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February 17, 2015

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

I am pleased to submit for your consideration the Fiscal Year (FY) 2016 Budget and Financial Plan. The FY 2016 Budget balances \$273.7 million in revenue and expenses, including operation of the Town's enterprise activities. This budget represents an increase of 3.6% over the prior fiscal year. After several years of growing school enrollment and two years of planning, FY 2016 represents the year that citizens will be asked to increase the Town's property tax levy beyond the 2.5% limitation imposed by Proposition 2½. At their meeting on Tuesday, February 10, 2015, the Board of Selectmen voted to place an Override Question on the May 2015 Annual Town Election ballot seeking to permanently increase the Town's tax levy limit by \$7,665,000. This ballot initiative is part of a larger plan to finance the Town's budget over a three-year period, including a package of \$2.3 million in non-tax revenue increases and municipal efficiencies.

The Financial Plan incorporated herein does not assume availability of the Override or the additional non-property tax revenue/municipal efficiencies. Instead, we have developed the FY 2016 Budget to live within the existing revenue of the Town. In order to do so and absorb the continued increase in student enrollment, deep cuts in the School Department's budget have been made. Reductions in Municipal departments will also be made to help support education funding. Within the departmental budget section, we have created a separate column to make clear which expenses in the various departments will be restored if the Override passes. The School Department's budget document will do likewise.

To be clear, the Override funding and companion Non-Tax capacity would be allocated over a three-year period. Please find below how this funding would be allocated.

GENERAL FRAMEWORK OF THE THREE-YEAR PLAN

In millions of \$'s

Revenue

\$7.665 Override Funds
\$2.289 Non-property tax efficiencies and revenues
 \$9.954 Total Plan

Expenditures

	Year 1	Year 2	Year 3	Total
Override funds	\$6.20	\$1.465	\$0	\$7.665
Non-override funds		\$1.00	\$1.29	\$2.289
	\$6.20	\$2.465	\$1.29	\$9.954

The Town owes a substantial debt of gratitude to the Override Study Committee. The Committee was appointed by the Board of Selectmen and the School Committee in 2013 to “determine whether substantially more revenue capacity than what is currently anticipated will be necessary to maintain desired levels of services and fund future liabilities of the Town and the Public Schools, and therefore whether a voter-approved override or overrides of Proposition 2½ will be necessary to raise that revenue”. The Committee and its subcommittees met over 200 times between September 2013 and July 2014 before submitting its final report to the Board of Selectmen in August of 2014. The Committee determined that the Town did require an infusion of property taxes and non-tax revenue in order to support the operation of the School Department. They also identified \$560,000 worth of municipal “efficiencies” that could be implemented and used as budget capacity to support the School Department’s needs and \$2.3 million worth of non-property tax revenue. However, the Committee differed on the specific amount that was necessary to raise through the Tax Override. Eight of the 15 members recommended a \$5.0 million Override while the remaining seven members recommend a \$7.9 million Override (after publication of the Committee’s report, both of these amounts increased based on updated budget assumptions). Ultimately, the Board of Selectmen reconciled these differences and adopted a \$7.6 million Override.

Perhaps the most lasting contribution of the Committee was the enormous research and findings it made on the operation of municipal and school operations. The Committee created two separate models to test a series of financial assumptions and scenarios. Its subcommittees produced high-quality work covering a wide range of policy and operational issues including: School Programs, Special Education, Capital

Planning, Municipal Policies, Revenue, Employee Benefits, Fiscal Policies, Demographics, and Capacity to Pay. The Board of Selectmen relied heavily upon the Committee’s work throughout its deliberation process and valued their contributions to Brookline immensely.

The Committee also recommended raising taxes beyond the limitations of Proposition 2½ to replace and expand the Edward Devotion School. Referred to as a Debt Exclusion, this funding would be raised through increased taxes necessary to pay the principal and interest on a 25-year bond to finance the net cost of the project. The Board of Selectmen approved a Debt Exclusion Question, which will also appear on the Annual Town Election ballot in May that assumes \$41 million will be covered within the Town’s Capital Improvement Plan (CIP) Financial Policies, \$27.8 million is funded by the Massachusetts School Building Authority (MSBA), and \$49.876 million supported via the Debt Exclusion. While these costs are not projected to commence until FY 2018, this project was an integral part of the Town’s financial planning for FY 2016 and is addressed in greater detail in the CIP section of this Budget Message.

The following table shows the average tax impact to various classes of taxpayers based upon the combined effect of both the Override and the Debt Exclusion. Please note that this tax impact will be spread over a period of years.

INCREMENTAL IMPACT ON TAX BILLS

	As voted 2/10/2015									
	FY16		FY17		FY18		FY19		TOTAL	
Operating Override										
Single-Family	\$364	3.4%	\$86	0.8%	\$0	0.0%	\$0	0.0%	\$450	4.2%
Condo	\$111	3.4%	\$26	0.8%	\$0	0.0%	\$0	0.0%	\$137	4.2%
Commercial	\$797	3.4%	\$189	0.8%	\$0	0.0%	\$0	0.0%	\$986	4.2%
Debt Exclusion Override										
Single-Family	\$0	0.0%	\$0	0.0%	\$22	0.2%	\$186	1.7%	\$208	1.9%
Condo	\$0	0.0%	\$0	0.0%	\$7	0.2%	\$57	1.7%	\$63	1.9%
Commercial	\$0	0.0%	\$0	0.0%	\$48	0.2%	\$405	1.7%	\$454	1.9%
Total										
Single-Family	\$364	3.4%	\$86	0.8%	\$22	0.2%	\$186	1.7%	\$658	6.2%
Condo	\$111	3.4%	\$26	0.8%	\$7	0.2%	\$57	1.7%	\$200	6.2%
Commercial	\$797	3.4%	\$189	0.8%	\$48	0.2%	\$405	1.7%	\$1,440	6.2%

Assumes: (1) \$6.2M of additional taxing capacity from Operating Override is used in FY16, followed by \$1.465M in FY17.

(2) all "CIP Capacity" debt (\$41M) for Devotion is used first, followed by \$5M of "Debt Exclusion Capacity" then \$44.6M.

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

BUDGET MESSAGE

In summary, the FY 2016 Budget:

- Projects \$273.7 million in revenue, including a 2.5% increase in the tax levy, an additional \$1.85 million in taxes resulting from new construction (New Growth), an increase in State Aid of \$850,000, and an increase of \$823,460 in Local Receipts. If the Override passes, an additional \$6.2 million will be raised in taxes in FY 2016.
- Recommends the appropriation of \$90,772,380 to the School Department, representing an increase of 4.5%. If the Override is approved, funding would increase to \$96,292,380, bringing the increase to 10.9%.
- Recommends the appropriation of \$68,407,803 to fund the operation of all Municipal departments, an increase of 1%. If the Override passes, an addition \$682,000 would be added, bringing the increase to 2%.
- Proposes \$145 million in funding major capital projects and \$12 million in existing debt service, \$9.5 million of which is supported by the General Fund, as part of a long-range Capital Improvement Program.
- Meets the requirements of all fiscal policies of the Town including the establishment of financial reserves, the contribution to funding long-term liabilities and the allocation of Free Cash for capital and related purposes.

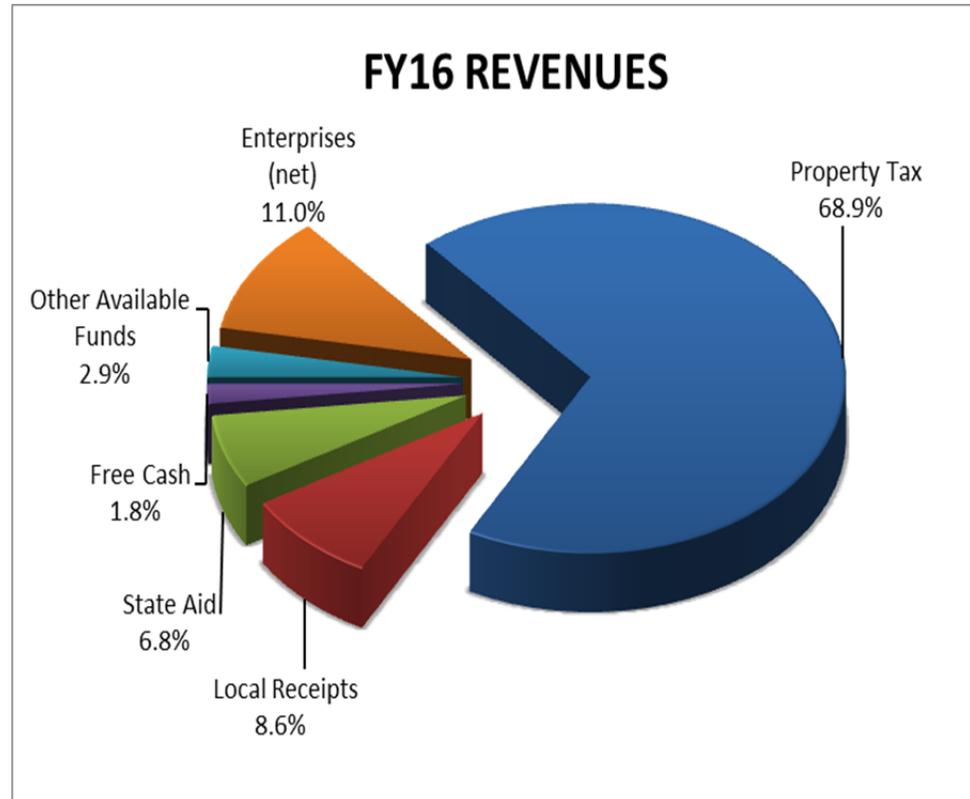
	<u>FY 2015</u>	<u>FY 2016</u>	<u>\$\$\$ CHANGE</u>	<u>% CHANGE</u>
REVENUES				
Property Tax	182,239,297	188,609,198	6,369,901	3.5%
Local Receipts	22,770,225	23,593,685	823,460	3.6%
State Aid	17,634,876	18,484,876	850,000	4.8%
Free Cash	5,084,152	5,016,500	(67,653)	-1.3%
Other Available Funds	7,903,508	7,925,643	22,135	0.3%
Enterprises (net)	28,470,036	30,063,224	1,593,188	5.6%
TOTAL REVENUES	264,102,094	273,693,126	9,591,032	3.6%
EXPENDITURES				
Municipal Departments	67,734,861	68,407,803	672,942	1.0%
School Department	86,842,577	90,772,380	3,929,803	4.5%
Non-Departmental	63,205,918	66,050,024	2,844,106	4.5%
Special Appropriations	9,415,000	10,113,000	698,000	7.4%
Enterprises (net)	28,470,036	30,063,224	1,593,188	5.6%
Non-Appropriated	8,433,705	8,286,693	(147,012)	-1.7%
TOTAL EXPENDITURES	264,102,094	273,693,126	9,591,032	3.6%

In the sections that follow, a more detailed review of revenues and expenditures is addressed.

REVENUES

Taxes: Property taxes are projected to increase by \$6.4 million in FY 2016, or 3.5% over FY 2015. Property taxes represent over two-thirds of the total revenue available to the Town. The Property Tax increase is made up of \$4.5 million from the allowable 2.5% increase under Proposition 2½ and \$1.85 million from the value of new construction (New Growth). Approximately \$1 million of the Town’s total tax levy is attributable to meet the debt service on the prior High School project that the voters excluded from the Proposition 2½ levy limit. This tax amount will be eliminated after the final debt service payment in FY 2020. The proposed Override would add total of \$7.7 million to the Tax Levy limit, but the plan is to levy \$6.2 million of that amount in FY 2016.

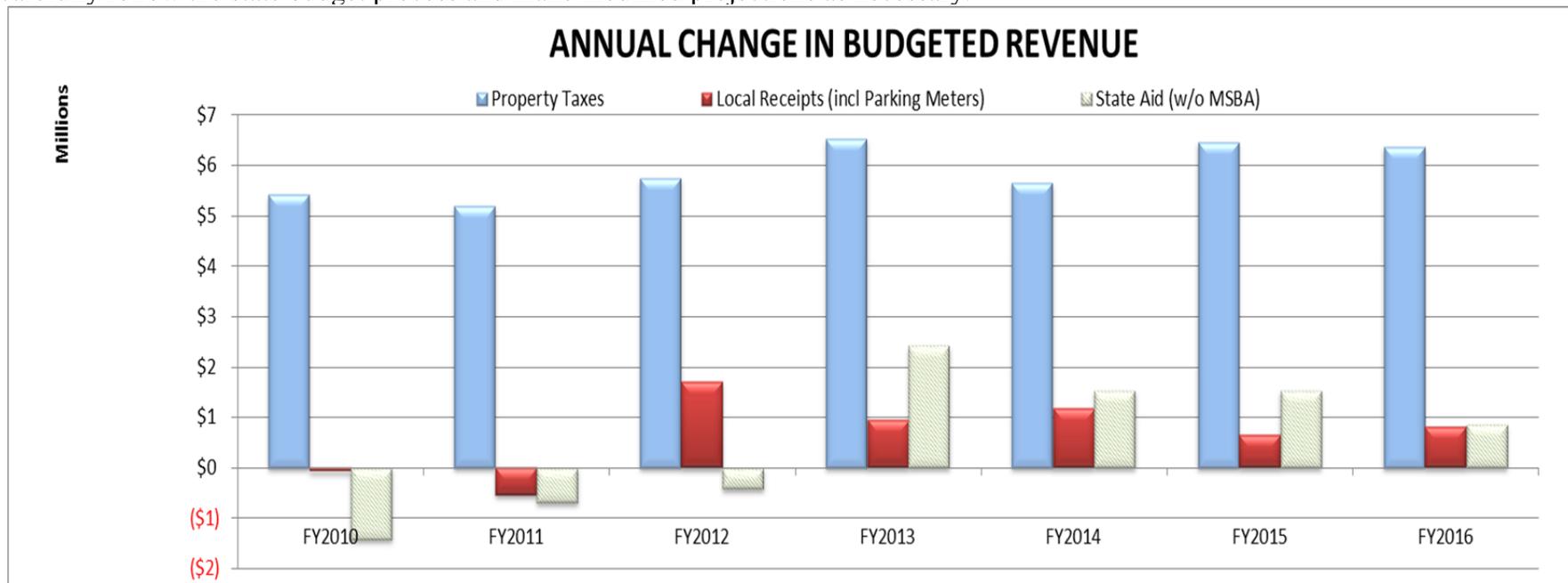
The Town’s goal is to increase the relative share of the commercial tax base. In addition to increased taxes, such development provides relief to residential taxpayers because the Town employs a dual tax rate (classification). The portion of total taxes the commercial sector pays is 171.5% greater than if the Town taxed the commercial and residential properties at the same rate. Additional commercial development adds jobs, vitality and residual revenue (e.g. meals taxes and parking meter receipts) for the Town. Progress has been made on each of the three major commercial projects that will contribute to this growth; 1.) a new hotel at the former Red Cab site on Boylston Street is under construction, 2.) the development of a hotel and related retail/residential development at the former Circle Cinema site in Cleveland Circle has been permitted, and 3.) a major office complex at 2 Brookline Place has reached agreement with the Town through amended zoning and an extensive development agreement providing financial value to the Town.



Local Receipts: FY 2016 Local Receipts are projected to increase by \$823,460, or 3.6% over FY 2015. This category of revenue represents a variety of sources generated by Town fees and charges. Most prominent are the Motor Vehicle Excise (MVE) tax, Parking and Traffic

finest, Building Permit fees, the Trash Collection charge, and Local Option taxes (meals and lodging). Overall, Local Receipts have continued to rebound from the economic recession experienced over the last several years. Non-property tax revenue increases of \$2.3 million proposed by the Override Study Committee have not been built into the FY 2016 Budget. If the Override passes, I will implement a series of revenue increases over the remaining two-year period of the plan. Specifically, I will propose a \$.25/hour increase in the parking meter rate beginning in FY 2017. I am committed to convert the remaining mechanical meters within commercial areas to digital units that accept credit cards. The Committee made several other revenue recommendations including an increase in the Refuse Fee, an increase in fines for overdue library materials, an increase in cemetery burial fees, increases in the rates for the Soule Early Childhood Center, and increases in the rates for the rental of school buildings. My analysis indicated that the Committee’s recommendations cannot be fully achieved based on a number of factors. In order to offset some shortfalls in these areas, I have identified other revenue increases, including Payment in Lieu of Taxes (PILOTs) and a transaction fee for the on-line payment of Motor Vehicle Excise taxes.

State Aid: As the economy improves, aid from the Commonwealth of Massachusetts has increased. Despite a projected shortfall in the State budget this year, we have reason to believe that it will not impact the willingness of the Governor and the Legislature to provide an increased level of education aid. We are projecting an increase in Chapter 70 education aid of \$850,000, or 7.6% over FY 2015. All other State Aid categories are projected to remain level, resulting in an overall increase in State Aid of less than 5%. Each year, revenue from State Aid is uncertain given the politics of the state budget process. This year, there is even greater uncertainty with a new Governor and Senate president. State law permits the new Governor to delay his budget proposal to the Legislature, and he has opted to do so. Naturally, we will carefully follow the state budget process and make modified projections as necessary.



Other Available Funds: The Town will allocate \$7.9 million from a number of revenue sources comprising this category. Mostly, this revenue comes from Parking Meter Receipts and charges to separate Enterprise or Revolving Funds that are raised to offset general government expenses benefitting those funds. Similar to last year, we have proposed the use of \$1 million in available surpluses from prior year accounts to help fund the Capital Budget. In FY 2016, this revenue will come from the reallocation of surpluses in a series of old capital accounts.

Free Cash: Free Cash is a term specific to Massachusetts local government. Essentially, it is the State's approved amount of a municipality's unreserved fund balance from the prior year's Budget. The Town has a very detailed policy on the use of Free Cash. It is used only for non-recurring purposes such as reserves and capital expenses. The amount of Free Cash to support these purposes in FY 2016 is \$5,016,500 (see table). Please note that the total certified Free Cash available for the Town to appropriate is \$7,569,881. In order to meet the Town's policies on unrestricted reserves, we will leave \$2.55 million unappropriated.

Enterprises: The Town maintains three special funds to account for its business like activities. These include the Golf Course, the Water and Sewer Utility, and the Recreation Revolving Fund. This revenue is offset 100% on the expenditure side of this Budget. In FY 2016, the revenue (and expenses) of these funds will increase by \$1.6 million, or 5.6% over FY 2016.

Free Cash Certification	\$7,569,881
1. Operating Budget Reserve (25% of Operating Budget Reserve)	\$550,050
2. Fund Balance	\$2,553,381
a. Unreserved Fund Balance (left unappropriated)	\$2,553,381
b. Stabilization Fund (appropriated)	\$0
3. Liability Reserve (to get fund to 1% of Prior Yr Net Revenue)	\$78,970
4. Capital Improvements (to get to 7.5% of Prior Yr Net Revenue)	\$3,300,297
5. Affordable Housing Trust Fund (since Fund Balance below \$5M)	\$163,078
Sub-Total	\$6,645,775
Amount available for Special Use (#6)	\$924,106
6. Special Use:	
Additional CIP	\$924,106

EXPENDITURES

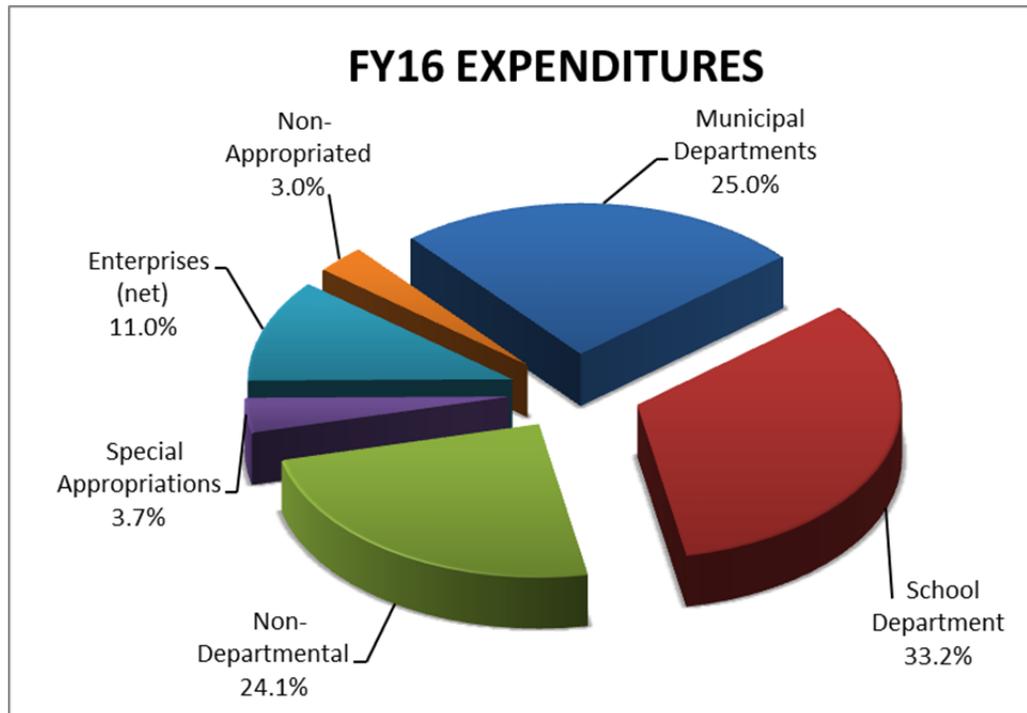
Municipal Departments: For FY 2016, it is proposed that funding for all municipal (non-school) departments be \$68,407,803, a modest increase over FY 2015 of 1.0%. This amount is inclusive of a reserve for wage and salary increases for municipal employees, conditional upon negotiated settlements. For the most part, increases in municipal departments are to fund the fixed costs of contractual step increases for eligible personnel. In most cases, increases in municipal departments are less than 1.0%.

The unrelenting school enrollment crisis has limited the availability of revenue for municipal departments. The traditional Town-School Partnership formula has been adjusted to transfer \$682,000 of municipal revenue to the School Department. This revenue has been made available through various cuts in municipal staffing, programs and services, and capital equipment. In the event the Override passes, these cuts will be restored. The result would be an increase of 2% over FY 2015. Cuts were made in most large departments, as seen in the following table.

MUNICIPAL REDUCTIONS			
Building	Vehicles		(25,000) 1 less vehicle replacement
COA	Senior Renter program		(10,000) Reduce funding for program
DPW	Traffic Control Painting		(22,500) 25% reduction
DPW	Gardener/Laborer (LN-2)	(2.00)	(91,828) Reduce grass cutting frequency
DPW	Park Ranger (PT)	(1.00)	(55,397) Eliminate Part-Time positions
DPW	Recycling Supplies		(25,000) 1 less "Big Belly" trash receptacle
Fire	Vehicles		(50,000) Delay replacement of Deputy Chief vehicle
Fire	Firefighter	(1.00)	(66,093) Eliminate 1 vacant position
Health	Mental Health Program		(42,541) Reduce by 25%
Health	Daycare inspectors	(0.48)	(25,000) Some oversight remains, responsibility of the State
Info Tech	GIS Interns	(0.40)	(11,745) Eliminate
Library	PT Salaries		(22,000) Department would remain within certification level
Police	Police Officer	(1.00)	(81,783) Eliminate 1 vacant position
Police	Park Security Interns	(1.00)	(29,052) Eliminate Part-Time positions
Police	Vehicles		(68,000) 2 fewer vehicle replacements
Purchasing	Vehicles		(16,000) Delay pool vehicle replacement
Recreation	Vehicles		(30,000) Delay van replacement
Selectmen	Metro Mayor Membership		(10,000) Eliminate participation in the MAPC initiative
TOTAL		(6.88)	(681,939)

The extent of innovations or investments in municipal departments in FY 2016 was extremely limited given the constraints imposed by the school enrollment crisis and the Override deliberations. Please refer to the Departmental Budget section for a more detailed review of changes in individual budgets. The following highlights some of these changes.

- FY 2016 represents the first full-year of funding for the new Diversity, Inclusion and Community Relations Department. Most of the funding for this department was transferred from expenses previously allocated in the Health and Human Services budget.
- The Assessing Department has proposed a reorganization of its personnel. The Commercial Valuation Director position will be eliminated and funding will be reallocated to database management resources and clerical support. An Assistant Assessor and a part-time Office Assistant positions will be established to meet those demands.
- Expenses in the Town Clerk’s budget will be reduced in FY 2016 based on a reduced election cycle.
- The Building Department has established a trial program of performing building inspections on off-hours (evenings and weekends) to better accommodate the schedule of busy homeowners. A premium fee will be assessed to cover the overtime and other costs of performing this work.

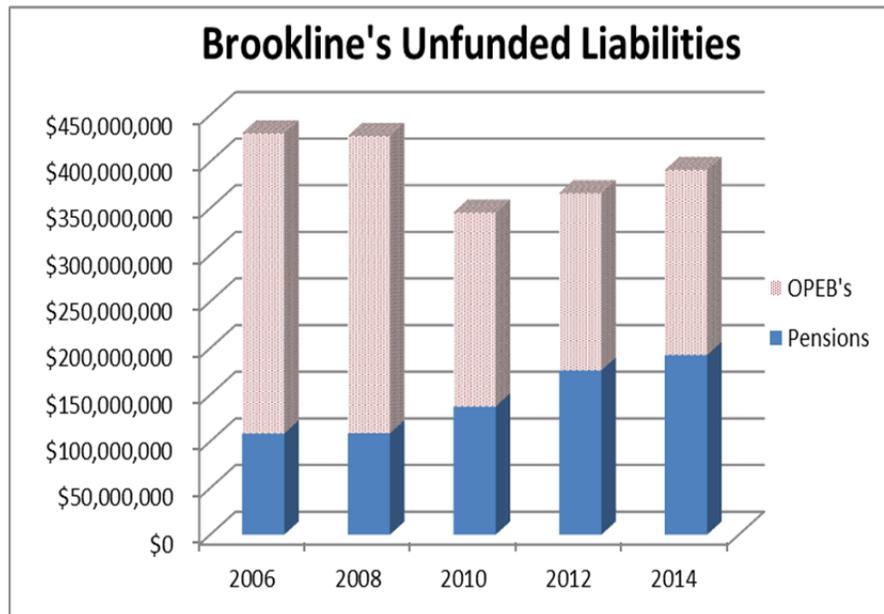


School Department: The School Department’s budget is proposed at \$90.8 million. Despite a budget increase of 4.5%, including the availability of \$682,000 in municipal department revenue, the School Department is forced to make program reductions in order to meet the demands of increasing enrollment in the elementary (K-8) levels. In addition, the Department has prioritized technology and will make investments in this area. The Override would provide an additional \$6.2 million in revenue to the Schools, representing an overall budget increase from FY 2015 of 10.9%. Please refer to the Superintendent’s budget proposal for a more detailed review of this budget.

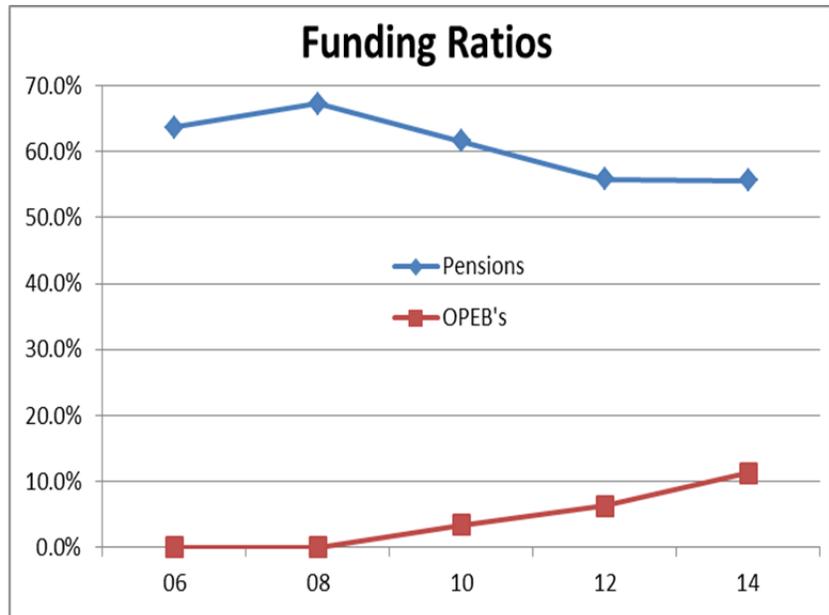
Non-Departmental: This is a large category of expenses that incorporates personnel benefits for municipal and school employees, debt service on bonds, insurance coverages and special reserve funds. The proposed budget for FY 2016 is \$66,050,024, or an increase of 4.5% over FY 2015. The largest component of these expenses is the cost of health insurance for the Town's eligible employees and retirees (including employees and retirees of the School Department). After several years of extremely low rate increases from the Group Insurance Commission (GIC), it appears that FY 2016 will reverse this favorable trend. We are budgeting an increase for Group Health Insurance of \$1.8 million, or 7.3%. Partly the result of the improved economic climate, the GIC's plans are also being impacted by new legislative mandates and the complexity of the federal Affordable Care Act. Advances in prescription drugs and other innovative medical care also impacts costs, as does the fact that many of our employees use the teaching hospitals within Boston, the most expensive in the world. Initially budgeted for a 4% rate increase, we were able to increase this to close to 6% by reallocating funds made available by lower than projected cost of gasoline and heating oil and allocating funds that otherwise would have gone toward departmental operations.

The Town continues to proactively fund its long-term liability for pensions and retiree health care benefits (OPEB). I am particularly pleased to be able to maintain the Town's allocation of revenue to the OPEB Trust Fund. In FY 2016, we are appropriating the sum of \$3.5 million for this purpose. This will allow the Town to continue to get closer the Annual Required Contribution (ARC), which is an actuarially determined long-term funding plan similar to the one underway to eliminate our unfunded Pension obligation. The Town of Brookline is one of a handful of municipalities who are proactively addressing the OPEB problem.

Brookline's Unfunded Liabilities



Funding Ratios



Special Appropriations: The Town funds its Capital Improvement Program (CIP) through a combination of current funding and debt. The current revenue-financed portion of the CIP is \$10.1 million in FY 2016. This includes \$4.9 million funded by general operating revenue combined with \$4.2 million from Free Cash and \$1.03 million from the reallocation of surpluses in prior year capital projects. Together, these funds represent 8.4% of the Town's prior year net revenue. After pursuing a group of projects to expand existing school facilities as recommended by the special "B-Space" Committee, a new direction has emerged. The Town continues to plan to expand and replace the Devotion School, but it will no longer pursue an expansion and renovation at the Driscoll School. The CIP also includes funding to:

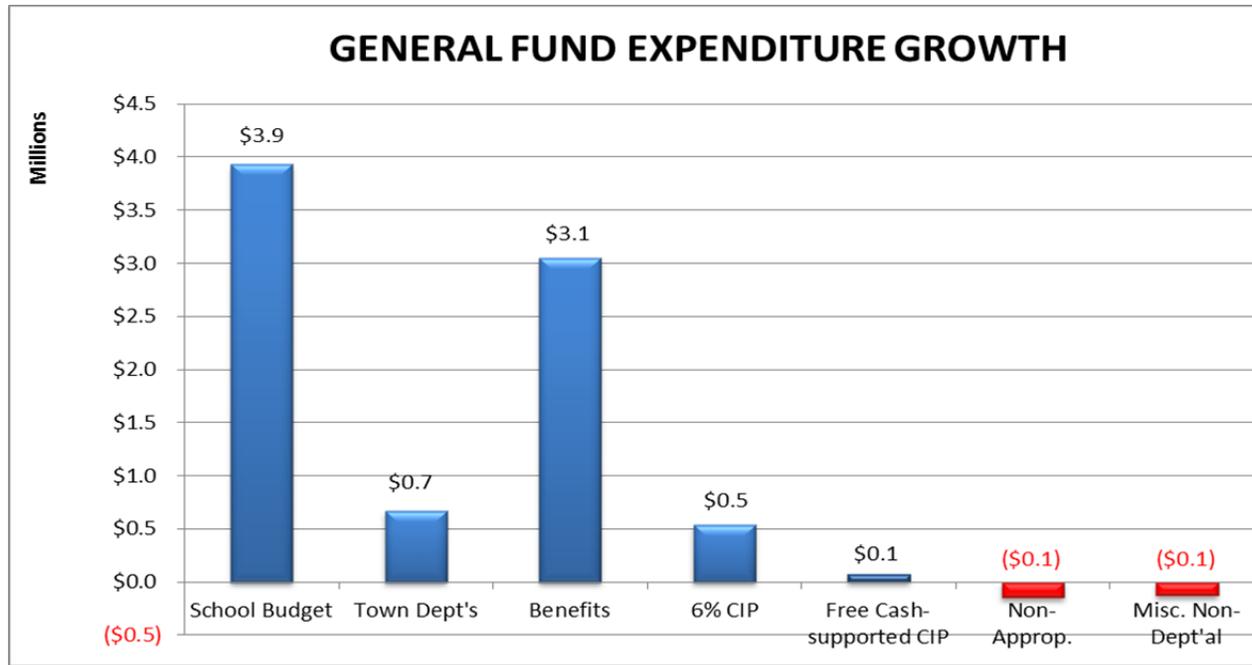
- Repair and improve the Old Lincoln School
- Expand and renovate the High School
- Implement short-term projects including modular classrooms and lease private buildings for classroom space
- Convert existing spaces into new classrooms.

Similar to the Devotion project, a 9th elementary school and expansion of the High School cannot be funded within the Town's tax resources in a Proposition 2½ environment. Debt Exclusions, which allow for debt costs to be covered outside of the Proposition 2½ limit, must be pursued for these major projects.

The FY 2016 component of the CIP funds a range of important capital projects including fire apparatus, building repairs, park and playground renovations and upgrade of public works infrastructure. A more detailed discussion of the CIP is included in Section VII.

Non-Appropriated: This category includes required expenses that are raised directly without appropriation by Town Meeting. This includes State Charges, of which the largest sum is the Town's assessment to the MBTA (\$5.2 million); the Overlay, which is a reserve for tax abatements and exemptions issued by the Board of Assessors (\$1.75 million); and the Norfolk County assessment (\$840,286). Overall, the cost of Non-Appropriated items in FY 2016 is \$8.3 million, representing a slight decrease from FY 2015.

Enterprises: The Town funds its Water/Sewer, Recreation and Golf activities largely through self-supporting revenues. These are accounted for separately from the Town's General Fund through formal enterprise and revolving funds. The net cost of Enterprises in FY 2016 is \$30.1 million, an increase over FY 2015 of 5.6%. As mentioned in this Budget Message, the Town aggressively pursues full cost recovery of the Enterprise and Revolving Fund accounts to cover the cost of expenses accounted for in the general budget (including Pension and OPEB contributions). The Town is in the midst of a plan to achieve greater cost recovery in the Recreation Revolving Fund in FY 2016. As discussed in the Policy Issues/Initiatives section of this Budget Message, the Town is more aggressively recovering the full costs of the Recreation Revolving Fund. In FY 2016, we project an increase in revenue attributable to cost recovery of \$50,000.



FY 2016 POLICY ISSUES AND INITIATIVES

A Budget can appear to be an exercise in balancing revenues and expenses. In reality, the Budget serves as a policy tool for elected leaders and the administration in developing priorities for the organization. This year, the Override debate has dominated the budget process and our consideration of priorities. The Selectmen’s decision to pursue an Override and their desire to limit its impacts upon taxpayers guided our budget deliberations. After covering fixed costs, virtually all of the available budget capacity was reallocated within the traditional Town-School Partnership formula to support the School Budget. As a result, the ability to use revenue to invest in certain programs or services was limited. In fact, the Override package adopted by the Board of Selectmen mandated a reduction of \$682,000 in municipal expenditures for FY 2016 (to be restored if the Override passes) and over \$500,000 in longer-term efficiencies.

Solid Waste Collection and Disposal: Prompted by the Override challenges, the Town is finalizing a plan to initiate major changes to the way it funds and manages solid waste collection and disposal. The Town will implement a modified Pay-as-You-Throw (PAYT) system effective in FY 2016. PAYT is an established

system used in the United States and many parts of the world to enhance recycling, thereby reducing the costly and environmentally unacceptable practices of incinerating or landfilling trash. This will be achieved in Brookline by providing each homeowner with a 35 gallon container that must contain all of the trash collected each week. If trash cannot fit within this container, a homeowner will be required to purchase an “overflow” bag(s) or second container. The container will also facilitate an automated method of collecting the trash. Currently handled manually by a crew of two laborers, the new system will use one driver operating a trash truck with a mechanical arm to grab and lift the container to deposit the trash into the packer.

In addition to these operational changes, the Town took advantage of market forces and competitively procured a far less expensive contract to dispose of its solid waste.

The savings associated with the move to the modified PAYT program is estimated at approximately \$153,000, due mostly to the savings associated with the move to a one-person packer truck operation that will be made possible by investing in the automated trash collection method. Doing so allows for the elimination of three positions. In order to make this move, DPW needs to lease-purchase two automated packer trucks. In addition, the 35-gallon totes need to be procured. The State will be providing the Town with a \$200,000 grant to purchase approximately 5,560 totes; the Town will buy 5,500 and lease-purchase the remaining 2,300. The savings realized from the competitive procurement process for the loading, hauling and disposal of solid waste is \$200,000. In addition, DPW was able to move metals collection in-house, thereby saving another \$87,000. That savings was made possible by investing in “Big Bellies”, the solar-powered trash and recycling receptacles that allow for the more efficient delivery of the commercial area trash collection operation. Off-setting that \$87,000 in savings is the cost of lease-purchasing the Big Bellies. Once the lease payments for the automated packer trucks, the 35-gallon totes, and the Big Bellies are paid off, a total of \$440,000 in annual savings will be realized: \$153,000 from modified-PAYT, \$200,000 from the re-bidding of the solid waste contract, and \$87,000 from taking metals collection in-house.

At this time, it is hoped that the additional revenue generated by the overflow bags will limit the extent to which the annual solid waste fee needs to be increased to meet the non-property tax goal of the Override plan.

In total, the operational and contractual changes will eventually yield an annual savings of \$440,000, helping meet the efficiency goal of \$560,000 established by the Override Study Committee and Board of Selectmen.

Review of Building Operations and Maintenance: The Town is constantly evaluating the most cost effective and efficient manner of operating and maintaining its buildings and facilities. Each year, the Town evaluates some aspect of its building operations and maintenance for cost effectiveness. In recent years, this analysis has prompted the Town to bring contracted HVAC and Pest Control services back in-house to achieve savings. As the size and

complexity of our School buildings increase, and recognizing the residual and long-term costs of in-house staff, this methodology must be reviewed. I have allocated funding in this Budget to conduct a study of the Building Department operations to determine how we compare to similar-sized entities and to review best practices.

Reorganization of Assessing Department: The Town continues to pursue innovative ways to provide enhanced services within constrained resources. The Chief Assessor has proposed a re-organization within his department that allows him to meet the changing expectations and future needs of his department. The strides made by the department in recent years will allow them to eliminate the Commercial Valuation Director position and reallocate those resources to database management and clerical support. An Assistant Assessor and a part-time Office Assistant positions will be established to meet those demands. These changes will allow the Department to use the Assessor's database to its fullest potential and provide better service to both the public and other Town departments, all without an increase to its budget.

Establishment of Department of Diversity, Inclusion and Community Relations: After several years of contentious debate, Article 10 of the 2014 Annual Town Meeting finally passed a by-law that replaced the former Human Relations/Youth Services division with a new Diversity, Inclusion, and Community Relations (DICR) Department. The former division was funded and operated within the Health and Human Services budget. At the Special Town Meeting in November, I proposed a new budget that reallocated funds from the Health and Human Services Department and added other funds to meet the personnel and programmatic costs of this new agency. FY 2016 reflects the first full year of operation of the new department.

I appointed Dr. Lloyd Gellineau, former Human Service Director, as the first director (interim) of the DICR and the Board of Selectmen have finalized their appointments to the new Commission. We look forward to a new focus on meeting the Town's diversity and community relations challenges and to provide more robust and coordinated management of programs and services in this arena.

