1	0.93	0.93	26,236	27,556	0.93	25,086	0.93	27,556
	Subtotal		6.93	6.93			6.93	334,325	6.51	321,765
513044	Longevity Pay							3,288		3,288
515501	Clothing/Uniform Allowance (In lieu of boots)							1,000		1,000
	Subtotal							4,288		4,288
	Total		**6.93**	**6.93**			**6.93**	**338,613**	**6.51**	**326,053**

TOWN OF BROOKLINE FY2008 PROGRAM BUDGET	PROGRAM GROUP: Administration and Finance SUB-PROGRAM: Assessing

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2007 SALARY RANGE As of 1/1/07		FY2007 BUDGET		FY2008 BUDGET	
			FY2005	FY2006	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Chief Assessor	D-5	1.00	1.00	83,584	98,457	1.00	97,970	1.00	98,457
	Deputy Chief Assessor	T-12	1.00	1.00	72,725	82,285	0.00	0	0.00	0
	Assessor - Residential Valuation Director	T-11	0.00	0.00	68,609	77,627	1.00	75,892	1.00	77,627
	Assessor - Commercial Valuation Director	T-11	0.00	0.00	68,609	77,627	1.00	69,484	1.00	71,073
	Assessor Computer Analyst	T-10	1.00	1.00	65,970	74,642	0.00	0	0.00	0
	Assistant Assessor - Residential / Commercial	T-9	0.00	0.00	63,432	71,771	1.00	63,118	1.00	64,561
	Assistant Assessor (Legal)	T-8	1.00	1.00	60,993	69,011	0.00	0	0.00	0
	Assistant Assessor II	T-7	1.00	1.00	58,647	66,356	0.00	0	0.00	0
	Assistant Assessor / Field Appraiser	GN-10	0.00	2.00	53,144	55,818	3.00	164,598	3.00	166,548
	Assistant Assessor Field Inspector	G-15	2.00	0.00			0.00	0	0.00	0
	Principal Clerk	C-8	1.00	1.00	40,798	42,526	1.00	42,315	1.00	42,526
	Senior Clerk Typist	C-5	1.00	1.00	36,844	38,532	1.00	38,342	1.00	38,532
	Subtotal		9.00	9.00			9.00	551,720	9.00	559,325
510102	Permanent Part Time Salaries									
	Assessor - Board Members		2.00	2.00			2.00	12,000	2.00	12,000
	Assistant Assessor / Field Appraiser	GN-10	0.00	0.67	53,144	55,818	0.00	0	0.00	0
	Assistant Assessor	G-18	0.40	0.00			0.00	0	0.00	0
	Senior Clerk Typist	C-5	0.52	0.00	36,844	38,532	0.00	0	0.00	0
	Subtotal		2.92	2.67			2.00	12,000	2.00	12,000
	Other									
510300	Overtime							3,075		9,000
513044	Longevity Pay							5,913		6,008
515501	Clothing/Uniform Allowance (In Lieu of Boots)							500		500
	Subtotal							9,488		15,508
	Total		**11.92**	**11.67**			**11.00**	**573,208**	**11.00**	**586,833**

TOWN OF BROOKLINE FY2008 PROGRAM BUDGET	PROGRAM GROUP: Administration and Finance SUB-PROGRAM: Treasurer - Collector

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2007 SALARY RANGE As of 1/1/07		FY2007 BUDGET		FY2008 RECOMMENDATION	
			FY2005	FY2006	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Director of Finance/Treasurer	D-8	1.00	1.00	105,291	124,028	1.00	119,793	1.00	122,195
	Payroll Manager	T-10	1.00	1.00	65,970	74,642	1.00	74,273	1.00	74,642
	Assistant Treasurer	T-7	1.00	1.00	58,647	66,356	1.00	64,872	1.00	66,356
	Assistant Collector	T-7	1.00	1.00	58,647	66,356	1.00	61,529	1.00	62,935
	Payroll Accountant	T-2	0.00	1.00	39,914	45,161	1.00	44,937	1.00	45,161
	Payroll Accountant	G-10	1.00	0.00	53,144	55,818	0.00	0	0.00	0
	Head Cashier	C-9	1.00	1.00	42,075	43,814	1.00	42,992	1.00	43,380
	Senior Clerk Typist	C-5	1.00	1.00	36,844	38,532	1.00	38,342	1.00	38,532
	Senior Clerk Typist	C-4	2.00	2.00	34,861	36,530	2.00	71,632	2.00	72,337
	Subtotal		9.00	9.00			9.00	518,369	9.00	525,538
	Other									
510300	Regular Overtime							2,133		2,143
513044	Longevity Pay							3,350		4,075
515501	Clothing/Uniform Allowance (In Lieu of Boots)							1,000		1,000
	Subtotal							6,483		7,218
	Total		**9.00**	**9.00**			**9.00**	**524,852**	**9.00**	**532,756**

PROGRAM DESCRIPTION

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

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

BUDGET STATEMENT

The FY08 budget reflects an increase of $23,948 (3.9%). Personnel increases $13,997 (3.1%) due to steps ($7,653), the ½% carry-forward from the FY07 2% / 1% salary adjustment ($2,390), and changes to the Department Head Pay Plan ($4,802). These increases are slightly offset by a decrease in longevity ($725) and an increase in the Worker's Comp Charge-off ($121).

Services increase $9,951 (12.6%). For Outside Counsel ($5,500), Litigation Costs ($4,000), and Subscriptions ($2,000). Also, the copy equipment lease decreases by $1,549.

FY2008 OBJECTIVES

1. To develop training sessions for employees in accordance with the newly adopted Town By-Law.
2. To continue to advise department heads and administrative staff on legal issues and concerns.
3. To successfully complete the training of new office personnel.
4. To continue to utilize current legal research methods as well as to update various software programs for case tracking and management.
5. To continue to assist and advise the Planning and Community Development Department, as well as various other departments, to accomplish a multitude of community projects.
6. To continue to consult with departments on ADA compliance matters.

FY2008 OBJECTIVES (con't.)

7. To continue to pursue professional development.
8. To continue to actively review all bankruptcy notices and file Proofs of Claims, and when necessary, to pursue collection on delinquent contractual obligations due to the Town.

PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	470,593	452,197	466,194	13,997	3.1%
Services	190,167	79,240	89,191	9,951	12.6%
Supplies	1,235	1,950	1,950	0	0.0%
Other	87,884	74,400	74,400	0	0.0%
Capital	3,889	4,142	4,142	0	0.0%
TOTAL	753,767	611,929	635,877	23,948	3.9%
BENEFITS			176,924		
REVENUE	631,477	5,000	5,000		

ACCOMPLISHMENTS

1. Brought suit and favorably negotiated settlement with cable TV corporation.
2. Conducted a Public Records training session for Town employees.
3. Assisted the Building Department, Health Department and DPW with various drafts and revisions of contracts.
4. Continued to provide legal opinions on a daily basis to Town departments, boards and commissions.
5. Hosted a State Ethics Commission Education Seminar on Conflict of Interest.
6. Drafted major impact decisions for the Zoning Board of Appeals.
7. Completed a lengthy trial regarding zoning issues of the Washington Street CVS store location.
8. Negotiated a contract for the Distributed Antenna System (DAS).
9. Aided the Police and Fire Department in recovery of Detail fees exceeding $40,000.
10. Assisted in the preparation and development of various housing projects.
11. Advised and represented the school administration on several disciplinary matters.
12. Provided assistance and general guidance to Town Meeting Members and citizens in the drafting of petitions for the Annual and Special Town Meetings.
13. Filed several Small Claims actions on behalf of the Treasurer's Office for unpaid personal property tax accounts that were ultimately paid due to settlement negotiations or Judgment entries in the Town's favor.
14. Prevailed in Special Education administrative hearings at the Bureau of Educational Appeals.
15. Aided in the drafting and revision of multiple School Committee policies.

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2005	ESTIMATE FY2006	ACTUAL FY2006	ESTIMATE FY2007	ESTIMATE FY2008
Performance:					
Disposed Court Cases	70	50	60	50	50
Formal Legal Opinions	50	45	30	40	40
Petitions to Foreclose	9	20	8	10	10
Land Court & Tax Title Cases	10	15	9	10	10
Active Workers' Comp Cases- Cases Currently Pending	11	8	7	5	8
Retirement Cases	1	3	0	1	1
Special Ed. Appeals *	24	25	22	20	22
Appellate Tax Board	37	5	7	10	10
Leases/Ground Leases	8/1	8/1	8/1	8/1	8/2
Zoning Board Appeals	20	5	8	10	10
Personal Injury	10	10	4	5	5
Property Damages	3	5	2	5	5
Civil Service	18	5	3	5	5
Contract cases	4	5	5	4	4
Bankruptcy cases **	9	10	3	5	5
Miscellaneous Lawsuits***	50	45	35	40	40
Contracts Reviewed and Approved (approx.)	250	200	300	300	350
Claim Letters Processed	500	300	485	450	500

* 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 FY2008 PROGRAM BUDGET	PROGRAM GROUP: Administration and Finance PROGRAM: Legal Services

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED FY2005	NUMBER OF POSITIONS FUNDED FY2006	FY2007 SALARY RANGE As of 1/1/07 LOW	FY2007 SALARY RANGE As of 1/1/07 HIGH	FY2007 BUDGET NO.	FY2007 BUDGET AMOUNT	FY2008 RECOMMENDATION NO.	FY2008 RECOMMENDATION AMOUNT
510101	Permanent Full Time Salaries									
	Town Counsel	D-8	1.00	1.00	105,291	124,028	1.00	109,556	1.00	111,752
	Associate Town Counsel II	D-5	0.00	0.00	83,584	98,457	0.00	0	2.00	182,788
	Associate Town Counsel I	D-4	3.00	3.00	76,682	90,328	3.00	254,274	1.00	81,388
	Senior Paralegal Secretary	T-5	0.00	1.00	50,280	56,890	1.00	50,031	1.00	51,175
	Senior Paralegal Secretary	C-10	1.00	0.00	46,089	48,052	0.00	0	0.00	0
	Paralegal Secretary	C-9	1.00	1.00	42,075	43,814	1.00	41,866	1.00	42,856
	Subtotal		6.00	6.00			6.00	455,727	6.00	469,959
	CDBG Charge-Off							(5,000)		(5,000)
	Workers' Comp. Charge-Off							(24,182)		(24,303)
	Net Total		6.00	6.00			6.00	426,545	6.00	440,657
510102	Permanent Part Time Salaries									
	Senior Paralegal Secretary	C-10	0.41	0.41	46,089	48,052	0.00	0	0.00	0
	Senior Clerk Typist	C-4	0.00	0.00	34,861	36,530	0.64	22,201	0.64	22,812
	Subtotal		0.41	0.41			0.64	22,201	0.64	22,812
	Other									
513044	Longevity Pay							3,200		2,475
515501	Clothing/Uniform Allowance							250		250
	Subtotal							3,450		2,725
	Total		**6.41**	**6.41**			**6.64**	**452,197**	**6.64**	**466,194**

TOWN OF BROOKLINE FY2008 PROGRAM BUDGET	PROGRAM GROUP: Administration and Finance PROGRAM: Advisory Committee

PROGRAM DESCRIPTION

The Advisory Committee is appointed by the Moderator in accordance with Sections 2.2.1 and 2.2.2 of the Town 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 FY08 budget reflects an increase of $620 (2.7%). Personnel increases $102 for the ½% carry-forward from the FY07 2% / 1% salary adjustment and for Longevity ($18). Under Supplies, Meals and Receptions increases $500.

FY2008 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 2006, the full Advisory Committee met 32 times and Advisory Committee Subcommittees met 56 times.
2. Spent three months reviewing the Town Administrator's FY 2007 Financial Plan and Capital Improvements Program and developing the Advisory Committee's version of the budget. Presented to Town Meeting a detailed analysis and recommendation, which included an overview of the Town budget, a comprehensive report on the School budget, and descriptions of the numerous construction/renovation projects included in the CIP.
3. Prepared and presented to Town Meeting comprehensive reports on a number of complicated warrant articles. Topics included pension obligation bonds, wireless telecommunication services, the Community Preservation Act, "Green" technology, focused residence picketing, wetlands protection, a variety of zoning issues, and collective bargaining agreements.
4. Mailed to each Town Meeting Member an information sheet describing the purpose, organization and procedures of the Committee, as well as a schedule of all Advisory Committee meetings. Sent same materials to all department heads, town boards and commissions, union officials, local newspapers, and other interested parties.
5. Members served on a number of special committees including a committee established by the Moderator to study and develop recommendations on the Town's participation in Norfolk County.
6. Members of the Advisory Committee actively participated on committees appointed by the Board of Selectmen to develop recommendations on the Zoning By-Law, Utilities, a Naming Policy, Pension Obligation Bonds, the Noise By-Law, and "Green" Technology. Members also served on a number of design review committees.
7. Members served on several standing town committees including the Labor Advisory, Town/School Partnership, and Audit Committees.

PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	20,210	20,823	20,943	120	0.6%
Services	36	266	266	0	0.0%
Supplies	753	775	1,275	500	64.5%
Other	300	340	340	0	0.0%
Capital	491	487	487	0	0.0%
TOTAL	21,790	22,690	23,311	620	2.7%
BENEFITS			5,059		
REVENUE	0	0	0		

TOWN OF BROOKLINE FY2008 PROGRAM BUDGET	PROGRAM GROUP: Administration and Finance PROGRAM: Advisory Committee

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2007 SALARY RANGE As of 1/1/07		FY2007 BUDGET		FY2008 RECOMMENDATION	
			FY2005	FY2006	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510102	Permanent Part Time Salaries									
	Budget Analyst/Secretary		1.00	1.00		20,645	1.00	20,543	1.00	20,645
	Subtotal		1.00	1.00			1.00	20,543	1.00	20,645
513044	Longevity Pay							280		298
	Total		**1.00**	**1.00**			**1.00**	**20,823**	**1.00**	**20,943**

PROGRAM DESCRIPTION

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

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

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

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

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

BUDGET STATEMENT

The FY08 budget reflects a decrease of $40,540 (7.4%) primarily due to the fact that there are two elections in FY08 compared to three in FY07. The $47,000 decrease in Personnel for Election Workers is coupled with an increase in Steps ($1,328), the reallocation of $2,000 for the Stenographer- Board of Appeals funding to Professional Technical Services, and the ½% carry-forward from the FY07 2% / 1% salary adjustment ($1,534).

Services increase $5,004 (8.8%) due to an increase in Professional/Technical Services in order to fund stenographer services. Supplies decrease $2,000 (14.9%) due to meals for election workers, while Capital increases $2,000 (57.5%) for the purchase of two scanners.

FY2008 OBJECTIVES

1. To administer, record and certify the actions taken at the November 2007 Special Town Meting.
2. To transmit all General By-Law Amendments, passed at the November 2007 Special Town Meeting, to the Office of the Attorney General.
3. To administer, record and certify the 2007 Annual Listing of Persons Seventeen Years of Age and Over.
4. To publish the 2007 Annual Street List.
5. To administer, record and certify the March 2008 Presidential Preference Primary
6. To administer, record and certify the May 2008 Annual Town Election.
7. To transmit a list of Town Officers, elected at the May 2008 Annual Town Election, to the Office of the Secretary of the Commonwealth.
8. To administer, record and certify the actions taken at the May 2008 Annual Town Meeting.
9. To transmit all authorizations to borrow to the Department of Revenue, Division of Local Services.
10. To transmit all General and Zoning By-Law amendments, passed at the May 2008 Annual Town Meeting, to the Office of the Attorney General.
11. To publish the 2008 List of Elected Officers, Advisory Committee Members, Committee on Town Organization and Structure, and Executive Officers of the Town Meeting Members Association.
12. To implement Help America Voting Act (HAVA) required disabled voting equipment for each precinct.
13. To provide outreach and informational services to various schools, groups, and agencies.
14. To implement satellite venues for the licensing of canines with the cooperation of the Brookline Police Department, the Brookline Health Department, and various town veterinarians.

ACCOMPLISHMENTS

1. Administered, recorded and certified the actions taken at the November 14, 2006 Special Town Meeting.
2. Certified and delivered all General and Zoning By-Law amendments, passed at the November 14, 2006 Special Town Meeting, to the Office of the Attorney General.
3. Updated the General By-laws of the Town of Brookline.
4. Conducted and recorded the 2006 Annual Listing of Persons Over the Age of Seventeen Years of Age and Over.
5. Published the 2006 Annual Street List.
6. Published the 2006 List of Elected Town Officers, Advisory Committee Members, Committee on Town Organization and Structure, and Executive Officers of the Town Meeting Members Association.
7. Administered and recorded the May 2, 2006 Annual Town Election.
8. Certified and delivered a list of Town Officers elected at the May 2, 2006 Annual Town Election to the Office of the Secretary of the Commonwealth.
9. Administered, recorded and certified the actions taken at the May 23, 2006 Annual Town Meeting.
10. Certified and delivered all FY07 authorizations to borrow, passed at the May 23, 2006 Annual Town Meeting, to the Department of Revenue, Division of Local Services.
11. Certified and delivered all General and Zoning By-Law amendments, passed at the May 23, 2006 Annual Town Meeting, to the Office of the Attorney General.
12. Provided an educational seminar for new residents for the Council on Aging.
13. Implemented a new scheduling system for the Zoning Board of Appeals.

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2005	ESTIMATE FY2006	ACTUAL FY2006	ESTIMATE FY2007	ESTIMATE FY2008
Performance:					
% of Eligible Registered Voters Participating (average)	30.6%	13.5%	12.6%	39.0%	20.5%
% Rate of Return for Census Forms	62%	65%	65%	65%	68%
Average Delivery Time for Vital Records (minutes)	3.8	3.5	3.5	3.5	3.5
Databases Computerized	85%	85%	85%	85%	95%
Hours Election Workers Trained	20	4	8	16	16
Workload:					
Total Elections	5	1	1	3	2
Total Residents	59,862	56,650	59,658	56,800	56,950
Registered Voters	36,943	33,560	37,349	34,500	35,800
Inactive Voters	7,463	6,500	5,787	6,250	6,250
Marriage Licenses	529	455	441	480	455
Conservation Licenses	822	750	529	555	555
Board of Appeals	66	60	65	60	65
Dog Licenses	1,482	1,490	1,472	1,500	1,500
Passports	772	760	580	610	610
Other	3,850	3,900	4,122	4,100	4,150

PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	384,804	471,969	426,425	-45,544	-9.6%
Services	47,249	56,850	61,854	5,004	8.8%
Supplies	8,476	13,401	11,401	-2,000	-14.9%
Other	1,200	1,800	1,800	0	0.0%
Capital	2,625	3,480	5,480	2,000	57.5%
TOTAL	444,355	547,500	506,960	-40,540	-7.4%
BENEFITS			149,315		
REVENUE	133,390	134,500	131,000		

SUMMARY OF SUB-PROGRAMS

SUB-PROGRAMS	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Public Records	267,308	252,829	260,879	8,049	3.2%
Elections	63,685	175,390	126,392	-48,998	-27.9%
Voter Registration	113,362	119,280	119,689	409	0.3%
TOTAL	444,355	547,500	506,960	-40,540	-7.4%

PUBLIC RECORDS

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	249,497	238,399	239,446	1,047	0.4%
Services	14,347	10,317	15,319	5,002	48.5%
Supplies	3,104	2,034	2,034	0	0.0%
Other	320	340	340	0	0.0%
Capital	40	1,740	3,740	2,000	114.9%
TOTAL	267,308	252,829	260,879	8,049	3.2%

ELECTIONS

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	42,916	141,000	94,000	-47,000	-33.3%
Services	14,671	25,057	25,059	2	0.0%
Supplies	5,337	9,334	7,334	-2,000	-21.4%
Other	0	0	0	0	0.0%
Capital	760	0	0	0	0.0%
TOTAL	63,685	175,390	126,392	-48,998	-27.9%

VOTER REGISTRATION

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	92,391	92,570	92,979	409	0.4%
Services	18,230	21,476	21,476	0	0.0%
Supplies	35	2,034	2,034	0	0.0%
Other	880	1,460	1,460	0	0.0%
Capital	1,825	1,740	1,740	0	0.0%
TOTAL	113,362	119,280	119,689	409	0.3%

TOWN OF BROOKLINE FY2008 PROGRAM BUDGET	PROGRAM GROUP: Administration and Finance PROGRAM: Town Clerk

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED FY2005	NUMBER OF POSITIONS FUNDED FY2006	FY2007 SALARY RANGE As of 1/1/07 LOW	FY2007 SALARY RANGE As of 1/1/07 HIGH	FY2007 BUDGET NO.	FY2007 BUDGET AMOUNT	FY2008 RECOMMENDATION NO.	FY2008 RECOMMENDATION AMOUNT
510101	Permanent Full Time Salaries									
	Town Clerk	D-4	1.00	1.00	76,682	90,328	1.00	89,881	1.00	90,328
	Assistant Town Clerk	T-7	1.00	1.00	58,647	66,356	1.00	64,872	1.00	66,356
	Zoning Administrator (1)	T-10	0.00	0.50	65,970	74,642	0.00	0	0.00	0
	Principal Clerk	C-7	1.00	1.00	39,158	40,871	1.00	40,669	1.00	40,871
	Senior Clerk Typist (ZBA)	C-6	1.00	1.00	38,119	39,820	1.00	39,623	1.00	39,820
	Senior Clerk Typist	C-4	1.00	1.00	34,861	36,530	1.00	36,349	1.00	36,530
	Clerk/Typist	C-4	1.00	1.00	34,861	36,530	1.00	35,468	1.00	35,819
	Subtotal		6.00	6.50			6.00	306,862	6.00	309,724
510102	Permanent Part Time Salaries									
	Registrar		3.00	3.00		3,000	3.00	3,000	3.00	3,000
	Registrar, Ex Officio		1.00	1.00		1,500	1.00	1,500	1.00	1,500
	Subtotal		4.00	4.00			4.00	4,500	4.00	4,500
510201	Temporary Full Time Salaries									
	Election Workers							141,000		94,000
	Census Workers							3,500		3,500
	Subtotal							144,500		97,500
510901	Temporary Part Time Salaries									
	Town Meeting							2,500		2,500
	Subtotal							2,500		2,500
510910	Temporary Secretarial Wages									
	Stenographer-Board of Appeals							2,000		0
	Subtotal							2,000		0
	Other									
510300	Regular Overtime							3,757		3,776
513044	Longevity Pay							3,350		3,925
514501	Extra Comp. (Stipend)							3,500		3,500
515501	Clothing/Uniform Allowance (In lieu of boots)							1,000		1,000
	Subtotal							11,607		12,201
	(1) Beginning in FY07, position funded in the Planning Dept. Budget									
	Total		**10.00**	**10.50**			**10.00**	**471,969**	**10.00**	**426,425**

TOWN OF BROOKLINE FY2008 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, Board of Appeals, Housing Advisory Board, Preservation Commission, and other appointed committees and task forces.

The Department consists of the following three 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 Improvements Program (CIP); preparation of state and federal grant applications; participation in regional planning (MAPC) and monitoring and coordination of significant developments in nearby municipalities; support of town boards, commissions, and committees; provision of technical assistance to town agencies, citizens, and groups as well as developers, attorneys, and architects on potential development applications; preparation of Zoning By-Law amendments; preparation and implementation of the Comprehensive Plan; preparation and management of design and related improvement plans; and management of Planning Board and Board of Appeals records and development applications and decisions, including the on-going monitoring of associated conditions of approval. This subprogram 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 the Town through the administration of all housing programs, including affordable housing preservation, development, and financing.

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 FY08 budget represents a $15,035 (3.3%) increase primarily due to personnel step increases ($8,252) and the ½% carry-forward from the FY07 2% / 1% salary adjustment ($4,480), and an increase in longevity ($790). Capital increases $1,500 (21.5%) for the purchase of a printer.

FY2008 OBJECTIVES

Planning & Administration

1. To facilitate the Planning Board and Board of Appeals review and approval processes for special permits, variances, and 40B applications by providing comprehensive reports, information, and recommendations to support decision making.
2. To participate in the planning and design of major capital projects, including commercial area improvements.
3. To begin implementation of the Fisher Hill Reservoir plan and to facilitate appropriate redevelopment of the Town's reservoir property.
4. To maintain regular communication with the various business interest groups to be able to represent their issues and effectively advocate on their behalf with the Town.
5. To identify, prioritize, budget, and create an implementation plan for physical improvements to our commercial areas by using the CIP streetscape and Kiosk initiatives.
6. To monitor market conditions and to identify opportunities to attract further commercial development.
7. To facilitate the implementation of performance measurement in all aspects of grant management that measures the effectiveness of the Town's community development program.

Housing

1. To work with owners of current affordable housing developments to promote maximum retention of existing affordable units.
2. To identify appropriate properties for preservation, acquisition, and redevelopment as affordable and mixed-income housing.
3. To administer approximately $2 million in CDBG funds, including revisions of HUD-required Consolidated Plan and participation in Newton-administered HOME Consortium.

FY2008 OBJECTIVES (con't.)

Housing (con't.)

4. To participate in the Newton-administered HOME Consortium and Continuum of Care to support housing and address issues relating to homelessness.
5. To work with the Housing Advisory Board, Board of Selectmen, and others to continue to implement the Town's affordable housing goals, policies, strategies, and programs; and to respond to changing statutory and regulatory requirements, market opportunities, and resident needs.
6. To work with private developers proposing projects under the Zoning By-Law and Chapter 40B in order to maximize appropriate affordable housing outcomes and to select qualified residents.
7 To identify appropriate private properties for preservation, acquisition, and redevelopment as affordable and mixed-income housing, and to recruit and engage non-profit and for-profit developers to create affordable and mixed-income housing. Also, to work collaboratively with such developers to secure required funding, and to provide project oversight.
8. To assist in planning efforts to use Town-owned land, such as the Fisher Hill Reservoir, to meet affordable housing goals.
9. To assist income-eligible households with resources for home purchase and, on a limited basis, rehabilitation.
10. To monitor existing affordable housing occupancy to assure long-term preservation of opportunities created.
11. To monitor state legislation and funding for affordable housing, as well as federal and private opportunities, and prepare applications for appropriate programs.
12. To work with the Building Department and Town Clerk's office to monitor enforcement of conditions placed on Zoning Board of Appeals decisions on development projects.

Preservation

1. To review, monitor, and participate in the rehabilitation of historic landscapes, especially Larz Anderson Park and the Emerald Necklace.
2. To apply for a Massachusetts Historical Commission Survey and Planning grant to review 20th century resources.
3. To investigate a Historic Tourism program with the Economic Development Department.
4 To continue the photographic/historic database for Local Historic District properties.
5. To recommend appropriate properties for eligibility to be listed in the National Register of Historic Places.

FY2008 OBJECTIVES (con't.)

Preservation (con't.)

6. To review, monitor, and participate in the rehabilitation of historic properties and landscapes, including Larz Anderson Park, the Emerald Necklace, Fisher Hill Reservoir sites and St. Aidan's.
7. To review and comment on properties and projects involving National and State Register properties.
8. To continue the digitization project of the Town's historic photographs and website for photos.
9. To work with the Historical Society and Building Department to continue the stewardship and renovation of Town-owned historic buildings.
10. To continue the Preservation Awards and Public Education outreach programs.
11. To process Local Historic District and demolition applications within 30 days.

ACCOMPLISHMENTS

Planning and Administration

1. Completed the Implementation Progress report supporting the Zoning Administration and Enforcement Project. Provided staff support to the Interdepartmental Team.
2. Completed the Gateway East public realm plan and initiated implementation strategies to both design and finance priority projects.
3. Fully integrated the Zoning Administrator position to manage the special permits process and procedures.
4. Provided staff support to the Moderator's Zoning Committee and Selectmen's Zoning By-Law Committee.
5. Assisted Town Counsel with the appeal of the Board of Appeal's decision on the Chapter 40B application for 45 Marion Street.
6. Continued to work on the Coolidge Corner District planning process with the Coolidge Corner District Planning Council.
7. Prepared Interim Design Review Guidelines for review and adoption by the Planning Board as part of the Coolidge Corner IPOD.
8. Provided professional and technical support to the Planning Board, Board of Appeals, and other town boards and commissions.
9. Prepared reports for the Board of Appeals for 62 cases.
10. Staffed four Design Advisory Teams as appointed by the Planning Board and/or Board of Appeals.
11. Prepared reports and recommendations for 61 signage, facade, and related cases.
12. Assisted with the review of 11 zoning amendments and prepared advisory reports for Town Meeting on proposed by-law amendments.
13. Worked with the Town Administrator's Office and the Planning Board on the timely preparation of the FY07-12 Capital Improvements Program within the financial guidelines established by the Selectmen.
14. Continued efforts to improve the management and monitoring of Planning Board and Board of Appeals decisions records, including the expansion of Permits Plus applications.
15. Completed reviews and worked with community interests on projects in Boston, adjacent to the Brookline boundary.
16. Managed the 40B Comprehensive Permit for St. Aidan's .
17. Published "Update" on a bi-monthly basis.
18. Provided support to the committee evaluating proposals for wireless facilities in South Brookline, including attending neighborhood meetings.

ACCOMPLISHMENTS (con't.)

Planning and Administration (con't.)

19.Completed integration of new performance measurement regulations into the One-Year Action Plan, which resulted in successful award of FY 2007 CDBG funding.
20. Worked with the Pine Street Inn on the completion of CDBG-supported rehabilitation of their property at 1043-1045 Beacon Street.

Housing

1. Pursued implementation of the Comprehensive Plan's affordable housing policies and strategies.
2. Worked with the non-profit Planning Office for Urban Affairs, Inc. towards final permitting, project financing, and construction of the St. Aidan's project, which will result in the construction of at least 36 affordable rental and owner-occupied units, the preservation of the church building, and the conservation of private and public open space.
3. Worked with the board of the Brookline Cooperative on the conversion of this 116- unit "expiring use" cooperative to a condominium that preserves at least 25% of its units as permanently affordable.
4. Worked with the developers of several projects, including those on Hammond Street, Hammond Pond Parkway, Sewall Avenue, and St. Paul Street and expected to provide at least 16 new affordable units.
5. Assisted four new homebuyers, selected by lottery, to complete purchase of their affordable units at 323 Boylston Street, permitted under Section 4.08.
6. Worked with developers of new, small developments permitted under Section 4.08, including 164 Harvard Street, 1601 Beacon Street, 121 Centre Street, 1440 Beacon Street, 64 Sewall Avenue, 648 Hammond Street, and 55 Station Street to add approximately $1.8 million in cash contributions to the Housing Trust, under the requirements of Section 4.08 of the Zoning By-Law.
7. Worked with the new owner of Longwood Towers to assure that conversion to condominiums would preserve two permanently affordable units previously provided under Section 4.08.
8. Continued outreach to owners of rental properties and properties in transition, seeking to connect sellers to developers/operators of affordable housing, resulting in negotiations for the purchase of at least two existing properties.
9. Worked with a Fisher Hill committee to finalize design guidelines for the redevelopment of this surplus reservoir as mixed-income housing.
10. Established a Town web-based list serve to provide more inclusive notification of new affordable housing opportunities provided by or in Town.

ACCOMPLISHMENTS (con't.)

Housing (con't.)

11. Provided telephone and in-person counseling to dozens of households seeking to rent or purchase in Brookline, and made three loans using HOME and CDBG funds to income-eligible home buyers.
12. Received an additional allocation of State "Soft Second" mortgage program funds and a commitment from Boston Private Bank for beneficial financing terms to assist program participants; facilitated five soft second loans to Brookline homebuyers.
13. Carried out annual monitoring of affordable housing projects and condominium units assisted through Town-controlled resources (CDBG, HOME and Housing Trust), and affordable rental and condominium units provided under Section 4.08.
14. Continued to work with the State to ensure that affordable units created in Brookline are counted under the State's Chapter 40B subsidized housing inventory.

Preservation

1. Processed 28 demolition cases.
2. Developed Rules and Regulations for the Restoration Commission.
3. Forwarded Demolition Delay By-Law revisions to Town Meeting.
4. Participated in the introduction of the concept of Architectural Neighborhood Conservation Districts.
5. Continued the digitization project of the Town's historic photographs.
6. Developed Brookline 300 Legacy program.
7. Updated 20 historic building inventory forms.
8. Reviewed projects affecting National Register and historic properties: Larz Anderson Park, Fisher Hill reservoir sites, Coolidge Corner Theatre, Widow Harris House, Longyear Mansion, Beacon Street, Brandegee estate, Holyhood Cemetery, Boylston Street milestone, the HH Richardson House, and the Emerald Necklace.
9. Oversaw the rehabilitation of the Putterham School at Larz Anderson Park.
10. Participated in the Coolidge Corner IPOD and Gateway East process.
11. Conducted the historic street sign survey.
12. Continued revisions of the "Built by Brookline" publication.
13. Established a photographic and historical database of Local Historic District properties; completed Graffam-McKay and initiated ones for Cottage Farm and Chestnut Hill.

ACCOMPLISHMENTS (con't.)

Preservation (con't.)

14. Reviewed demolition applications including 10 garages, two commercial garages, an office building, a church spire, two gas stations, a carriage house, and 13 residences.
15. Processed over 85 local historic district and demolition applications, several of which were new constructions, and many of which required multiple meetings, site visits, and negotiations,

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2005	ESTIMATE FY2006	ACTUAL FY2006	ESTIMATE FY2007	ESTIMATE FY2008
Performance:					
CDBG Value (millions)	$2.0	$1.9	$1.8	$1.7	$1.7
CDBG Programs	28	24	28	23	22
New Housing Program Income (in millions)					
HOME Funds	$0.5	$0.5	$0.4	$0.4	$0.4
Housing Trust	$2.2	0.5	$0.4	$0.3	$0.2
CDBG (included in above)	$0.1	$0.5	$0.3	$0.4	$0.2
Developer/Owner/Homebuyer Assistance Provided (in millions) for new or newly affordable units					
HOME Funds	$0.1	$0.5	$0.1	$0.7	$1.4
Housing Trust	$1.7	$1.0	$0.0	$1.5	$2.0
CDBG	$0.6	$0.5	$0.1	$0.5	$0.5
New and/or Newly Affordable Units					
HOME/Housing Trust/CDBG	6	50	3	16	39
Inclusionary zoning	17	5	2	4	16
Rehab Assistance (to maintain affordability)					
HOME/CDBG (millions)	$0.0	$0.1	$0.1	$0.2	$0.1
% of Demolition Applications Processed Within 30 Days	100%	100%	100%	100%	100%
% of National Register Properties with Brochures	39%	48%	39%	41%	43%
% of Local Historic Dist. Appl. Processed w/in 30 Days	100%	100%	100%	100%	100%

PERFORMANCE / WORKLOAD INDICATORS (con't.)

	ACTUAL FY2005	ESTIMATE FY2006	ACTUAL FY2006	ESTIMATE FY2007	ESTIMATE FY2008
Workload:					
Zoning Caseload	155	175	155	155	170
Board of Appeals	75	90	89	85	90
Signs, Facades, Antennas	80	85	66	70	80
Demolition Permits	34	24	28	30	32
Historic District Cases	53	52	86	70	75
Technical/Hist. Inquiries	2,150	2,200	2,350	2,400	2,475

TOWN OF BROOKLINE FY2008 PROGRAM BUDGET	PROGRAM GROUP: Administration and Finance PROGRAM: Planning and Community Development

PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	371,372	421,533	435,069	13,535	3.2%
Services	23,080	12,143	12,143	0	0.0%
Supplies	5,033	5,922	5,922	0	0.0%
Other	3,700	3,700	3,700	0	0.0%
Capital	5,838	6,969	8,469	1,500	21.5%
TOTAL	409,023	450,267	465,303	15,035	3.3%
BENEFITS			372,396		
REVENUE	5,623	1,600	3,000		

SUMMARY OF SUB-PROGRAMS

SUB-PROGRAMS	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Planning	269,013	335,823	335,708	-115	-0.03%
Housing	95,530	72,814	88,054	15,240	20.9%
Preservation	44,479	41,630	41,540	-90	-0.2%
TOTAL EXPENSES	409,023	450,267	465,303	15,035	3.3%

PLANNING & ADMINISTRATION

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	233,729	315,265	315,151	-115	-0.04%
Services	22,861	9,043	9,043	0	0.0%
Supplies	4,867	4,132	4,132	0	0.0%
Other	3,680	3,150	3,150	0	0.0%
Capital	3,877	4,233	4,233	0	0.0%
TOTAL	269,013	335,823	335,708	-115	-0.03%

HOUSING

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	93,567	66,251	79,991	13,740	20.7%
Services	199	2,557	2,557	0	0.0%
Supplies	167	1,790	1,790	0	0.0%
Other	20	350	350	0	0.0%
Capital	1,577	1,866	3,366	1,500	80.4%
TOTAL	95,530	72,814	88,054	15,240	20.9%

PRESERVATION

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	44,076	40,017	39,927	-90	-0.2%
Services	20	543	543	0	0.0%
Supplies	0	0	0	0	0.0%
Other	0	200	200	0	0.0%
Capital	384	870	870	0	0.0%
TOTAL	44,479	41,630	41,540	-90	-0.2%

TOWN OF BROOKLINE FY2008 PROGRAM BUDGET	PROGRAM GROUP: Administration and Finance PROGRAM: Planning and Community Development

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED FY2005	FY2006	FY2007 SALARY RANGE As of 1/1/07 LOW	HIGH	FY2007 BUDGET NO.	AMOUNT	FY2008 RECOMMENDATION NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Planning & Community Devel. Dir.	D-7	1.00	1.00	97,492	114,840	1.00	101,441	1.00	103,474
	Assistant Director - Planning	T-12	1.00	1.00	72,725	82,285	0.00	0	0.00	0
	Assistant Director-Community Planning	T-11	0.00	0.00	68,609	77,627	1.00	71,980	1.00	73,625
	Assistant Director-Regulatory Planning	T-11	0.00	0.00	68,609	77,627	1.00	74,565	1.00	76,270
	Zoning Administrator (1)	T-10	0.00	0.00	65,970	74,642	1.00	74,273	1.00	74,642
	Housing Development Manager	T-9	1.00	1.00	63,432	71,771	1.00	71,415	1.00	71,771
	Chief Planner	T-9	1.00	1.00	63,432	71,771	0.00	0	0.00	0
	CD Administrator	T-8	1.00	1.00	60,993	69,011	1.00	68,669	1.00	69,011
	Housing Project Planner	GN-11	0.00	1.80	57,927	60,842	1.80	106,836	1.80	109,515
	Housing Project Planner	G-16	1.80	0.00			0.00	0	0.00	0
	Planner	GN-10	0.00	2.00	53,144	55,818	2.00	107,152	2.00	108,042
	Planner	G-15	2.00	0.00			0.00	0	0.00	0
	Administrative Head Clerk	C-10	0.00	1.00	46,089	48,052	1.00	46,417	1.00	47,227
	Senior Clerk Secretary	C-8	1.00	0.00	40,798	42,526	0.00	0	0.00	0
	CD Secretary	C-4	1.00	1.00	34,861	36,530	1.00	36,349	1.00	36,530
	Subtotal		10.80	10.80			11.80	759,097	11.80	770,107
	HOME Reimbursement							(34,315)		(33,475)
	CD Admin Reimbursement							(143,166)		(152,551)
	CD Programs Reimbursement							(206,019)		(195,136)
	Net Subtotal		10.80	10.80			11.80	375,597	11.80	388,945
510102	Permanent Part Time Salaries									
	Preservation Planner	T-6	1.53	1.53	54,302	61,441	1.53	93,538	1.53	94,005
	CD Junior Planner	TBD	0.00	0.00			0.51	24,226	0.51	27,359
	CD Fiscal Assistant	C-9	0.50	0.50	42,075	43,814	0.50	21,799	0.50	21,907
	Subtotal									0
	CD Admin Reimbursement							(99,949)		(103,812)
	CD Programs Reimbursement									0
	Net Subtotal		2.03	2.03			2.54	39,614	2.54	39,459
	Other									
510300	Regular Overtime							2,857		2,871
513044	Longevity Pay							5,527		6,317
515501	Clothing/Uniform Allowance (In Lieu of Boots)							1,000		1,000
	CD Admin Reimbursement							(2,051)		(2,361)
	CD Programs Reimbursement							(1,010)		(1,163)
	Subtotal							6,323		6,664
	(1) Funded in Town Clerk Budget in FY06									
	Total		**12.83**	**12.83**			**14.34**	**421,533**	**14.34**	**435,069**

PROGRAM DESCRIPTION

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

BUDGET STATEMENT

The FY08 budget reflects a decrease of $9,986 (-5.2%), primarily due to the elimination of funding for an intern ($12,000). This decrease is countered by personnel step increases ($1,258), and the ½% carry-forward from the FY07 2% / 1% salary adjustment ($756).

FY2008 OBJECTIVES

1. To maintain regular communication with the various business interest groups and to be able to represent their issues and effectively advocate on their behalf with the Town.
2. To assist the business community with problem solving with various Town departments and/or outside agencies.
3. To collaborate with other Town departments to implement projects identified in the Comprehensive Plan 2005-1015 and highlighted in the Comprehensive Plan Action Plan and Progress Report.
4. To continue to collaborate with the Planning Department in the management of the Coolidge Corner District Plan that was identified in the Comprehensive Plan 2005-2015.
5. To continue collaboration with Planning and Community Development and the Department of Public Works on the Village Square Project to seek grant funding and implement specific capital improvement projects.
6. To continue management of the 1st Light Festival, including fundraising, budgeting, scheduling, and implementing the festival with its more than 100 events.
7. To pursue and manage commercial development opportunities on Route 9, including the Two Brookline Place redevelopment and the Red Cab site.
8. To identify, prioritize, budget, and create an implementation plan for physical improvements to our commercial areas, using the streetscape and kiosk initiatives.

OBJECTIVES (con't.)

9. To continue to seek appropriate development opportunities to bolster and expand the Town's commercial tax base.
10. To monitor market conditions and to identify opportunities to attract further commercial development to Town, if and where appropriate.

ACCOMPLISHMENTS

1. Co-managed the Village Square Project with the Planning and Community Development Department, one the first projects to be initiated from the Comprehensive Plan 2005-2015.
2. Co-managed the Coolidge Corner District Planning process with the Planning and Community Development Department, which was a key recommendation from the Comprehensive Plan 2005-2015.
3. Provided project management with the Department of Public Works for the Coolidge Corner Streetscape Improvement project with direction from the design review committee. This project is the first project from the Commercial Areas Streetscape Master Plan.
4. Sponsored celebrations, such as the 1st Light Festival, to increase awareness of the unique array of shops and restaurants in town.
5. Supported a commercial areas program to promote the health and vitality of local businesses.
6. Pursued appropriate commercial development to increase our commercial tax base and to provide important foot traffic to support the vitality of the commercial areas.
7. Advocated on behalf of the business community with various outside agencies to mitigate the negative short-term impacts of construction projects in our commercial areas.

PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	154,435	163,134	153,148	-9,986	-6.1%
Services	17,621	18,308	18,308	0	0.0%
Supplies	8,068	7,785	7,785	0	0.0%
Other	0	250	250	0	0.0%
Capital	673	1,225	1,225	0	0.0%
TOTAL	180,797	190,702	180,716	-9,986	-5.2%
BENEFITS			53,989		
REVENUE	0	0	0		

ACCOMPLISHMENTS (con't.)

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

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2005	ESTIMATE FY2006	ACTUAL FY2006	ESTIMATE FY2007	ESTIMATE FY2008**
Performance:					
EDAB-Sponsored Projects Tax Yield:					
Goddard House Assisted Living	$133,634	$115,112	$115,112	$117,282	$120,940
Kendall Crescent	$144,476	$148,626	$148,626	$173,553	$156,150
1010 Commonwealth Avenu	$144,374	$147,224	$147,224	$153,021	$154,677
Webster Street Marriott Hotel *	$405,151	$552,624	$552,624	$574,388	$580,601
TOTAL	$827,635	$963,586	$963,586	$1,018,243	$1,012,368

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

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

TOWN OF BROOKLINE FY2008 PROGRAM BUDGET	PROGRAM GROUP: Administration and Finance PROGRAM: Economic Development

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2007 SALARY RANGE As of 1/1/07		FY2007 BUDGET		FY2008 RECOMMENDATION	
			FY2005	FY2006	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Economic Development Officer	D-4	1.00	1.00	76,682	90,328	1.00	84,685	1.00	86,382
	Commercial Areas Coordinator		0.93	0.96		66,766	1.00	66,449	1.00	66,766
	Subtotal		1.93	1.96			2.00	151,134	2.00	153,148
510901	Temporary Part Time Salaries									
	Graduate Student Interns							12,000		0
	Subtotal							12,000		0
	Total		**1.93**	**1.96**			**2.00**	**163,134**	**2.00**	**153,148**

PROGRAM DESCRIPTION

The Police Mission:
To work in partnership with our 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 a set of governing values that state its beliefs as a police organization. They are as follows:
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 Unit** provides overall control of the functions of the Department. It maintains records, provides communication equipment and trains personnel in its uses, and distributes weapons and supplies. 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 and early morning shifts there are 13 officers.

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

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 the Town.

6. The **Public Safety Dispatch** Sub-program consists of the once separate Police and Fire dispatch operations. With the construction of the Public Safety Headquarters, there is one unit handling all police, fire, and ambulance calls, including E-911.

7. One patrol officer functions as the Town's **Animal Control** officer. The Animal Control officer normally works five days a week. All Brookline Police Officers are responsible for enforcing the Town's animal control laws, and will continue to do so when the Animal Control officer is off duty. The Animal Control officer has specialized training on animal-related issues, including potential rabies exposures.

BUDGET STATEMENT
The FY08 budget reflects a decrease of $155,573 (-1.1%) primarily due to the elimination of two Police Officer vacancies ($113,446), the elimination of part-time clerical workers ($26,155), a decrease in the estimate for Quinn payments ($11,535) and a decrease in longevity ($2,945). These personnel decreases are partially offset by Step Increases ($9,203), the ½% carry-forward from the FY07 2% / 1% salary adjustment for non-uniform employees ($9,129) and other contractual obligations.

The $17,103 (3.1%) increase in Services is driven by electricity ($22,103) while heating oil and natural gas decrease $6,500. The increase in Supplies is driven by gasoline ($3,588).

Other increase $1,000 (22.2%) for Dues/Memberships while Capital decreases $41,755 (9.1%) and funds existing desktop computers and in-car laptops, along with 10 new patrol cars.

FY2008 OBJECTIVES

Administration

1. To upgrade and convert the public safety applications that are still running in MicroFocus Cobol to SQL, allowing open source comparability for all future and current applications.
2. To build out a Public Safety wireless 4.9 GHz system, which will be one of the first border-to-border 4.9 GHZ system in the country. This frequency was issued by the FCC to give Public Safety a secure wireless access.
3. To update Traffic Division technology, specifically the Department's website, new hand-held tickets machines, and software that will allow immediate direct connect to the RMV.
4. To better use crime and call analysis to more effectively assign personnel to times and locations when their activities can have a significant impact on crime.
5. To apply for a renewal of the Shannon Grant in partnership with the Boston Police Department, and to fully utilize the equipment and staffing provided in the grant.
6. To add a Conflict Resolution/Anger Management component to reduce incidents of youth violence and prevent escalation of violence through a collaborative effort of the police, school administration and community agencies, identifying incident and at-risk youths.
7. To continue to work with the Information Technology Department on the 3-D GIS application. This program holds great promise for assisting the Department during certain emergency situations.