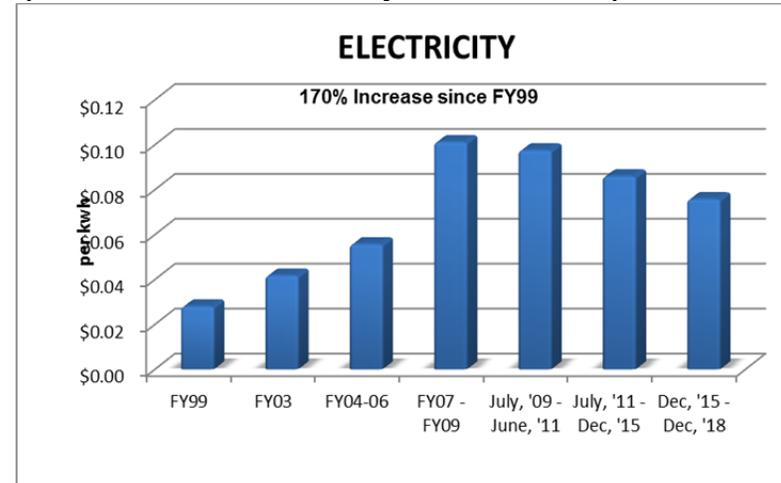
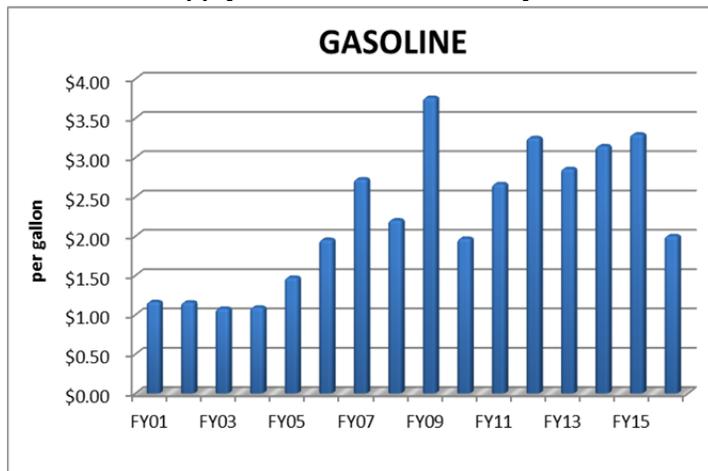
Coordination of School and Town Information Technology: A major focus on the Override Study Committee's consideration of educational programs was the relative lack of progress in technology and/or its inconsistent application across the school district. Whether the Override passes or not, the Town is committed to invest a substantial amount of financial and human resources in technology within the school system. The Committee's report stated, "We support advancing the use of technology in Brookline's classrooms, especially when tied to a strong plan driven by curricular goals and equitable access to high quality and coherent digital learning resources. We underscore the value of clear and measurable goals, and good governance (strategy, technology alignment, implementation, maintenance and staff planning and deployment) to the success of the technology plan." A subgroup of the Committee advocated for more consistent communication and collaboration between the Town and the Schools including an updated Memorandum of Agreement on technology governance.

The Superintendent of Schools and I are committed to implementing an organizational model that will meet these goals and maximize our investment in technology. We are currently engaged in a review of this matter with a team from UMass Boston’s Collins Center for Public Management. We will work with the Collins Center to help develop a governance model that will support a shared vision and appropriately assign the responsibilities for the educational use of technology as well as the business aspects including procurement, help desk support and training.

Energy Efficiency and Sustainability: The Town continues to work to find ways to stem the growth in energy consumption and mitigate rising energy prices. After facing some unexpected hurdles in the regional solar program, the Town is actively engaged with its solar developer, BlueWave, and is hopeful to have a proposal for solar arrays at several Town-owned sites ready for the Selectmen to consider sometime this spring.

The Department of Public Works’ LED Streetlight Replacement Program is underway and the FY2016 budget is reduced by approximately \$20,000 as a result. This project meets the Town’s goal of saving money by reducing energy while enhancing the effectiveness of the service. Once fully-implemented, the Town’s streetlight bill will decrease by approximately \$180,000. The payback period is estimated to be less than 10 years.

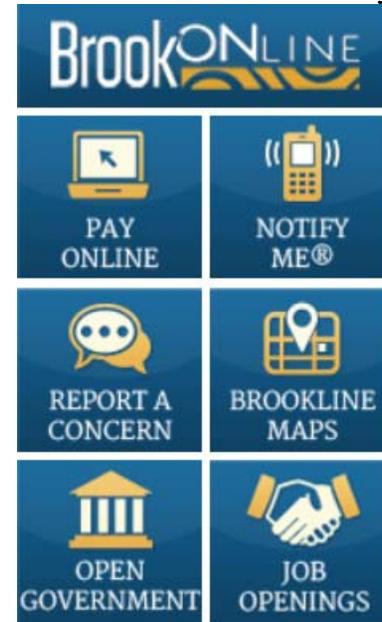
On the procurement side, the Town is realizing substantial savings in the FY 2016 Budget by taking advantage of the downturn in Gasoline and Diesel prices and has locked in contractual prices that yield approximately \$300,000 of savings in these accounts. This savings is recommended to be used as a buffer against anticipated GIC rates as described in the Expenditure summary of the Budget Message. Favorable market conditions also allowed the Town to lock in a supply contract for Electricity that will mitigate price increases announced by the utilities this past fall.



Performance Management and Open Government: Many management fads come and go, but the emphasis on using data to guide decision making will continue to be relevant, especially as computing facilitates the development and sharing of better data. Referred generally in local government as Performance Management, this process has taken hold in many areas of Brookline’s government including our budget process. Each department is required to develop performance metrics in their budget development. The challenge is to make these measurements relate to actual performance as opposed to being simply an indicator of output. While it remains important to document workload, we struggle with ways to measure actual performance.

In a service related business like local government, satisfaction by our clients (citizens), can be a useful indicator of performance. Last year, the Town partnered with the National Research Center, Inc. and the International City Management Association to issue an opinion survey to 1,200 residents in Brookline. The National Citizen Survey (NCS) is a tested survey instrument designed to elicit feedback on essential municipal services and other factors that measure our performance. If done periodically, the survey will enable the Town to measure performance as viewed by our residents and to benchmark against the several hundred other municipalities who participate. The results of our preliminary survey were presented to the Board of Selectmen and the community in early 2014.

Another trend in performance management is to release raw data of the municipality to allow others with interest and expertise to manage this information. There are numerous examples of private citizens manipulating raw data of a government agency to develop better information or applications to for beneficial purposes. With data becoming more robust and timely (e.g. GPS), this will become a powerful trend that the Town of Brookline must embrace. We have begun this process by developing a new data portal on the Town’s web site. Already, there are examples of citizens using the Town’s GIS and other data for this purpose. Most recently, a citizen has helped the Town use data generated by the BrookOnLine system to more effectively enforce the by-law on sidewalk snow removal.



In addition to sharing data for better decision making, it has the additional benefit of enhancing citizen confidence in government. In an effort to improve the Town’s transparency in our municipal government operations and finances, we partnered with several other communities and the Commonwealth of Massachusetts to develop a web-based “Open Checkbook” application. This application, linked directly to the MUNIS financial system, allows a citizen to view detailed expenditure of public funds. The Brookline Open Checkbook went live in early-2014 and I am excited about the opportunity it provides residents to become even more aware of how we spend public funds.

Cost Recovery in Municipal Services: While local government is not a business, the limitation on property taxes and other financial resources has required Brookline to develop fees for non-traditional government services. This also has the benefit of making citizens or others who use the services fund them. Many policy and legal issues arise in this arena. What are non-traditional services and what percentage of them should the Town's property taxes support? If there are private businesses performing a similar service, how should the Town price these services? Should we provide them at all? These are many of the questions the Town faces when managing fees for services. This is especially relevant in the area of recreational services. The Town's Recreation Department provides a range of outstanding programs and services to citizens of all ages. Some services are clearly enterprise based, like the golf course. The Town has created a special fund for this purpose and recovers 100% of its costs, both direct and indirect, for this operation. Other services are funded through a Revolving Fund, which is not fully self-supporting through fees. For example, in FY 2015, the Town's property tax subsidized \$584,000 for administration of the Department and over \$400,000 for operation of the Aquatic Center. The Soule Early Childhood Center provides quality year-round childcare and early educational services. The Recreation Department has begun a process to move towards 100% cost recovery within a three-year period (FY 2015- FY 2017), increasing fees by 20% in each year. The Override Study Committee has encouraged an even more aggressive approach in tailoring these fees to the market of private childcare enterprises. I will continue to explore with the Recreation Commission, Board of Selectmen and Advisory Committee, the fundamental policy issues associated with this question.

Legal Staffing and Costs: A review of the Town's legal staffing and costs is underway. As is appropriate for a municipal organization the size and complexity of Brookline, the Town maintains an in-house staff of attorneys, paralegals and related support personnel. More specialized services, such as environmental and labor law, are contracted for with private lawyers or law firms.

With the promotion of an Associate Town Counsel to fill the vacant Town Counsel position, we upgraded the newly vacated position to serve as an Assistant Town Counsel. During the process to fill these positions, I was alarmed to note the volume and expense of contracted legal services for employment related issues. This has prompted a review to determine the appropriate mix of in-house vs. contracted legal services in order to get this cost center under control and to provide the most effective services to the Town.

LONG RANGE FINANCIAL PLANNING

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

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

The FY 2016 – FY 2020 Long Range Financial Projection for the General Fund makes the following key assumptions:

- New Growth in the Property Tax Levy of \$1.8 million per year, augmented by the redevelopment of the former Red Cab Site (\$50,000 in FY 2016, \$595,000 in FY 2017, and \$215,000 in FY 2018) and by the re-development of 2 Brookline Place (\$685,000 in FY 2018, \$1 million in FY 2019, and \$615,000 in FY 2020).
- For State Aid in FY 2016, assume an increase of \$850,000. For FY 2017 - FY 2020, annual 2.5% increases in Ch. 70 and Unrestricted General Government Aid (UGGA).
- For Local Receipts, FY 2016 reflects an increase of \$823,460 (3.6%). In FY's 2017-2020, limited growth is expected (approximately \$300,000 / yr, or 1.2%), augmented by \$325,000 in additional Hotel Excise Taxes from the redevelopment of the former Red Cab Site (\$50,000 in FY 2017 and \$275,000 in FY 2018).
- Use of Free Cash continues to follow the Town's Free Cash Policy, most recently updated by the Selectmen in 2011.

- A 2% wage increase for all years for all unions.
- Inflation in most Services, Supplies, and Capital Outlay accounts of 1.5% - 2.5% (approximately \$240,000 per year for the Schools and \$250,000 for Town departments).
- Annual utility increases of \$150,000.
- Annual Special Education growth of \$775,000 - \$800,000.
- Enrollment growth cost increases of \$800,000 - \$900,000 per year.
- Step increases in the School Department of \$750,000 per year and \$250,000 per year for Town Departments.
- For FY 2016, a Health Insurance rate increase of 4% and an increase in enrollment of 40. For FY's 2017-2020, assume a 4% annual rate increase and 30 new enrollees per year.
- A Pension appropriation based on the most recent funding schedule approved by PERAC (for FY's 2016 and 2017).
- Continue to fund OPEB's by increasing the appropriation by at least \$250,000 per year from on-going revenues.
- Debt Service and pay-as-you-go CIP that reflects full-funding of the CIP (6% of net revenue plus the use of Free Cash to get to 7.5%).

These assumptions create an escalating deficit position for FY 2017 and beyond, starting at \$737,000 in FY 2017 and reaching \$3.1 million by FY 2020. It should be noted that the deficits in the out years are inflated because they are built upon a deficit in the prior fiscal year. In fact, the Town must balance its budget each year, and that balanced budget will become the base for the following year's projection. Nonetheless, the cumulative deficits in the Long Range Projection are a reminder that the Town must find ways to support a sustainable budget in the long term.

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

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

BUDGET MESSAGE

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
REVENUE					
Property Taxes	188,609,198	196,014,928	203,561,491	214,555,185	222,193,691
Local Receipts	23,593,685	23,363,754	23,912,672	24,206,727	24,506,147
Motor Vehicle Excise (MVE)	5,350,000	5,457,000	5,566,140	5,677,463	5,791,012
Local Option Taxes	2,475,000	2,545,500	2,841,410	2,898,238	2,956,203
Licenses & Permits	1,191,275	1,191,275	1,191,275	1,191,275	1,191,275
Parking / Court Fines	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000
General Government	3,637,210	3,685,179	3,753,382	3,807,532	3,862,567
Interest Income	740,000	758,500	777,463	796,899	816,822
PILOTs	1,335,000	836,700	863,434	890,203	917,007
Refuse Fee	2,650,000	2,650,000	2,650,000	2,650,000	2,650,000
Departmental & Other	2,015,200	2,039,600	2,069,568	2,095,117	2,121,262
State Aid	18,484,876	19,026,111	19,481,114	19,947,491	20,303,433
General Government Aid	5,750,919	5,892,154	6,036,920	6,185,305	6,337,400
School Aid	12,567,112	12,967,112	13,277,349	13,595,341	13,799,188
Tax Abatement Aid	40,402	40,402	40,402	40,402	40,402
Offset Aid	126,443	126,443	126,443	126,443	126,443
Other Available Funds	7,925,643	6,985,323	7,084,540	7,188,509	7,297,468
Parking Meter Receipts	4,300,000	4,300,000	4,300,000	4,300,000	4,300,000
Walnut Hill Cemetery Fund	75,000	75,000	75,000	75,000	75,000
Reimb./Pymts from Enterprise Funds	2,166,519	2,245,741	2,328,167	2,414,445	2,504,762
Reimb. from Rec Revolving Fund	354,124	364,582	381,372	399,064	417,705
Capital Project Surplus	1,030,000	0	0	0	0
Free Cash (for Appropriation)	5,016,500	4,100,000	4,200,000	4,400,000	4,500,000
Capital Improvements/Other Spec Approp.	4,224,403	3,423,311	3,537,875	3,665,011	3,792,830
Operating Budget Reserve	550,050	570,552	589,646	610,835	632,138
Strategic Reserves	<u>242,047</u>	<u>106,138</u>	<u>72,479</u>	<u>124,154</u>	<u>75,032</u>
TOTAL REVENUE	243,629,902	249,490,116	258,239,817	270,297,913	278,800,739
\$\$ Increase	7,997,845	5,860,214	8,749,701	12,058,096	8,502,826
% Increase	3.4%	2.4%	3.5%	4.7%	3.1%

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

BUDGET MESSAGE

	2016	2017	2018	2019	2020
EXPENDITURES					
Departmental	67,307,803	68,946,842	70,649,933	72,293,475	74,161,657
Personnel	49,671,687	50,918,687	52,173,687	53,648,687	55,053,687
Services	8,225,339	8,430,973	8,641,747	8,857,791	9,079,235
Supplies	2,125,379	2,128,513	2,181,726	2,236,269	2,292,176
Other	563,832	577,928	592,376	607,185	622,365
Utilities	4,943,256	5,093,256	5,243,256	5,393,256	5,543,256
Capital	1,758,310	1,777,486	1,797,141	1,530,288	1,550,938
Intergovernmental	20,000	20,000	20,000	20,000	20,000
Coll. Barg. - Town	1,100,000	1,130,000	1,150,000	1,180,000	1,200,000
Schools	89,324,380	93,105,297	96,906,468	100,884,929	104,272,942
Coll. Barg. - School	1,448,000	1,480,000	1,510,000	1,540,000	1,580,000
Non-Departmental - Benefits	53,551,265	55,891,408	58,861,533	61,973,254	65,203,333
Pensions	18,707,021	19,681,694	20,699,582	21,768,532	22,901,544
Group Health	26,971,125	27,934,876	29,419,005	30,976,897	32,612,094
Health Reimbursement Account (HRA)	70,000	0	0	0	0
Retiree Group Health Trust Fund (OPEB's)	3,499,119	3,784,838	4,100,330	4,406,299	4,707,676
EAP	28,000	33,000	33,000	33,000	33,000
Group Life	145,000	148,625	152,341	156,149	160,053
Disability Insurance	16,000	16,000	16,000	16,000	16,000
Workers' Compensation	1,550,000	1,588,750	1,628,469	1,669,180	1,710,910
Public Safety IOD Medical Expenses	250,000	275,000	275,000	275,000	275,000
Unemployment Compensation	300,000	300,000	300,000	325,000	325,000
Medical Disabilities	40,000	45,000	50,000	50,000	50,000
Medicare Coverage	1,975,000	2,083,625	2,187,806	2,297,197	2,412,056
Non-Departmental - General	819,970	683,315	693,708	729,836	746,375
Liability/Catastrophe Fund	78,970	76,509	70,671	78,861	79,104
Affordable Housing	163,078	4,444	271	6,794	611
General Insurance	382,645	401,777	421,866	442,959	465,107
Audit/Management Services	130,000	135,000	135,000	135,000	135,000
Misc.	65,278	65,585	65,900	66,222	66,553
Non-Departmental - Debt Service	9,478,591	11,144,448	13,539,175	17,366,247	17,861,066
General Fund	9,478,591	11,144,448	13,539,175	17,366,247	17,861,066
Non-Departmental - Reserve Fund	2,200,198	2,282,207	2,358,583	2,443,340	2,528,553
Tax Supported	1,650,149	1,711,655	1,768,938	1,832,505	1,896,415
Free Cash Supported	550,050	570,552	589,646	610,835	632,138
Special Appropriations	10,113,000	7,080,505	5,231,000	5,169,782	5,277,459
Tax Supported	4,858,597	3,657,194	1,693,125	1,504,772	1,484,630
Free Cash Supported	4,224,403	3,423,311	3,537,875	3,665,011	3,792,830
Other	1,030,000	0	0	0	0
Non-Appropriated	8,286,693	8,483,376	8,684,977	8,891,618	9,103,425
State Assessments	6,385,250	6,538,183	6,694,940	6,855,616	7,020,309
Cherry Sheet Offsets	126,443	126,443	126,443	126,443	126,443
Overlay	1,750,000	1,793,750	1,838,594	1,884,559	1,931,673
Tax Titles - Deficits/Judgements	25,000	25,000	25,000	25,000	25,000
TOTAL EXPENDITURES	243,629,902	250,227,399	259,585,378	272,472,483	281,934,810
\$\$ Increase	7,997,845	6,597,498	9,357,979	12,887,105	9,462,327
% Increase	3.4%	2.7%	3.7%	5.0%	3.5%

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

BUDGET MESSAGE

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
CUMULATIVE SURPLUS/(DEFICIT)	0	(737,283)	(1,345,561)	(2,174,570)	(3,134,071)
DEFICIT AS A % OF OP REV	0.0%	-0.3%	-0.5%	-0.8%	-1.1%
Surplus / (Deficit) Prior to Collective Bargaining	2,548,000	769,608	(980,124)	(2,990,450)	(5,213,767)
Town Share of Surplus / (Deficit)	1,100,000	1,014,325	1,279,537	1,168,669	1,202,808
Town Collective Bargaining	1,100,000	1,130,000	1,150,000	1,180,000	1,200,000
Total Town Surplus / (Deficit)	0	(115,675)	129,537	(11,331)	2,808
School Share of Surplus / (Deficit)	1,448,000	833,208	33,365	(661,739)	(1,552,195)
School Collective Bargaining	1,448,000	1,480,000	1,510,000	1,540,000	1,580,000
Total School Surplus / (Deficit)	0	(646,792)	(1,476,635)	(2,201,739)	(3,132,195)

CAPITAL IMPROVEMENT PROGRAM

Capital planning and budgeting is a critical undertaking for any government and is central to the delivery of essential services and the quality of life for residents. In fact, without a sound plan for long-term investment in infrastructure and equipment, the ability of local government to accomplish its goals is greatly hampered. Since FY 1995, the Town has invested more than \$400 million in the CIP. These efforts, which have been supported by the Board of Selectmen, the Advisory Committee, Town Meeting, and, ultimately, the taxpayers of Brookline, have helped address the backlog of capital projects, have dramatically improved the Town's physical assets, and have helped yield savings in the Operating Budget through investment in technology and energy efficiency. Although there is more to do in the areas of street and sidewalk repairs, parks/open space improvements, and school and town facilities upgrades, the commitment to capital improvements is clearly showing positive results.

The recommended FY 2016 – FY 2021 CIP calls for an investment of \$274.4 million, for an average of approximately \$46 million per year. This continues the Town's commitment to prevent the decline of its infrastructure, upgrade its facilities, improve its physical appearance, and invest in opportunities that positively impact the Operating Budget. Over the last 10 years (FY 2006 – FY 2015), the Town has authorized expenditures of \$184.9 million, for an average of nearly \$18.5 million per year.

While all policies are adhered to, it is not possible to fund the \$118.4 million Devotion School project and the lease/rental costs associated with the “short-term” space plan adopted by the School Committee within the 7.5% Financing policy. Therefore, a Debt Exclusion Override is assumed for a portion of the Devotion School project. In order to release some of the pressure on the CIP and fund the aforementioned short-term space plan costs, the recommendation is to use \$41 million of CIP capacity for the Devotion School project rather than the \$54 million that had been carried for the project two CIP cycles ago. The result is a Debt Exclusion amount of approximately \$49.6 million. In addition, this CIP recommends that the \$1 million approved for the Driscoll School project last year by Town Meeting be re-appropriated in FY16 to support the Classroom Capacity account.

It should be clearly noted that no capacity exists for any future major elementary school project(s), whether it be an expansion at an existing elementary school or the construction of a new 9th K-8 school. That means an additional Debt Exclusion(s) would be required. Also, this recommended CIP provides funding in FY19 for a portion of a BHS project in an amount that fits within the 7.5% CIP Financing Policy (\$35.1 million Town share). Any amount above that would also have to be funded via a Debt Exclusion.

It was a challenge to develop a balanced CIP that continues to reflect the various priorities of the Town while simultaneously addressing the overcrowding issue in the schools. The school overcrowding issue continues to be the most urgent CIP need, consuming more of the CIP and necessitating Debt Exclusion Overrides. Kindergarten classes of approximately 400 – 425 students have been replaced with classes of 600 – 680. As those classes move forward through the system, there will continue to be annual classroom space deficiencies, absent significant changes to current school policies. This not only results in immediate classroom space needs in the elementary schools, it also means that the High School will face a space crisis in 3-4 years. This recommended CIP continues to address this issue in a comprehensive manner.

School Enrollment is an issue that the Town must continue to address. This recommended CIP includes the following items that address the space needs issue:

- Devotion School – a renovation/addition project that reflects the most recent cost estimates (\$118.4 million) is included. This Preliminary CIP assumes that (a) the MSBA’s effective reimbursement rate will be 24% and (b) \$49.6 million of the Town’s share will be funded via a Debt Exclusion, leaving \$41 million funded by the CIP and \$27.8 million by the MSBA.
- Classroom Capacity – in both FY 2008 and FY 2010, Town Meeting appropriated \$400,000 to address space needs, followed by \$530,000 in FY 2011 and \$1.75 million in FY’s 2013-2015. The CIP includes an additional \$6 million over the course of the six years, with \$2.25 million coming in FY 2016. The amount requested for FY 2016 will go toward the lease of spaces for BEEP (\$550,000), the rental of property to help address Pierce School space needs (\$150,000), leased modulars at Baker School (\$50,000), and costs associated with any further space conversions into classrooms within existing school buildings, a process that is more complex and challenging each year as available space is reduced. The \$2.25 million in FY 2016 will also cover the up-front costs associated with preparing rental property to help provide additional classroom space for the Pierce School and for setting up modular classrooms at the Baker School. The \$750,000 in each of the out-years covers the annual costs of all leases/rentals.

- High School – with the larger grades making their way through the elementary schools, they will soon be at the High School. The CIP provides funding in FY 2019 for a portion of a high school expansion and renovation project, with the MSBA funding 35% (\$18.9 million) and the Town funding the balance (\$35.1 million). Any amount above the \$35.1 million Town share will have to be funded via a Debt Exclusion Override. In addition, \$1.75 million is included in FY 2017 for the feasibility/schematic design portion of the project, with \$1.14 million (65%) being the assumed Town’s share and \$612,500 (35%) the MSBA’s. The scope of this project will become clearer once the concept planning study being conducted by Symmes, Maini & McKee Associates is complete. I should note that the Town’s share is possible because of a significant amount of debt runoff in FY’s 2022-2023. While that timing (FY 2023) does not match the desired construction timeline, the use of short-term borrowing (BAN’s) helps delay the full impact of the debt service associated with the project.
- Major K-8 Project(s) – even with all of the other projects recommended in this CIP, it is likely that additional space will be required, whether it comes from an expansion at an existing elementary school(s) or the construction of a new 9th K-8 school. There is no CIP capacity for this project(s), meaning a debt exclusion override(s) would be necessary. Please see the Strategic Planning section of this report recommending a Site Identification Study to help inform this component of the CIP as we move forward.
- Old Lincoln School – in FY 2014, \$3 million was appropriated for preparing the Old Lincoln School to serve as “swing” space for the Devotion School and other future school projects. An additional \$1 million is proposed in FY 2016 to cover repairs necessary to make this building a fully functioning school, including work to install new cabinet unit heaters throughout the building and to enhance temperature control systems.
- Driscoll School – this project has been removed because the MSBA notified the Town recently that the Driscoll School Statement of Interest (SOI) will not be invited for participation at this time. As a result, this project is removed from the CIP and the \$1M appropriated in May, 2014 for feasibility/schematic design is being recommended for re-appropriation as part of the Classroom Capacity item.

Even with the pressure placed on the CIP by the overcrowding issue, this recommended CIP continues the Town’s commitment to public works projects, including upgrading its parks/playgrounds, streets/sidewalks, water/sewer infrastructure, and other areas. There is \$21.1 million of specific park projects included, as shown in the table below:

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

BUDGET MESSAGE

	Total	Prior Year (FY15)	FY2016 Amount	FY2017 Amount	FY2018 Amount	FY2019 Amount	FY2020 Amount	FY2021 Amount	Future Years Amount
Pierce Playground	1,070,000	90,000	980,000						
Brookline Ave Playground	890,000		890,000						
Emerson Garden Playground	760,000		60,000	700,000					
Corey Hill Playground	740,000		40,000	700,000					
Brookline Reservoir Park	1,880,000			80,000	1,800,000				
Harry Downes Field & Playground	880,000			80,000	800,000				
Murphy Playground	850,000				60,000	790,000			
Schick Playground	955,000					70,000	885,000		
Soule Athletic Fields	685,000						50,000	635,000	
Larz Anderson Park	8,400,000					2,700,000		2,200,000	3,500,000
Kraft Family Athl. Field Turf Repl.	770,000						70,000	700,000	
Robinson Playground	1,175,000					100,000		1,075,000	
Riverway Park	425,000								425,000
Cypress Playground/Athl. Field	1,650,000								1,650,000
TOTAL	21,130,000	90,000	1,970,000	1,560,000	2,660,000	3,660,000	1,005,000	4,610,000	5,575,000

There is \$17.7 million programmed for streets/sidewalks, with \$5.7 million funded from the State’s Ch. 90 program. In FY 2014, \$2.5 million was appropriated for renovations of the Municipal Service Center (MSC), centered on the flooring issue that plagued the building for years. The Commissioner of DPW has worked closely with Building Dept. project management staff and believes that, based on architect estimates, another \$650,000 is required. They will be going out to bid soon and will have a better sense of whether these funds will be required by the time Town Meeting commences. Lastly, there is \$6 million for wastewater infrastructure improvements, allowing the Town to continue its efforts to modernize the sewer system and, ultimately, reduce the Town’s MWRA assessment.

A few years ago, a study was made of the conditions of the fire stations and what was needed to maintain the integrity of the floors and building in regard to the newer, larger fire equipment. The work outlined in the report included flooring, shoring, beams, columns, and structural work. The report also included recommendations for the HVAC systems, generators, lighting, life safety, and mechanical, electrical, plumbing (MEP), along with other peripheral systems. In FY 2012, \$650,000 was appropriated to undertake the structural component. The next phase for implementation was the life safety component, which was funded between FY 2013 – FY 2015 (\$890,000). The final phase (mechanical, electrical, plumbing) is included (\$1.8 million) in this recommended CIP, starting with \$350,000 in FY 2017.

This recommended CIP also addresses a long-standing need in the Fire Department: a modern fleet maintenance facility. The current maintenance facility is located in Station #1 and the shop is not large enough to allow access to many of the Department’s vehicles, leaving the mechanics no choice but to do repairs out in the street, the drill yard at Station #6, or on occasion inside another fire station. This is obviously unsafe when on the street and inefficient when working in locations away from the shop and all its tools and equipment. The limited size of the shop and its inability to house the apparatus leaves the Fire Department looking to costly outside repair vendors more

often than would be necessary if the Department had an adequate facility. The plan is to construct a new facility behind Station #6. In addition, the Fire Chief has expressed his desire to modernize the Department's training facility, which is located at Station #6. In FY 2015, \$40,000 was appropriated for feasibility. In FY 2017, \$4.5 million is included for design and construction.

The Town has an excellent fire apparatus rehab/replacement schedule that calls for rehabbing engines every 10 years and ladders every 12 years and for replacing front line engines every 17 years and front line ladder trucks every 20 years. Because of this policy, the Fire Department has an excellent and young stable of engines and ladders. The CIP continues to follow the policy and replaces Tower #1 in FY 2018 (\$1 million) and Engine #6 in FY 2019 (\$660,000). It also includes \$920,000 for rehabs.

There are four strategic studies included in the recommended CIP, the first two of which are a direct outcome of the recommendations of the Override Study Committee (OSC):

- Strategic Asset Plan – this would focus on public facilities in order to consolidate all information relative to real property owned by the Town; determine and address any gaps in that information; identify current and projected needs for municipal facilities and services; develop strategies to respond to those needs be it new or expanded municipal buildings, active or passive open space, multiple municipal-use facilities, infrastructure, land banking, etc.; and identify any parcels that may be appropriate for redevelopment opportunities. \$75,000 is included in FY16.
- Planning Analysis of Large Properties – the Town is essentially, but not completely, built-up. Simultaneously, as a highly desirable community in which to live and invest, Brookline is subject to intense residential development pressure. The Town needs to be concerned that major privately-owned parcels, most of which are currently in institutional and/or non-profit use, may eventually succumb to that pressure and be developed. \$100,000 is included in FY 2017 to fund a study will allow for a comprehensive approach to identifying possible school use or other preferred use for each of these properties and how best to encourage those uses.
- Centre St. East Parking Lot / Harvard St. Study – the Centre Street East parking lot needs significant renovations in terms of curbing, pavement, and associated improvements. Funding for this project has been moving along in the CIP. However, the commitment to address these needs provides an opportunity for the Town to identify and integrate other needs confronting Coolidge Corner into planning for the parking lot, thereby promoting an efficient use of the publicly-owned parcel. The possibility of introducing a solar energy project compatible with the parking lot use has also been identified. Based on a preliminary Reconfiguration Study of the parking lot conducted in early 2014, the Town intends to hire a consultant to further develop conceptual plans. \$100,000 is included for this purpose in FY 2016.
- Public Safety Computer Aided Dispatch (CAD) – perhaps the Town's single most important system, the CAD is now 10 years old and in need of either a significant upgrade or replacement. While upgrades and additional modules have been installed over the years, the time is right to take a comprehensive look at the system and determine whether it meets the current and future needs of the Police and Fire Departments. \$75,000 in included in FY 2016.

The Village Square/Gateway East and Riverway Park Pedestrian/Bike Path projects are slated for FY 2016-FY 2017. These significant public works projects are both projects being funded 100% with non-Town funding, as shown in the table below:

	<u>FY2016</u>	<u>FY2017</u>
Village Sq. Circulation Improv. - CD	750,000	
Village Sq. Circulation Improv. - Offsite Improvements from 2 Brookline PI	750,000	
Village Sq. Circulation Improv. - State Grant (TIP)	4,375,971	
Village Sq. Circulation Improv. - Total	5,875,971	-
Riverway Park Pedestrian/Bike Path - Federal Grant		675,000
Riverway Park Pedestrian/Bike Path - State Grant (DCR)		300,000
Riverway Park Pedestrian/Bike Path - State Grant (Tip)		325,000
Riverway Park Pedestrian/Bike Path - CD		200,000
Riverway Park Pedestrian/Bike Path. - Total	-	1,500,000

Some of the major projects proposed in the CIP include:

- Devotion School - \$90.6 million of Town funding (of which \$49.6 million is from a Debt Exclusion) + \$27.8 million of State funding (FY 2016)
- BHS - \$36.2 million of Town funding + \$19.5 million of State funding (FY 2017, FY 2019)
- Classroom Capacity - \$6 million (FY 2016-2021)
- Village Square - \$5.9 million (FY 2016) - - all outside funding
- Larz Anderson - \$4.9 million (FY 2019, FY 2021)
- Fire Fleet Maintenance / Training Facility - \$4.5 million (FY 2017)
- Fire Sta. Renovations - \$1.9 million (FY 2015, FY 2017-2020)
- Brookline Reservoir Park - \$1.9 million (FY 2017-2018)
- Fire Station Renovations - \$1.8 million (FY 2017-FY 2021)
- Riverway Park Ped/Bike Path - \$1.5 million (FY 2017) - - all outside funding
- Robinson Playground - \$1.2 million (FY 2019, FY 2021)
- Old Lincoln School - \$1 million (FY 2016)
- Golf Course - \$1 million (FY 2016) -- enterprise fund

Continued major investments include:

- Street and Sidewalk Rehab - \$20.7 million
- Parks and Open Space - \$20.4 million

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

BUDGET MESSAGE

- Town/School Bldg Envelope/Fenestration Repairs - \$11.5 million
- Town/School Roofs - \$6.4 million
- Fire Apparatus- \$2.6 million
- Water & Sewer Infrastructure - \$6 million -- enterprise fund
- Information Technology - \$1.7 million
- Tree Replacement - \$1.4 million
- Energy Conservation - \$1.1 million

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

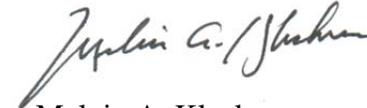
CONCLUSION

The FY 2016 Budget process has been part of the larger Override process, focusing on the Town's longer-term fiscal sustainability in light of a dramatically increasing student population. The outcome of the Override in May will affect the manner in which the Town funds its public education and municipal services for years to come. I wish to thank the Override Study Committee for their contributions to the Town. I am confident that the cost of such a quality and comprehensive review of the Town's financial condition and operations would have cost in excess of \$100,000 if it were contracted for privately.

I would also like to acknowledge the contributions of the Town's department heads and financial personnel who helped develop this Financial Plan. I am especially grateful to Sean Cronin and Melissa Goff for their preparation of this document and the level of policy review that takes place as part of the budget process. As I write this Budget Message, long-time Deputy Town Administrator Sean Cronin is preparing to transition to state government as a senior manager in Governor Baker's new administration. For the last seventeen years, Mr. Cronin has been an invaluable asset to the Town of Brookline for his budget acumen and his relentless pursuit of excellence in local government.

Finally, I look forward to working with the Board of Selectmen and the Advisory Committee over the next few months as this Budget is reviewed for Town Meeting approval in May.

Respectfully,



Melvin A. Kleckner
Town Administrator

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

FY2016 FINANCIAL PLAN SUMMARY

	FY2015	FY2016	INCREASE/DECREASE	
			\$	%
REVENUE				
General Fund Revenue	235,632,058	243,629,902	7,997,844	3.39%
Water and Sewer Enterprise Fund (less Water & Sewer Overhead included in General Fund Revenue)	26,875,588 (1,973,970)	28,324,905 (1,988,729)	1,449,317 (14,758)	5.39% 0.75%
Golf Enterprise Fund (less Golf Overhead included in General Fund Revenue)	1,331,923 (163,049)	1,376,311 (177,791)	44,388 (14,742)	3.33% 9.04%
Recreation Revolving Fund (less Rec. Revolving Fund Overhead included in General Fund Revenue)	2,749,478 (349,934)	2,882,651 (354,124)	133,173 (4,190)	4.8% 1.2%
TOTAL REVENUE	264,102,094	273,693,126	9,591,032	3.6%
APPROPRIATIONS				
General Fund Operating Budget	217,783,356	225,230,209	7,446,853	3.4%
Non-Appropriated Budget *	8,433,705	8,286,693	(147,012)	-1.7%
<u>Revenue-Financed CIP Budget</u>	<u>9,415,000</u>	<u>10,113,000</u>	<u>698,000</u>	<u>7.4%</u>
General Fund Total	235,632,060	243,629,902	7,997,842	3.4%
Water and Sewer Enterprise Fund (less Water & Sewer Overhead included in General Fund Revenue)	26,875,588 (1,973,970)	28,324,905 (1,988,729)	1,449,317 (14,758)	5.4% 0.7%
Golf Enterprise Fund (less Golf Overhead included in General Fund Revenue)	1,331,923 (163,049)	1,376,311 (177,791)	44,388 (14,742)	3.3% 9.0%
Recreation Revolving Fund (less Rec. Revolving Fund Overhead included in General Fund Revenue)	2,749,478 (349,934)	2,882,651 (354,124)	133,173 (4,190)	4.8% 1.2%
TOTAL APPROPRIATIONS	264,102,094	273,693,126	9,591,032	3.6%
BALANCE	0	0	0	

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

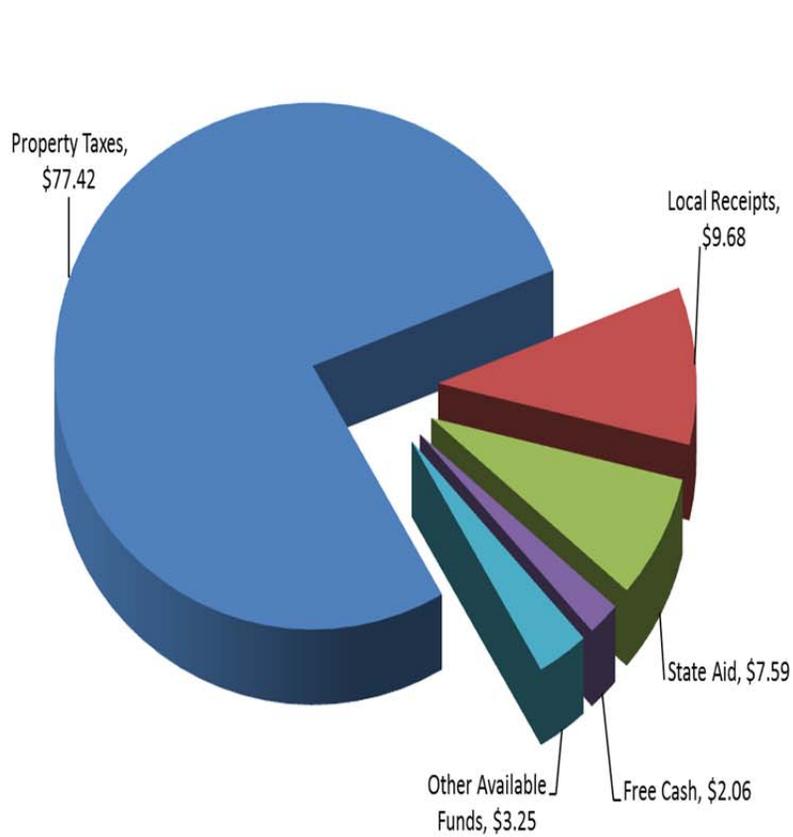
FY2016 RECOMMENDED GENERAL FUND BUDGET SUMMARY

	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	INCREASE/DECREASE	
						\$	%
REVENUE							
Property Tax	162,674,174	169,029,414	174,869,775	182,239,297	188,609,198	6,369,901	3.5%
Local Receipts	23,849,795	24,480,797	25,522,496	22,770,225	23,593,685	823,460	3.6%
State Aid	13,796,975	15,125,059	16,633,741	17,634,876	18,484,876	850,000	4.8%
Free Cash	5,380,264	5,336,413	7,655,155	5,084,152	5,016,500	(67,653)	-1.3%
Other Available Funds	6,618,966	11,894,344	6,852,688	7,903,508	7,925,643	22,135	0.3%
TOTAL REVENUE	212,320,174	225,866,027	231,533,856	235,632,058	243,629,902	7,997,844	3.4%
(LESS) NON-APPROPRIATED EXPENSES							
State & County Charges	5,671,508	6,105,553	6,196,321	6,201,541	6,385,250	183,709	3.0%
Tax Abatement Overlay	1,910,493	1,958,780	1,726,503	2,080,721	1,750,000	(330,721)	-15.9%
Deficits & Judgments	7,374	16,784	3,049	25,000	25,000	0	0.0%
Cherry Sheet Offsets	106,839	109,160	111,026	126,443	126,443	0	0.0%
TOTAL NON-APPROPRIATED EXPENSES	7,696,214	8,190,277	8,036,899	8,433,705	8,286,693	(147,012)	-1.7%
AMOUNT AVAILABLE FOR APPROPRIATION				227,198,355	235,343,210	8,144,854	3.6%
APPROPRIATIONS							
Town Departments	62,444,693	64,244,598	65,964,139	67,734,861	68,407,803	672,942	1.0%
School Department	75,387,189	79,079,823	82,780,770	86,842,577	90,772,380	3,929,803	4.5%
Non-Departmental Total	52,808,923	56,022,030	60,329,975	63,205,918	66,050,024	2,844,106	4.5%
General Fund Non-Departmental	50,481,512	53,729,242	57,700,095	60,718,965	63,529,381	2,810,417	4.6%
Water and Sewer Enterprise Fund Overhead *	1,867,647	1,855,987	2,125,747	1,973,970	1,988,729	14,758	0.7%
Golf Enterprise Fund Overhead *	163,852	155,037	150,416	163,049	177,791	14,742	9.0%
Recreation Revolving Fund Overhead *	295,912	281,764	353,717	349,934	354,124	4,190	1.2%
OPERATING BUDGET SUBTOTAL	190,640,805	199,346,451	209,074,884	217,783,356	225,230,209	7,446,853	3.4%
Revenue-Financed CIP (Special Appropriations)	7,379,001	12,933,500	8,581,000	9,415,000	10,113,000	698,000	7.4%
TOTAL APPROPRIATIONS	198,019,806	212,279,951	217,655,884	227,198,356	235,343,209	8,144,854	3.6%
BALANCE				0	0	0	

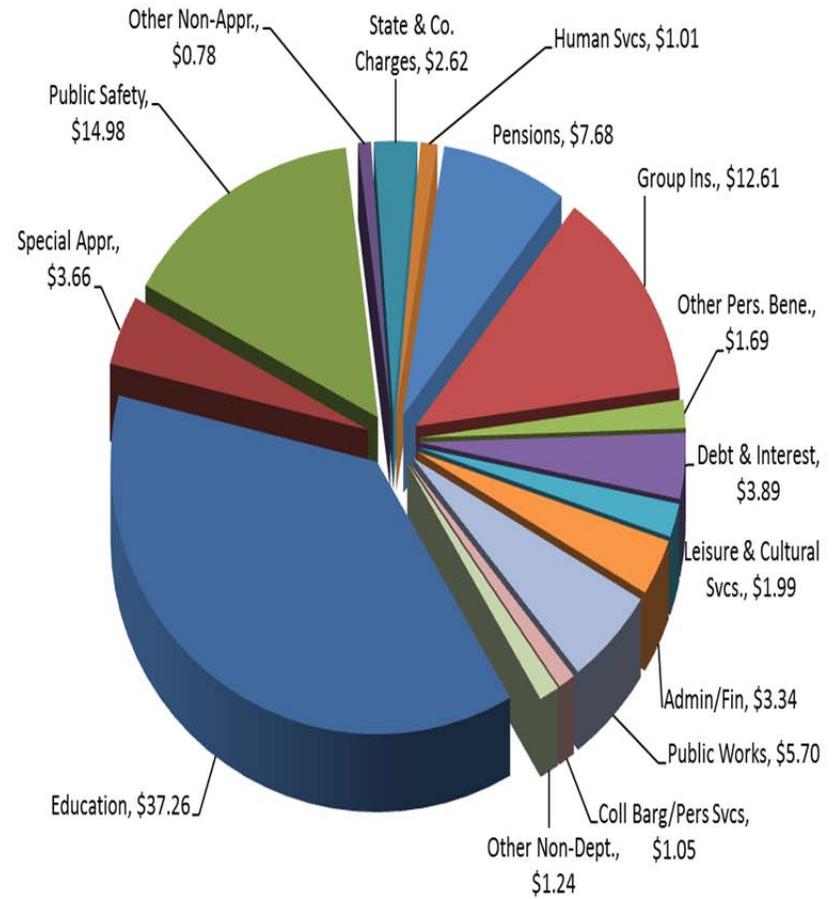
* These Overhead figures match the Water and Sewer Enterprise Fund Reimbursement, Golf Enterprise Fund Reimbursement, and Recreation Revolving Fund Reimbursement revenue sources found under the "Other Available Funds" revenue category.