Patrol

1. To streamline patrol-based efforts across the Department to work cooperatively to make Brookline a safer place.
2. To increase visibility and efforts to address neighborhood issues, particularly those involving quality of life issues.
3. To utilize a variety of patrol tactics for crime suppression and prevention.

Criminal Investigations

1. To increase the use of specific operational planning for emerging crime patterns. We would increase the use of up-to-date intelligence and crime analysis to forward plan operational strategies to maximize opportunities to reduce crime.
2. To dedicate increased outside training hours to elevate our skill level in computer knowledge and to enhance our ability to deal with computer-related crimes such as internet threats, identity theft and child exploitation.

FY2008 OBJECTIVES (con't.)

Criminal Investigations (con't.)

3.To explore the establishment of a working group of fingerprint experts to expand our ability to have an outside agency examine and confirm our identification of a latent print to a certain individual. A working group of certified experts from other law enforcement agencies would give us the ability to exchange prints for examination on an as-needed basis while continuing to have an unbiased review of our Department expert's findings in the identification of latent prints
4. To ensure our Crime Scene Unit's latent print examiners successfully pass the National Fingerprint Identification Proficiency Exam, allowing examiners to be declared an expert by a Massachusetts Court.
5. To increase our technological assets to include a discreet wireless listening device to maximize officer safety when they are working in undercover capacities.
6. To upgrade our digital wireless video capacity to work in conjunction with the Town's Wi-Fi capabilities.
7. To work collaboratively in an effort to reduce the crime rate to a point below the previous year.

Traffic & Parking

1. To more effectively utilize traffic officers to augment and expand the numerous initiatives Traffic Division personnel currently perform.
2. To maintain Selective Enforcement strategies to make Brookline streets safer.
3. To continue to expand our program to target pedestrians and bicyclists, thereby increasing compliance to pedestrian and bicycle safety laws.
4. To continue to provide School bus safety and child passenger safety programs through the child restraint clinics and selective enforcement.
5. To continue to provide effective traffic control for the extensive Beacon Street project.
6. To meet all requirements for the International Association of Chiefs of Police and the GHSB Traffic Safety Challenges.
7. To continue to maintain an efficient records information system so that all records are accurate and accessible.

Community Relations

1. To train our officers as instructors in methods of understanding and handling civil disturbances and social disorders situations.
2. To provide our officers with adequate weaponry in the performance of their duties.
3. To provide the schools and emergency personnel with a comprehensive and uniform plan of action in the event of a critical incident occurring on school property.

FY2008 OBJECTIVES (con't.)

Community Relations (con't.)

4. To apply for a grant to work with the medical corps in organizing the Community Emergency Response Team, medical corps volunteers, and auxiliary police officers in preparation and management of a crisis. To establish a basis of volunteers within our community that is trained in emergency care and management to be available to assist public safety officials in the event of a critical incident.
5. To continually work on operational emergency plans to prepare and protect public safety agencies and the community in the event of a pandemic health crisis. To develop a plan of action involving all public safety agencies needed to respond and manage a pandemic of some kind.
6. To establish a Teenage Dating Violence Program in the 8th grade health curriculum town-wide. The program will educate 8th grade students in identifying bullying and other violent behavior, and give them skills on how to deal with it.
7. To establish the Internet Predator Safety Program in the 7th grade curriculum town-wide. To educate each student in the dangers that can occur over the internet, as well as some of the trouble (bullying, making threats, etc.,) that they can become involved in and the possible consequences these actions have legally and its effect on other students.
8. To implement the Gang Resistance Education and Training (GREAT) program into the Brookline Recreation's Summer program for kids, as well as start a pilot parent and child GREAT program in one public housing development to educate the parents and kids about bullying and its effect on kids, self esteem development, and good role model emulation.
9. To develop and implement, in partnership with the high school social workers, health instructors and teachers, teen dating violence, bully and internet safety predator curriculum into the sophomore and junior's health course to educate the students about the dangers they could face in these areas and provide them with skills to protect themselves.

Public Safety Dispatch

1. To purchase and install Priority One EMD software and institute a quality assurance program, all to be funded with grant money.
2. To equip the Emergency Operations Center (EOC), located at the Brookline Department of Public Works building, with necessary communications and information technology equipment.
3. To hire and train part-time dispatchers to be on-call when needed to reduce both the overtime costs and the overtime burden on the regular dispatch staff.
4. To develop and implement a comprehensive set of dispatch protocols in order to improve the quality and consistency of dispatcher call handling.

FY2008 OBJECTIVES (con't.)

Public Safety Dispatch (con't.)

5. To host a powerphone domestic violence intervention seminar.

Animal Control

1. To continue to partner with Park and Recreation Commission to ensure that Park Rules and Regulations are adhered to.
2. To maintain a database of information covering the impacts of the Green Dog Program.
3. To actively engage the dog officer in community policing assignments at various locations and hours of duty.
4. To become involved in education efforts concerning the increase in the variety of wildlife throughout the Town.

ACCOMPLISHMENTS

Administration

1. Updated Department policies and procedures in order to meet state certification requirements.
2. Deployed 150 new Motorola XTS2500 portable radios and 18 new Motorola XTL 5000 mobile radios for Regional Interoperability.
3. Built our new radio frequency (Brookline Channel 2) and infrastructure, which will be used for Town Communications Interoperability and will reduce the radio traffic on Brookline Channel 1.
4. Prepared our Homeland Security sergeant so that he was able to train our officers and other Town employees in Homeland Security preparation and protection.
5. Developed a Traffic Division speeding program, saving hundreds of staff hours, allowing us to target enforcement to specific times and areas, and share information with other town agencies.
6. Received an honorable mention status for our traffic enforcement efforts in the "Chief's Challenge" program. Recognized both nationally and statewide for our efforts.
7. Completed the software design component of the computerized intelligence system. This system will be utilized to monitor and update operational intelligence and on-line intelligence sharing partnerships.
8. Outfitted and trained all officers with new firearms and state-of-the art safety retention holsters.

ACCOMPLISHMENTS (con't.)

Patrol
1. Worked with the community, schools, and merchants to meet the needs of the public by directing our efforts at crime problems and quality of life issues.
2. Increased officer visibility by having the officer get out of his/her vehicle and walk in the neighborhoods, especially around schools. This has been expanded throughout the business community, including direct contact with the merchants, addressing their issues and concerns.
3. Used various patrol techniques to target specific areas of the town experiencing crime problems. Officers assigned to this vehicle having been involved in multiple arrests and convictions for a variety of offenses.
4. Worked with other divisions and Town agencies to reduce the amount of complaints stemming from disturbances involving loud parties.

Criminal Investigations
1. Trained and installed an Automated Fingerprint System (SPEX/AFIS), allowing the Department to identify a number of criminal suspects. Also used this system to clear cases dating to 1999 involving burglaries, motor vehicle breaking and entering, and larceny cases. We have assisted other law enforcement agencies by searching their crime scene latent prints for prints in our system.
2. Formulated and issued a special order that designates a detective to conduct Administrative Inspections of garages. These inspections will insure that Brookline businesses involved in the repair and sale of motor vehicles and/or parts will not be involved in utilizing motor vehicle parts and accessories from unauthorized sources.
3. Successfully augmented investigative personnel with an anti-crime officer from the Patrol Division to be involved in drug and prostitution investigations along with targeted crime suppression operations.

Traffic & Parking
1. Automated the traffic accident reporting system that connects to the Registry of Motor Vehicles.
2. Procured specialized traffic equipment and acquired updated computer systems for traffic reconstruction and report writing. Also acquired portable printing systems that are being placed in the glove compartment of our traffic vehicles.
3. Provided traffic control for the Beacon Street project.
4. Standardized and computerized Selective Enforcement strategies and developed a system so that analysis will be readily available to an officer to more effectively handle traffic problems.

ACCOMPLISHMENTS (con't.)

Traffic & Parking (con't.)
5. Redesigned parking meter collection routes and renumbered the meters to make collections more efficient.
6. Continued the successful operation of the Hackney ID program. Continued the inspections, investigations and coordination of the Town's cab fleet with the Transportation Department.

Community Relations
1. Expanded the pilot program of teenage dating violence curriculum in the 8th grade health classes in collaboration with health teachers and social workers. Educated 8th graders in the Brookline Schools in identifying and preventing teenage dating violence.
2. Provided anger management course to 7th and 8th grades in collaboration with the social workers at the high school, probation, and court officials to help students to identify their anger problems and give them skills to deal with them properly.
3. Expanded our e-mail notification and informational system to businesses and neighborhood groups to reach as many citizens as possible with public safety-related information.
4. Continued to offer and upgrade the Rape Aggression Defense (RAD) program to high school girls, women, and multicultural groups to provide them with a basic self-defense course including prevention and awareness instruction.
5. Used tabletop exercises as an integral part of our in-service training program.
6. Assisted numerous neighborhoods in establishing crime watch groups.
7. Offered a Kids RAD Program in the Town's public housing developments with "stranger danger" education and offered them ways to protect themselves.
8. Trained all officers in Critical Incident Intervention to better deal with civil disturbances and social disorders.

Public Safety Dispatch
1. Increased the databank of disability indicator forms thereby allowing us to improve service capabilities to our seniors and our physically challenged residents.
2. Installed new computers at each workstation.
3. Moved all E-911 Terminals out onto the dispatch floor.
4. Installed new Vesta Pallas E-911 systems at each workstation with enhanced capabilities including the ability to determine the location of cell phone callers within a few meters.

ACCOMPLISHMENTS (con't.)

Public Safety Dispatch

5. Secured a $25,400 grant from the Massachusetts Department of Public Health to purchase Priority One Emergency Medical Dispatch (EMD) software to interface with the Larimore CAD system, supplementing the old EMD flip cards increasing speed and efficiency.
6. Hired and trained three new Emergency Telecommunications Dispatchers.
7. Increased and improved in-servicing training for all dispatchers.
8. Instituted a system that will enter and maintain serious felony warrants into the National Crime Information Center databanks.

Animal Control

1. Worked with the Parks and Recreation Commission with particular emphasis on the "Green Dog" Program.
2. Provided needed presence in Town parks and other areas frequented by dog owners.
3. Worked on other wildlife issues, particularly bats, wild turkeys, coyotes and deer, which have increased in population through the Town.
4. Actively engaged the dog officer in community policing assignments at various locations and different hours during his tour of duty.
5. Generated statistical reports and recommendations by both the public and police regarding parks in the Town that have utilized the Green Dog Program.

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2005	ESTIMATE FY2006	ACTUAL FY2006	ESTIMATE FY2007	ESTIMATE FY2008
Department Activities:					
Total Part A Crimes	1,345	1,300	1,336	1,350	1,350
Robbery	65	55	41	45	45
Breaking and Entering	210	210	207	210	210
Rapes	7	5	4	5	5
Motor Vehicle Theft	76	75	62	70	70
Larceny	792	775	812	800	800
Assaults	195	175	210	200	200
Assault and Battery on a Police Officer	10	10	14	12	12
Missing Persons Reported	90	90	58	65	65
Arrests	755	800	931	950	950
Warrants Cleared through Arrest	309	350	322	350	350
Summonses Served	436	425	442	445	445
Field Interrogations	1,784	1,785	1,774	1,800	1,800
Domestic Violence Victims Served	150	150	134	145	145
Pieces of Evidence Collected	550	575	612	625	625
Crimes Solved through Fingerprint IDs	19	25	12	25	25
Rooming Houses Inspected	55	55	55	55	55
Liquor Establishments Inspected	105	105	50	70	70
Animal Complaints	599	550	465	500	500
Humans Bitten/Scratched by Dogs	10	10	10	10	10
Firearms Licensing:					
Licenses to Carry Firearms Issued	41	78	48	50	40
Firearms Identification Cards (FID)	21	30	59	30	45
FID Cards Restricted to Chemical Propellants	21	20	30	23	25
Gun Safety Class Participants	25	40	40	40	35
Gun Locks Distributed to Community Members	75	100	68	70	70

PERFORMANCE / WORKLOAD INDICATORS (con't.)

	ACTUAL FY2005	ESTIMATE FY2006	ACTUAL FY2006	ESTIMATE FY2007	ESTIMATE FY2008
Community Programs:					
Neighborhood Meetings	21	24	37	35	35
Students in DARE	600	600	500	500	500
Citizen Police Academy Graduates	65	85	65	65	65
Women Participating in RAD Classes	200	180	155	155	155
Child Seats Inspected	420	500	425	425	425
Citizens trained for CERT (Community Emergency Response Team)	30	52	52	50	102
Citizens CPR Classes	56	60	53	65	65
Anger Management for Juveniles	22	25	15	25	25
Fingerprints Taken for Community Members	337	370	342	350	350
Traffic:					
Taxi Vehicles Inspections	166	210	300	250	250
Hackney Licenses Issued	362	350	455	400	400
Collections from Out-of-State Parking Violators	$23,000	$40,000	$27,000	$30,000	$35,000
Moving Violations	19,623	21,750	18,863	20,530	20,000
Parking Ticket Hearings	7,294	7,300	7,771	8,000	8,000
Grants Awarded:					
Police	$260,134	$300,000	$154,149	$175,000	$175,000
Urban Areas Security Initiatives (Funding for Multiple Town Agencies)	$97,189	$150,000	$137,197	$540,000	$100,000
Dispatch:					
Police-related Calls	63,481	64,000	66,445	65,000	65,000
Fire-related Calls	9,300	9,000	8,441	9,000	9,000
Medical Calls	3,545	3,600	3,730	3,700	3,700
E-911 Calls	10,787	11,000	9,937	11,000	11,000

TOWN OF BROOKLINE
FY2008 PROGRAM BUDGET

PROGRAM GROUP: Public Safety
PROGRAM: Police

PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	12,198,606	12,449,408	12,313,899	-135,509	-1.1%
Services	585,940	550,153	567,256	17,103	3.1%
Supplies	329,339	292,511	296,099	3,588	1.2%
Other	4,525	4,500	5,500	1,000	22.2%
Capital	373,808	461,025	419,270	-41,755	-9.1%
TOTAL	13,492,219	13,757,597	13,602,024	-155,573	-1.1%
BENEFITS			5,178,850		
REVENUE	4,548,555	4,284,000	4,186,000		

SUMMARY OF SUB-PROGRAMS

SUB-PROGRAMS	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Administration	1,634,020	1,650,980	1,736,685	85,704	5.2%
Patrol	6,614,563	7,026,516	6,747,419	-279,097	-4.0%
Investigations	1,944,813	1,730,712	1,776,949	46,237	2.7%
Cmty Relations	876,280	736,334	737,131	798	0.1%
Traffic Control	1,532,067	1,766,960	1,761,485	-5,476	-0.3%
Public Safety Dispatch	817,755	761,511	765,388	3,877	0.5%
Animal Control	72,721	84,584	76,968	-7,616	-9.0%
TOTAL	13,492,219	13,757,597	13,602,024	-155,573	-1.1%

ADMINISTRATION

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	721,437	865,256	856,715	-8,541	-1.0%
Services	565,536	509,403	525,006	15,603	3.1%
Supplies	256,801	267,761	271,349	3,588	1.3%
Other	4,525	4,500	5,500	1,000	22.2%
Capital	85,721	4,060	78,114	74,054	1823.8%
TOTAL	1,634,020	1,650,980	1,736,685	85,704	5.2%

PATROL

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	6,361,084	6,565,551	6,452,990	-112,561	-1.7%
Services	0	4,000	5,500	1,500	37.5%
Supplies	43,086	0	0	0	0.0%
Other	0	0	0	0	0.0%
Capital	210,393	456,965	288,929	-168,036	-36.8%
TOTAL	6,614,563	7,026,516	6,747,419	-279,097	-4.0%

INVESTIGATIONS

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	1,909,072	1,720,612	1,717,822	-2,790	-0.2%
Services	0	1,100	1,100	0	0.0%
Supplies	10,298	9,000	9,000	0	0.0%
Other	0	0	0	0	0.0%
Capital	25,443	0	49,027	49,027	100.0%
TOTAL	1,944,813	1,730,712	1,776,949	46,237	2.7%

COMMUNITY RELATIONS

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	847,934	736,334	737,131	798	0.1%
Services	0	0	0	0	0.0%
Supplies	3,466	0	0	0	0.0%
Other	0	0	0	0	0.0%
Capital	24,880	0	0	0	0.0%
TOTAL	876,280	736,334	737,131	798	0.1%

TRAFFIC CONTROL

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	1,471,428	1,727,310	1,718,635	-8,676	-0.5%
Services	18,297	26,650	26,650	0	0.0%
Supplies	14,969	13,000	13,000	0	0.0%
Other	0	0	0	0	0.0%
Capital	27,372	0	3,200	3,200	100.0%
TOTAL	1,532,067	1,766,960	1,761,485	-5,476	-0.3%

PUBLIC SAFETY DISPATCH

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	815,129	752,761	756,638	3,877	0.5%
Services	1,907	6,000	6,000	0	0.0%
Supplies	719	2,750	2,750	0	0.0%
Other	0	0	0	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	817,755	761,511	765,388	3,877	0.5%

ANIMAL CONTROL

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	72,521	81,584	73,968	-7,616	-9.3%
Services	200	3,000	3,000	0	0.0%
Supplies	0	0	0	0	0.0%
Other	0	0	0	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	72,721	84,584	76,968	-7,616	-9.0%

TOWN OF BROOKLINE FY2008 PROGRAM BUDGET	PROGRAM GROUP: Public Safety PROGRAM: Police

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED FY2005	NUMBER OF POSITIONS FUNDED FY2006	FY2007 SALARY RANGE As of 1/1/07 LOW	FY2007 SALARY RANGE As of 1/1/07 HIGH	FY2007 BUDGET NO.	FY2007 BUDGET AMOUNT	FY2008 RECOMMENDATION NO.	FY2008 RECOMMENDATION AMOUNT
510101	Permanent Full Time Salaries									
	Chief	D-9	1.00	1.00	112,662	132,710	1.00	132,052	1.00	132,710
	Executive Officer	D-7	1.00	1.00	97,492	114,840	1.00	114,272	1.00	114,840
	Captain	P-4	4.00	4.00		80,206	4.00	320,824	4.00	320,824
	Lieutenant	P-3	10.00	10.00		68,552	10.00	685,520	10.00	685,520
	Sergeant	P-2	16.00	16.00		58,591	16.00	937,456	16.00	937,456
	Patrol Officer	P-1	108.00	108.00	41,503	48,826	108.00	5,202,419	106.00	5,121,859
	Public Safety Business Manager*	T-9	0.50	0.50	63,432	71,771	0.50	34,470	0.50	35,258
	Chief Emergency Telecommunications Dispatcher	T-7	1.00	1.00	58,647	66,356	1.00	60,452	1.00	61,834
	Office Manager / Traffic, Parking, & Records	GN-8	0.00	1.00	48,551	50,994	1.00	48,311	1.00	49,352
	Fire Alarm Operator/Emergency Telecomm. Dispatcher	FAO/ETD	2.00	2.00		47,681	2.00	94,890	2.00	95,363
	Emergency Telecommunications Dispatcher	ETD	12.00	12.00	41,678	42,523	12.00	507,318	12.00	510,276
	Executive Assistant	C-10	1.00	1.00	46,089	48,052	1.00	47,815	1.00	48,052
	Head Clerk	C-9	1.00	0.00	42,075	43,814	0.00	0	0.00	0
	Senior Clerk Typist and Cashier	C-7	1.00	1.00	39,158	40,871	1.00	40,669	1.00	40,871
	Senior Account/Audit Clerk (PSBO)*	C-7	0.50	0.50	39,158	40,871	0.50	20,334	0.50	20,435
	Senior Clerk Typist / Audit Clerk (PSBO)*	C-5	1.00	1.00	36,844	38,532	1.00	38,342	1.00	39,820
	Senior Clerk Typist	C-5	2.00	2.00	36,844	38,532	2.00	76,684	2.00	79,641
	Senior Clerk Typist	C-4	1.00	1.00	34,861	36,530	1.00	36,349	1.00	36,530
	Clerk/Typist	C-4	1.00	1.00	34,861	36,530	1.00	36,349	1.00	36,530
	School Traffic Supervisor/Parking Meter Monitor	ST01	9.00	9.00		38,436	9.00	344,209	9.00	345,924
	Charge Off to Grants							(6,500)		(6,500)
	Subtotal		173.00	173.00			173.00	8,772,235	171.00	8,706,595
510102	Permanent Part Time Salaries									
	Parking Meter Monitor/ Parking Control Officer/ School Traffic Supervisor		18.00	18.00			18.00	110,809	18.00	111,363
	Subtotal		18.00	18.00			18.00	110,809	18.00	111,363
510901	Temporary Part Time Salaries									
	Clerical Worker		4.00	4.00			4.00	26,025	0.00	0
	Park Security Officer		6.00	6.00			6.00	56,464	6.00	56,746
	Subtotal		10.00	10.00			10.00	82,489	6.00	56,746
	Other									
510140	Shift Differential							190,983		187,341
510143	Working-Out-Of-Classification Pay							16,940		16,940
510300	Regular Overtime							495,363		495,518
512031	Court Pay							146,105		146,105
512033	Police Lag Time							102,942		102,942
513031	Weapons Waiver Stipend							34,500		34,000
513032	In-Service Training Pay							249,629		247,470
51304E	Enhanced Longevity							48,000		48,000
513043	Quinn Educational Incentive							1,481,364		1,450,913
513044	Longevity Pay							67,585		64,640
513045	Career Incentive Pay							9,250		9,250
514502	Specialty Pay (Retirable)							28,300		28,300
514505	Defrib Pay							55,200		54,400
515041	Holiday Pay							390,517		386,179
515059	Administrative Leave Buyback							70,345		70,345
515501	Uniform/Clothing Allowance / In Lieu of Boots							96,853		96,853
	Subtotal							3,483,875		3,439,195
* Public Safety Business Mgr. and 3 clerical positions shared 50/50 with Fire										
	Total		**201.00**	**201.00**			**201.00**	**12,449,408**	**195.00**	**12,313,899**

PROGRAM DESCRIPTION

The Fire Department's primary function is providing fire protection and emergency services. The Department provides assistance during incidents involving hazardous materials, water rescue, and during all other emergencies requiring trained rescue personnel and equipment. The Department functions as an emergency medical delivery system, with all fire companies staffed by certified Emergency Medical Technicians (EMT's) who respond to emergency medical calls.

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

The Department is broken into the following seven 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 include the Chief, the Executive Officer (which is a re-assigned Deputy Chief), a Civilian Executive Assistant, and the Public Safety Business Office staff, which is shared with the Police Department.

2. The **Supression Sub-program** prevents fires and extinguishes fires should they occur; initiates rescues when necessary; performs in-service inspections and pre-fire planning; maintains EMT-staffed fire companies; and performs other emergency services requiring trained and properly equipped personnel. To deliver these services, seven fire companies, manning five engines and two ladder trucks, are housed in five fire stations. The assigned staff totals 149: four Deputy Chiefs, seven Captains, 21 Lieutenants, and 117 Firefighters.

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

4. The **Signal Maintenance Sub-program** installs, operates, and maintains the town-wide Emergency Notification System. To deliver these services, 510 fire alarm boxes, including 202 master boxes for schools, hospitals, and large apartment buildings, are strategically located throughout the Town and

Signal Maintenance Sub-program (con't.)

are connected to the Dispatch Center. The system also contains 71 emergency call boxes connected to the Police Department. The Sub- program is also responsible for maintaining the Depatment's mobile and portable radios. The Superintendent of Wires and the Signal Maintainer staff this division.

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

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

7. The **Emergency Management Sub-program** is designed to establish the needs of the community in terms of preparation for major emergencies or disasters, both natural or man-made. In addition, the Division works to avert or minimize the impact of these events.

BUDGET STATEMENT

The FY08 budget reflects a decrease of $56,355 (-0.5%) primarily due to the elimination of two Firefighter vacancies ($101,410). Other personnel decreases include a decrease in Career Incentive Pay ($6,000), and a decrease in Longevity ($5,725). Personnel increases include EMT pay ($27,469), Steps ($14,173), Shift Differential ($3,161) and other contractual obligations. As part of a restructuring to implement the Department's IT strategy, a Firefighter vacancy was eliminated in exchange for a Technical Support Specialist. In addition, a Firefighter on each tour will receive Specialty Pay of $75/week to assist in this undertaking. The impact of this plan is cost neutral.

Services increase $19,315 (6.9%) for electricity ($14,040), natural gas ($1,825), and equipment maintenance costs ($4,500). Supplies decrease by $8,799 (6.3%) due to a decrease in Uniforms and Protective Clothing ($11,000) slightly offset by increases in diesel fuel ($590) and gasoline ($861). Other decreases $1,000 (17.1%) for Professional Dues and memberships.

BUDGET STATEMENT (Con't.)

Capital decreases $10,780 (-13%) and funds existing desktop computers and printers, replacement of a Utility Maintenance Truck, and public safety and apparatus equipment.

FY2008 OBJECTIVES

1. To continue working with the Dept. of Homeland Security (DHS) and Mayors Office of Emergency Preparedness (MOEP) to train and equip for all emergencies, manmade or natural.
2. To continue working with Urban Area Security Initiative (UASI) in training and equipping the nine communities surrounding and including Boston.
3. To continue training members in National Incident Management System (NIMS) and Incident Command System (ICS).
4. To maintain response times of four minutes or less from time of dispatch to arrival.
5. To continue to train all members to NFPA Firefighter I and Firefighter II standards.
6. To research and evaluate innovations in apparatus, tools, equipment and techniques.
7. To continue with the implementation of automating the Department's administrative, reporting and tracking requirements.
8. To continue with the development and implementation of the Apparatus Laptops.
9. To continue to seek grant funding from non-town sources.
10. To maintain the total number of EMTs (Emergency Medical Technicians).
11. To provide the required continuing education and re-fresher training for all EMTs.
12. To work with the Human Resources Department, Union Leadership and the general membership in continuing to improve sick leave use.
13. To implement the first phase of replacing older turn-out gear.
14. Inspect all multiple dwelling units containing six or more units, restaurants, lodging houses, nursing homes and schools.
15. To continue professional development in the areas of training, fire prevention and fire investigation.
16. To continue to seek the re-location and up-grade of the Fleet Maintenance Facility.
17. To finalize the computer-based Fleet Maintenance System.
18. To replace the 12-year old Fleet Maintenance Vehicle.
19. To continue to address departmental issues with all members on a regular basis.
20. To hire a Technical Support Specialist to assist in the delivery of the Department's IT strategy.

ACCOMPLISHMENTS

1. Minimized the threat to life and property by having the apparatus on the scene of most incidents within four minutes.
2. Provided for the safety of all citizens by conducting all mandated inspections in a timely manner.
3. Continued to participate in Emergency Management Team meetings to assist in the Town's readiness in the event of any emergency.
4. The Town has again experienced no deaths due to fire.
5. Made great progress in automating administrative, recording and reporting applications.
6. Began rolling out the laptops in all front line apparatus.
7. Received a new Ladder/Platform “Bronto” to replace Ladder 1, which is out being refurbished and will become the spare ladder truck.
8. Through grants from Metro Fire and UASI, purchased 70 new Portable Radios and a number of Mobile Radios to insure interoperability within the Metro/UASI Region.
9. Increased to 16 the number of members trained as Radiological Survey teams (four per team) attained through a UASI grant.
10. Added nine new EMTs, five which are budgeted and four to replace retired FF/EMTs.
11. Completed two EMT Refresher Training courses (spring and fall).
12. 95% of members have been trained in NIMS/ICS to insure interoperability with Local, State and Federal departments should a disaster ever occur.
13. Participated in a number of drill/tabletop exercises within the metro region.
14. Received a new air compressor for filling SCBA(self contained breathing apparatus) 6.0 bottles (the next generation).
15. Received a new filling station for oxygen bottles.

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2005	ESTIMATE FY2006	ACTUAL FY2006	ESTIMATE FY2007	ESTIMATE FY2008
Box Alarms	729	717	725	720	720
Still Alarms	2,846	2,931	2,955	3,000	3,000
Medical Emergencies	3,675	3,632	4,007	4,000	4,000
Total Responses	7,250	7,279	7,687	7,538	7,843
Response Time to Emergency Incidents (minutes)	4	4	4	4	4
Large loss fire (Over $100,000)	7	4	5	6	5
Multiple Alarm Fires	5	3	5	6	5
% of Investigations Started Within Two Hours	90%	90%	90%	90%	90
Apartment Buildings with 6+ Units Inspected	577	555	563	565	565

PERFORMANCE / WORKLOAD INDICATORS (con't.)

	ACTUAL FY2005	ESTIMATE FY2006	ACTUAL FY2006	ESTIMATE FY2007	ESTIMATE FY2008
Commercial & Retail Building Inspections	25	25	59	60	60
Investigations resulting in Arson Arrests	0	0	1	0	0
Emergency Boxes	527	535	530	530	530
Breathing Apparatus Cylinders Replaced	70	5	5	5	5
% of Apparatus Repairs Initiated within 24 Hrs	95%	95%	95%	95%	95%
% of Apparatus Receiving Preventive Maintenance Twice per Year	100%	100%	100%	100%	100%
% of EMTs Re-Certified	100%	100%	100%	100%	100%
% of Firefighters Completing:					
DOT Refresher Course	100%	100%	100%	100%	100%
Haz-Mat Training	100%	100%	100%	100%	100%
% of Personnel Re-Certified in CPR	100%	100%	100%	100%	100%
Emergency Management					
Training Exercises	2	2	2	2	4
Training Programs - Staff	4	3	3	3	4
Training Programs - Employees/Citizens	4	2	2	5	5

TOWN OF BROOKLINE
FY2008 PROGRAM BUDGET

PROGRAM GROUP: Public Safety
PROGRAM: Fire

PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	11,039,145	11,089,842	11,034,750	-55,091	-0.5%
Services	429,133	281,492	300,807	19,315	6.9%
Supplies	142,380	139,379	130,580	-8,799	-6.3%
Other	4,415	5,850	4,850	-1,000	-17.1%
Capital	60,572	82,885	72,105	-10,780	-13.0%
TOTAL	11,675,644	11,599,448	11,543,093	-56,355	-0.5%
BENEFITS			5,233,801		
REVENUE	291,271	261,000	261,000		

SUMMARY OF SUB-PROGRAMS

SUB-PROGRAMS	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Administration	437,439	574,993	523,045	-51,948	-9.0%
Firefighting	10,118,181	10,129,334	10,028,391	-100,943	-1.0%
Fire Prevention	353,190	350,256	303,368	-46,888	-13.4%
Signal Maint.	116,540	131,084	142,805	11,721	8.9%
Equipment Maintenance	223,798	224,221	271,425	47,204	21.1%
Training	426,497	189,560	274,059	84,499	44.6%
TOTAL	11,675,644	11,599,448	11,543,093	-56,355	-0.5%

ADMINISTRATION

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	374,076	496,489	467,516	-28,973	-5.8%
Services	45,463	34,754	35,779	1,025	2.9%
Supplies	11,543	12,000	12,000	0	0.0%
Other	4,415	5,850	4,850	-1,000	-17.1%
Capital	1,942	25,900	2,900	-23,000	-88.8%
TOTAL	437,439	574,993	523,045	-51,948	-9.0%

FIREFIGHTING

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	9,719,118	9,834,723	9,767,215	-67,508	-0.7%
Services	345,088	194,366	211,181	16,815	8.7%
Supplies	48,322	45,000	34,750	-10,250	-22.8%
Other	0	0	0	0	0.0%
Capital	5,653	55,245	15,245	-40,000	-72.4%
TOTAL	10,118,181	10,129,334	10,028,391	-100,943	-1.0%

FIRE PREVENTION

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	300,711	349,640	302,752	-46,888	-13.4%
Services	0	36	36	0	0.0%
Supplies	0	0	0	0	0.0%
Other	0	0	0	0	0.0%
Capital	52,479	580	580	0	0.0%
TOTAL	353,190	350,256	303,368	-46,888	-13.4%

SIGNAL MAINTENANCE

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	115,133	121,704	123,205	1,501	1.2%
Services	63	7,300	7,300	0	0.0%
Supplies	1,344	1,500	1,500	0	0.0%
Other	0	0	0	0	0.0%
Capital	0	580	10,800	10,220	1762.1%
TOTAL	116,540	131,084	142,805	11,721	8.9%

EQUIPMENT MAINTENANCE

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	111,071	108,242	111,995	3,753	3.5%
Services	32,173	37,000	37,000	0	0.0%
Supplies	80,554	78,979	80,430	1,451	1.8%
Other	0	0	0	0	0.0%
Capital	0	0	42,000	42,000	100.0%
TOTAL	223,798	224,221	271,425	47,204	21.1%

TRAINING

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	419,035	179,044	262,068	83,024	46.4%
Services	6,346	8,036	9,511	1,475	18.4%
Supplies	617	1,900	1,900	0	0.0%
Other	0	0	0	0	0.0%
Capital	498	580	580	0	0.0%
TOTAL	426,497	189,560	274,059	84,499	44.6%

TOWN OF BROOKLINE FY2008 PROGRAM BUDGET	PROGRAM GROUP: Public Safety PROGRAM: Fire

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED FY2005	NUMBER OF POSITIONS FUNDED FY2006	FY2007 SALARY RANGE As of 1/1/07 LOW	FY2007 SALARY RANGE As of 1/1/07 HIGH	FY2007 BUDGET NO.	FY2007 BUDGET AMOUNT	FY2008 RECOMMENDATION NO.	FY2008 RECOMMENDATION AMOUNT
510101	Permanent Full Time Salaries									
	Chief	D-9	1.00	1.00	112,662	132,710	1.00	122,579	1.00	125,037
	Executive Officer	D-7	1.00	1.00	97,492	114,840	1.00	109,281	1.00	111,471
	Deputy Chief	F-4	6.00	6.00		80,206	6.00	481,236	6.00	481,236
	Captain	F-3	8.00	8.00		68,552	8.00	548,414	8.00	548,414
	Lieutenant	F-2	23.00	23.00		58,591	23.00	1,347,593	23.00	1,347,593
	Firefighter	F-1	122.00	122.00	41,503	48,826	122.00	5,864,014	119.00	5,746,828
	Public Safety Business Manager*	T-9	0.50	0.50	63,432	71,771	0.50	34,470	0.50	35,258
	Technical Support Specialist	TBD	0.00	0.00			0.00	0	1.00	45,000
	Superintenent of Fire Alarm	GN-11	0.00	1.00	57,927	60,842	1.00	60,540	1.00	60,842
	Superintendent Wire/Alarm	G-16	1.00	0.00			0.00	0	0.00	0
	Motor Equipment Repair Foreman	GN-10	0.00	1.00	53,144	55,818	1.00	54,640	1.00	55,818
	Motor Equipment Foreman	G-14	1.00	0.00			0.00	0	0.00	0
	Signal Maintainer	GN-8	0.00	1.00	48,551	50,994	1.00	50,741	1.00	50,994
	Signal Maintainer	G-13	1.00	0.00			0.00	0	0.00	0
	Executive Assistant	G-13	1.00	1.00		50,899	1.00	50,646	1.00	50,899
	Senior Account/Audit Clerk (PSBO)*	C-7	0.50	0.50	39,158	40,871	0.50	20,335	0.50	20,435
	Senior Clerk Typist / Audit Clerk (PSBO)*	C-5	1.00	1.00	36,844	38,532	1.00	38,343	1.00	38,532
	Fire Apparatus Repairperson	LN-7	0.00	1.00		49,141	1.00	48,897	1.00	49,141
	Motor Equipment Repairman	L-7	1.00	0.00			0.00	0	0.00	0
	Subtotal		168.00	168.00			168.00	8,831,730	166.00	8,767,500
	Other									
510140	Shift Differential							539,595		533,118
510143	Working-Out-Of-Classification Pay							100,389		100,389
510300	Regular Overtime							232,654		232,710
513007	HazMat Pay							103,350		101,400
513042	Educational Incentive Pay							39,000		39,000
513044	Longevity Pay							68,900		63,175
513045	Career Incentive Pay							16,000		10,000
51304E	Enhanced Longevity							32,000		32,000
514501	Extra Compensation (In Lieu of Boots)							750		750
514505	Defrib Pay							63,600		62,400
514506	EMT Pay							321,334		342,357
515041	Holiday Pay							435,527		429,339
514502	Specialty Pay							0		15,600
515058	Vacation Cash-in							116,720		116,720
515059	Administrative Leave Buy-Back							75,903		75,903
515501	Uniform/Clothing Allowance							111,990		111,990
515505	Tool Allowance							400		400
	Subtotal							2,258,112		2,267,251
	Total		**168.00**	**168.00**			**168.00**	**11,089,842**	**166.00**	**11,034,750**

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

PROGRAM DESCRIPTION

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

The Department consists of the following six sub-programs:

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

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

3. The **Repairs to Public Buildings Sub-program** preserves and maintains Town-owned buildings other than the schools. There are 45 buildings in this category, with an estimated value of $100 million. Through periodic surveys and inspections, the Department determines the necessary repairs to preserve and maintain these buildings and establishes a preventive maintenance program consistent with the need.

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

PROGRAM DESCRIPTION (con't.)

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

6. The **School Plant Sub-program** provides for the maintenance and upkeep of all school buildings, of which there are 16 with an estimated value of $200 million. Through surveys and inspections and in conjunction with the principals, the custodial staff, and the Superintendent of Schools, a list of necessary repairs is established to preserve and maintain these buildings.

BUDGET STATEMENT

The FY08 budget reflects a decrease of $123,434 (2%). Personnel increases $27,301 (1.5%) and includes Step Increases ($18,550), the ½% carry-forward from the FY07 2% / 1% salary adjustment ($8,991), and an increase in the Town Clerk stipend for coverage of ZBA hearings ($1,000). These increases are moderately offset by a decrease in Longevity ($576) and the stipend for members of the Board of Appeals ($1.400).

The $108,163 (2.6%) decrease in Services is driven by the decrease in the cost of heating oil ($101,727). Natural gas increases $35,452. The decrease in electricity for FY08 ($37,839) is primarily due to the move of Town Hall personnel to the Old Lincoln School, a smaller building, requiring less consumption. School utilities decrease $134,728.

The $5,336 (3.8%) increase in Supplies is due to gasoline ($1,336) and office supplies ($4,000). Capital decreases $47,907 (45.8%) and funds existing leased desktop computers, a digital camera, and the replacement of two vans.

FY2008 OBJECTIVES

Administration

1. To assist with the FY2009-FY2013 CIP.
2. To continue to improve the utilization of the Cartegraph work order system.
3. To improve energy efficiency in all Town and School buildings.
4. To upgrade the communications and operating systems of the energy management systems.
5. To provide more information about building projects on the Town's Web page.
8. To upgrade the keycard access system and expand it.
9. To make all public buildings accessible.
10. To assist departments, especially the Schools, with their security plans including lighting, locks, keycards, alarms, etc.
11. To modify the way maintenance calls are performed and have staff use computers for daily reports and work order information.
12. To improve the time it takes to respond and complete work orders, track work orders more closely, and look at total allotment of time to complete jobs.
13. To expand the training of the Tradesmen and encourage the diversification of skills.

Town Buildings

1. To continue to assist with the Town Hall renovation.
2. To install a new HVAC system at the Putterham Library.
3. To work with the Fire Chief on a new maintenance facility.
4. To reorganize the cleaning staff for the Health, Public Safety and Town Hall.
5. To work with the Fire Chief on the renovations to Fire Station #5.
6. To work with the DPW on the Transfer Station Project.

School Buildings

1. To assist the School Department with their space needs, including, potentially modular classrooms.
2. To assist the School Administration with planning for the renovations to the Devotion and Runkle Schools.
3. To put out bids for the High School Roof/Pointing projects.
4. To install new windows at the Pierce Primary School.
5. To assist the School Administration with the School Facilities Master Plan.

ACCOMPLISHMENTS

Administration

1. Secured almost $100,000 in funding from NSTAR for energy efficiency projects.
2. Saved over $100,000 in the last three years by installing energy management systems at the Fire Stations.
3. Assisted with the development of the FY2008-FY2013 CIP.
4. Completed testing of the Portable Emergency Generator that will be used for disasters.
5.Worked with the Chief Procurement Officer, Town Administrator, and the Utility Committee on the new electricity contract.
6. Held training classes for Asbestos, Right to Know and Fire Extinguisher Training.

Town Buildings

1. Moved the Health Department staff back to the Health Department Building.
2. Opened the recently renovated Health Department.
3. Started the process of moving staff out of Town Hall - Retirement and the IT Department.
4 Began moving documents from Town Hall to the Pierce School basement.
5. Prequalified contractors for the Town Hall Renovations.
6. Installed a new wheelchair lift at the Eliot Recreation Building, making the building fully accessible.
7. Finished the renovations to the Swimming Pool.
8. Installed new windows at the Public Safety Building on the left side of the building.
9. Painted the house owned by the Town at 27 Ackers Ave.
10. Secured a new tenant for 21 Newton St. The house was unoccupied for several years.
11. Started the renovations to the heating and cooling systems at the Putterham Library.

ACCOMPLISHMENTS (con't.)

School Buildings

1. Installed new teaching spaces at the Devotion, Baker, and Runkle Schools.
2. Receiving additional funding for School Repairs.
3. Renovated the boys locker room at the Devotion School into a usable teaching space.
4. Installed new flooring in the Pierce School cafe and throughout the building.
5. Put out a bid for new windows at the Pierce Primary School with plans to install those windows in the Summer 2007.
6. Installed new air conditioning in the Lawrence School Library.
7. Installed new air conditioning in the Driscoll School Theatre.
8. Creation of a new TL/Early childhood space at the Driscoll School.
9. Installed new downspouts, and gutters and made masonry repairs at the Old Lincoln School.
10. Installed an upgraded sprinkler system at the Old Lincoln School.
11. Renovated the METCO room at the Heath School.