**FY2016 GENERAL FUND TOTAL BUDGET
\$243,629,902**

How Each \$100 Will Be Received

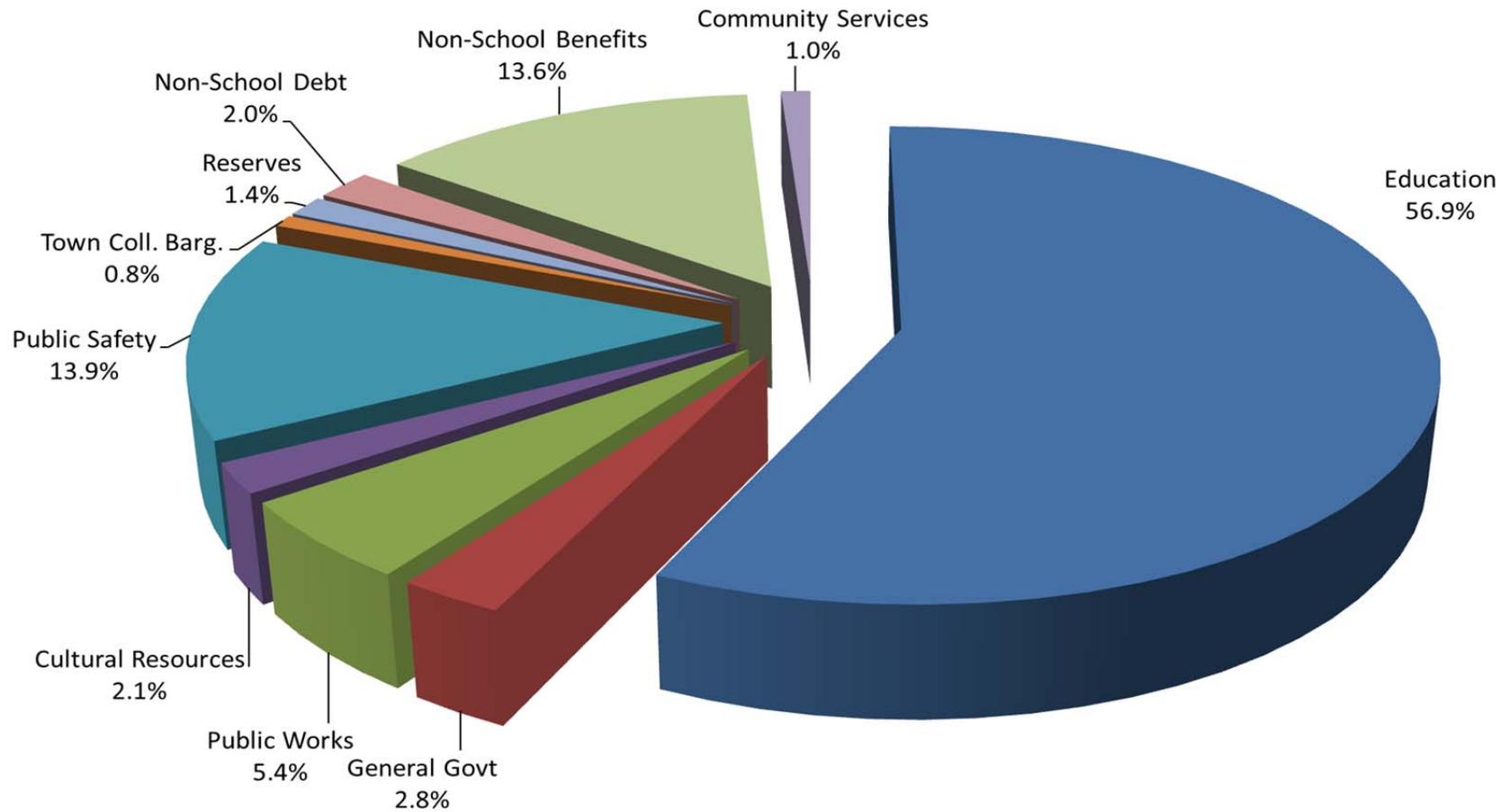


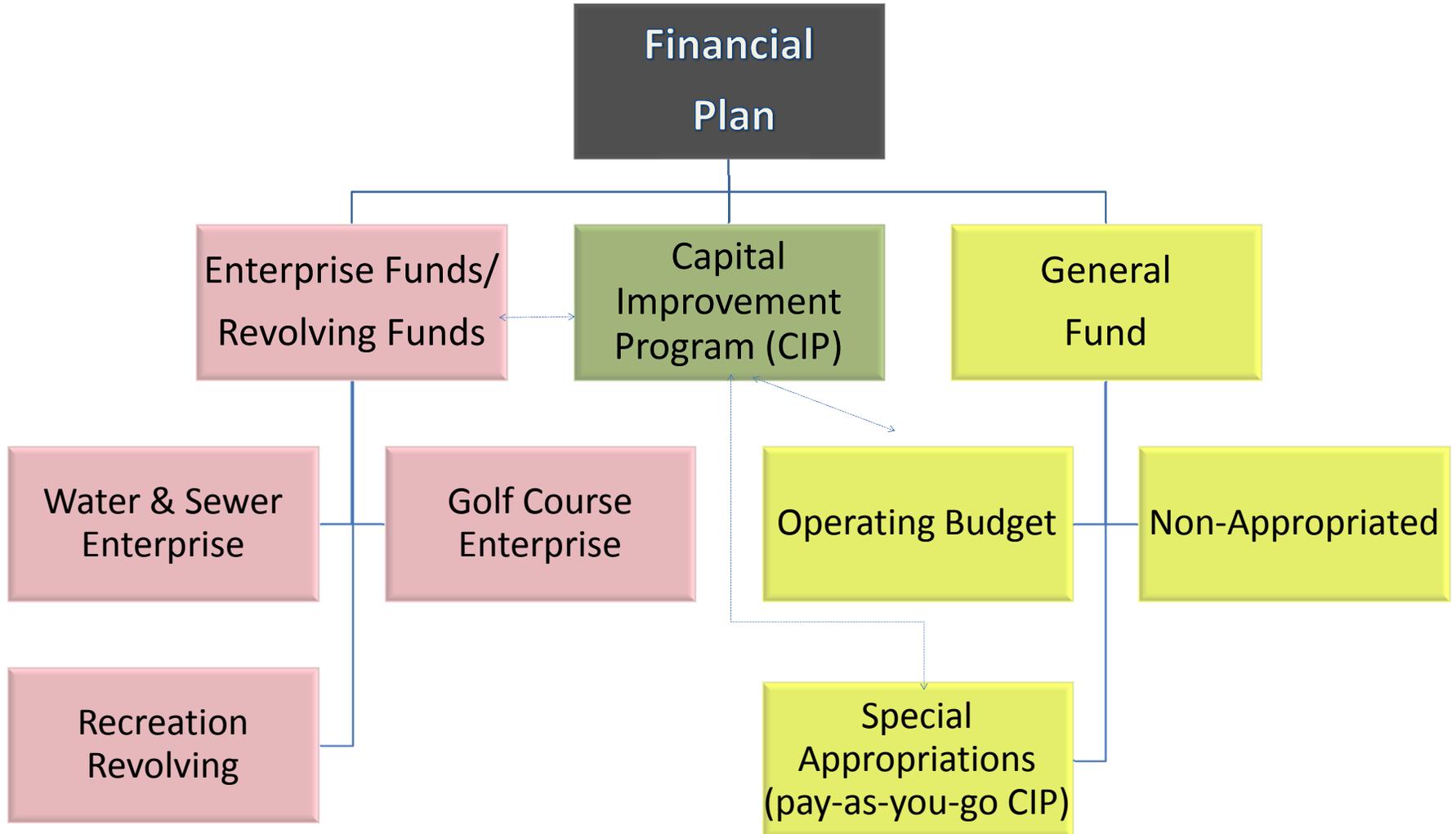
How Each \$100 Will Be Spent



FY2016 GENERAL FUND OPERATING BUDGET
\$225,230,209

FULLY ALLOCATED FY2016 GENERAL FUND OPERATING BUDGET





FY2016 FINANCIAL SUMMARY BY FUND

	General Fund *	Water & Sewer Enterprise Fund	Golf Enterprise Fund	Recreation Revolving Fund	Parking Meter Fund	Cemetery Trust	Capital Project Surplus	TOTAL	% of Total
REVENUES									
Property Taxes	188,609,198							188,609,198	68.9%
Local Receipts	23,593,685							23,593,685	8.6%
State Aid	18,484,876							18,484,876	6.8%
Parking Meter Receipts					4,300,000			4,300,000	1.6%
Walnut Hill Cemetery Fund						75,000		75,000	0.0%
State Aid for Libraries								0	0.0%
Golf Receipts			1,376,311					1,376,311	0.5%
Recreation Program Revenue				2,882,651				2,882,651	1.1%
Water and Sewer Receipts		28,324,905						28,324,905	10.3%
Capital Project Surplus							1,030,000	1,030,000	0.4%
Free Cash	5,016,500							5,016,500	1.8%
TOTAL FINANCIAL PLAN REVENUE	235,704,259	28,324,905	1,376,311	2,882,651	4,300,000	75,000	1,030,000	273,693,126	
EXPENDITURES **									
General Government	8,142,006							8,142,006	3.0%
Public Safety	34,344,676				2,150,000			36,494,676	13.3%
Public Works	11,671,525	23,959,123			2,150,000	75,000		37,855,648	13.8%
Library	3,866,386							3,866,386	1.4%
Health & Human Services	2,454,395							2,454,395	0.9%
Recreation	988,816		1,003,745	2,528,527				4,521,087	1.7%
Schools	90,772,380							90,772,380	33.2%
Personal Services Reserve	715,000							715,000	0.3%
Collective Bargaining (Town)	1,850,000							1,850,000	0.7%
Personnel Benefits **	51,097,774	1,988,729	113,814	350,948				53,551,265	19.6%
Non-Departmental **	2,952,995		63,997	3,176				3,020,168	1.1%
Debt Service	9,478,591	2,377,053	194,755					12,050,399	4.4%
Revenue-Financed CIP (Special Appropriations)	9,083,000						1,030,000	10,113,000	3.7%
Non-Appropriated	8,286,693							8,286,693	3.0%
TOTAL FINANCIAL PLAN EXPENDITURES	235,704,259	28,324,905	1,376,311	2,882,651	4,300,000	75,000	1,030,000	273,693,126	
% OF TOTAL FINANCIAL PLAN	86.1%	10.3%	0.5%	1.1%	1.6%	0.0%	0.4%		

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

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

FY2016 FINANCIAL PLAN BY CATEGORY OF EXPENDITURE *

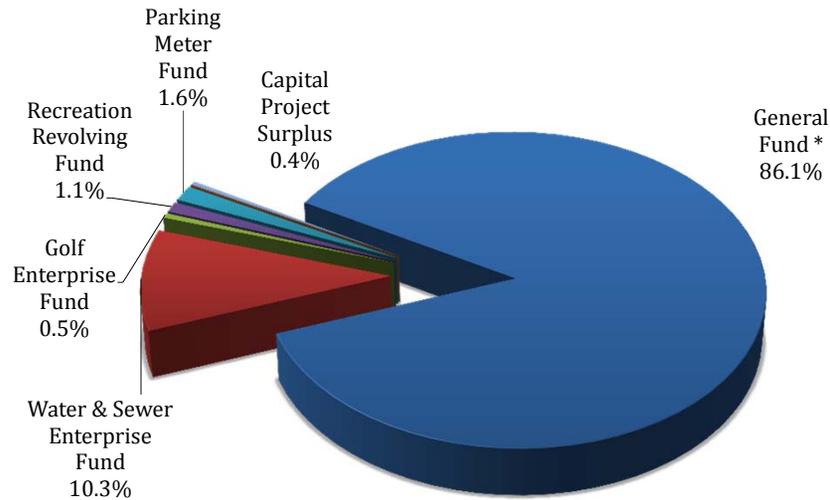
	General Fund **	Water & Sewer Enterprise Fund	Golf Course Enterprise Fund	Recreation Revolving Fund	Capital Project Surplus	TOTAL	% OF TOTAL
Personnel	129,617,915	2,521,086	470,099	1,815,917		134,425,017	49.1%
Services	16,473,496	353,798	126,648	365,463		17,319,405	6.3%
Supplies	4,297,556	123,020	193,950	193,942		4,808,467	1.8%
Other ***	1,425,327	10,579	72,077	46,018		1,554,002	0.6%
Utilities	4,943,256	102,945	103,919	102,383		5,252,503	1.9%
Capital Outlay	2,693,701	504,800	76,050	7,980		3,282,531	1.2%
Inter-Governmental	20,000	20,062,449				20,082,449	7.3%
Benefits ***	51,097,774	1,988,729	113,814	350,948		53,551,265	19.6%
Reserves	2,661,515	280,879	25,000			2,967,394	1.1%
Debt Service	9,478,591	2,377,053	194,755			12,050,399	4.4%
Rev.-Financed CIP (Special Approp.)	9,083,000				1,030,000	10,113,000	3.7%
Non-Appropriated	8,286,693					8,286,693	3.0%
TOTAL FINANCIAL PLAN	240,078,824	28,324,905	1,376,311	2,882,651	1,030,000	273,693,126	

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

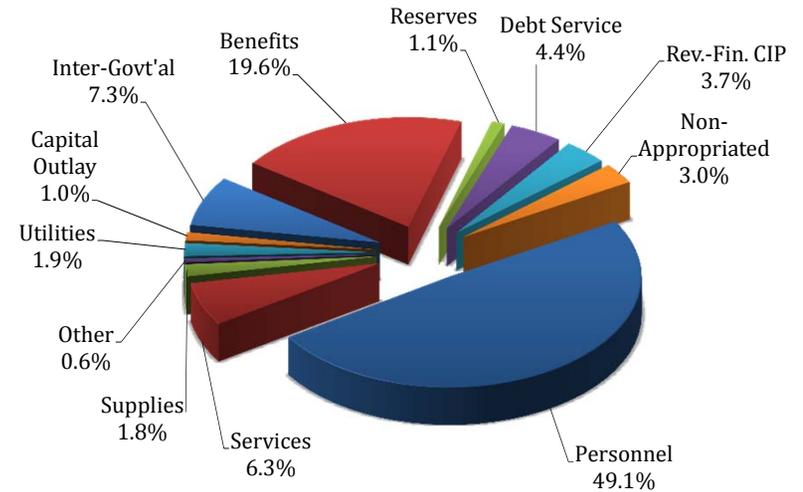
** For purposes of this analysis, the General Fund includes the funds transferred from the Parking Meter Fund and Cemetery Trust.

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

FY2016 FINANCIAL PLAN BY FUND



FY2016 FINANCIAL PLAN BY CATEGORY



**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

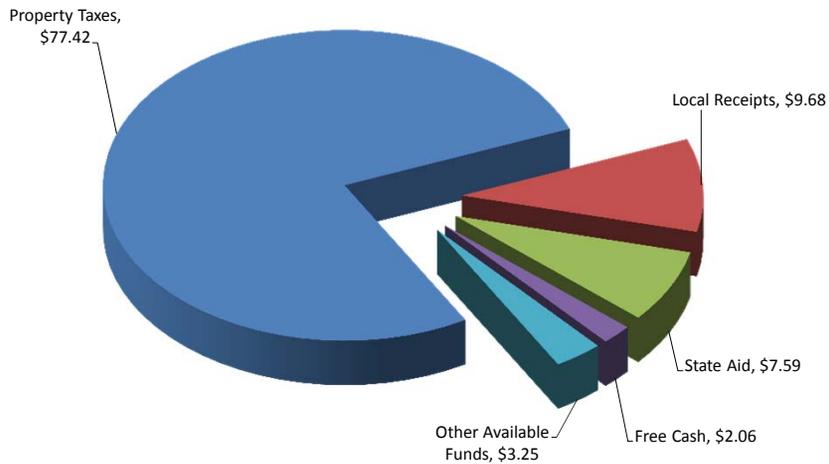
BUDGET SUMMARIES: General Fund Budget

FY2016 RECOMMENDED GENERAL FUND BUDGET SUMMARY

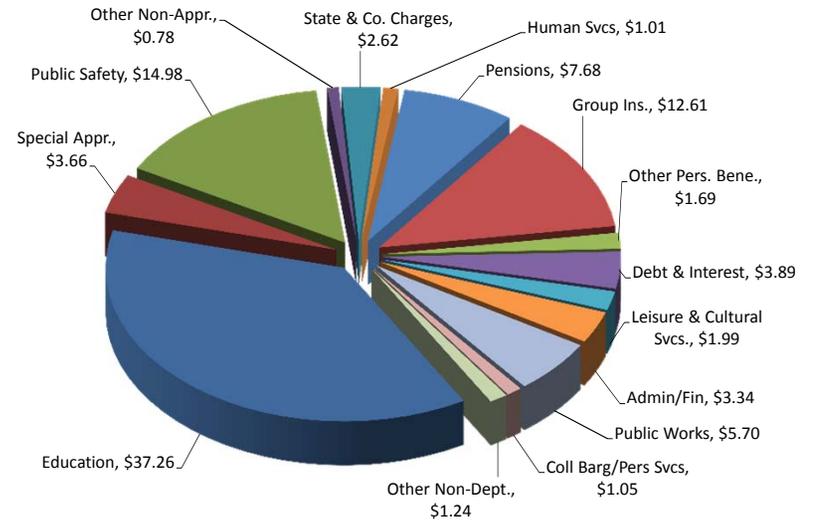
	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	INCREASE/DECREASE	
						\$	%
REVENUE							
Property Tax	162,674,174	169,029,414	174,869,775	182,239,297	188,609,198	6,369,901	3.5%
Local Receipts	23,849,795	24,480,797	25,522,496	22,770,225	23,593,685	823,460	3.6%
State Aid	13,796,975	15,125,059	16,633,741	17,634,876	18,484,876	850,000	4.8%
Free Cash	5,380,264	5,336,413	7,655,155	5,084,152	5,016,500	(67,653)	-1.3%
Other Available Funds	6,618,966	11,894,344	6,852,688	7,903,508	7,925,643	22,135	0.3%
TOTAL REVENUE	212,320,174	225,866,027	231,533,856	235,632,058	243,629,902	7,997,844	3.4%
(LESS) NON-APPROPRIATED EXPENSES							
State & County Charges	5,671,508	6,105,553	6,196,321	6,201,541	6,385,250	183,709	3.0%
Tax Abatement Overlay	1,910,493	1,958,780	1,726,503	2,080,721	1,750,000	(330,721)	-15.9%
Deficits & Judgments	7,374	16,784	3,049	25,000	25,000	0	0.0%
Cherry Sheet Offsets	106,839	109,160	111,026	126,443	126,443	0	0.0%
TOTAL NON-APPROPRIATED EXPENSES	7,696,214	8,190,277	8,036,899	8,433,705	8,286,693	(147,012)	-1.7%
AMOUNT AVAILABLE FOR APPROPRIATION				227,198,354	235,343,209	8,144,854	3.6%
APPROPRIATIONS							
Town Departments	62,444,693	64,244,598	65,964,139	67,734,861	68,407,803	672,942	1.0%
School Department	75,387,189	79,079,823	82,780,770	86,842,577	90,772,380	3,929,803	4.5%
Non-Departmental Total	52,808,923	56,022,030	60,329,975	63,205,918	66,050,024	2,844,106	4.5%
General Fund Non-Departmental	50,481,512	53,729,242	57,700,095	60,718,965	63,529,381	2,810,417	4.6%
Water & Sewer Enterprise Fund Overhead *	1,867,647	1,855,987	2,125,747	1,973,970	1,988,729	14,758	0.7%
Golf Enterprise Fund Overhead *	163,852	155,037	150,416	163,049	177,791	14,742	9.0%
Recreation Revolving Fund Overhead *	295,912	281,764	353,717	349,934	354,124	4,190	1.2%
OPERATING BUDGET SUBTOTAL	190,640,805	199,346,451	209,074,884	217,783,354	225,230,209	7,446,855	3.4%
Revenue-Financed CIP (Special Appropriations)	7,379,001	12,933,500	8,581,000	9,415,000	10,113,000	698,000	7.4%
TOTAL APPROPRIATIONS	198,019,806	212,279,951	217,655,884	227,198,354	235,343,209	8,144,856	3.6%
BALANCE				0	0	0	

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

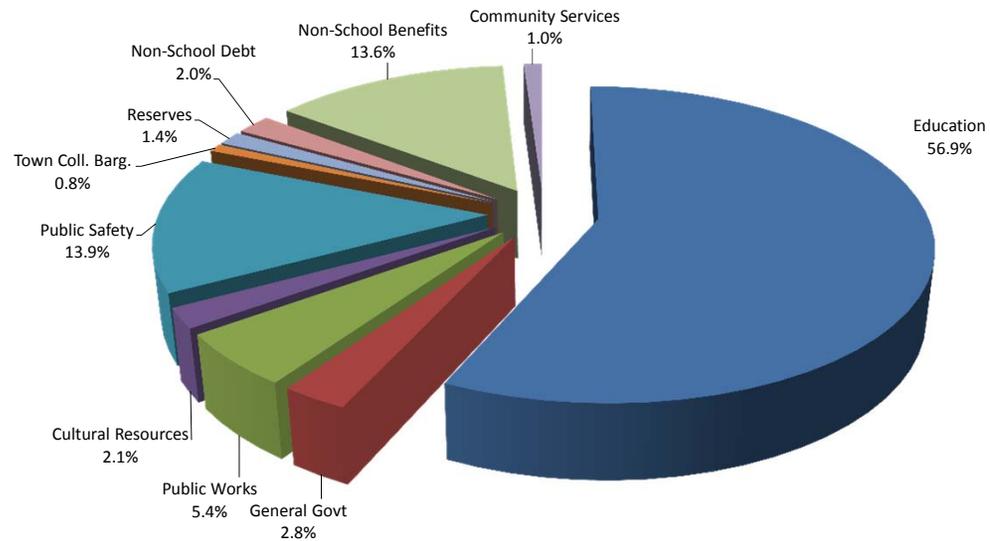
How Each \$100 Will Be Received



How Each \$100 Will Be Spent



FULLY ALLOCATED FY2016 GENERAL FUND OPERATING BUDGET



FY2016 RECOMMENDED OPERATING BUDGET SUMMARY - TOTALS BY EXPENDITURE CLASSIFICATION

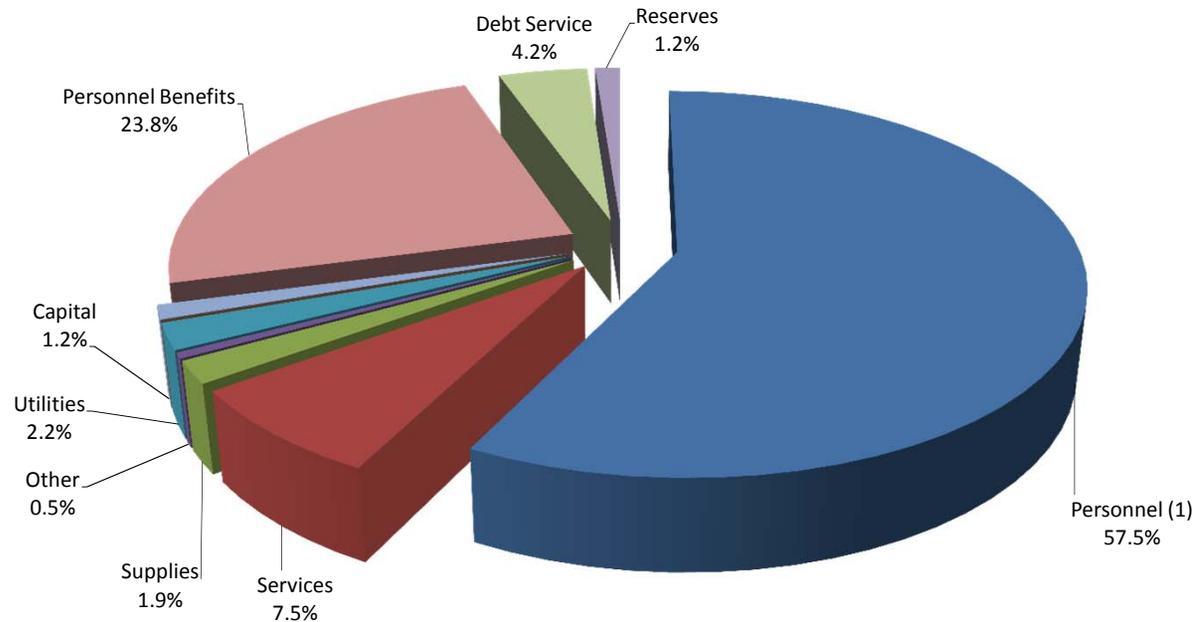
<u>CLASS OF EXPENDITURE</u>	<u>FY2012 ACTUAL</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 ACTUAL</u>	<u>FY2015 BUDGET</u>	<u>FY2016 BUDGET</u>	<u>INCREASE/ DECREASE</u>	<u>% INCREASE/ DECREASE</u>
Personnel (1)	110,023,968	114,513,341	119,306,115	125,274,177	129,597,915	4,323,738	3.5%
Services	16,524,652	17,069,246	16,978,291	16,591,906	16,907,641	315,736	1.9%
Supplies	3,958,987	4,162,788	4,658,909	4,202,221	4,266,056	63,835	1.5%
Other	904,322	799,690	873,363	1,058,526	1,095,267	36,741	3.5%
Utilities	4,925,165	5,021,550	5,226,743	5,236,503	4,943,256	(293,247)	-5.6%
Intergovernmental	20,000	20,000	20,000	20,000	20,000	0	0.0%
Capital Outlay	1,879,392	2,164,841	2,163,563	2,538,337	2,693,701	155,364	6.1%
Personnel Benefits	41,529,043	45,240,975	49,570,654	50,500,117	53,551,265	3,051,148	6.0%
Debt Service	10,112,066	9,834,605	9,304,647	9,621,757	9,478,591	(143,166)	-1.5%
Reserves (2)	763,210	519,415	972,598	2,739,812	2,676,515	(63,297)	-2.3%
TOTAL OPERATING BUDGET	190,640,804	199,346,452	209,074,884	217,783,356	225,230,209	7,446,853	3.4%

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

(2) The FY12-FY14 Actuals do not include the Operating Budget Reserve Fund, as those monies were transferred to departmental budgets for expenditure.

Note: The FY15 and FY16 allocations are estimates, as the School budget is voted as a single appropriation by Town Meeting.

FY16 OPERATING BUDGET BY CLASS OF EXPENDITURE



**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2016 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
ADMINISTRATION AND FINANCE							
Selectmen	633,912	644,074	670,358	650,023	652,312	2,289	0.4%
Personnel	617,042	625,277	650,537	622,175	627,482	5,307	0.9%
Services	6,257	6,745	7,917	14,118	11,100	(3,018)	-21.4%
Supplies	3,446	3,604	3,807	4,000	4,000	0	0.0%
Other	5,626	6,559	6,017	7,600	7,600	0	0.0%
Capital	1,542	1,890	2,080	2,130	2,130	0	0.0%
Human Resources Department	503,323	574,019	615,662	528,952	533,746	4,794	0.9%
Personnel	276,033	272,368	284,408	287,059	291,603	4,544	1.6%
Services	193,704	267,548	309,115	200,503	200,503	0	0.0%
Supplies	8,287	8,490	8,827	9,000	9,000	0	0.0%
Other	23,971	22,785	11,955	31,000	31,000	0	0.0%
Capital	1,328	2,828	1,357	1,390	1,640	250	18.0%
Information Technology Department	1,399,122	1,472,035	1,705,110	1,775,260	1,793,980	18,720	1.1%
Personnel	928,960	950,398	984,622	1,068,438	1,064,659	(3,780)	-0.4%
Services	415,465	441,162	613,792	599,322	645,322	46,000	7.7%
Supplies	20,943	15,825	33,408	33,850	10,350	(23,500)	-69.4%
Other	26,587	31,363	32,550	32,550	32,550	0	0.0%
Capital	7,166	33,287	40,738	41,100	41,100	0	0.0%
Finance Department	2,986,280	2,991,976	2,933,343	2,879,299	2,895,236	15,937	0.6%
Personnel	1,986,907	2,030,012	2,096,011	2,075,000	2,115,357	40,356	1.9%
Services	934,330	898,222	732,663	717,294	698,560	(18,734)	-2.6%
Supplies	37,504	34,846	42,823	43,697	50,310	6,613	15.1%
Other	16,147	15,483	17,926	18,865	20,957	2,092	11.1%
Utilities	2,329	1,848	1,965	2,143	1,332	(811)	-37.8%
Capital	9,061	11,565	41,955	22,300	8,720	(13,580)	-60.9%
Legal Services	842,312	821,872	888,936	824,973	833,934	8,960	1.1%
Personnel	570,098	583,342	512,112	579,414	586,025	6,610	1.1%
Services	169,843	102,969	269,970	127,559	129,409	1,850	1.5%
Supplies	3,690	4,206	2,788	3,500	3,500	0	0.0%
Other	97,605	128,474	101,066	111,500	112,000	500	0.4%
Capital	1,075	2,881	3,000	3,000	3,000	0	0.0%
Advisory Committee	22,120	14,974	13,129	24,797	24,900	103	0.4%
Personnel	20,035	12,303	10,314	21,657	21,760	103	0.5%
Services	0	0	0	0	0	0	0.0%
Supplies	1,467	2,052	2,189	2,275	2,275	0	0.0%
Other	326	326	333	570	570	0	0.0%
Capital	293	293	293	295	295	0	0.0%
Town Clerk	577,161	775,342	557,591	632,689	611,324	(21,364)	-3.4%
Personnel	485,487	683,552	474,985	532,142	502,952	(29,190)	-5.5%
Services	77,206	75,682	71,348	77,887	90,172	12,285	15.8%
Supplies	11,968	13,214	8,791	13,750	14,550	800	5.8%
Other	1,356	1,400	1,278	1,400	2,450	1,050	75.0%
Capital	1,143	1,495	1,189	7,510	1,200	(6,310)	-84.0%
Dept. of Planning and Cmty. Development	634,155	620,598	757,716	781,942	796,574	14,631	1.9%
Personnel	605,418	578,012	681,397	748,035	756,419	8,383	1.1%
Services	16,541	23,830	63,076	16,945	20,193	3,248	19.2%
Supplies	5,279	7,704	7,649	9,212	9,712	500	5.4%
Other	3,933	3,455	2,567	4,550	4,550	0	0.0%
Capital	2,983	7,597	3,027	3,200	5,700	2,500	78.1%

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2016 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
<u>ADMINISTRATION AND FINANCE TOTAL</u>	<u>7,598,383</u>	<u>7,914,891</u>	<u>8,141,844</u>	<u>8,097,937</u>	<u>8,142,006</u>	<u>44,070</u>	<u>0.5%</u>
Personnel	5,489,979	5,735,264	5,694,386	5,933,922	5,966,257	32,334	0.5%
Services	1,813,346	1,816,158	2,067,881	1,753,628	1,795,259	41,631	2.4%
Supplies	92,585	89,940	110,280	119,284	103,697	(15,587)	-13.1%
Other	175,551	209,845	173,692	208,035	211,677	3,642	1.8%
Utilities	2,329	1,848	1,965	2,143	1,332	(811)	-37.8%
Capital	24,593	61,836	93,640	80,925	63,785	(17,140)	-21.2%
<u>PUBLIC SAFETY</u>							
<u>Police Department</u>	<u>14,947,823</u>	<u>14,954,651</u>	<u>15,258,118</u>	<u>16,429,221</u>	<u>16,358,001</u>	<u>(71,220)</u>	<u>-0.4%</u>
Personnel	13,500,519	13,516,008	13,794,897	14,731,735	14,814,426	82,691	0.6%
Services	366,579	351,552	478,162	505,169	515,744	10,575	2.1%
Supplies	208,095	202,220	217,650	221,750	221,750	0	0.0%
Other	67,999	58,873	90,412	64,000	69,000	5,000	7.8%
Utilities	404,016	373,720	379,032	425,423	342,137	(83,286)	-19.6%
Capital	400,614	452,278	297,966	481,144	394,944	(86,200)	-17.9%
<u>Fire Department</u>	<u>12,855,469</u>	<u>12,844,259</u>	<u>12,886,490</u>	<u>12,945,375</u>	<u>12,878,455</u>	<u>(66,920)</u>	<u>-0.5%</u>
Personnel	12,203,204	12,147,057	12,104,081	12,156,799	12,170,860	14,062	0.1%
Services	152,633	155,187	147,343	160,755	163,755	3,000	1.9%
Supplies	105,981	130,847	133,198	146,260	149,560	3,300	2.3%
Other	25,269	32,605	27,550	27,650	31,350	3,700	13.4%
Utilities	240,794	230,452	242,849	233,334	212,053	(21,282)	-9.1%
Capital	127,589	148,111	231,470	220,577	150,877	(69,700)	-31.6%
<u>Building Department</u>	<u>6,823,180</u>	<u>6,854,850</u>	<u>7,163,183</u>	<u>7,068,259</u>	<u>7,258,220</u>	<u>189,961</u>	<u>2.7%</u>
Personnel	1,984,568	2,037,550	2,080,322	2,207,042	2,248,758	41,717	1.9%
Services	1,861,172	2,107,030	2,213,679	2,118,980	2,170,462	51,482	2.4%
Supplies	294,270	22,633	22,946	23,170	28,950	5,780	24.9%
Other	4,020	5,201	5,350	5,350	10,100	4,750	88.8%
Utilities	2,535,782	2,627,973	2,777,786	2,657,117	2,683,949	26,832	1.0%
Capital	143,367	54,464	63,100	56,600	116,000	59,400	104.9%
<u>PUBLIC SAFETY TOTAL</u>	<u>34,626,472</u>	<u>34,653,760</u>	<u>35,307,791</u>	<u>36,442,855</u>	<u>36,494,676</u>	<u>51,820</u>	<u>0.1%</u>
Personnel	27,688,291	27,700,615	27,979,301	29,095,576	29,234,045	138,469	0.5%
Services	2,380,384	2,613,769	2,839,183	2,784,904	2,849,961	65,057	2.3%
Supplies	608,346	355,699	373,794	391,180	400,260	9,080	2.3%
Other	97,289	96,679	123,311	97,000	110,450	13,450	13.9%
Utilities	3,180,592	3,232,145	3,399,667	3,315,874	3,238,139	(77,736)	-2.3%
Capital	671,571	654,853	592,536	758,321	661,821	(96,500)	-12.7%
<u>PUBLIC WORKS</u>							
<u>Department of Public Works</u>	<u>13,283,955</u>	<u>14,480,045</u>	<u>15,220,418</u>	<u>14,198,548</u>	<u>13,896,525</u>	<u>(302,023)</u>	<u>-2.1%</u>
Personnel	7,104,392	7,668,446	7,852,981	7,759,971	7,630,596	(129,375)	-1.7%
Services	3,316,303	3,728,317	3,875,248	3,430,752	3,188,274	(242,477)	-7.1%
Supplies	918,943	1,129,991	1,396,738	915,750	895,750	(20,000)	-2.2%
Other	34,391	25,555	28,913	40,900	53,500	12,600	30.8%
Utilities	1,205,569	1,231,470	1,218,979	1,331,175	1,117,300	(213,875)	-16.1%
Intergovernmental	20,000	20,000	20,000	20,000	20,000	0	0.0%
Capital	684,358	676,267	827,559	700,000	991,104	291,104	41.6%

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2016 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
CULTURAL SERVICES							
Library	3,621,074	3,742,982	3,827,172	3,806,118	3,866,386	60,268	1.6%
Personnel	2,554,582	2,669,323	2,754,771	2,715,222	2,761,946	46,724	1.7%
Services	157,631	169,477	180,241	181,641	185,141	3,500	1.9%
Supplies	551,929	542,519	534,330	562,600	572,942	10,342	1.8%
Other	5,148	3,601	3,938	3,700	4,700	1,000	27.0%
Utilities	322,796	318,539	332,859	316,955	315,657	(1,298)	-0.4%
Capital	28,987	39,522	21,033	26,000	26,000	0	0.0%
HUMAN SERVICES							
Health and Human Services Department	1,158,084	1,152,529	1,280,036	1,169,273	1,083,695	(85,578)	-7.3%
Personnel	888,408	901,247	1,014,554	881,727	859,822	(21,905)	-2.5%
Services	186,221	191,137	196,937	199,751	160,546	(39,205)	-19.6%
Supplies	16,815	15,068	19,669	15,100	15,100	0	0.0%
Other	4,096	4,111	4,564	4,120	4,120	0	0.0%
Utilities	37,420	37,380	40,896	40,855	40,087	(768)	-1.9%
Capital	25,124	3,586	3,416	27,720	4,020	(23,700)	-85.5%
Veterans' Services	273,858	294,085	327,315	323,511	329,662	6,151	1.9%
Personnel	131,225	157,823	161,773	161,557	162,029	472	0.3%
Services	2,599	2,599	2,527	2,609	2,538	(71)	-2.7%
Supplies	613	561	629	650	650	0	0.0%
Other	138,914	132,594	161,878	158,185	163,935	5,750	3.6%
Capital	508	508	508	510	510	0	0.0%
Council on Aging	770,862	872,570	837,172	852,490	865,211	12,721	1.5%
Personnel	636,371	681,552	704,826	719,168	727,643	8,474	1.2%
Services	46,757	36,743	34,489	44,083	44,083	0	0.0%
Supplies	17,137	17,648	18,297	18,000	18,000	0	0.0%
Other	2,258	1,851	1,808	2,900	2,900	0	0.0%
Utilities	63,964	65,597	72,650	63,139	66,385	3,246	5.1%
Capital	4,376	69,179	5,101	5,200	6,200	1,000	19.2%
Diversity, Inclusion and Community Relations*	108,596	117,064	0	172,899	175,827	2,928	1.7%
Personnel	106,005	113,573	0	163,499	165,827	2,328	1.4%
Services	505	524	0	0	0	0	-
Supplies	1,585	2,597	0	9,000	9,000	0	0.0%
Other	124	123	0	150	150	0	0.0%
Capital	376	247	0	250	850	600	240.0%
HUMAN SERVICES TOTAL	2,311,401	2,436,248	2,444,523	2,518,173	2,454,395	(63,778)	-2.5%
Personnel	1,762,009	1,854,195	1,881,155	1,925,951	1,915,320	(10,630)	-0.6%
Services	236,082	231,003	233,953	246,443	207,167	(39,276)	-15.9%
Supplies	36,150	35,874	38,595	42,750	42,750	0	0.0%
Other	145,392	138,679	168,249	165,355	171,105	5,750	3.5%
Utilities	101,384	102,977	113,546	103,994	106,472	2,478	2.4%
Capital	30,385	73,520	9,025	33,680	11,580	(22,100)	-65.6%

* In FY12 + FY13, this was the Human Relations/Youth Resources Commission. Actual FY14 expenditures are accounted for in the Dept. of Health and Human Services.