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2005	ESTIMATE FY2006	ACTUAL FY2006	ESTIMATE FY2007	ESTIMATE FY2008
Permits Issued:	6,542	5,670	6,389	6,210	6,210
Building Permits	1,830	1,700	2,092	2,000	2,000
Electrical Permits	1,453	1,400	1,503	1,500	1,500
Plumbing Permits	1,314	1,100	1,338	1,300	1,300
Gas Fitting Permits	1,027	730	869	800	800
Mechanical Permits	116	115	131	120	120
Sprinkler Permits	19	10	14	15	15
Occupancy Permits	386	215	219	200	200
Other	397	400	223	275	275
Certificates Issued	156	150	140	150	140
Builders Exams	6	5	0	6	0
Builders Licenses	96	110	91	100	90
Inspections:					
Common Victualler	158	110	122	120	120
Lodging House Insp.	63	60	75	70	70
Violation Notices Issued	64	40	37	40	30
Court Complaints Filed	19	20	8	12	12
Board of Appeals Cases	54	60	61	64	64
Public Building Maintenance					
Maintenance Contracts	10	25	25	25	25
Contractor Service Orders	954	1,000	1,100	1,250	1,250
In-House Work Orders	2,800	2,800	2,500	2,200	2,500
Vouchers Processed	2,485	2,700	2,800	2,700	3,000
Committees of Seven	5	18	10	4	10
Utility Use					
Town Buildings					
Electricity (KWH)	1,352,690	1,340,000	1,386,000	1,325,000	419,000
Natural Gas (CCF)	3,929	4,000	3,896	4,000	4,098
Oil (gallons)	25,761	25,000	23,902	25,000	44,000
School Buildings					
Electricity (KWH)	8,342,484	8,350,000	8,532,943	8,300,000	8,276,381
Natural Gas (CCF)	52,961	53,000	61,222	53,000	60,000
Oil (gallons)	522,143	525,000	459,335	525,000	496,925

TOWN OF BROOKLINE FY2008 PROGRAM BUDGET	PROGRAM GROUP: Public Safety PROGRAM: Building

PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	1,697,489	1,768,441	1,795,742	27,301	1.5%
Services	3,648,345	4,138,397	4,030,234	-108,163	-2.6%
Supplies	216,818	141,194	146,530	5,336	3.8%
Other	1,011	1,900	1,900	0	0.0%
Capital	55,948	104,594	56,687	-47,907	-45.8%
TOTAL	5,619,611	6,154,527	6,031,093	-123,434	-2.0%
BENEFITS			855,689		
REVENUE	2,718,034	1,945,000	2,351,000		

SUMMARY OF SUB-PROGRAMS

SUB-PROGRAMS	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Administration	198,342	196,037	181,844	-14,193	-7.2%
Code Enforcement	466,085	554,845	544,049	-10,796	-1.9%
Repairs-Pub. Bldgs	728,003	658,663	646,687	-11,976	-1.8%
Town Hall Maint.	421,906	494,801	376,408	-118,393	-23.9%
Construction/Renovation	52,475	54,892	55,577	685	1.2%
School Plant	3,752,800	4,195,289	4,226,528	31,240	0.7%
TOTAL	5,619,611	6,154,527	6,031,093	-123,434	-2.0%

ADMINISTRATION

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	185,769	186,544	174,341	-12,203	-6.5%
Services	4,505	2,962	2,395	-567	-19.1%
Supplies	3,272	2,482	2,674	192	7.7%
Other	485	300	300	0	0.0%
Capital	4,312	3,750	2,134	-1,616	-43.1%
TOTAL	198,342	196,037	181,844	-14,193	-7.2%

CODE ENFORCEMENT

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	431,532	518,906	529,550	10,644	2.1%
Services	3,625	3,766	3,141	-625	-16.6%
Supplies	6,529	4,993	7,878	2,885	57.8%
Other	475	700	700	0	0.0%
Capital	23,925	26,480	2,781	-23,700	-89.5%
TOTAL	466,085	554,845	544,049	-10,796	-1.9%

REPAIRS TO PUBLIC BUILDINGS

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	257,271	211,344	191,695	-19,649	-9.3%
Services	382,235	408,980	408,247	-733	-0.2%
Supplies	62,120	20,135	21,435	1,300	6.5%
Other	51	200	200	0	0.0%
Capital	26,325	18,004	25,109	7,105	39.5%
TOTAL	728,003	658,663	646,687	-11,976	-1.8%

TOWN HALL MAINTENANCE

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	147,300	146,038	179,680	33,642	23.0%
Services	253,595	331,763	179,728	-152,035	-45.8%
Supplies	20,237	17,000	17,000	0	0.0%
Other	0	0	0	0	0.0%
Capital	774	0	0	0	0.0%
TOTAL	421,906	494,801	376,408	-118,393	-23.9%

CONSTRUCTION/RENOVATION

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	51,172	49,521	50,638	1,118	2.3%
Services	0	625	0	-625	-100.0%
Supplies	1,302	4,047	4,239	192	4.8%
Other	0	700	700	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	52,475	54,892	55,577	685	1.2%

SCHOOL PLANT

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	624,445	656,089	669,837	13,748	2.1%
Services	3,004,385	3,390,302	3,436,723	46,421	1.4%
Supplies	123,357	92,538	93,305	767	0.8%
Other	0	0	0	0	0.0%
Capital	613	56,360	26,663	-29,697	-52.7%
TOTAL	3,752,800	4,195,289	4,226,528	31,240	0.7%

TOWN OF BROOKLINE FY2008 PROGRAM BUDGET	PROGRAM GROUP: Public Safety PROGRAM: Building

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED FY2005	NUMBER OF POSITIONS FUNDED FY2006	FY2007 SALARY RANGE As of 1/1/07 LOW	FY2007 SALARY RANGE As of 1/1/07 HIGH	FY2007 BUDGET NO.	FY2007 BUDGET AMOUNT	FY2008 RECOMMENDATION NO.	FY2008 RECOMMENDATION AMOUNT
510101	Permanent Full Time Salaries									
	Building Commissioner	D-7	1.00	1.00	97,492	114,840	1.00	114,272	1.00	114,840
	Director of Public Buildings	D-4	1.00	1.00	76,682	90,328	1.00	87,243	1.00	88,993
	Building Project Administrator	D-4	1.00	1.00	76,682	98,003	1.00	89,881	1.00	92,950
	Project Manager	T-10	1.00	1.00	65,970	74,642	1.00	72,974	1.00	74,642
	Chief Building Inspector	T-10	0.00	1.00	65,970	74,642	1.00	66,812	1.00	74,642
	Plans Review Inspector	T-9	0.00	1.00	63,432	71,771	1.00	71,416	1.00	71,771
	Senior Building Inspector	T-9	1.00	0.00	63,432	71,771	0.00	0	0.00	0
	Electrical Inspector	GN-13	0.00	1.00	62,200	65,330	1.00	65,007	1.00	65,330
	Electrical Inspector	G-18	1.00	0.00			0.00	0	0.00	0
	Plumbing and Gas Inspector	GN-13	0.00	1.00	62,200	65,330	1.00	65,007	1.00	65,330
	Plumbing and Gas Inspector	G-18	1.00	0.00			0.00	0	0.00	0
	Energy Systems Manager	T-7	1.00	1.00	58,647	66,356	1.00	66,028	1.00	66,356
	Local Building Inspector	GN-12	0.00	3.00	59,665	62,667	3.00	187,070	3.00	188,001
	Building Inspector	G-17	4.00	0.00			0.00	0	0.00	0
	Senior Maintenance Craftsperson	MN-5	0.00	10.00	48,259	50,718	10.00	492,366	10.00	499,100
	Maintenance Craftsmen	M-3	10.00	0.00			0.00	0	0.00	0
	Senior Building Custodian	MN-4	0.00	3.00	44,892	47,180	3.00	139,685	3.00	140,956
	Senior Building Custodian	G-10	3.00	0.00			0.00	0	0.00	0
	Building Custodian	G-8	1.00	0.00			0.00	0	0.00	0
	Houseworker	MN-1	0.00	1.00	30,242	31,783	1.00	31,625	1.00	31,783
	Bookkeeper/Accountant I	C-9	2.00	2.00	42,075	43,814	2.00	86,763	2.00	87,628
	Senior Clerk Secretary	C-8	1.00	1.00	40,798	42,526	1.00	42,315	1.00	45,361
	Senior Clerk Typist	C-4	1.00	1.00	34,861	36,530	1.00	36,349	1.00	36,530
	Less Charge off to Capital Projects							(89,881)		(92,950)
	Subtotal		30.00	30.00			30.00	1,624,932	30.00	1,651,264
510102	Permanent Part Time Salaries									
	Members Board of Appeals		3.00	3.00		4,167	3.00	12,500	3.00	11,100
	Members Board of Examiners		3.00	3.00		300	3.00	900	3.00	300
	Houseworkers	MN-1	0.00	2.70	30,242	31,783	1.32	10,495	1.32	11,020
	Houseworkers	G-1	2.70	0.00			0.00	0	0.00	0
	Subtotal		8.70	8.70			7.32	23,895	7.32	22,420
510901	Temporary Part Time Salaries									
	Data Entry Clerk	C-4	0.40	0.40	34,861	36,530	0.40	13,603	0.40	14,015
	Inspectors		0.65	0.65			0.65	26,661	0.65	26,794
	Summer Workers		0.80	0.80		$11.53hr	0.80	27,955	0.80	28,095
	Subtotal		1.85	1.85			1.85	68,219	1.85	68,904
	Other									
510140	Shift Differential							4,700		4,700
510300	Regular Overtime							26,695		28,030
514501	Town Clerk Stipend (Board of Appeals)							1,000		2,000
513044	Longevity Pay							9,850		9,275
515501	Clothing/Uniform Allowance / In Lieu of							9,150		9,150
	Subtotal							51,395		53,155
	Total		**40.55**	**40.55**			**39.17**	**1,768,441**	**39.17**	**1,795,742**

GENERAL SERVICES -- TOWN BUILDINGS

BURNER/BOILER SERVICE	
PREVENTATIVE MAINTENANCE	$20,500
BOILER/STEAMFITTING REPAIRS	$12,500
BOILER WATER TREATMENT	$5,000
INSULATION	$0
REFRACTORY	$3,000
ENERGY MANAGEMENT SYSTEMS	$15,000
	$56,000
GLAZING SERVICES	
REPLACEMENT	$9,500
WINDOW WASHING -	$0
SHADE REPAIR	$0
	$9,500
PAINTING SERVICE	
INTERIOR/EXTERIOR	$0
	$0
PNEUMATIC SERVICE	
PREVENTATIVE MAINTENANCE	$7,500
REPAIRS	$40,000
	$47,500
HVAC SERVICE	
PREVENTATIVE MAINTENANCE	$12,500
REPAIRS	$36,000
	$48,500
ELEVATOR SERVICE	
PREVENTATIVE MAINTENANCE/TESTING	$33,000
REPAIRS	$14,000
	$47,000
EMERGENCY GENERATOR SERVICE	
PREVENTATIVE MAINTENANCE	$4,500
REPAIRS	$3,000
	$7,500
FIRE SAFETY SERVICE	
FIRE ALARM/SPRINKLER TEST	$30,000
FIRE ALARM/SPRINKLER REPAIRS	$10,000
FIRE EXTINGUISHER TEST/REPAIRS	$3,500
	$43,500
ELECTRICAL SERVICE	
PREVENTATIVE MAINTENANCE	$2,500
COMMUNICATIONS	$500
BURGLAR ALARM	$12,000
REPAIRS	$22,500
	$37,500

PLUMBING SERVICE	
SERVICE/DRAIN	$2,500
REPAIRS	$20,000
	$22,500
INTERIOR GENERAL	
CARPENTRY	$5,000
LOCKERS	$0
DOORS/LOCKS	$10,000
CEILINGS	$2,000
OTHER AND SUPPLIES	$25,000
	$42,000
EXTERIOR GENERAL	
ROOF	$15,000
MASONRY- PREVENTATIVE MAINTENANCE	$0
MASONRY	$10,000
PEST CONTROL	$12,000
OTHER	$1,500
	$38,500
TOTAL TOWN GENERAL SERVICES	**$400,000**

REPAIRS TOTAL	**$0**
GENERAL SERVICES TOTAL	**$400,000**
REPAIRS TO SCHOOL BLDG'S GRAND TOTAL	**$400,000**

GENERAL SERVICES -- SCHOOL BUILDINGS

BURNER/BOILER SERVICE	
PREVENTATIVE MAINTENANCE	$15,000
BOILER/STEAMFITTING REPAIRS	$45,000
BOILER WATER TREATMENT	$5,500
INSULATION	$4,500
REFRACTORY	$7,500
ENERGY MANAGEMENT SYSTEMS	$6,500
OIL TANK CLEANING	$3,500
	$87,500
GLAZING SERVICES	
REPLACEMENT	$45,000
WINDOW WASHING	$21,000
SHADE REPAIR	$15,000
	$81,000
PAINTING SERVICE	
INTERIOR/EXTERIOR	$15,000
	$15,000
PNEUMATIC SERVICE	
PREVENTATIVE MAINTENANCE	$10,000
REPAIRS	$15,000
	$25,000
HVAC SERVICE	
PREVENTATIVE MAINTENANCE	$165,000
REPAIRS	$25,000
	$190,000
ELEVATOR SERVICE	
PREVENTATIVE MAINTENANCE/TESTING	$12,000
REPAIRS	$20,000
	$32,000
EMERGENCY GENERATOR SERVICE	
PREVENTATIVE MAINTENANCE	$2,500
REPAIRS	$1,500
	$4,000
FIRE SAFETY SERVICE	
FIRE ALARM/SPRINKLER TEST	$66,000
FIRE ALARM/SPRINKLER REPAIRS	$10,000
FIRE EXTINGUISHER TEST/REPAIRS	$6,500
	$82,500

ELECTRICAL SERVICE	
PREVENTATIVE MAINTENANCE	$5,000
COMMUNICATIONS	$5,000
BURGLAR ALARM	$15,000
REPAIRS	$75,000
	$100,000
PLUMBING SERVICE	
SERVICE/DRAIN	$8,000
REPAIRS	$20,000
	$28,000
INTERIOR GENERAL	
CARPENTRY	$15,000
LOCKERS	$4,000
DOORS/LOCKS	$15,000
CEILINGS	$37,500
OTHER AND SUPPLIES	$60,000
	$131,500
EXTERIOR GENERAL	
ROOF	$36,000
MASONRY	$5,000
PEST CONTROL	$16,000
OTHER	$6,500
	$63,500
TOTAL SCHOOLS GENERAL SERVICES	**$840,000**

REPAIRS TOTAL	**$0**
GENERAL SERVICES TOTAL	**$840,000**
REPAIRS TO SCHOOL BLDG'S GRAND TOTAL	**$840,000**

PROGRAM DESCRIPTION

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

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, and long-range planning; compliance with all federal, state, and local laws and regulations; and interfacing with all boards, commissions, and departments as well as with municipal, utility, and regional authorities.

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 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 in the Town. The Division prepares regulations, traffic counts, small traffic studies, plans, and maps, and analyzes proposals. The Division also manages the overnight sticker program, the guest parking program, and the resident sticker parking program, and oversees the taxi cab industry, bus lines, and limousine services, all of which are licensed annually.

Highway - This Division maintains a highly visible service to the community. The goal of the Division is to maintain the physical safety and appearance of all public ways. Maintenance on all Public Works vehicles and equipment, as well as vehicles of 10 other departments, is accomplished through this Sub-program, which consists of five elements:

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. Mains are swept three times per week, residential streets are swept approximately every nine days, and leaves, grass, and common litter are removed on a daily basis.

3. 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 Town plows 29 miles of sidewalks in order to provide access to the elderly and to children along school routes. The sidewalks were selected by a 1978 Snow Committee and were confirmed by a 1983 Moderator's Snow Committee.

4. Traffic Control/Street Lighting - places, repairs, and manufactures street and traffic signs, inspects street lights and traffic signals, installs parking meters, and letters and paints pavement, crosswalks, and center lines. The street lighting portion of this element funds the operation, maintenance, and energy costs of all street lights and traffic signals in the Town.

5. Motor Equipment Maintenance - maintains and repairs the bulk of the Town's fleet. The Department of Public Works has centralized this maintenance operation so that repairs can be achieved in a productive and economical manner. Repair and maintenance records are kept to establish and monitor accurate operating costs and budget figures. Purchase of service funds are used for major repair items, which cannot be serviced at the Municipal Service Center. The supply budget is used for the purchase of all maintenance repair parts to service more than 370 pieces of equipment for 10 departments.

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 to provide public safety and protect the environment; administering the Wetlands Protection Act and the United States Flood Insurance Program; and administering conservation areas and easements.

Public Grounds - The goals of the Public Grounds Element are to maintain 485 acres of public land, comprised of 17 parks, 22 playgrounds, land around 12 public buildings, four parking areas, and 41 traffic islands, for passive and active recreation purposes; provide maintenance and repair of equipment and fixtures; maintain playing fields for the programs of the Recreation and School Departments; and remove snow during the Winter months. The Element also maintains 21 playing fields, 22 tot lots, 19 basketball courts, and 37 tennis court areas through weekly grass cutting, litter pick-up, marking field lines, carpentry, and fence repairs. The Public Grounds Element is also responsible for the Town's athletic facilities providing outdoor and sports recreation.

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.

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

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 Enterprise Fund section that follows this Operating Budget summary for DPW.

BUDGET STATEMENT

The FY08 budget reflects an increase of $46,018 (0.4%). The decrease in Personnel ($75,300, 1.0%) is due to the elimination of three full time vacancies (Laborer, Park Maintenance Craftsman and Civil Engineer III), the elimination of an Engineering Coop position ($11,000), and a reduction in Park Seasonals from 11.36 to 10 ($16,546). These measures result in $165,402 in savings and are partially offset by personnel increases that include Steps ($30,609), the ½% carry-forward from the FY07 2% / 1% salary adjustment ($33,088), upgrades to three positions ($7,073), and the loss of CD credit for DPW projects ($20,000).

The increase in Services ($79,080, 2.4%) is driven by electricity ($72,075) and postage ($9,000), offset by a $5,000 reduction in Pest Control Services. The increase in Supplies ($22,237, 2.2%) is due to gasoline ($30,954) paired with a decrease in deisel fuel ($8,717). The $20,000 increase in Intergovernmental is for required funding for the Muddy River Maintenance and Management Oversight Committee (MMOC). Capital is level-funded at $700,000 and funds the equipment detailed in the Capital Outlay Summary (Section II).

FY2008 OBJECTIVES

Administration

1. To complete the APWA self-assessment phase of the DPW Accreditation program and begin the application process for certification.
2. To complete revisions to the Sewer and Storm Drain regulations for acceptance by the Board of Selectmen.
3. To continue implementation of the Cartegraph Computerized Maintenance Management System (CMMS) for work order generation and tracking.
4. To continue efforts to reach agreement on a comprehensive street sign replacement policy that meets federal and state regulations and local historic preservation guidelines.

Engineering and Transportation

1. To reconstruct Rawson Path
2. To finish 75% plans, specs, and engineering for sewer separation work in lower Beacon Street (MWRA Grant).
3. To complete closure of the front and rear (partial) landfills at Newton Street.
4. To continue working with the Martha's Lane neighborhood to reach a solution or solutions to the Municipal Solid Waste issue.
5. To update sewer and drain regulations.
6. To complete the design of the Juniper Playground renovations.
7. To continue to monitor and manage the Beacon St. reconstruction project.
8. To contract with Norfolk County Engineers to survey South Street.
9. To update traffic signals at Mountfort St. / Mary's St. and Fire Sta. #6.
10. To implement the revised resident permit parking program, if approved by the Selectmen.
11. To construct traffic safety measures at the intersection of Walnut/Kennard/Chestnut Sts.
12. To continue with the evaluation of alternative forms of taxi permitting/licensing.
13. To reduce the list of approved traffic calming projects.

Highway and Sanitation

1. To rebid the Solid Waste contract for collection & disposal with the goal of reducing the over all cost.
2. To continue the Division's commitment to sidewalk replacement and meet or exceed FY07 yardage (1,200 yards) by utilizing better equipment and training.
3. To continue to work with the S.W.A.C. (Solid Waste Advisory Committee) to reduce solid waste and promote recycling.
4. To begin reviewing options for the replacement of the Town's parking meters.
5. To hold more than one Household Hazardous Waste Day per year with the majority of the collection done by Town employees.

FY2008 OBJECTIVES (con't.)

Highway and Sanitation (con't.)

6. To continue improving internal customer satisfaction by implementing higher standards of service.
7. To update the Vehicle Fuel Management System to a Windows-based program for better control of fuel expenditures and accurate reporting.
8. To continue technician training utilizing vehicle manufacturers and aftermarket manufacturers programs.
9. To evaluate fleet replacement requirements and determine the Department's ability to meet these requirements while keeping within budgetary constraints.

Parks and Open Space

1. To continue implementation of the Brookline in Bloom bulb planting program.
2. To develop the design and placement of a wall to contain cremains at the Walnut Hills Cemetery.
3. To continue work on a GIS/GPS data mapping of park database/infrastructure.
4. To continue work on the horticultural/historic structures master plan for Larz Anderson Park.
5. To commence Phase I of the Library Grounds Master Plan.
6. To continue work on the landscape enhancements that support the Beacon Street Transportation Enhancement project.
7. To complete construction of the new park at the Newton Street Landfill.
8. To complete the Amory Field renovation.
9. To continue work on an open space preservation and protection policy.
10. To work with the Recreation Department on a cost accounting and recovery strategy.
11. To work on the creation of a Land Acquisition Strategy/Plan, which could include establishing a Land Acquisition Fund.
12. To create a job description, goals, objectives and funding plan for the Creative Strategies Coordinator.
13. To continue working on the acquisition and development of the former MWRA Fisher Hill Reservoir.
14. To complete design for the renovation of the Juniper Street Playground.
15. To commence design for the renovation of Winthrop Square/Minot Rose Garden.
16. To continue to work with project partners, the Massachusetts delegation and the US Army Corps of Engineers on the design, funding and implementation of the Muddy River Restoration Project.
17. To complete the restoration of the pergola at Larz Anderson Park.
18. To begin the process of evaluating a donation and sponsorship policy.

ACCOMPLISHMENTS

Administration

1. Continued making progress in the APWA Accreditation Program by reviewing existing DPW policies through the self-assessment process.
2. Implemented new refuse barrel regulations for curbside pickup.
3. Completed the installation of an upgraded time and attendance reporting system at all offsite locations (Highway, Park, and Water).
4. Completed the implementation of Phase 1 (call logging) and began the implementation of Phase 2 (work orders) of the computerized maintenance management system (CMMS).
5. Completed the transition of the DPW administrative offices from Town Hall to the Municipal Service Center in preparation for the Town Hall Renovation project.
6. Continued making significant progress with the Landfill Closure project and the associated property mitigation at Nelson Drive, Hammond Pond Parkway, and Martha's Lane.

Engineering and Transportation

1. Executed a contract for the closure of the front and rear (partial) landfills.
2. Continued to evaluate the extent of the Municipal Solid Waste in the Martha's Lane neighborhood and met with the affected homeowners.
3. Executed contract for sewer repairs in the Chestnut Hill and South Brookline neighborhoods.
4. Identified and removed 11 illicit sewer connections.
5. Contracted with the Norfolk County Engineers to survey Buckminister Road.
6. Monitored the reconstruction of Beacon Street - Phase 1.
7. Completed the design and bid the Reconstruction of Lawton Playground.
8. Completed the trial resident permit parking program in Precinct 9.
9. Issued an RFP for evaluating cost/benefit of a taxi medallion program.
10. Provided technical support to the Transportation Board and other Town agencies.
11. Administered parking programs and issuance of taxi/limousine/valet parking licenses.
12. Installed temporary speed humps on Kenwood Street.

ACCOMPLISHMENTS (con't.)

Highway and Sanitation

1. Received a grant from the D.E.P. for seven public area recycling containers. The recycling containers have been installed and a program is in place to pick up and monitor the volume of recycling.
2. Implemented a recycling education program at each elementary school. The program was very successful and well received by teachers and children.
3. Increased recycling rates to over 216 tons while decreasing municipal solid waste by 350 tons. As a result, the recycling rate for Brookline climbed to 41%.
4. Continued the commitment to replace sidewalk and handicap ramps, pouring 1,200 yards of concrete.
5. Increased technician training hours through both onsite and offsite seminars.
6. Established better interdepartmental communication in an effort improve internal customer relationships and service levels.
7. Continued to improve technician productivity and work quality through the monitoring of work orders and training.
8. Cross-trained technicians on all types of motor equipment to increase versatility and the ability to respond to needed equipment repairs.
9. Developed and implemented driver inspection reports to improve fleet readiness and overall performance.
10. Developed and implemented the maintenance work flow monitoring system which increased productivity and reduced vehicle down time.

Parks and Open Space

1. Worked effectively with project partners, the Massachusetts delegation, and the US Army Corps of Engineers on the design, funding, and implementation of the Muddy River Restoration Project.
2. Commenced Phase I of the Dane Park Improvements Project.
3. Increased visibility, accessibility, quantity, and quality of programs offered by the Environmental Educator and Outreach Coordinator.
4. Completed construction documents for Phase I of the Library Grounds Improvement Project.
5. Completed design review, planning, and construction process for new play equipment and spray grounds at the Soule Recreation Center.
6. Completed installation of synthetic turf and a new track at Harry Downes Field.
7. Completed the design for improvements to the Grove Street entrance at the Walnut Hills Cemetery.
8. Continued the process for the purchase and development of the MWRA Fisher Hill Reservoir.
9. Utilized GIS/GPS to create new data layers for park features and amenities.

ACCOMPLISHMENTS (con't.)

Parks and Open Space (con't.)

10. Completed the Amory Park Design Review Planning Process.
11. Commenced work on an open space preservation and protection policy.
12. Created a specialized maintenance program and fund for the Minot Rose Garden.
13. Completed restoration of the Babbling Brook of Olmsted Park.
14. Completed pavement assessment of the Walnut Hills Cemetery roadways.
15. Completed the Lawton Park Renovation Project.
16. Commenced the restoration of the pergola at Larz Anderson Park.
17. Created a dedication bench/tree program for Walnut Hills Cemetery.
18. Completed the Park, Open Space and Recreation Master Plan.
19. Replaced younger children's play equipment at Pierce School.
20. Resurfaced the Pierce basketball courts and Warren tennis courts.
21. Commenced construction of a park at the former Newton Street Landfill.
22. Printed and disseminated the Open Space Plan 2005.
23. Implemented an environmental nature-based summer camp in partnership with the Recreation Department.

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2005	ESTIMATE FY2006	ACTUAL FY2006	ESTIMATE FY2007	ESTIMATE FY2008
ENGINEERING/ TRANSPORTATION					
% of Roadway Rehab	2.0%	2.0%	2.0%	2.0%	2.0%
Overnight Parking Spaces (average utilization)	162	170	133	150	150
Street Permits	651	625	744	700	700
Public Utility Construction Reviews	16	20	28	25	25
Traffic Counts	16	30	25	30	30
CATV Plan Review	1	2	0	2	1
Taxi Cab Licenses	180	180	187	187	187
Inspections of Town Licensed Taxi Cabs	364	365	364	364	364
Contracts Administered	27	30	32	30	30
Plot Plan Approvals/ Inspections	35	20	22	20	20
Parking Permits					
Commercial	177	180	181	186	186
Residential	388	400	508	500	500
Temporary	1,029	1,100	1,417	1,200	1,500
Moving/Construction Signs	3,453	3,500	3,856	3,700	3,700
Parking/Traffic Inquiries	4,800	5,000	4,900	5,000	5,000
HIGHWAY					
Snow Accumulation	98"	40"	41"	40"	40"
Snow Removal By-Law Enforcement					
Warnings Issued	352	300	48	100	100
Citations Issued	49	50	1	25	25
Concrete Sidewalks Placed (cu. yds.)	912	1,100	1,111	1,200	1,200

PERFORMANCE / WORKLOAD INDICATORS (con't.)

	ACTUAL FY2005	ESTIMATE FY2006	ACTUAL FY2006	ESTIMATE FY2007	ESTIMATE FY2008
HIGHWAY (con't.)					
Asphalt Installed (tons)	577	500	570	500	500
Sign Installations	550	600	375	500	500
Traffic Signal Repair Calls	181	190	159	160	160
Parking Meter Repairs	7,461	7,000	6,550	6,500	6,500
Service Calls	5,418	5,000	4,861	5,000	5,000
Pavement Markings					
Crosswalks	375	400	275	300	300
Lines	418,125	430,000	380,108	380,000	380,000
Street Light Outages	837	850	1,052	850	850
% of CDL Drivers Drug/ Alcohol tested	60%	60%	75%	75%	75%
Statutory Inspections of Town-owned Vehicles	330	330	330	330	330
Scheduled Preventative Maintenance Work Orders (Vehicles)	450	450	378	400	400
Automotive Technician Training Session Hours	90	100	90	100	100
Street Cleaning (tons)	1,444	2,000	1,180	1,500	1,500
SANITATION					
Solid Waste (tons)	12,751	13,000	12,403	12,500	12,000
Collection/Disposal (cost per ton)	$160	$162	$161	$162	$164
Recycling (tons)					
Commingled/Paper	4,725	4,800	4,927	5,000	5,500
Metal	231	250	244	250	250
Composting (tons)	3,346	3,700	3,400	3,400	3,400

PERFORMANCE / WORKLOAD INDICATORS (con't.)

	ACTUAL FY2005	ESTIMATE FY2006	ACTUAL FY2006	ESTIMATE FY2007	ESTIMATE FY2008
SANITATION (con't.)					
% of Solid Waste Diverted Due to Recyc./Compost	39%	39%	41%	42%	43%
Commercial Refuse Establishments	56	60	50	50	50
PARKS AND OPEN SPACE					
Wetlands Permits and Certificates Issued	14	16	11	12	11
Requests from Citizens for Technical Information	600	600	600	600	600
Turf Grass Restoration Program in Acres	269	175	240	175	175
Graffiti Removed (# sites)	40	60	25	40	40
Landscape Improvements to School Grounds incl. Aeration, Overseeding (acres)	30	35	35	30	30
Vandalism Repairs	25	25	20	25	25
Public Shade Trees					
Removed	104	100	87	100	100
Planted	183	120	130	100	100
Dangerous Limbs and Hangers Removed	400	300	340	350	350
Pruning and Lifting Trees on Streets (# of streets)	20	40	20	25	35
Citizen Requests for Pruning of Town-owned Trees	520	400	375	400	400
Tree Lawns Loamed & Seede	5	5	5	5	5
Cemetery:					
Burials	58	75	59	60	60
Headstones Set	29	30	22	30	25
Plots sold	63	30	48	50	50

TOWN OF BROOKLINE
FY2008 PROGRAM BUDGET

PROGRAM GROUP: Public Facilities
PROGRAM: Public Works

PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Perm FT Salaries	6,175,787	6,699,888	6,652,017	-47,871	-0.7%
Temp/Seasonal	279,548	200,258	173,651	-26,606	-13.3%
Overtime	604,693	250,569	251,822	1,253	0.5%
Other	147,380	129,516	127,441	-2,075	-1.6%
Subtotal	7,207,407	7,280,231	7,204,931	-75,300	-1.0%
Services	2,998,701	3,345,346	3,424,426	79,080	2.4%
Supplies	1,125,059	1,029,851	1,052,088	22,237	2.2%
Other	7,107	9,639	9,639	0	0.0%
Intergovernmental	0	0	20,000	20,000	100.0%
Capital	693,407	700,000	700,000	0	0.0%
TOTAL	12,031,682	12,365,067	12,411,085	46,018	0.4%
BENEFITS			4,123,416		
REVENUE	2,865,991	2,647,000	2,711,400		
Water and Sewer Enterprise	21,023,006	22,154,744	23,935,597	1,780,853	8.0%

ADMINISTRATION

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	766,138	770,332	784,263	13,931	1.8%
Services	29,503	45,832	46,521	689	1.5%
Supplies	1,541	5,000	5,000	0	0.0%
Other	5,800	6,289	6,289	0	0.0%
Capital	2,466	4,060	4,060	0	0.0%
TOTAL	805,447	831,513	846,133	14,620	1.8%

HIGHWAY

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	2,867,611	2,744,412	2,719,543	-24,869	-0.9%
Services	835,309	1,011,438	1,086,116	74,678	7.4%
Supplies	909,892	819,405	841,642	22,237	2.7%
Other	0	2,000	2,000	0	0.0%
Capital	421,733	488,935	459,430	-29,505	-6.0%
TOTAL	5,034,546	5,066,190	5,108,732	42,542	0.8%

SUMMARY OF SUB-PROGRAMS

SUB-PROGRAMS	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Administration	805,447	831,513	846,133	14,620	1.8%
Engineering/Transportation	810,959	874,681	860,775	-13,905	-1.6%
Highway	5,034,546	5,066,190	5,108,732	42,542	0.8%
Sanitation	2,742,398	2,882,917	2,969,009	86,093	3.0%
Parks and Open Space	2,638,332	2,709,767	2,626,436	-83,332	-3.1%
TOTAL	12,031,682	12,365,067	12,411,085	46,018	0.4%
Water and Sewer Enterprise	21,023,006	22,154,744	23,935,597	1,780,853	8.0%

ENGINEERING/TRANSPORTATION

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	773,264	790,323	758,172	-32,150	-4.1%
Services	16,516	39,270	39,270	0	0.0%
Supplies	13,601	19,553	19,553	0	0.0%
Other	0	0	0	0	0.0%
Capital	7,578	25,535	43,780	18,245	71.5%
TOTAL	810,959	874,681	860,775	-13,905	-1.6%

SANITATION

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	884,180	1,002,478	1,008,325	5,847	0.6%
Services	1,763,170	1,869,104	1,879,849	10,745	0.6%
Supplies	11,306	9,015	9,015	0	0.0%
Other	0	0	0	0	0.0%
Capital	83,743	2,320	71,820	69,500	2995.7%
TOTAL	2,742,398	2,882,917	2,969,009	86,093	3.0%

PARKS AND OPEN SPACE

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	1,916,215	1,972,687	1,934,628	-38,059	-1.9%
Services	354,204	379,702	372,669	-7,033	-1.9%
Supplies	188,719	176,878	176,878	0	0.0%
Other	1,307	1,350	1,350	0	0.0%
Intergovernmental	0	0	20,000	20,000	100.0%
Capital	177,887	179,150	120,910	-58,240	-32.5%
TOTAL	2,638,332	2,709,767	2,626,436	-83,332	-3.1%

ENGINEERING/TRANSPORTATION SUB-PROGRAM SUMMARY OF ELEMENTS

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Engineering	691,286	655,710	650,550	-5,160	-0.8%
Transportation	119,673	218,971	210,225	-8,745	-4.0%
TOTAL	810,959	874,681	860,775	-13,905	-1.6%

ENGINEERING

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	663,147	582,750	559,345	-23,405	-4.0%
Services	14,549	34,812	34,812	0	0.0%
Supplies	7,072	14,353	14,353	0	0.0%
Other	0	0	0	0	0.0%
Capital	6,519	23,795	42,040	18,245	76.7%
TOTAL	691,286	655,710	650,550	-5,160	-0.8%

TRANSPORTATION

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	110,117	207,573	198,827	-8,745	-4.2%
Services	1,968	4,458	4,458	0	0.0%
Supplies	6,529	5,200	5,200	0	0.0%
Other	0	0	0	0	0.0%
Capital	1,060	1,740	1,740	0	0.0%
TOTAL	119,673	218,971	210,225	-8,745	-4.0%

TRAFFIC CONTROL/STREETLIGHTING

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	437,339	382,781	384,966	2,185	0.6%
Services	493,931	615,971	680,599	64,629	10.5%
Supplies	34,970	49,710	49,710	0	0.0%
Other	0	0	0	0	0.0%
Capital	348	580	29,580	29,000	5000.0%
TOTAL	966,589	1,049,042	1,144,856	95,814	9.1%

MOTOR EQUIPMENT MAINTENANCE

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	751,700	799,234	803,819	4,585	0.6%
Services	228,148	321,229	331,123	9,894	3.1%
Supplies	507,970	487,907	510,144	22,237	4.6%
Other	0	0	0	0	0.0%
Capital	348	16,080	8,609	-7,471	-46.5%
TOTAL	1,488,167	1,624,450	1,653,695	29,246	1.8%

HIGHWAY SUB-PROGRAM SUMMARY OF ELEMENTS

ELEMENTS	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Road Maintenance	1,190,968	1,055,971	1,032,751	-23,220	-2.2%
Street Cleaning	635,237	998,100	938,243	-59,856	-6.0%
Snow and Ice Control	753,584	338,628	339,187	559	0.2%
Traffic Control/Street Lighting	966,589	1,049,042	1,144,856	95,814	9.1%
Motor Equipment Maintenance	1,488,167	1,624,450	1,653,695	29,246	1.8%
TOTAL	5,034,546	5,066,190	5,108,732	42,542	0.8%

ROADWAY MAINTENANCE

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	869,890	689,517	654,316	-35,201	-5.1%
Services	500	398	449	52	13.0%
Supplies	73,906	106,620	106,620	0	0.0%
Other	0	0	0	0	0.0%
Capital	246,672	259,436	271,366	11,930	4.6%
TOTAL	1,190,968	1,055,971	1,032,751	-23,220	-2.2%

STREET CLEANING

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	510,229	767,927	770,983	3,056	0.4%
Services	1,819	434	485	52	11.9%
Supplies	14,499	16,900	16,900	0	0.0%
Other	0	0	0	0	0.0%
Capital	108,690	212,839	149,875	-62,964	-29.6%
TOTAL	635,237	998,100	938,243	-59,856	-6.0%

SNOW AND ICE CONTROL

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	298,454	104,952	105,459	507	0.5%
Services	110,910	73,408	73,459	52	0.1%
Supplies	278,547	158,268	158,268	0	0.0%
Other	0	2,000	2,000	0	0.0%
Capital	65,674	0	0	0	0.0%
TOTAL	753,584	338,628	339,187	559	0.2%

PARKS AND OPEN SPACE SUB-PROGRAM

SUMMARY OF ELEMENTS

ELEMENTS	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Conservation	118,824	134,884	156,891	22,007	16.3%
Public Grounds	1,274,844	1,200,621	1,161,655	-38,966	-3.2%
School Grounds	685,700	737,799	752,641	14,841	2.0%
Skating Rink	50,747	110,343	63,119	-47,225	-42.8%
Forestry	294,829	310,149	314,260	4,111	1.3%
Cemetery	213,389	215,971	177,871	-38,101	-17.6%
TOTAL	2,638,332	2,709,767	2,626,436	-83,332	-3.1%

CONSERVATION

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	108,985	122,242	124,449	2,207	1.8%
Services	7,109	8,072	7,872	-200	-2.5%
Supplies	1,416	1,500	1,500	0	0.0%
Other	127	750	750	0	0.0%
Intergovernmental	0	0	20,000	20,000	100.0%
Capital	1,187	2,320	2,320	0	0.0%
TOTAL	118,824	134,884	156,891	22,007	16.3%

PUBLIC GROUNDS

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	810,705	807,202	808,490	1,289	0.2%
Services	175,217	169,929	167,325	-2,604	-1.5%
Supplies	144,628	133,800	118,800	-15,000	-11.2%
Other	1,080	500	500	0	0.0%
Capital	143,214	89,190	66,540	-22,650	-25.4%
TOTAL	1,274,844	1,200,621	1,161,655	-38,966	-3.2%

SCHOOL GROUNDS

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	592,131	620,096	615,368	-4,729	-0.8%
Services	46,426	46,935	42,285	-4,650	-9.9%
Supplies	29,964	29,098	44,098	15,000	51.5%
Other	0	0	0	0	0.0%
Capital	17,179	41,670	50,890	9,220	22.1%
TOTAL	685,700	737,799	752,641	14,841	2.0%

SKATING RINK

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	50,747	99,343	52,119	-47,225	-47.5%
Services	0	11,000	11,000	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	50,747	110,343	63,119	-47,225	-42.8%

FORESTRY

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	173,957	173,159	177,270	4,111	2.4%
Services	113,990	130,810	130,810	0	0.0%
Supplies	6,883	5,600	5,600	0	0.0%
Other	0	0	0	0	0.0%
Capital	0	580	580	0	0.0%
TOTAL	294,829	310,149	314,260	4,111	1.3%

CEMETERY

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	179,691	150,645	156,933	6,288	4.2%
Services	11,462	12,956	13,377	421	3.3%
Supplies	5,829	6,880	6,880	0	0.0%
Other	100	100	100	0	0.0%
Capital	16,307	45,390	580	-44,810	-98.7%
TOTAL	213,389	215,971	177,871	-38,101	-17.6%

TOWN OF BROOKLINE FY2008 PROGRAM BUDGET	PROGRAM GROUP: Public Facilities SUB-PROGRAM: Public Works Administration

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED FY2005	NUMBER OF POSITIONS FUNDED FY2006	FY2007 SALARY RANGE As of 1/1/07 LOW	FY2007 SALARY RANGE As of 1/1/07 HIGH	FY2007 BUDGET NO.	FY2007 BUDGET AMOUNT	FY2008 RECOMMENDATION NO.	FY2008 RECOMMENDATION AMOUNT
	ADMINISTRATION									
510101	Permanent Full Time Salaries									
	Commissioner	D-9	1.00	1.00	112,662	132,710	1.00	128,179	1.00	130,748
	Deputy Commissioner/Director Water&Sewer	D-7	1.00	1.00	97,492	114,840	1.00	114,272	1.00	114,840
	Director of Engineering/Transportation	D-6	1.00	1.00	90,270	106,334	1.00	99,690	1.00	101,689
	Director Highway/Sanitation	D-5	1.00	1.00	83,584	98,457	1.00	96,522	1.00	98,457
	Director of Parks and Open Space	D-5	0.00	0.00	83,584	98,457	0.00	0	1.00	91,394
	Director of Parks and Open Space	D-4	1.00	1.00	76,682	90,328	1.00	87,243	0.00	0
	Systems Administrator	T-7	1.00	1.00	58,647	66,356	1.00	64,872	1.00	66,356
	Administrative Assistant	T-5	1.00	1.00	50,280	56,890	1.00	56,608	1.00	56,890
	Accounting/Systems Assistant	C-10	1.00	1.00	46,089	48,052	1.00	47,814	1.00	48,052
	Senior Clerk Stenographer	C-5	1.00	0.00	36,844	38,532	0.00	0	0.00	0
	Senior Clerk Typist	C-4	1.00	2.00	34,861	36,530	2.00	71,457	2.00	72,162
	Subtotal		10.00	10.00			10.00	766,657	10.00	780,588
	Other									
513044	Longevity Pay							2,925		2,925
514501	Extra Comp. (In Lieu of Boots)							750		750
	Subtotal							3,675	0.00	3,675
	Total		10.00	10.00			10.00	770,332	10.00	784,263

TOWN OF BROOKLINE FY2008 PROGRAM BUDGET	PROGRAM GROUP: Public Facilities SUB-PROGRAM: Engineering/Transportation

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED FY2005	NUMBER OF POSITIONS FUNDED FY2006	FY2007 SALARY RANGE As of 1/1/07 LOW	FY2007 SALARY RANGE As of 1/1/07 HIGH	FY2007 BUDGET NO.	FY2007 BUDGET AMOUNT	FY2008 RECOMMENDATION NO.	FY2008 RECOMMENDATION AMOUNT
	ENGINEERING/TRANSPORTATION									
510101	Permanent Full Time Salaries									
	Assistant Director of Transportation	D-4	1.00	1.00	76,682	90,328	1.00	89,881	1.00	90,328
	Civil Engineer V	EN-5	0.00	2.00	65,913	74,578	2.00	145,823	2.00	149,156
	Senior Civil Engineer	E-6	2.00	0.00	65,913	74,578	0.00	0	0.00	0
	Project Coordinator	EN-5	0.00	1.00	65,913	74,578	1.00	72,911	1.00	74,578
	Project Coordinator	E-6	1.00	0.00	65,913	74,578	0.00	0	0.00	0
	Environmental Engineer	EN-5	0.00	1.00	65,913	74,578	1.00	71,636	1.00	73,273
	Environmental Engineer	E-6	1.00	0.00	65,913	74,578	0.00	0	0.00	0
	Transportation Engineer	EN-4	0.00	1.00	61,981	70,128	1.00	61,674	1.00	63,084
	Transportation Engineer	E-5	1.00	0.00	65,913	74,578	0.00	0	0.00	0
	Civil Engineer IV	EN-4	0.00	3.00	61,981	70,128	3.00	191,727	3.00	196,110
	Assistant Civil Engineer	E-5	3.00	0.00	61,981	70,128	0.00	0	0.00	0
	Civil Engineer III	EN-3	0.00	3.00	55,192	62,448	3.00	170,676	2.00	116,385
	Junior Civil Engineer	E-4	3.00	0.00	55,192	62,448	0.00	0	0.00	0
	Permit Inspector	EN-2	0.00	1.00	46,051	52,105	1.00	48,314	1.00	49,418
	Permit Inspector	E-3	1.00	0.00	46,051	52,105	0.00	0	0.00	0
	Senior Clerk Secretary	C-8	1.00	1.00	40,798	42,526	1.00	41,549	1.00	41,930
	Subtotal		14.00	14.00			14.00	894,190	13.00	854,262
	Less Charge Off to Wastewater Projects (CIP Funds)							(56,892)		(58,192)
	Less CD Credit							(20,000)		0
	Less Charge Off to Street Construction Projects (CIP Funds)							(48,314)		(49,418)
	Net Total		14.00	14.00			14.00	768,984	13.00	746,651
510901	Temporary Part Time Salaries									
	Co-op Student		0.50	0.50			0.50	11,000	0.00	0
	Subtotal		0.50	0.50			0.50	11,000	0.00	0
	Other									
510300	Overtime							6,439		6,471
513044	Longevity Pay							3,650		4,800
514501	Extra Comp. (In Lieu of Boots)							250		250
	Subtotal							10,339		11,521
	Total		14.50	14.50			14.50	790,323	13.00	758,172

TOWN OF BROOKLINE FY2008 PROGRAM BUDGET	PROGRAM GROUP: Public Facilities SUB-PROGRAM: Highway

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED FY2005	NUMBER OF POSITIONS FUNDED FY2006	FY2007 SALARY RANGE As of 1/1/07 LOW	FY2007 SALARY RANGE As of 1/1/07 HIGH	FY2007 BUDGET NO.	FY2007 BUDGET AMOUNT	FY2008 RECOMMENDATION NO.	FY2008 RECOMMENDATION AMOUNT
	HIGHWAY									
510101	Permanent Full Time Salaries									
	Fleet Supervisor	T-9	1.00	1.00	63,432	71,771	1.00	71,416	1.00	71,771
	Operations Manager	T-9	1.00	1.00	63,432	71,771	1.00	68,939	1.00	70,516
	Motor Equipment Repair Foreman	GN-11	0.00	1.00	57,927	60,842	1.00	57,640	1.00	58,883
	Motor Equipment Repair Foreman	G-15	1.00	0.00			0.00	0	0.00	0
	Traffic System Supervisor	GN-11	0.00	1.00	57,927	60,842	1.00	59,558	1.00	60,842
	Traffic System Supervisor	G-15	1.00	0.00			0.00	0	0.00	0
	Traffic System Technician	LN-7	0.00	2.00		49,141	2.00	97,795	2.00	98,282
	Traffic System Technician	G-10	2.00	0.00			0.00	0	0.00	0
	Building Custodian	MN-2	0.00	1.00	39,693	41,715	1.00	41,508	1.00	41,715
	Custodian	G-8	1.00	0.00			0.00	0	0.00	0
	Head Clerk	C-8	1.00	1.00	40,798	42,526	1.00	41,896	1.00	42,526
	Asst. Garage Clerk	C-5	1.00	1.00	36,844	38,532	1.00	38,342	1.00	38,532
	Working Foreman Motor Equipment Repair	LN-7	0.00	2.00		49,141	2.00	97,795	2.00	98,282
	Working Foreman Motor Equipment Repair	L-8	2.00	0.00			0.00	0	0.00	0
	Welder/Metal Fabricator	LN-7	0.00	1.00		49,141	1.00	48,897	1.00	49,141
	Welder/Metal Fabricator	L-8	1.00	0.00			0.00	0	0.00	0
	Supervisor of Construction Trades	LN-7	0.00	1.00		49,141	1.00	48,897	1.00	49,141
	Working Foreman Carpenter	L-8	1.00	0.00			0.00	0	0.00	0
	Working Foreman Highway	LN-6	0.00	6.00		47,440	6.00	283,235	6.00	284,640
	Working Foreman Highway	L-7	5.00	0.00			0.00	0	0.00	0
	Motor Equipment Repairperson	LN-6	0.00	6.00		47,440	6.00	283,235	6.00	284,640
	Motor Equipment Repairman	L-7	6.00	0.00			0.00	0	0.00	0
	Storekeeper	LN-6	0.00	1.00		47,440	1.00	47,206	1.00	47,440
	Storekeeper	L-7	1.00	0.00			0.00	0	0.00	0
	Working Foreman Street Cleaning	L-6	1.00	0.00			0.00	0	0.00	0
	MEO III	LN-5	0.00	3.00		46,500	3.00	138,810	3.00	139,500
	MEO #3	L-6	3.00	0.00			0.00	0	0.00	0
	Mason	LN-3	0.00	1.00		41,779	1.00	41,572	1.00	41,779
	Mason	L-4	1.00	0.00			0.00	0	0.00	0
	Highway Maintenance Craftsperson	LN-3	0.00	3.00		41,779	3.00	124,716	3.00	125,337
	Highway Craftsman	L-4	3.00	0.00			0.00	0	0.00	0
	Carpenter Laborer Craftsperson	LN-3	0.00	2.00		41,779	2.00	83,144	2.00	83,558
	Carpenter & Laborer	L-4	2.00	0.00			0.00	0	0.00	0
	MEO II	LN-3	0.00	14.00		41,779	14.00	582,007	14.00	584,906
	Motor Equipment Operator #2	L-4	14.00	0.00			0.00	0	0.00	0
	Painter and Laborer	LN-2	0.00	2.00		39,966	2.00	79,517	2.00	79,932
	Painter and Laborer	L-3	2.00	0.00			0.00	0	0.00	0
	MEO I	LN-2	0.00	2.00		39,966	2.00	79,517	2.00	79,932
	MEO #1	L-3	2.00	0.00			0.00	0	0.00	0
	Laborer	LN-1	0.00	2.00		37,885	2.00	75,396	1.00	37,885
	Laborer	L-2	2.00	0.00			0.00	0	0.00	0
	Subtotal		55.00	55.00			55.00	2,491,037	54.00	2,469,179
	Other									
510140	Shift Differential							20,802		20,802
510143	Working-Out-of-Classification Pay							17,710		17,799
	Overtime Total							165,312		166,139
510300	Snow							101,344		101,851
510343	Emergency							17,050		17,136
510344	Scheduled							20,907		21,011
510345	Special Events							6,334		6,366
510346	Taxi Cab Inspections							19,677		19,775
513044	Longevity Pay							29,150		25,225
514501	Extra Comp. (In Lieu of Boots)							400		400
515501	Uniform/Clothing Allowance							18,000		18,000
515505	Tool Allowance							2,000		2,000
	Subtotal							253,375		250,365
	Total		55.00	55.00			55.00	2,744,412	54.00	2,719,543

TOWN OF BROOKLINE FY2008 PROGRAM BUDGET	PROGRAM GROUP: Public Facilities SUB-PROGRAM: Sanitation

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED FY2005	NUMBER OF POSITIONS FUNDED FY2006	FY2007 SALARY RANGE As of 1/1/07 LOW	FY2007 SALARY RANGE As of 1/1/07 HIGH	FY2007 BUDGET NO.	FY2007 BUDGET AMOUNT	FY2008 RECOMMENDATION NO.	FY2008 RECOMMENDATION AMOUNT
	SANITATION									
510101	Permanent Full Time Salaries									
	General Foreman	GN-13	0.00	1.00	62,200	65,330	1.00	63,952	1.00	65,330
	General Foreman	G-17	1.00	0.00			0.00	0	0.00	0
	Environmental Health Supervisor	T-7	0.00	0.00	58,647	66,356	1.00	61,663	1.00	61,834
	Environmental Health Supervisor	T-6	1.00	1.00	54,302	61,441	0.00	0	0.00	0
	Waste Collection Inspector	GN-9	0.00	1.00	50,493	53,034	1.00	52,771	1.00	53,034
	Waste Collection Inspector	G-10	1.00	0.00			0.00	0	0.00	0
	Environmental Health Specialist	GN-8	0.00	1.00	48,551	50,994	1.00	50,741	1.00	50,994
	Environmental Health Specialist	G-13	1.00	0.00			0.00	0	0.00	0
	Sanitation Truck Supervisor	LN-5	0.00	5.00		46,500	5.00	231,350	5.00	232,500
	Sanitation Truck Supervisor	L-6	5.00	0.00			0.00	0	0.00	0
	MEO II	LN-3	0.00	6.00		41,779	6.00	249,431	6.00	250,674
	Transfer Station Scale Operator	LN-3	0.00	1.00		41,779	1.00	41,572	1.00	41,779
	Motor Equipment Operator #2	L-4	7.00	0.00			0.00	0	0.00	0
	Laborer	LN-1	0.00	4.00		37,885	4.00	150,788	4.00	151,540
	Laborer	L-2	4.00	0.00			0.00	0	0.00	0
	Subtotal		20.00	20.00			20.00	902,268	20.00	907,685
510901	Temporary Part Time Salaries									
	Laborer (18 weeks)		6.00	6.00			6.00	52,121	6.00	52,401
	Subtotal		6.00	6.00			6.00	52,121	6.00	52,401
	Other									
510143	Working-Out-of-Classification Pay							5,866		5,895
510300	Overtime							24,247		24,368
513044	Longevity Pay							10,925		10,925
514501	Extra Comp. (In Lieu of Boots)							250		250
515501	Uniform/Clothing Allowance							6,800		6,800
	Subtotal							48,088		48,239
	Total		26.00	26.00			26.00	1,002,478	26.00	1,008,325

TOWN OF BROOKLINE FY2008 PROGRAM BUDGET	PROGRAM GROUP: Public Facilities SUB-PROGRAM: Parks and Open Space

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED FY2005	NUMBER OF POSITIONS FUNDED FY2006	FY2007 SALARY RANGE As of 1/1/07 LOW	FY2007 SALARY RANGE As of 1/1/07 HIGH	FY2007 BUDGET NO.	FY2007 BUDGET AMOUNT	FY2008 RECOMMENDATION NO.	FY2008 RECOMMENDATION AMOUNT
	PARKS AND OPEN SPACE									
510101	Permanent Full Time Salaries									
	Operations Manager	T-9	1.00	1.00	63,432	71,771	1.00	68,939	1.00	70,516
	Conservation Administrator	T-9	1.00	1.00	63,432	71,771	1.00	68,939	1.00	70,516
	Landscape Planner/Architect	T-9	1.00	1.00	63,432	71,771	1.00	68,939	1.00	70,516
	Town Arborist	GN-13	0.00	1.00	62,200	65,330	1.00	65,007	1.00	65,330
	Town Arborist/Pest Control Officer	G-17	1.00	0.00			0.00	0	0.00	0
	General Foreman	GN-13	0.00	1.00	62,200	65,330	1.00	65,007	1.00	65,330
	General Foreman	G-17	1.00	0.00			0.00	0	0.00	0
	Landscape Architect	T-6	1.00	1.00	54,302	61,441	1.00	56,971	1.00	58,273
	Cemetery Supervisor	GN-9	0.00	1.00	50,493	53,034	1.00	51,915	1.00	53,034
	Cemetery Supervisor	G-12	1.00	0.00			0.00	0	0.00	0
	Senior Garage Clerk	C-8	1.00	1.00	40,798	42,526	1.00	42,314	1.00	42,526
	Conservation Assistant	C-8	1.00	1.00	40,798	42,526	1.00	41,563	1.00	41,930
	Athletic Fields Director	GN-9	0.00	0.00	50,493	53,034	0.00	0	1.00	51,326
	Athletic Fields Supervisor	GN-8	0.00	1.00	48,551	50,994	1.00	49,918	0.00	0
	Zone Manager	LN-6	0.00	4.00		47,440	4.00	188,823	4.00	189,760
	Zone Manager	L-7	5.00	0.00			0.00	0	0.00	0
	MEO III	LN-5	0.00	1.00		46,500	1.00	46,270	1.00	46,500
	Motor Equipment Operator #3	L-6	1.00	0.00			0.00	0	0.00	0
	Forestry Zone Manager	LN-6	0.00	0.00		47,440	0.00	0	1.00	47,440
	Tree Climber	LN-4	0.00	1.00		44,397	1.00	44,177	0.00	0
	Tree Climber Laborer	L-5	1.00	0.00			0.00	0	0.00	0
	Park Maintenance Craftsman	LN-3	0.00	3.00		41,779	8.00	332,570	7.00	292,453
	Park Maintenance Craftsman	L-4	3.00	0.00			0.00	0	0.00	0
	MEO II	LN-3	0.00	5.00		41,779	0.00		0.00	0
	Motor Equipment Operator #2	L-4	5.00	0.00			0.00	0	0.00	0
	Gardener Laborer	LN-2	0.00	15.00		39,966	15.00	596,532	15.00	599,490
	Gardener Laborer	L-3	9.00	0.00			0.00	0	0.00	0
	Motor Equipment Operator #1	L-3	2.00	0.00			0.00	0	0.00	0
	Laborer	L-2	4.00	0.00			0.00	0	0.00	0
	Subtotal		39.00	39.00			39.00	1,787,884	38.00	1,764,940
	Park Project Charge Off (CIP Funds)							(47,655)		(47,893)
	Subtotal							1,740,229		1,717,047
510901	Temporary Part Time Salaries									
	Laborer (25 weeks)		11.36	11.36			11.36	137,136	10.00	121,250
	Subtotal		11.36	11.36			11.36	137,136	10.00	121,250
	Other									
510140	Shift Differential							1,814		1,814
510143	Working-Out-of-Classification Pay							7,137		7,173
	Overtime Total							54,571		54,844
510300	Regular							48,685		48,928
510345	Special Events							5,886		5,915
513044	Longevity Pay							14,300		15,000
514501	Extra Comp. (In Lieu of Boots, Arborist Stipend)							3,500		3,500
515501	Uniform/Clothing Allowance							14,000		14,000
	Subtotal							95,322		96,330
	Total		50.36	50.36			50.36	1,972,687	48.00	1,934,627

PROGRAM DESCRIPTION

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

The Enterprise Fund was established by Town Meeting in 2001 when the provisions of Chapter 44, Section 53F1/2 were accepted. Prior to that vote, the Water and Sewer operations were counted as General Fund expenditures and the revenue generated was counted as a Local Receipt of the General Fund. Treating the Water and Sewer operation as an enterprise fund allows for the use of the full accrual basis of accounting, a requirement of the Government Accounting Standards Board's (GASB) new financial reporting standards, know as GASB statement #34. The Enterprise Fund fully reimburses the General Fund for expenses incurred on behalf of the water and sewer operation, including debt service and fringe benefits.

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

PROGRAM DESCRIPTION (con't.)

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 103 miles of sewer mains and 117 miles of surface water drains;
2. Clean, maintain, and repair 2,344 catch basins and 1,675 manhole structures;
3. Remove snow from catch basins to provide for roadway drainage during storms;
4. Investigate customer complaints for sewer backups and drainage problems;
5. Perform investigations and analysis to determine system capacity and structural deficiencies.

BUDGET STATEMENT

The FY08 budget reflects an increase of $1,780,853 (8%), driven largely by the MWRA Assessments and the re-institution of a reserve.

Personnel increases $56,597 (2.6%) due to the ½% carry-forward from the FY07 2% / 1% salary adjustment ($9,723) and Steps and other contractual obligations ($5,238). There is also a collective bargaining increase of $41,636 that represents a 2% wage increase assumption.

The increase in Services ($40,541, 12.7%) is due to an increase in postage ($21,500) and Financial Services ($22,500) needed for the switch to monthly billing. Heating oil and Software maintenance also increase slightly ($344). These increases are partially offset by a modest decrease in electricity and natural gas ($3,803).

Supplies decrease $19,623 (11%) due to diesel fuel ($8,191) and gasoline ($11,432). Capital increases $22,700 (7.5%) and funds the equipment detailed in the Capital Outlay Summary (Section II).

Intergovernmental increases $1,766,447 (12.3%) for the MWRA and DEP Assessment. (It should be noted that these are estimates and the final figures will be know in the Spring.) Intragovernmental (Overhead Reimbursement) decreases $322,796 (6.7%) due primarily to decreases in debt service and benefits.

Lastly the Reserve, which was eliminated in FY07 to help offset the rate increase, is added back for FY08 ($236,986).

FY2008 OBJECTIVES

1. To purchase and install new replacement meters for all three and four inch residential, commercial and institutional water accounts and link the meters to the new radio frequency reading system.
2. To purchase and install new replacement meters for all public buildings, park facilities, and irrigation systems and link the meters to the new radio frequency reading system.
3. To request approval and implement monthly water and sewer account billing to provide greater customer service and increased accountability.
4. To complete the archiving of wastewater pipeline inspection videos from VHS to DVD format.
5. To implement Phase 2 of the computerized maintenance management system (CMMS) for work order generation, tracking, and completion.
6. To continue the sewer rehabilitation program as outlined by the Wastewater Master Plan and continue the investigation and removal of illicit sewer connections to the storm drain system.
7. To provide assistance to BETA Group for the completion of the Phase 1 design and the commencement of the Phase 2 design of the Brookline Sewer Separation Project (BSSP).
8. To begin construction of Phase 1 of the BSSP funded by the MWRA in the lower Beacon Street area.

ACCOMPLISHMENTS

1. Increased the efficiency of the catch basin cleaning program by 60% (from 1,081 to 1,735 basins cleaned) and increased the debris tonnage by 353% (from 526 to 1,859 tons).
2. Completed the replacement of all residential, commercial, and institutional water meters and installed a new radio frequency reading system that collects readings twice per day from each meter.
3. Completed the relocation of the water and sewer administrative office from the Town Hall to the Netherlands Road maintenance facility.
4. Completed the installation and implementation of the Kronos time and attendance reporting system.
5. Implemented Phase 1 of the computerized maintenance management system (CMMS) for call and complaint logging and reporting for water and wastewater operations.
6. Continued the upgrade of the wastewater pipeline inspection unit for conversion from VHS to DVD format.
7. Continued to provide assistance to the Engineering Division for the sewer rehabilitation program identified in the Wastewater Master Plan.
8. Continued with the restoration and replacement of fire hydrants.

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2005	ESTIMATE FY2006	ACTUAL FY2006	ESTIMATE FY2007	ESTIMATE FY2008
Performance:					
Water Demand - MGD	5.70	5.80	5.65	5.60	5.60
Avg. Daily Sanitary Flow - MGD	9.88	10.00	11.37	10.00	10.00
Unaccounted Water - %	12.9%	11.0%	12.2%	11.8%	11.5%
Catch Basin Cleaning:					
Number of Basins	1,081	1,800	1,735	2,000	2,100
% of Total Basins	46.7%	76.8%	74.0%	85.3%	90.0%
Total Sediments (tons)	526	1,200	1,859	1,900	2,000
Cross Connection Revenue	$48,940	$65,000	$56,680	$60,000	$60,000
Workload:					
Complaint Responses:					
Water	326	350	317	350	350
Sewer	117	150	142	150	150
Service Responses	615	525	588	600	600
Service Pipes Replaced	141	150	197	175	175
Hydrants Repaired/ Replaced	20	45	29	40	40
Sewer Structures Repaired	82	100	61	80	80
Sewerage Blockages Repaired	9	15	14	15	15

TOWN OF BROOKLINE
FY2008 PROGRAM BUDGET

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

SUB-PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	2,003,575	2,143,518	2,200,116	56,597	2.6%
Services	332,363	320,019	360,560	40,541	12.7%
Supplies	160,645	178,612	158,989	-19,623	-11.0%
Other	3,000	3,600	3,600	0	0.0%
Capital	309,683	302,100	324,800	22,700	7.5%
Intergovernmental	13,659,215	14,370,439	16,136,886	1,766,447	12.3%
Intragovernmental Reimbursement	4,554,526	4,836,456	4,513,660	-322,796	-6.7%
Reserve	0	0	236,986	236,986	100.0%
TOTAL	21,023,007	22,154,744	23,935,597	1,780,853	8.0%
BENEFITS					
REVENUE	20,435,336	23,011,420	23,935,597	924,177	4.0%

SUMMARY OF SUB-PROGRAMS

ELEMENTS	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Water	9,810,859	10,213,157	11,074,348	861,191	8.4%
Sewer	11,212,147	11,941,587	12,861,248	919,662	7.7%
TOTAL	21,023,007	22,154,744	23,935,597	1,780,853	8.0%

WATER

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	1,700,270	1,884,548	1,933,539	48,991	2.6%
Services	130,138	162,793	181,334	18,541	11.4%
Supplies	142,726	162,612	142,989	-19,623	-12.1%
Other	3,000	3,600	3,600	0	0.0%
Capital	144,488	141,100	189,800	48,700	34.5%
Intergovernmental	4,576,068	4,763,606	5,526,099	762,493	16.0%
Intragovernmental Reimbursement	3,114,169	3,094,898	2,987,341	-107,557	-3.5%
Reserve	0	0	109,647	109,647	100.0%
TOTAL	9,810,859	10,213,157	11,074,348	861,191	8.4%

SEWER

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	303,304	258,970	266,577	7,607	2.9%
Services	202,225	157,226	179,226	22,000	14.0%
Supplies	17,919	16,000	16,000	0	0.0%
Other	0	0	0	0	0.0%
Capital	165,195	161,000	135,000	-26,000	-16.1%
Intergovernmental	9,083,147	9,606,833	10,610,787	1,003,954	10.5%
Intragovernmental Reimbursement	1,440,357	1,741,557	1,526,319	-215,238	-12.4%
Reserve	0	0	127,339	127,339	100.0%
TOTAL	11,212,147	11,941,587	12,861,248	919,662	7.7%

TOWN OF BROOKLINE FY2008 PROGRAM BUDGET	PROGRAM GROUP: Public Facilities PROGRAM: Water and Sewer

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED FY2005	NUMBER OF POSITIONS FUNDED FY2006	FY2007 SALARY RANGE As of 1/1/07 LOW	FY2007 SALARY RANGE As of 1/1/07 HIGH	FY2007 BUDGET NO.	FY2007 BUDGET AMOUNT	FY2008 RECOMMENDATION NO.	FY2008 RECOMMENDATION AMOUNT
510101	Permanent Full Time Salaries									
	Operations Manager - Water and Sewer	T-9	1.00	1.00	63,432	71,771	1.00	68,939	1.00	70,516
	Water Works Foreman	GN-13	0.00	1.00	62,200	65,330	1.00	63,952	1.00	65,330
	Water Works Division Foreman	G-17	1.00	0.00			0.00	0	0.00	0
	Business Manager	G-14	1.00	1.00		52,753	1.00	52,491	1.00	52,753
	Utility Foreman	GN-9	0.00	1.00	50,493	53,034	1.00	52,771	1.00	53,034
	Water Works Foreman	G-14	1.00	0.00			0.00	0	0.00	0
	Water Service Inspector	GN-9	0.00	1.00	50,493	53,034	1.00	52,771	1.00	53,034
	Water Works Inspector	G-14	1.00	0.00			0.00	0	0.00	0
	Backflow Preventer Technician	GN-8	0.00	1.00	48,551	50,994	1.00	50,741	1.00	50,994
	Backflow Preventer Technician	G-12	1.00	0.00			0.00	0	0.00	0
	Water Meter Foreman	GN-8	0.00	1.00	48,551	50,994	1.00	48,311	1.00	49,352
	Water Meter Foreman	G-10	1.00	0.00			0.00	0	0.00	0
	Senior Clerk Typist	C-8	1.00	1.00	40,798	42,526	1.00	42,315	1.00	42,526
	Working Foreman Motor Eq. Repair	LN-7	0.00	1.00		49,141	1.00	48,897	1.00	49,141
	Working Foreman Motor Eq. Repair	L-8	1.00	0.00			0.00	0	0.00	0
	Utilities Foreman	LN-6	0.00	6.00		47,440	6.00	283,235	6.00	284,640
	Working Foreman Utilities	L-7	6.00	0.00			0.00	0	0.00	0
	Motor Equipment Repairperson	LN-6	0.00	1.00		47,440	1.00	47,206	1.00	47,440
	Motor Equipment Repairman	L-7	1.00	0.00			0.00	0	0.00	0
	MEO III	LN-5	0.00	3.00		46,500	3.00	138,810	3.00	139,500
	Motor Equipment Operator #3	L-6	3.00	0.00			0.00	0	0.00	0
	MEO II	LN-3	0.00	5.00		41,779	5.00	207,860	5.00	208,895
	Motor Equipment Operator #2	L-4	5.00	0.00			0.00	0	0.00	0
	Water Meter Serviceperson	LN-3	0.00	4.00		41,779	4.00	166,288	4.00	167,116
	Water Meter Serviceman	L-4	3.00	0.00			0.00	0	0.00	0
	Water Works Serviceperson	LN-3	0.00	5.00		41,779	5.00	207,860	5.00	208,895
	Water Works Serviceman	L-4	7.00	0.00			0.00	0	0.00	0
	Carpenter & Laborer	LN-3	0.00	1.00		41,779	1.00	41,572	1.00	41,779
	Carpenter & Laborer	L-4	1.00	0.00			0.00	0	0.00	0
	Water Meter Reader	LN-3	0.00	1.00		41,779	1.00	41,572	1.00	41,779
	Water Meter Reader	G-8	2.00	0.00			0.00	0	0.00	0
	Utility Craftsperson	LN-3	0.00	6.00		41,779	6.00	249,431	6.00	250,674
	Utility Craftsman	L-4	4.00	0.00			0.00	0	0.00	0
	Pipe Layer Laborer	LN-2	0.00	3.00		39,966	2.00	79,538	2.00	79,932
	Water Pipe Layer Laborer	L-3	3.00	0.00			0.00	0	0.00	0
	Subtotal		44.00	44.00			43.00	1,944,559	43.00	1,957,330
510901	Temporary Part Time Salaries									
	Co-op Student		0.00	0.50			0.50	15,000	0.50	15,000
	Subtotal		0.00	0.50			0.50	15,000	0.50	15,000
	Other									
510140	Shift Differential							16,731		16,731
510143	Working-Out-of-Classification Pay							5,913		5,913
	Overtime Total							117,990		118,580
510300	Overtime							29,708		29,856
510343	Emergencies							73,939		74,309
510344	Scheduled							14,343		14,415
513044	Longevity Pay							26,825		28,425
514501	Extra Comp. (In Lieu of Boots)							500		500
515501	Uniform/Clothing Allowance							15,600		15,600
515505	Tool Allowance							400		400
	Subtotal							183,959		186,149
	Collective Bargaining Increase									41,636
	Total		44.00	44.50			43.50	2,143,518	43.50	2,200,116

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 www.townofbrooklinemass.com/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 Library Board of 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.

PROGRAM DESCRIPTION (con't.)

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

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.

BUDGET STATEMENT

The FY08 budget reflects an increase of $1,075 (0.03%). Personnel decreases $1,780 (0.1%), the result of increases for Steps ($10,845), the ½% carry-forward from the FY07 2% / 1% salary adjustment ($11,253), the upgrade of Library Assistant IV to Circulation Supervisor ($994), an increase in monies for Temporary Part Time Librarians ($10,000) and other contractual obligations ($1,250), partially offset by the elimination of a Library Assistant II position that became vacant as a result of the Early Retirement Incentive (ERI) ($36,346).

The $12,321 (-2.8%) decrease in Services is due to electricity ($4,090), heating oil ($4,185), natural gas ($1,605) and Data Processing Equipment Repair ($5,440). These decreases are countered with increases in Delivery Services ($1,500), Building Cleaning ($500), Bottled Water ($500), and Telephone and Telegraph charges ($500).

The $15,836 (3.3%) increase in Supplies is driven by a 3% increase in Library Materials ($13,396) paired with an increase in Office Supplies ($2,440).

Capital decreases $660 (1.2%) and funds 105 existing leased computers and the replacement of one server.

FY2008 OBJECTIVES

1. To continue to adapt library services to meet the changing needs of the community.
2. To continue to work with the Brookline Library Foundation and the Friends of the Brookline Public Library to enhance library services.
3. To continue an emphasis on customer service.
4. To continue on-going staff development activities.
5. To increase by 5% the number of people who attend library-sponsored programs.
6. To continue to cooperate with with the Brookline Public Schools, Recreation Department, and Steps to Success to increase the number of low-income children participating in the summer reading program.
7. To enhance services to young adults through the establishment of a Teen Advisory Board.
8. To increase by 10% the number of conversational ESL classes sponsored by the Friends of the Library.
9. To work with the Parks and Open Space Division on Phase 1 of the Main Library grounds restoration.

ACCOMPLISHMENTS

1. Completed plans for replacement of HVAC system and ADA upgrades to the Putterham Branch Library.
2. Completed an updated five year plan for 2006-2011.
3. Cooperated with the Brookline Public Schools, Recreation Department, and Steps to Success to make the summer reading program more accessible to low-income children.
4. Successfully served more than 750 children as part of the statewide summer reading program.
5. Successfully presented the fourth annual "Brookline Reads", a program that encourages all Town residents to read the same book.
6. Continued to see circulation rise at an annual rate of more than 5%.
7. Through the Friends of the Library, provided coversational ESL classes at both the Coolidge Corner and Main Libraries.

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2005	ESTIMATE FY2006	ACTUAL FY2006	ESTIMATE FY2007	ESTIMATE FY2008
Total Circulation	1,198,533	1,147,900	1,215,544	1,250,000	1,275,000
Total Attendance	667,456	611,000	646,262	714,000	728,000
Volumes Added	29,670	28,000	28,274	28,300	28,400
Volumes Withdrawn	28,321	22,500	23,483	25,000	25,000
Interlibrary Loan:					
Borrowed	132,115	100,000	114,279	120,000	126,000
Loaned	583,574	75,000	78,117	82,000	54,000
Main Library					
Circulation	583,574	650,000	719,949	700,000	721,000
Attendance	374,822	358,000	424,165	400,000	408,000
Volumes Withdrawn	13,688	16,000	12,634	18,000	18,000
Public Training Sessions	18	25	0	10	10
Coolidge Corner					
Circulation	379,774	350,000	264,661	400,000	412,000
Attendance*	206,372	175,000	139,051	230,000	235,000
Withdrawn volumes	11,854	4,000	6,829	3,500	3,500

** The Coolidge Corner Branch was closed May 31, 2005 - November 19, 2005 for renovations. During that time, a temporary facility was operated at Sussman House. FY 2005 attendance figures are for 11 months.*

Putterham					
Circulation	142,510	147,900	144,739	150,000	154,000
Attendance	86,262	78,000	83,046	84,000	85,000
Withdrawn volumes	2,779	2,500	4,020	3,000	3,000
Children's					
Circulation					
Main	135,264	185,000	163,152	150,000	155,000
Coolidge	67,341	40,000	50,164	70,000	72,000
Putterham	43,767	48,400	46,670	50,000	52,000
% of Total Materials					
Budget for Children	16%	17%	16%	17%	17%
Withdrawn Volumes (All)	3,785	3,000	2,771	3,000	3,600
Story Hours (All)	161	150	206	200	220
Program Attendance (All)	12,047	9,000	8,929	12,000	11,000
Patrons Added to Database	6,599	7,500	6,160	7,500	7,500

TOWN OF BROOKLINE FY2008 PROGRAM BUDGET	PROGRAM GROUP: Cultural Services PROGRAM: Library

PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	2,305,938	2,353,904	2,352,125	-1,780	-0.1%
Services	345,621	436,687	424,366	-12,321	-2.8%
Supplies	485,212	477,015	492,851	15,836	3.3%
Other	1,194	1,502	1,502	0	0.0%
Capital	7,858	57,261	56,601	-660	-1.2%
TOTAL	3,145,823	3,326,370	3,327,445	1,075	0.03%
BENEFITS			725,507		
REVENUE	116,919	95,000	110,000		

SUMMARY OF SUB-PROGRAMS

SUB-PROGRAMS	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Administration	247,719	349,037	351,127	2,090	0.6%
Central Library Services	833,844	928,568	946,899	18,331	2.0%
Branch Library Services	728,300	772,791	739,269	-33,523	-4.3%
Children's Services	257,681	232,867	236,792	3,925	1.7%
Circulation/Support Services	736,737	657,524	670,501	12,977	2.0%
Plant Maintenance	341,543	385,583	382,858	-2,724	-0.7%
TOTAL	3,145,823	3,326,370	3,327,445	1,075	0.03%

ADMINISTRATION

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	230,081	327,622	329,872	2,250	0.7%
Services	9,008	11,711	12,211	500	4.3%
Supplies	448	1,141	1,141	0	0.0%
Other	474	502	502	0	0.0%
Capital	7,708	8,061	7,401	-660	-8.2%
TOTAL	247,719	349,037	351,127	2,090	0.6%

CENTRAL LIBRARY SERVICES

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	555,535	613,123	621,128	8,005	1.3%
Services	9,677	15,454	15,454	0	0.0%
Supplies	268,317	268,191	278,517	10,326	3.9%
Other	165	0	0	0	0.0%
Capital	150	31,800	31,800	0	0.0%
TOTAL	833,844	928,568	946,899	18,331	2.0%

BRANCH LIBRARY SERVICES

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	535,741	501,102	468,271	-32,832	-6.6%
Services	78,490	138,763	134,769	-3,994	-2.9%
Supplies	114,069	115,276	118,578	3,303	2.9%
Other	0	250	250	0	0.0%
Capital	0	17,400	17,400	0	0.0%
TOTAL	728,300	772,791	739,269	-33,523	-4.3%

CHILDREN'S SERVICES

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	178,812	155,175	156,892	1,717	1.1%
Services	817	1,530	1,530	0	0.0%
Supplies	77,896	75,962	78,169	2,208	2.9%
Other	156	200	200	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	257,681	232,867	236,792	3,925	1.7%

CIRCULATION / SUPPORT SERVICES

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	629,475	552,928	571,345	18,417	3.3%
Services	90,566	93,900	88,460	-5,440	-5.8%
Supplies	16,296	10,446	10,446	0	0.0%
Other	399	250	250	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	736,737	657,524	670,501	12,977	2.0%

PLANT MAINTENANCE

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	176,293	203,954	204,617	663	0.3%
Services	157,064	175,329	171,942	-3,387	-1.9%
Supplies	8,186	6,000	6,000	0	0.0%
Other	0	300	300	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	341,543	385,583	382,858	-2,724	-0.7%

TOWN OF BROOKLINE FY2008 PROGRAM BUDGET	PROGRAM GROUP: Cultural Services PROGRAM: Library

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED FY2005	NUMBER OF POSITIONS FUNDED FY2006	FY2007 SALARY RANGE As of 1/1/07 LOW	FY2007 SALARY RANGE As of 1/1/07 HIGH	FY2007 BUDGET NO.	FY2007 BUDGET AMOUNT	FY2008 RECOMMENDATION NO.	FY2008 RECOMMENDATION AMOUNT
510101	Permanent Full Time Salaries									
	Town Librarian	D-6	1.00	1.00	90,270	106,334	1.00	105,808	1.00	106,334
	Assistant Library Director for Admin	T-10	1.00	1.00	65,970	74,642	1.00	74,273	1.00	74,642
	Assistant Library Director for Tech.	T-10	1.00	1.00	65,970	74,642	1.00	69,212	1.00	70,794
	Librarian III	K-8	4.00	4.00	52,273	59,994	4.00	236,866	4.00	239,005
	Librarian II	K-7	7.00	7.00	46,480	53,511	7.00	362,344	7.00	364,149
	Librarian I	K-6	7.00	7.00	41,443	47,625	7.00	314,815	7.00	318,782
	Library Secretary	K-5	1.00	1.00	40,416	42,672	1.00	42,469	1.00	42,672
	Assistant to Town Librarian/Bookkeeper	K-5	1.00	1.00	40,416	42,672	1.00	42,469	1.00	42,672
	Circulation Supervisor	KA-6	0.00	0.00	41,443	45,306	0.00	0	1.00	44,536
	Library Assistant IV	K-4	1.00	1.00	38,066	44,128	1.00	42,631	0.00	0
	Library Assistant III	K-3	4.00	4.00	33,391	38,709	4.00	150,800	4.00	152,613
	Library Assistant II	K-2	9.00	10.00	31,353	36,346	10.00	348,509	9.00	317,862
	Library Assistant I	K-1	1.00	1.00	28,503	33,042	1.00	32,879	1.00	33,042
	Senior Building Custodian	MN-4	0.00	1.00	44,892	47,180	1.00	44,670	1.00	45,454
	Senior Building Custodian	G-10	1.00	0.00			0.00	0	0.00	0
	Junior Building Custodian	MN-2	0.00	2.00	39,693	41,715	2.00	83,017	2.00	83,429
	Junior Building Custodian	G-8	2.00	0.00			0.00	0	0.00	0
	Subtotal		41.00	42.00			42.00	1,950,761	41.00	1,935,987
510901	Temporary Part Time Salaries									
	Junior Library Page	LP			$8.80/hr	$11.08/hr		98,226		98,717
	Senior Library Page	LPS				$11.37/hr		11,897		11,957
	Library Monitor	LPM				$11.37/hr		11,616		11,674
	Librarians	I						33,522		33,690
	Library Assistants I and II							80,676		91,079
	Houseworkers	MN-1	0.00	1.74	30,242	31,783	2.16	72,167	2.16	72,509
	Houseworkers	G-1	1.74	0.00			0.00	0	0.00	0
	Subtotal		1.74	1.74			2.16	308,104	2.16	319,626
	Other									
510140	Shift Differential							14,140		14,140
510300	Regular Overtime							44,549		44,772
513044	Longevity Pay							24,050		25,050
514501	Extra Comp							1,000		1,000
515501	Uniform/Clothing Allowance / In Lieu of Boots							11,300		11,550
	Subtotal							95,039		96,512
	Total		**42.74**	**43.74**			**44.16**	**2,353,904**	**43.16**	**2,352,125**

PROGRAM DESCRIPTION

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

The Department consists of the following six 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 inspection services: licensing and inspection of food establishments; housing code inspections and enforcement actions; swimming pool inspections; solid waste handling practices; animal, insect, and rodent control; the abatement of general health nuisances; and the testing and sealing of all weighing and measuring devices. Additional concerns include asbestos removal, lead in the environment, hazardous waste, radon in buildings, and the enforcement of state and local smoking control requirements, including the issuance of permits for tobacco retailers and monitoring the sale of tobacco products.

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.

PROGRAM DESCRIPTION (con't.)

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.

The Brookline Center, with financial support furnished by the Town through the **Mental Health Sub-program**, seeks to maintain and improve the mental health of Brookline residents through a range of psychiatric, social service, and educational interventions. The program provides diagnostic and therapeutic services to medically needy residents. The program also provides assistance and consultation to other town departments and agencies, as well as community outreach to high risk children and youths, adolescents, families, adults, and seniors. The Center operates a residential facility for persons with long-term mental illness in order to prevent homelessness, an emergency foster care program for local teenagers, and a program to assist students successfully transition back to school following psychiatric substance abuse and medical hospitalization.

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.

BUDGET STATEMENT

The FY08 budget reflects a decrease of $19,629 (1.9%). Personnel increases $8,301 (1.2%) and include Steps ($7,417), the ½% carry-forward from the FY07 2% / 1% salary adjustment ($4,629), and the upgrade of the Chief Sanitarian ($1,515), partially offset by a reduction in Longevity ($1,175), Uniform Allowance ($1,100), and the shift of the Interns to a non-Town funding source ($3,000).

Services decrease $4,640 (1.6%) for Heating Oil ($369), Other Rentals/Leases ($1,000), Technical Services-Mosquito / Animal Control ($4,600), Printing Services ($1,200), Rabies Education ($200) and the Mental Health Program ($6,826). These decreases help offset increases in Electricity ($8,210) and Visiting Nurses ($1,372). The $284 (1.7%) increase in Supplies is for gasoline. Capital decreases $23,574 (78.6%) and funds existing leased desktop computers.

FY2008 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 1-10 of Healthy Brookline.
4. To promote the newly renovated Train Health Center, the first "Green" municipal building in Brookline.
5. To work closely with the Police and Fire Chiefs and the Town's Emergency Management Team to prepare for emergencies, including possible Avian Flu Epidemic and terrorist attacks.
6. To continue activities to create a Medical Reserve Corps in Brookline and to achieve Public Health Ready certification for the Department.
7. To recruit at least five graduate students to work with division directors on a variety of projects.

Environmental Health

1. To protect Public Health by maintaining a comprehensive program of environmental health services, which includes inspections, compliance and enforcement activities. In addition, to 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 lodging houses, children's camps, tanning establishments, public and semi-public swimming pools, rubbish standards, housing standards, septic requirements, and food establishments.
3. To implement the adopted town-wide policy on Mosquito Control related to West Nile Virus and Eastern Equine Encephalitis to include surveillance, education, and control.
4. To continue to work with other departments (Building, Fire, DPW, Police, Selectman) on compliance standards for snow removal, rubbish enforcement, lodging inspections, liquor license training, and licensing board issues.
5. To assess the Division's programs by determining the level of compliance with the 10 essential services for environmental health. (From the Center for Disease Control's (CDC's) strategy for enhancing environmental health practice in the 21st Century).

FY2008 OBJECTIVES (con't.)

Environmental Health (con't.)

6. To maintain certification requirements of the weights and measures inspector and carry out all weights and measures inspections.
7. To participate in Emergency Management planning on issues related to environmental health.
8. To continue to explore hand-held tablets for inspections with the Information Technology Department, and enhance GIS applications using Permits Plus data from all inspections.

Child Health

1. To continue to implement and evaluate an outreach campaign to enroll uninsured youth in the Child Medical Security Plan by working with partners in the Brookline Community Health Network and with school nurses.
2. To educate providers regarding new pediatric vaccines and promote maximum immunization levels for Brookline residents through our role as regional vaccine distributors.
3. To continue to promote meningicoccal vaccinations among college-bound seniors and provide vaccine for those with no access.
4. To help facilitate the Essential School Health Services grant, promoting the role of the School Nurse Leader.
5. To promote health and fitness activities among school age children as a "Brookline on the Move" initiative.
6. To maintain violence prevention activities in the schools in conjunction with the Substance Abuse Prevention Program, including Dating Violence Intervention and programs to counter bullying.
7. To maintain immunization clinics as needed and immunize over 200 youngsters, maximize the use of private providers for immunizations, and serve as a focal point for outreach for pediatric health issues and information and referral. To continue to provide extra clinics, as needed, for school entry required immunizations.
8. To renew the literacy program to provide books to children attending dental and immunization clinics.
9. To continue in-services with school nurses and day care providers on issues of current importance including emergency preparation.
10. To promote and maintain the Dental Clinic for low-income children in conjunction with Tufts Dental School and provide 700 patient visits.
11. To educate Brookline families about health programs at annual kindergarten registrations and other venues.
12. To collaborate with school health and physical education services at the annual Health Fair and other joint projects.

FY2008 OBJECTIVES (con't.)

Community Health

1. To distribute an inventory of physical fitness and physical activity initiatives in Brookline, develop a broad coalition to roll out a campaign to promote physical activity and good nutrition, and publicize and promote the "Minutes in Motion" fitness program as part of "Brookline On the Move".
2. To continue to recruit and train volunteer auxiliary medical personnel (Medical Reserve Corps) to respond in the event of a public health emergency.
3. To put a Mutual Aid agreement in place and continue work on the Pandemic Flu task force.
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 promote public awareness of sudden cardiac arrest, stroke early warning signs, CPR, and Automated External Defibrillators (AED's) in Brookline.
6. To train community members and additional employees to become early responders for heart attack victims.
7. To continue health partnership activities with Russian and Chinese speakers.
8. To work collaboratively with the Council on Aging to promote health education for seniors, including planning several health forums reaching 200 seniors.
9. To offer the "A Matter of Balance" program for 25 Brookline seniors.
10. To work with the local media to provide pertinent public health alerts/education such as rabies and heat alerts and emerging public health issues, including global warming and bio-terrorism potential, Avian flu, Lyme Disease, etc.
11. To formalize enhanced surveillance of communicable diseases, especially disease clusters, in Brookline schools and long-term cares settings. To participate in the DPH pilot surveillance project.
12. To organize Blood Drives open to Brookline employees and residents.
13. To expand work with Brookline's Schools Community Partnership and integrate activities with Brigham and Women's Hospital.
14. To organize Hunger Awareness Day Activities with the Boston Food Bank and Brookline Food Pantry in June.

FY2008 OBJECTIVES (con't.)

Mental Health

1. To deliver 27,200 hours of individual, family, group counseling, and medication and 11,300 hours of education and outreach services to 2,850 lower-and-moderate income Brookline residents.
2. To respond to requests from residents for crisis intervention, short-term emergency shelter, counseling, case management for homeless children, adolescents, families and adults, mediation services, and consultation.
3. To provide preventive services to 570 Brookline children and families by working with Brookline School staff doing crisis evaluations of youth and families, conducting support and education groups for youth, school-based counseling, and staff consultations, as needed.
4. To reduce isolation and promote multi-cultural community integration, the Center will continue outreach and support groups for children of newly immigrated families, for Asian American girls, for children and parents in cross cultural adoptions, for Israeli youth and parents, and for children of gay and lesbian parents. Approximately 140 youth and parents will be served.
5. To assist 90 Brookline families with teenagers returning to the High School following psychiatric or substance abuse hospitalizations or incarceration to assure a smooth re-entry and stabilization. In collaboration with the Brookline Community Fund, a Robert Wood Johnson grant will be utilized to extend stable program funding.
6. To collaborate with the Brookline Health Department and the Medical Reserve Corps in planning for a mental health component of the Town's Emergency Disaster Plan.

Substance Abuse and Violence Prevention

1. To continue to provide individual, family, and group substance abuse counseling including assessment, referral, and after care.
2. To track a set of measurable performance-based objectives based on the Youth Behavioral Risk survey.
3. To implement research-based substance abuse prevention strategies through the Brookline High School Peer Leaders and SADD (Students Against Destructive Decisions).
4. To decrease the number of students who engage in binge drinking from 12% to 10% by 2008.
5. To continue to offer smoking cessation services at the High School.
6. To monitor the effectiveness of the Town's bartender trainer program in cooperation with the Police.
7. To provide a support youth diversionary program in cooperation with the Brookline Police, Court, and Public Schools.

FY2008 OBJECTIVES (con't.)

Substance Abuse and Violence Prevention (con't.)

8. To maintain and enhance collaboration with the Brookline Schools, Police, and Court youth to address substance abuse and violence prevention issues; serve on the Juvenile Roundtable.
9. To increase parent access to research-based prevention strategies through the Brookline High School Peer Leaders and SADD.
10. To continue the planning and development of Brookline Coalition Against Substance Abuse (B-CASA) to reduce underage drinking and drug use. To build a substance abuse treatment program database that will be available on our website.
11. To build participation in the Town's Employee Assistance Program (EAP).
12. To organize "National Night Out" in cooperation with community groups and Police.
13. To continue to work to reduce the number of residents at risk of homelessness via the Newton-Brookline Consortium and agencies like Pine Street.
14. To continue to serve on the Domestic Violence Roundtable Steering Committee and help plan "Safety Net" our award winning TV show.

ACCOMPLISHMENTS

Administration

1. Created a Medical Reserve Corps (MRC) and recruited 130 members to back up the Health Department in the event of an emergency.
2. Secured $150,000 in grant funding from non-Town sources, including a dozen public-private partnerships.
3. Completed and released Healthy Brookline, Volume 10, an update of Environmental Health Indicators.
4. Built the Friends of Brookline Public Health, recruiting 150 members.
5. Held the 11th Annual Public Health Policy Forum entitled "Universal Healthcare: "Where Are We Now?" that attracted over 200 citizens.
6. Maintained the Public Health Nursing Services with the VNA of Boston.
7. Planned, implemented, and evaluated a multi-faceted program of surveillance, education, and control to address the emergence of West Nile Virus (WNV) and Eastern Equine Encephalitis (EEE) in Brookline.
8. Led Local Health 2000 and Community Health Network (CHNA) efforts.
9. Enhanced outreach to linguistic and ethnic minorities via a joint health series targeting Russian-speaking residents and a project to translate department materials.

ACCOMPLISHMENTS (con't.)

Administration (con't.)

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. Completed work with the Building Department on the Health Center renovation, creating the first municipal "Green Building" in Brookline.
12. Recruited six graduate students to work on a broad array of public health projects.

Environmental Health

1. The Food Safety division was audited by the State Auditors office.
2. Worked with Police's Animal Control Division and the Conservation Commission to address community wild life control issue (wild turkeys, coyotes and foxes).
3. Initiated an application process with the Food Safety program under the National Food Safety standards program.
4. Continued to perform undercover compliance checks of massage establishments with the Police Department.
5. Continued staff training and certification in emergency management, incident response, and incident command.
6. Held three Rabies Clinics with two operators of veterinary clinics.
7. Implemented mosquito control and education activities within the community focusing on EEE and WNV.
8. Continued to work with the School Department and Building Department to follow-up on lead testing of public water supply in schools.
9. Assisted the Public Health Director on various environmental health policy issues related to the capping of the Town landfill, St. Aidan's redevelopment, and other related issues.
10. Served on a number of State-appointed committees including Bio-Terrorism, workforce development, and revisions to the State Sanitary codes.
11. Maintained tobacco control activities and performed three compliance checks of retailers to prevent sales to minors, achieving a 90% compliance rate.
12. Continue to promote Environmental Health issues via the Web-based Health Quiz and various fact sheets and advisors posted on the Department's web page.

Child Health

1. Maintained a regular schedule of child immunization clinics (with physician backup) that served 201 children and youth.
2. Provided technical assistance to school nurses and others in the area of communicable disease investigation/surveillance focusing especially on varicella and pertussis, and helped nurses in disease outbreak investigations.

ACCOMPLISHMENTS (con't.)

Child Health (con't.)
3. Inspected, certified, and monitored 32 Day Care and Extended Day programs in Brookline.
4. Implemented a dozen educational programs on tobacco control, including activities associated with the Great American Smoke Out.
5. Awarded continuation funding by Mass DPH for Essential (formerly Enhanced) School Health Services.
6. Served as a regional depot for vaccine distribution and distributed over 27,000 doses of vaccine to local pediatricians and general providers.
7. Implemented a Bike Safety program in the elementary schools in conjunction with the Police and School Departments.
8. Secured additional funding and assisted in promoting a program to counter bullying among elementary school youth.
9. Continued to offer educational programs on rabies and hand-washing, including video presentations, to all day care centers in Brookline.
10. Maintained the Dating Violence Intervention Program in High School, reaching several hundred students with counseling and educational sessions.
11. Conducted an open house for the Pediatric Dental Clinic, attended by 35 children. Also took the Dental Health Road Show to area pre-schools.
12. Participated in regular meetings of the Early Childhood Advisory Council.

Community Health Services
1. Secured continued funding to re-institute regular compliance checks of tobacco vendors to prevent sales to minors.
2. Organized the "Brookline on the Move" physical fitness campaign during National Public Health Week in April, 2006.
3. Implemented control measures within 24 hours for 100% of communicable disease investigations. Tracked and controlled 10 communicable disease outbreaks, and created a database to enhance surveillance and track communicable diseases.
4. Continued, for an eighth year, the Community Balance Training Program and offered a three-part health education series at the Brookline Senior Center.
5. Maintained our Partnerships with BI/Deaconess Medical Center (Elder Health), Brigham and Women's Hospital (Women's Health), St. Elizabeth's Medical Center (health of Russian speakers), and Harvard Pilgrim Foundation (Domestic Violence).
6. Maintained a comprehensive training program and continued the deployment of Automatic External Defibrillators (AED) in Brookline. With numerous partners, developed a Town-wide AED public awareness and training project.
7. Secured funding to promote skin cancer prevention at local summer camps and summer school programs.
8. In conjunction with Brookline Adult Education, offered yoga, first aid, and CPR courses for the public and at summer school programs for the public.

ACCOMPLISHMENTS (con't.)

Community Health (con't.)
9. Offered multiple Blood Drives at the Brookline Main Library.
10. Participated in several health promotion events at Brookline Housing ESL classes, local colleges and employee health fairs.
11. Supported local Civilian Emergency Response Team (CERT) and gained hands-on experience in running mass vaccination clinics.
12. Produced a Brookline Fitness Directory, listing all Brookline physical fitness dance, sports camps, and related organizations.

Mental Health
1. Provided 27,120 hours of mental health counseling services and 5,670 hours of community education and outreach to children, teens, families' adults and seniors. Served a total of 2,795 Brookline residents, 30% of whom were served in the home or other community settings.
2. Provided 1,225 hours of consultation, crisis intervention, education, and information to staffs of Brookline schools, police, courts, and other departments and community agencies.
3. Provided 650 hours of community mediation services to assist residents in resolving family, neighbor, teen group, and landlord/tenant disputes to avoid violence and remain outside the court system.
4. Provided emergency shelter of diversion to 20 Brookline teens, ages 12 to 16 years, for up to 30 days; 65% returned to live with their families. Helped 45 homeless families living in emergency shelters to obtain permanent or transitional housing.
5. Offered 6 homeless young men, ages 16-18 years, a safe and supportive home in the Transition to Independent Living Program for up to 18 months, in collaboration with the Brookline Housing Authority (BHA).
6. Expanded the Israeli Family Support Initiative Program, sponsoring five school based support groups for students at the Devotion School and two parents groups.
7. Expanded the Brookline High Risk Youth Task Force, in collaborative with other Brookline agencies, to assist 75 High School students and their families to successfully return to school following psychiatric, substance abuse, and medical hospitalizations. 92% of youth returned to and stayed in school throughout the year. Received second year of four year Robert Wood Johnson Local Initiative Grant with matching funds in the same amount from local Brookline philanthropies, coordinated by the Brookline Community Fund.
8. Continued to evaluate counseling services through the use of standardized clinical outcomes measures using the Brief Psychiatric Rating Scale, Beck Depression Inventory, and Child Behavioral Check List, to access the effectiveness of mental health services on increasing functioning at home, in school, and the community.

ACCOMPLISHMENTS (con't.)