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2016 RECOMMENDED OPERATING BUDGET SUMMARY

SERVICE PROGRAMS	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
LEISURE SERVICES							
Recreation Department	1,003,410	1,016,673	1,022,391	1,021,631	988,816	(32,816)	-3.2%
Personnel	687,310	723,472	714,908	690,487	698,523	8,035	1.2%
Services	140,566	72,817	66,441	56,882	23,037	(33,845)	-59.5%
Supplies	44,259	67,755	65,683	91,480	86,480	(5,000)	-5.5%
Other	12,400	11,954	12,220	12,400	12,400	0	0.0%
Utilities	112,495	134,572	159,728	166,362	164,356	(2,006)	-1.2%
Capital	6,380	6,102	3,411	4,020	4,020	0	0.0%
Personnel Services Reserve ¹				899,599	715,000	(184,599)	-20.5%
FY13-FY15 Collective Bargaining Reserve ²				750,000	750,000	0	
FY16 Collective Bargaining Reserve					1,100,000	1,100,000	
DEPARTMENTAL SUB-TOTAL	62,444,693	64,244,598	65,964,139	67,734,861	68,407,803	672,942	1.0%
¹ The amounts shown for FY12 - FY14 are \$0 because these funds were transferred to departments during the fiscal year.							
² FY13 - FY15 contracts are not in place for the Fire Union.							
SCHOOLS ³							
Personnel	75,387,189	79,079,823	82,780,770	86,842,577	90,772,380	3,929,803	4.5%
Personnel	64,737,406	68,162,026	72,428,615	75,503,448	78,826,228	3,322,780	4.4%
Services	8,088,317	8,024,389	7,247,489	7,611,157	8,111,157	500,000	6.6%
Supplies	1,706,776	1,941,010	2,139,489	2,079,177	2,164,177	85,000	4.1%
Other	421,571	299,657	348,819	516,157	516,157	0	0.0%
Capital	433,119	652,741	616,358	935,391	935,391	0	0.0%
Reserve ¹	0	0	0	197,247	219,270	22,023	11.2%
NON-DEPARTMENTAL							
Personnel Benefits	41,529,043	45,240,975	49,570,654	50,500,117	53,551,265	3,051,148	6.0%
Pensions	14,556,225	15,801,983	17,409,988	17,882,573	18,707,021	824,448	4.6%
Group Health	21,546,572	22,865,804	24,090,743	25,136,109	26,971,125	1,835,016	7.3%
Health Reimbursement Account (HRA)	0	50,876	55,880	70,000	70,000	0	0.0%
Retiree Group Health Trust Fund (OPEB's) ⁴	1,801,527	2,601,927	3,514,360	3,311,860	3,499,119	187,259	5.7%
Employee Assistance Program (EAP)	25,180	27,400	24,900	28,000	28,000	0	0.0%
Group Life	129,889	132,118	137,555	140,000	145,000	5,000	3.6%
Disability Insurance	13,279	13,376	12,367	16,000	16,000	0	0.0%
Workers Comp ⁴	1,250,000	1,200,000	1,720,000	1,450,000	1,550,000	100,000	6.9%
Public Safety IOD Medical Expenses ⁴	300,000	560,660	400,000	300,575	250,000	(50,575)	-16.8%
Unemployment Comp ⁴	350,000	350,000	450,000	325,000	300,000	(25,000)	-7.7%
Medical Disabilities	26,989	18,421	20,543	40,000	40,000	0	0.0%
Medicare Payroll Tax	1,529,382	1,618,410	1,734,318	1,800,000	1,975,000	175,000	9.7%
Debt Service	10,112,066	9,834,605	9,304,647	9,621,757	9,478,591	(143,166)	-1.5%
Principal	7,955,436	7,428,882	7,209,938	7,246,544	7,183,044	(63,500)	-0.9%
Interest	2,142,824	2,376,113	2,083,707	2,215,213	2,135,547	(79,666)	-3.6%
Bond Anticipation Notes (BANs)	0	0	4,225	100,000	100,000	0	0.0%
Abatement Interest and Income	13,806	29,610	6,777	60,000	60,000	0	0.0%

³ The FY15 and FY16 allocations are estimates, as the School budget is voted as a single appropriation by Town Meeting.

⁴ The FY12-FY14 Actuals represent amounts transferred into the fund from General Fund revenues, not actual expenditures from the fund.

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

BUDGET SUMMARIES: Operating Budget

FY2016 RECOMMENDED OPERATING BUDGET SUMMARY

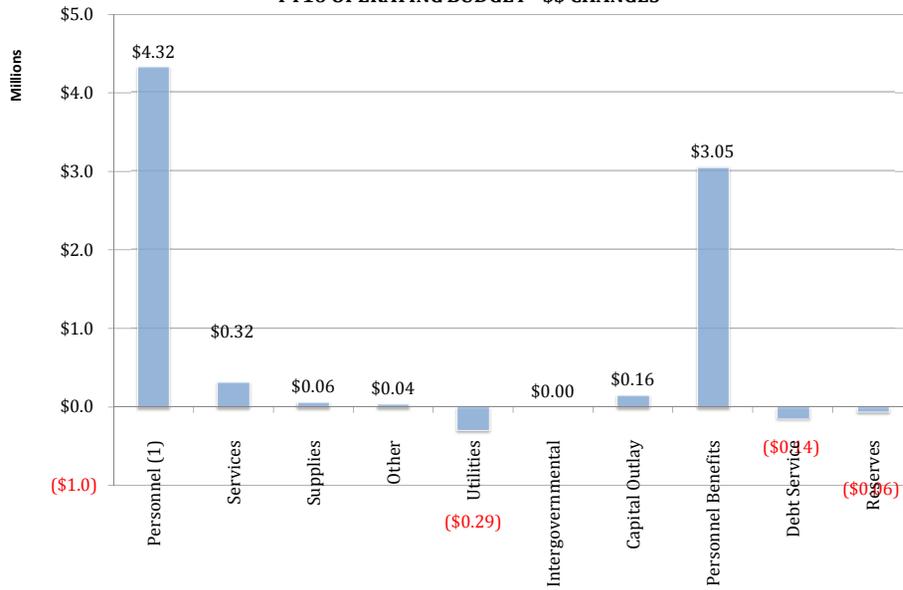
SERVICE PROGRAMS	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	INCREASE/ DECREASE	% INCREASE/ DECREASE
<i>NON-DEPARTMENTAL (con't.)</i>							
Unclassified	1,167,814	946,450	1,454,674	3,084,044	3,020,168	(63,876)	-2.1%
Reserve Fund ⁵	605,103	1,250,621	1,615,626	2,122,336	2,200,198	77,862	3.7%
Liability/Catastrophe Fund	141,959	253,669	154,115	234,839	78,969	(155,869)	-66.4%
Stabilization Fund	253,092	0	250,000	0	0	0	0.0%
Affordable Housing Trust Fund	355,264	251,363	555,106	170,390	163,078	(7,312)	-4.3%
General Insurance	248,469	263,478	325,017	371,500	382,645	11,145	3.0%
Audit & Professional Services	129,335	130,000	115,649	130,000	130,000	0	0.0%
Contingency	12,895	14,383	13,377	15,000	15,000	0	0.0%
Out of State Travel	1,403	2,374	2,704	3,000	3,000	0	0.0%
Printing of Reports / Town Meeting Costs	14,219	19,837	27,190	25,000	35,000	10,000	40.0%
MMA Dues	11,178	11,346	11,516	11,979	12,278	299	2.5%
<i>NON-DEPARTMENTAL TOTAL</i>	52,808,923	56,022,030	60,329,975	63,205,918	66,050,024	2,844,106	4.5%
TOTAL OPERATING BUDGET	190,640,805	199,346,451	209,074,884	217,783,356	225,230,209	7,446,853	3.4%

⁵ The amounts shown for FY12 -FY14 are for information purposes only, as these funds are transferred to departments during the fiscal year and accounted for in their expenditure total.

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

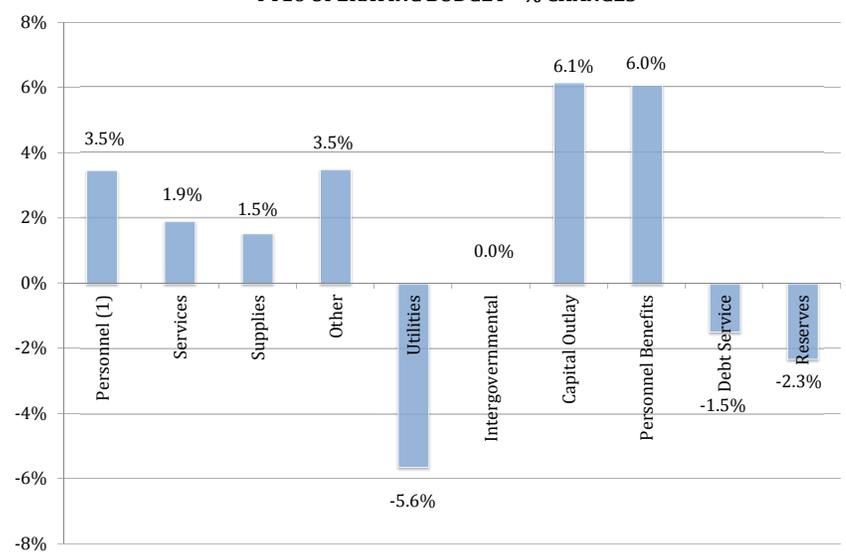
BUDGET SUMMARIES: Operating Budget

FY16 OPERATING BUDGET - \$\$ CHANGES



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

FY16 OPERATING BUDGET - % CHANGES



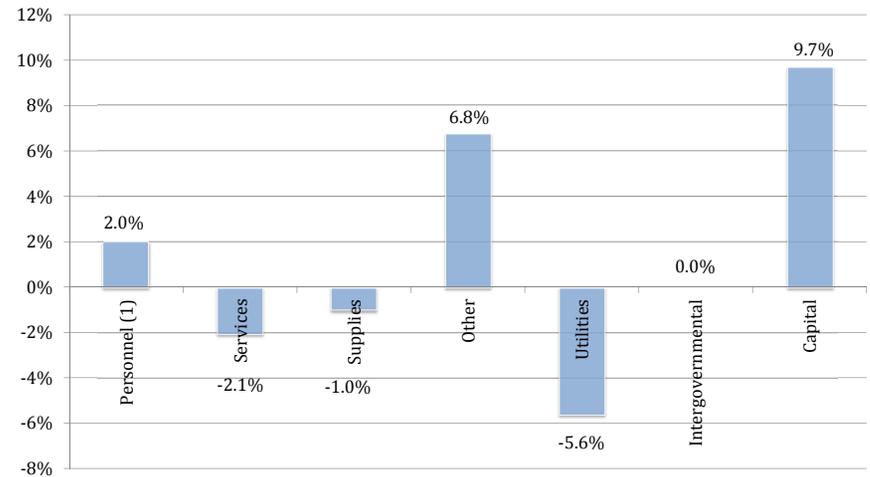
(1) Includes the Personnel Services Reserve and the Collective Bargaining Reserve

FY16 TOWN DEPARTMENTAL BUDGETS - \$\$ CHANGES



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

FY16 TOWN DEPARTMENTAL BUDGETS - % CHANGES



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

SUMMARY OF FY2016 OPERATING BUDGET CHANGES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Selectmen	2,289 0.4%	
	5,307	Personnel Fixed Costs
	(250)	Wireless Communication
	(2,500)	Credit Card Service Charges
	(268)	Copy Equipment Lease
Human Resources Department	4,794 0.9%	
	4,544	Personnel Fixed Costs
	250	Capital
Information Technology Department	18,720 1.1%	
	7,965	Personnel Fixed Costs
	(11,745)	GIS Interns --- Cut if no Override
	46,000	Data Processing Software Maintenance
	(23,500)	Date Processing Supplies
Finance Department	15,938 0.6%	
<i>Comptroller</i>	2,764 0.5%	
	3,471	Personnel Fixed Costs
	(642)	Computer Software Repair and Maintenance (MUNIS)
	(707)	Copier Lease
	(450)	Office Supplies
	1,092	Education/Training/Conferences
<i>Purchasing</i>	2,797 0.4%	
	3,607	Personnel Fixed Costs
	15,000	Postage
	(811)	Gasoline
	(15,000)	Capital
<i>Assessors</i>	633 0.1%	
	(85,761)	Eliminate Assessor - Commercial Valuation Director (T-10)
	61,053	Add Assistant Assessor / Field Appraiser (GN-10)
	20,740	Add Part-Time Office Assistant (C-5)
	(200)	Office Equipment Repair and Maintenance
	4,700	Appraisal Services
	(300)	Deed and ATB Transfer Fees
	400	Capital

SUMMARY OF FY2016 OPERATING BUDGET CHANGES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
<i>Treasurer</i>	9,743 1.0%	
	6,631	Personnel Fixed Costs
	(19,035)	Eliminate Part-Time Senior Office Assistant
	42,327	Add Senior Office Assistant Full-Time (C-5)
	7,322	Overtime
	1,225	Office Equipment Repair and Maintenance
	(3,510)	Data Processing Software Maintenance
	700	Financial Services
	(35,000)	Banking Services
	5,263	Office Supplies
	1,800	Books and Periodicals
	1,000	Education/Training/Conferences
	1,020	Capital
Legal Services	8,960 1.1%	
	6,610	Personnel Fixed Costs
	250	Data Processing Software Maintenance
	600	Wireless Communications
	1,000	Subscriptions
	500	Professional Dues and Membership
Advisory Committee	103 0.4%	
	103	Personnel Fixed Costs
Town Clerk	(21,365) -3.4%	
	(1,590)	Personnel Fixed Costs
	(16,600)	Election Workers
	(11,000)	Chargeoff to State Grant
	(600)	Office Equipment Rental/Lease
	202	Copier Lease
	600	Motor Vehicle/Equipment Rental
	2,100	Professional/Technical Services
	10,000	Postage
	(167)	Printing Services
	(100)	Delivery Services
	250	Credit Card Service Costs
	800	Meals and Receptions
	950	Other Travel
	100	Professional Dues/Memberships
	(6,310)	Capital
Dept. of Planning & Cmty. Devel.	14,632 1.9%	
	8,384	Personnel Fixed Costs

SUMMARY OF FY2016 OPERATING BUDGET CHANGES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Dept. of Planning & Cmty. Devel. (con't.)	(252)	Leased Copier
	2,500	Advertising
	1,000	Credit Card Service Charges
	500	Special Program Supplies
	2,500	Capital Outlay
Police Department	(71,221)	
	-0.4%	
	64,737	Personnel Fixed Costs
	60,523	Violence Prevention Coordinator (T-4) - Grant funding expired
	(30,262)	Chargeoff to Schools for Violence Prevention Coordinator
	(81,783)	Reduction of 1 Police Officer --- Cut if no Override
	(29,052)	Reduction of Park Security Officers --- Cut if no Override
	(31,190)	Quinn Educational Incentive
	129,717	Education Incentive
	300	Bottled Water
	600	Office Equipment Repair and Maintenance
	9,290	Data Processing Equipment Repair and Maintenance
	(8,338)	Computer Software Repair and Maintenance
	(7,159)	Communications Equipment Repair
	2,832	Public Safety Equipment Repair and Maintenance
	2,500	Building Maintenance
	250	Office Equipment Rental/Lease
	725	Copy Equipment Lease
	(725)	Copier Service
	1,000	Professional/Tech Service
	300	Delivery Services
	(13,000)	Credit Card Service Charges
	(1,000)	Veterinary Service
	23,000	Online Transaction Convenience Fees
	5,000	Education/Training/Conferences
	(1,165)	Electricity
	(1,832)	Natural Gas
(79,436)	Gasoline	
(424)	Diesel Fuel	
(430)	Water and Sewer	
(86,200)	Capital --- Cut if no Override (\$68,000)	
Fire Department	(66,920)	
	-0.5%	
	80,155	Personnel Fixed Costs
	(66,093)	Reduction of 1 Firefighter ---Cut if no Override
	414	Data Processing Equipment Repair and Maintenance
	3,000	Public Safety Equipment Repair and Maintenance
	(414)	Photocopy Service Contract
	(8,000)	Motor Vehicle Supplies
1,300	Books and Periodicals	
10,000	Uniforms and Protective Clothing	

SUMMARY OF FY2016 OPERATING BUDGET CHANGES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Fire Department (con't.)		
	2,200	Education/Training/Conferences
	1,500	Professional Dues and Membership
	22	Electricity
	55	Natural Gas
	(7,203)	Gasoline
	(14,949)	Diesel Fuel
	793	Water and Sewer
	(69,700)	Capital --- Cut if no Override (\$50,000)
Building Department	189,961 2.7%	
	9,301	Personnel Fixed Costs
	22,516	Part-Time Inspectors (11.25 additional hours per week)
	9,900	Overtime
	67,313	Building Repair and Maintenance-Town
	45,169	Building Repair and Maintenance-Schools
	4,000	Wireless Services
	(65,000)	Hazardous Materials Services
	(270)	Office Supplies-Town
	1,200	Data Processing Software
	3,000	Custodial Supplies-Town
	925	Uniforms-Town
	925	Uniforms-Schools
	4,750	Education/Training
	3,731	Electricity - Town
	10,006	Electricity - Schools
	527	Natural Gas - Town
	2,976	Natural Gas - Schools
	(5,239)	Gasoline - Town
	(5,239)	Gasoline - Schools
	1,474	Water and Sewer - Town
	18,596	Water and Sewer - School
	59,400	Capital --- Cut if no Override (\$25,000)
Department of Public Works	(302,023) -2.1%	
	22,337	Personnel Fixed Costs
	(11,995)	Overtime
	(45,914)	Eliminate a Gardner Laborer (LN-2)
	53,420	Addition of an MEO3 (LN-3)
	(91,828)	Eliminate two Gardner Laborers (LN-2) --- Cut if no Override
	(55,397)	Eliminate Part-Time Park Rangers (1FTE) --- Cut if no Override
	25,000	Motor Vehicle/Equipment Repair
	2,059	Copier Lease
	(272,984)	Solid Waste Disposal/Recycling Contract
	(22,500)	Traffic Control Painting --- Cut if no Override
	22,248	Landscaping Services

SUMMARY OF FY2016 OPERATING BUDGET CHANGES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Department of Public Works (con't.)	(6,300)	Professional/Technical Services
	10,000	Wireless Communications
	5,000	Motor Vehicle Supplies
	(25,000)	Recycling Supplies --- Cut if no Override
	12,600	Education/Training/Conferences
	(34,428)	Electricity
	(2,359)	Natural Gas
	(71,712)	Gasoline
	(72,433)	Diesel Fuel
	(32,943)	Water
	291,104	Capital
Library	60,268	
	1.6%	
	13,131	Personnel Fixed Costs
	52,347	Collective Bargaining
	(64,827)	Eliminate Librarian IV
	(56,474)	Eliminate Librarian II
	124,547	Add two Librarian III positions
	(22,000)	Part-Time Salaries --- Cut if no Override
	500	Wireless Communications
	3,000	Delivery Services
	1,000	Mileage
	10,342	Library Materials
	(9,446)	Electricity
13,922	Natural Gas	
(5,774)	Water	
Health Department	(85,577)	
	-7.3%	
	3,096	Personnel Fixed Costs
	(25,000)	Reduce Part-Time Daycare Inspectors --- Cut if no Override
	3,336	Mental Health Contract (annual increase)
	(42,541)	Mental Health Contract reduction --- Cut if no Override
	124	Electricity
	(854)	Natural Gas
	(758)	Gasoline
	720	Water and Sewer
(23,700)	Capital	
Veterans' Services	6,151	
	1.9%	
	472	Data Processing Equipment Repair and Maintenance
(71)	Copier Lease	
5,750	Memorial/Veterans Day	

SUMMARY OF FY2016 OPERATING BUDGET CHANGES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Council on Aging	12,720 1.5%	
	4,464	Personnel Fixed Costs
	4,010	Clerical support
	621	Electricity
	2,574	Natural Gas
	51	Water
	1,000	Capital
Dept. of Diversity, Inclusion and Community Relations	2,928 1.7%	
	2,328	Personnel Fixed Costs
	600	Capital
Recreation Department	(32,815) -3.2%	
	8,035	Personnel Fixed Costs
	1,000	Software Service Contract
	5,980	Wireless Communications
	(40,825)	Printing Services
	(5,000)	Custodial Supplies
	(1,632)	Electricity
	531	Natural Gas
	(1,475)	Gasoline
	(1,174)	Diesel
	1,745	Water/Sewer
Schools	3,929,805 4.5%	
	3,929,805	School Budget
Personnel Benefits	3,051,148 6.0%	
	824,448	Pensions
	1,835,016	Group Health Insurance
	187,259	Retiree Group Health Trust Fund (OPEB's)
	5,000	Group Life Insurance
	100,000	Workers Compensation
	(25,000)	Unemployment Compensation
	(50,575)	Public Safety IOD Medical Expenses
	175,000	Medicare Payroll Tax
Debt and Interest	(143,166) -1.5%	
	(63,500)	Principal
	(79,666)	Interest

SUMMARY OF FY2016 OPERATING BUDGET CHANGES

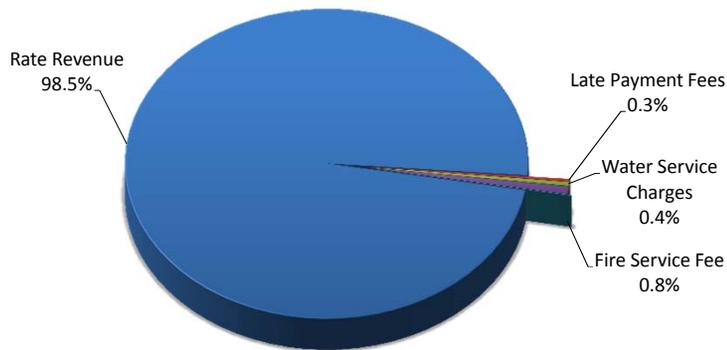
<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Unclassified	(63,876) -2.1%	
	77,862	Reserve Fund
	(155,869)	Liability/Catastrophe Fund
	(7,312)	Affordable Housing Trust Fund
	10,000	Town Meeting / Printing of Reports
	11,145	General Insurance
	299	MMA Dues
Personnel Reserves	1,065,401	
	(34,599)	Personnel Services Reserve
	1,100,000	Collective Bargaining Reserve
OPERATING BUDGET GRAND TOTAL	7,596,854 3.4%	

FY2016 RECOMMENDED WATER & SEWER ENTERPRISE FUND SUMMARY

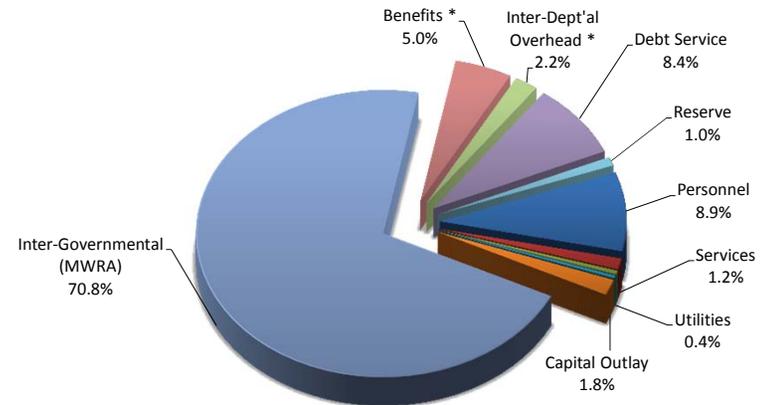
	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	INCREASE/DECREASE	
						\$	%
REVENUE							
Rate Revenue	24,485,212	25,850,955	25,910,938	26,438,588	27,887,905	1,449,317	5.5%
Late Payment Fees	79,727	89,197	80,858	80,000	80,000	0	0.0%
Water Service Charges	92,059	130,600	165,159	115,500	115,500	0	0.0%
Fire Service Fee	219,792	237,977	237,974	225,000	225,000	0	0.0%
Other	137,825	85,061	134,278	16,500	16,500	0	0.0%
TOTAL REVENUE	25,014,615	26,393,790	26,529,207	26,875,588	28,324,905	1,449,317	5.4%
EXPENDITURES							
Personnel	2,244,604	2,267,812	2,249,429	2,457,185	2,521,086	63,901	2.6%
Services	248,768	214,601	255,228	341,798	353,798	12,000	3.5%
Supplies	89,428	115,134	97,917	123,020	123,020	0	0.0%
Other	9,649	8,617	12,945	8,900	10,580	1,680	18.9%
Utilities	129,714	118,254	139,957	135,854	102,945	(32,908)	-24.2%
Capital Outlay	218,302	427,259	379,288	313,300	504,800	191,500	61.1%
Inter-Governmental (MWRA)	17,254,508	18,073,729	18,597,920	19,108,047	20,062,449	954,402	5.0%
Benefits *	1,304,915	1,293,255	1,563,015	1,411,238	1,407,407	(3,832)	-0.3%
Inter-Departmental Overhead *	562,732	562,732	562,732	562,732	581,322	18,590	3.3%
Debt Service	2,321,242	2,375,404	2,365,461	2,133,405	2,377,053	243,648	11.4%
Reserve	0	0	0	280,100	280,445	345	0.1%
TOTAL EXPENDITURE	24,383,863	25,456,798	26,223,892	26,875,588	28,324,905	1,449,317	5.4%
BALANCE				0	0	0	

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

FY2016 WATER & SEWER ENTERPRISE FUND - REVENUES



FY2016 WATER & SEWER ENTERPRISE FUND - EXPENDITURES



SUMMARY OF FY2016 WATER & SEWER ENTERPRISE FUND CHANGES

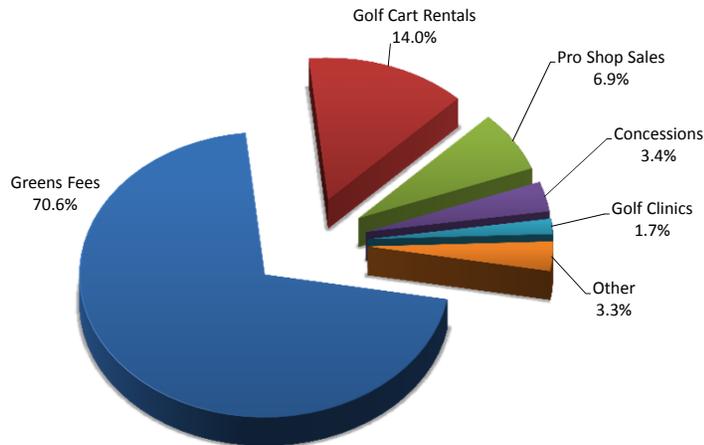
<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Water and Sewer Enterprise Fund	1,449,317 5.4%	
	3,244	Personnel Fixed Costs
	47,653	Collective Bargaining
	(47,996)	Eliminate Water Works Serviceperson (LN-3)
	54,500	Add Storekeeper (LN-6)
	6,500	Working-Out-of-Classification Pay
	12,000	Data Processing Software Maintenance
	1,680	Education/Training/Conferences
	(333)	Electricity
	1,462	Natural Gas
	(16,706)	Gasoline
	(17,625)	Diesel Fuel
	294	Water and Sewer
	326,588	MWRA Assessment - Water
	627,814	MWRA Assessment - Sewer
	14,758	Reimbursement to the General Fund
	345	Reserve
	243,648	Debt Service
	191,500	Capital Outlay
WATER & SEWER ENTERPRISE FUND TOTAL	1,449,321 5.4%	

FY2016 RECOMMENDED GOLF COURSE ENTERPRISE FUND SUMMARY

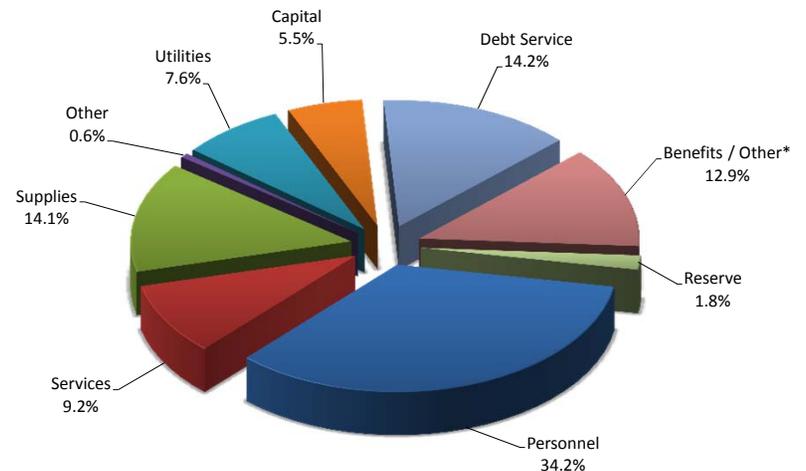
	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	INCREASE/DECREASE	
						\$	%
REVENUE							
Greens Fees	970,239	914,792	878,323	1,005,000	971,211	(33,789)	-3.4%
Golf Cart Rentals	83,282	140,679	178,476	140,000	193,000	53,000	37.9%
Pro Shop Sales	49,891	72,132	87,936	80,000	95,314	15,314	19.1%
Concessions	36,785	42,000	43,260	45,423	46,786	1,363	3.0%
Golf Clinics	21,386	22,230	20,854	25,000	24,000	(1,000)	-4.0%
Other	37,361	33,335	64,365	36,500	46,000	9,500	26.0%
TOTAL REVENUE	1,198,944	1,225,168	1,273,214	1,331,923	1,376,311	44,388	3.3%
EXPENDITURES							
Personnel	360,433	358,284	400,039	459,629	470,099	10,470	2.3%
Services	135,097	126,354	114,288	132,218	126,648	(5,570)	-4.2%
Supplies	153,469	158,764	174,352	169,950	193,950	24,000	14.1%
Other	2,205	3,363	5,716	4,100	8,100	4,000	97.6%
Utilities	75,775	85,098	90,685	98,538	103,919	5,381	5.5%
Capital Outlay	74,936	84,656	84,656	86,420	76,050	(10,370)	-12.0%
Debt Service	179,104	191,499	179,374	186,476	194,755	8,279	4.4%
Benefits / Other*	131,152	124,991	150,416	163,049	177,791	14,742	9.0%
Town Fee (Transfer to Town for general use) *	32,700	30,046	0	0	0	0	0%
Reserve	0	0	0	31,543	25,000	(6,543)	-20.7%
TOTAL EXPENDITURE	1,144,871	1,163,054	1,199,524	1,331,923	1,376,311	44,388	3.3%
BALANCE				0	0	0	

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

FY2016 GOLF COURSE ENTERPRISE FUND - REVENUES



FY2016 GOLF COURSE ENTERPRISE FUND - EXPENDITURES



SUMMARY OF FY2016 GOLF COURSE ENTERPRISE FUND CHANGES

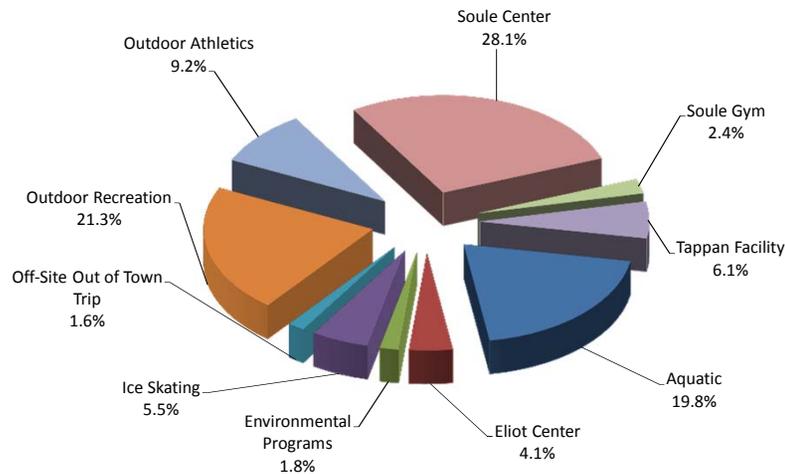
<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Golf Enterprise Fund	44,388 3.3%	
	1,363	Personnel Fixed Costs
	9,107	Collective Bargaining
	2,280	Other Equipment Rental/Lease
	(350)	Printing Services
	(2,500)	Advertising Services
	(5,000)	Contracted Services
	10,500	Pro Shop Supplies
	5,000	Equipment Maintenance Supplies
	8,500	Recreation Supplies
	4,000	Education/Training/Conferences
	1,642	Electricity
	1,931	Natural Gas
	1,809	Water and Sewer
	14,741	Reimbursement to the General Fund
	8,279	Debt Service
	(10,370)	Capital Outlay
	(6,543)	Reserve
GOLF COURSE ENTERPRISE FUND TOTAL	44,388 3.3%	

FY2016 RECOMMENDED RECREATION REVOLVING FUND SUMMARY

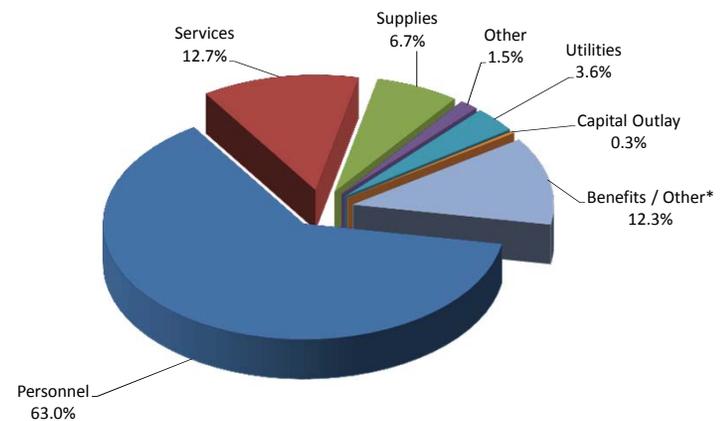
	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	INCREASE/DECREASE	
						\$	%
REVENUE							
Aquatic	524,847	564,654	513,277	561,996	570,000	8,004	1.4%
Eliot Center	149,791	131,863	127,840	98,078	119,500	21,422	21.8%
Environmental Programs	49,334	52,589	55,700	52,589	52,589	0	0.0%
Ice Skating	153,113	135,302	179,649	161,086	158,596	(2,490)	-1.5%
Off-Site Out of Town Trip	0	28,246	39,737	51,970	46,900	(5,070)	-9.8%
Outdoor Recreation	535,072	636,367	586,714	624,270	615,000	(9,270)	-1.5%
Outdoor Athletics	213,514	221,282	250,705	250,991	264,500	13,509	5.4%
Soule Center	453,534	522,528	569,932	700,000	810,322	110,322	15.8%
Soule Gym	39,482	52,572	43,892	69,796	69,796	0	0.0%
Tappan Facility	141,410	188,173	169,796	178,702	175,448	(3,254)	-1.8%
Misc Revenue	(49,841)	(52,719)	(45,166)	0	0	0	-
TOTAL REVENUE	2,210,256	2,480,857	2,492,076	2,749,478	2,882,651	133,173	4.8%
EXPENDITURES							
Personnel	1,535,021	1,565,833	1,605,918	1,772,554	1,815,917	43,363	2.4%
Services	261,819	311,550	274,502	287,430	365,463	78,033	27.1%
Supplies	212,147	156,957	132,534	181,259	193,942	12,683	7.0%
Other	42,310	45,411	50,746	47,712	42,842	(4,870)	-10.2%
Utilities	134,115	130,748	138,150	103,608	102,383	(1,225)	-1.2%
Capital Outlay	77,449	3,331	2,340	6,980	7,980	1,000	14.3%
Benefits / Other*	295,912	281,764	353,717	349,934	354,124	4,190	1.2%
TOTAL EXPENDITURE	2,558,774	2,495,593	2,557,908	2,749,478	2,882,651	133,173	4.8%
BALANCE				0	0	0	

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

FY2016 RECREATION REVOLVING FUND - REVENUES



FY2016 RECREATION REVOLVING FUND - EXPENDITURES



SUMMARY OF FY2016 RECREATION REVOLVING FUND CHANGES

<u>DEPARTMENT</u>	<u>INCREASE/(DECREASE)</u>	<u>EXPLANATION</u>
Recreation Revolving Fund	133,173 4.8%	
	8,233	Personnel Fixed Costs
	35,130	Collective Bargaining
	45,000	Printing
	9,818	Professional / Technical Services
	5,000	Building Cleaning Services
	4,207	Recreation Services
	3,372	Transportation Rentals/Leases
	3,302	Field Trips
	2,200	Credit Card Service Charges (E-Commerce)
	2,000	Software Service Contract
	1,084	Athletic Event Officials
	910	Entertainers/Lecturers
	750	Licenses
	600	Credit Card Service Charges
	(210)	Copier Equipment Rental/Lease
	5,000	Maintenance Supplies
	312	Meals and Receptions
	2,090	Food Service Supplies
	2,000	Medical Supplies
	3,281	Recreation Supplies
	(6,875)	Education/Training/Conferences
	2,005	Professional Dues and Membership
	(84)	Electricity
	(1,450)	Natural Gas
	309	Water/Sewer
	1,000	Furniture
	4,190	Reimbursement to General Fund
RECREATION REVOLVING FUND TOTAL	133,173 4.8%	

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

CAPITAL OUTLAY SUMMARY

PROGRAM	ITEM REQUESTED	AMOUNT
Selectmen	8 Leased PC's / 2 Laptops	2,130
	Selectmen Total	2,130
Human Resources Department	7 Leased PC's	1,640
	Human Resources Department Total	1,640
Information Technology Department	18 Leased PC's / Laptops	5,100
	Data Processing Equipment	13,000
	Leased Data Storage Equipment	23,000
	Information Technology Department Total	41,100
Finance Department Comptroller	10 Leased PC's	1,800
	Purchasing	
	4 Leased PC's / 1 Laptop	1,100
	Assessors	
	12 Leased PC's	2,500
	Treasurer	
	1 New Leased PC	300
	11 Leased PC's	2,300
1 Payroll Time Stamp	720	
Finance Department Total	8,720	
Legal Services	7 Leased PC's / 1 Laptop	3,000
	Legal Services Total	3,000
Advisory Committee	1 Leased PC	295
	Advisory Committee Total	295
Town Clerk	6 Leased PC's	1,200
	Town Clerk Total	1,200
Planning and Community Development	16 Leased PC's	3,200
	Folding Machine	2,500
	Planning and Community Development Dept. Total	5,700
Police Department	9 Vehicles	306,000
	Communication Equipment	15,000
	Bullet Proof Vests	18,000
	Information Technology	4,800
	26 Leased Rugged In-Car Laptops	36,144
	46 Leased PC's	15,000
	Police Department Total	394,944
Fire Department	26 Leased PC's / 2 Leased Laptops	5,976
	10 Rugged In-Apparatus Laptops	13,901
	Ford Taurus AWD	32,000
	Ford Transit T250	31,000
	Public Safety Equipment	9,700
	Tool Replacement Program	12,000

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

CAPITAL OUTLAY SUMMARY

PROGRAM	ITEM REQUESTED	AMOUNT
Fire Department (con't.)	Turnout Gear	40,000
	Information Technology	6,300
	Fire Department Total	150,877
Building Department	20 Leased PC's	4,100
	Chevy 2500	28,000
	2 Ford Transits	56,000
	Large format color printer	2,400
	Thermal Imaging Camera	5,500
	File Folders/Shelves System	20,000
	Building Department Total	116,000
Department of Public Works Administration	7 Leased PC's	2,205
	Sub-Total Administration	2,205
Engineering/Transportation	17 Leased PC's	5,355
	Sub-Total Engineering / Transportation	5,355
Sanitation	3 Leased PC's	945
	1 new lease PC	315
	Solid Waste Toter lease (Second year of a four-year lease)	23,560
	Big Belly lease (Second year of a four-year lease)	80,602
	32 YD Rubbish Packer (Third year of a three-year lease)	86,638
	4WD Pickup Truck w/Plow	38,500
	Rack Body Pickup w/Lift Gate & Plow	58,500
	32 CY Rubbish Packer w/Side Load (First year of a three-year lease)	93,471
	32 CY Rubbish Packer w/Side Load (First year of a three-year lease)	93,471
Sub-Total Sanitation	476,002	
Highway	8 Leased PC's	2,520
	3 New leased PC's	945
	Street Sweeper (Second year of a three-year lease)	64,133
	Service / Crane Truck (Second year of a three-year lease)	39,013
	Bucket Truck (Second year of a three-year lease)	31,200
	Loader Mounted Snow Thrower (First year of a three-year lease)	42,000
	Bombardier Tractor (First year of a three-year lease)	50,000
	Trackless Municipal Tractor	14,500
	2 Four-WD Pickup Trucks w/Plow	77,000
	Misc Small Equipment	13,000
	Sub-Total Highway	334,311
Parks and Open Space	15 Leased PC's/Laptops	4,725
	3 New leased PC's	945
	Backhoe/Loader Refurbishment	6,791
	1 Ton Clean Diesel Dump Truck	52,635
	1 Ton Clean Diesel Dump w/Crew Cab	54,635

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

CAPITAL OUTLAY SUMMARY

PROGRAM	ITEM REQUESTED	AMOUNT
Parks and Open Space (con't.)	4WD Pickup Truck w/Plow	38,500
	Misc Small Equipment	15,000
	Sub-Total Parks and Open Space	173,231
Department of Public Works Total		991,104
Library	147 Leased PC's / 1 Leased Laptop	26,000
	Library Total	26,000
Health & Human Svcs Department	15 Leased PC's	3,520
	2 New Leased PC's	500
	Health Department Total	4,020
Veterans' Services	2 Leased PC's	510
	Veterans' Services Total	510
Council on Aging	23 Leased PC's	5,200
	4 New Leased PC's	1,000
	Council on Aging Total	6,200
Diversity, Inclusion & Comm. Relations	1 Leased PC	250
	2 New Leased PCs	600
	Diversity, Inclusion & Comm. Relations Total	850
Recreation Department	14 Leased PC's / Laptops	4,020
	Recreation Department Total	4,020
TOTAL GENERAL FUND		1,758,310

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

CAPITAL OUTLAY SUMMARY

PROGRAM	ITEM REQUESTED	AMOUNT
	ENTERPRISE FUNDS	
Water	10 Leased PC's	2,300
	Ford Fusion 4 Door Sedan w/AWD	18,000
	4WD Pickup Truck w/Plow	25,000
	Compact Service Van w/ Tool Cabinets	18,000
	1 Ton 4WD Cab & Chassis w/Service Body, Air Compressor & Hoist	70,000
	40,000 GVW Cab & Chasis w/ Dump Body and Plow	45,000
	Construction Materials	50,000
	Sub-Total Water Enterprise	228,300
Sewer	18,000 GVW Cab & Chassis w/ Service Body and PTO Compressor	86,500
	Upgrade Garage Access Control System	25,000
	Upgrade HVAC Control System	15,000
	Construction Materials	25,000
	Maintenance Equipment	15,000
	58,000 GVW Sewer jet/Vacuum body (Third year of a three-year lease)	110,000
	Sub-Total Sewer Enterprise	276,500
	Water and Sewer Enterprise Fund Total	504,800
Golf Course	4 Leased PCs	3,050
	Landscaping Equipment (leased)	73,000
	Golf Course Enterprise Fund Total	76,050
TOTAL ENTERPRISE FUNDS		580,850
	RECREATION REVOLVING FUND	
Recreation Revolving Fund	15 Leased PC's / Laptops	2,980
	Furniture	5,000
	Recreation Revolving Fund Total	7,980
TOTAL REVOLVING FUNDS		7,980

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

FULL-TIME EQUIVALENT (FTE) POSITIONS FUNDED

<u>GENERAL FUND</u>	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>
Selectmen	6.53	6.48	6.48	6.48	6.48	6.48
Human Resources	5.00	5.00	5.00	5.00	5.98	5.98
Information Technology	11.40	11.40	11.40	11.40	12.40	12.00
Finance	30.43	29.04	29.04	29.04	29.16	30.22
<i>Comptroller</i>	6.00	5.00	5.00	5.00	5.00	5.00
<i>Purchasing</i>	5.93	5.93	5.93	5.93	5.93	5.93
<i>Assessor</i>	7.80	7.80	7.80	7.80	7.80	8.29
<i>Treasurer/ Collector</i>	10.70	10.31	10.31	10.31	10.43	11.00
Legal Services	6.53	6.53	6.53	6.53	6.53	6.53
Advisory Committee	0.35	0.35	0.35	0.40	0.40	0.40
Town Clerk	6.00	6.00	6.00	6.00	5.50	5.50
Planning and Community Development	12.39	12.39	12.60	12.60	12.80	12.80
Police	178.30	178.30	178.30	178.30	178.30	177.30
Fire	161.00	161.00	161.00	161.00	161.00	160.00
Building	31.93	31.93	32.93	33.42	35.42	35.90
Public Works	131.86	131.29	132.58	133.08	133.08	130.38
<i>Administration</i>	8.00	8.00	8.00	8.00	8.00	8.00
<i>Engineering/Transportation</i>	13.00	13.00	13.50	14.00	14.00	14.00
<i>Highway</i>	54.00	53.00	52.00	52.00	52.00	52.00
<i>Sanitation</i>	17.07	17.07	17.07	17.07	17.07	17.07
<i>Parks and Open Space</i>	39.79	40.22	42.01	42.01	42.01	39.31
Library	51.75	51.75	51.75	51.75	51.75	51.16
Health & Human Services	11.83	12.83	12.83	14.62	12.62	12.14
Veterans' Services	2.00	2.00	2.00	2.00	2.00	2.00
Council on Aging	12.36	12.16	12.60	12.77	12.87	13.04
Diversity, Inclusion and Cmty Relations ¹	1.00	1.00	1.00	0.00	2.72	2.72
Recreation	12.00	12.00	12.00	12.00	11.00	11.00
GENERAL FUND TOTAL	672.66	671.45	674.39	676.39	680.01	675.55

* In FY11-FY13, this was the Human Relations/Youth Resources Commission. In FY14, FTEs were accounted for in the Dept. of Health and Human Services.

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

FULL-TIME EQUIVALENT (FTE) POSITIONS FUNDED

<u>NON-GENERAL FUND</u>	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>
Water & Sewer Enterprise Fund	41.50	41.50	41.50	41.50	41.50	41.50
<i>Water</i>	36.50	36.50	36.50	36.50	36.50	36.50
<i>Sewer</i>	5.00	5.00	5.00	5.00	5.00	5.00
Recreation Revolving Fund	13.56	14.16	13.53	15.33	15.75	15.75
Golf Enterprise Fund	3.67	3.67	3.00	3.00	3.00	3.00
Community Development Block Grant	3.20	3.20	2.40	2.40	2.89	2.89
Handicapped Parking Fines Fund	0.32	0.32	0.32	0.32	0.32	0.32
Grants / Gifts	9.48	9.60	10.16	10.16	10.16	9.16
<i>Police</i>	1.00	1.00	1.00	1.00	1.00	0.00
<i>Health Department</i>	5.30	5.42	6.42	6.42	6.42	6.42
<i>Council on Aging</i>	3.18	3.18	2.74	2.74	2.74	2.74
NON-GENERAL FUND TOTAL	71.73	72.45	70.91	72.71	73.62	72.62
ALL TOWN FUNDS TOTAL	744.39	743.90	745.30	749.10	753.63	748.17
 <u>SCHOOL DEPARTMENT</u>						
General Fund	970.66	988.87	1,017.35	1,030.24	1,061.54	na
Grant / Revolving Funds	142.72	146.24	151.47	150.24	154.79	na
SCHOOL DEPARTMENT TOTAL	1,113.38	1,135.11	1,168.82	1,180.48	1,216.33	0.00
ALL FUNDS TOTAL	1,857.77	1,879.01	1,914.12	1,929.58	1,969.96	748.17

**TOWN OF BROOKLINE
FY2016 FINANCING PLAN**

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

OVERALL SUMMARY

Municipal revenues consist of five primary sources: Property Taxes, State Aid, Local Receipts (excise taxes, fees, fines, etc.), Free Cash, and Enterprise / Revolving Funds. In Brookline, there are four primary funds that support operations: General Fund, Water and Sewer Enterprise Fund, Golf Course Enterprise Fund, and Recreation Revolving Fund. The General Fund is the largest, totaling \$243.63 million, or 89% of total Financial Plan revenues. Total Financial Plan revenue is \$273.69 million, which represents an increase of \$9.59 million, or 3.6%. FY16 General Fund revenues are projected to increase by \$8 million (3.4%) from the FY15 budgeted amounts. Operating Revenue, which is basically General Fund revenue less one-time revenues that support the Capital Improvement Program (CIP), increases \$8.05 million, or 3.5%. The below left table summarizes the General Fund changes while the below right table shows the calculation of Operating Revenue.

SOURCE	\$ CHANGE	
	(Millions)	% CHANGE
Property Taxes	\$6.37	3.5%
Capital Project Surplus	\$1.03	-
State Aid	\$0.85	4.8%
Motor Vehicle Excise	\$0.20	3.9%
Local Option Taxes	\$0.20	8.8%
Building Permits	\$0.16	7.7%
Tax Abatement Reserve Surplus	(\$1.00)	-100.0%
“Free Cash”	(\$0.07)	-1.3%
All Others	\$0.25	-
TOTAL	\$8.00	3.4%

	FY15	FY16	\$ Change	% Change
Total General Fund Revenue	235,632,053	243,629,902	7,997,849	3.4%
Less:				
SBA Reimbursements	556,757	556,757	0	0.0%
Debt Exclusions	1,094,400	1,076,000	(18,400)	-1.7%
Free Cash	5,084,152	5,016,500	(67,653)	-1.3%
Add'l Revenue for CIP	1,000,000	1,030,000	30,000	3.0%
Tax Abatement Reserve Surplus	1,000,000	0	(1,000,000)	-100.0%
Capital Project Surplus	0	1,030,000	1,030,000	-
OPERATING REVENUE	227,896,744	235,950,645	8,053,902	3.5%

Since a new Governor was sworn into office, his budget (House 1) does not have to be submitted until the first week of March as opposed to the third or fourth Wednesday in January. Therefore, the State Aid figures used in this Financial Plan are estimates carried over from the Town’s Forecast. Based on these assumptions, there is a 1.7% (\$99.5 million) statewide increase in Chapter 70 Education Aid and level-funding of Unrestricted General Government Aid (UGGA). For Brookline, this results in a total State Aid increase of \$850,000 (4.8%). Once the new Governor submits his budget, modifications will be made to this FY2016 Financial Plan accordingly.

A detailed description and analysis of the FY16 revenue items and related changes are found within the pages that follow.

REVENUE SOURCE	FY2013	FY2014	FY2015	FY2015	FY2016	BUDGET INCREASE	
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	\$\$	%
Property Taxes *	170,137,612	175,783,902	182,239,292	182,239,292	188,609,198	6,369,906	3.5%
Local Receipts	24,480,797	25,522,496	22,770,225	24,482,000	23,593,685	823,460	3.6%
State Aid	15,125,059	16,633,741	17,634,876	17,634,876	18,484,876	850,000	4.8%
Free Cash	5,336,413	7,655,155	5,084,152	5,084,152	5,016,500	(67,653)	-1.3%
Other Available Funds	11,894,344	6,852,688	7,903,508	7,903,508	7,925,643	22,135	0.3%
General Fund Revenues	226,974,226	232,447,982	235,632,053	237,343,828	243,629,902	7,997,849	3.4%
Water/Sewer Enterprise **	24,537,803	24,403,460	24,901,618	24,901,618	26,336,176	1,434,559	5.8%
Golf Enterprise**	1,070,131	1,122,798	1,168,874	1,158,874	1,198,520	29,646	2.5%
Recreation Revolving Fund **	2,199,093	2,138,359	2,399,544	2,399,544	2,528,527	128,983	5.4%
Total Financial Plan Revenues	254,781,252	260,112,599	264,102,089	265,803,864	273,693,126	9,591,037	3.6%

* The figures provided for the FY13 and FY14 Property Tax Actuals represent the total levy, not actual collections.

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

**TOWN OF BROOKLINE
FY2016 FINANCING PLAN**

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

DETAILED REVENUE SUMMARY

GENERAL FUND	FY13	FY14	FY15	FY16	FY16 vs FY15	
	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
Property Taxes *	170,137,612	175,783,902	182,239,292	188,609,198	6,369,906	3.5%
Local Receipts	24,480,797	25,522,496	22,770,225	23,593,685	823,460	3.6%
Motor Vehicle Excise (MVE)	5,334,089	5,808,435	5,150,000	5,350,000	200,000	3.9%
Local Option Taxes	2,372,036	2,576,619	2,275,000	2,475,000	200,000	8.8%
Licenses & Permits	1,183,850	1,237,186	1,189,975	1,191,275	1,300	0.1%
Parking / Court Fines	4,246,169	4,229,720	4,200,000	4,200,000	0	0.0%
General Government	4,515,181	4,864,997	3,459,750	3,637,210	177,460	5.1%
Interest Income	895,193	777,030	740,000	740,000	0	0.0%
PILOTs	1,173,779	1,198,180	1,165,000	1,335,000	170,000	14.6%
Refuse Fee	2,704,119	2,656,738	2,650,000	2,650,000	0	0.0%
Departmental & Other	2,056,382	2,173,592	1,940,500	2,015,200	74,700	3.8%
State Aid	15,125,059	16,633,741	17,634,876	18,484,876	850,000	4.8%
General Government Aid	5,464,358	5,581,819	5,750,919	5,750,919	0	0.0%
School Aid	8,955,386	10,379,621	11,160,355	12,010,355	850,000	7.6%
School Construction Aid	556,757	556,757	556,757	556,757	0	0.0%
Tax Abatement Aid	39,398	4,518	40,402	40,402	0	0.0%
Offset Aid	109,160	111,026	126,443	126,443	0	0.0%
Other Available Funds	11,894,344	6,852,688	7,903,508	7,925,643	22,135	0.3%
Parking Meter Receipts	3,950,000	4,100,000	4,300,000	4,300,000	0	0.0%
Walnut Hill Cemetery Fund	50,000	75,000	75,000	75,000	0	0.0%
State Aid for Libraries	41,555	41,555	41,555	0	(41,555)	-100.0%
Golf Enterprise Fund Reimb.	155,037	150,416	163,049	177,791	14,742	9.0%
Recreation Revolving Fund Reimb.	281,764	353,717	349,934	354,124	4,190	1.2%
Water and Sewer Enterprise Fund Reimb.	1,855,987	2,125,747	1,973,970	1,988,729	14,758	0.7%
Tax Abatement Reserve Surplus	1,750,000	0	1,000,000	0	(1,000,000)	-100.0%
Capital Project Surplus	560,000	6,253	0	1,030,000	1,030,000	-
Sale of Town-owned Land	3,250,000	0	0	0	0	0.0%
Free Cash	5,336,413	7,655,155	5,084,152	5,016,500	(67,653)	-1.3%
Capital Improvements	3,947,729	4,818,745	4,148,339	4,224,403	76,064	1.8%
Operating Budget Reserve	486,736	507,190	530,584	550,050	19,465	3.7%
Strategic Reserves / Other Spec Approp's	901,948	2,329,221	405,229	242,047	(163,182)	-40.3%
TOTAL GENERAL FUND REVENUE	226,974,226	232,447,982	235,632,053	243,629,902	7,997,849	3.4%
ENTERPRISE FUND / REVOLVING FUND REVENUE						
Water and Sewer Enterprise Fund **	24,537,803	24,403,460	24,901,618	26,336,176	1,434,559	5.8%
Golf Course Enterprise Fund **	1,070,131	1,122,798	1,168,874	1,198,520	29,646	2.5%
Recreation Revolving Fund **	2,199,093	2,138,359	2,399,544	2,528,527	128,983	5.4%
TOTAL ENTERPRISE / REVOLVING FUND REVENUE	27,807,026	27,664,617	28,470,036	30,063,224	1,593,188	5.6%
TOTAL REVENUES	254,781,252	260,112,599	264,102,089	273,693,126	9,591,037	3.6%

* The figures provided for the FY13 and FY14 Property Tax Actuals represent the total levy, not actual collections.

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

FY2016 REVENUE BY FUND

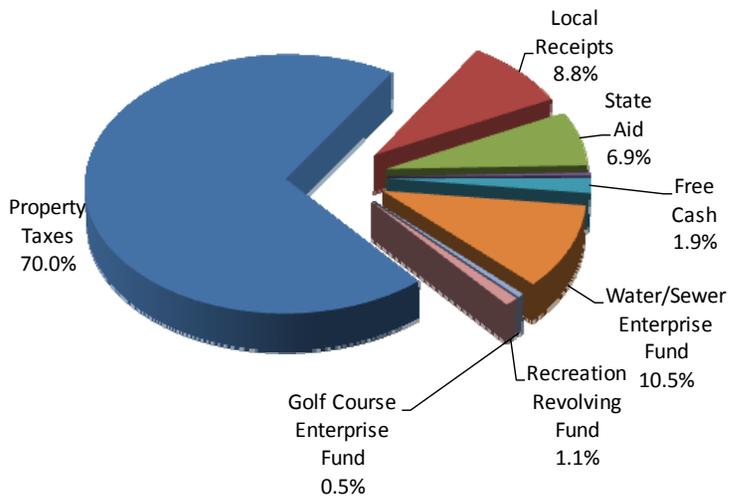
	General Fund ¹	Water & Sewer Enterprise Fund	Golf Enterprise Fund	Recreation Revolving Fund	Parking Meter Fund ²	Cemetery Fund ²	Capital Project Surplus ²	TOTAL
Property Taxes	188,609,198							188,609,198
Local Receipts	23,593,685							23,593,685
State Aid	18,484,876							18,484,876
Parking Meter Receipts					4,300,000			4,300,000
Walnut Hill Cemetery Fund						75,000		75,000
State Aid for Libraries								
Golf Enterprise Fund Reimbursement			177,791					177,791
Recreation Revolving Fund Reimbursement				354,124				354,124
Water and Sewer Enterprise Fund Reimbursement		1,988,729						1,988,729
Capital Project Surplus							1,030,000	1,030,000
Free Cash	5,016,500							5,016,500
TOTAL GENERAL FUND	235,704,259	1,988,729	177,791	354,124	4,300,000	75,000	1,030,000	243,629,902
Water and Sewer Enterprise Fund ³		26,336,176						26,336,176
Golf Course Enterprise Fund ³			1,198,520					1,198,520
Recreation Revolving Fund ³				2,528,527				2,528,527
TOTAL FINANCIAL PLAN	235,704,259	28,324,905	1,376,311	2,882,651	4,300,000	75,000	1,030,000	273,693,126

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

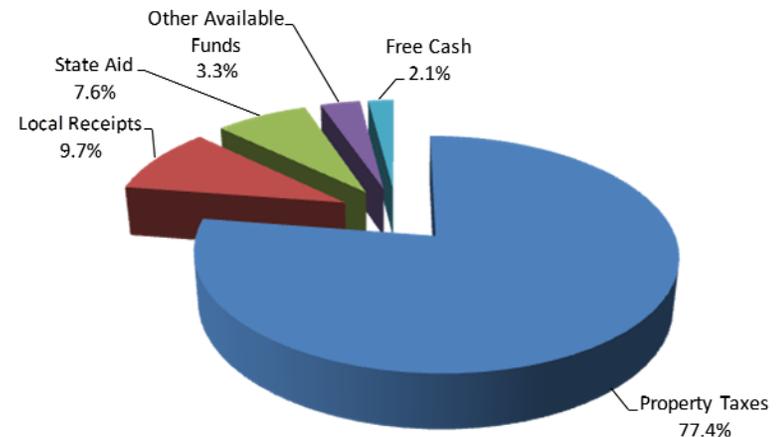
² The revenue from these funds are transferred into the General Fund.

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

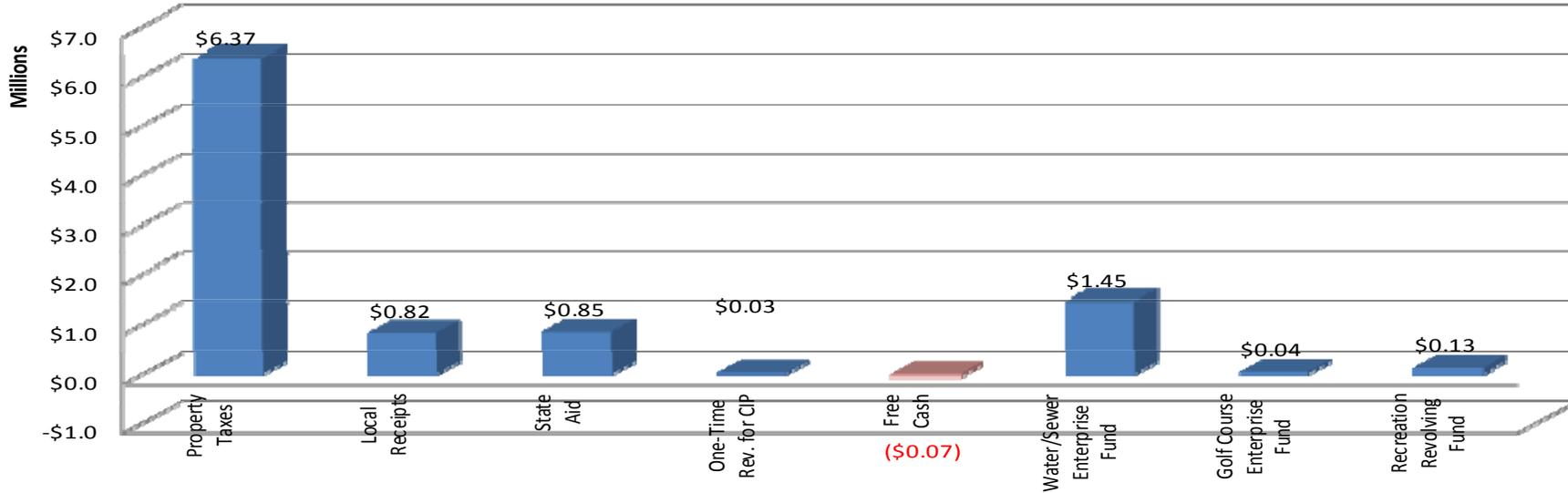
FY16 TOTAL REVENUE COMPOSITION



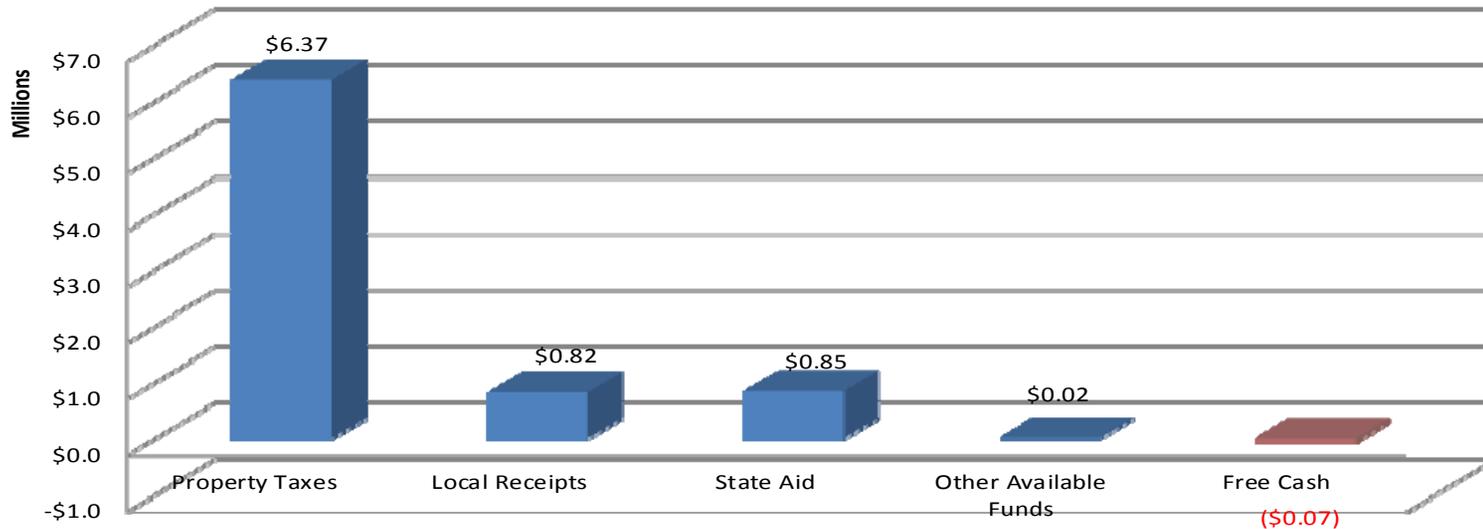
FY16 GENERAL FUND REVENUE COMPOSITION



FY16 TOTAL REVENUE CHANGES



FY16 GENERAL FUND REVENUE CHANGES



TOTAL REVENUES

\$ (millions)
% of General Fund Budget

REVENUE SOURCE	FY81	FY82	FY07 ACT.	FY08 ACT.	FY09 ACT.	FY10 ACT.	FY11 ACT.	FY12 ACT.	FY13 ACT.	FY14 ACT.	FY15 BUD.	FY16 BUD.
PROPERTY TAX	\$45.8 76.4%	\$40.8 71.0%	\$128.9 69.8%	\$133.8 70.5%	\$146.5 73.7%	\$152.6 74.6%	\$155.9 77.2%	\$162.7 76.6%	\$169.0 74.8%	\$174.9 75.5%	\$182.2 77.3%	\$188.6 77.4%
LOCAL RECEIPTS	\$3.8 6.4%	\$5.3 9.2%	\$23.3 12.6%	\$24.5 12.9%	\$22.5 11.3%	\$21.0 10.3%	\$22.6 11.2%	\$23.8 11.2%	\$24.5 10.8%	\$25.5 11.0%	\$22.8 9.7%	\$23.6 9.7%
STATE AID	\$5.5 9.2%	\$7.2 12.5%	\$18.0 9.8%	\$18.9 10.0%	\$18.0 9.0%	\$16.5 8.1%	\$13.8 6.8%	\$13.8 6.5%	\$15.1 6.7%	\$16.6 7.2%	\$17.6 7.5%	\$18.5 7.6%
FEDERAL REVENUE SHARING	\$1.1 1.8%	\$1.0 1.7%	\$0.0 0.0%									
FREE CASH	\$3.4 5.7%	\$2.7 4.7%	\$5.4 2.9%	\$3.8 2.0%	\$6.0 3.0%	\$7.1 3.4%	\$4.6 2.3%	\$5.4 2.5%	\$5.3 2.4%	\$7.7 3.3%	\$5.1 2.2%	\$5.0 2.1%
OTHER AVAILABLE FUNDS	\$0.3 0.5%	\$0.5 0.9%	\$8.9 4.8%	\$8.6 4.5%	\$6.0 3.0%	\$7.4 3.6%	\$5.1 2.5%	\$6.6 3.1%	\$11.9 5.3%	\$6.9 3.0%	\$7.9 3.4%	\$7.9 3.3%
GENERAL FUND BUDGET TOTAL	\$59.9	\$57.5	\$184.5	\$189.7	\$198.9	\$204.6	\$202.0	\$212.3	\$225.9	\$231.5	\$235.6	\$243.6
WATER & SEWER ENT FUND (1)	\$2.1	\$2.9	\$17.7	\$18.0	\$21.1	\$20.9	\$22.4	\$23.1	\$24.5	\$24.4	\$24.9	\$26.3
GOLF COURSE ENT FUND (1)	\$0.0	\$0.0	\$0.8	\$0.9	\$1.0	\$0.9	\$0.9	\$1.0	\$1.1	\$1.1	\$1.2	\$1.2
RECREATION REVOLVING FUND (1)	\$0.0	\$0.0	\$1.0	\$1.3	\$1.5	\$1.6	\$1.9	\$1.9	\$2.2	\$2.1	\$2.4	\$2.5
TOTAL FINANCIAL PLAN	\$62.0	\$60.4	\$204.0	\$209.9	\$222.5	\$228.2	\$227.2	\$238.4	\$253.7	\$259.2	\$264.1	\$273.7

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

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

REVENUE SOURCE	FY82	FY07 ACT.	FY08 ACT.	FY09 ACT.	FY10 ACT.	FY11 ACT.	FY12 ACT.	FY13 ACT.	FY14 BUDGET	FY15 BUDGET	FY16 BUDGET
PROPERTY TAX	(\$5.1) -11.1%	\$7.1 5.8%	\$5.0 3.9%	\$12.7 9.5%	\$6.0 4.1%	\$3.3 2.2%	\$6.8 4.3%	\$6.4 3.9%	\$5.8 3.5%	\$6.1 3.4%	\$6.4 3.5%
LOCAL RECEIPTS	\$1.5 39.1%	\$0.3 1.3%	\$1.2 5.3%	(\$2.1) -8.4%	(\$1.4) -6.3%	\$1.6 7.5%	\$1.2 5.5%	\$0.6 2.6%	\$1.0 4.9%	\$0.7 2.9%	\$0.8 3.6%
STATE AID	\$1.7 31.1%	\$0.1 0.4%	\$0.9 5.1%	(\$1.0) -5.2%	(\$1.4) -7.9%	(\$2.7) -16.5%	(\$0.0) -0.1%	\$1.3 9.6%	\$1.5 10.0%	\$1.0 5.9%	\$0.9 4.8%
FEDERAL REVENUE SHARING	(\$0.1) -5.5%	\$0.0 0.0%	\$0.0 0.0%	\$0.0 0.0%	\$0.0 0.0%	\$0.0 0.0%	\$0.0 0.0%	\$0.0 0.0%	\$0.0 0.0%	\$0.0 0.0%	\$0.0 0.0%
FREE CASH	(\$0.6) -17.9%	\$0.8 17.0%	(\$1.6) -29.2%	\$2.1 56.1%	\$1.1 18.4%	(\$2.5) -34.9%	\$0.8 17.2%	(\$0.0) -0.8%	\$2.3 43.5%	(\$2.6) -33.6%	(\$0.1) -1.3%
OTHER AVAILABLE FUNDS	\$0.2 70.8%	\$1.3 16.3%	(\$0.3) -3.8%	(\$2.6) -30.4%	\$1.4 23.9%	(\$2.3) -31.5%	\$1.5 30.3%	\$5.3 79.7%	(\$5.0) -42.4%	\$1.1 15.4%	\$0.0 0.3%
GENERAL FUND BUDGET TOTAL	(\$2.4) -4.1%	\$9.5 5.4%	\$5.2 2.8%	\$9.2 4.8%	\$5.7 2.9%	(\$2.7) -1.3%	\$10.3 5.1%	\$13.5 6.4%	\$5.7 2.5%	\$6.2 2.7%	\$8.0 3.4%
WATER & SEWER ENT FUND (1)	\$0.9 41.0%	\$1.8 11.5%	\$0.3 1.8%	\$3.1 17.0%	(\$0.1) -0.6%	\$1.5 6.9%	\$0.7 3.3%	\$1.4 6.0%	(\$0.1) -0.5%	(\$0.1) -0.2%	\$1.4 5.8%
GOLF COURSE ENT FUND (1)	\$0.0 0.0%	\$0.0 0.2%	\$0.1 7.5%	\$0.1 14.3%	(\$0.1) -5.9%	(\$0.0) -1.5%	\$0.1 11.0%	\$0.0 3.4%	\$0.1 4.9%	\$0.1 10.1%	\$0.0 2.5%
RECREATION REVOLVING FUND (1)	\$0.0 0.0%	\$0.2 21.2%	\$0.3 31.0%	\$0.2 17.1%	\$0.1 6.3%	\$0.3 17.3%	\$0.0 0.9%	\$0.3 14.9%	(\$0.1) -2.8%	\$0.1 4.4%	\$0.1 5.4%
TOTAL FINANCIAL PLAN	(\$1.5) -2.6%	\$11.5 6.0%	\$5.9 2.9%	\$12.6 6.0%	\$5.6 2.5%	(\$0.9) -0.4%	\$11.2 4.9%	\$15.3 6.4%	\$5.5 2.2%	\$6.4 2.5%	\$9.6 3.6%

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

PROPERTY TAX

Property Tax is the primary source of revenue for most Massachusetts municipalities. In Brookline, Property Taxes represent more than 77% of General Fund revenues. Property Taxes are levied on both real property (land and buildings) and personal property (equipment). State law mandates that communities update their property values every three years and obtain state certification that such values represent full and fair cash value. A comprehensive town-wide revaluation was just completed in FY15, with the next one scheduled for FY18.

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

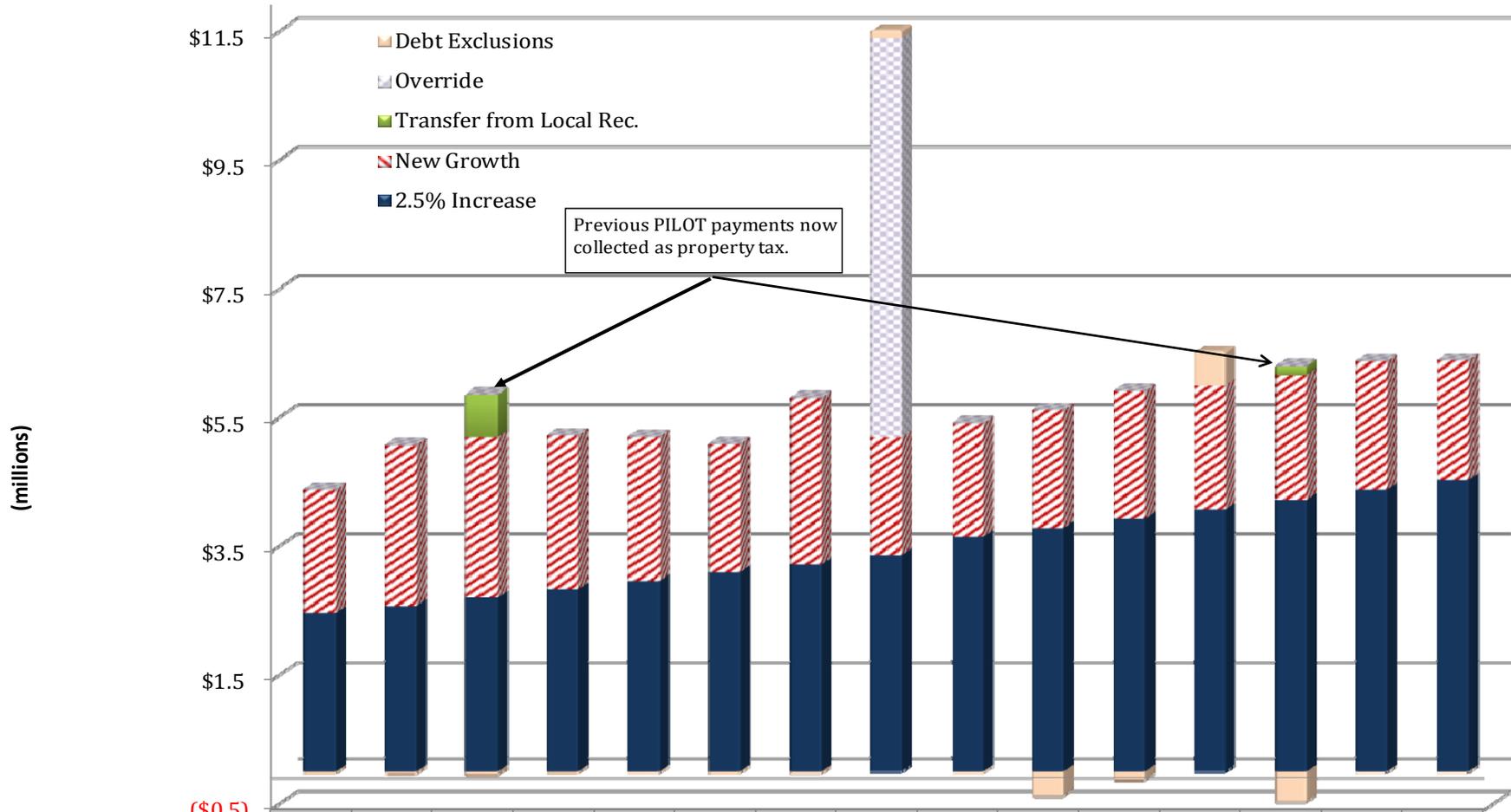
Property values and New Growth for FY15 are preliminary estimates used to project the Levy Limit. The FY16 Maximum Allowable Levy is projected to total \$188,609,198, representing an increase of \$6,369,906 (3.5%) over the FY15 Levy. The figures below detail how the estimated FY16 levy is calculated:

FY15 LEVY LIMIT	\$181,154,340
<u>PROP. 2 1/2 INCREASE</u>	<u>\$4,528,858</u>
SUB-TOTAL	\$185,683,198
NEW GROWTH (est.)	\$1,850,000
<u>OVERRIDE</u>	<u>\$0</u>
ESTIMATED FY16 LEVY LIMIT	\$187,533,198
<u>DEBT EXCLUSIONS</u>	<u>\$1,076,000</u>
FY16 TOTAL PROPERTY TAX LEVY	\$188,609,198

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

<u>REVENUE SOURCE</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 ACTUAL</u>	<u>FY2015 BUDGET</u>	<u>FY2015 ESTIMATE</u>	<u>FY2016 BUDGET</u>	<u>BUDGET INCREASE</u>	
						<u>\$\$</u>	<u>%</u>
Prior Year Levy Limit	162,553,810	168,537,757	174,686,609	174,686,609	181,154,340		
2.5% Increase	4,063,845	4,213,444	4,367,165	4,367,165	4,528,858		
New Growth	1,920,101	1,935,408	2,100,566	2,100,566	1,850,000		
Override	0	0	0	0	0		
Debt Exclusions	1,630,808	1,112,800	1,094,400	1,094,400	1,076,000		
(less) Excess Capacity	(30,953)	(15,507)	(9,448)	(9,448)	0		
Total Property Tax Levy	170,137,612	175,783,902	182,239,292	182,239,292	188,609,198	6,369,906	3.5%

COMPOSITION OF ANNUAL GROWTH IN THE PROPERTY TAX LEVY



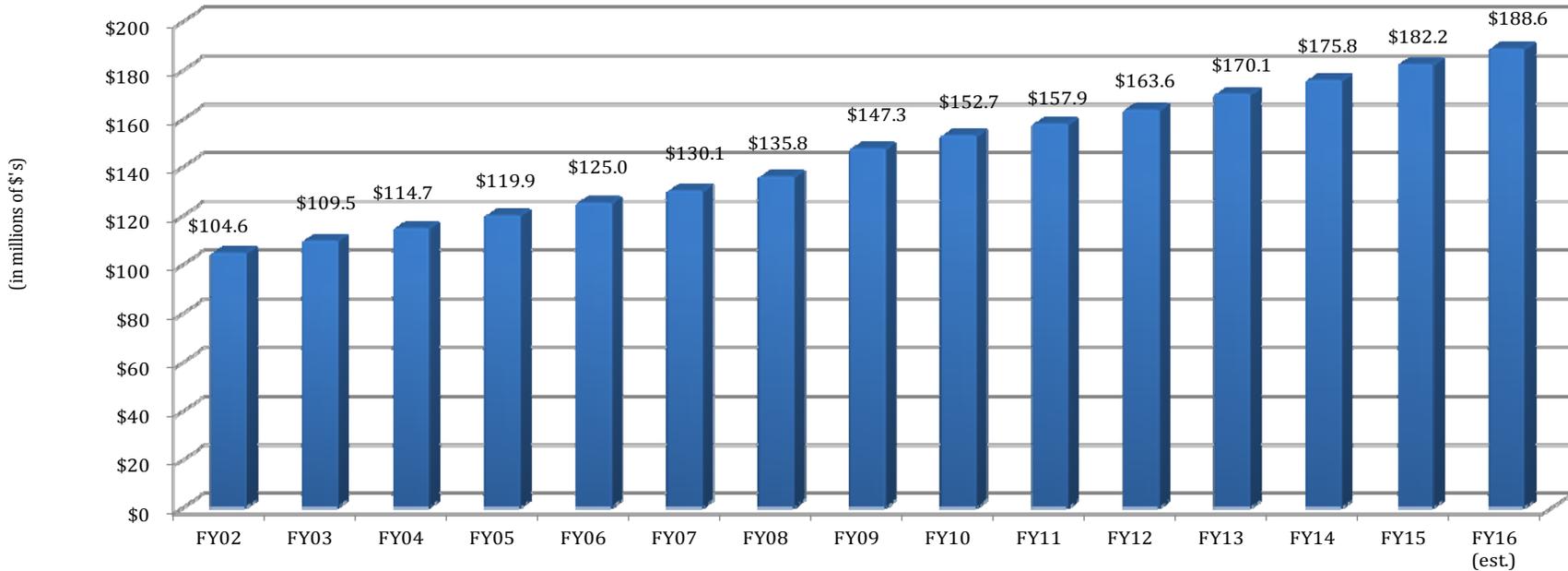
	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16 (est.)
Debt Exclusions	-0.03	-0.05	-0.08	-0.03	-0.03	-0.03	-0.05	0.12	-0.03	-0.41	-0.17	0.54	-0.52	-0.02	-0.02
Override	0	0	0	0	0	0	0	6.2	0	0	0	0	0	0	0
Transfer from Local Rec.	0	0	0.66	0	0	0	0	0	0	0	0	0	0.14	0	0
New Growth	1.91	2.49	2.49	2.39	2.23	1.99	2.58	1.83	1.76	1.83	1.98	1.92	1.94	2.00	1.85
2.5% Increase	2.46	2.57	2.69	2.82	2.95	3.08	3.21	3.36	3.64	3.78	3.92	4.06	4.21	4.37	4.53