Substance Abuse and Violence Prevention

1. Provided substance abuse assessment, 1,500 counseling sessions, referral, and monitored the progress of 153 individuals, including 28 town employees in the adult program.
2. Conducted 250 class presentations and over 3,000 counseling sessions, including assessment, referral, and aftercare for students, parents, staff, and others in the youth program.
3. Continued the STARS Program (Students Talking About Respect), a summer youth mentoring basketball program serving 110 students.
4. Working with the Brookline, Newton, Watertown Homelessness Consortium, received $1.4 million in continuation funding from HUD to serve individuals at risk for homelessness.
5. Worked with eight homeless clients and assisted in completing homelessness survey in Brookline.
6. Continued a uniform certification program for bartenders, working with the Police, Town Counsel, and private sector bartender training programs.
7. Maintained a town-wide youth diversionary program serving 78 teens in cooperation with the Police Department, School Department, and court.
8. Working with over 40 BHS Peer Leaders, provided alcohol and drug abuse prevention education to over 400 middle school students.
9. Continued the No Smoking policy at the High School, including an educational component. Provided smoking cessation support to BHS students.
10. Provided education to over 500 parents on research-based teen substance abuse prevention strategies.
11. Wrote and administered the Safe and Drug-Free School and Communities Act grant.
12. Working with B-CASA (Brookline Coalition Against Substance Abuse) received a $99,000 SAMHSA grant to reduce substance abuse among youth through data-driven, research-based prevention planning. Held three B-CASA community forums with over 120 community members participating in the development of substance abuse prevention strategies.
13. Provided support and consultation to 30 self-help groups in Brookline, including three operating out of the Town Health Center.
14. Piloted 8th grade Teen Dating Violence Prevention Program in conjunction with the Brookline Police and the Lawrence School.
15. Continued S.A.D.D. (Students Against Destructive Decisions) in grades 9-12 at Brookline High School serving over 200 students, and a town-wide 8th grade S.A.D.D. program serving 60 students.

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2005	ESTIMATE FY2006	ACTUAL FY2006	ESTIMATE FY2007	ESTIMATE FY2008
ENVIRONMENTAL HEALTH					
% of Consumers Complaints Handled in 3 Days	90%	90%	90%	90%	90%
Tobacco Retail Sales: Compliance Rate (avg.)	90%	90%	90%	90%	90%
Reported Rabies Exposure	147	120	130	130	130
Positive Rabid Animals	6	5	3	5	5
Human Receiving Rabies Post-exposure Prophylaxis	24	20	26	25	25
Animal Control Quarantines	43	45	50	45	50
Dead Birds Reported (WNV)	6	10	87	50	50
Birds Positive for WNV	2	2	1	2	1
Mosquitoes Pos. for WNV	10	N/A	2	N/A	1
% Food Outlets Inspected	100%	100%	100%	100%	100%
% of Restaurants with Critical Violations	30%	25%	20%	20%	20%
% Restaurants requiring Enforcement Actions	5%	2%	2%	2%	2%
% Restaurants receiving formal orientation	100%	100%	100%	100%	100%
% Order Letter issued w/i 3 days	90%	90%	90%	90%	90%
Court Actions	10	10	5	5	5
No. Tickets issued*	638	600	876	800	800
Solid Waste Inspections*	520	500	600	600	600
**An inter-departmental program (Health & DPW). Tickets figure includes warnings.*					
Swimming Pool Inspections	60	60	60	60	60
Lead Paint Inspections	5	5	5	5	5
Lead Paint Removal Notices	10	10	5	5	5
Asbestos Inspections	10	15	3	5	5
Asbestos Removal Notices	130	130	154	150	150
Food Inspections	740	710	700	700	700
Food Permits Issued	375	350	350	350	350
Housing Inspections	737	725	690	700	700
Order Letters	300	295	275	295	300
Tanning Salon Inspections	10	10	10	10	10
Weighing/Measuring Devices Tested for Accuracy					
Scales	141	150	150	150	150
Gasoline/Fuel Oil	183	190	190	190	190
Taxi Meter	175	344**	344	170	170
Scanner Inspections	4	3	3	3	3

*** Doubled due to meter rate change by Transportation Board*

PERFORMANCE / WORKLOAD INDICATORS (con't.)

	ACTUAL FY2005	ESTIMATE FY2006	ACTUAL FY2006	ESTIMATE FY2007	ESTIMATE FY2008
CHILD HEALTH					
% Day Care Attendees w/Complete Immunization Status	98%	98%	98%	98%	98%
Lead Poisoned Children	0	N/A	0	N/A	N/A
Lead Tests on Children	15	15	8	10	10
Child Immunizations (Indvls)	201	200	152	150	150
Day Care Inspections	160	160	180	180	180
Day Care Licenses Issued	32	32	34	34	34
Day Care Ed. Programs	10	10	10	10	10
COMMUNITY HEALTH					
Disease Outbreaks Tracked	10	N/A	5	N/A	N/A
Disease Cases Confirmed	127	N/A	112	N/A	N/A
Animal Bites to Humans	147	N/A	131	N/A	N/A
Total Flu Shots	2,121	N/A	1,835	N/A	N/A
Town Employee Flu Shots*	230	N/A	202	N/A	N/A
Choke-Saver Certification	163	160	147	N/A	N/A
TB Screening (Mantoux)*	34	35	20	20	20
TB Infected Persons	82	N/A	128	N/A	N/A
Active TB Cases	2	N/A	2	N/A	N/A
Blood Press. Screenings	568	600	438	500	500
Pneumonia Immunizations	10	20	46	45	45
Tetanus/Diphtheria	39	35	37	35	35
MENTAL HEALTH					
Emergency appts w/i 24 hrs	95%	96%	95%	96%	96%
Routine appts w/i 10 days	96%	96%	96%	96%	96%
Satisfaction with services	92%	92%	92%	92%	92%
Improvements by 6 visits	87%	88%	88%	89%	90%
Residents Served	2,800	2,800	2,795	2,825	2,850
Counseling Services	27,100	27,150	27,120	27,175	27,200
Outreach services	5,250	6,500	5,670	6,650	6,650
High School students successfully returning to and staying in school following hospitalization (BHRYT Program)	30	75	75	90	95

PERFORMANCE / WORKLOAD INDICATORS (con't.)

	ACTUAL FY2005	ESTIMATE FY2006	ACTUAL FY2006	ESTIMATE FY2007	ESTIMATE FY2008
SUBSTANCE ABUSE					
Students using marijuana >100x*	3.5%	N/A	N/A	N/A	N/A
Students using alcohol before age 14*	25%	N/A	N/A	N/A	N/A
**These data are collected every two years.*					
Counseling Svcs.					
Adults	800	800	800	800	800
Youths	3,262	3,500	2,816	2,800	2,800
Class Presentations	290	250	250	250	250
Community Presentations	17	15	18	15	15
School Violation Referrals	78	80	74	75	75
Police/Youth Diversion Referrals*	90	90	78	80	80
**Walk and Talk Officers account for significant increase*					
Students Served	2,564	2,400	3,094	3,000	3,000
Prevention			2,740	2,700	2,700
Intervention			350	350	350
Youth Smoking Cessation Referrals	18	15	18	15	15

TOWN OF BROOKLINE FY2008 PROGRAM BUDGET	PROGRAM GROUP: Human Services PROGRAM: Health

PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	707,751	689,751	698,052	8,301	1.2%
Services	278,861	283,321	278,681	-4,640	-1.6%
Supplies	13,446	16,541	16,825	284	1.7%
Other	3,301	3,620	3,620	0	0.0%
Capital	7,931	29,988	6,414	-23,574	-78.6%
TOTAL	1,011,289	1,023,221	1,003,592	-19,629	-1.9%
BENEFITS			365,309		
REVENUE	188,431	161,400	182,000		

SUMMARY OF SUB-PROGRAMS

SUB-PROGRAMS	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Administration	331,372	228,689	210,969	-17,720	-7.7%
Environmental Health	257,964	362,807	362,774	-33	0.0%
Child Health	52,147	31,204	31,465	261	0.8%
Community Health	152,416	180,957	185,087	4,130	2.3%
Mental Health	155,373	159,184	152,357	-6,826	-4.3%
Substance Abuse	62,018	60,381	60,940	559	0.9%
TOTAL	1,011,289	1,023,221	1,003,592	-19,629	-1.9%

ADMINISTRATION

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	278,026	158,733	157,773	-960	-0.6%
Services	38,607	33,628	40,442	6,814	20.3%
Supplies	4,880	4,020	4,020	0	0.0%
Other	1,928	2,320	2,320	0	0.0%
Capital	7,931	29,988	6,414	-23,574	-78.6%
TOTAL	331,372	228,689	210,969	-17,720	-7.7%

ENVIRONMENTAL HEALTH

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	231,864	333,136	338,819	5,683	1.7%
Services	21,426	22,400	16,400	-6,000	-26.8%
Supplies	3,526	6,721	7,005	284	4.2%
Other	1,148	550	550	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	257,964	362,807	362,774	-33	0.0%

CHILD HEALTH

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	34,671	12,567	12,485	-82	-0.7%
Services	15,995	17,137	17,480	343	2.0%
Supplies	1,431	1,250	1,250	0	0.0%
Other	50	250	250	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	52,147	31,204	31,465	261	0.8%

COMMUNITY HEALTH

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	101,297	125,685	128,786	3,101	2.5%
Services	48,034	51,472	52,501	1,029	2.0%
Supplies	2,961	3,550	3,550	0	0.0%
Other	125	250	250	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	152,416	180,957	185,087	4,130	2.3%

MENTAL HEALTH

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	0	0	0	0	0.0%
Services	154,800	158,684	151,857	-6,826	-4.3%
Supplies	573	500	500	0	0.0%
Other	0	0	0	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	155,373	159,184	152,357	-6,826	-4.3%

SUBSTANCE ABUSE

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	61,893	59,631	60,190	559	0.9%
Services	0	0	0	0	0.0%
Supplies	76	500	500	0	0.0%
Other	50	250	250	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	62,018	60,381	60,940	559	0.9%

ENVIRONMENTAL HEALTH SUB-PROGRAM

SUMMARY OF ELEMENTS

ELEMENTS	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
General	120,315	146,549	141,893	-4,656	-3.2%
Food Inspection	76,811	104,969	107,324	2,355	2.2%
Housing Inspection	60,177	92,358	94,406	2,048	2.2%
Weights & Measures	660	18,931	19,151	220	1.2%
TOTAL	257,964	362,807	362,774	-33	0.0%

GENERAL

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	95,615	118,578	119,638	1,060	0.9%
Services	21,426	22,400	16,400	-6,000	-26.8%
Supplies	2,226	5,221	5,505	284	5.4%
Other	1,048	350	350	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	120,315	146,549	141,893	-4,656	-3.2%

FOOD INSPECTION

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	76,072	104,369	106,724	2,355	2.3%
Services	0	0	0	0	0.0%
Supplies	740	500	500	0	0.0%
Other	0	100	100	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	76,811	104,969	107,324	2,355	2.2%

HOUSING INSPECTION

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	60,177	91,858	93,906	2,048	2.2%
Services	0	0	0	0	0.0%
Supplies	0	500	500	0	0.0%
Other	0	0	0	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	60,177	92,358	94,406	2,048	2.2%

WEIGHTS AND MEASURES

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	0	18,331	18,551	220	1.2%
Services	0	0	0	0	0.0%
Supplies	560	500	500	0	0.0%
Other	100	100	100	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	660	18,931	19,151	220	1.2%

TOWN OF BROOKLINE FY2008 PROGRAM BUDGET	PROGRAM GROUP: Human Services PROGRAM: Health

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED FY2005	NUMBER OF POSITIONS FUNDED FY2006	FY2007 SALARY RANGE As of 1/1/07 LOW	FY2007 SALARY RANGE As of 1/1/07 HIGH	FY2007 BUDGET NO.	FY2007 BUDGET AMOUNT	FY2008 RECOMMENDATION NO.	FY2008 RECOMMENDATION AMOUNT
510101	Permanent Full Time Salaries									
	Dir. of Pub. Health/Human Ser.	D-6	1.00	1.00	90,270	106,334	1.00	102,703	1.00	104,762
	Chief Sanitarian/Asst. Dir. of Health	T-11	0.00	0.00	68,609	77,627	0.00	0	1.00	71,073
	Chief Sanitarian/Asst. Dir. of Health	T-10	1.00	1.00	65,970	74,642	1.00	69,212	0.00	0
	Coord. Substance Abuse & Violence Prev.	T-7	1.00	1.00	58,647	66,356	1.00	64,872	1.00	66,356
	Human Services Coordinator	T-7	0.00	0.00	58,647	66,356	1.00	58,356	1.00	59,690
	Coord. Alcohol/Drug Abuse Treatment Svcs.	T-7	1.00	1.00	58,647	66,356	0.00	0	0.00	0
	Public Health Sanitarian	GN-11	1.00	1.00	57,927	60,842	1.00	59,558	1.00	60,842
	Senior Public Health Inspector	GN-10	3.00	3.00	53,144	55,818	3.00	162,146	3.00	165,642
	Principal Clerk	C-9	1.00	1.00	42,075	43,814	1.00	43,598	1.00	43,814
	Senior Clerk Typist	C-4	1.00	1.00	34,861	36,530	1.00	36,349	1.00	36,530
	Subtotal		10.00	10.00			10.00	596,794	10.00	608,709
510102	Permanent Part Time Salaries									
	Sealer of Weights/Measures	GN-5	0.00	0.43	38,832	40,787	0.43	16,889	0.43	17,254
	Dep.Inspector Weights/Measures		0.43	0.00			0.00	0	0.00	0
	Inspector of Animals		0.20	0.20			0.20	2,000	0.20	2,000
	Community Health Manager (1)	T-7	0.70	0.70	58,647	66,356	0.70	31,530	0.70	32,677
	Day Care Inspector		0.60	0.60			0.60	26,746	0.60	26,880
	Subtotal		1.93	1.93			1.93	77,165	1.93	78,810
510901	Temporary Part Time Salaries									
	Graduate Student Interns		1.50	1.50			1.50	3,000	0.00	0
	ADA Intern		0.32	0.32			0.32	12,528	0.32	12,528
	Offset from Handicapped Parking Fines Fund							*(12,528)*		*(12,528)*
	Subtotal		1.82	1.82			1.82	3,000	0.32	0
	Full Time/Part Time Salaries-Grants									
	Substance Abuse Counselor	T-4	1.00	1.00	46,556	52,676	1.00	48,844	1.00	50,849
	Violence Prevention Coordinator		0.45	0.45		$24.42/hour	0.45	20,879	0.45	20,983
	Senior Clerk-Typist	C-4	0.67	0.67	34,861	36,530	0.67	24,113	0.67	24,475
	Program Coordinator		0.33	0.33		$25.13/hour	0.33	17,675	0.33	17,242
	Graduate Student Interns		3.50	3.50		$2,000/yr.	3.50	7,000	5.00	10,000
	Emergency Preparation Coordinator		1.00	1.00		$31.46/hour	1.00	42,658	1.00	42,871
			6.95	6.95			6.95	161,168	8.45	166,421
	Grants									
	Private Grants							(39,515)		(44,617)
	State Grant via Police Dept.							(20,879)		(20,983)
	School Dept. Reimb.							(58,172)		(57,949)
	Federal Grants (HHS)							(32,601)		(32,871)
	State Grant							(10,000)		(10,000)
	Net Grant-Funded Salary Total							0		0
	Other									
510300	Regular Overtime							2,941		2,957
513044	Longevity Pay							4,350		3,175
513046	Health Inspectors Specialty Pay							2,000		2,000
515501	Uniform/Clothing Allowance/ In Lieu of Boots							3,500		2,400
	Subtotal							12,791		10,532
	Total		**13.75**	**13.75**			**13.75**	**689,751**	**12.25**	**698,052**

(1) 30% of this position is funded via a private grant. The $32,677 is the net salary ($46,681 is the full salary.)

PROGRAM DESCRIPTION

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

The Department has assumed the role of Emergency Management Coordination and is assisting Police, Fire, Public Health, 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 continual updating of the Brookline Comprehensive Emergency Management Plan (CEMP) and assisting in the establishment of the Town's Emergency Operations Center (EOC) which is located at the Municipal Service Center.

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

BUDGET STATEMENT

The FY08 budget reflects an increase of $552 (0.3%), due to the ½% carry-forward from the FY07 2% / 1% salary adjustment.

FY2008 OBJECTIVES

Veterans

1. To continue to maintain a high level of accuracy in reporting and filing Veteran's Benefits forms to the State Department of Veterans' Services, resulting in a 75% reimbursement to the Town.
2. To assist veterans with seeking alternative sources of income (SS, SSI, SSDI, unemployment), healthcare (Medicare/Medicaid, Mass. Health, Springwell), and housing.
3. To work with the Brookline Housing Authority (BHA), Pine Street, and the Coalition to End Homelessness in securing housing for needy veterans and their dependents.

FY2008 OBJECTIVES (con't.)

Veterans (con't.)

4. 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.
5. To coordinate with VA Social Workers and Case Managers to help assist with the transition of returning veterans from conflicts throughout the world, by aiding them in applying for benefits such as medical, financial, educational, employment opportunities and outreach counseling.
6. To refer veterans in need of legal advice to agencies that offer pro bono legal counsel.
7. To ensure all Brookline Veterans are offered assistance through Veterans' Services in a timely and professional manner and are treated with the highest level of dignity and respect for serving their country in a time of need.

Emergency Management

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

PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	107,341	111,991	112,543	552	0.5%
Services	1,909	2,007	2,007	0	0.0%
Supplies	445	650	650	0	0.0%
Other	84,947	88,200	88,200	0	0.0%
Capital	849	840	840	0	0.0%
TOTAL	195,490	203,688	204,240	552	0.3%
BENEFITS			74,041		
REVENUE	0	0	0		

ACCOMPLISHMENTS

1. Continued to achieve a 100% approval of all Veterans' Benefits by filing precise and accurate claims to the Boston Veterans' Services Department.
2. Financially assisted 16 Brookline Veterans and their families in their time of need.
3. Coordinated with the VA Hospitals to get proper medical treatment for Brookline veterans in need, including medical care, prescription assistance and outreach counseling. Completed VA Healthcare enrollment forms, advocated for appointments and services, and transported veterans to appointments.
4. Received donations of clothing, furniture, and medical equipment for disabled veterans that we were able to forward to the Homeless Veteran's Shelter in Boston, Pine Street Housing in Brookline, and the VA Hospital.
5. Filed VA Claims for non-service and service-connected disabilities, burial allowances, widow's pension, and educational benefits.
6. Successfully assisted veterans and their families in getting or increasing their VA Compensation.
7. Continued to maintain over 300 VA Case Files in-house.
8. Assisted our Veterans in need and reduced cost to the Town by ensuring all veterans and dependents receiving MGL Chapter 115 benefits have prescription coverage (Medicare Part D or VA Health Care).
9. Successfully coordinated and executed the Town's Memorial Day and Veterans' Day observances and the Town's Flag Day Celebration.
10. Worked with the Brookline Mental Health, Council on Aging, and the VA Outpatient Program to ensure proper mental health treatment for aging veterans in need of assistance. Worked with Brookline Mental Health Center to secure housing for an elderly veteran, in need of assisted living, at the Chelsea Soldiers Home.
11. Filed applications for headstone/grave markers for widows/dependents of deceased veterans.
12. Monitored day-to-day progress of all veterans receiving benefits, ensured they are staying on track with their scheduled treatment plans (drug/alcohol counseling, psychiatrist/psychologist visits, medications), and assisted veterans in securing employment.
13. Decorated over 3,000 graves for Memorial Day Services honoring veterans.

Emergency Management

1. Completed an updated draft of the Town's Comprehensive Emergency Management Plan (CEMP) and converted the completed plan to the Massachusetts Emergency Management Agency (MEMA) database/ internet format e-CEMP.

Emergency Management (con't.)

2. Completely revised the Hazardous Material Plan (HAZMAT) to serve both as an annex of the CEMP and as a stand alone plan for the Fire Service.
3. Facilitated, through the Brookline Emergency Management Team, the creation of a Brookline Evacuation Plan, Hurricane Emergency Plan, and Emergency Distribution Center Plan as annexes to the CEMP.
4. Attended over 40 Homeland Security meetings and classes and participated in the Homeland Security Exercise "Operation Poseidon".
5. Helped coordinate the meeting to secure Urban Area Security Initiative (UASI) funding to equip the Emergency Operations Center (EOC) and upgrade security at the Public Safety Building and DPW Municipal Service Center.
6. Coordinated the Brookline Emergency Management Team meetings and maintained minutes of all meetings.

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2005	ESTIMATE FY2006	ACTUAL FY2006	ESTIMATE FY2007	ESTIMATE FY2008
Performance:					
% of Claims Approved by the State	100%	100%	100%	100%	100%
Funds Raised for Flag Day	$16,475	$25,000	$32,893	$25,000	$25,000
% of Flag Day Costs Covered through Private Sources	95%	95%	65%	95%	95%
Flag Day Volunteers	40	40	40	40	40
Workload:					
Recipients of Benefits (Monthly Average)	16	16	12.5	16	16
Service Recipients	560	560	540	550	550
Information Requests	790	790	720	750	750

TOWN OF BROOKLINE FY2008 PROGRAM BUDGET	PROGRAM GROUP: Human Services PROGRAM: Veterans

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED FY2005	NUMBER OF POSITIONS FUNDED FY2006	FY2007 SALARY RANGE As of 1/1/07 LOW	FY2007 SALARY RANGE As of 1/1/07 HIGH	FY2007 BUDGET NO.	FY2007 BUDGET AMOUNT	FY2008 RECOMMENDATION NO.	FY2008 RECOMMENDATION AMOUNT
510101	Permanent Full Time Salaries									
	Veterans Director / Emergency Prep. Coordinator	T-10	1.00	1.00	65,970	74,642	1.00	68,001	1.00	68,339
	Head Clerk	C-8	1.00	1.00	40,798	42,526	1.00	42,315	1.00	42,526
	Subtotal		2.00	2.00			2.00	110,316	2.00	110,865
	Other									
510300	Overtime							700		704
513044	Longevity Pay							725		725
515501	Clothing/Uniform Allowance (In lieu of boots)							250		250
	Subtotal							1,675		1,679
	Total		**2.00**	**2.00**			**2.00**	**111,991**	**2.00**	**112,543**

PROGRAM DESCRIPTION

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

Membership on the C.O.A. board includes representatives of six town departments as well as 11 citizen and 15 associate members. Our core services include: transportation, geriatric social work, home care, advocacy, legal assistance, employment assistant, information and referral, and volunteer opportunities.

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

BUDGET STATEMENT

The FY08 budget reflects a $20,051 increase (2.7%). Personnel increases $8,436 (1.5%) due to Steps ($5,047), the ½% carry-forward from the FY07 2% / 1% salary adjustment ($2,260) and other contractual obligations ($1,129).

The $11,615 (8.3%) increase in Services is due to an increase in electricity ($6,021), natural gas ($5,362), and the copier lease ($232).

FY2008 OBJECTIVES

1. To explore the possibility of expanding Senior Center hours on a more regular basis.
2. To continue to work with neighbors in ensuring that the good neighbor policy is adhered to by all.
3. To continue to work with the Building Department to reduce energy costs.
4. To begin a "swipe" card program that will track daily attendance at the Senior Center and volunteer hours.
5. To promote intergenerational programs for Brookline residents including distribution of the "Our Brookline" book to third grade teachers.

FY2008 OBJECTIVES (con't.)

6. To ensure that donations for the Van cover the driver's salary and other associated expenses estimated to be $20,000 per year.
7. To assist in fundraising to cover the cost of programs, supplies, and equipment for the Senior Center estimated to be $55,000 per year.
8. To conduct the annual survey of Senior Center participants.
9. To continue to provide outreach to Brookline Housing Authority (BHA) residents.
10. To update, publish, and distribute 2,000 Elder Resource Guides (volume IV) to elders, families, and professionals.
11. To market Senior Center and Council on Aging programs and services.
12. To continue to train, supervise, and retain volunteers that are critical to the daily operation of Senior Center.
13. To continue to obtain CDBG funds for three critical programs: taxi discount, homecare, and jobs for low-income elders.
14. To continue to work with various Town departments and other local agencies to provide high-quality programs and services to Brookline elders and their families.
15. To provide information referral, and assistance to Town employees and their families on geriatric issues.
16. To continue diversity efforts to ensure high usage by all elders with particular emphasis on Asian and Russian elders.

PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	539,050	559,892	568,328	8,436	1.5%
Services	137,517	139,938	151,553	11,615	8.3%
Supplies	15,184	18,850	18,850	0	0.0%
Other	2,091	2,900	2,900	0	0.0%
Capital	4,949	11,281	11,281	0	0.0%
TOTAL	698,791	732,860	752,912	20,051	2.7%
BENEFITS			231,840		
REVENUE	5,100	6,000	6,000		

ACCOMPLISHMENTS

1. Successfully raised enough money to fund the entire Van program.
2. Participated in a neighborhood liaison group to develop positive neighborhood relations.
3. Assisted over 150 individuals with Medicare Part D.
4. Displayed the Brookline 300 quilt at Town Hall, Brookline High, Lawrence School, Brookline Bank and the Lowell Quilt Festival.
5. Distributed the "Our Brookline" book in celebration of Council's 50th anniversary.
6. Celebrated the Council on Aging's 50th anniversary throughout the year.
7. Partnered with the Goddard House to publish Brookline Story Partners and provide other programs.
8. Secured over $130,000 in grants to fund over 12 different positions and programs.
9. Expanded the van to run four days a week and provide additional transportation to special events.
10. Mailed an outreach brochure to 5,208 households with a member over 65.
11. Conducted an annual survey of Senior Center participants.
12. Published the third copy of the Elder Resource Guide, distributed 1,500 copies, and placed it on the Council's web page (www.townofbrooklinemass.com/coa).
13. Continued successful collaboration with the Greater Boston Chinese Golden Age Center to reach over 100 Asian elders with programs and services.
14. Collaborated with various Town departments and local agencies to provide quality programs at the Senior Center.
15. Held 16 social activities at Brookline Housing Authority (BHA) sites.
16. Continued successful intergenerational programs from pre-school to the college level.

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2005	ESTIMATE FY2006	ACTUAL FY2006	ESTIMATE FY2007	ESTIMATE FY2008
Elderbus / Van Contributions					
Donated*	$5,928	$5,500	$5,300	$5,500	$5,500
Van Program					
Rides Given	3494	3,500	3,910	3,900	3,900
Number of Riders	300	300	360	360	360
New Riders			80	60	60
Volunteers - Total	286	275	311	300	300
Volunteers - New	34	50	44	40	40
Job Placements	40	45	47	45	45
Total Caseload	130	130	134	135	135
Geriatric Social Work					
New Referrals	100	100	81	90	90
Homecare Program (HELP)					
New Referrals	101	70	72	70	70
Total Clients	320	290	299	300	300
Information/Referral					
Annual Phone Calls	10,100	10,500	10,150	10,500	10,500
Taxi Discount Program (BETS)					
Total Clients	650	700	685	700	700
New Referrals	72	65	69	65	65
Senior Center					
Average # Daily Programs	12	12	13	13	13
Average # Daily Participants	200	200	200	200	200

*Donations for bus/van pay for gas, oil, and substitute drivers. Private donation pay for the van driver's entire salary.

TOWN OF BROOKLINE FY2008 PROGRAM BUDGET	PROGRAM GROUP: Human Services PROGRAM: Council on Aging

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED FY2005	NUMBER OF POSITIONS FUNDED FY2006	FY2007 SALARY RANGE As of 1/1/07 LOW	FY2007 SALARY RANGE As of 1/1/07 HIGH	FY2007 BUDGET NO.	FY2007 BUDGET AMOUNT	FY2008 RECOMMENDATION NO.	FY2008 RECOMMENDATION AMOUNT
510101	Permanent Full Time Salaries									
	Director	D-4	1.00	1.00	76,682	90,328	1.00	82,200	1.00	83,848
	Supervisor of Services	T-7	1.00	1.00	58,647	66,356	1.00	63,738	1.00	65,195
	Program Manager	T-5	1.00	1.00	50,280	56,890	1.00	55,618	1.00	56,890
	Clinical Social Worker III	T-4	1.00	1.00	46,556	52,676	1.00	48,843	1.00	49,960
	Home Care Coordinator	T-3	1.00	1.00	43,107	48,774	1.00	45,225	1.00	46,259
	Building Custodian	MN-2	0.00	1.00	39,693	41,715	1.00	41,508	1.00	41,715
	Building Custodian	G-8	1.00	0.00			0.00	0	0.00	0
	Clinical Social Worker I	T-1	1.00	1.00	36,958	41,816	1.00	41,609	1.00	41,816
	Senior Clerk Typist	C-7	1.00	1.00	39,158	40,871	1.00	40,669	1.00	40,871
	Bus Driver	GN-3	0.00	1.00	31,096	32,661	1.00	32,499	1.00	32,661
	Elderbus Driver		1.00	0.00			0.00	0	0.00	0
	Subtotal		9.00	9.00			9.00	451,908	9.00	459,214
510102	Permanent Part Time Salaries									
	Group Leader- COA	GN-2	0.80	0.80	28,269	29,691	0.80	23,636	0.80	23,753
	Clinical Social Worker II	T-3	0.53	0.53	43,107	48,774	0.53	25,722	0.53	25,850
	Clinical Social Worker I	T-1	0.50	0.50	36,958	41,816	0.50	20,804	0.50	20,908
	Assistant Home Care Coordinator (HELP)	T-1	1.00	1.00	36,958	41,816	1.00	41,609	1.00	41,816
	Less CDBG Charge Off							*(10,000)*		*(10,000)*
	Subtotal		2.83	2.83			2.83	101,771	2.83	102,327
	Full Time/Part Time Salaries-Grants									
	Community Aide		1.40	1.40		$11.49/hour	1.40	32,224	1.40	32,385
	JOBS Program Coordinator		0.45	0.45		$18.29/hour	0.45	16,030	0.45	16,385
	BETS Coordinator		0.33	0.33		$17.71/hr	0.33	7,385	0.33	7,422
	Community Aides		1.00	1.00			1.00	21,931	1.00	22,041
			3.18	3.18			3.18	77,571	3.18	78,232
	Grants									
	CDBG (FY07 = $7,342 BETS and $2,999 Community Aide)							(10,341)		(10,341)
	State Grants (FY07 = all JOBS and $49,946 Cmty. Aides)							(67,229)		(67,891)
								(77,570)		(78,232)
	Net Grant-Funded Salary Total							0		0
	Other									
513044	Longevity Pay							5,312		5,887
515501	Clothing/Uniform Allowance (In lieu of boots)							900		900
	Subtotal							6,212		6,787
	Total		**15.01**	**15.01**			**15.01**	**559,892**	**15.01**	**568,328**

PROGRAM DESCRIPTION

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

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

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

BUDGET STATEMENT

The FY08 budget reflects an increase of $638 (0.5%), due to the ½% carry-forward from the FY07 2% / 1% salary adjustment.

FY2008 OBJECTIVES

Human Relations-Youth Resources

1. To conduct forums on current issues in the areas of inter-group relations, civil rights, and youth advocacy in cooperation with other groups.
2. To continue to provide staff assistance to the Brookline Domestic Violence Roundtable.
3. To assume a leadership role in the production of the 12th season of "The Safety Net" CATV program on domestic violence.
4. To sponsor the annual Human Relations Youth Awards.
5. To work with the Massachusetts Association of Human Relations/Human Rights Commissions on regional programming.
6. To serve on the Teen Center planning committee.

FY2008 OBJECTIVES (con't.)

Americans with Disabilities Act Coordinator

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

Broadband Monitoring Committee

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

Emergency Management/Public Safety

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

Holocaust Memorial Committee

1. To reconstitute the Committee and plan an appropriate memorial to the millions who perished in the Holocaust.

PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	130,494	130,373	131,010	638	0.5%
Services	466	4,307	4,307	0	0.0%
Supplies	2,242	4,100	4,100	0	0.0%
Other	311	600	600	0	0.0%
Capital	839	954	954	0	0.0%
TOTAL	134,352	140,334	140,971	638	0.5%
BENEFITS			34,835		
REVENUE	0	100	100		

ACCOMPLISHMENTS

Human Relations-Youth Resources

1. Held semi-annual meetings with the Chief of Police to review police-community relations issues regarding profiling and statistics on police interaction with residents.
2. Served on the Teen Center planning committee.
3. Staffed the Domestic Violence Roundtable.
4. Assisted in the planning of a memorial garden to victims of domestic violence.
5. Assisted in the production of 11th season of "The Safety Net" CATV program produced by the Brookline Domestic Violence Roundtable.
6. Served on the Selectmen's Graffiti Study Committee.
7. Sponsored the annual Human Relations Youth Awards with the Brookline Rotary.
8. Co-sponsored the "Brookline Reads" program at the Brookline Public Library.
9. Worked with the Massachusetts Association of Human Relations/Human Rights Commissions on regional programs. Served as chair of planning committee for a major regional program "HRCs 101: What We Do and How We Do It: A Networking Event".
10. Completed a strategic planning process to prioritize Commission programming.
11. Appeared on "Bernice Speen" CATV program to talk about the Commission.
12. Worked with B-CASA on outreach strategies.
13. Met with the Fair Housing Center of Greater Boston staff to discuss fair housing programming appropriate to Brookline.
14. Met with staff of the Brookline and Newton planning departments regarding impediments to fair housing and regional fair housing programming.

Americans with Disabilities Act Coordinator

1. Advocated for residents and other people with disabilities.
2. Worked with Commission for the Disabled Chair and Town departments updating the self-evaluation component of the revised ADA Transition Plan.
3. Worked with the Massachusetts Office on Disability and with Town departments on ADA compliance.
4. Participated on the Massachusetts Rehabilitation Commission Employer Advisory Board.

ACCOMPLISHMENTS (con't.)

Broadband Monitoring Committee

1. Worked on the CATV Coordinating Committee and with the Broadband Monitoring Committee to safeguard the interests of the Town and its residents in dealings with Comcast and RCN.
2. Assisted residents in resolving problems with Comcast and RCN.
3. Breach recommendations made by the Broadband Monitoring Committee were accepted by the Board of Selectmen and were subsequently incorporated into the license renewal process with Comcast and RCN.
4. Worked with the CATV Coordinating Committee on the Comcast and RCN License renewal process, successfully negotiating a new license with Comcast.
5. Participated in a public hearing conducted by the state Department of Telecommunications and Energy's Cable Television Division.

Emergency Management/Public Safety

1. Participated on the Town's Emergency Management Team.
2. Participated on the Norfolk District Attorney's Anti-Crime Council.
3. Participated in emergency management trainings.
4. Participated in meetings with police and synagogue and Jewish day school representatives regarding emergency planning.

Holocaust Memorial Committee

1. With assistance from Brookline Access Television (BAT), transferred interviews made on videotape to DVD.

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2005	ESTIMATE FY2006	ACTUAL FY2006	ESTIMATE FY2007	ESTIMATE FY2008
Full-time/Part-time Minorities Employed	102	102	110	115	120
Full-time/Part-time Women Employed	249	249	255	270	280
Youth Awards Presented	47	50	37	50	50
CATV Complaints/ Inquiries Processed	310	275	80	80	80
Events Sponsored	11	8	4	4	4

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2007 SALARY RANGE As of 1/1/07		FY2007 BUDGET		FY2008 RECOMMENDATION	
			FY2005	FY2006	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Director	D-4	1.00	1.00	76,682	90,328	1.00	89,881	1.00	90,328
	Senior Clerk Stenographer	C-5	1.00	1.00	36,844	38,532	1.00	38,342	1.00	38,532
	Subtotal		2.00	2.00			2.00	128,223	2.00	128,860
513044	Longevity Pay							1,900		1,900
515501	Clothing/Uniform Allowance (In lieu of Boots)							250		250
	Subtotal							2,150		2,150
	Total		**2.00**	**2.00**			**2.00**	**130,373**	**2.00**	**131,010**

PROGRAM DESCRIPTION

The Park and Recreation Commission consists of seven residents appointed by the Board of Selectmen and serves as the policy-making body responsible for providing year-round, high quality indoor and outdoor recreation activities for children, youths, and adults. The goals of the Commission are to deliver programs that provide cultural, social, mental, and physical elements and to ensure that activities take place in well-maintained parks and facilities. The Commission is also concerned with meeting community-based needs with programs that are cost-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.

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

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

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

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

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

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

BUDGET STATEMENT

The FY08 budget represents a $106,588 (-10.4%) decrease primarily driven by the elimination of a Recreation Supervisor vacancy ($61,441) and the move of a Recreation Receptionist to the Revolving Fund ($37,269). Increases in Personnel include Steps ($7,468), the ½% carry-forward from the FY07 2% / 1% salary adjustment ($3,392), and Overtime ($65). Longevity decreases $2,625.

Services decrease $17,206 (7.9%) for Electricity ($169), Natural Gas ($6,996) Heating Oil ($2,321), Transportation Rentals and Leases ($4,000), Building Cleaning ($2,720) and Educational Training Services ($2,500). The Copier Equipment Rental/Lease increased $1,500 based on prior year expenditures.

Supplies increase $1,028 (2.1%) for Custodial Supplies ($3,000), Gasoline ($584), Diesel ($444) and Public Sefety Supplies ($2,000). These increases are partially offset by a $5,000 decrease in Recreation Supplies.

TOWN OF BROOKLINE FY2008 PROGRAM BUDGET	PROGRAM GROUP: Leisure Services PROGRAM: Recreation

FY2008 OBJECTIVES

1.To continue working with the Information Technology Department to secure a new vendor for on-line registrations.
2. To continue to seek grant opportunities.
3. To work in conjunction with the Park and Recreation Commission to institute some of the suggestions listed within the Parks, Open Space and Recreation Master Plan.
4. To continue to add new programming to meet the needs of our citizens.
5. To continue expanding program offerings with the Special Olympics of Massachusetts.
6. To continue to monitor the progress of the Green Dog Off-Leash program within the Town's parks and open spaces.
7. To undertake a Cost Recovery Study as recommended by the Master Plan.
8. To improve the quality and delivery of summer camp programs.

ACCOMPLISHMENTS

1. Continued to offer a portable skate park throughout the Town.
2. Completed the Parks, Open Space and Recreation Master Plan.
3. Worked with the Building Department to complete the $2.9 million renovation of the Evelyn Kirrane Aquatics Center.
4. Received approval from Town Meeting to continue the Green Dog Off-Leash Program.
5. Completed design review panels for Lawton Playground, Monmouth Park, Amory Playground, and Soule Playground.
6. Entered into an agreement with the Brookline Soccer Club resulting in a donation of $300,000 to be put towards the construction of a synthetic turf field at the landfill site.
7. Received a grant from the Brookline Community Fund to establish a new Leader In-Training Program within our Day Camp system.
8. Continued to assist the School Department with their transportation needs through the use of the Recreation Department bus, vans, and cars.
9. Increased the number of programs offered through the Special Olympics of Massachusetts for special needs citizens.

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2005	ESTIMATE FY2006	ACTUAL FY2006	ESTIMATE FY2007	ESTIMATE FY2008
Registration by Telephone	2,008	2,000	1,911	1,900	1,850
On-Line Registration/Payment					
# of Registrations	2,101	2,150	2,258	2,300	2,400
$ Collected	$141,829	$145,000	$155,732	$160,000	$165,000
Telephone Inquiries	1,089	700	710	700	700
Commission Projects	22	22	22	22	22
Larz Anderson Picnic Permits	826	850	865	860	865
Larz Anderson Picnic Attendees	4,925	4,900	4,900	4,900	4,900
Playing Field Permits	3,610	3,800	3,800	3,800	3,800
Pool Use by:					
General Public	72,922	73,000	73,400	0	74,000
Grammar Schools	7,105	7,200	7,200	0	7,200
BHS Swim Team	72	70	70	0	70
Recreation Swim Team	243	240	210	0	220
Pool Rental (hours)	1,550	1,550	1,550	0	1,550
Adult Swim Lessons	210	210	220	0	220
Children Swim Lessons	1,048	1,050	1,050	0	1,050
Life Saving & C.P.R.	24	22	21	0	22
Scuba Diving Lessons	0	30	15	0	0
Aqua Babies	68	50	52	0	55
Community Gardens	72	72	72	72	72
Outdoor Tennis	1,688	1,700	1,556	1,600	1,600
Men's Softball	230	230	210	210	210
Day Camps	499	500	462	475	475
Special Events	1,700	1,700	1,700	1,700	1,800
Girl's Softball	224	220	222	225	225
% of Concerts Privately Sponsored	100%	100%	100%	100%	100%
Larz Anderson Skating Rink:					
General Public	23,663	23,000	24,521	24,000	24,000
Senior Hockey League	91	90	84	85	85
Youth Hockey League	242	240	240	240	240
Brookline HS Hockey	110	110	110	110	110
Rink Rentals	450	450	450	450	450
After School Enrichment	44	45	41	45	45
Main Gym	395	400	419	400	400
Youth Basketball	310	300	321	310	310
Indoor Tennis (Open Play)	344	350	350	350	350
Indoor Tennis (Lessons)	335	335	296	300	300
Youth Soccer	1,962	2,000	1,400	1,400	1,400
Ballet & Tap	82	85	62	65	65
After-School Snowboarding	205	210	224	220	220
After-School Ski Lesson	366	378	371	370	370

TOWN OF BROOKLINE FY2008 PROGRAM BUDGET	PROGRAM GROUP: Leisure Services PROGRAM: Recreation

PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	1,032,969	746,454	656,044	-90,410	-12.1%
Services	192,404	217,167	199,961	-17,206	-7.9%
Supplies	40,947	48,844	49,872	1,028	2.1%
Other	2,377	2,400	2,400	0	0.0%
Capital	5,923	6,380	6,380	0	0.0%
TOTAL	1,274,620	1,021,245	914,657	-106,588	-10.4%
BENEFITS			709,592		
REVENUE	362,446	0	0		
Golf Enterprise	1,124,265	1,222,128	1,253,168	31,040	2.5%
Revolving Fund	913,234	1,417,202	1,489,440	72,237	5.1%

SUMMARY OF SUB-PROGRAMS

ELEMENTS	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Administration	233,620	236,328	240,157	3,829	1.6%
Swimming Pool	329,586	250,560	218,948	-31,611	-12.6%
Summer Programs	432,140	221,777	183,952	-37,825	-17.1%
Fall, Winter, Spring Programs	279,274	312,580	271,600	-40,980	-13.1%
TOTAL	1,274,620	1,021,245	914,657	-106,588	-10.4%
Golf Enterprise	1,124,265	1,222,128	1,253,168	31,040	2.5%
Revolving Fund	913,234	1,417,202	1,489,440	72,237	5.1%

ADMINISTRATION

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	187,065	187,091	190,892	3,801	2.0%
Services	27,509	29,759	28,759	-1,000	-3.4%
Supplies	10,746	10,698	11,726	1,028	9.6%
Other	2,377	2,400	2,400	0	0.0%
Capital	5,923	6,380	6,380	0	0.0%
TOTAL	233,620	236,328	240,157	3,829	1.6%

SWIMMING POOL

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	319,556	243,693	209,081	-34,611	-14.2%
Services	1,355	850	850	0	0.0%
Supplies	8,675	6,017	9,017	3,000	49.9%
Other	0	0	0	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	329,586	250,560	218,948	-31,611	-12.6%

SUMMER PROGRAMS

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	367,467	157,835	128,035	-29,800	-18.9%
Services	48,074	44,232	40,207	-4,025	-9.1%
Supplies	16,599	19,710	15,710	-4,000	-20.3%
Other	0	0	0	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	432,140	221,777	183,952	-37,825	-17.1%

WINTER PROGRAMS

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	158,881	157,835	128,035	-29,800	-18.9%
Services	115,467	142,326	130,145	-12,181	-8.6%
Supplies	4,927	12,419	13,419	1,000	8.1%
Other	0	0	0	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	279,274	312,580	271,600	-40,980	-13.1%

TOWN OF BROOKLINE FY2008 PROGRAM BUDGET	PROGRAM GROUP: Leisure Services PROGRAM: Recreation

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED FY2005	NUMBER OF POSITIONS FUNDED FY2006	FY2007 SALARY RANGE As of 1/1/07 LOW	FY2007 SALARY RANGE As of 1/1/07 HIGH	FY2007 BUDGET NO.	FY2007 BUDGET AMOUNT	FY2008 RECOMMENDATION NO.	FY2008 RECOMMENDATION AMOUNT
510101	Permanent Full Time Salaries									
	Director	D-5	1.00	1.00	83,584	98,457	1.00	95,095	1.00	97,002
	Recreation Supervisor II	T-7	1.00	1.00	58,647	66,356	1.00	64,872	1.00	66,356
	Recreation Supervisor I	T-6	1.00	1.00	54,302	61,441	1.00	61,137	0.00	0
	Area Manager / Programs	GN-10	0.00	1.00	53,144	55,818	1.00	53,753	1.00	54,912
	Area Manager/Programs	G-14	1.00	0.00			0.00	0	0.00	0
	Area Manager / Aquatic Director	GN-10	0.00	1.00	53,144	55,818	1.00	52,881	1.00	54,021
	Area Manager/Swimming Pool	R-7	1.00	0.00	54,872	55,557	0.00	0	0.00	0
	Recreation Leader	GN-7	0.00	5.00	44,665	46,913	5.00	229,661	5.00	232,290
	Recreation Leader	R-4	5.00	0.00	46,037	46,722	0.00	0	0.00	0
	Assistant Recreation Leader/Aquatics	GN-5	0.00	1.00	38,832	40,787	1.00	39,926	1.00	40,787
	Assistant Recreation Leader/Aquatics	R-3	1.00	0.00	38,074	38,588	0.00	0	0.00	0
	Locker Attendant	R-1	1.00	1.00		35,321	1.00	35,147	0.00	0
	Building Custodian	MN-4	0.00	1.00	44,892	47,180	1.00	45,794	1.00	46,597
	Building Custodian	G-8	1.00	0.00			0.00	0	0.00	0
	Senior Clerk Typist	C-4	1.00	1.00	34,861	36,530	1.00	35,245	1.00	35,819
	Subtotal		14.00	14.00			14.00	713,511	12.00	627,783
510901	Temporary Part Time Salaries (1)									
	Lifeguard/WSI Pool		20.00	20.00						
	Counselor/Day Camp		90.00	90.00						
	Buses/Camps & After School		5.00	5.00						
	Assistant Leader/Gym		3.00	3.00						
	Assistant Leader/Rink Guard		6.00	6.00						
	Vacation Coverage/Co-op Students		5.00	5.00						
	Subtotal		129.00	129.00			0.00	0	0.00	0
	Other									
510140	Shift Differential							9,690		7,818
510300	Regular Overtime							12,977		13,042
513044	Longevity Pay							8,025		5,400
515501	Clothing/Uniform Allowance (In Lieu of Boots)							2,250		2,000
	Subtotal							32,942		28,260
	(1) Temp. PT funding moved to the Revolving Fund in FY07.									
	Total		**143.00**	**143.00**			**14.00**	**746,455**	**12.00**	**656,044**

TOWN OF BROOKLINE FY2008 PROGRAM BUDGET	PROGRAM GROUP: Leisure Services PROGRAM: Golf Enterprise Fund

PROGRAM DESCRIPTION

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

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

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

The finances of the Golf Course are accounted for in an Enterprise 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 debt service and fringe benefits. In addition, the Golf Course returns its year-end profit to the Town via the "Town Fee".