TOWN OF BROOKLINE FY2016 FINANCING PLAN	FUND: General Fund	REVENUE GROUP: Property Tax SUB-GROUP: Property Tax
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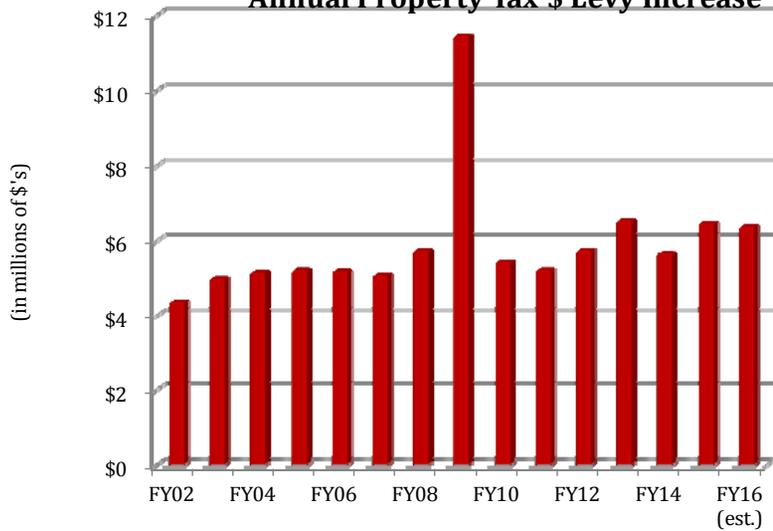
Fiscal Year	Real Estate & Personal Prop Levy	(1) Collections As Of Base Yr End	% As Of Base Yr End	Uncollected Bal As Of Base Yr End	(2) Cumulative Pr Yr Collections Yr End As Of Dec 31, 2014	Uncollected Real Estate & Pers Prop As Of Dec 31, 2014	% Collected As Of Dec 31, 2014	(3) Tax Titles / Foreclosures Receivable As of Yr-End
2000	96,399,645	95,425,278	99.0%	974,367	974,367	0	100.0%	446,610
2001	100,217,510	99,792,628	99.6%	424,882	424,882	0	100.0%	437,625
2002	104,560,815	104,041,776	99.5%	519,039	519,039	0	100.0%	396,040
2003	109,532,058	108,596,481	99.1%	935,577	935,577	0	100.0%	545,592
2004	114,660,482	113,242,093	98.8%	1,418,389	1,418,389	0	100.0%	657,047
2005	119,871,025	118,861,627	99.2%	1,009,398	1,009,398	0	100.0%	602,897
2006	125,192,168	123,383,654	98.6%	1,808,515	1,808,514	0	100.0%	909,734
2007	130,078,303	129,277,684	99.4%	800,619	800,619	0	100.0%	873,404
2008	135,822,982	134,144,599	98.8%	1,678,383	1,678,383	0	100.0%	1,306,938
2009	147,285,266	145,749,715	99.0%	1,535,551	1,535,551	0	100.0%	1,265,379
2010	152,703,449	151,324,018	99.1%	1,379,430	1,379,430	0	100.0%	1,625,779
2011	157,878,286	156,328,350	99.0%	1,549,936	1,548,420	1,516	100.0%	1,604,165
2012	163,627,088	161,979,091	99.0%	1,647,997	1,647,997	0	100.0%	1,442,356
2013	170,194,288	168,046,465	98.7%	2,147,823	1,784,155	363,668	99.8%	1,181,226
2014	175,831,775	174,403,437	99.2%	1,988,020	(24,514)	2,012,534	99.2%	1,451,799

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

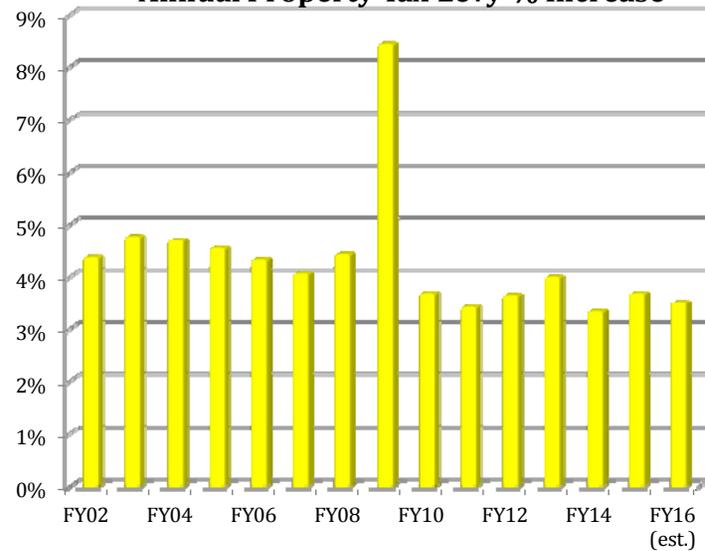
Annual Property Tax Levy



Annual Property Tax \$ Levy Increase



Annual Property Tax Levy % Increase



**TOWN OF BROOKLINE
FY2016 FINANCING PLAN**

FUND: General Fund

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

MEDIAN PER PARCEL VALUES AND TAX BILLS

DESCRIPTION	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15
Single Family Median Assessed Value	1,017,100	1,023,550	986,900	1,017,000	1,022,400	1,027,300	1,059,400	1,071,750	1,114,000	1,193,600
\$ Change	113,250	6,450	(36,650)	30,100	5,400	4,900	32,100	12,350	42,250	79,600
% Change	12.5%	0.6%	-3.6%	3.0%	0.5%	0.5%	3.1%	1.2%	3.9%	7.1%
Single Family Median Tax Bill	8,137	8,341	8,437	9,130	9,429	9,771	10,187	10,531	10,694	10,704
\$ Change	422	203	96	693	299	342	416	344	162	10
% Change	5.5%	2.5%	1.2%	8.2%	3.3%	3.6%	4.3%	3.4%	1.5%	0.1%
Single Family Median Tax Bill as a % of 4-Person Family Median Income	9.86%	9.62%	9.88%	10.64%	10.55%	10.47%	10.34%	10.51%	10.41%	10.08%
Two Family Median Assessed Value	950,000	950,900	932,450	953,200	956,100	958,850	975,400	981,500	1,032,450	1,160,450
\$ Change	112,800	900	(18,450)	20,750	2,900	2,750	16,550	6,100	50,950	128,000
% Change	13.5%	0.1%	-1.9%	2.2%	0.3%	0.3%	1.7%	0.6%	5.2%	12.4%
Two Family Median Tax Bill	7,497	7,634	7,883	8,448	8,701	8,998	9,230	9,480	9,765	10,350
\$ Change	463	137	249	565	253	296	232	250	285	585
% Change	6.6%	1.8%	3.3%	7.2%	3.0%	3.4%	2.6%	2.7%	3.0%	6.0%
Two Family Median Tax Bill as a % of 4-Person Family Median Income	9.08%	8.80%	9.23%	9.85%	9.74%	9.64%	9.36%	9.46%	9.50%	9.75%
Three Family Median Assessed Value	1,088,000	1,102,900	1,078,450	1,113,200	1,115,150	1,116,000	1,151,400	1,152,400	1,209,400	1,275,300
\$ Change	156,850	14,900	(24,450)	34,750	1,950	850	35,400	1,000	57,000	65,900
% Change	16.8%	1.4%	-2.2%	3.2%	0.2%	0.1%	3.2%	0.1%	4.9%	5.4%
Three Family Median Tax Bill	8,815	9,113	9,369	10,158	10,446	10,773	11,236	11,471	11,780	11,577
\$ Change	819	298	256	789	288	327	463	235	309	(204)
% Change	10.2%	3.4%	2.8%	8.4%	2.8%	3.1%	4.3%	2.1%	2.7%	-1.7%
Three Family Median Tax Bill as a % of 4-Person Family Median Income	10.68%	10.51%	10.97%	11.84%	11.69%	11.54%	11.40%	11.44%	11.46%	10.90%
Condo Median Assessed Value	411,400	424,800	411,450	423,500	423,000	423,900	421,900	425,200	447,000	496,150
\$ Change	37,700	13,400	(13,350)	12,050	(500)	900	(2,000)	3,300	21,800	49,150
% Change	10.1%	3.3%	-3.1%	2.9%	-0.1%	0.2%	-0.5%	0.8%	5.1%	11.0%
Condo Median Tax Bill	2,353	2,515	2,579	2,786	2,853	2,953	2,920	2,999	3,097	3,255
\$ Change	61	162	64	206	68	99	(33)	79	97	159
% Change	2.6%	6.9%	2.6%	8.0%	2.4%	3.5%	-1.1%	2.7%	3.2%	5.1%
Condo Median Tax Bill as a % of 4-Person Family Median Income	2.85%	2.90%	3.02%	3.25%	3.19%	3.16%	2.96%	2.99%	3.01%	3.07%
Commercial Median Assessed Value	943,500	914,300	971,500	1,015,600	1,033,800	1,038,350	1,048,450	1,085,750	1,171,800	1,350,600
\$ Change	68,500	(29,200)	57,200	44,100	18,200	4,550	10,100	37,300	86,050	178,800
% Change	7.8%	-3.1%	6.3%	4.5%	1.8%	0.4%	1.0%	3.6%	7.9%	15.3%
Commercial Median Tax Bill	14,587	14,519	16,224	17,590	18,402	19,002	19,480	20,597	21,678	23,487
\$ Change	53	(67)	1,705	1,366	811	600	478	1,116	1,082	1,809
% Change	0.4%	-0.5%	11.7%	8.4%	4.6%	3.3%	2.5%	5.7%	5.3%	8.3%
Residential Tax Rate	9.55	9.73	10.18	10.69	10.97	11.30	11.40	11.65	11.39	10.68
% Change	-6.6%	1.9%	4.6%	5.0%	2.6%	3.0%	0.9%	2.2%	-2.2%	-6.2%
Commercial Tax Rate	15.46	15.88	16.70	17.32	17.80	18.30	18.58	18.97	18.50	17.39
% Change	-6.9%	2.7%	5.2%	3.7%	2.8%	2.8%	1.5%	2.1%	-2.5%	-6.0%
Residential Exemption	165,014	166,331	158,100	162,923	162,904	162,607	165,764	167,761	175,127	191,357
Residential Exemption (Tax)	1,575.88	1,618.40	1,609.46	1,741.65	1,787.06	1,837.46	1,889.71	1,954.42	1,994.70	2,043.69
% Change	3.0%	2.7%	-0.6%	8.2%	2.6%	2.8%	2.8%	3.4%	2.1%	2.5%

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

LOCAL RECEIPTS SUMMARY

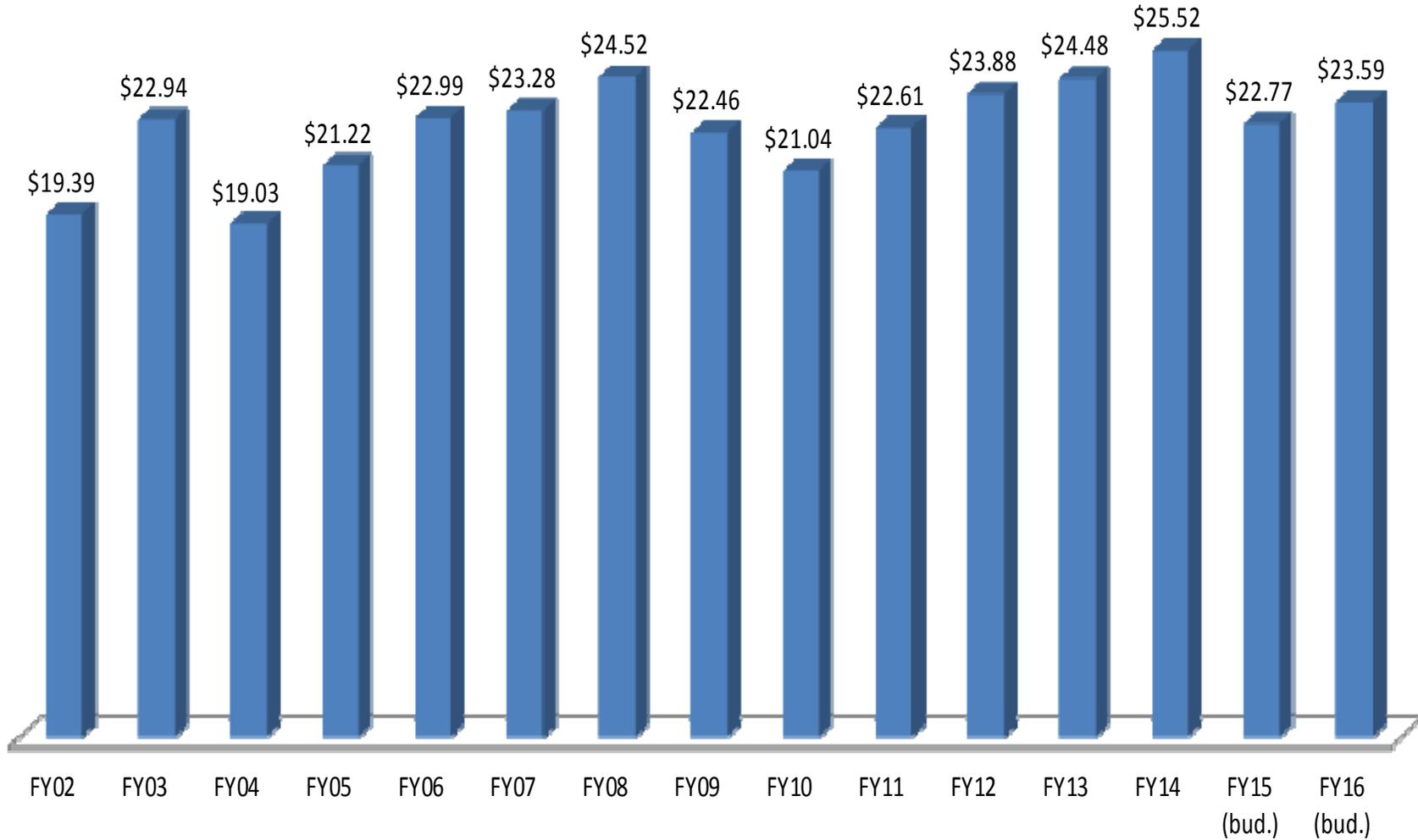
Local Receipts, estimated to add \$23.59 million to the Town's revenue stream, represent 9.7% of total General Fund revenues. They include motor vehicle excise, local option taxes, fees, fines, charges for licenses and permits, investment earnings, and other similar non-tax type items. These items are reviewed by departments to ensure that they continue to cover their fair share of the related administrative costs and are in accordance with the policies adopted by the respective oversight boards and commissions. They are projected to increase \$823,460 (3.6%) over the FY15 budgeted amounts. A summary of the changes are as follows:

- 1.) **Motor Vehicle Excise (MVE)** - increases \$200,000 (3.9%) to \$5.35 million.
- 2.) **Local Option Taxes** - increase \$200,000 (8.8%) to \$2.48 million to reflect the actual experience of the meals and lodging excise taxes.
- 3.) **General Government** - this category increases \$177,460 (5%) to \$3.64 million due primarily to increases in Building Permits (\$164,000, 7.7%).
- 4.) **Payment in Lieu of Taxes (PILOTs)** - increase \$170,000 (14.6%) to \$1.34 million due to scheduled increases in negotiated PILOT agreements.
- 5.) **Departmental and Other** - increases \$74,700 (3.8%) to \$2.02 million due to an increase in Parking Fees (\$26,700, 5.8%), On-Line Parking Ticket Convenience Fees (\$23,000, 31.9%), and Library Fees/Fines (\$20,000, 20%).
- 6.) **Licenses / Permits** - increase \$1,300 (0.1%) to \$1.19 million due primarily to Dog Licenses (\$5,000, 4.2%) and Common Victualler Licenses (\$1,000, 1.4%), partially offset by a reduction in Liquor Licenses (\$5,000, 1.7%).

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

REVENUE SOURCE	FY2013	FY2014	FY2015	FY2015	FY2016	BUDGET INCREASE	
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	\$	%
Motor Vehicle Excise	5,334,089	5,808,435	5,150,000	5,500,000	5,350,000	200,000	3.9%
Local Option Taxes	2,372,036	2,576,619	2,275,000	2,700,000	2,475,000	200,000	8.8%
Licenses and Permits	1,183,850	1,237,186	1,189,975	1,228,000	1,191,275	1,300	0.1%
Parking and Court Fines	4,246,169	4,229,720	4,200,000	4,200,000	4,200,000	0	0.0%
General Government	4,515,181	4,864,997	3,459,750	3,918,000	3,637,210	177,460	5.1%
Interest Income	895,193	777,030	740,000	775,000	740,000	0	0.0%
In Lieu of Tax Payments	1,173,779	1,198,180	1,165,000	1,290,000	1,335,000	170,000	14.6%
Refuse Fees	2,704,119	2,656,738	2,650,000	2,650,000	2,650,000	0	0.0%
Departmental and Other	2,056,382	2,173,592	1,940,500	2,221,000	2,015,200	74,700	3.8%
Total	24,480,797	25,522,496	22,770,225	24,482,000	23,593,685	823,460	3.6%

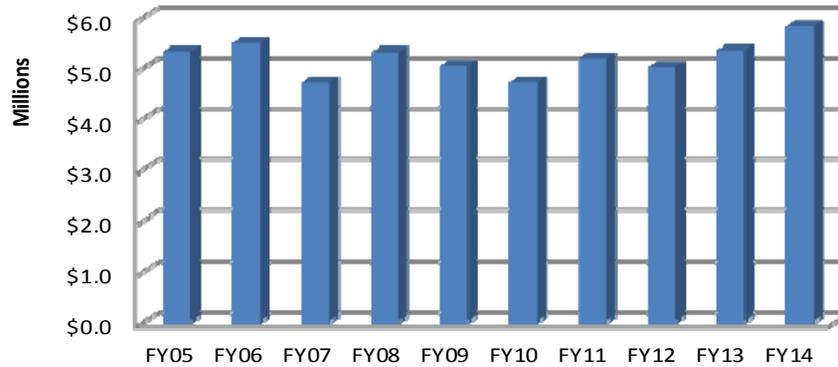
LOCAL RECEIPT HISTORY (in millions)



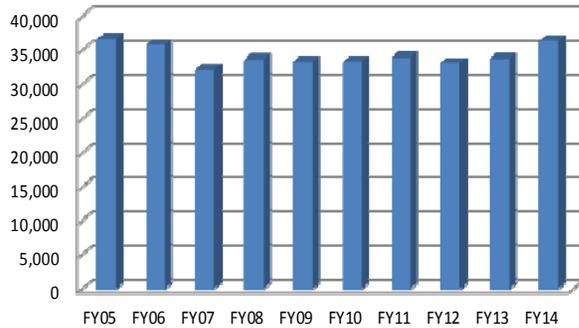
MOTOR VEHICLE EXCISE

State law establishes the Motor Vehicle Excise (MVE) tax rate. Proposition 2 ½ set the rate of \$25 per \$1,000 in automobile value. In the first year of ownership, the rate of \$25 per \$1,000 is assessed on 90% of the value of the vehicle; in year two, it is 60%; in year three, it is 40%; in year four, it is 25%; and in year five and thereafter, it is 10%. The actual billings are prepared by the Registry of Motor Vehicles (RMV) and then turned over to the Town for printing, distribution, and collection. The MVE tax is the Town's largest local receipt source and is expected to generate \$5.35 million in FY16, an amount that is \$200,000 (3.9%) above the FY15 budgeted amount.

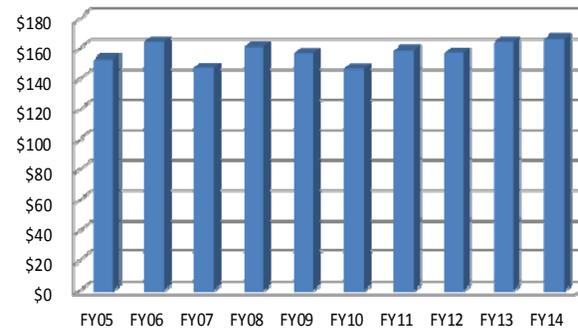
MVE COLLECTIONS (in millions)



NUMBER OF MVE BILLS



AVERAGE MVE BILL



<u>REVENUE SOURCE</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 ACTUAL</u>	<u>FY2015 BUDGET</u>	<u>FY2015 ESTIMATE</u>	<u>FY2016 BUDGET</u>	<u>BUDGET INCREASE</u>	
						<u>\$\$</u>	<u>%</u>
Motor Vehicle Excise	5,334,089	5,808,435	5,150,000	5,500,000	5,350,000	200,000	3.9%

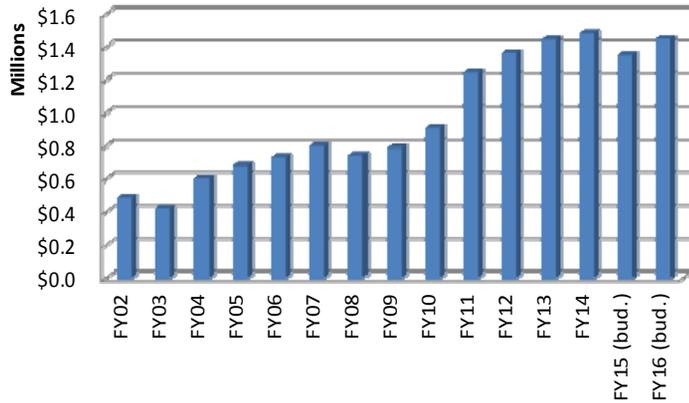
LOCAL OPTION TAXES

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

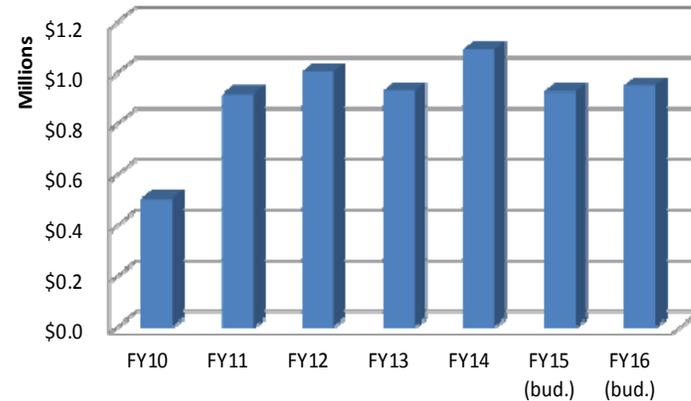
In 1985, legislation was enacted that enabled communities to impose a local option excise of up to 4% on gross receipts from room rentals of hotels and motels, in addition to the state excise of 5.7%. Brookline adopted the local option excise tax, at 4%, by a vote of Town Meeting in November, 1985. In 2009, as part of the FY10 State budget, cities and towns were authorized to increase the local option excise tax on room occupancies from a maximum of 4% to 6%. In August, 2009, Town Meeting increased the excise tax to 6%, which took effect on October 1, 2009. In FY16, this revenue source is expected to generate \$1.45 million, an increase of \$100,000 (7.4%) from the FY15 budgeted amount.

As part of the FY10 State budget, the meals tax was increased statewide by 1.25 percentage points (from 5% to 6.25%). In addition, municipalities were provided the local option to increase meals taxes by another 0.75 percentage points. In August, 2009, Town Meeting adopted the 0.75% local meals tax, effective October 1, 2009. In FY16, this revenue source is expected to generate \$1.025 million, an increase of \$100,000 (10.8%).

LODGING EXCISE TAX (in millions)



MEALS EXCISE TAX (in millions)



REVENUE SOURCE	FY2013	FY2014	FY2015	FY2015	FY2016	BUDGET INCREASE	
	ACTUAL	ACTUAL	BUDGET	ESTIMATE		\$\$	%
Lodging Excise Tax	1,443,781	1,484,588	1,350,000	1,600,000	1,450,000	100,000	7.4%
Meals Excise Tax	928,255	1,092,031	925,000	1,100,000	1,025,000	100,000	10.8%
Total	2,372,036	2,576,619	2,275,000	2,700,000	2,475,000	200,000	8.8%

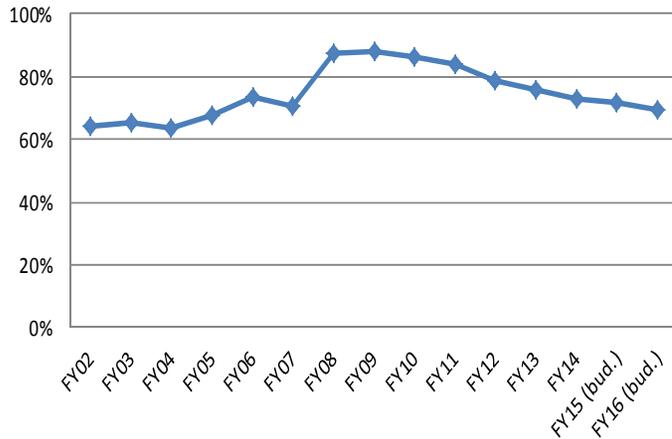
REFUSE FEE

For FY16, the Refuse Fee is assumed to remain level at \$200 per year. This should generate \$2,625,000 from residential collections and \$25,000 from commercial collections, for a total of \$2.65 million. The Residential Refuse Fee was first instituted in FY89 when the Town was faced with a 300% increase in refuse disposal costs. The fee was set at \$150 per dwelling unit and has changed since then as follows:

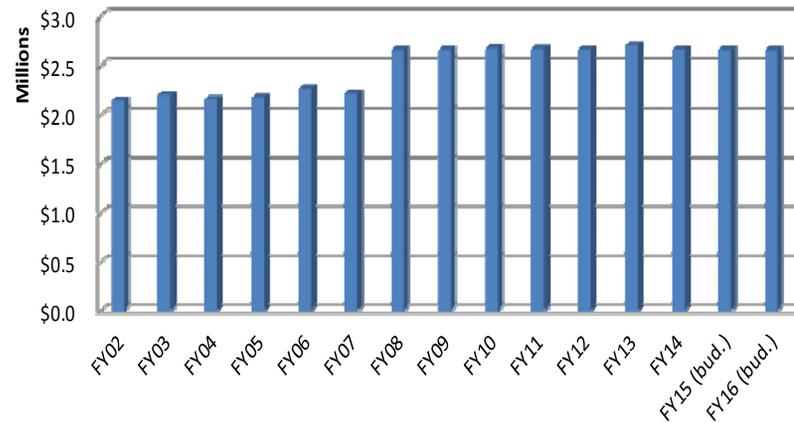
<u>FY89-FY91</u>	<u>FY92</u>	<u>FY93-FY94</u>	<u>FY95-FY07</u>	<u>FY08-FY15</u>	<u>FY16 Est</u>
\$150	\$175	\$200	\$165	\$200	\$200

The Proposition 2 ½ override of 1994 included restoring a portion of the fee back to the tax levy. The amount of \$460,000 was added to the override and reduced from refuse fee revenue, resulting in a fee reduction from \$200 to \$165. The fee was then increased to \$200 in FY08 as part of a budget balancing plan to close a \$3.2 million deficit. The fee revenue covers approximately 70% of the service costs, as shown in the below left graph.

Revenues as a Percentage of Total Expenditures for the Refuse Operation



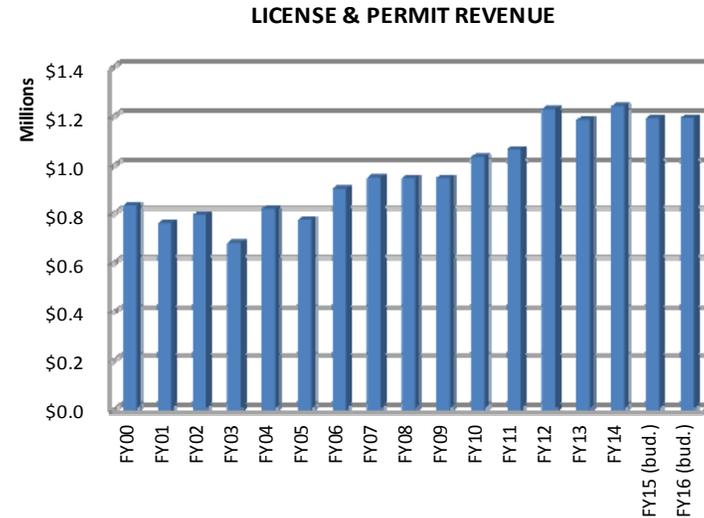
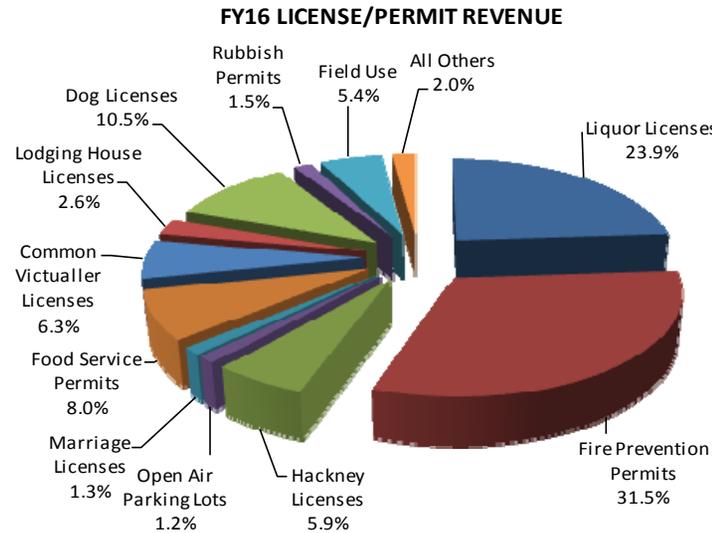
REFUSE FEE REVENUE



<u>REVENUE SOURCE</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 ACTUAL</u>	<u>FY2015 BUDGET</u>	<u>FY2015 ESTIMATE</u>	<u>FY2016 BUDGET</u>	<u>BUDGET INCREASE</u>	
						<u>\$\$</u>	<u>%</u>
Refuse Fee	2,704,119	2,656,738	2,650,000	2,650,000	2,650,000	0	0.0%
Total	2,704,119	2,656,738	2,650,000	2,650,000	2,650,000	0	

LICENSES AND PERMITS

The majority of the revenue from Licenses and Permits is derived from fire prevention permits, liquor licenses, dog licenses, and licenses from a variety of food establishments. For FY16, revenues from this category are expected to total \$1.19 million, an increase of \$1,300 (0.1%) from FY15 budgeted levels. The increase comes from Dog licenses (\$5,000, 4.2%) and Common Victualler licenses (\$1,000, 1.4%), partially offset by a decrease in Liquor licenses (\$5,000, 1.7%).

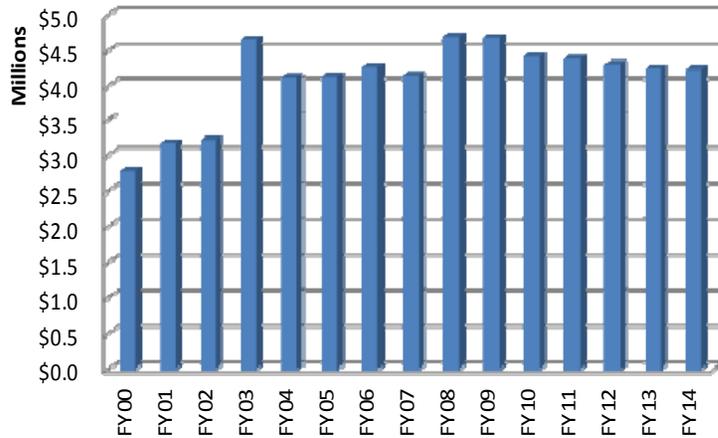


REVENUE SOURCE	FY2013	FY2014	FY2015	FY2015	FY2016	BUDGET INCREASE	
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	\$\$	%
Liquor Licenses	307,642	290,350	290,000	295,000	285,000	(5,000)	-1.7%
Fire Prevention Permits	355,019	410,423	375,000	390,000	375,000	0	0.0%
Hackney Licenses	76,219	50,386	70,000	65,000	70,000	0	0.0%
Open Air Parking Lots	13,690	13,785	14,000	14,000	14,000	0	0.0%
Marriage Licenses	15,805	16,600	15,000	15,000	15,000	0	0.0%
Food Service Permits	105,583	99,253	95,000	100,000	95,000	0	0.0%
Common Victualler Licenses	38,535	79,770	74,000	80,000	75,000	1,000	1.4%
Lodging House Licenses	15,770	31,570	31,000	32,000	31,000	0	0.0%
Dog Licenses	127,358	136,849	120,000	130,000	125,000	5,000	4.2%
Entertainment	21,250	2,165	0	0	0	0	-
Rubbish Permits	17,940	18,080	18,000	18,000	18,000	0	0.0%
Field Use	64,000	64,000	64,000	64,000	64,000	0	0.0%
All Others	25,040	23,955	23,975	25,000	24,275	300	1.3%
Total	1,183,850	1,237,186	1,189,975	1,228,000	1,191,275	1,300	0.1%

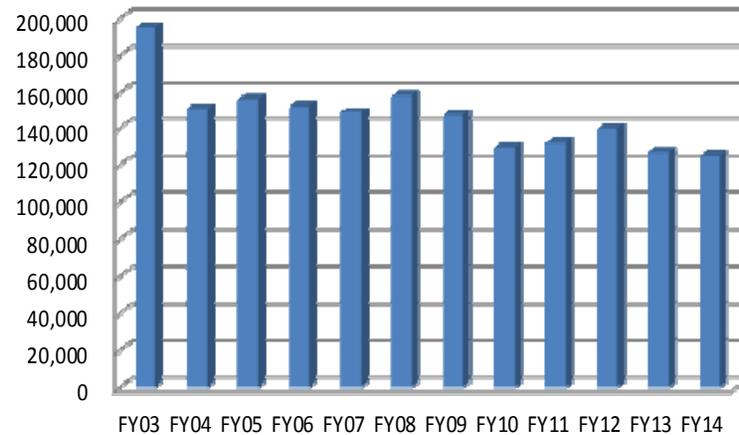
PARKING AND COURT FINES

Parking and Court Fines are the second largest local receipt of the Town. Approximately 85% of the revenue is derived from parking tickets for expired meters, violation of the Town's overnight parking ban, and violation of 2-hour parking restrictions. In September of 2002, the Board of Selectmen increased the fines for certain parking violations, including doubling the Overnight Parking fine from \$15 to \$30 and increasing the fine for expired meters from \$15 to \$25. This was made possible by the passage of Home Rule legislation, approved by the 2001 Annual Town Meeting and signed into law in November, 2001, that allowed the Board of Selectmen to raise parking violations to a maximum of \$50. In March, 2007 and July, 2007, the Selectmen further revised the schedule by adopting additional fine increases, including doubling the fine for violating the 2-hour parking rule from \$15 to \$30 and increasing the late fee from \$10 to \$15. The FY16 estimate of \$4.2 million reflects level-funding.

PARKING/COURT FINE COLLECTIONS



TICKET ISSUANCE



While there is a significantly higher amount of parking fine revenue being collected than prior to the fine increases (the \$4.2 million estimate is \$1.2 million, or approximately 40%, higher than the average annual collections prior to the fine increases), there has been a decrease in issuance since the FY02 peak, when 204,000 tickets were issued. By FY04, there were 53,000 fewer tickets written. Since then, the number of tickets written has dropped to approximately 125,000 in FY14. This represents a decrease of 39% since the peak in FY02 and a 21% decline since FY08.

<u>REVENUE SOURCE</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 ACTUAL</u>	<u>FY2015 BUDGET</u>	<u>FY2015 ESTIMATE</u>	<u>FY2016 BUDGET</u>	<u>BUDGET INCREASE</u>	
						<u>\$</u>	<u>%</u>
Parking and Court Fines	4,246,169	4,229,720	4,200,000	4,200,000	4,200,000	0	0.0%

GENERAL GOVERNMENT

Revenues derived from this category are expected to increase \$199,000 (5.8%) from the FY15 budgeted amount, due primarily to a \$164,000 (7.7%) increase in **Building Permits**. As shown in the graph to the right, Building Permit collections are a large revenue source and are quite volatile. Because of the recession, Building Permit activity declined in FY09 and FY10, but rebounded in FY11 - FY14. Year-to-date experience indicates that the budget can be increased to \$2.3 million. **Damage/Legal Recovery** revenue results from the receipt of reimbursements for storms or from certain legal actions undertaken by the Town. The amounts collected vary greatly year-to-year because they are derived from unpredictable events that are the basis for the Town's recoveries. The estimate is increased \$5,000 to \$10,000. **Town Clerk Fees** include fees for records and certified copies and the budget for those are level-funded at \$95,000. The budget for **Collector's Fees**, which consist primarily of Municipal Lien Certificates (MLC's) and Tailings, is decreased \$5,000 (3.6%) to \$135,000. **Plan Design Review** fees are charged by the Building Department when a project requires approval from the Zoning Board of Appeals (ZBA). That revenue source is level-funded at \$25,000.



The **Medicare Part D Subsidy** was an outcome of the Medicare Prescription Drug Improvement and Modernization Act of 2003, which added a prescription drug coverage component for seniors. The subsidy serves as an incentive for those employers that currently offer prescription drug coverage to its retirees to continue to offer the coverage. As part of the plan design changes to the Town's health insurance plans that were agreed to by the Town and its employees in mid-2007, a three-tiered co-pay Prescription Drug Program (PDP) Medicare supplement plan for retirees was chosen. As a result, the subsidy went to the insurance company, with the Town receiving the benefit through reduced premiums rather than through direct receipt of the subsidy. By joining the GIC, the Town began receiving the subsidy directly in FY13. For FY16, the estimate is level-funded at \$400,000.

Benefits Reimbursements from special revenue/grant funds are increased \$3,460 (0.7%) to \$528,460. Those monies reimburse the General Fund for benefitted employees whose salaries are paid for out of non-General Funds. The Payments from the two companies that have built **Distributed Antenna Systems (DAS)** in town are expected to total \$75,000 in FY16. The **All Others** category is comprised of Zoning Board of Appeals fees, fees for copying documents of various departments, and many one-time reimbursements for miscellaneous expenditures. The budget for those is increased \$10,000 (17%) to \$68,750.

REVENUE SOURCE	FY2013	FY2014	FY2015	FY2015	FY2016	BUDGET INCREASE	
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	\$	%
Building Permits and Inspections	2,528,184	2,663,898	2,136,000	2,500,000	2,300,000	164,000	7.7%
Damage/Legal Recovery	395,401	48,171	5,000	5,000	10,000	5,000	100.0%
Town Clerk's Fees	96,030	95,629	95,000	90,000	95,000	0	0.0%
Collector's Fees	172,388	96,128	140,000	120,000	135,000	(5,000)	-3.6%
Plan Design Review	26,875	29,193	25,000	30,000	25,000	0	0.0%
Medicare Part D Subsidy	436,083	452,826	400,000	418,000	400,000	0	0.0%
Benefits Reimbursement	214,547	489,777	525,000	525,000	528,460	3,460	0.7%
Distributed Antenna System (DAS) Fees	62,032	83,198	75,000	80,000	75,000	0	0.0%
All Others	583,642	906,176	58,750	150,000	68,750	10,000	17.0%
Total	4,515,181	4,864,997	3,459,750	3,918,000	3,637,210	177,460	5.1%

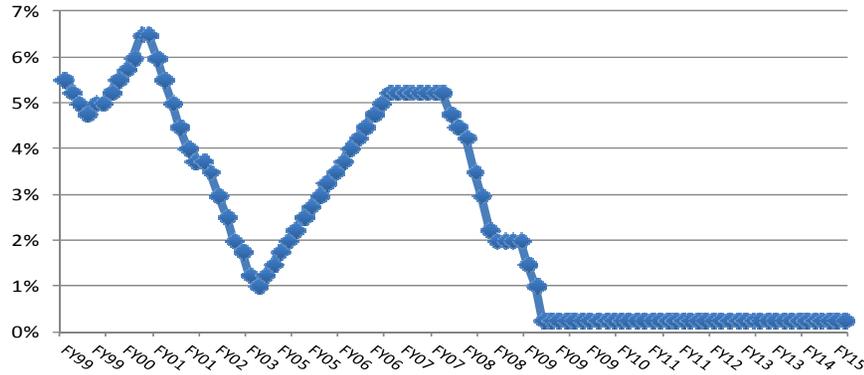
INTEREST INCOME

Interest Income is comprised of revenue from two sources: interest penalties on delinquent property taxes and fees and monies earned on the Town's available cash. The Town Treasurer regularly invests any cash not required for current disbursements and the amount of investment income earned in any given year is dependent upon a number of variables, the most important of which are available cash balances, anticipated cash flows, cash management policies and practices, and market interest rates. Investment income accounted for only 30% of the interest income earned in FY14, a significant change from the 62% it represented in FY09.