BUDGET STATEMENT

The FY08 budget reflects an increase of $31,040 (2.5%). Personnel increases due to the ½% carry-forward from the FY07 2% / 1% salary adjustment ($1,301), Steps ($2,339), and other contractual obligations ($8,361).

Services increase $6,486 (3.7%) for electricity ($2,692), water ($2,250), repair accounts ($4,100), and rental accounts ($7,500), partially offset by a decrease in heating oil ($4,120), technical services ($8,000), and banking services ($1,000).

Supplies increase $11,038 (7.8%) primarily due to an increase in agricultural supplies ($5,000) and recreation supplies ($5,850). The $750 (18.3%) decrease in Other is due to a decrease in conferences. The Reimbursement to the General Fund increases $1,602 (0.4%).

PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	365,210	403,320	415,984	12,664	3.1%
Services	165,041	176,949	183,435	6,486	3.7%
Supplies	127,205	140,777	151,815	11,038	7.8%
Other	2,167	4,100	3,350	-750	-18.3%
Capital	85,089	85,580	85,580	0	0.0%
Intragov'tal Reimbursement	379,553	371,402	373,004	1,602	0.4%
Reserve	0	40,000	40,000	0	0.0%
TOTAL	1,124,265	1,222,128	1,253,168	31,040	2.5%
BENEFITS			65,273		
REVENUE			1,253,168		

FY2008 OBJECTIVES

1. To pave the golf cart paths on seven holes.
2. To continue to aggressively market the golf course to increase the number of rounds played.
3. To generate a profit that will be turned over to the Town's General Fund.
4. To continue to improve the condition of the golf course.
5. To continue offering a full line of products in the Pro Shop.
6. To increase participation of juniors and women in golf programs.

ACCOMPLISHMENTS

1. Successfully changed grounds maintenance to an in-house operation.
2. Improved and expanded the marketing campaign at the golf course.
3. Completed small improvement projects throughout the golf course using the in-house grounds crew.
4. Increased the number of golf rounds played by 8.2%.
5. Increased junior golf programs by 30%.
6. Increased women's golf participation by 9%.
7. Returned a profit to the General Fund.

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2005	ESTIMATE FY2006	ACTUAL FY2006	ESTIMATE FY2007	ESTIMATE FY2008
# of Rounds:					
Open Plays	36,251	37,000	39,228	39,000	39,000
Oakes Tourney	44	40	41	45	45
Steeple Chase Tourney	82	80	71	70	70
Spring Scramble	54	50	58	55	55
Youth Sports Tourney	148	150	162	160	160
School Boy Tourney	210	210	210	210	210
Girls State H.S. Tourney	192	200	198	200	200
State Qualifying Tourney	148	140	168	150	150
Junior Golf	188	155	166	180	180
Golf Teams (BU, NU, Beaver)	70	70	70	70	70
Junior Golf Camp	128	125	145	145	145

TOWN OF BROOKLINE FY2008 PROGRAM BUDGET	PROGRAM GROUP: Leisure Services PROGRAM: Golf Enterprise Fund

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED FY2005	NUMBER OF POSITIONS FUNDED FY2006	FY2007 SALARY RANGE As of 1/1/07 LOW	FY2007 SALARY RANGE As of 1/1/07 HIGH	FY2007 BUDGET NO.	FY2007 BUDGET AMOUNT	FY2008 RECOMMENDATION NO.	FY2008 RECOMMENDATION AMOUNT
510101	Permanent Full Time Salaries									
	Director of Golf	T-9	1.00	1.00	63,432	71,771	1.00	71,416	1.00	71,771
	Head Superintendent	GN-13	1.00	1.00	62,200	65,330	1.00	62,913	1.00	64,270
	Assistant Superintendent	GN-7	1.00	1.00	44,665	46,913	1.00	45,177	1.00	46,151
	Head Golf Pro / Rink Manager (1)	GN-8	0.00	0.67	48,551	50,994	0.67	33,279	0.67	33,996
	Recreation Leader (Head Golf Pro/Rink Supervisor)	R-4	1.00	0.00	46,037	46,722	0.00	0	0.00	0
	Subtotal		4.00	3.67			3.67	212,785	3.67	216,188
510901	Temporary Part Time Salaries									
	Seasonals		10.00	10.00			10.00	124,363	10.00	124,985
	Cashier/Golf		1.00	1.00			1.00	50,308	1.00	50,560
	Vacation Coverage/Co-op Students							5,174		5,200
	Subtotal		11.00	11.00			11.00	179,845	11.00	180,744
	Other									
510300	Regular Overtime							10,116		10,167
513044	Longevity Pay							575		575
515501	Clothing/Uniform Allowance (In Lieu of Boots)									168
	Subtotal							10,691		10,910
	Collective Bargaining Increase									8,142
	Total		**15.00**	**14.67**			**14.67**	**403,320**	**14.67**	**415,984**

(1) 2/3 of Head Golf Pro/ Rink Manager salary charged to Golf Enterprise Fund and 1/3 charged to Recreation Revolving Fund

PROGRAM DESCRIPTION

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

BUDGET STATEMENT

The FY08 budget reflects an increase of $72,238 (5.1%). Personnel increases $61,083 (6.9%) and is primarily driven by the shift of the Recreation Receptionist from the General Fund to the Revolving Fund ($37,269). Other Personnel increases include Steps ($9,929), the ½% carry-forward from the FY07 2% / 1% salary adjustment ($1,343), Part Time salary increases primarily related to the swimming pool re-opening ($18,513), other contractual obligations ($2,219), and $18,335 for collective bargaining, which assumes a 2% wage adjustment.

Services increases $4,051 (2.2%) and includes items related to the re-opening of the Kirrane Aquatics Center. Increases include Building Maintenance ($5,970), Transportation Rentals/Leases ($5,800), Building Cleaning Services ($3,000), and Education/Training ($2,500). The $15,000 decrease in Transportation Rentals/Leases helps to offset these items. Supplies decrease $2,500 (1.7%) for Recreation Supplies. The $2,000 (6.6%) increase in Other is for Professional Dues and Memberships.

Capital decreases $33,150 (90%) and funds existing computer leases as well as three additional laptops for FY08. Intragovernmental increases $40,753 (28%) for the reimbursement to the General Fund for employee benefits.

FY2008 OBJECTIVES

1. To work with the new tennis contractor, Netresults, to improve tennis offerings for youth and adults in Brookline.
2. To create a family summer film series at Larz Anderson Park.
3. To partner with the School Department's Special Education Program to enhance therapeutic recreation options in the Town of Brookline.
4. To augment partnerships and opportunities for youth, travel and high school basketball leagues.
5. To expand public skate, lesson and rental opportunities at the Larz Anderson Skating Rink.

OBJECTIVES (Con't.)

6. To improve American Red Cross lesson programming and training.
7. To enhance collaboration with BEEP to augment program delivery at the Soule Early Childhood Center.
8. To expand Brookline on the Move community opportunities.

ACCOMPLISHMENTS

1. Opening of the open the Evelyn Kirrane Aquatic Center in FY07.
2. Improved marketing for all programs within the revolving budget.
3. Moved all funds for part-time staff out of the general fund budget and into the revolving budget due to the approval of Home Rule Legislation that allows the Revolving Fund to have a ceiling equal to 2.5% of the tax levy, as apposed to the 1% ceiling mandated by the revolving fund statute.
4. Purchased a new passenger van and furniture for the Evelyn Kirrane Aquatics Center from the revolving fund budget.
5. Secured the use of Boston University's pool for the Brookline High School Swim Teams while the Kirrane Aquatics Center was being renovated.
6. Secured the use of the Simmons College Pool for the use of the Recreation Swim Team while the Kirrane Aquatics Center was being renovated.

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2005	ESTIMATE FY2006	ACTUAL FY2006	ESTIMATE FY2007	ESTIMATE FY2008
# of Participants:					
Recreation Swim team	243	240	244	245	210
Aqua Babies	68	60	66	65	66
Girl's Softball League	224	230	232	230	230
Ballet	51	55	45	40	40
Tap	31	35	30	30	30
Youth Soccer	1,962	1,980	1,400	1,350	1,350
Ski Lessons	380	370	390	370	370
Snowboarding	216	210	201	200	200
Junior Golf	148	145	162	170	170
Teen Basketball League	134	135	145	155	165

TOWN OF BROOKLINE FY2008 PROGRAM BUDGET	PROGRAM GROUP: Leisure Services PROGRAM: Recreation Revolving Fund

PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	586,544	879,933	941,017	61,083	6.9%
Services	100,476	181,350	185,401	4,051	2.2%
Supplies	91,025	143,397	140,897	-2,500	-1.7%
Other	8,308	30,100	32,100	2,000	6.6%
Capital	7,144	36,820	3,670	-33,150	-90.0%
Intragovernmental Reimbursement	119,737	145,602	186,355	40,753	28.0%
TOTAL	913,234	1,417,202	1,489,440	72,238	5.1%
BENEFITS			182,577		
REVENUE	938,771	1,417,202	1,489,440	72,238	5.1%

SUMMARY OF SUB-PROGRAMS

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
School Programs	372,137	521,978	447,626	-74,352	-14.2%
Skiing	11,737	17,844	14,981	-2,863	-16.0%
Ice Skating and Rink	16,424	43,095	47,161	4,066	9.4%
Youth Sports Leagues	51,615	64,750	67,291	2,541	3.9%
Aquatic	136,844	94,795	243,670	148,875	157.0%
Summer Camp	5,890	217,275	220,125	2,850	1.3%
Amory & Main Gym	0	29,198	30,280	1,082	3.7%
Teen Programs	18,576	35,099	33,497	-1,601	-4.6%
Facility Program	55,473	75,325	76,042	717	1.0%
Administration	157,191	202,778	184,908	-17,869	-8.8%
Environmental Education	8,873	32,524	32,768	244	0.7%
Youth Soccer	78,475	82,543	91,091	8,549	10.4%
TOTAL	913,234	1,417,202	1,489,440	72,238	5.1%

SCHOOL PROGRAMS

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	269,604	387,366	297,181	-90,185	-23.3%
Services	6,282	14,380	14,380	0	0.0%
Supplies	12,789	17,950	17,950	0	0.0%
Other	0	200	200	0	0.0%
Capital	0	0	0	0	0.0%
Intragovernmental Reimbursement	83,462	102,082	117,915	15,833	15.5%
TOTAL	372,137	521,978	447,626	-74,352	-14.2%
REVENUE	382,055	420,154	406,054	-14,100	-3.4%

ICE SKATING AND RINK

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	8,407	30,269	31,393	1,124	3.7%
Services	1,272	2,350	5,350	3,000	127.7%
Supplies	4,624	8,186	8,186	0	0.0%
Other	0	100	100	0	0.0%
Capital	0	0	0	0	0.0%
Intragovernmental Reimbursemen	2,121	2,190	2,132	-58	-2.6%
TOTAL	16,424	43,095	47,161	4,066	9.4%
REVENUE	27,221	84,422	65,288	-19,134	-22.7%

SKIING

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	1,989	4,944	2,081	-2,863	-57.9%
Services	9,608	12,900	12,900	0	0.0%
Supplies	140	0	0	0	0.0%
Other	0	0	0	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	11,737	17,844	14,981	-2,863	-16.0%
REVENUE	13,580	24,895	17,350	-7,545	-30.3%

YOUTH SPORTS LEAGUES

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	8,679	21,560	22,101	541	2.5%
Services	13,072	15,500	15,500	0	0.0%
Supplies	24,874	21,690	21,690	0	0.0%
Other	4,990	6,000	8,000	2,000	33.3%
Capital	0	0	0	0	0.0%
TOTAL	51,615	64,750	67,291	2,541	3.9%
REVENUE	107,201	93,703	112,092	18,389	19.6%

AQUATIC

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	116,417	35,699	182,549	146,850	411.4%
Services	1,607	24,010	14,980	-9,030	-37.6%
Supplies	15,506	27,846	27,846	0	0.0%
Other	1,720	5,500	5,500	0	0.0%
Capital	1,594	1,740	1,740	0	0.0%
Intragovernmental Reimbursement	0	0	11,055	11,055	100.0%
TOTAL	136,844	94,795	243,670	148,875	157.0%
REVENUE	204,211	63,040	307,612	244,572	388.0%

SUMMER CAMP

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	3,692	198,025	196,875	-1,150	-0.6%
Services	380	11,750	15,750	4,000	34.0%
Supplies	1,818	7,000	7,000	0	0.0%
Other	0	500	500	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	5,890	217,275	220,125	2,850	1.3%
REVENUE	7,250	325,145	258,000	-67,145	-20.7%

AMORY & MAIN GYM

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	0	28,498	29,580	1,082	3.8%
Services	0	0	0	0	0.0%
Supplies	0	700	700	0	0.0%
Other	0	0	0	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	0	29,198	30,280	1,082	3.7%
REVENUE	0	37,000	47,031	10,031	27.1%

YOUTH SOCCER

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	47,581	46,129	51,637	5,509	11.9%
Services	7,064	7,380	7,380	0	0.0%
Supplies	7,903	12,000	12,000	0	0.0%
Other	0	300	300	0	0.0%
Capital	0	0	0	0	0.0%
Intragovernmental Reimbursement	15,927	16,734	19,774	3,040	18.2%
TOTAL	78,475	82,543	91,091	8,549	10.4%
REVENUE	116,460	171,100	136,840	-34,260	-20.0%

FACILITY PROGRAMS

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	22,271	18,014	18,639	625	3.5%
Services	19,663	20,500	20,500	0	0.0%
Supplies	8,345	18,125	18,125	0	0.0%
Other	1,598	15,000	15,000	0	0.0%
Capital	0	0	0	0	0.0%
Intragovernmental Reimbursemen	3,596	3,686	3,778	92	2.5%
TOTAL	55,473	75,325	76,042	717	1.0%
REVENUE	27,191	103,336	83,795	-19,541	-18.9%

ADMINISTRATION

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	84,413	67,459	75,737	8,279	12.3%
Services	41,468	65,200	69,481	4,281	6.6%
Supplies	11,129	16,500	16,500	0	0.0%
Other	0	2,000	2,000	0	0.0%
Capital	5,550	35,080	580	-34,500	-98.3%
Intragovernmental Reimbursemen	14,631	16,539	20,610	4,071	24.6%
TOTAL	157,191	202,778	184,908	-17,869	-8.8%
REVENUE	0	0	0	0	0.0%

ENVIRONMENTAL EDUCATION

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	7,954	19,653	15,677	-3,976	-20.2%
Services	60	3,000	3,000	0	0.0%
Supplies	859	5,000	2,500	-2,500	-50.0%
Other	0	500	500	0	0.0%
Capital	0	0	0	0	0.0%
Intragovernmental Reimbursemen	0	4,371	11,091	6,720	153.7%
TOTAL	8,873	32,524	32,768	244	0.7%
REVENUE	24,778	30,000	25,378	-4,622	-15.4%

TEEN PROGRAMS

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY07 vs. FY08 $ CHANGE	FY07 vs. FY08 % CHANGE
Personnel	15,537	22,319	17,567	-4,751	-21.3%
Services	0	4,380	6,180	1,800	41.1%
Supplies	3,039	8,400	8,400	0	0.0%
Other	0	0	0	0	0.0%
Capital	0	0	1,350	1,350	100.0%
TOTAL	18,576	35,099	33,497	-1,601	-4.6%
REVENUE	28,825	38,907	30,000	-8,907	-22.9%

TOWN OF BROOKLINE FY2008 PROGRAM BUDGET	PROGRAM GROUP: Leisure Services PROGRAM: Recreation Revolving Fund

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED FY2005	NUMBER OF POSITIONS FUNDED FY2006	FY2007 SALARY RANGE As of 1/1/07 LOW	FY2007 SALARY RANGE As of 1/1/07 HIGH	FY2007 BUDGET NO.	FY2007 BUDGET AMOUNT	FY2008 RECOMMENDATION NO.	FY2008 RECOMMENDATION AMOUNT
510101	Permanent Full Time Salaries									
	Bookkeeper	C-9	1.00	1.00	42,075	43,814	1.00	43,166	1.00	43,814
	Head Golf Pro / Rink Manager (1)	GN-8	0.00	0.33	48,551	50,994	0.33	16,639	0.33	16,998
	Recreation Leader	GN-8	0.00	1.00	48,551	50,994	1.00	45,922	1.00	48,551
	Recreation Leader	GN-7	0.30	0.00	44,665	46,913	0.00	0	0.00	0
	Assistant Recreation Leader/ Environmental	GN-5	0.00	1.00	38,832	40,787	1.00	39,278	1.00	40,124
	Assistant Recreation Leader III - Children's Programs	GN-3	1.00	2.00	31,096	32,661	3.00	94,886	3.00	96,400
	Assistant Recreation Leader II - Children's Programs	GN-2	2.00	2.00	28,269	29,691	1.75	50,509	1.00	29,691
	Recreation Receptionist	R-1	0.00	0.00		35,321	0.00	0	1.00	35,321
	Pre-School Specialist		0.00	0.00			1.00	26,523	0.00	0
	Day Care Director		1.00	0.00			0.00	0	0.00	0
	Bus Driver		0.53	1.00			1.00	28,714	1.00	33,990
	Subtotal		5.83	8.33			10.08	345,638	9.33	344,889
	Reimbursement from DPW Special Revenue Funds							(25,000)		(25,000)
	Net Subtotal		5.83	8.33			10.08	320,638	9.33	319,889
510102	Permanent Part Time Salaries									
	Activity Specialist/Soccer	R-4	0.88	0.88	46,037	46,722	0.88	40,911	0.88	41,116
	Assistant Recreation Leader III - Children's Programs	GN-3	1.30	0.67	31,096	32,661	0.00	0	0.00	0
	Assistant Recreation Leader II - Children's Programs	GN-2	2.48	1.38	28,269	29,691	0.70	19,981	0.70	20,081
	After School Director		1.00	0.60			0.00	0	0.60	14,637
	Rover		0.75	0.75			0.75	20,118	1.00	29,093
	Subtotal		6.41	4.28			2.33	81,010	3.18	104,927
510901	Temporary Part Time Salaries									
	Assistant Recreation Leader	R-3			38,074	38,588		261,513		235,359
	Teacher/Instructor				$11.4844/hr	$20.00/hr.		50,698		51,266
	Teacher Assistant				$11.4844/hr	$20.00/hr.		62,742		16,578
	Lesson Coordinator				$11.4844/hr	$25.00/hr.		1,904		8,491
	Referees/Umpires				$8.50/hr.	$38.00/hr.		14,845		14,919
	Swim Team Coach/ Asst Coach				$11.4844/hr	$25.00/hr.		29,241		29,387
	Lifeguard				$8.50/hr.	$13.94/hr.		0		98,522
	Private Lesson Instructors				$15.00/hr.	$25.00/hr.		0		9,360
	Substitute Teachers				$11.4844/hr	$15.00/hr.		16,844		0
	Houseworker	MN-1			30,242	31,783		0		2,225
	Bus Driver				$15.30/hr.	$17.00/hr.		29,236		16,329
	Subtotal							467,023		482,437
	Other									
510140	Shift Differential							266		2,132
510300	Regular Overtime							8,746		9,714
513044	Longevity Pay							0		1,000
515501	Clothing/Uniform Allowance							2,250		2,583
	Subtotal							11,262		15,428
	Collective Bargaining Increase									18,335
	(1) 2/3 of Head Golf Pro/ Rink Manager salary charged to Golf Enterprise Fund and 1/3 charged to Recreation Revolving Fund									
	Total		**12.24**	**12.61**			**12.41**	**879,933**	**12.51**	**941,017**

PENSIONS-CONTRIBUTORY

This account covers the pension benefit cost for town employees who are part of the Town's retirement system. The retirement system is governed by Massachusetts General Laws, Ch. 32. The system is also regulated by the Public Employee Retirement Administration Commission (PERAC), a state entity responsible for the oversight, guidance, monitoring, and regulation of the 106 public pension systems in Massachusetts. There are approximately 1,440 active employees, 924 inactive employees, and 817 retired employees who are part of the system. In accordance with the Town's funding schedule approved by PERAC, the appropriation for FY08 is $11,002,159, an increase of 11.6% ($1,147,150) over FY07.

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

PENSIONS-NON-CONTRIBUTORY

Employees eligible for a non-contributory pension include persons hired prior to the establishment of a retirement system and who have at least 15 years of service, Veterans hired prior to July 1, 1939 that have at least 30 years of service, and disabled Veterans who have at least 10 years of service. There are currently 15 retirees receiving such pensions. Total FY08 expenditures are projected at $275,000, a decrease of $35,000 (11.3%).

EMPLOYEE ASSISTANCE PROGRAM (EAP)

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

PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY08 vs. FY07 $ CHANGE	FY08 vs. FY07 % CHANGE
Pensions - Contributory	9,597,963	9,855,009	11,002,159	**1,147,150**	**11.6%**
Pensions - Non-Contributory	467,430	310,000	275,000	**(35,000)**	**-11.3%**
Employee Assistance Program	24,568	25,000	25,000	**0**	**0.0%**
Group Health Program	16,562,370	18,936,109	21,655,227	**2,719,118**	**14.4%**
Retiree Group Health Fund	0	0	0	**0**	**-**
Group Life Insurance	147,675	157,000	161,000	**4,000**	**2.5%**
Disability Insurance	0	0	16,000	**16,000**	**-**
Worker's Compensation *	945,000	1,450,000	1,550,000	**100,000**	**6.9%**
Public Safety IOD Medical Expenses *	0	155,000	200,000	**45,000**	**29.0%**
Unemployment Compensation *	167,212	125,000	166,000	**41,000**	**32.8%**
Public Safety Medical Disability	14,290	30,000	30,000	**0**	**0.0%**
Medicare Payroll Tax	1,047,343	1,115,000	1,205,000	**90,000**	**8.1%**
TOTAL EXPENDITURE	28,973,851	32,158,118	36,285,386	**4,127,268**	**12.8%**

* Amounts transferred to the trust fund.

GROUP HEALTH PROGRAM

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

If not for the Town going out to bid for health insurance and the subsequent change to having Blue Cross / Blue Shield manage the entirety of the program, the FY05 group health budget would have increased $1.8 million (12.8%). The rate increases would have been 11.5% for BC/BS and 20% for Harvard. (See below for a further explanation of the RFP.) Since FY00, the budget for health insurance has increased $13 million, or 130%.

	FY	RATE CHANGE BC / BS	HARVARD PILGRIM	BUDGET CHANGE
	2001	20%	13%	$1,250,000
	2002	5%	1%	$925,000
	2003	5%	14.79%	$1,150,000
	2004	20%	17.56%	$2,400,000
*	2005	-2%	20%	$1,050,000
	2006	10.3%	na	$1,360,000
	2007	14.0%	na	$2,154,385
	2008	12.0%	na	$2,719,118
	Total			**$13,008,503**

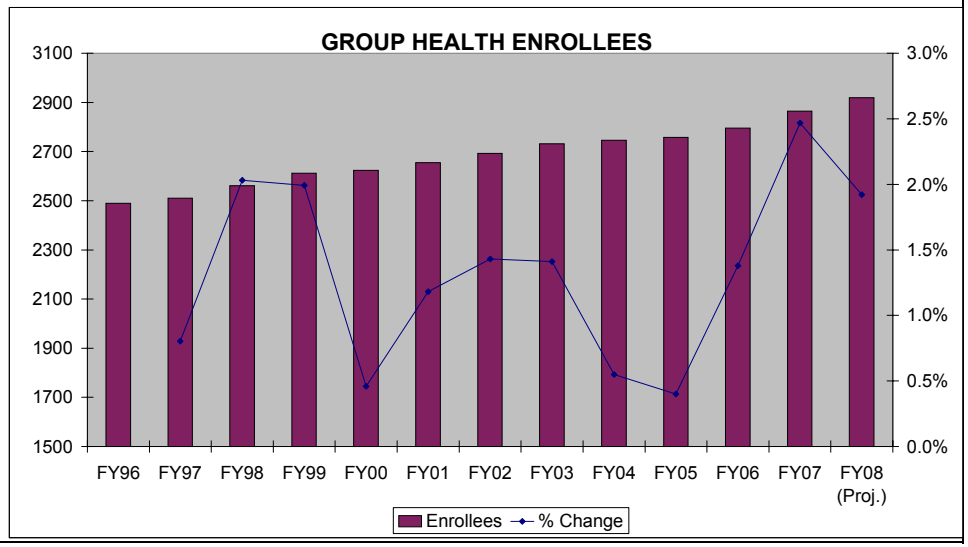
* While Hvd Pilgrim no longer offered as of 10/1/04, those employees who went from Hvd Pilgrim to BC/BS realized a 20% increase. Those enrolled in BC/BS realized a decrease of 2% for 8 months.

The current group health plan for the Town, consisting of Blue Choice and HMO Blue along with Medicare and various supplemental programs for eligible retirees, became effective October 1, 2004. Between July 1, 1995 and September 30, 2004, the Town offered the Blue Cross / Blue Shield (BC/BS) products along with plans administered by Harvard Pilgrim. In response to 15% (BC/BS) and 20% (Harvard Pilgrim) premium increases expected for FY05, the Town issued an RFP in CY04 to ascertain whether more reasonable rate increases could be realized. BC/BS responded very favorably to the RFP, so the Town decided to move to a sole provider of health insurance. The result of the switch to one provider was a savings of $830,00 for the Town and $275,000 for employees. (On an annualized basis, the savings would have been $1.1 million for the Town and $400,000 for employees. The actual savings were less because the new plan went into effect on October 1, 2004.)

In FY08, a 12% increase is expected for the Blue Choice and HMO Blue plans and a 7.1% increase is expected for Medex. In addition, 55 new enrollees are anticipated. This results in a budget-to-budget increase of $2.7 million, or 14.4%, bringing the proposed FY08 Group Health budget to $21.7 million.

Currently, there are approximately 2,864 enrollees, both active and retired employees, of which 1,374 are Town employees and 1,490 are School employees. This represents an increase of 237 enrollees, or 9%, since FY00. The graph to the right shows the increase in the number of enrollees since FY96, during which time enrollment has increased 15% (374 enrollees), the result of additional school employees -- the number of school enrollees has grown by approximately 270 -- and the growing number of retirees. This increase compounds the large rate increases, placing additional pressure on the Town's budget.

Of the 2,864 enrollees, 66% (1,882) are in Blue Cross plans and 34% (982) are in Medicare Supplement plans (Blue Seniors and Medex). The composition of enrollees in terms of active employees versus retirees is 54% active (1,537) and 46% retiree (1,327).



POST-RETIREMENT BENEFITS TRUST FUND

At the Town's request, the Legislature enacted Chapter 472 of the Acts of 1998, a Home Rule petition that established a Post-Retirement Benefits Trust Fund to be used to offset or defray future costs of retiree healthcare. Appropriations into and out of this fund require Town Meeting approval. The primary objective of this fund is to begin to accumulate funds to meet the actuarially determined past service unfunded accrued healthcare liability of the Town. Retiree healthcare benefits have become a growing concern to both public- and private-sector employers. The aging of the workforce, combined with escalating healthcare costs, raises serious concerns about how these benefits will be financed. For Brookline, close to 50% of all enrollees are retirees, and that figure will grow over the next few years as the Baby Boomers retire.

The Town has undertaken great efforts to recognize and begin to fund this liability. In fact, Brookline is one of the few communities in the state, if not the country, that has actually begun to fund it. The Fiscal Policy Review Committee (FPRC), a blue-ribbon citizen commission that was charged with reviewing the Town's reserve and capital funding policies in CY03-CY04, recommended that appropriations into this fund be deferred. That recommendation was made based on the following:

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

The FPRC recognized the looming major financial burden of retiree group health, but could not justify setting aside resources for such a long-term, outlying obligation in the face of immediate pressures on the operating and capital budgets. The FPRC recommended that funding of the liability should continue only when governments across the country are required to establish a funding schedule for this purpose. When that does occur, Brookline will have an important head start because of its prior funding, which has resulted in a fund balance of $4.1 million.

GROUP LIFE INSURANCE

The Town provides a group life insurance program available for all employees and retirees. All employees, both active and retired, who choose to enroll are insured at $5,000. There are currently 1,445 active employees and 870 retirees enrolled in the program. The Town has a 30-month contract with Aetna Life Insurance Company that expires at the end of June, 2009. The budget for FY08 reflects the Town's cost of $66.15 per employee. Therefore, a total of $161,000 is required, an increase of $4,000 (2.5%).

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 total cost is estimated to be $16,000.

WORKERS' COMPENSATION

The Town provides workers' compensation on a self-insured basis with a stop loss policy of $750,000 per accident. Employees injured on the job receive 60% of their pay tax-free plus 100% of associated medical bills. Accumulated sick leave may be used to make up the difference between this compensation and normal full pay. The FY08 requested budget is increased by $100,000 (6.9%) to $1,550,000, of which $250,000 is an infusion from Free Cash and $1.3 million is funded by the tax levy. The increase is due primarily to medical expenses and payroll, the two largest components of the Worker's Compensation budget. The $250,000 infusion from Free Cash is required to improve the Trust Fund's year-end fund balance, which has dropped from $865,000 in FY00 to $174,000 in FY06. Approximately $300,000 of the requested budget is for retired employees whose compensation is continued by law but, in almost all cases, is offset by a reduction in their pension. The balance provides for active employees, most of whom are in the Department of Public Works and the School Department.

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 rather than from a line-item in those departments' budgets. The Town filed the Home Rule petition when it became apparent that the existing structure was insufficient to meet Police and Fire IOD medical requirements. In addition, 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 FY08 request of $200,000 is an increase of $45,000 (29%).

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 $575 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 FY06 data, approximately 37% of the claims and associated costs are for former Town employees, with the remaining 63% for former employees of the Public Schools. The FY08 budget is increased $41,000 (32.8%) to $166,000.

PUBLIC SAFETY MEDICAL DISABILITY

Chapter 41, Section 100B requires the Town to continue to pay for related medical payments and associated expenses for retired public safety employees. The FY08 appropriation is level-funded at $30,000.

MEDICARE PAYROLL TAX

As a result of federal legislation, all local government employees hired after March 1, 1987, are required to be covered under the Medicare program. The Town is responsible for a payroll tax of 1.45% on all these employees. As more and more positions turnover, or are added, this tax will increase. It also increases with wages as it is based upon a percentage of wages. The FY08 requested amount is $1.205 million, an increase of $90,000 (8.1%) from the amount budgeted in FY07.

LONG-TERM DEBT

In accordance with the Board of Selectmen's Capital Improvements Program (CIP) financing policies, approximately 4.5%-5.5% of the Town's net operating revenues are allocated to service the debt of the CIP. (The policies, which can be found in the Appendix of this Financial Plan, require that a total of 5.5% of the prior year's net revenue be dedicated to the CIP, with 4.25% targeted for debt and 1.25% targeted for pay-as-you-go.) The Board's policies were designed to boost the commitment to the CIP in an effort to address the backlog of much needed capital projects. In the last 10 years, close to $80 million in bond authorizations have been voted by Town Meeting. Over this same period, outstanding debt has gone from approximately $85 million to $97 million. For this same time period, annual debt service has gone from $8 million to $14.4 million. For FY08, long-term debt service is projected to total $13,892,910, a decrease of $333,311 (2.3%) from FY07. Of the decrease, $217,725 comes from debt supported by the General Fund while $115,586 comes from debt supported by Enterprise Fund Receipts. Please see Section VI of this Financial Plan for a detailed description of the CIP, debt, and debt service.

BOND ANTICIPATION NOTES

Bond Anticipation Notes (BANs) are temporary borrowings made by the Treasurer in anticipation of a long-term bond issue. If funds for a project are needed quickly, or only a portion of the funds are needed right away, or if a majority of the funds will be reimbursed by another governmental agency, the Treasurer will issue BANs. Also, for large school projects approved for SBA funding, communities are allowed to issue BANs for up to seven years since SBA funding usually takes five to seven years to commence. This allows for the timing of principal repayment obligations to commence when state reimbursement commence. BAN interest costs for FY08 are projected at $100,000, a decrease of $10,400 (9.4%).

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 FY08 at $60,000.

PROGRAM COSTS

CLASS OF EXPENDITURE	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY08 vs. FY07 $ CHANGE	FY08 vs. FY07 % CHANGE
Long-Term Debt - Principal	9,218,951	9,613,087	9,430,187	**(182,900)**	**-1.9%**
General Fund	*7,264,113*	*7,423,821*	*7,300,994*	***(122,827)***	***-1.7%***
Enterprise Funds	*1,954,839*	*2,189,266*	*2,129,193*	***(60,073)***	***-2.7%***
Long-Term Debt - Interest	4,299,950	4,613,134	4,462,723	**(150,411)**	**-3.3%**
General Fund	*3,684,934*	*3,870,008*	*3,775,111*	***(94,897)***	***-2.5%***
Enterprise Funds	*615,016*	*743,126*	*687,612*	***(55,514)***	***-7.5%***
Total Long-Term Debt	13,518,901	14,226,221	13,892,910	**(333,311)**	**-2.3%**
General Fund	*10,949,047*	*11,293,829*	*11,076,105*	***(217,725)***	***-1.9%***
Enterprise Funds	*2,569,855*	*2,932,392*	*2,816,806*	***(115,586)***	***-3.9%***
Bond Anticipation Notes	197,024	110,400	100,000	**(10,400)**	**-9.4%**
Abatement Interest and Refunds	115,541	60,000	60,000	**0**	**0.0%**
TOTAL EXPENDITURE	13,831,466	14,396,621	14,052,910	**(343,711)**	**-2.4%**

OUT OF STATE TRAVEL
This budget covers the costs of out of state conferences, workshops, and training seminars for department heads. This minimal level of funding of $3,000 allows for only one or two conferences and a few technical workshops.

PRINTING OF WARRANTS AND REPORTS
This budget is for the costs associated with advertising and printing Town Meeting warrants, for the printing and/or production costs of the Town's Annual Report, and the Annual Financial Plan. The budget has been level-funded at $20,000 for FY08.

MMA DUES
The Massachusetts Municipal Association is an umbrella organization representing various municipal organizations. One of its most important functions is to serve as a lobbyist on behalf of member cities and towns. The dues for FY08 are estimated to be $11,251, a decrease of $182 (1.6%).

GENERAL INSURANCE
The Town has several insurance coverages including property, boiler, auto, equipment, landlord liability, and fidelity bonds. Property insurance accounts for over one-half of all the general insurance costs. The total amount requested for FY08 is level funded at $276,175.

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 FY08 is budgeted at $94,500, while the remaining $44,487 is for outside professional consulting services that may be necessary to review organizational management issues and management training costs. Both of these are level-funded.

CONTINGENCY FUND
This small contingency fund, which is administered by the Selectmen and Town Administrator, is generally used to fund smaller, non-budgeted items and smaller, unforeseen items more appropriately handled from a contingency fund rather than through a reserve fund transfer. It is level-funded at $15,000.

PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY08 vs. FY07 $ CHANGE	FY08 vs. FY07 % CHANGE
Out of State Travel	1,192	3,000	3,000	0	0.0%
Printing Warrants and Reports	16,008	20,000	20,000	0	0.0%
Mass. Municipal Association Dues	10,744	11,433	11,251	(182)	-1.6%
General Insurance	250,820	276,175	276,175	0	0.0%
Audit and Professional Services	136,582	138,987	138,987	0	0.0%
Contingency Fund	16,233	15,000	15,000	0	0.0%
Liability/Catastrophe Fund *	406,616	225,039	254,629	29,590	13.1%
Affordable Housing Trust Fund *	0	0	0	0	0.0%
Stabilization Fund *	39,004	22,248	0	(22,248)	-100.0%
Reserve Fund **	843,474	1,593,755	1,675,113	81,358	5.1%
Property Tax Supported (0.75%)	n/a	1,195,316	1,256,335	61,019	5.1%
Free Cash Supported (0.25%)	n/a	398,439	418,778	20,340	5.1%
TOTAL EXPENDITURE	1,720,673	2,305,636	2,394,155	88,518	3.8%

* Amounts transferred to the fund.
** For the FY06 Actual, the figure shown represents the actual amount spent from the Reserve Fund.

LIABILITY/CATASTROPHE FUND

This reserve was established by Town Meeting in 1997 via Home Rule legislation that was eventually signed into law on April 3, 1998. The purpose of the Fund is to allow the Town to set aside reserves, pay settlements and judgments, and protect the community from the negative financial impact of catastrophic loss or legal claims. Per the Town's Reserve Fund policies, the required level for this fund is an amount equivalent to 1% of the prior year's net revenue. The amount required to achieve the recommended funding level for FY08 is $254,629, an increase of $29,590 (13.1%). All of the funding comes from Free Cash, per the Town's Free Cash and Reserve Fund policies.

AFFORDABLE HOUSING TRUST FUND

This fund was established as part of the Town's effort to increase the amount of affordable housing in the Town. In FY02, the Town was able to make its first appropriation from General Fund revenues, in the amount of $1 million, into the Fund. This was accomplished due to having an extremely large Free Cash certification of $12.4 million. In order to establish a clear policy regarding how Free Cash relates to the Trust Fund, an allocation formula was adopted. The policy states that if Free Cash exceeds $6 million, 5% of Free Cash is allocated to the Trust Fund; if Free Cash exceeds $7.5M, 7.5% of Free Cash is allocated to the Trust Fund; and if Free Cash exceeds $10 million, 10% of Free Cash is allocated to the Trust Fund. Based on this policy, $0 is recommended for appropriation into the Affordable Housing Trust Fund in FY08, as Free Cash was certified at $3.8 million.

STABILIZATION FUND

A "Capital Stabilization Fund" was established upon the 1997 recommendation of the CIP Policy Review Committee, a study group appointed by the Board of Selectmen to review CIP Financing policies and practices. In 2004, the Fiscal Policy Review Committee (FPRC) recommended that the Stabilization Fund be expanded and made accessible for both operating and capital needs when revenue conditions decline to specified levels. To accommodate the recommended expansion of the Fund's purpose from solely capital to both the capital and operating budgets, the FPRC also recommended changing the funding target from 1% of the replacement value of buildings to 3% of prior year net revenue. No additional funding is required in FY08 to meet the funding target, as interest earned on the fund will keep the fund at its recommended 3% level ($4.9 million).

RESERVE FUND

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

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

The requested amount of $1,675,113, which represents an increase of $81,358 (5.1%), meets the requirements of the Reserve Fund policies that were reviewed by the Fiscal Policy Review Committee (FPRC) in 2004 and can be found in the Appendix of this Financial Plan. Of the increase, $61,019 comes from the Operating Budget and $20,340 comes from Free Cash.

TOWN OF BROOKLINE FY2008 Program Budget	NON-APPROPRIATED EXPENSES

This category consists of mandated expenditures and assessments that are automatically added to the tax rate without appropriation. Overall, Non-Appropriated expenses are expected to total $7,123,786, an increase of $300,063 (4.4%) for FY08. The total projected State and County Assessments of $5,481,921, an increase of $252,228 (4.8%), includes $4,478,658 for the MBTA and $589,801 for Norfolk County. The remaining Non-Appropriated expenses include Education Offsets, Tax Titles/ Court Judgments/ Deficits, and the Tax Levy Overlay. Those items increase $47,835 (3%).

CLASS OF EXPENDITURE	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008	FY08 vs FY07	
				$ CHANGE	% CHANGE
State and County Assessments					
County	572,204	586,509	589,801	**3,292**	**0.6%**
Retired Employee Health Insurance	0	0	2,812	**2,812**	-
Air Pollution District	20,794	21,273	21,226	**(47)**	**-0.2%**
MAPC	15,428	15,790	16,096	**306**	**1.9%**
Special Education	49,404	54,097	68,078	**13,981**	**25.8%**
Registry Parking Surcharges	192,720	192,720	305,280	**112,560**	**58.4%**
MBTA	4,233,927	4,359,334	4,478,658	**119,324**	**2.7%**
SUB-TOTAL - STATE AND COUNTY ASSESSMENTS	5,084,477	5,229,723	5,481,951	**252,228**	**4.8%**
Education Offsets	1,280,287	117,738	116,835	**(903)**	**-0.8%**
Racial Equality	1,164,886	0	0	**0**	-
School Lunch	21,742	19,993	22,427	**2,434**	**12.2%**
Libraries	93,659	97,745	94,408	**(3,337)**	**-3.4%**
Tax Levy Overlay	1,490,442	1,451,262	1,500,000	**48,738**	**3.4%**
Tax Titles/ Court Judgments/ Deficits	7,403	25,000	25,000	**0**	**0.0%**
SUB-TOTAL - MISC. NON-APPROPRIATED	2,778,132	1,594,000	1,641,835	**47,835**	**3.0%**
TOTAL NON-APPROPRIATED	**7,862,609**	**6,823,723**	**7,123,786**	**300,063**	**4.4%**

COUNTY TAX

General Laws Chapter 35, Section 31, provides that the cost of county government shall be apportioned among the cities and towns within each County according to the equalized valuation (EQV) of each city and town in relation to the total EQV of all cities and towns in the County. EQV's are updated by the State every two years and were updated by the State in CY2005. Under the present EQV's, Brookline pays more than 12% of the Norfolk County assessment. While the overall county assessment is limited to a 2 1/2% increase under Proposition 2 1/2, individual communities' assessments are not. The Town's FY08 assessment will increase $3,292 (0.6%) to a total of $589,801.

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 FY08 are estimated at $2,812.

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 FY08 are estimated at $21,226, a decrease of $47 (0.2%).

METROPOLITAN AREA PLANNING COUNCIL

The basic purpose of the Council is to coordinate and assist communities in their planning efforts, particularly for those activities or projects that may have a regional impact. The total assessment is apportioned among communities based on the community's share of the total district population. The assessment is expected to increase $306 (1.9%) for FY08, resulting in a projected cost of $16,096.

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 FY07 assessment was $54,097 and, based on the Preliminary Cheery Sheets, is expected to increase $13,981 (25.8%) for FY08, resulting in a projected cost of $68,078.

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 FY08 surcharge assessment is estimated at $305,280, an amount that represents an increase of $112,560 (58.4%).

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 will be lowered over the six-year period. This is governed by General Laws, Chapter 161A. Beginning in FY07, total assessments cannot increase by more than 2 1/2% annually.

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 FY07 total assessment for all communities was $139.4 million, with the Town's assessment at $4,359,334. The assessment is expected to increase 2.7% in FY08 to $4,478,658, an increase of $119,324.

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 ($22,427) and Libraries ($94,408). A more detailed explanation of these items can be found in the financing section (Section III) under State Aid.

The METCO program is no longer a Cherry Sheet item. In FY07, the Division of Local Services (DLS), in consultation with the Department of Education (DOE), removed METCO from the Cherry Sheet, as they viewed it as a grant that has no impact on the local tax rate setting process. Chapter 76, Section 12A, provides financial assistance to communities that educate children who reside in other towns where racial imbalance exists. Each school system must submit a plan to the Board of Education that shall include an estimate of the costs associated with its implementation. If the plan is approved by the Board of Education, it enters into an agreement for reimbursement with the school system.

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 FY08 is $1.5 million, or approximately 1% of the total property tax levy, an increase of $48,738 (3.4%).

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 FY08 are projected to level-funded at $25,000.

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CAPITAL IMPROVEMENTS PROGRAM

The preparation of the annual Capital Improvements Program (CIP) is mandated by state statute. Massachusetts General Law (MGL) Chapter 41 provides that the Planning Board shall prepare and submit annually a CIP for the Town. Chapter 270 of the Acts of 1985 (special legislation known as the "Town Administrator Act") directs the Town Administrator to prepare and recommend an annual financial plan that includes a CIP. The Deputy Town Administrator and the Director of Planning and Community Development co-chair a working committee of department heads that reviews and evaluates all project requests. A number of these requests arise from public input received by Boards and Commissions. See page VI-3 for a detailed description of the CIP process.

With the notable exception of deviating from the policy of dedicating an amount equivalent to 5.5% of the prior year net revenue for FY08*, the recommendations contained herein are in compliance with the Board of Selectmen's CIP Policies. These policies define what a capital improvement project is, how projects are evaluated and prioritized, and how the CIP is financed. The complete text of these policies can be found in the Appendix of this Financial Plan. It is important that a governmental body comply with its policies, as it makes little, if any, sense to adopt policies only not to follow them. In that regard, the table below, which is based on the Proposed CIP, presents the indicators that are to be monitored per the Debt Management Policies portion of the CIP Financing Polices, along with other standard debt measurement variables. There are numerous summary tables and graphs in the pages that follow.

(* As detailed in the Town Administrator's Budget Message, part of the plan to balance the FY08 budget is to reduce the 5.5% funding level to 5.25% for FY08, freeing-up $420,000 for the Operating Budget. Those funds are used to reduce the level of cuts in the Operating Budget.)

MEASUREMENT OF CIP FINANCING POLICIES

	VARIABLE	FY07	FY08	FY09	FY10	FY11	FY12	FY13
	Legal Limit for Out. Debt = 5% of Equalized Valuation (EQV)							
	EQV for 1/1/04 = $12.676 billion. Assume 2.5% annual growth. (In millions)	$14,785	$15,154.2	$15,533.0	$15,921.4	$16,319.4	$16,727.4	$17,145.6
	Outstanding Debt as a % of EQV	0.7%	0.7%	0.7%	0.7%	0.6%	0.6%	0.7%
	Total Outstanding Debt (in millions)	$97.3	$101.3	$106.0	$111.5	$102.0	$95.4	$112.0
	General Fund Outstanding Debt (in millions)	$80.1	$83.8	$88.7	$95.8	$86.5	$82.0	$100.6
	Total Debt Service (in millions)	$14.2	$14.0	$15.4	$15.8	$17.0	$16.2	$16.0
	General Fund Debt Service (in millions)	$11.5	$11.2	$12.5	$12.9	$14.1	$13.4	$13.3
	Total Debt Service Per Capita	$255	$246	$274	$281	$303	$289	$285
	General Fund Debt Service Per Capita	$202	$195	$222	$229	$251	$238	$237
A.	Total Outstanding Debt Per Capita as a % of Per Capita Income	2.9%	3.0%	3.0%	3.1%	2.8%	2.5%	2.9%
	General Fund Outstanding Debt Per Capita as a % of Per Capita Income	2.4%	2.5%	2.5%	2.7%	2.4%	2.2%	2.6%
B.	Total Outstanding Debt Per Capita	$1,751	$1,822	$1,907	$2,007	$1,835	$1,716	$2,014
	General Fund Outstanding Debt Per Capita	$1,441	$1,507	$1,595	$1,724	$1,556	$1,475	$1,810
C.	Total Outstanding Debt as a %age of Assessed Value (AV)	0.7%	0.7%	0.7%	0.7%	0.6%	0.6%	0.7%
	General Fund Outstanding Debt as a %age of Assessed Value (AV)	0.6%	0.6%	0.6%	0.6%	0.5%	0.5%	0.6%
D.	Total Debt Maturing Within 10 Years	80%	80%	85%	83%	84%	86%	79%
	General Fund Debt Maturing Within 10 Years	77%	78%	84%	81%	83%	85%	77%
E.	CIP Financing as a %age of Prior Year's Net Revenue	5.50%	5.25%	5.50%	5.50%	5.50%	5.50%	5.50%
	Debt-Financed CIP as a %age of Prior Year's Net Revenue	4.34%	4.05%	4.65%	4.74%	5.29%	4.83%	4.67%
	Revenue-Financed CIP as a %age of Prior Year's Net Revenue	1.16%	1.20%	0.85%	0.76%	0.21%	0.67%	0.83%

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 $2,319 (for FY08).
C. Total Outstanding Debt = shall not exceed 2.5% of Assessed Value (AV).
D. Bond Maturities = 60% of General Fund principal shall mature within 10 years.
E. CIP Financing = 5.5% of Prior Year's Net Revenue, with a goal of 4.25% from Debt-Financed and 1.25% from Revenue-Financed.