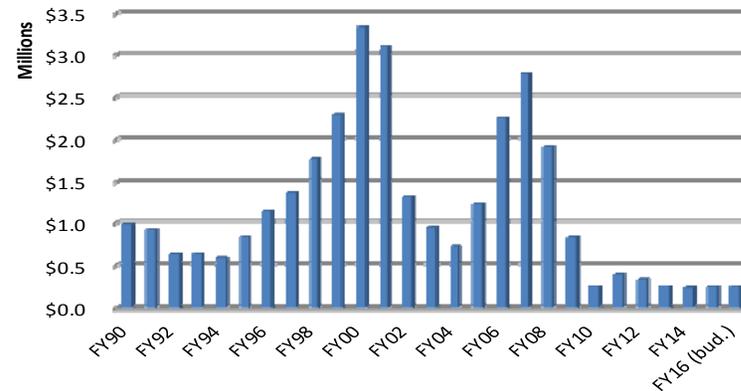
The estimate for interest earned on investments for FY16 is level-funded at \$250,000. This reflects an incredible \$2.5 million (91%) decrease from the FY07 actual. The large decrease is the result of actions taken by the Federal Reserve Bank to help improve the nation's economy. For historical context, between January, 2001 and June, 2003, the Federal Reserve lowered the Federal Funds Rate 13 times, from 6.5% to 1%. Since funds available for investment in FY04 were earning only approximately 1%, actual earnings were well below the levels realized during FY's 00-02. From FY00 to FY04, there was a downturn of \$2.6 million, or 78%. Between June, 2003 and June, 2006, the Federal Reserve increased rates 17 times, bringing the rate to 5.25%. The Town's earnings increased in conjunction with those actions.

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

FEDERAL FUNDS RATE



HISTORICAL GENERAL FUND INVESTMENT EARNINGS



The amount budgeted in FY16 for interest earned from delinquent taxpayers is level-funded at \$490,000.

<u>REVENUE SOURCE</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 ACTUAL</u>	<u>FY2015 BUDGET</u>	<u>FY2015 ESTIMATE</u>	<u>FY2016 BUDGET</u>	<u>BUDGET INCREASE</u>	
						<u>\$\$</u>	<u>%</u>
Interest Income	255,765	233,380	250,000	250,000	250,000	0	0.0%
Delinquent Tax Interest	639,428	543,650	490,000	525,000	490,000	0	0.0%
Total	895,193	777,030	740,000	775,000	740,000	0	0.0%

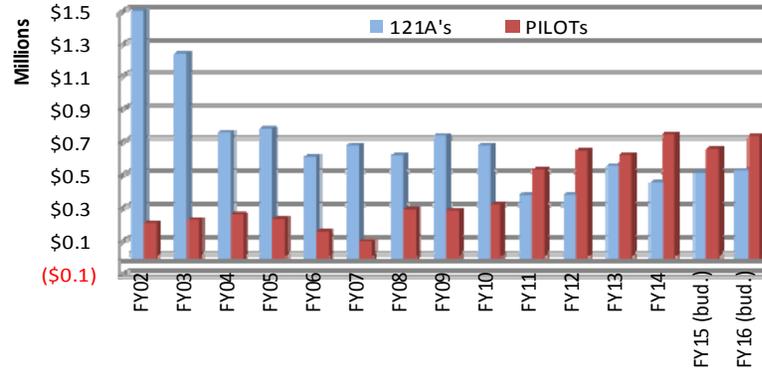
PAYMENTS IN LIEU OF TAXES

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

In 1945, the Massachusetts General Court approved legislation that allowed cities and towns to enter into contracts with certain corporations in order to encourage development considered to be in the public interest. The corporations formed to carry out those projects are taxed as Urban Redevelopment corporations under Chapter 121A of the General Laws. Urban Redevelopment corporations pay an excise to the Commonwealth in lieu of a local property tax imposed by a city or town and in lieu of the general corporate excise. The Urban Redevelopment excise is applied by the sum of: 5% of gross income for the preceding calendar year and \$10 per thousand upon the fair cash value of real and tangible personal property as determined by the assessors. The amount of the fair cash value can be agreed upon within the provisions of section 6A of the chapter. A tax supplement payment agreement made directly to the town is also permitted. All 121A excise amounts collected by the Commissioner of Revenue are distributed back to cities and towns within the fiscal year. In FY16, there will be one Ch. 121A agreement: 55 Village Way, which is estimated at \$525,000, an increase of \$15,000 (2.9%).

PILOTs are agreements the Board of Selectmen have entered into with non-profits in Brookline, the purpose of which is to help cover a portion of the cost of public safety and public works services. They are estimated to yield \$810,000 for FY16, an increase of \$155,000 (23.7%) from FY15 budgeted amounts, due primarily to the agreements with Boston University.

HISTORICAL CH. 121A + PILOT PAYMENTS



<u>REVENUE SOURCE</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 ACTUAL</u>	<u>FY2015 BUDGET</u>	<u>FY2015 ESTIMATE</u>	<u>FY2016 BUDGET</u>	<u>BUDGET INCREASE</u>	
						<u>\$</u>	<u>%</u>
Chapter 121A Projects	554,116	453,255	510,000	510,000	525,000	15,000	2.9%
PILOT's	549,809	655,028	575,000	690,000	725,000	150,000	26.1%
Brookline Housing Authority (BHA) PILOT	69,853	89,897	80,000	90,000	85,000	5,000	6.3%
Total	1,173,779	1,198,180	1,165,000	1,290,000	1,335,000	170,000	14.6%

**TOWN OF BROOKLINE
FY2016 FINANCING PLAN**

FUND: General Fund

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

DEPARTMENTAL AND OTHER

All other local receipt sources combined are expected to total \$2.02 million, an amount that is \$74,700 (3.8%) more than the FY15 budgeted amount. A summary of the items that comprise this category are as follows:

- Public Safety Fees - these include Towing Fees and Firearms Licenses and are level-funded at \$62,000.
- Health and Sanitation - these fees, which include Tobacco and Asbestos Fees, are collected by the Health Department. They are level-funded at \$44,500.
- Public Works Fees - these consist primarily of street cutting permits and are increased \$5,000 (6.9%) to \$77,000.
- On-Line Parking Ticket Convenience Fee - this is derived from the \$1.99 convenience fee charged to users of the On-Line Parking Ticket Payment application. (The fee is added to the fine amount in an effort to fully recover the costs of the application.) This is increased \$23,000 (31.9%) to \$95,000.
- Parking Fees - these fees include revenues from various parking permits, including the residential and commercial permit parking programs and municipal parking space rentals. They are increased \$26,700 (5.8%) to \$486,700.
- Medicaid Reimbursement (Schools) - this is the Medicaid reimbursement for medical services provided to qualified Brookline special education students. It is reduced \$15,000 (4.4%) to \$325,000.
- Library - these consist of overdue fines and miscellaneous fees and are level-funded increased \$20,000 (20%) to \$120,000.
- Detail Surcharge - this represents the 10% surcharge imposed on private police detail rates, the maximum percentage allowed under Massachusetts General Law, Chapter 44, Section 53C. It is increased \$10,000 (7.1%) to \$150,000.
- Cable Television Franchise Fee - this is a 3% tax on the gross receipts of the local cable television companies. It is increased \$5,000 (0.8%) to \$640,000.
- 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. It is level-funded at \$15,000.

REVENUE SOURCE	FY2013	FY2014	FY2015	FY2015	FY2016	BUDGET	
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	INCREASE	
						\$	%
Public Safety	70,105	44,445	62,000	70,000	62,000	0	0.0%
Health and Sanitation	48,522	49,783	44,500	50,000	44,500	0	0.0%
Public Works	93,915	115,903	72,000	90,000	77,000	5,000	6.9%
On-Line Parking Ticket Convenience Fee	0	64,470	72,000	70,000	95,000	23,000	31.9%
Parking Fees	526,911	580,214	460,000	625,000	486,700	26,700	5.8%
Medicaid Reimbursement (Schools)	364,617	324,733	340,000	325,000	325,000	(15,000)	-4.4%
Library	104,299	104,288	100,000	101,000	120,000	20,000	20.0%
Detail Surcharges	184,838	214,937	140,000	225,000	150,000	10,000	7.1%
Cable TV Franchise	639,481	653,841	635,000	650,000	640,000	5,000	0.8%
Pension Reimbursement	23,695	20,977	15,000	15,000	15,000	0	0.0%
Total	2,056,382	2,173,592	1,940,500	2,221,000	2,015,200	74,700	3.8%

STATE AID SUMMARY

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

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

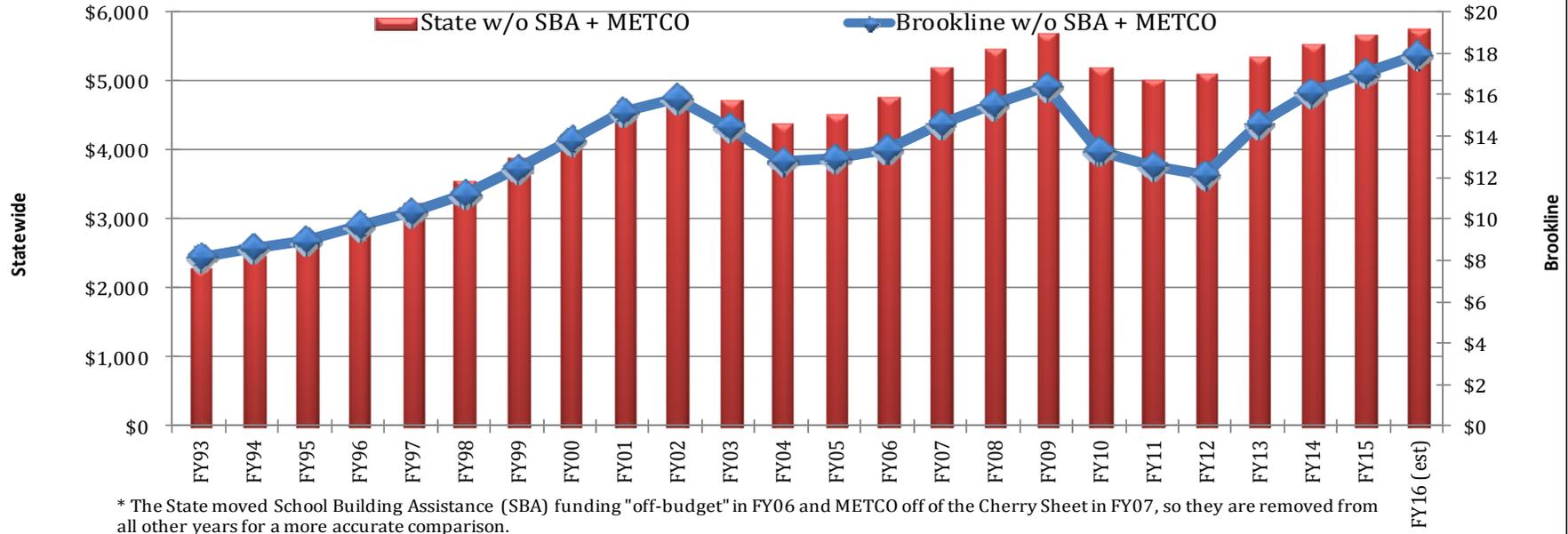
The final FY05 State budget increased State Aid by \$142.3 million (3%), but Brookline's State Aid increased by less than one-half of 1% (\$44,000). In FY06, the State began restoring some of the cuts it imposed in FY03 and FY04. This restoration continued into FY09, until the Governor announced \$128 million of mid-year "9C cuts" to Lottery and Additional Assistance in January, 2009, which reduced aid for Brookline by \$770,000. In FY10, the Town sustained a devastating State Aid cut of \$3.1 million (19%), followed by cuts of \$700,213 (5.3%) in FY11 and \$412,979 (3.3%) in FY12. In FY13, total Cherry Sheet Aid increased \$254 million (5%) to \$5.4 billion, driven mainly by increases in Chapter 70 Aid (\$180 million, 4.5%) and Unrestricted General Government Aid (UGGA) (\$65 million, 7.8%). For Brookline, Cherry Sheet Aid grew \$2.4 million (20%), due to a \$2 million (28.9%) increase in Ch. 70 Aid and a \$388,275 (7.8%) increase in UGGA. Similarly, in FY14 total Cherry Sheet Aid increased \$166 million (3%) to \$5.5 billion, driven mainly by increases in Chapter 70 Aid (\$130 million, 3.1%) and UGGA (\$21.3 million, 2.4%). For Brookline, Cherry Sheet Aid grew \$1.5 million (10.5%), due to a \$1.4 million (15.9%) increase in Ch. 70 Aid and a \$126,936 (2.4%) increase in UGGA.

Since a new Governor was sworn into office, his budget (House 1) does not have to be submitted until the first week of March as opposed to the third or fourth Wednesday in January. Therefore, the State Aid figures used in this Financial Plan are estimates carried over from the Town’s Forecast. The assumptions include an increase in total Cherry Sheet Aid of \$99.5 million (2%) to \$5.7 billion, all coming from a 2.3% increase in Chapter 70 Education aid (to \$4.5 billion). Unrestricted General Government Aid (UGGA) is assumed to be level-funded at \$920 million, along with all other Cherry Sheet accounts are level-funded. For Brookline, these assumptions result in an increase of \$850,000 (4.8%).

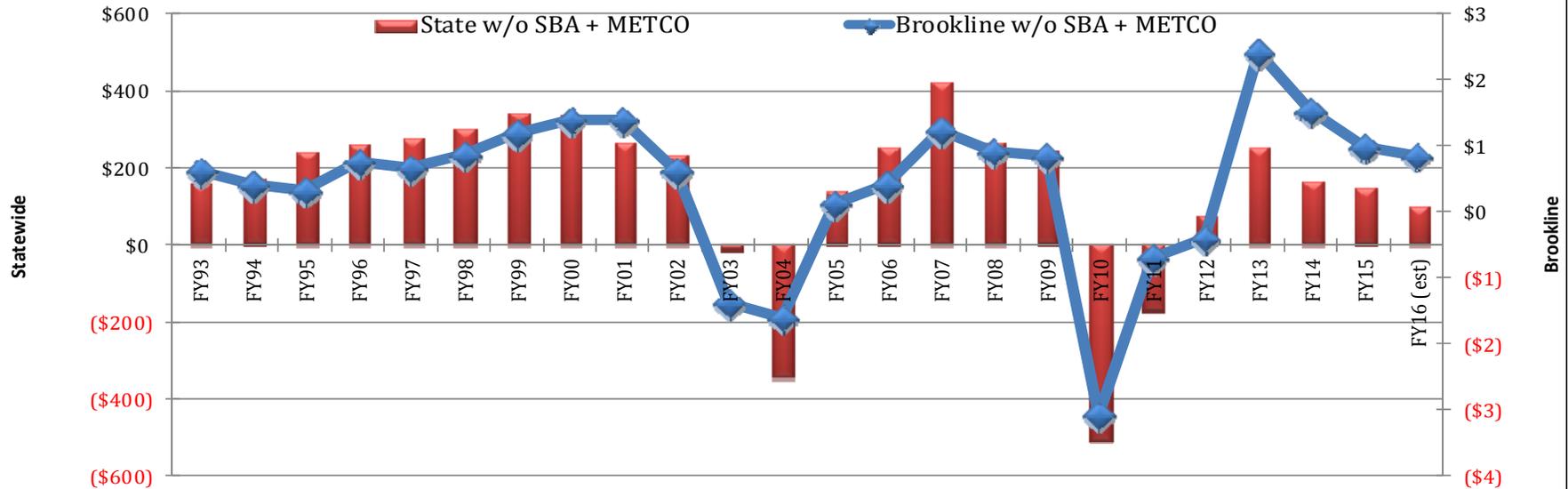
Once the new Governor submits his budget, modifications will be made to this FY2016 Financial Plan accordingly.

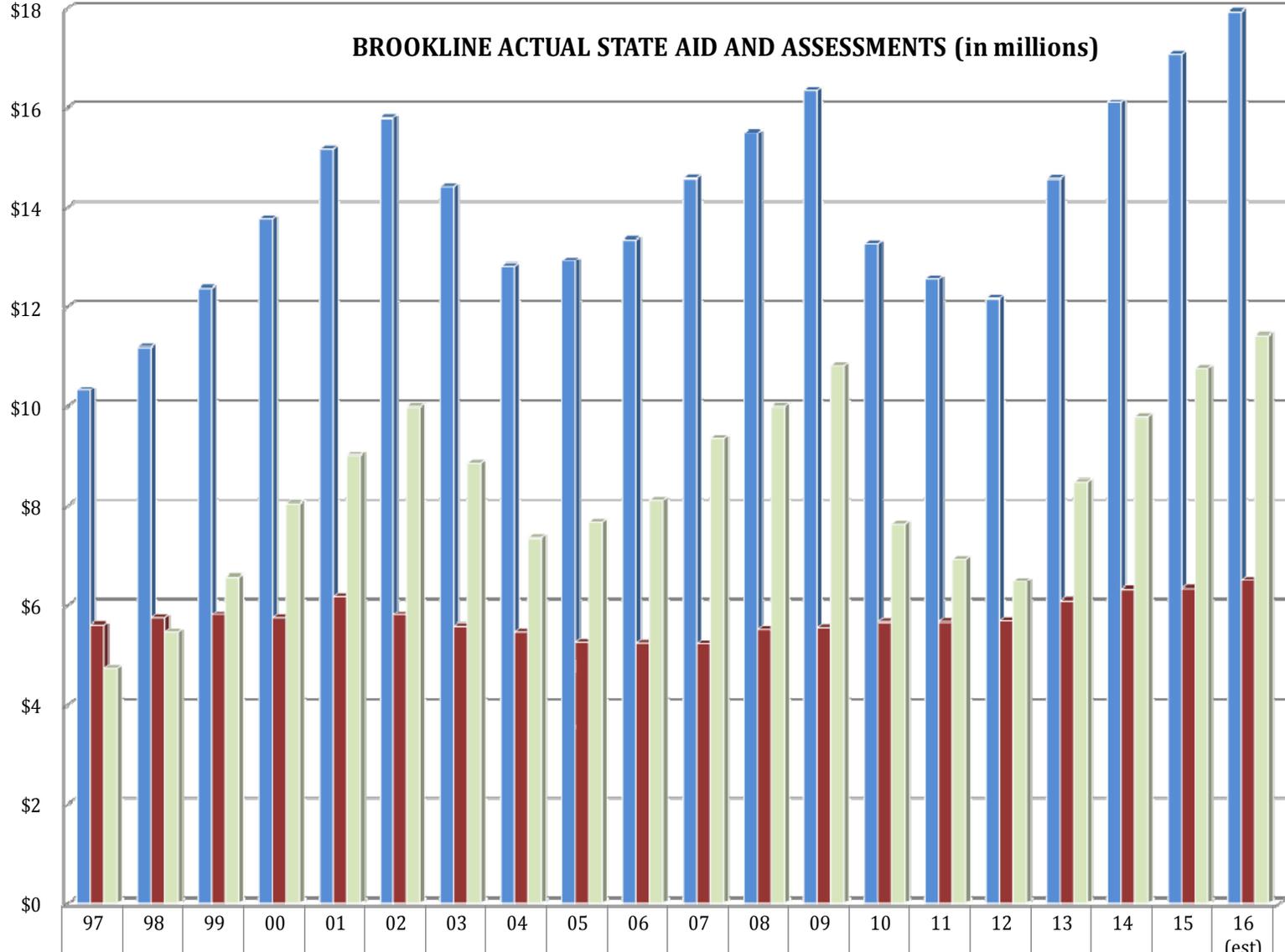
<u>REVENUE SOURCE</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 ACTUAL</u>	<u>FY2015 BUDGET</u>	<u>FY2015 ESTIMATE</u>	<u>FY2016 BUDGET</u>	<u>BUDGET INCREASE</u>	
						<u>\$</u>	<u>%</u>
General Government Aid	5,464,358	5,581,819	5,750,919	5,750,919	5,750,919	0	0.0%
School Aid	8,955,386	10,379,621	11,160,355	11,160,355	12,010,355	850,000	7.6%
School Construction Aid	556,757	556,757	556,757	556,757	556,757	0	0.0%
Tax Exemptions	39,398	4,518	40,402	40,402	40,402	0	0.0%
Education Offset Items	109,160	111,026	126,443	126,443	126,443	0	0.0%
Total	15,125,059	16,633,741	17,634,876	17,634,876	18,484,876	850,000	4.8%

CHERRY SHEET AID HISTORY (in millions)



CHERRY SHEET AID HISTORY - ANNUAL CHANGE (in millions)





	97	98	99	00	01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16 (est)
■ STATE AID	10.33	11.19	12.38	13.78	15.17	15.80	14.42	12.81	12.92	13.34	14.58	15.50	16.36	13.27	12.57	12.16	14.57	16.10	17.08	17.93
■ ASSESSMENTS	5.60	5.74	5.81	5.74	6.16	5.81	5.57	5.45	5.26	5.24	5.23	5.51	5.55	5.65	5.66	5.67	6.09	6.31	6.33	6.51
■ NET STATE AID	4.73	5.45	6.57	8.04	9.01	9.99	8.84	7.35	7.66	8.10	9.35	9.99	10.81	7.62	6.91	6.48	8.49	9.79	10.75	11.42

UNRESTRICTED GENERAL GOVERNMENT AID (UGGA)

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

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

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

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

As previously stated, the final FY10 State budget eliminated the separate accounts and replaced them with a single Unrestricted General Government Aid (UGGA) account and cut them by \$377 million (29%) statewide and by \$2.3 million for Brookline. Cuts were also sustained in FY11 (\$37.4 million, 4%; \$223,751 for Brookline) and FY12 (\$65 million, 7.2%; \$388,275 for Brookline). FY13-FY15 saw some of those cuts restored, with \$65 million added in FY13 (a 7.8% increase), \$21.3 million added in FY14 (a 2.4% increase), and \$25.5 million added in FY15 (a 2.8% increase). For Brookline, the increases in those years were \$388,275 (FY13), \$126,936 (FY14), and \$152,441 (FY15). Since a new Governor was sworn into office, his budget (House 1) does not have to be submitted until the first week of March as opposed to the third or fourth Wednesday in January. Therefore, the State Aid figures used in this Financial Plan are estimates carried over from the Town's Forecast. The assumption is level-funding of UGGA.

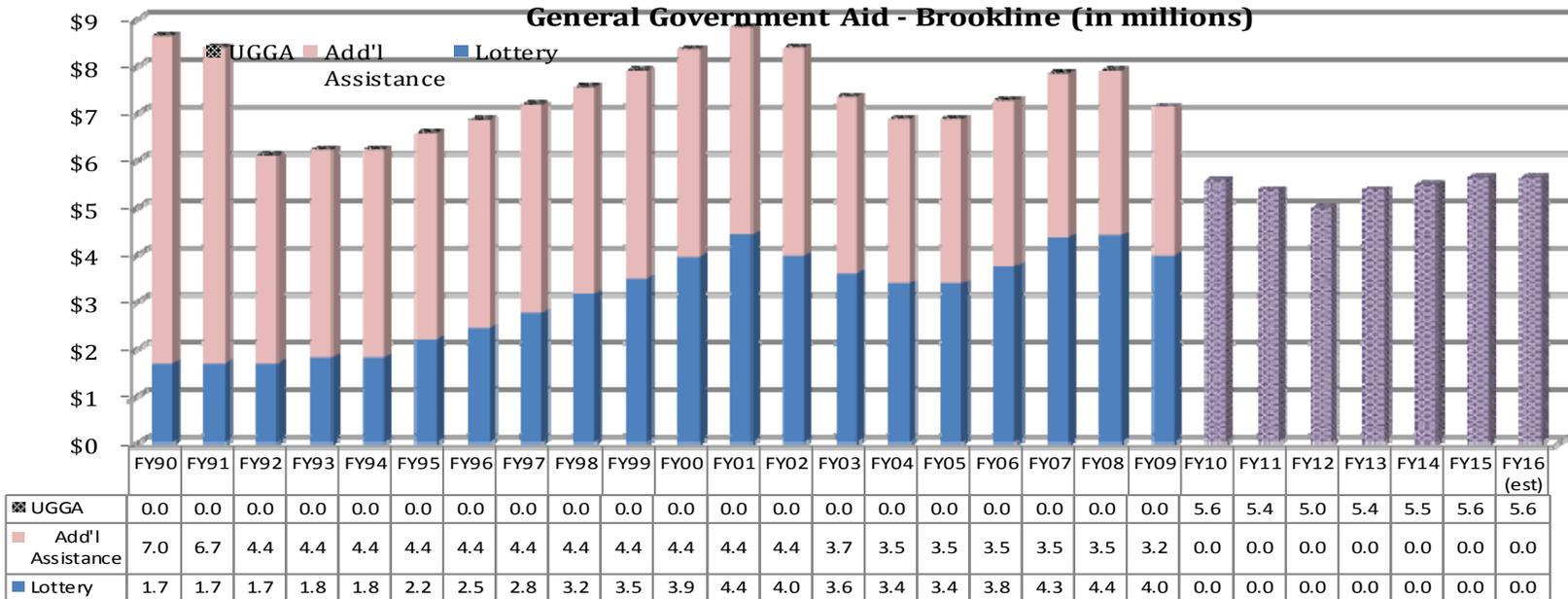
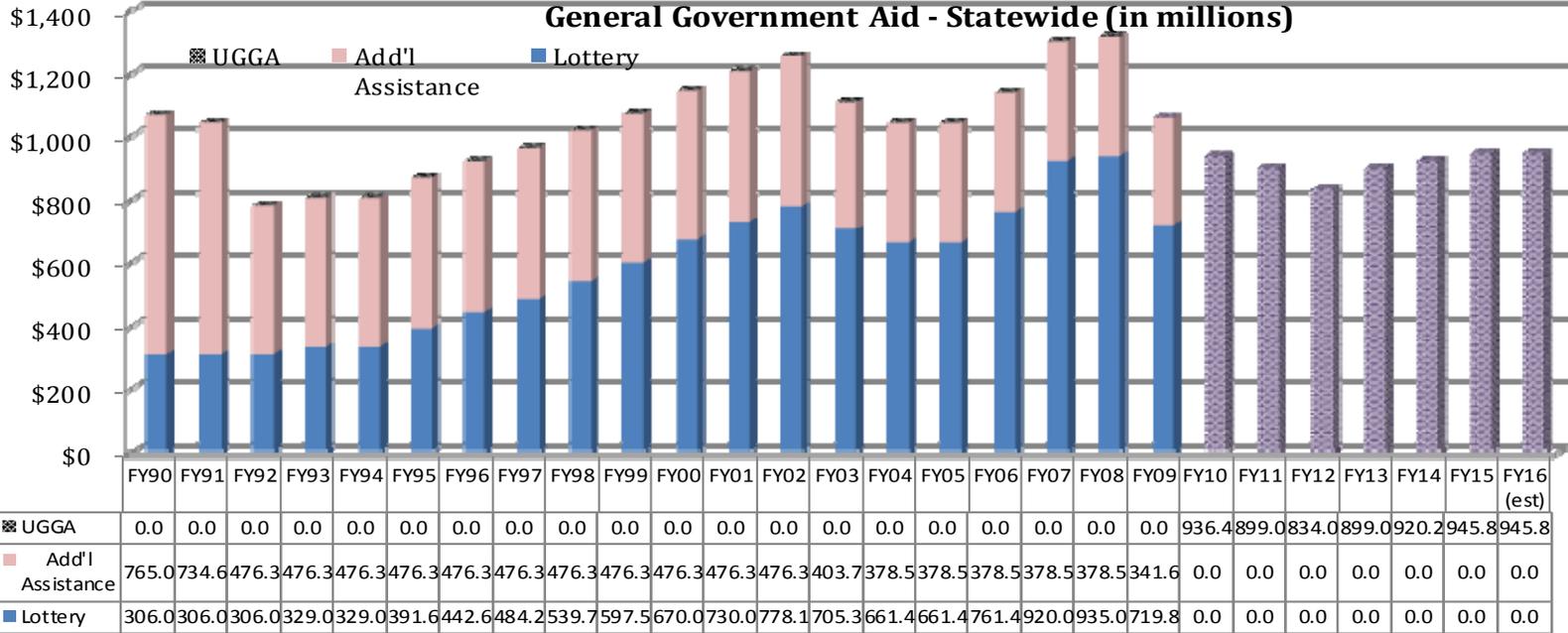
The graphs on the following page show the history of General Government Aid, both statewide and for Brookline.

<u>REVENUE SOURCE</u>	<u>FY2013</u>	<u>FY2014</u>	<u>FY2015</u>	<u>FY2015</u>	<u>FY2016</u>	<u>BUDGET</u>	
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>		<u>BUDGET</u>	<u>INCREASE</u>
							<u>\$</u> <u>%</u>
Unrestricted General Government Aid (UGGA)	5,370,029	5,496,965	5,649,406	5,649,406	5,649,406	0	0.0%
Veteran's Benefits	94,329	84,854	101,513	101,513	101,513	0	0.0%
Total	5,464,358	5,581,819	5,750,919	5,750,919	5,750,919	0	0.0%

**TOWN OF BROOKLINE
FY2016 FINANCING PLAN**

FUND: General Fund

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



VETERANS' BENEFITS

Chapter 115, Section 6, provides for reimbursement to communities for amounts expended to assist needy veterans and/or their dependents. Benefits paid out in accordance with state guidelines and approved by the Commissioner of Veterans' Services are reimbursed 75%. Total statewide funding in FY15 was \$50.3 million, with Brookline's share being \$101,513. Since a new Governor was sworn into office, his budget (House 1) does not have to be submitted until the first week of March as opposed to the third or fourth Wednesday in January. Therefore, the State Aid figures used in this Financial Plan are estimates carried over from the Town's Forecast. The assumption is level-funding at \$50.3 million statewide and \$101,513 for Brookline.

SCHOOL AID - CHAPTER 70

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

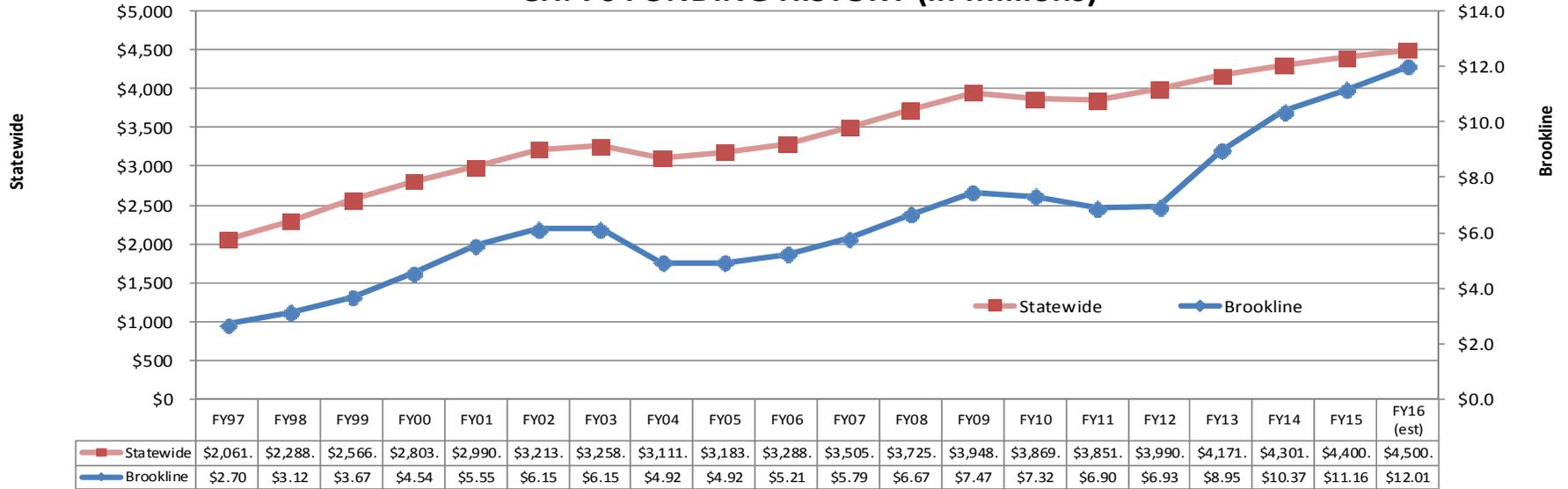
The reform legislation targeted the majority of funds to poorer communities and required them to increase school spending. School districts with relatively higher property wealth, such as Brookline, tended to be classified as "Minimum Aid" communities and were originally entitled to a minimum increase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

Between FY93 and FY03, the amount of Ch. 70 aid appropriated by the State increased significantly, as the charts on the following page show. Total funding increased nearly 153%, going from \$1.29 billion in FY93 to \$3.26 billion in FY03. For Brookline, during that same period, funding increased \$4.7 million (316%), increasing from \$1.48 million to more than \$6 million. In FY04, the State reduced Ch. 70 funding by more than \$147 million (1.5%), with Brookline losing \$1.2 million, or 20%. Between FY05 - FY09, there were statewide annual increases in the \$100 million - \$200 million (2% - 6%) range, totaling \$837.7 million (26.9%), bringing the total appropriation to \$3.95 billion. For Brookline, the increase during that period totaled \$2.6 million (51.8%), bringing the Town's appropriation to \$7.5 million. That trend changed in FY10, when Chapter 70 funding was cut by \$79 million, or 2%. For Brookline, the reduction was \$149,463 (2%). In FY11, statewide funding was cut another \$18.7 million (0.5%), with Brookline losing \$427,849 (5.8%). In FY12, funding was increased \$139.6 million (3.6%) to \$3.99 billion, with Brookline's appropriation increasing \$37,020 (0.5%).

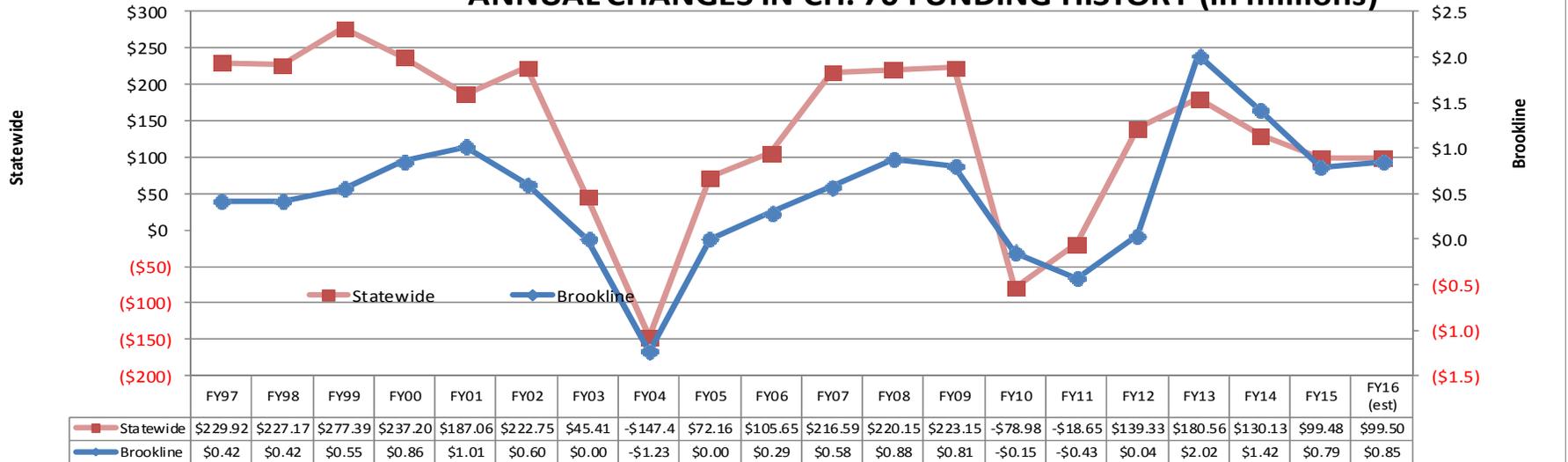
In the FY13 – FY15 period, total funding was increased by between \$100 million (2.3%) and \$180 million (4.5%) statewide to \$4.4 billion, for a total increase of \$410.2 million (10.3%). For Brookline, the increases ranged between \$789,996 (7.6%) and \$2 million (29.1%) to \$11.2 million, for a total increase of \$4.2 million (61%). Since a new Governor was sworn into office, his budget (House 1) does not have to be submitted until the first week of March as opposed to the third or fourth Wednesday in January. Therefore, the State Aid figures used in this Financial Plan are estimates carried over from the Town's Forecast. The assumption is an increase in Ch. 70 funding of \$99.5 million (2.3%), which would yield an additional \$850,000 (7.6%) for Brookline.

REVENUE SOURCE	FY2013	FY2014	FY2015	FY2015	FY2016	BUDGET INCREASE	
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	\$	%
School Aid Chapter 70	8,949,381	10,369,466	11,159,462	11,159,462	12,009,462	850,000	7.6%
School Construction Aid	556,757	556,757	556,757	556,757	556,757	0	0.0%
Charter Tuition Assessment Reimbursement	6,005	10,155	893	893	893	0	0.0%
Total	9,512,143	10,936,378	11,717,112	11,717,112	12,567,112	850,000	7.3%

CH. 70 FUNDING HISTORY (in millions)



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



**TOWN OF BROOKLINE
FY2016 FINANCING PLAN**

FUND: General Fund

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

The key factor that has positively impacted Brookline is the aggregate wealth model, which was first used in FY07. This is reflected in the FY13 - FY15 increases. The past few budgets made progress on the Ch. 70 equity reforms of 2007 by reducing by the gap that exists to be fully implemented. While the goal of the aggregate wealth model (increase Ch. 70 aid so that it represents 17.5% of each district's foundation budget) has not been reached, the gap has been significantly reduced. Since FY12, Brookline's Ch. 70 figure has been raised from less than 12% of foundation to 16.3%.

With the Foundation Budget increasing so significantly, Brookline became a "Foundation Aid Community", meaning Ch. 70 aid is required to bridge the gap between the foundation budget and the district's required contribution. The table below shows how, over the past few years, the district has gone from Required Net School Spending (NSS) as a percent of the Foundation Budget of 140% down to 100%:

	<u>FY07</u>	<u>FY08</u>	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>
Foundation budget	46,243,375	49,807,109	52,046,875	55,448,798	55,383,764	57,861,962	63,110,212	66,334,276	68,558,217
Required net school spending	64,819,179	63,319,142	60,268,078	60,526,653	59,137,816	59,481,712	63,110,212	66,334,276	68,558,217
NSS a % of Foundation	140.17%	127.13%	115.80%	109.16%	106.78%	102.80%	100.00%	100.00%	100.00%

This is important because once NSS is equal to the Foundation Budget, Foundation Aid is required to get the district to the Foundation Budget. This is shown below, using the FY12 - FY15 calculations.