INTRODUCTION

The foundation of the Town's CIP is the policy that states an amount equivalent to 5.5% of the prior year's net revenue be dedicated to the CIP. (As previously noted, the complete text of these policies can be found in the Appendix of this Financial Plan.) This key policy places both a floor and a ceiling on the amount of debt supported by the tax levy that can be authorized, thereby limiting the impact on the Operating Budget. The goal is to have the 5.5% consist of both a debt-financed component and a revenue (or pay-as-you-go) component. As stated in the CIP polices, the goal is to have the 5.5% be split into 4.25% for debt-financed CIP and 1.25% for pay-as-you-go CIP. (It should be noted again that in an effort to minimize cuts to the Operating Budget, the Town Administrator has recommended dedicating 5.25% instead of 5.5%, thereby shifting $420,000 to the Operating Budget.)

In addition to the 5.5%, there is a Free Cash policy, also shown in its entirety in the Appendix of this Financial Plan, that dedicates this revenue source to the CIP, after funding various strategic reserves. In summary, the Free Cash Policy states that after being used to help fund a 1% operating budget reserve (25% of the Reserve Fund is funded with Free Cash) and bring up the Town's Stabilization Fund and the Catastrophe and Liability Fund to their respective funding levels, the balance of Free Cash is dedicated to the CIP.* This important funding source allows for the expansion of the pay-as-you-go component of the CIP. Without Free Cash, the Town would be unable to fund many of the projects being recommended.

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

The table below details how the 5.5% policy and the Free Cash policy work and how much funding is made available for the CIP, exclusive of enterprise fund supported debt and projects funded from non-Town sources (e.g., grants).

* It should be noted that the Free Cash policy also calls for a.) supporting the Affordable Housing Trust Fund when Free Cash exceeds $6 million and b.) supporting other trust funds related to fringe benefits and unfunded liabilities related to employee benefits, if necessary.

	2008	2009	2010	2011	2012	2013
Total Gen Fund Rev	186,556,628	190,955,354	196,724,253	202,596,943	208,496,090	214,500,644
LESS:						
Non Appropriations	7,123,786	7,290,658	7,461,702	7,637,021	7,816,724	8,000,920
Net Debt Exclusions	1,568,947	1,542,140	1,516,517	1,486,729	1,381,510	1,318,486
Free Cash	3,814,792	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000
Stabilization Fund	0	0	0	0	0	0
Overlay Surplus	850,000	0	0	0	0	0
Capital Project Surplus	169,155	0	0	0	0	0
Net Revenue	173,029,948	178,372,557	183,996,035	189,723,192	195,547,855	201,431,238
Prior Year Net Revenue	167,511,304	173,029,948	178,372,557	183,996,035	189,723,192	195,547,855
Dedicated to CIP (excl. of Free Cash)	8,793,815	9,516,647	9,810,491	10,119,782	10,434,776	10,755,132
Dedicated to CIP as a % of Prior Yr Net Rev	5.25%	5.50%	5.50%	5.50%	5.50%	5.50%
Net Debt Financed [1]	6,776,355	8,052,426	8,468,529	9,745,814	9,172,540	9,134,608
Net Debt Financed as a % of Prior Yr Net Rev	4.05%	4.65%	4.75%	5.30%	4.83%	4.67%
Revenue Financed	2,017,460	1,464,221	1,341,961	373,968	1,262,236	1,620,524
Revenue Financed as a % of Prior Yr Net Rev	1.20%	0.85%	0.75%	0.20%	0.67%	0.83%
Free Cash for CIP	2,891,385	3,088,160	3,131,266	3,161,760	3,199,597	3,187,388
TOTAL AVAILABLE FOR GEN. FUND-SUPPORTED CIP	**11,685,200**	**12,604,807**	**12,941,757**	**13,281,542**	**13,634,372**	**13,942,520**

[1] As defined in the CIP Policies, "Net Debt" is total debt service exclusive of debt service related to projects funded via a Debt Exclusion and debt service funded by enterprise fund revenues.

BROOKLINE'S CIP PROCESS

The preparation of the annual CIP is mandated by statute: MGL Chapter 41 provides that the Planning Board shall prepare and submit annually a CIP for the Town. Chapter 270 of the Acts of 1985 (special legislation known as the "Town Administrator Act") directs the Town Administrator to prepare and recommend an annual financial plan 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.

The Planning Board and the Capital Sub-Committee of the Advisory Committee then hold separate hearings at which all projects included in the Preliminary CIP are reviewed. All comments, recommendations, and suggestions from the public hearings, the Board of Selectmen, the Planning Board, and the Capital Sub-Committee of the Advisory Committee are taken into consideration and factored into the formal CIP proposed as part of this Financial Plan. After publication, the full Advisory Committee holds public hearings on the CIP and makes its recommendations. The Planning Board's final recommendations are published in an annual CIP booklet that is prepared and distributed prior to the Annual Town Meeting. Town Meeting then takes action on the projects included in the first year of the CIP as part of its budget vote. (This process is also shown in the chart included in the Appendix.)

PROPOSED FY08 - FY13 CIP

The recommended FY08 - FY13 CIP calls for an investment of $146.5 million, for an average of approximately $24.6 million per year. This continues the Town's commitment to prevent the decline of its infrastructure. Over the last 10 years (FY98 - FY07), the Town has authorized expenditures of more than $174 million, for an average of $17.4 million per year. These efforts, which have been supported by the Board of Selectmen, the Advisory Committee, Town Meeting, and, ultimately, the taxpayers of Brookline, have gone a long way toward addressing the backlog of capital projects and have dramatically improved the Town's physical assets and landscape.

The most significant challenge in the preparation of this CIP is complying with the Town's CIP Financing Policies while funding major facility rehab projects in a difficult bid environment, coupled with the uncertainty surrounding School Building Assistance (SBA) funding by the State. Further complicating this challenge is the need to fund new requests, such as modular classrooms to help address the increase in Kindergarten enrollment. Lastly, Free Cash available for FY08 will be less than the amount planned for FY08 in the FY07 – FY12 CIP. The level of Free Cash has also been reduced in each of the "out-years". These factors have placed such a burden on the CIP that some projects included in last year's CIP had to be reduced (e.g., traffic calming, technology applications), delayed (e.g., Warren Field / Playground), or cancelled (e.g., tree/shrub management, small green open spaces). In addition, a number of new projects requested by departments for the out-years could not be included in this CIP.

A final complicating factor in the preparation of the CIP is the recommendation to cut the funding level from 5.5% of prior year net revenue to 5.25% for FY08, a move designed to help reduce cuts in the Operating Budget. As detailed in the Town Administrator's Budget Message, which can be found in Section I of this Financial Plan, the cutback in CIP funding is part of a multi-tiered approach to close a projected deficit that was estimated at $3 million when the Long Range Financial Plan (LRFP) was presented in December, 2006. The reduction to 5.25% required cutting $420,000 in FY08 from the Preliminary CIP presented to the Board of Selectmen in December. The approach taken was to push back a number of projects by one-year into FY09. That then required pushing projects originally slated for FY09 to FY10, pushing projects originally slated for FY10 to FY11, and so on.

In addition to the 5.25% financing (normally 5.5%), 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, 2006 was $3.8 million, providing the CIP with $2.9 million of additional pay-as-you-go capacity for FY08. Lower levels of Free Cash are estimated for the out-years of the CIP, due to a projected reduction in revenue surpluses and expenditure turnbacks. CDBG funds add $1.9 million over the six-year CIP, a level of funding that reflects the Town's plans to utilize the CDBG Section 108 Loan Program. This program allows the Town to take a loan of $1.5 million for the Village Square Project and pay it back with future CDBG funds.

State/Federal grants total $45.1 million over the six-year period, a level of funding that is greater than in years past, the result of the Devotion School project moving forward into the six-year CIP (FY13). Of this amount, $13.2 million represents the potential State share of the Runkle School Renovation Project and $27.65 million represents the potential State share of the Devotion School Renovation Project . If the School Building Authority (SBA) does not approve the Runkle School for funding, then the total project will be $13.2 million, not a $26.4 million project. Similarly, if the SBA does not approve the Devotion School for funding, then the total project will be $27.65 million, not a $55.3 million project. The other significant funding component of the CIP is "Other" funds, the largest piece being an expected $3.25 million from the sale of the Town-owned Fisher Hill Reservoir that would be used to fund the construction of a playing field on the State-owned site across the street.

Some of the major projects being proposed include:

- Devotion School - $27.65 million of Town funding plus the possibility of $27.65 million of State funding in FY10-FY13 for feasibility, design, and construction.
- Town Hall - $15.95 million in FY08.
- Runkle School - $13.2 million of Town funding plus the possibility of $13.2 million of State funding in FY09-FY10 for design and construction.
- Newton St. Landfill - $3.8 million in FY10 to complete the closure of the rear landfill.
- Fisher Hill Reservoir Re-Use - $4.6 million in FY08-FY09, of which $3.25 million comes from outside funding.
- High School projects - $4 million in FY09 for roof, pointing, floors, and the Tappan St. Gym windows.
- Village Square - $2 million in FY09, funded primarily with outside funding (i.e., CDBG and state/federal grants).
- Baldwin School - $2 million in FY13 for HVAC, electrical, elevator, windows, and ADA.
- UAB - $1.4 million in FY11-FY12 for roof, chimney pointing, and gutters / downspouts.
- Parking Meters - $1.3 million in FY10.

Continued major investments include:

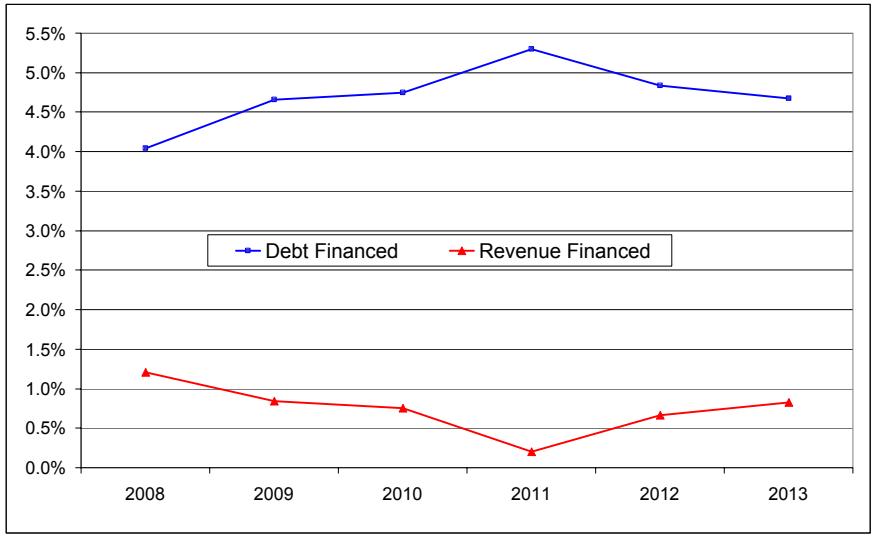
- Parks and Open Space Projects - $16.3 million for a number of projects, including the Fisher Hill Reservoir project. Other parks / playgrounds included are Billy Ward, Brookline Ave., Clark, Corey Hill, Juniper St., Soule, Waldstein, Warren, and Winthrop Square / Minot Rose Garden.
- Street and Sidewalk Rehab - $11 million, with $3.4 million supported by state grants.
- Information Technology - $1.35 million.
- General School and Town Buildings - $1.2 million for ADA, security, and roofs.
- RFID Conversion Project in the Libraries - $617,000.
- Police Officer and Firefighter Equipment / Apparatus - $1.1 million for bullet proof vests, the replacement of Firefighter Turnout Gear, a new front-line Fire Dept. engine, and Fire Dept. apparatus rehab.

The table on the next page details the funding source for each year of the Proposed CIP. As it shows, $69.8 million, or 47%, of the funding comes from General Fund bonds while $45.1 million, or 31%, comes from state/federal grants.

GRAND TOTAL BY SOURCE (in thousands)

	FY08	FY09	FY10	FY11	FY12	FY13	TOTAL	% OF TOTAL
Property Tax	2,017.5	1,437.1	1,312.0	386.3	1,282.8	882.8	**7,318.5**	**5.0%**
Free Cash	2,891.4	2,870.9	2,819.2	2,968.7	3,003.7	3,042.2	**17,596.1**	**11.9%**
Overlay Reserve Surplus	850.0	0.0	0.0	0.0	0.0	0.0	**850.0**	**0.6%**
General Fund Bond	15,150.0	5,200.0	17,100.0	0.0	4,575.0	27,780.0	**69,805.0**	**47.3%**
State / Federal Grants	818.8	1,768.8	13,318.8	568.8	3,068.8	25,568.8	**45,112.7**	**30.6%**
Utility Bond	250.0	0.0	500.0	0.0	0.0	0.0	**750.0**	**0.5%**
CDBG	400.0	1,500.0	0.0	0.0	0.0	0.0	**1,900.0**	**1.3%**
Other	115.0	3,750.0	0.0	0.0	0.0	0.0	**3,865.0**	**2.6%**
Re-Appropriation of Funds	169.2	177.0	0.0	0.0	0.0	0.0	**346.1**	**0.2%**
TOTAL	**22,661.8**	**16,703.7**	**35,050.0**	**3,923.8**	**11,930.3**	**57,273.8**	**147,543.4**	**100.0%**

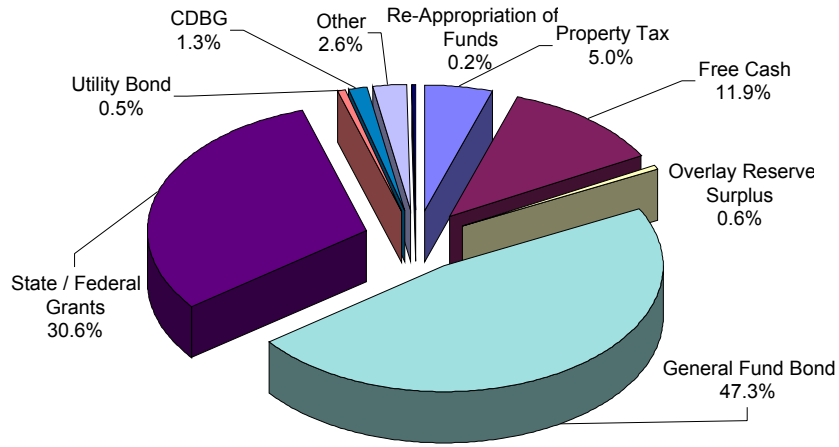
Given the reliance on $69.8 million of bonds supported by the General Fund, there is an impact on the Town's operating budget. However, because the CIP complies with the Town's CIP Financing Policies, the impact on the debt service budget is offset by a decrease in the tax-financed component. As the portion of the 5.5% that is utilized for borrowing increases or decreases, the portion supported by the tax-financed monies moves in the opposite direction. The graph to the right shows how the 5.5% is apportioned between debt-financed and pay-as-you-go for each of the six years of the proposed CIP.



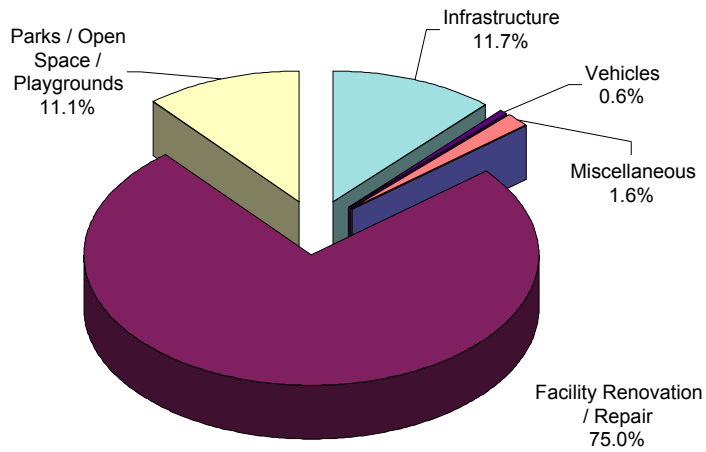
As the graph shows, the debt service associated with the projects included in the CIP results in an increase in FY09 of the portion being funded through debt, due to debt for the Town Hall, Landfill Closure, Fisher Hill Reservoir, and Muddy River projects coming on line ($1.9 million total in debt service). Another large increase is realized in FY11, when the Runkle School, Rear Landfill completion, and Parking Meters come on line ($1.9 million), causing the debt component to spike.

The three graphs on the following page summarize the FY08 - FY13 CIP by revenue source, by category (i.e., facility repair / renovation, infrastructure, parks/open spaces), and by allocation group (e.g., schools, engineering/highway). As shown in the left graph, 47% of the six-year CIP is funded from General Fund-supported bonds, 31% is funded by State / Federal Grants, and 17% is funded via property tax / free cash. The right graph breaks out the six-year CIP by category: 75% of the CIP goes toward facility renovations/repairs (e.g., Town Hall, Runkle School, Devotion School), 12% for infrastructure repairs (streets, sidewalks, water and sewer system), and 11% for Parks / Open Space / Playgrounds. The lower right graph breaks out the CIP by allocation group and shows that 63% is for Schools, 12% is for Engineering / Highway, 12% is for General Government, and 9% is for Parks / Playgrounds / Conservation /Open Space.

CIP FUNDING BY SOURCE - 6 YR. TOTAL



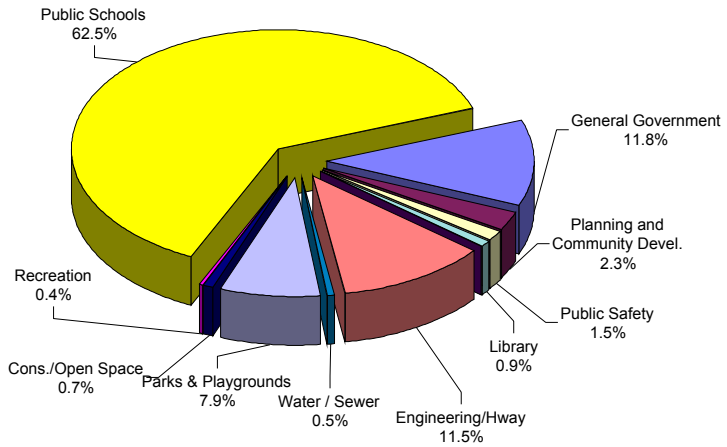
CIP BY CATEGORY - 6 YR. TOTAL



It is important to note that the recommendations contained in the CIP are based upon our best estimates of future revenues and future project costs. The amount of Free Cash available for the CIP can fluctuate drastically from year to year. Also, budget reductions at the federal and state levels could require significant cutbacks in the recommended program for future years. The CIP recommendations would have to be revisited should the actual amounts be less than anticipated and / or the project costs are greater than anticipated.

While it is important that we maintain our commitment to the CIP, it is equally important that we be committed to staying within our CIP financing policies. Despite the large levels of expenditures for the CIP, there will inevitably be pressure to accelerate and / or add projects. Given the Town's debt load, it is crucial that we maintain fiscal discipline in this process. The fundamentally sound policies approved by the Board of Selectmen, and recently reaffirmed by the Fiscal Policy Review Committee (FPRC), are only effective if followed. Continued challenges lie ahead. The FY08 - FY13 CIP is tightly balanced, but the fiscal prudence dictated by the CIP policies will help meet the challenge.

CIP BY ALLOCATION - 6 YR. TOTAL



DEBT & DEBT SERVICE

This portion of Section VI is dedicated to the role debt plays in the CIP and its relationship to the Operating Budget. For all entities, both public and private, debt financing is a primary method of financing large capital projects, as it enables these projects to be undertaken now with the costs spread out over a period of years. However, if used in an imprudent and /or poorly constructed manner, debt can have a disastrous impact on the Operating Budget 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 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) are utilized prior to the permanent issuance of bonds and are included as part of the Town's 5.5% funding policy. The Town's credit was most recently reviewed in April, 2006 by Moody's and the Town was able to maintain its Aaa rating. Among the reasons stated by Moody's for the Aaa rating were "implementation of comprehensive fiscal policies and its capable management team" and "Moody's expects Brookline's overall debt burden to remain affordable due to conservative debt policies, above-average rate of amortization (75.9% in 10 years), significant school construction assistance, and steady but manageable future borrowing plans."

Chapter 44, Section 10 limits the authorized indebtedness to 5% of the Town's equalized valuation (EQV). The Town's most recent EQV, approved by the State as of 1/1/2006, is $14.78 billion. Therefore, the Town's debt limit is $739 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 further be broken into "exempt debt" and "non-exempt debt". Exempt debt is paid for outside of the property tax levy limit of Proposition 2 1/2. Stated another way, it is paid for with taxes raised in addition to the property tax limit. In order to do have exempt debt, a Debt Exclusion Override is required, and that can only be approved by the local electorate. Non-Exempt debt, or "within-levy debt", must be raised and paid for within the property tax levy. In Brookline, two projects are funded with exempt debt: the High School Renovation ($43.8 million) and the New Lincoln School ($13 million).

Debt is issued on behalf of the Water and Sewer Enterprise Fund and the Golf Course Enterprise Fund. While it is paid for from the General Fund, both enterprise funds reimburse the General Fund 100% for those costs. As a result, the tax levy funds no enterprise fund debt. The table below breaks out outstanding debt by fund, with exempt and non-exempt debt of the General Fund separated, for each of the past six years. Looking at FY06, this shows that the Town's total outstanding debt was $104.5 million, of which $49.2 million (47.1%) was owed by either the State ($30 million) or enterprise funds ($19.2 million), leaving $55.3 million of outstanding debt.

OUTSTANDING DEBT

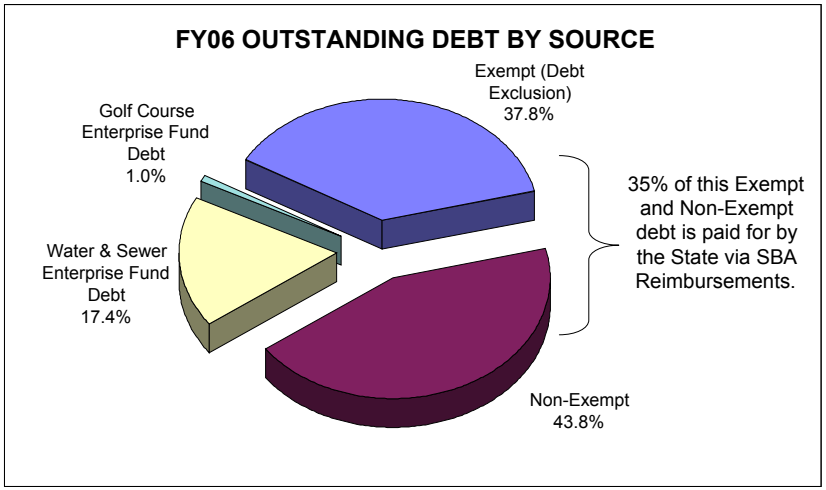
DESCRIPTION	FY01	FY02	FY03	FY04	FY05	FY06
Total General Fund Outstanding Debt (not incl Debt reimbursed by Enterprise Funds)	**76,860,001**	**75,071,000**	**81,814,000**	**81,517,732**	**85,508,601**	**85,262,645**
a.) Exempt (Debt Exclusion) [1]	50,265,000	48,280,000	46,383,507	44,155,268	41,859,857	39,492,216
b.) Non-Exempt	26,595,001	26,791,000	35,430,493	37,362,464	43,648,744	45,770,429
Minus State (SBA) Reimbursed Debt [2]	32,028,050	30,773,585	35,364,750	33,595,750	31,865,180	29,991,458
Net General Fund Outstanding Debt	44,831,951	44,297,415	46,449,250	47,921,982	53,643,421	55,271,187
Water & Sewer Enterprise Fund Outstanding Debt	19,609,554	19,972,036	18,046,518	17,536,416	15,573,545	18,233,854
Golf Course Enterprise Fund Outstanding Debt	590,000	1,395,000	1,480,000	1,326,287	1,167,202	1,012,262
Enterprise Fund Outstanding Debt	**20,199,554**	**21,367,036**	**19,526,518**	**18,862,703**	**16,740,747**	**19,246,116**
TOTAL Outstanding Debt	**97,059,555**	**96,438,036**	**101,340,518**	**100,380,435**	**102,249,348**	**104,508,761**

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

[2] The following school projects are being reimbursed by the State: Lincoln, Heath, High School, and Baker.

The graph to the right depicts the FY06 figures. As it shows, 44% of the Town's debt is covered within the levy while 38% is covered outside the levy via Debt Exclusion Overrides. The remaining 18% is covered by enterprise fund revenues. The graph also notes how the State covers 35% ($30 million) of the General Fund debt.

The projected level of outstanding debt based upon the Proposed CIP is shown in the table below. Lastly, there is a graph at the end of this Section VI that shows both a history and a projection of outstanding debt.



OUTSTANDING DEBT (PROJECTED)

DESCRIPTION	FY07	FY08	FY09	FY10	FY11	FY12	FY13
Total General Fund Outstanding Debt (not incl Debt reimbursed by Enterprise Funds)	80,107,818	83,792,933	88,685,273	95,842,080	86,481,731	81,975,142	100,595,660
a.) Exempt (Debt Exclusion) [1]	37,054,223	34,553,585	31,966,160	29,284,685	26,506,963	23,706,500	20,835,000
b.) Non-Exempt	43,053,595	49,239,348	56,719,114	66,557,395	59,974,768	58,268,642	79,760,660
Minus State (SBA) Reimbursed Debt [2]	28,077,028	26,128,742	24,129,458	22,078,758	19,972,597	17,855,615	15,695,300
Net General Fund Outstanding Debt	52,030,790	57,664,191	64,555,816	73,763,322	66,509,134	64,119,527	84,900,360
Water & Sewer Enterprise Fund Outstanding Debt	16,211,646	16,485,049	16,474,684	14,965,944	14,911,022	12,931,512	11,012,396
Golf Course Enterprise Fund Outstanding Debt	1,008,710	1,015,000	875,000	735,000	595,000	485,000	375,000
Enterprise Fund Outstanding Debt	**17,220,356**	**17,500,049**	**17,349,684**	**15,700,944**	**15,506,022**	**13,416,512**	**11,387,396**
TOTAL Outstanding Debt	**97,328,174**	**101,292,982**	**106,034,957**	**111,543,024**	**101,987,753**	**95,391,654**	**111,983,055**

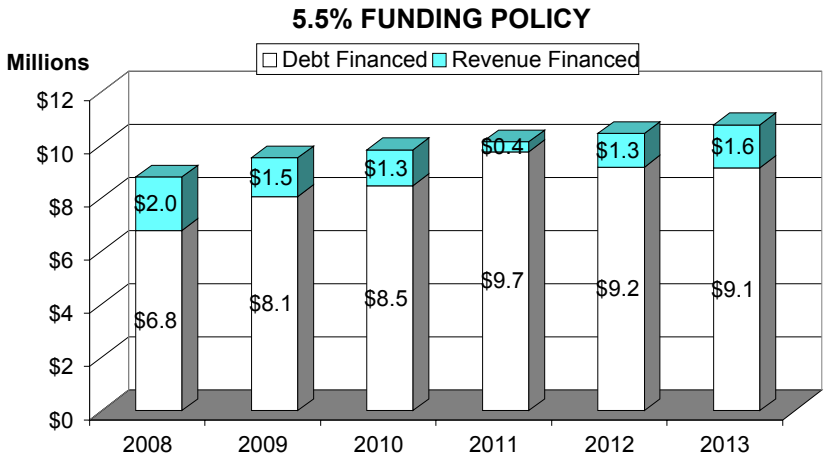
[1] The Lincoln School and High School projects were financed via a Debt Exclusion.

[2] The following school projects are being reimbursed by the State: Lincoln, Heath, High School, and Baker.

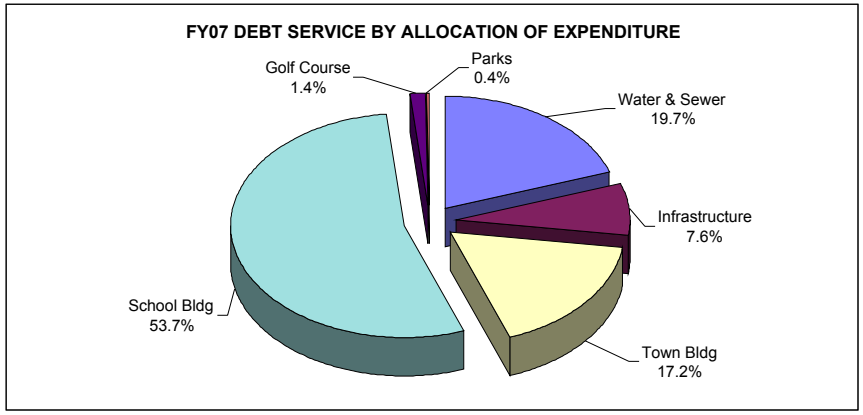
Once debt is incurred, an amount must be set aside annually to fund the principal and interest payments, known as Debt Service. As previously noted, if debt is used in an imprudent and / or poorly constructed manner, it can have a negative impact on the Operating Budget. This is because of debt service: 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 5.5% policy plus the other debt management variables that are to be measured -- the impact on the Operating Budget is both known and within an expected range.

The graph to the right illustrates how the Town's 5.5% policy works. (As previously stated, for FY08, the 5.5% is being reduced to 5.25% in order to help reduce cuts in the Operating Budget.) In each year, the amount available for the CIP is 5.5% of the prior year's net revenue. This amount represents the total impact on the Operating Budget. For FY08, $8.8 million is dedicated to the CIP ($6.8 million for net debt service and $2 million for pay-as-you-go), and, therefore, unavailable for the operating budget. (At the 5.5% funding level, there would be $9.2 million, with the pay-as-you-go figure at $2.4 million.) The graph also shows the balance between pay-as-you-go CIP and debt-financed CIP. As debt service increases, pay-as-you go capacity decreases and vice versa.



The graph below breakouts existing debt service by allocation of expenditure (e.g., school buildings, water and sewer, etc.). As it shows, more than one-half of all debt service is for school buildings.



As was previously mentioned, debt is issued on behalf of the Water and Sewer Enterprise Fund and the Golf Course Enterprise Fund. While it is paid for from the General Fund, both enterprise funds reimburse the General Fund 100% for those costs. As a result, the tax levy funds no enterprise fund debt service. The table on the following page breaks out debt service by fund, with exempt and non-exempt debt of the General Fund separated, for each of the past six years. Looking at FY06, it shows that the Town's total debt service was $13.7 million, of which $6 million was reimbursed by either the State ($3.4 million) or enterprise funds ($2.6 million), leaving $7.7 million of debt service.

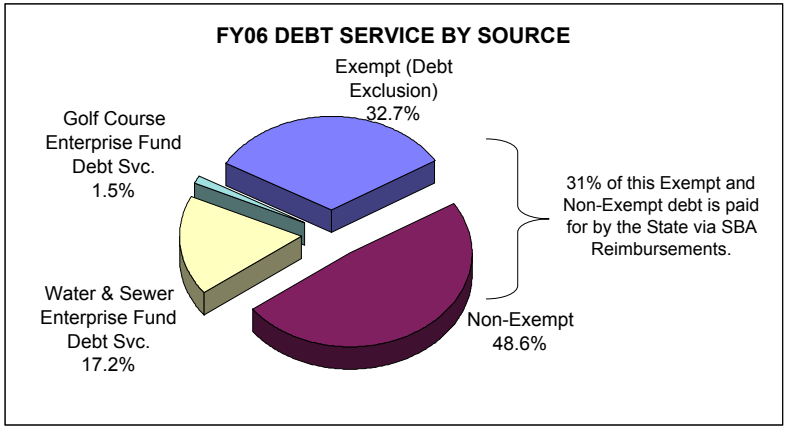
DEBT SERVICE

DESCRIPTION	FY01	FY02	FY03	FY04	FY05	FY06
Total General Fund Supported Debt Service (not incl Debt reimbursed by Enterprise Funds)	11,421,583	10,501,280	10,405,198	10,594,155	10,047,359	11,146,070
a.) Exempt (Debt Exclusion) [1]	4,698,448	4,668,390	4,575,673	4,536,146	4,507,187	4,479,537
b.) Non-Exempt	6,723,136	5,832,890	5,829,525	6,058,008	5,540,172	6,666,533
Minus State (SBA) Reimbursed Debt [2]	3,116,964	3,116,964	3,606,860	3,570,791	3,442,794	3,442,794
Net General Fund Debt Service	8,304,619	7,384,316	6,798,338	7,023,364	6,604,565	7,703,276
Water & Sewer Enterprise Fund Supported Debt Svc.	1,684,376	2,112,288	2,590,702	2,422,855	2,629,240	2,360,635
Golf Course Enterprise Fund Supported Debt Svc.	61,378	109,430	194,969	214,848	208,744	209,219
Enterprise Fund Debt Service	**1,745,754**	**2,221,718**	**2,785,671**	**2,637,703**	**2,837,984**	**2,569,855**
TOTAL Debt Service	**13,167,337**	**12,722,998**	**13,190,869**	**13,231,858**	**12,885,343**	**13,715,925**

[1] The Lincoln School and High School projects were financed via a Debt Exclusion.
[2] The following school projects are being reimbursed by the State: Lincoln, Heath, High School, and Baker.

The graph to the right depicts the FY06 figures. As it shows, 49% of the Town's debt service is covered within the levy while 33% is covered outside the levy via Debt Exclusion Overrides. The remaining 19% is covered by enterprise fund revenues. The graph also notes how the State reimburses 31%, or $3.4 million, of the General Fund debt service.

The projected level of debt service based upon the Proposed CIP is shown in the table below. Lastly, there is a graph at the end of this Section VI that graphs both a history and a projection of debt service.



DEBT SERVICE (PROJECTED)

DESCRIPTION	FY07	FY08	FY09	FY10	FY11	FY12	FY13
Total General Fund Supported Debt Service (not incl Debt reimbursed by Enterprise Funds)	11,461,600	11,236,105	12,485,368	12,875,849	14,123,347	13,444,853	13,343,897
a.) Exempt (Debt Exclusion) [1]	4,445,657	4,399,750	4,372,943	4,347,320	4,317,532	4,212,313	4,149,289
b.) Non-Exempt	7,015,943	6,836,355	8,112,426	8,528,529	9,805,814	9,232,540	9,194,608
Minus State (SBA) Reimbursed Debt [2]	3,442,794	3,442,794	3,442,794	3,442,794	3,442,794	3,442,794	3,442,794
Net General Fund Debt Service	8,018,806	7,793,311	9,042,574	9,433,055	10,680,553	10,002,059	9,901,103
Water & Sewer Enterprise Fund Supported Debt Svc.	2,732,455	2,622,276	2,692,221	2,719,915	2,710,055	2,652,989	2,508,055
Golf Course Enterprise Fund Supported Debt Svc.	202,566	194,530	192,943	187,052	172,408	136,635	132,013
Enterprise Fund Debt Service	**2,935,021**	**2,816,805**	**2,885,164**	**2,906,967**	**2,882,462**	**2,789,624**	**2,640,068**
TOTAL Debt Service	**14,396,621**	**14,052,910**	**15,370,532**	**15,782,816**	**17,005,809**	**16,234,477**	**15,983,965**

[1] The Lincoln School and High School projects were financed via a Debt Exclusion.
[2] The following school projects are being reimbursed by the State: Lincoln, Heath, High School, and Baker.

Great care has gone into the crafting of the Debt Management Plan for the FY08 - FY13 CIP. Due to three significant factors -- the difficult bid environment, the uncertainty surrounding School Building Assistance (SBA) funding by the State, and a FY08 Free Cash certification that was less than anticipated last year -- developing a debt management plan for this Proposed CIP that lives within the Town's CIP Financing Policies was challenging. An outcome of having a number of large projects requiring debt financing is that the pay-as-you-go component of the CIP is minimal in FY11. The debt management plan is detailed in the table below. As mentioned at the beginning of this Section VI, this debt management plan results in the Town complying with all of its CIP Financing Policies, with the notable exception of deviating from the policy of dedicating an amount equivalent to 5.5% of the prior year net revenue for FY08. That level is reduced to 5.25% for FY08.

Project	Yrs	Authorization	2008	2009	2010	2011	2012	2013	2014
Lawrence School/Longwood Playground - ($766K from previous authorization)	10	17,075,000	114,900	111,070	107,240	103,410	99,580	95,750	91,920
Swimming Pool (previously authorized)	10	1,600,000	240,000	232,000	224,000	216,000	208,000	200,000	192,000
Landfill / Transfer Station (previously authorized)	10	2,000,000		300,000	290,000	280,000	270,000	260,000	250,000
Muddy River (previously authorized)	10	745,000		109,888	106,349	102,810	99,271	95,733	92,194
Town Hall (seeking authorization)	20	13,800,000		1,330,000	1,300,750	1,267,750	1,234,750	1,201,750	1,168,750
Fisher Hill (seeking authorization)	10	1,350,000		199,125	192,713	186,300	179,888	173,475	167,063
HS Projects (seeking authorization)	10	4,000,000			466,667	453,333	440,000	426,667	413,333
Runkle School Design - TOWN @ 50% (seeking authorization)	10	1,200,000			177,000	171,300	165,600	159,900	154,200
Parking Meters (seeking authorization)	10	1,350,000				191,750	185,575	179,400	173,225
Runkle School - TOWN @ 50% (seeking authorization)	20	12,000,000				1,230,000	1,198,500	1,167,000	1,135,500
Rear Landfill (seeking authorization)	15	3,800,000				443,333	430,667	418,000	405,333
UAB Roof/Chimney/Gutters & Downspouts (seeking authorization)	10	1,275,000						188,063	182,006
Devotion School Design - TOWN @ 50%(seeking authorization)	10	2,500,000						368,750	356,875
Waldstein Playground (seeking authorization)	10	800,000						118,000	114,200
Fire Station # 7 Rehab (seeking authorization)	10	1,000,000							147,500
Baldwin School (seeking authorization)	10	1,780,000							262,550
Devotion School - TOWN @ 50%(seeking authorization)	20	25,000,000							2,562,500
NEW GEN FUND DEBT SERVICE (cumulative)			**354,900**	**2,282,083**	**2,864,718**	**4,645,987**	**4,511,830**	**5,052,487**	**7,869,149**
Wastewater [1] (see footnote)	15	6,000,000		223,333	450,667	438,000	658,667	639,333	620,000
Singletree Tank (seeking authorization)	10	250,000		36,875	35,688	34,500	33,313	32,125	30,938
Golf Course [2] (previously authorized)	15	2,840,000	22,125	43,913	42,450	40,988	39,525	38,063	36,600
Storm Drains (seeking authorization)	10	500,000				73,750	71,375	69,000	66,625
NEW ENTERPRISE FUND DEBT SERVICE (cumulative)			**22,125**	**304,121**	**528,804**	**587,238**	**802,879**	**778,521**	**754,163**
TOTAL NEW DEBT SERVICE (cumulative)			**377,025**	**2,586,203**	**3,393,522**	**5,233,224**	**5,314,710**	**5,831,008**	**8,623,312**

[1] Of the $6M authorization, $5.275M has already been borrowed from a FY02 $6M authorization, leaving $0.725M, plus a new $5.5M authorization for FY07.

[2] Of the $2.84M authorization, $1.1M has already been borrowed from the FY02 authorization, leaving $1.74M. This plan calls for using $300K of the remaining authorization.

IMPACT ON OPERATING BUDGET

The "Debt and Debt Service" section above details 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 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 on the following page.

• Town Hall Renovations – built in 1965, Town Hall has had no major changes or improvements to the building or to its systems. Once the renovation is complete, Town Hall will be transformed into a Green Building that might be eligible for a LEED Silver Rating, the same rating of the recently renovated Health Department. A more energy efficient building will be the result of this project. In addition, there will be less spent on fixing the system.
• Technology Applications – these 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.
• Putterham Library HVAC / Windows – the existing HVAC system will be replaced by a more efficient system, resulting in savings in the energy budget. In addition, there will be less spent on fixing the system. Similarly, the windows are 42 years old and very inefficient. New widows are certain to help reduce energy consumption.
• Library RFID Conversion Project – this emerging technology holds great promise for efficiency gains in the Library. While it may not result in a reduction in staff, it could well eliminate the need for additional staff in the future to keep up with circulation demands.
• Fisher Hill Reservoir Acquisition / Conversion to Active and Passive Recreation – this project calls for the Town to purchase this property and develop it 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. There will be a need for additional maintenance funds in the DPW budget to care for the new 10-acre recreation site.
• Soule Recreation Center HVAC - the forced hot water system needs to be finished in all areas of the building, resulting in savings in the energy budget. In addition, there will be less spent on fixing the system.
• 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 costs over the past couple of 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.
• Baldwin School HVAC / Windows – the heating system at the Baldwin School 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 covert the system to forced hot water. This would allow for better control, more even temperatures, zoning, and energy savings. In addition, there will be less spent on fixing the system. 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.
• Devotion School Renovation – new electrical and HVAC systems and new windows will be more efficient, resulting in savings in the energy budget. In addition, there will be less spent on fixing the system.
• Runkle School Renovation – with one scenario being the creation of three to five additional classrooms, energy and maintenance costs would increase.

RECOMMENDED PROJECTS

The following pages contain the FY08 - FY13 CIP as proposed by project. Commencing on page VI-20 is a project description for each project.

TOWN OF BROOKLINE CAPITAL IMPROVEMENT PROGRAM: FY2008 - FY2013

REVENUE CODES:

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-Approp. of Funds

CATEGORY CODES (CC):

1 = New Facility Construction
2 = Facility Renovation / Repair
3 = Parks/Open Space/Playgrounds
4 = Infrastructure
5 = Vehicles
6 = Miscellaneous

CC		Total	Prior Year (FY07)	2008		Future Capital Improvement Plan 2009		2010		2011		2012		2013		Future Years	
	GENERAL GOVERNMENT																
2	Town Hall Renovations - Bond	13,800,000		**13,800,000**	**B**												
2	Town Hall Renovations - Cash	3,100,000	950,000	**2,150,000**	**A**												
2	Garages Study (Pierce Sch & Town Hall)	50,000				50,000	A	NA									
6	Public Bldg Furnishings & Equipment	102,823	27,823							25,000	A	25,000	A			25,000	A
2	Reservior Gatehouse Stabilization	660,000														660,000	A
6	Technology Applications	1,825,000	250,000	**225,000**	**A**	225,000	A	225,000	A	225,000	A	225,000	A	225,000	A	225,000	A
	General Government Total	19,537,823	1,227,823	**16,175,000**		275,000		225,000		250,000		250,000		225,000		910,000	
	PLANNING & COMMUNITY DEVEL																
4	Commercial Areas Streetscape Improv.	895,000						150,000	A			175,000	A			570,000	A
4	Village Square Circulation Improv. - Town	100,000	100,000														
4	Village Square Circulation Improv. - CD	1,655,000	155,000			1,500,000	H										
4	Village Square Circulation Improv. - Other	500,000				500,000	I										
4	Brookline Village - MBTA Sta./Pearl St Improv.	250,000		**250,000**	**C**												
4	Gateway West (Chestnut Hill) District Plan	75,000						75,000	A								
4	Riverway Park Pedestrian/Bike Path - Fed	600,000						600,000	C								
4	Riverway Park Pedestrian/Bike Path - Town	77,250						77,250	A								
	Planning & Community Development Total	4,152,250	255,000	**250,000**		2,000,000		902,250		-		175,000		-		570,000	
	PUBLIC SAFETY																
6	SCBA Air Compressor	60,000	60,000														
6	Turnout Gear	270,000	135,000	**135,000**	**A**												
5	Bronto (Ladder & Pumper Combo / Skylift)	890,000	890,000														
5	Engine #4 Replacement	39,595		**39,595**	**A**												
		160,405		**160,405**	**J**												
5	Fire Apparatus Rehab	1,060,000	250,000	**90,000**	**A**			300,000	A			130,000	A	145,000	A	145,000	A
2	Fire Station #5 - Windows/Doors/Curtain Walls	190,000	190,000														
2	Fire Station #7 Upgrade	1,125,000						25,000	A			100,000	A	1,000,000	B		
2	Fire Station Study	40,000				40,000	A										
6	Bullet Proof Vest Replacement	105,000	25,000							80,000	A						
	Public Safety Total	3,940,000	1,550,000	**425,000**		40,000		325,000		80,000		230,000		1,145,000		145,000	

TOWN OF BROOKLINE CAPITAL IMPROVEMENT PROGRAM: FY2008 - FY2013

REVENUE CODES:

A = Property Tax/Free Cash/Overlay Surplus
B = General Fund Bond
C = State / Federal Aid
D = Golf Budget
E = Golf Bond
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J = Re-Approp. of Funds

CATEGORY CODES (CC):

1 = New Facility Construction
2 = Facility Renovation / Repair
3 = Parks/Open Space/Playgrounds
4 = Infrastructure
5 = Vehicles
6 = Miscellaneous

CC		Total	Prior Year (FY07)	Future Capital Improvement Plan 2008		2009		2010		2011		2012		2013		Future Years	
	LIBRARY																
2	Coolidge Corner - Rear Windows	123,000														123,000	A
2	Putterham - HVAC/Windows	523,000	150,000			373,000	A										A
		176,950				176,950	J										
2	Library Interior Painting / Facelift	200,000						100,000	A							100,000	A
6	RFID Conversion Project	617,000				425,000	A	64,000	A	64,000	A	64,000	A				
	Library Total	1,639,950	150,000	-		974,950		164,000		64,000		64,000		-		223,000	
	PUBLIC WORKS:																
	Transportation																
4	Washington/School/Cypress Signal	103,000	103,000														
4	Harvard / Babcock Signal	25,700	25,700														
4	Dean / Chestnut Hill Ave Signal	280,000												30,000	A	250,000	A
4	Cypress / High Traffic Signal Study	25,000												25,000	A		
	Public Works - Transportation Sub-Total	433,700	128,700	-		-		-		-		-		55,000		250,000	
	Engineering/Highway																
4	Street Rehab - Town	8,000,000	1,000,000	**1,000,000**	**A**	1,000,000	A	1,000,000	A	1,000,000	A	1,000,000	A	1,000,000	A	1,000,000	A
4	Street Rehab - State	4,550,288	568,786	**568,786**	**C**	568,786	C	568,786	C	568,786	C	568,786	C	568,786	C	568,786	C
4	Traffic Calming	450,000	100,000	**50,000**	**A**	50,000	A	50,000	A	50,000	A	50,000	A	50,000	A	50,000	A
4	Sidewalk Repair	1,600,000	200,000	**200,000**	**A**	200,000	A	200,000	A	200,000	A	200,000	A	200,000	A	200,000	A
4	Path Reconstruction	110,000				110,000	A										
4	Street Light Repair/Replacement Program	500,000	100,000	**100,000**	**A**	50,000	A	50,000	A	50,000	A	50,000	A	50,000	A	50,000	A
4	Parking Meter System Replacement	1,300,000						1,300,000	B								
4	Parking Lot Rehab. - Babcock St., Centre St. East, Fuller St., & School St.	365,000				115,000	A					75,000	A	175,000	A		
3	Newton St. Landfill / Transfer Station	5,800,000	2,000,000					3,800,000	B								
4	Beacon St Light Replacement	4,200,000														4,200,000	B
2	Municipal Service Ctr Floor	100,000												100,000	A		
4	Underground Wires Feas Study	30,000						30,000	A								
	Public Works - Engineering/Highway Sub-Total	27,005,288	3,968,786	**1,918,786**		2,093,786		6,998,786		1,868,786		1,943,786		2,143,786		6,068,786	
	Water / Sewer																
4	Singletree Tank Interior Rehab.	250,000		**250,000**	**G**												
4	Storm Drain Improvements	500,000						500,000	G								
4	Wastewater System Improvements	8,500,000	5,500,000													3,000,000	G
	Public Works - Water / Sewer Sub-Total	9,250,000	5,500,000	**250,000**		-		500,000		-		-		-		3,000,000	

TOWN OF BROOKLINE CAPITAL IMPROVEMENT PROGRAM: FY2008 - FY2013

REVENUE CODES:

A = Property Tax/Free Cash/Overlay Surplus
B = General Fund Bond
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E = Golf Bond
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G = Utility Bond
H = CDBG
I = Other
J = Re-Approp. of Funds

CATEGORY CODES (CC):

1 = New Facility Construction
2 = Facility Renovation / Repair
3 = Parks/Open Space/Playgrounds
4 = Infrastructure
5 = Vehicles
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CC		Total	Prior Year (FY07)	2008		Future Capital Improvement Plan 2009		2010		2011		2012		2013		Future Years	
	Parks and Playgrounds																
3	Billy Ward Playground	660,000								60,000	A	600,000	A				
3	Brookline Ave Playground	835,000												60,000	A	775,000	A
3	Brookline Reservoir Park	220,000														220,000	A
3	Clark Playground	510,000												40,000	A	470,000	A
3	Corey Hill Playground	570,000										40,000	A	530,000	A		
3	Fisher Hill - Acquisition, Design & Field	4,600,000		**1,350,000**	**B**	3,250,000	I										
3	Juniper St. Playground	430,000	30,000	**400,000**	**H**												
3	Larz Anderson Park	850,000				100,000	A									750,000	A
3	Riverway Park	425,000														425,000	A
3	Soule Playground	850,000	350,000											500,000	A		
3	Waldstein Playground	880,000								80,000	A	800,000	B				
3	Warren Field / Playground	660,000						60,000	A	600,000	A						
3	Winthrop Square / Minot Rose Garden	440,000		**40,000**	**A**	400,000	A										
2	Park Div. Facility - Feas. Study	50,000				50,000	A										
3	Parks/Playgrounds Rehab/Upgrade	2,000,000	250,000	**250,000**	**A**	250,000	A	250,000	A	250,000	A	250,000	A	250,000	A	250,000	A
3	Town/School Ground Rehab.	960,000	120,000	**120,000**	**A**	120,000	A	120,000	A	120,000	A	120,000	A	120,000	A	120,000	A
3	Tennis Courts / Basketball Courts	400,000	100,000					100,000	A	100,000	A			100,000	A		
3	Lighting & Amenities	150,000	150,000														
2	Comfort Stations	150,000						50,000	A	50,000	A			50,000	A		
	Public Works - Parks and Playground Sub-Total	15,640,000	1,000,000	**2,160,000**		4,170,000		580,000		1,260,000		1,810,000		1,650,000		3,010,000	
	Conservation/Open Space																
3	Tree Removal/Repl - Town	800,000	100,000	**100,000**	**A**	100,000	A	100,000	A	100,000	A	100,000	A	100,000	A	100,000	A
3	Forestry Restoration	40,000								40,000	A						
3	Lost Pond Sanctuary	25,000				25,000	A										
3	Walnut Hills Cemetery Upgrade	175,000	60,000	**115,000**	**A**												
		115,000		**115,000**	**I**												
3	Old Burial Ground	200,000				100,000	A					100,000	A				
	Public Works - Conser /Open Space Sub-Total	1,355,000	160,000	**330,000**		225,000		100,000		140,000		200,000		100,000		100,000	
	Public Works Total	53,683,988	10,757,486	**4,658,786**		6,488,786		8,178,786		3,268,786		3,953,786		3,948,786		12,428,786	

TOWN OF BROOKLINE CAPITAL IMPROVEMENT PROGRAM: FY2008 - FY2013

REVENUE CODES:

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CATEGORY CODES (CC):

1 = New Facility Construction
2 = Facility Renovation / Repair
3 = Parks/Open Space/Playgrounds
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5 = Vehicles
6 = Miscellaneous

CC		Total	Prior Year (FY07)	Future Capital Improvement Plan 2008		2009		2010		2011		2012		2013		Future Years	
	RECREATION																
2	Larz Anderson Skating Rink	260,000	130,000	**130,000**	**A**												
2	Waldstein Building	132,000	12,000			120,000	A										
2	Soule Rec Center - HVAC / Fire Escape / Gardener's Shed	398,000		**348,000**	**A**	50,000	A										
2	Swimming Pool	123,960	123,960														
	- Windows, Roof, Ceiling, Lighting, HVAC	1,600,000	1,600,000														
		188,000	188,000														
	Recreation Total	2,701,960	2,053,960	**478,000**		170,000		-		-		-		-		-	
	SCHOOL																
6	Furniture Upgrades	200,000	25,000	**25,000**	**A**	25,000	A	25,000	A	25,000	A	25,000	A	25,000	A	25,000	A
6	Classroom Desktop Computers	475,000														475,000	A
2	Town/School Energy Management System	260,000	80,000									180,000	A				
2	Town/School Energy Conservation Projects	335,000	185,000			50,000	A					100,000	A				
2	Town/School Asbestos Removal	400,000	50,000	**50,000**	**A**	50,000	A	50,000	A	50,000	A	50,000	A	50,000	A	50,000	A
2	Town/School ADA Renovations	400,000	50,000	**50,000**	**A**	50,000	A	50,000	A	50,000	A	50,000	A	50,000	A	50,000	A
2	Town/School Building Security / Life Safety	200,000	100,000			100,000	A										
2	Town/School Emer Generator Repl	100,000										50,000	A	50,000	A		
2	Town/School Roof Repair/Repl. Program	675,000	275,000					200,000	A			200,000	A				
2	School Facilities Master Plan	91,250		**91,250**	**A**												
		8,750		**8,750**	**J**												
2	High School - Roof Rep./Pointing/Tappan St. Gym Windows/Floors	4,240,000	240,000			4,000,000	B										
2	UAB - Roof&Chimney/Pointing/Gutters & Downsp	1,395,000								120,000	A	1,275,000	B				
2	Baldwin-Boiler/HVAC/Elec./Elev./Windows/ADA	1,997,500		**50,000**	**A**							167,500	A	1,780,000	B		
2	Runkle Feas. / Devotion Needs Assessment	200,000	200,000														
2	Devotion Rehab. - Town Share (50%)	27,650,000						150,000	A			2,500,000	B	25,000,000	B		
2	Devotion Rehab. - State Share (50%)	27,650,000						150,000	C			2,500,000	C	25,000,000	C		
2	Runkle Rehab. - Town Share (50%)	13,200,000				1,200,000	B	12,000,000	B								
2	Runkle Rehab. - State Share (50%)	13,200,000				1,200,000	C	12,000,000	C								
2	Old Lincoln - Sprink./Pointing/Gutters&Downsp.	290,000	290,000														
2	Old Lincoln Rehab.	7,500,000														7,500,000	B
2	Pierce - Renov. Aud./ Elec. Distrib. Upgrade	726,000						550,000	A	16,000	A	160,000	A				
2	Pierce - Windows / Other Repairs	209,079	209,079														
2	Portable Classrooms	560,000		**400,000**	**A**	80,000	A	80,000	A								
2	Trash Compactors	30,000	30,000														
	School Total	101,992,579	1,734,079	**675,000**		6,755,000		25,255,000		261,000		7,257,500		51,955,000		8,100,000	
	GRAND TOTAL	**186,848,550**	**17,728,348**	**21,861,786**		**16,703,736**		**35,050,036**		**3,923,786**		**11,930,286**		**57,273,786**		**22,376,786**	

TOWN OF BROOKLINE CAPITAL IMPROVEMENT PROGRAM: FY2008 - FY2013

REVENUE CODES:

A = Property Tax/Free Cash/Overlay Surplus
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E = Golf Bond
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CATEGORY CODES (CC):

1 = New Facility Construction
2 = Facility Renovation / Repair
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4 = Infrastructure
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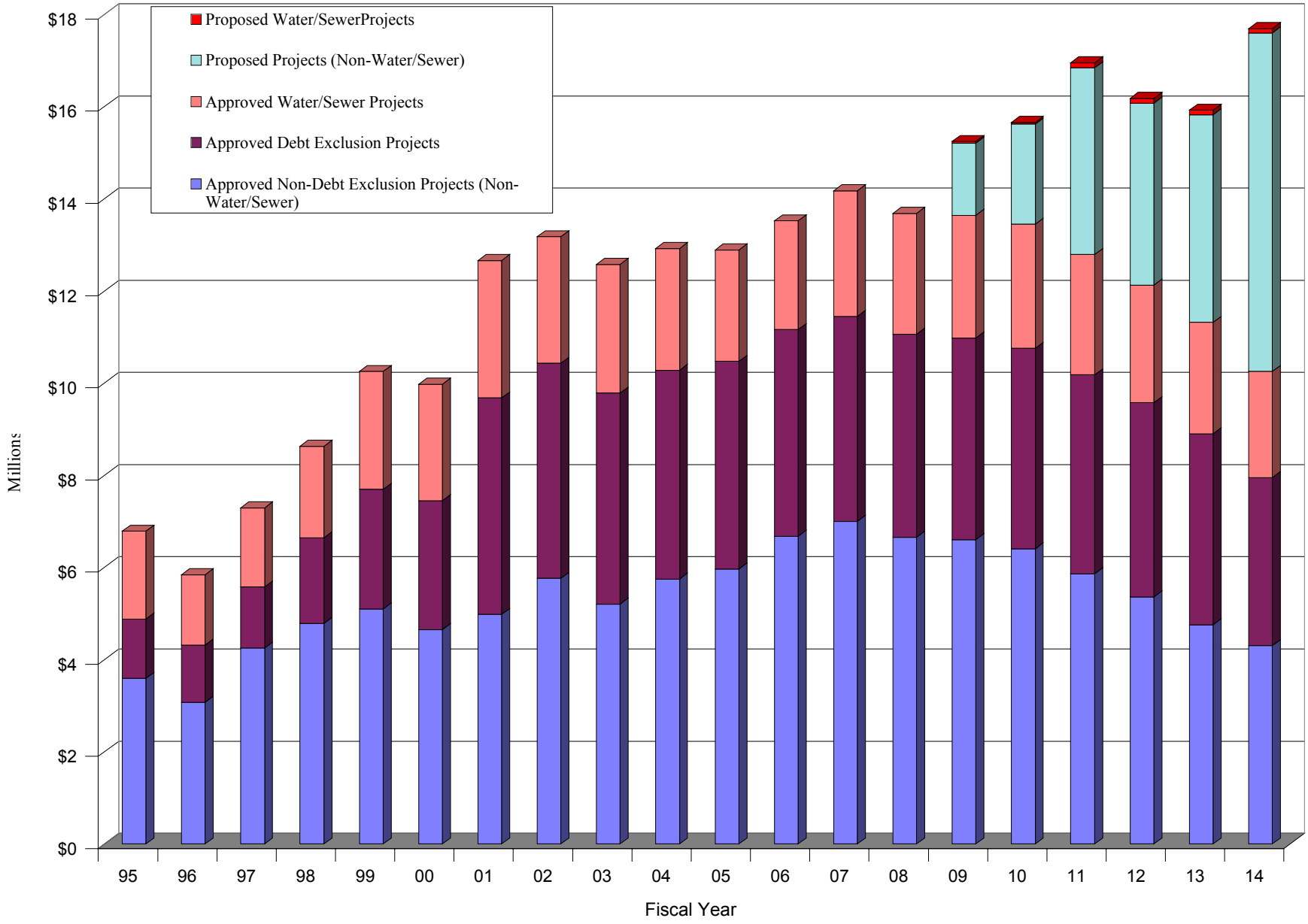
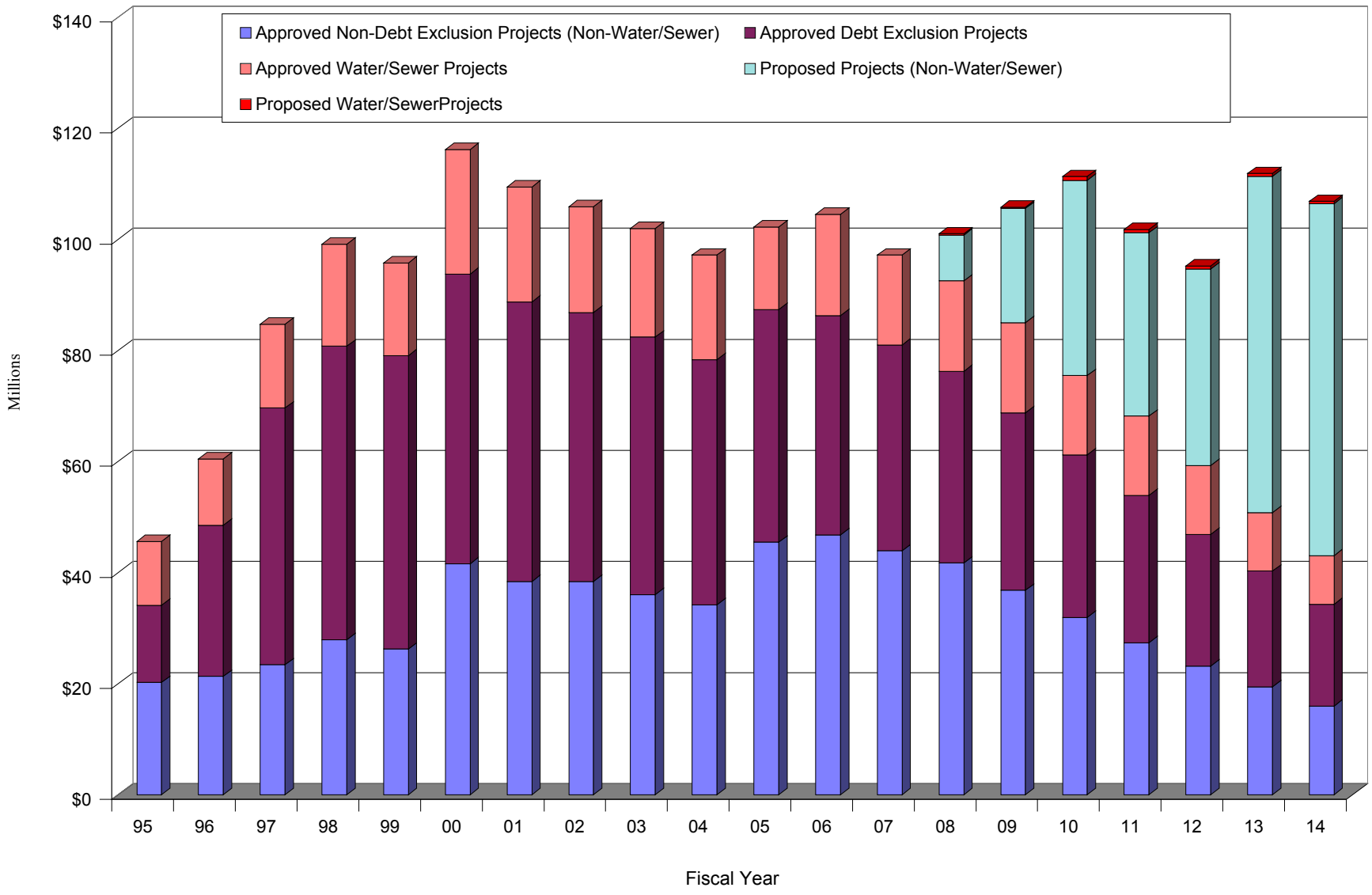
CC		Total	Prior Year (FY07)	Future Capital Improvement Plan 2008		2009		2010		2011		2012		2013		Future Years	
	GRAND TOTAL BY SOURCE																
	A = Property Tax / Free Cash / Overlay Surplus	40,124,118	7,251,523	**5,758,845**	**25%**	4,308,000	26%	4,131,250	12%	3,355,000	86%	4,286,500	36%	3,925,000	7%	7,108,000	32%
	B = General Fund Bond	85,104,999	3,600,000	**15,150,000**	**67%**	5,200,000	31%	17,100,000	49%	-	0%	4,575,000	38%	27,780,000	49%	11,700,000	52%
	C = State / Federal Grants	46,250,288	568,786	**818,786**	**4%**	1,768,786	11%	13,318,786	38%	568,786	14%	3,068,786	26%	25,568,786	45%	568,786	3%
	D = Golf Budget	-	-	**-**	**0%**	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
	E = Golf Bond	-	-	**-**	**0%**	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
	F = Utility Budget	-	-	**-**	**0%**	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
	G = Utility Bond	9,250,000	5,500,000	**250,000**	**1%**	-	0%	500,000	1%	-	0%	-	0%	-	0%	3,000,000	13%
	H = CDBG	2,085,000	185,000	**400,000**	**2%**	1,500,000	9%	-	0%	-	0%	-	0%	-	0%	-	0%
	I = Other	3,865,000	-	**115,000**	**1%**	3,750,000	22%	-	0%	-	0%	-	0%	-	0%	-	0%
	J = Re-Approp. of Existing Funds	969,144	623,039	**169,155**	**1%**	176,950	1%	-	0%	-	0%	-	0%	-	0%	-	0%
	Grand Total	**187,648,550**	**17,728,348**	**22,661,786**		16,703,736		35,050,036		3,923,786		11,930,286		57,273,786		22,376,786	
	GRAND TOTAL BY ALLOCATION																
	General Government	19,537,823	1,227,823	**16,175,000**	**71%**	275,000	2%	225,000	1%	250,000	6%	250,000	2%	225,000	0%	910,000	4%
	Planning and Community Development	4,152,250	255,000	**250,000**	**1%**	2,000,000	12%	902,250	3%	-	0%	175,000	1%	-	0%	570,000	3%
	Public Safety	3,940,000	1,550,000	**425,000**	**2%**	40,000	0%	325,000	1%	80,000	2%	230,000	2%	1,145,000	2%	145,000	1%
	Library	1,639,950	150,000	**-**	**0%**	974,950	6%	164,000	0%	64,000	2%	64,000	1%	-	0%	223,000	1%
	DPW - Transportation	433,700	128,700	**-**	**0%**	-	0%	-	0%	-	0%	-	0%	55,000	0%	250,000	1%
	Engineering/Highway	27,005,288	3,968,786	**1,918,786**	**8%**	2,093,786	13%	6,998,786	20%	1,868,786	48%	1,943,786	16%	2,143,786	4%	6,068,786	27%
	Water / Sewer	9,250,000	5,500,000	**250,000**	**1%**	-	0%	500,000	1%	-	0%	-	0%	-	0%	3,000,000	13%
	Parks & Playgrounds	15,640,000	1,000,000	**2,160,000**	**10%**	4,170,000	25%	580,000	2%	1,260,000	32%	1,810,000	15%	1,650,000	3%	3,010,000	13%
	Conservation/Open Space	1,355,000	160,000	**330,000**	**1%**	225,000	1%	100,000	0%	140,000	4%	200,000	2%	100,000	0%	100,000	0%
	Recreation	2,701,960	2,053,960	**478,000**	**2%**	170,000	1%	-	0%	-	0%	-	0%	-	0%	-	0%
	Public Schools	101,992,579	1,734,079	**675,000**	**3%**	6,755,000	40%	25,255,000	72%	261,000	7%	7,257,500	61%	51,955,000	91%	8,100,000	36%
	Grand Total	**187,648,550**	**17,728,348**	**22,661,786**		**16,703,736**		**35,050,036**		**3,923,786**		**11,930,286**		**57,273,786**		**22,376,786**	
	GRAND TOTAL BY CATEGORY																
1	New Facility Construction	-	-	**-**	**0%**	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
2	Facility Renovation / Repair	124,257,489	5,053,039	**17,078,000**	**75%**	7,539,950	45%	25,405,000	72%	286,000	7%	7,332,500	61%	53,080,000	93%	8,483,000	38%
3	Parks / Open Space / Playgrounds	22,645,000	3,160,000	**2,490,000**	**11%**	4,395,000	26%	4,430,000	13%	1,350,000	34%	2,010,000	17%	1,700,000	3%	3,110,000	14%
4	Infrastructure	34,941,238	7,852,486	**2,418,786**	**11%**	4,093,786	25%	4,601,036	13%	1,868,786	48%	2,118,786	18%	2,098,786	4%	9,888,786	44%
5	Vehicles	2,150,000	1,140,000	**290,000**	**1%**	-	0%	300,000	1%	-	0%	130,000	1%	145,000	0%	145,000	1%
6	Miscellaneous	3,654,823	522,823	**385,000**	**2%**	675,000	4%	314,000	1%	419,000	11%	339,000	3%	250,000	0%	750,000	3%
	Grand Total	**187,648,550**	**17,728,348**	**22,661,786**		**16,703,736**		**35,050,036**		**3,923,786**		**11,930,286**		**57,273,786**		**22,376,786**	
	6-Year Total	**147,543,416**															

DEBT SERVICE BASED ON EXISTING AUTHORIZATIONS AND PROJECTS IN FY08 - FY13 CIP



TOTAL OUTSTANDING DEBT (as of June 30 each year) BASED ON EXISTING AUTHORIZATIONS AND PROJECTS IN FY08 - FY13 CIP



TOWN OF BROOKLINE, MASSACHUSETTS

Located four miles from downtown Boston, in Norfolk County, Brookline is one of the largest towns in New England. It is primarily a mature suburban, residential community. The primary occupations of Brookline residents are management and professional, heavily concentrated in the fields of medicine and education.

Settled: 1638
Incorporated: 1705

Total Area: 6.82 square miles
Land Area: 6.79 square miles

Demographics *(2000 U.S. Census)*
Population: 57,107

Median Age (years): 34.5

Male: 45.2%
Female: 54.8%

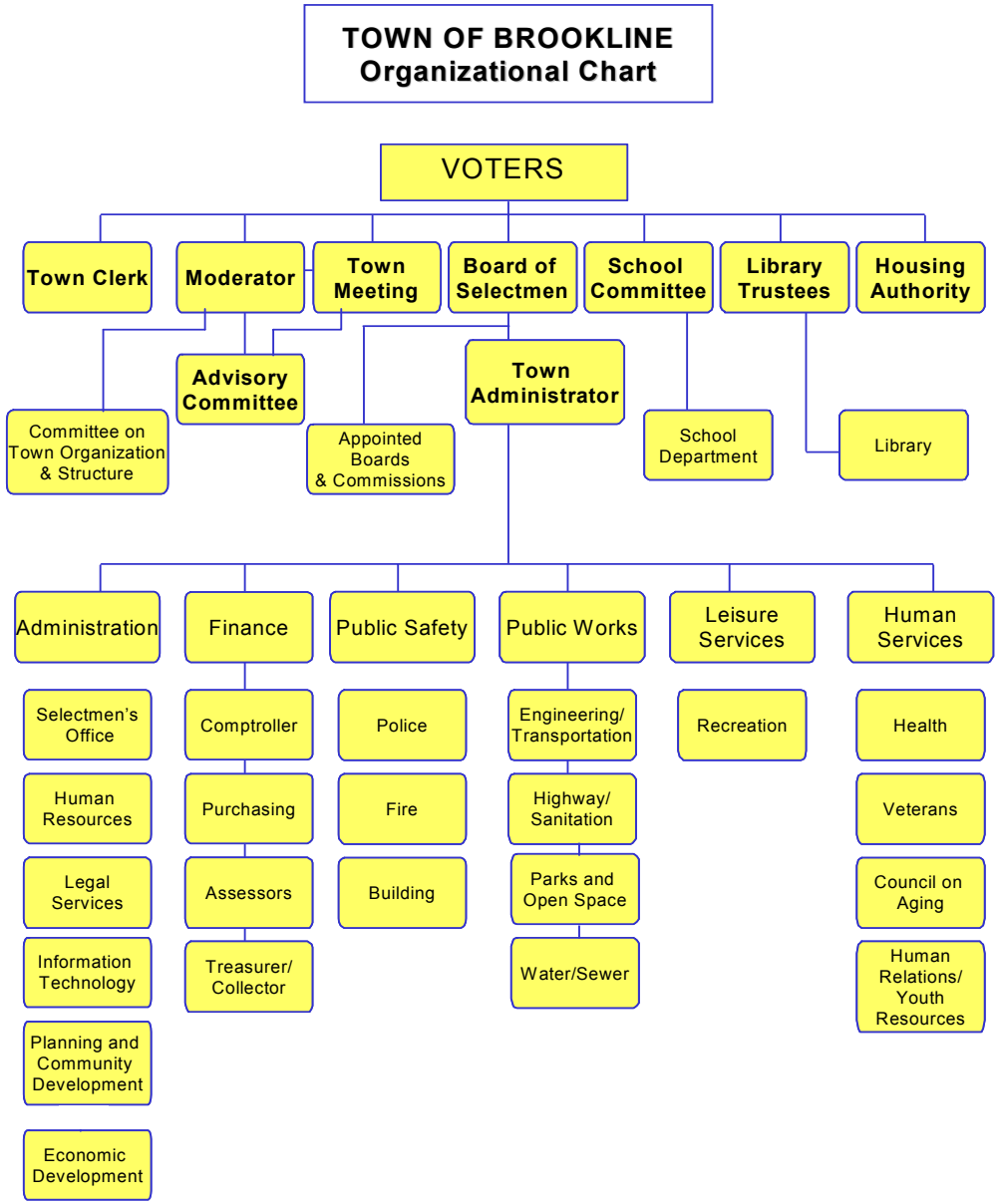
White: 81.1%
Asian: 12.8%
Black or African American: 2.7%
American Indian or Alaskan Native: 0.1%
Other: 3.3%

Form of Government: Representative Town Meeting (240 Elected Town Meeting Members and eight At Large) with five-member Board of Selectmen and Town Administrator.

Bond Rating: Aaa

FY2007 Assessed Valuation: $14,336,259,450

FY2007 Tax Rate:
Residential $9.73
Commercial $15.88
Residential Exemption $166,331


TOWN OF BROOKLINE
Organizational Chart
VOTERS
Town Clerk
Moderator
Town Meeting
Board of Selectmen
School Committee
Library Trustees
Housing Authority
Committee on Town Organization & Structure
Advisory Committee
Appointed Boards & Commissions
Town Administrator
School Department
Library
Administration
Finance
Public Safety
Public Works
Leisure Services
Human Services
Selectmen's Office
Human Resources
Legal Services
Information Technology
Planning and Community Development
Economic Development
Comptroller
Purchasing
Assessors
Treasurer/ Collector
Police
Fire
Building
Engineering/ Transportation
Highway/ Sanitation
Parks and Open Space
Water/Sewer
Recreation
Health
Veterans
Council on Aging
Human Relations/ Youth Resources

THE BUDGET PROCESS

The budget process begins each year in the fall when the Town Administration staff work with departments on developing "maintenance budgets". Departmental budget targets are set based on revenue availability as defined in the most recent Long-Range Financial Forecast. In late-November to early-December, the Department Heads also prepare expansion requests that are reviewed and prioritized for use if revenue is available. If the department has a board or commission, it reviews the budget requests before they are submitted to the Town Administrator.

The Town Administrator then develops the Financial Plan, which encompasses the recommended municipal budget, with costs, goals, and objectives for every department, the proposed Capital Improvements Program (CIP), and comments on all other fiscal matters for the ensuing fiscal year. The Financial Plan also includes estimates of state and county assessments, collective bargaining objectives, and the property tax abatement reserve (Overlay).

In February*, the Town Administrator submits the recommended Financial Plan to the Board of Selectmen and Advisory Committee for review and consideration. The Town Administrator, budget staff, and Department Heads regularly appear at meetings of these bodies to explain and defend the proposals contained in the Plan.

The budget is presented to Town Meeting upon the motion of the Advisory Committee and is contained in the Advisory Committee's report in the Combined Reports to Town Meeting. Also included in the Combined Reports are the Selectmen's separate comments and recommendations.

Town Meeting must approve most budget items by a majority vote, with the exception of bond authorizations and deposits into or withdrawals from the Stabilization Fund, all of which require a two-thirds vote. Individual items within the proposed budget may be increased, decreased, or stricken so long as expenditures do not exceed available revenues. Only Town Meeting can amend the budget after adoption. If necessary, this is done at a subsequent Town Meeting.

The Town of Brookline prepares its basic financial statements on the basis of "generally accepted accounting principles" (GAAP). Governmental fund financial statements are reported using the flow of current financial resources measurement focus and the modified accrual basis of accounting.

(Continued on next page)

BUDGET PROCESS

CIP BUDGET	DATES	OPERATING BUDGET
Fiscal Year Begins	July 1	Fiscal Year Begins
Request Forms distributed	July	
Board/Commission Public Hearings	August	
Request Forms due	September	Budget Forms distributed
CIP Committee reviews requests	Sept / Oct	- Boards/Commissions review budget requests - Department Heads prepare budget requests
CIP Committee reviews preliminary recommendations	October	Budget Requests due
Selectmen hold Public Hearing on the CIP Long-Range Financial Forecast is presented	Nov / Dec	- 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
- CIP Committee submits final recommendations to Town Administrator - Town Administrator submits recommendations to Selectmen	December	Town Administrator develops Budget Guidelines
Planning Board and Advisory Committee's Capital Subcommittee review the proposed CIP	Dec / Jan	Selectmen adopt Budget Guidelines
Town Administrator submits Financial Plan to Selectmen and Advisory Committee	February 15* (or next Town business day)	Town Administrator submits Financial Plan to Selectmen and Advisory Committee
- Selectmen review and vote CIP - Advisory Committee reviews and makes recommendations to Town Meeting	Feb / Apr	- Selectmen review and vote Budget - Advisory Committee reviews and makes recommendations to Town Meeting
Town Meeting votes CIP	May / June	Town Meeting votes Budget
Fiscal Year ends	June 30	Fiscal Year ends

THE BUDGET PROCESS (con't.)

For budgetary financial reporting purposes, the Uniform Municipal Accounting System basis of accounting (established by the Commonwealth) is followed, which differs from the GAAP basis of accounting in the following ways:

• Real and personal property taxes are recorded as revenue when levied (budgetary), as opposed to when susceptible to accrual (GAAP).

• Encumbrances are recorded as the equivalent of expenditures (budgetary), as opposed to a reservation of fund balance (GAAP).

• The Retirement Board has been included as a component in the reporting entity, because of the significance of its operational and/or financial relationship (GAAP).

A reconciliation of budgetary-basis to GAAP-basis results for the general fund for the fiscal year ended June 30,2006 is presented below:

Adjustments Between Budgetary Basis and GAAP Basis of Accounting in FY06

Excess of revenues and other financing sources (uses) over expenditures - budgetary basis	$ (569,247)
Basis of accounting differences:	
Recognition of expenditures on modified accrual basis	(337,655)
Net change in recording 60-day receipts accrual	1,015,100
Tax refunds payable	(263,000)
Excess of revenues and other financing sources (uses) over expenditures - GAAP basis	$ (154,802)

*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.

TOWN OF BROOKLINE FISCAL POLICIES

As approved by the Board of Selectmen on April 27, 2004

RESERVE POLICIES

The Town shall maintain the following general, special, and strategic reserve funds:

• **Budget Reserve** – to respond to extraordinary and unforeseen financial obligations, an annual budget reserve shall be established under the provisions of MGL Chapter 40, Section 6. The funding level shall be an amount equivalent to 1% of the prior year's net revenue, maintained in the manner set out below. Any unexpended balance at the end of the fiscal year must go toward the calculation of free cash; no fund balance is maintained.

- o Funding from Property Tax Levy – an amount equivalent to .75% of the prior year's net revenue shall be allocated from the Property Tax levy to the Appropriated Budget Reserve.
- o Funding from Free Cash – an amount equivalent to 0.25% of the prior year's net revenue shall be allocated from Free Cash, per the Town's Free Cash Policies, to the Appropriated Budget Reserve.

• **Stabilization Fund** – a Stabilization Fund shall be maintained, under the provisions of MGL Chapter 40, Section 5B.

1. The target funding level for the Fund shall be an amount equivalent to 3% of the Town's prior year's net revenue, as defined in the CIP policies. The Fund shall be funded only with Free Cash or one-time revenues.

2. The Stabilization Fund may only be used under the following circumstances:
   a. to fund capital projects, on a pay-as-you-go basis, when available Free Cash drops below $2 million in any year; and/or
   b. to support the operating budget when Net Revenue, as defined in the CIP policies, increases less than 3% from the prior fiscal year.

3. The level of use of the Stabilization Fund shall be limited to the following:
   a. when funding capital projects, on a pay-as-you-go basis under #2a. above, no more than $1 million may be drawn down from the fund in any fiscal year. The maximum draw down over any three year period shall not exceed $2.5 million.
   b. when supporting the operating budget under #2b. above, the amount drawn down from the fund shall be equal to the amount necessary to bring the year-over-year increase in the Town's prior year net revenue to 3%, or $1 million, whichever is less. The maximum draw down over any three year period shall not exceed $2.5 million.

4. In order to replenish the Stabilization Fund if used in the year immediately following any draw down, an amount at least equivalent to the draw down shall be deposited into the fund. Said funding shall come from Free Cash.

RESERVE POLICIES (con't.)

Liability / Catastrophe Fund – established by Chapter 66 of the Acts of 1998, and amended by Chapter 137 of the Acts of 2001, this fund shall be maintained in order to protect the community against major facility disaster and/or a substantial negative financial impact of litigation. The uses of, and the procedures for accessing, the fund are prescribed in the above referenced special act. The target fund balance is 1% of the prior year's net revenue and funding shall come from available Free Cash and other one-time revenues.

Post-Retirement Benefits Trust Fund – established by Chapter 472 of the Acts of 1998, this fund shall be maintained to offset the anticipated costs of post-retirement benefits of retired employees. The uses of and procedures for accessing the fund are prescribed in the above referenced special act.

The balance in the Fund shall be maintained, but future funding shall be suspended until a comprehensive statewide municipal approach is adopted. When funding is re-activated, funding may come from continued decreases in other fringe benefit line-items; from continued year-end surpluses in appropriations for employee health insurance; from continued assessments on the non-General Funds that support benefit-eligible employees; and Free Cash and other one-time revenues.

Overlay Reserve – established per the requirements of MGL Chapter 59, Section 25, the Overlay is used as a reserve, under the direction of the Board of Assessors, to fund property tax exemptions and abatements resulting from adjustments in valuation. The Board of Selectmen shall, at the conclusion of each fiscal year, require the Board of Assessors to submit an update of the Overlay reserve for each fiscal year, including, but not limited to, the current balances, amounts of potential abatements, and any transfers between accounts. If the balance of any fiscal year overlay exceeds the amount of potential abatements, the Board of Selectmen may request the Board of Assessors to declare those balances a surplus, for use in the Town's Capital Improvement Plan (CIP) or for any other one-time expense.

FREE CASH POLICIES

After funding the Town's reserves, as detailed in the Town's Reserve Policies and summarized below, available Free Cash shall be used exclusively to supplement the Capital Improvements Program (CIP).

Free Cash for Reserves

Appropriated Budget Reserve – an amount equivalent to 0.25% of the prior year's net revenue shall be appropriated as part of the Town's 1% Appropriated Budget Reserve Fund, as allowed for under MGL Chapter 40, Section 6.

Stabilization Fund – Free Cash shall be used to fund the Stabilization Fund at a level equivalent to 3% of the prior year's net revenue, as prescribed in the Town's Reserve Policies. If the Fund were drawn down in the immediate prior fiscal year, then an allocation shall be made to the Fund in an amount at least equivalent to the draw down of the immediate prior fiscal year.

Liability / Catastrophe Fund – to the extent necessary, Free Cash shall be used to reach the funding target of the Town's Liability / Catastrophe Fund, as outlined in the Town's Reserve Policies.

Affordable Housing Trust Fund – in order to support the Town's efforts toward creating and maintaining affordable housing, Free Cash shall be appropriated into the Affordable Housing Trust Fund according to the following schedule:

- when Free Cash exceeds $6 million, 5% shall be allocated to the Affordable Housing Trust Fund.
- when Free Cash exceeds $7.5 million, 7.5% shall be allocated to the Affordable Housing Trust Fund.
- when Free Cash exceeds $10 million, 10% shall be allocated to the Affordable Housing Trust Fund.

Special Use – Free Cash may be used to augment the trust funds related to fringe benefits and unfunded liabilities related to employee benefits.

Free Cash for Capital

After providing for the reserves and the Affordable Housing Trust Fund as stated above, 100% of any remaining Free Cash balance shall be dedicated to the Capital Improvement Program (CIP).

CAPITAL IMPROVEMENT PROGRAM (CIP) POLICIES

Definition of a CIP Project

A capital improvement project is any project that improves or adds to the Town's infrastructure, has a substantial useful life, and costs $25,000 or more, regardless of the funding source. Examples of capital projects include the following:

- Construction of new buildings
- Major renovation of or additions to existing buildings
- Land acquisition or major land improvements
- Street reconstruction and resurfacing
- Sanitary sewer and storm drain construction and rehabilitation
- Water system construction and rehabilitation
- Major equipment acquisition and refurbishment
- Planning, feasibility studies, and design for potential capital projects

Evaluation of CIP Projects

The Capital Improvement Program shall include those projects that will preserve and provide, in the most efficient manner, the infrastructure necessary to achieve the highest level of public services and quality of life possible within the available financial resources.

Only those projects that have gone through the CIP review process shall be included in the CIP. The CIP shall be developed in concert with the operating budget and shall be in conformance with the Board's CIP financing policy. No project, regardless of the funding source, shall be included in the CIP unless it meets an identified capital need of the Town and is in conformance with this policy.

Capital improvement projects shall be thoroughly evaluated and prioritized using the criteria set forth below. Priority will be given to projects that preserve the essential infrastructure. Expansion of the capital plan (buildings, facilities, and equipment) must be necessary to meet a critical service. Consideration shall be given to the distributional effects of a project and the qualitative impact on services, as well as the level of disruption and inconvenience.

CAPITAL IMPROVEMENT PROGRAM (CIP) POLICIES (con't.)

The evaluation criteria shall include the following:

- Eliminates a proven or obvious hazard to public health and safety
- Required by legislation or action of other governmental jurisdictions
- Supports adopted plans, goals, objectives, and policies
- Reduces or stabilizes operating costs
- Prolongs the functional life of a capital asset of the Town by five years or more
- Replaces a clearly obsolete facility or maintains and makes better use of an existing facility
- Prevents a substantial reduction in an existing standard of service
- Directly benefits the Town's economic base by increasing property values
- Provides new programs having social, cultural, historic, environmental, economic, or aesthetic value
- Utilizes outside financing sources such as grants

CIP Financing Policies

An important commitment is providing the funds necessary to fully address the Town's capital improvement needs in a fiscally prudent manner. It is recognized that a balance must be maintained between operating and capital budgets so as to meet the needs of both to the maximum extent possible.

For the purposes of these policies, the following definitions apply:

- Net Operating Revenue - Gross revenues, less net debt exclusion funds, enterprise (self-supporting) operations funds, free cash, grants, transfers from other non-recurring non-general funds, and non-appropriated costs.
- Net Direct Debt (and Debt Service) - Gross costs from local debt, less Prop 2 1/2 debt exclusion amounts and amounts from enterprise operations.
- Net Tax-Financed CIP - Gross amount of appropriations for capital improvements from current revenues, less amounts for enterprise operations, grants, free cash, transfers, and non-recurring special revenue funds.

The Capital Improvements Program shall be prepared and financed in accordance with the following policies:

OUTSIDE FUNDING
State and/or federal grant funding shall be pursued and used to finance the capital budget wherever possible.

ENTERPRISE OPERATIONS - SELF SUPPORTING
Capital projects for enterprise operations shall be financed from enterprise revenues solely.

CAPITAL IMPROVEMENT PROGRAM (CIP) POLICIES (con't.)

CIP BUDGET ALLOCATIONS - 5.5% OF NET REVENUES
Total net direct debt service and net tax-financed CIP shall be maintained at a level equivalent to 5.5% of prior year net operating revenues.

- TAX FINANCED ALLOCATION - 1.25% OF NET REVENUES
  Net tax-financed capital expenditures shall be maintained at a target level equivalent to 1.25% of prior year net operating revenues.

- DEBT-FINANCED ALLOCATION - 4.25% OF NET REVENUES
  Net direct debt service shall be maintained at a target equivalent to 4.25% of prior year net operating revenues.

DEBT MANAGEMENT POLICIES
Debt financing of capital projects shall be utilized in accordance with the following policies:

- Debt financing shall be reserved for capital projects and expenditures which either cost in excess of $100,000 or have an anticipated life span of five years or more, or are expected to prolong the useful life of a capital asset by five years or more.

- Bond maturities shall not exceed the anticipated useful life of the capital project being financed. Except for major buildings and water and sewer projects, bond maturities shall be limited to no more than ten years.

- Bond maturities shall be maintained so that at least 60% of the outstanding net direct debt (principal) shall mature within 10 years.

- Total outstanding general obligation debt shall not exceed 2.5% of the total assessed value of the property.

- Total outstanding general obligation debt per capita shall not exceed $2,000. Beginning on July 1, 2004, the $2,000 per capita shall be adjusted annually by the consumer price index (CPI) for all urban consumers (northeast region all items).

- Total outstanding general obligation debt per capita shall not exceed 6% of per capita income, as defined by the Census Bureau of the U.S. Department of Commerce.

FREE CASH
After using free cash in accordance with the Town's free cash policy, available free cash shall be used exclusively to supplement the Capital Improvements Program.

GLOSSARY OF TERMS

Accrual Basis - The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

Appropriation - An authorization granted by Town Meeting to expend money and incur obligations for specific public purposes.

Assessed Valuation - A value assigned to real estate or other property by a government as the basis for levying taxes. In Massachusetts, assessed valuation is based on the property's full and fair cash value as set by the Assessors.

Balanced Budget - A budget in which estimated expenditures equal actual and estimated revenues.

Bond - A means to raise money through the issuance of debt.

Bond Anticipation Note (BAN) - Short-term debt instrument used to generate cash for initial project costs and with the expectation that the debt will be replaced later by permanent bonding. BANs are typically issued for a term of less than one year.

Budgetary Fund Balance - See "Free Cash"

Capital Improvement Program (CIP) - An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. The CIP is comprised of an annual capital budget and a five-year capital program.

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 the were originally printed, the Cherry Sheet is the official notification to municipalities of the next fiscal year's state aid and assessments (to cover the cost of certain state and county programs).

Cherry Sheet Offset Items - Local aid that may be spent without appropriation in the budget, but which must be spent for specific programs (e.g., METCO, School Lunch Program).

Conditions of Appropriation - Conditions set forth in the budget vote which define how a particular appropriation is to be spent, whether and how transfers of funds from one category to another can be made, or any other conditions which Town Meeting may make on the appropriation.

Debt Burden - The amount of debt carried by an issuer.

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.

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 rentals.

Maintenance Budget - A "no-growth" budget that continues appropriations for programs and services at their current year levels. The actual appropriation to maintain programs and services may still increase due to inflation or other factors.

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.

Operating Budget - A plan of proposed expenditures for personnel, supplies, services, and other expenses for the fiscal year.

Overlay - An account established annually to fund anticipated property tax abatements, exemptions, and uncollected taxes in that year.

Overlay Surplus - Any balance in the overlay account of a given year in excess of the amount remaining to be collected or abated can be transferred into this account. Overlay surplus may be appropriated for any lawful purpose.

Override - A vote by a community at an election to permanently increase the levy limit.

Payments in Lieu of Taxes (PILOT) - An agreement between a municipality and an entity not subject to taxation, such as charitable or education organizations, in which the payer agrees to make a voluntary payment to the municipality.

Proposition 2½ - A tax limitation measure adopted by state-wide referendum in 1980 (MGL Ch. 59, section 21C) which limits the ability of the Town to increase its budget from year to year. The principle provision outlines the Levy Ceiling and Levy Limit of a community. To override these tax limitations requires a Town-wide referendum.

GLOSSARY OF TERMS (con't.)

Reserve Fund - An amount set aside annually within the budget of a town (not to exceed 5 percent of the tax levy for the preceding year) to provide a funding source for extraordinary or unforeseen expenditures.

Residential Exemption - An option that allows a community to grant an exemption to owner-occupied residential properties of up to 20 percent of the properties assessed value.

Revenue Anticipation Note - A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revolving Fund - Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

School Building Assistance Program (SBA) - Established in 1948 and frequently revised by statutory amendments, this state program reimburses municipalities varying percentages of their school construction costs depending on the wealth of the community and the category of reimbursement.

Special Revenue Fund - A fund, established by statute only, that contains revenues that are earmarked for and restricted to expenditures for specific purposes. Special revenue funds include revolving funds, grants, and gifts.

Stabilization Fund - A fund designed to accumulate amounts for future spending purposes, although it may be appropriated for any lawful purpose. A two-thirds vote of Town Meeting is required to appropriate money from the stabilization fund.

State Aid Anticipatory Note (SAAN) - A short-term loan issued in anticipation of a state grant or aid.

Tax Anticipation Note - A short-term note issued to provide cash to cover operating expenses in anticipation of tax proceeds.

Tax Rate Recapitulation Sheet ("Recap") - A document submitted by a municipality to the state Department of Revenue in order to set a property tax rate. The recap sheet shows all estimated revenues and actual appropriations that affect the property tax rate.

Underrride - A vote by a community to permanently decrease the tax levy limit. As such, it is the exact opposite of an override.

Undesignated Fund Balance - Monies in the various government funds as of June 30 which are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of Free Cash.

Unfunded 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.