Prior Year Aid		Prior Year Aid		Prior Year Aid	
1 Chapter 70 FY12	6,932,850	1 Chapter 70 FY13	8,949,381	1 Chapter 70 FY14	10,369,466
Foundation Aid		Foundation Aid		Foundation Aid	
2 Foundation budget FY13	63,110,212	2 Foundation budget FY14	66,334,276	2 Foundation budget FY15	68,558,217
3 Required district contribution FY13	54,160,831	3 Required district contribution FY14	55,964,810	3 Required district contribution FY15	57,398,755
4 Foundation aid (2-3)	8,949,381	4 Foundation aid (2-3)	10,369,466	4 Foundation aid (2-3)	11,159,462
5 Increase over FY12 (4 - 1)	2,016,531	5 Increase over FY13 (4 - 1)	1,420,085	5 Increase over FY14 (4 - 1)	789,996
Non-Operating District Reduction to Foundation		Non-Operating District Reduction to Foundation		Non-Operating District Reduction to Foundation	
6 Reduction to foundation	0	6 Reduction to foundation	0	6 Reduction to foundation	0
Chapter 70 Aid FY13		Chapter 70 Aid FY14		Chapter 70 Aid FY15	
sum of line 1 and 5 minus line 6	8,949,381	sum of line 1 and 5 minus line 6	10,369,466	sum of line 1 and 5 minus line 6	11,159,462

SCHOOL CONSTRUCTION AID

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

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

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

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

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

Under the new program, the Town continues to receive payments under the existing schedule, which total \$556,757 in FY16. That funding reimburses the Town for principal and interest costs for the following two projects:

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

TAX EXEMPTION AID

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

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

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

Surviving Spouses and Others - Chapter 59, Section 5, Clause 17D, which was accepted by the Town, provides a tax exemption to persons over the age of 70, to minors with a parent deceased, or to widows or widowers. The amount of the exemption is \$175. To be eligible, the person must meet certain requirements, including a provision that his/her total estate does not exceed \$40,000 exclusive of the value of the domicile except so much of the domicile as produces income and exceeds two dwelling units. At the November, 2003 Special Town Meeting, the Town adopted the state statute that allows cities and towns to increase the \$40,000 estate provision annually by a cost of living adjustment (COLA) as determined by the Commissioner of the Department of Revenue (DOR). In FY15, the combined impact of the COLAs since FY04 has increased the estate provision to \$54,836. The State partially reimburses the Town for this exemption.

Elderly Persons - Chapter 59, Section 5, Clause 41C, provides that a person who has reached his/her 70th birthday prior to the fiscal year for which an exemption is sought, and who owns and occupies property, may qualify for a tax exemption of \$500 from the tax bill. In determining eligibility, gross income of said person for the preceding calendar year must be less than \$13,000, if single, or if married, combined income must be less than \$15,000. In addition, the whole estate, real and personal, less the value of the domicile, except so much of the domicile as produces income and exceeds two dwelling units, cannot exceed \$28,000, if single, or, if married, combined income cannot exceed \$30,000. If the applicant receives Social Security, a deduction is applied to determine income eligibility. At the November, 2003 Special Town Meeting, the Town adopted the state statute that allows cities and towns to increase the income and whole estate provisions annually by a cost of living adjustment as determined by the Commissioner of the Department of Revenue (DOR). Then at the 2011 Annual Town Meeting, further adjustments were made, including reducing the eligibility age to 65 and increasing the income and asset limits. In FY15, the combined impact of these changes since FY04 has increased the income provision to \$21,165 single / \$31,748 married and increased the asset provision to \$42,330 single / \$58,204 married.

In FY15, the total appropriation for all of these exemption reimbursements was \$24.4 million, with Brookline receiving \$40,402. Since a new Governor was sworn into office, his budget (House 1) does not have to be submitted until the first week of March as opposed to the third or fourth Wednesday in January. Therefore, the State Aid figures used in this Financial Plan are estimates carried over from the Town's Forecast, which assumes 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.

<u>REVENUE SOURCE</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 ACTUAL</u>	<u>FY2015 BUDGET</u>	<u>FY2015 ESTIMATE</u>	<u>FY2016 BUDGET</u>	<u>BUDGET INCREASE</u>	
						<u>\$\$</u>	<u>%</u>
Veterans/Blind/Surviving Spouse	39,398	4,518	40,402	40,402	40,402	0	0.0%
Total	39,398	4,518	40,402	40,402	40,402	0	0.0%

CHERRY SHEET OFFSETS

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

Lunch Programs - Under Chapter 871 of the Acts of 1970, the State reimburses cities and towns a small portion of the costs of providing breakfasts and lunches to school children. The majority of funding for the lunch programs comes from the federal government and fees paid by the diners. Statewide FY15 funding totaled \$5.4 million. Since a new Governor was sworn into office, his budget (House 1) does not have to be submitted until the first week of March as opposed to the third or fourth Wednesday in January. Therefore, the State Aid figures used in this Financial Plan are estimates carried over from the Town's Forecast, which assumes level-funding.

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

Three different funding formulas are used to distribute these funds. The LIG formula provides for \$0.50 per capita to communities who have populations over 2,500 and who have appropriated at least \$1,250 for public library services during the preceding year. The MEG formula is the same as the lottery formula, which is related to a community's comparative wealth and can be found on page III-26. The Non-resident Circulation Offset is determined annually by the (State) Board of Library Commissioners, based upon each community's share of the total statewide-circulated items. Statewide FY15 funding totaled \$9 million, with Brookline receiving \$97,058. Since a new Governor was sworn into office, his budget (House 1) does not have to be submitted until the first week of March as opposed to the third or fourth Wednesday in January. Therefore, the State Aid figures used in this Financial Plan are estimates carried over from the Town's Forecast, which assumes level-funding.

<u>REVENUE SOURCE</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 ACTUAL</u>	<u>FY2015 BUDGET</u>	<u>FY2015 ESTIMATE</u>	<u>FY2016 BUDGET</u>	<u>BUDGET INCREASE</u>	
						<u>\$\$</u>	<u>%</u>
Lunch Programs	27,780	28,666	29,385	29,385	29,385	0	0.0%
Public Libraries	81,380	82,360	97,058	97,058	97,058	0	0.0%
Total	109,160	111,026	126,443	126,443	126,443	0	0.0%

**TOWN OF BROOKLINE
FY2016 FINANCING PLAN**

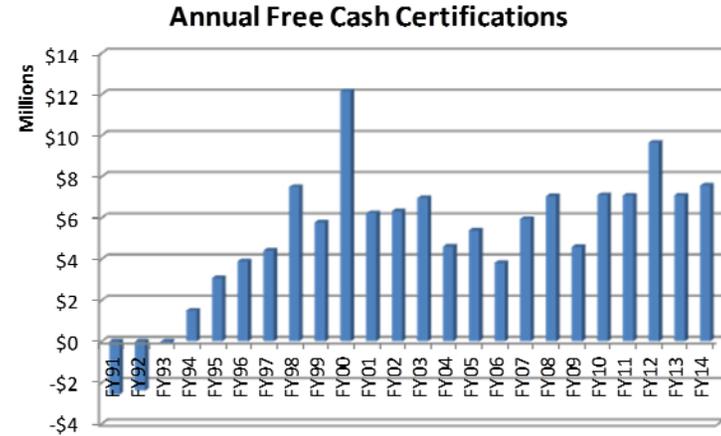
FUND: General Fund

REVENUE GROUP: Free Cash

FREE CASH

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

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



From FY91 through FY93, Free Cash was certified with negative balances, as can be seen in the graph above. Very tight budgeting and unusually large delinquent tax balances created this situation. This condition began to improve in FY94. Since then, the combination of adopting prudent fiscal policies, more conservative revenue estimates, and closely monitoring expenditures have contributed to the favorable levels of Free Cash. The Free Cash certification for funds available for use in FY16 (i.e., Free Cash as of 7/1/14) is \$7,569,881. However, as discussed in the Town Administrator's Budget Message, this Financial Plan spends \$5.02 million, leaving \$2.55 million unappropriated to help improve the Town's undesignated fund balance position. The breakout below shows where Free Cash is allocated in accordance with the Town's Free Cash policy.

REVENUE SOURCE	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2015 ESTIMATE	FY2016 BUDGET	BUDGET INCREASE	
						\$\$	%
Free Cash appropriated for:							
Operating Budget Reserve Fund	486,736	507,190	530,584	530,584	550,050	19,465	3.7%
Stabilization Fund	0	250,000	0	0	0	0	-
Liability Reserve	253,669	154,115	234,839	234,839	78,970	(155,869)	-66.4%
Capital Improvements	3,947,729	4,818,745	4,148,339	4,148,339	4,224,403	76,064	1.8%
Affordable Housing Trust Fund	251,363	555,106	170,390	170,390	163,078	(7,312)	-4.3%
OPEB's	211,256	500,000	0	0	0	0	-
Public Safety IOD Medical Expenses Trust Fund	185,660	0	0	0	0	0	-
Worker's Comp. Trust Fund	0	270,000	0	0	0	0	-
Pension Fund	0	500,000	0	0	0	0	-
Unemployment Trust Fund	0	100,000	0	0	0	0	-
Operating Budget	0	0	0	0	0	0	-
Total	5,336,413	7,655,155	5,084,152	5,084,152	5,016,500	(67,653)	-1.3%

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 FY16 appropriations is \$7.93 million, an increase of \$22,135 (0.3%) from the amount available in FY15.

1. **Parking Meter Receipts** – these are level-funded at \$4.3 million.
2. **Walnut Hills Cemetery Funds** - these are receipts from the sale of lots and services. The transfer from these funds to the General Fund is to reimburse the General Fund for a portion of the expenses associated with the operation of the cemetery, which is funded in the DPW budget. It is level-funded at \$75,000, which covers approximately 25% of cemetery operating costs.
3. **State Aid for Libraries** - this is the portion of the Cherry Sheet Offset aid, previously described under the "Cherry Sheet Offsets" section, that was used as a direct offset to the Library. Withholding funds from this direct source of revenue to the Library is no longer recommended.
4. **Golf Enterprise Fund Reimbursement** - this reimbursement to the General Fund consists of the fringe benefit costs associated with those employees whose salaries are charged to the Enterprise Fund, supervision/overhead, re-payment of both the FY01 Town loan (operating losses) and the FY13 Town loan (new maintenance facility), and property insurance. The reimbursement increases \$14,742 (9%) to \$177,791.
5. **Recreation Revolving Fund Reimbursement** - this reimbursement to the General Fund represents the fringe benefit costs associated with those employees whose salaries are funded in the Revolving Fund. Massachusetts General Law, Chapter 44, Section 53E ½, the statute under which the Recreation Revolving Fund was established, mandates that "[N]o revolving fund expenditures shall be made for the purpose of paying any wages or salaries for full time employees unless such revolving fund is also charged for the costs of fringe benefits associated with the wages or salaries so paid." Therefore, with full-time employees being charged to the fund, fringe benefits must be charged. The FY16 reimbursement increases \$4,190 (1.2%) to \$354,124.
6. **Water and Sewer Enterprise Fund Reimbursement** - this reimbursement to the General Fund consists of fringe benefits and certain interdepartmental expenses. The reimbursement increases \$14,758 (0.7%) to \$1.99 million.
7. **Tax Abatement Reserve Surplus** - also known as the Overlay Reserve Surplus, the Town's Fiscal Policies dictate that these funds be used to support one-time expenses. In FY15, \$1 million was declared surplus and used to support the CIP. No such funding is available for FY16.
8. **Capital Project Surplus** - \$1.03 million of remaining balances from previously appropriated capital projects is recommended in FY16 to support the CIP. The sources of the revenue are (1) the May, 2014 \$1 million appropriation for the feasibility/schematic design phase of the Driscoll School, a project that is not moving forward and (2) \$30,000 from the \$120,000 May, 2003 appropriation for the Mountfort St. / Carlton St. Traffic Signal.
9. **Sale of Town-owned Land Fund** - Chapter 44, Section 63 of Massachusetts General Laws requires the proceeds from the sale of any publicly-owned land, except for property acquired through tax title foreclosures, be placed in a separate fund and be used for paying any debt service associated with the acquisition of the land. If no indebtedness exists, then the proceeds can be used for any purpose for which a municipality is authorized to incur debt. In FY13, \$3.25 million was available from the proceeds generated by the sale of the Fisher Hill Reservoir and they were used in the CIP to pay for the park/playground project.

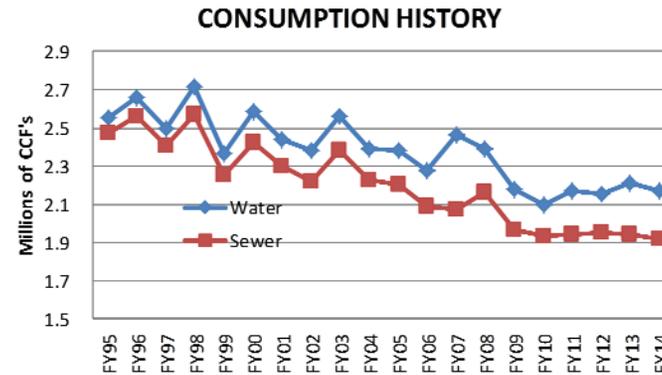
REVENUE SOURCE	FY2013	FY2014	FY2015	FY2015	FY2016	BUDGET	
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	INCREASE	
						\$	%
Parking Meter Receipts	3,950,000	4,100,000	4,300,000	4,300,000	4,300,000	0	0.0%
Walnut Hill Cemetery Fund	50,000	75,000	75,000	75,000	75,000	0	0.0%
State Aid for Libraries	41,555	41,555	41,555	41,555	0	(41,555)	-100.0%
Golf Enterprise Fund Reimbursement	155,037	150,416	163,049	163,049	177,791	14,742	9.0%
Recreation Revolving Fund Reimbursement	281,764	353,717	349,934	349,934	354,124	4,190	1.2%
Water and Sewer Enterprise Fund Reimbursement	1,855,987	2,125,747	1,973,970	1,973,970	1,988,729	14,758	0.7%
Tax Abatement Reserve Surplus	1,750,000	0	1,000,000	1,000,000	0	(1,000,000)	-100.0%
Capital Project Surplus	560,000	6,253	0	0	1,030,000	1,030,000	-
Sale of Town-owned Land Fund	3,250,000	0	0	0	0	0	0.0%
Total	11,894,344	6,852,688	7,903,508	7,903,508	7,925,643	22,135	0.3%

WATER AND SEWER ENTERPRISE

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

The operation is treated as an enterprise fund under Massachusetts General Laws, Ch. 44, Sec. 53F½. The Enterprise Fund was established by Town Meeting in 2001. Prior to that vote, the Water and Sewer operation was accounted for in the General Fund. Treating the operation as an enterprise fund allows for the use of the full accrual basis of accounting, a requirement of the Government Accounting Standards Board's (GASB) financial reporting standard statement #34. The Enterprise Fund fully reimburses the General Fund for expenses incurred on behalf of its operation, including fringe benefits. The Fund covers 100% of its expenses. Early indications are that the costs for water and sewer services for FY16 will increase \$1.45 million (5.4%) from FY15. The increase is driven primarily by increases in the MWRA Assessment (\$954,402 5%), Debt Service (\$243,648, 11.4%), and Capital Outlay (\$191,500, 61.1%).

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



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.

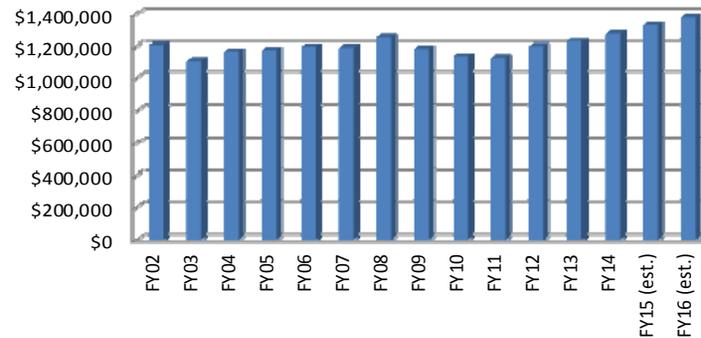
REVENUE SOURCE	FY2013	FY2014	FY2015	FY2015	FY2016	BUDGET INCREASE	
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	\$\$	%
Water and Sewer Charges	25,850,955	25,910,938	26,438,588	26,438,588	27,887,905	1,449,317	5.5%
Late Payment Fees	89,197	80,858	80,000	80,000	80,000	0	0.0%
Service Fees	130,600	165,159	115,500	115,500	115,500	0	0.0%
Fire Service Fee	237,977	237,974	225,000	225,000	225,000	0	0.0%
Misc	85,061	134,278	16,500	16,500	16,500	0	0.0%
Gross Total	26,393,790	26,529,207	26,875,588	26,875,588	28,324,905	1,449,317	5.4%
less Reimbursement to the General Fund	1,855,987	2,125,747	1,973,970	1,973,970	1,988,729	14,758	0.7%
Net Total	24,537,803	24,403,460	24,901,618	24,901,618	26,336,176	1,434,559	5.8%

GOLF COURSE ENTERPRISE

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

In FY16, collections are estimated to total \$1.38 million, an increase of \$44,388 (3.3%) from the FY15 budget, driven primarily by an increase in the estimate of the number of rounds played (greens fees and cart rentals). This reflects the experience of the past golf season, which is due, in part, to the significant capital improvements that have been completed at the course, including extensive drainage restoration and bunker renovation. In addition, the employee golf benefit was changed to better utilize the golf course at peak times and will further increase revenue. Lastly, management revised the Pro Shop marketing plan and has since realized a 40% increase in sales. Please see the Enterprise Fund section of the Recreation Department's budget in Section IV of this Financial Plan for a breakdown of the expenditures associated with the Golf Course.

GOLF COURSE ENTERPRISE FUND REVENUE



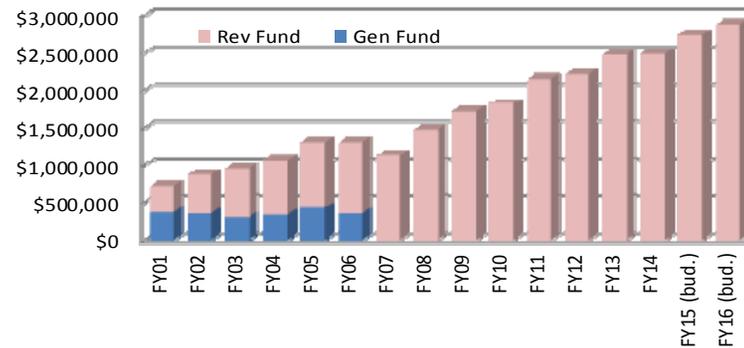
REVENUE SOURCE	FY2013	FY2014	FY2015	FY2015	FY2016	BUDGET INCREASE	
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	\$\$	%
Green Fees / Permits	914,792	878,323	1,005,000	1,005,000	971,211	(33,789)	-3.4%
Cart Rentals	140,679	178,476	140,000	140,000	193,000	53,000	37.9%
Pro Shop	72,132	87,936	80,000	70,000	95,314	15,314	19.1%
Concessions	42,000	43,260	45,423	45,423	46,786	1,363	3.0%
Golf Clinics	22,230	20,854	25,000	25,000	24,000	(1,000)	-4.0%
Other	33,335	64,365	36,500	36,500	46,000	9,500	26.0%
Gross Total	1,225,168	1,273,214	1,331,923	1,321,923	1,376,311	44,388	3.3%
less Reimbursement to the General Fund	155,037	150,416	163,049	163,049	177,791	14,742	9.0%
Net Total	1,070,131	1,122,798	1,168,874	1,158,874	1,198,520	29,646	2.5%

RECREATION REVOLVING FUND

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

Approved every year by Town Meeting as part of the annual appropriations article, the FY16 estimate for the Revolving Fund is \$2.88 million, an increase of \$133,173 (4.8%). Please see the Revolving Fund section of the Recreation Department's budget in Section IV of this Financial Plan for a breakdown of the expenditures associated with the programs accounted for under the Revolving Fund.

RECREATION REVENUE



REVENUE SOURCE	FY2013	FY2014	FY2015	FY2015	FY2016	BUDGET INCREASE	
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	\$	%
Aquatic	564,654	513,277	561,996	561,996	570,000	8,004	1.4%
Eliot Center	131,863	127,840	98,078	98,078	119,500	21,422	21.8%
Environmental Programs	52,589	55,700	52,589	52,589	52,589	0	0.0%
Ice Skating	135,302	179,649	161,086	161,086	158,596	(2,490)	-1.5%
Off-Site Out of Town Trip	28,246	39,737	51,970	51,970	46,900	(5,070)	-9.8%
Outdoor Recreation	636,367	586,714	624,270	624,270	615,000	(9,270)	-1.5%
Outdoor Athletics	221,282	250,705	250,991	250,991	264,500	13,509	5.4%
Soule Center	522,528	569,932	700,000	700,000	810,322	110,322	15.8%
Soule Gym	52,572	43,892	69,796	69,796	69,796	0	0.0%
Tappan Facility	188,173	169,796	178,702	178,702	175,448	(3,254)	-1.8%
Misc Revenue	(52,719)	(45,166)	0	0	0	0	-
Gross Total	2,480,857	2,492,076	2,749,478	2,749,478	2,882,651	133,173	4.8%
less Reimbursement to the General Fund	281,764	353,717	349,934	349,934	354,124	4,190	1.2%
Net Total	2,199,093	2,138,359	2,399,544	2,399,544	2,528,527	128,983	5.4%

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

PROGRAM DESCRIPTION

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

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

BUDGET STATEMENT

The FY16 budget increases \$2,289 (0.4%). Personnel increases \$5,307 (0.9%) for Steps (\$5,932) combined with a decrease in Longevity (\$625). The decrease in Services (\$3,018, 21.4%) is in Credit Card Service Charges (\$2,500), the Copier Lease (\$268) and Wireless Communications (\$250).

OVERRIDE RESTORATIONS

If the override is successful \$10,000 of funding for Metro-Mayor membership dues is recommended for restoration.

FY2016 OBJECTIVES*

**In no particular order.*

1. To continue to observe and implement policies and practices to ensure long-term financial sustainability, including:
 - the recommendations of the Override Study Committee, as adopted by Resolution in March, 2008.
 - the recommendations of the Efficiency Initiative Committee and OPEB Task Force, where feasible, and to explore new opportunities for improving productivity and eliminating unnecessary costs.
 - fiscal policies relative to reserves and capital financing as part of the ongoing effort to observe sound financial practices and retain the Aaa credit rating.
 - efforts to enter into PILOT Agreements with institutional non-profits along with an equitable approach for community-based organizations.
 - support of the business community and vibrant commercial districts.
2. To develop and implement a CIP that addresses the school space pressures brought on by the dramatic increase in K-8 enrollment that at the same time preserves other high-priority projects:
 - to work with the MSBA to assure State participation in school projects.
 - to complete major public projects in progress, including the Muddy River Restoration, creation of the Fisher Hill Reservoir Park, Lawrence School addition, Old Lincoln School upgrades, Waldstein and Warren playgrounds, Water and Sewer infrastructure improvements, and fire station renovations.
 - to complete major public projects in various stages of planning, including the Devotion School, Brookline High School, Gateway East/Village Square, the Riverway Park Pedestrian/Bike Path, Newton St. Landfill closure, Municipal Service Center renovations, the fire training and maintenance facility, Pierce playground, and Brookline Ave playground.
 - to continue to invest in technology and energy efficiency projects that yield long-term operating budget relief.

PROGRAM COSTS - SELECTMEN						
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15		Override Restorations
				\$ CHANGE	% CHANGE	
Personnel	650,537	622,175	627,482	5,307	0.9%	0
Services	7,917	14,118	11,100	(3,018)	-21.4%	0
Supplies	3,807	4,000	4,000	0	0.0%	0
Other	6,017	7,600	7,600	0	0.0%	10,000
Capital	2,080	2,130	2,130	0	0.0%	0
TOTAL	670,358	650,023	652,312	2,289	0.4%	10,000
BENEFITS			384,059			Revised Budget
REVENUE	507,621	490,275	486,575	(3,700)	-0.8%	662,312

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

FY2016 OBJECTIVES (Con't.)

3. To continue to work with the School Committee on the development and execution of a comprehensive plan to address the space and enrollment needs in the schools, including using the study underway exploring the possibility of a 9th school.
4. To continue the Town/School Partnership as the means of budgetary planning for financial issues that span municipal and school interests.
5. To integrate diversity and inclusion into the Town's business objective of providing excellent government services.
6. To continue to provide leadership and support to the Town Administrator, the Diversity, Inclusion and Community Relations office, Boards and Commissions and other community stakeholders in collaborative efforts to establish meaningful diversity and inclusion initiatives.
7. To work closely with the Town Administrator and the Human Resources Office to establish effective recruitment networks to establish broad and diverse recruitment pools for highly qualified individuals to serve the Town while meeting its objective of having a diverse management and leadership body.
8. To broaden the Town's commitment to promoting diversity and inclusion in the residential community and in the staffing of Town departments through efforts such as participation in the Commonwealth Compact.
9. To support the newly formed Diversity, Inclusion and Community Relations Office and the commissions it supports to advance, promote and advocate for the human and civil rights of all through education, awareness, outreach and advocacy.
10. To conduct labor contract negotiations for equitable settlements in conjunction within the Town's ability to pay as shaped by the objectives noted above and to negotiate an agreement with the Public Employee Committee to provide quality employee health insurance benefits recognizing the Town's ability to pay and consistent with the practices of similar municipalities.
11. To continue to implement the Comprehensive Plan.
12. To provide leadership for the Town's efforts to reduce energy use and its impact on the environment:
 - a) to explore alternative and renewable energy generation opportunities on Town-owned properties, including Singletree Hill Reservoir and Town buildings.
 - b) to support the utilization of energy efficiency technologies and policies in new and existing Town buildings when applicable.
 - c) to inform residents and businesses of new energy efficiency and renewable energy technologies and programs and encourage their implementation where appropriate.
 - d) to complete the Town's LED Streetlight project.
13. To expand technology utilization through the improvement and promotion of the BrooklineMA.gov website, BrookOnLine portal, mobile applications and supporting departmental initiatives such as:
 - using OpenData to increase access to public information and online transactions including public meetings, permitting, inspections and financial data, and Town Meeting Votes.
 - better promotion of paperless billing options.
 - working toward improving and promoting departmental performance.

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

OBJECTIVES (Con't.)

14. To work with the Town Clerk and Preservation planning staff to develop a Town policy for records storage; to gather historic and archival Town records, documents and materials; to organize and catalog them; and to establish a suitable storage space in an accessible location.
15. To ensure Brookline continues to invest in Public Safety related technology including:
 - supporting the Police Department's utilization of data sharing applications and tools to ensure effective and immediate availability of key Public Safety related information.
 - assisting the Fire Department in the utilization of technology to improve firefighter safety, to re-engineer business processes, and improve intra-departmental communication.
 - to undertake a study of the Public Safety Computer Aided Dispatch (CAD) system, which is now a decade old.
16. To explore possibilities to strengthen and expand the Town's participation in the Hubway system with a goal of a self-sustaining town investment.
17. To seek out opportunities to improve the streetscape with programs such as, seeking the State's "Complete Streets Community" designation, the LED streetlight conversion project, alternative displays for newspaper boxes, and enforcement of the Sign By-Law.
18. To ensure that historical plaques, street signs and symbols are maintained throughout the town and that deteriorating memorials are reviewed for possible preservation and restoration or replacement.
19. To review the Zoning By-Law in order to determine if revisions would ensure better protection to the Town from impacts resulting from development projects.
20. To provide leadership and coordinate planning efforts to identify and promote appropriate development that expands and strengthens the tax base and preserves the quality of life for Brookline's residents and business community by continuing to:
 - protect the Town's interests with respect to proposed residential development at Hancock Village.
 - advocate for state funding for the Village Square / Gateway East and Emerald Necklace Crossing projects.
 - seek opportunities to improve and increase the Town's affordable housing stock.
 - encourage and facilitate the rehabilitation/redevelopment of the Durgin and Waldo garage sites.
 - partner with Children's Hospital on its plan to renovate and expand Brookline Place and to insure coordination with the Gateway East project.
 - work with the owners of the abandoned Circle Cinema site and the City of Boston to protect and promote the best interests of the Town and its residents and commercial property owners. Monitor and comment on development projects in adjacent communities.
 - monitor and comment on development projects in adjacent communities.
 - explore the possibilities surrounding the Centre St. East parking lot.
21. To explore possibilities to strengthen code enforcement for incidents of over-occupancy through possible changes in inspection practices, fine structure, and the processing of case information.

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

OBJECTIVES (Con't.)

22. To provide guidance to the Police Department to ensure an appropriate balance between public safety needs and the rights of individuals and to continue to monitor policy considerations such as Citizen Complaints and the Video Camera Monitoring system.
23. To implement the changes in policies and procedures for the issuance of alcohol and food licenses as recommended by the Licensing Committee.
24. To establish conditions for an authorized Registered Marijuana Dispensary (RMD) consistent with the Board's licensing regulations and to meet the public safety interests of the Town and affected neighborhood. To negotiate an acceptable host agreement with an authorized RMD.
25. To assure opportunities for continued growth of the restaurant industry in Town by continuing efforts to extend the Town's liquor license quota.
26. To continue to monitor service quality performance of both Comcast and RCN.
27. To conduct the cable television license renewal for Comcast on a timely basis with community benefits comparable to those in the RCN license.
28. To ensure compliance with the provisions of the Americans with Disabilities Act.
29. To continue to improve Brookline's status as an "Age-Friendly City".
30. To continue to explore options to rectify inequities inherent in the Norfolk County structure.
31. To strengthen relationships with Boards and Commissions.

ACCOMPLISHMENTS

1. Retained the Aaa credit rating.
2. Continued to observe the recommendations of the 2008 Override Study Committee relative to long-term financial sustainability.
3. Continued the implementation of recommendations of the Efficiency Initiative Committee as part of the overall approach toward long-term sustainability.
4. Continued the commitment toward addressing unfunded retiree health benefits by increasing the on-going appropriation for OPEB's to \$3.5 million in FY16, bringing the Town closer to its Annual Required Contribution (ARC).
5. Augmented the required Pension funding with both on-going and one-time funding in an effort to improve the funding status of that liability.
6. Followed the Fiscal Policy Review Committee's recommendations regarding undesignated fund balance in order to maintain the Town's Aaa bond rating.
7. Re-appointed the Fire Chief to a new three-year contract.
8. Appointed a new Town Counsel.
9. Awarded the "Distinguished Budget Presentation Award" by the Government Finance Officers Association (GFOA) for the FY2015 budget document.
10. Maintained a collaborative relationship with our Legislative Delegation.
11. Continued the Town/School Partnership.
12. Appointed and Override Study Committee to determine whether substantially more revenue capacity than what is currently anticipated will be necessary to maintain desired levels of services and fund future liabilities of the Town and Schools.
13. Continued planning for the implementation of a number of major capital projects on the Town's CIP, including the Devotion School project, the Muddy River Restoration, and Fisher Hill Re-Use, the Village Square / Gateway East project, and Riverway Park Ped/Bike Path improvements..
14. Continued to legally challenge the site eligibility application for a Chapter 40B 192-unit housing development at Hancock Village. The team of staff and outside consulting experts continued to provide input and assistance to the Zoning Board of Appeals in the comprehensive permit application phase.
15. Continued to work towards improving Brookline's status as an "Age Friendly City".
16. Participated in Climate Week and continued to raise awareness and work toward reducing the carbon footprint of our community.
17. Participated in an Invitation for Bid (IFB) for a regional sponsor for the Hubway Bike Share System and contracted with New Balance as regional sponsor
19. Reviewed and revised the Town's Sale of Alcoholic Beverages, Prepared Food Sales, Mobile Food Vendor and Lodging House Regulations.
20. Continued to work with project partners, the Massachusetts Delegation, and the US Army Corps of Engineers on the full design, funding and implementation of the Muddy River Restoration Project.
21. In partnership with the Coolidge Corner Theater, sponsored a celebration for Martin Luther King, Jr. Day celebrating the life and legacy of Dr. King.
22. Participated in the third annual "Brookline Day" community celebration.
23. Approved a commitment of \$3.7 million in Town-controlled resources to the BHA's Dummer Street project, which leveraged approximately \$12 million in other federal, state and private resources for project construction.

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

ACCOMPLISHMENTS (Con't)

24. With the support of the Building Commissioner and Town Clerk, filled the newly created Zoning Coordinator position in the Planning Department to provide professional and administrative support to the Zoning Board of Appeals, thereby providing greater efficiencies and improving customer service.

25. Continued to work closely with the Schools to plan for additional classroom capacity in the face of rising enrollment.

26. Continued to support IT initiatives that increase efficiency, make government more open and accessible, and make interacting with the Town easier.

27. Participated in the Metro Area Planning Committee's (MAPC's) Regional Solar Initiative.

28. Continued the "Team Brookline" model that serves as the Town's charitable fundraising approach using Invitational Applications (Numbers) allocated to the Town by the BAA.

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2013	ESTIMATE FY2014	ACTUAL FY2014	ESTIMATE FY2015	ESTIMATE FY2016
<u>Performance:</u>					
Brookline's Credit Rating	Aaa	Aaa	Aaa	Aaa	Aaa
# of Aaa's in Mass. *	14	14	14	14	14
Tax Levy Per Capita	\$2,897	\$2,996	\$2,996	\$3,106	\$3,215
% of budgets with at least 2 outcome indicators	100%	100%	100%	100%	100%
<u>Workload:</u>					
Management Appointments	2	2	4	1	3
Licenses Issued	650	665	672	675	675
% of renewal licenses paid online	N/A	25%	25%	31%	35%

* Aaa's rated by Moody's

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2015 SALARY RANGE		FY2015 BUDGET		FY2016 RECOMMENDATION	
			FY2013	FY2014	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Town Administrator	D-11	1.00	1.00	162,168	191,026	1.00	182,681	1.00	185,421
	Deputy Town Administrator	D-8	1.00	1.00	120,976	142,504	1.00	120,976	1.00	122,791
	Assistant Town Administrator	D-2	1.00	1.00	72,814	85,772	1.00	72,814	1.00	73,907
	Assistant to Town Administrator		1.00	1.00	66,195	77,974	1.00	77,974	1.00	77,974
	Recording Secretary	C-9	1.00	1.00	48,336	50,334	1.00	50,334	1.00	50,334
	Administrative Assistant	C-8	0.00	1.00	46,870	48,855	1.00	47,985	1.00	48,178
	Senior Clerk Secretary	C-7	1.00	0.00	44,986	46,953	0.00	0	0.00	0
	Subtotal		6.00	6.00			6.00	552,765	6.00	558,605
510102	Permanent Part Time Salaries									
	Office Assistant	C-4	0.48	0.48	40,103	41,967	0.48	19,759	0.48	19,852
	Arts Council Coordinator							7,200		7,200
	<i>Charge Off to Special Revenue Fund</i>							(7,200)		(7,200)
	Subtotal		0.48	0.48			0.48	19,759	0.48	19,852
	Other									
513044	Longevity Pay							3,450		2,825
514045	Stipend - Selectmen (Chair)					4,500		4,500		4,500
514045	Stipend - Selectmen (4)					3,500		14,000		14,000
514501	Stipend - Recording Secretary					7,800		7,800		7,800
515501	Clothing/Uniform Allowance (In Lieu of Boots)							700		700
515540	Automobile Allowance							7,500		7,500
578200	Annuity Contribution							10,200		10,200
514501	Life Insurance Reimbursement							1,500		1,500
	Subtotal							49,650		49,025
	Total		6.48	6.48			6.48	622,175	6.48	627,482

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

PROGRAM DESCRIPTION

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

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

BUDGET STATEMENT

The FY16 budget represents a \$4,794 (0.9%) increase. Personnel increases \$4,544 for Steps and Capital increases \$250 (18%) for an additional leased computer.

FY2016 OBJECTIVES

1. To utilize effective claims management and medical case management to keep workers compensation costs level, including the development of a town-wide safety program that incorporates each department's unique needs.
2. To continue to work with other municipal human resource directors to expand inclusion and diversity efforts and to encourage them to join a Municipal Collaboration Group where inclusion and diversity strategies could be shared, as well as information regarding vacancies and highly qualified candidates, to expand and diversify the municipal hiring pools within the metro-Boston area.
3. To work with the Office of Diversity, Inclusion and Community Relations to identify and establish workforce performance measures that are tied to diversity and inclusion measures.
4. To develop an employee engagement survey to use as a measure to develop more effective training and development tools, particularly those linked to diversity and inclusion initiatives.
5. To encourage other municipalities to join the Commonwealth Compact, this will provide a ready framework to build a Municipal Collaboration Group whose goal is to broaden the diversity pool for government sector employees by sharing recruitment and vacancy information on a regional basis.

OBJECTIVES (Con't.)

6. To continue to meet with recruitment partners to refine strategies to increase the diversity of our recruitment pools and to develop systematic, cost-effective methods to use strategic partners based on type of vacancy and position, including use of the Office of Diversity, Inclusion and Community Relations Blueprint for Recruiting Diverse Candidates to Brookline Town Government.
7. To develop a new three-year strategic plan to increase town-wide diversity and inclusion efforts in areas of recruitment, hiring, management and governance practices, including additional anti-discrimination training, diversity job fairs, collaboration with other towns and cities and an expansion of our recruitment networks to professional affinity groups.
8. To work with Payroll to increase efficiencies by examining all HR and Payroll processes and functions with the new MUNIS payroll system, enabling the Town to develop better data and analytical tools to more efficiently manage personnel costs.
9. To continue to revise and update policies including the workplace safety, social media and equal opportunity policy with an objective of developing, under the leadership of the Human Resources Board, an employee Code of Conduct that incorporates all Town policies.
10. To continue to develop collaborative relationships with the Town's unions in an effort to reduce grievances and costly litigation.
11. To bargain with the Public Employee Committee (PEC) for a progressive three-year agreement with the GIC that achieves greater efficiencies and cost savings in health care.
12. To continue to develop initiatives to reduce health care costs, including partnering with the PEC to promote use of flexible spending accounts, use of the Health Reimbursement Account and wellness incentives.
13. To continue to support the workplace illness prevention program by vaccinating employees for Seasonal Flu and providing education about other wellness initiatives including the varied resources of the Employee Assistance Program.

PROGRAM COSTS - HUMAN RESOURCES DEPARTMENT						Override Restorations
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15		
				\$ CHANGE	% CHANGE	
Personnel	284,408	287,059	291,603	4,544	1.6%	0
Services	309,115	200,503	200,503	0	0.0%	0
Supplies	8,827	9,000	9,000	0	0.0%	0
Other	11,955	31,000	31,000	0	0.0%	0
Capital	1,357	1,390	1,640	250	18.0%	0
TOTAL	615,662	528,952	533,746	4,794	0.9%	0
BENEFITS			226,236			Revised Budget
REVENUE						533,746

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

ACCOMPLISHMENTS

1. Continued to work with departments in reviewing and complying with personnel issues from sick leave review, Family Medical Leave Act administration, worker's compensation, discipline and promotion, labor relations, performance improvement plans, and employee development.
2. Continued to advise and support departments and seven collective bargaining units to resolve disputes, potential grievances and arbitration. Worked collaboratively to address new contract issues, maintaining good labor relations.
3. Administered over 5,000 criminal background checks on applicants, volunteers and contractors who work within the Town. Implemented a new finger-print criminal background process for teachers and personnel working at the Town's Soule Early Education Center.
4. Settled collective bargaining agreements with the Police union, AFSCME's three bargaining units (Main, Library and School Traffic) the Teamsters (Dispatchers), and Engineers, using the model of looking at the full costs of benefits to ensure they do not extend beyond anticipated revenues and reducing accruals that are not sustainable.
5. Oversaw regular Human Resources Board meetings that resulted in three reclassifications or consolidations of positions, seven new job descriptions and eleven grievances, of which five went to arbitration.
6. Continued to increase town-wide diversity and inclusion efforts in areas of recruitment, hiring, management employee development and governance practices, expanding contact with affinity groups and advancing recruitment strategies to enhance the applicant pool.
7. Collaborated regularly with the newly formed Diversity, Inclusion and Community Relations Office to address employee and/or retiree issues that expands into the broader Brookline community.
8. Updated the Town's 2000 Classification and Pay Plan to reflect changes in personnel practices, policies and procedures including the removal of Civil Service, updated union contract information and integrated the mid-management pay plan into the document.
9. Worked with Payroll and School Human Resources to finalize the development and design of a new payroll system.
10. Continued to promote workplace illness prevention program by providing flu vaccinations, Hepatitis B for public safety personnel and education about other wellness initiatives; as well as promoting the use of the resources of the Employee Assistance Program.
11. Utilized effective claims management and medical case management by partnering with New England Baptist Hospital to maintain level workers compensation costs. The Assistant Director spoke at a north shore seminar, sharing Brookline's success in using its partnership model with New England Baptist.

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2013	ESTIMATE FY2014	ACTUAL FY2014	ESTIMATE FY2015	ESTIMATE FY2016
Workers' Comp. Costs	\$1,364,725	\$1,450,000	\$1,516,843	\$1,450,000	\$1,550,000
Town	\$1,200,958	\$1,276,000	\$1,433,348	\$1,365,000	\$1,465,000
School	\$163,767	\$174,000	\$83,495	\$85,000	\$85,000
Job injuries (WC/Police & Fire)	71/30	91/36	97/27	71/30	71/30
Time Lost/No Time Lost (WC/Pol& Fir)	35/36 - 18/12	48/43 - 23/13	61/36 - 13/14	35/36 - 18/12	35/36 - 18/12
Management Training Programs	6	6	5	6	6
Employee Training Programs	38	30	21	25	25
Immunization Clinics/# of Employees	8/450	7/456	7/448	7/450	7/450
Sick Leave Hours/Permanent Employees	52,400	50,000	61,773	60,000	60,000
Unemployment Claims					
Paid/Processed	65/148	90/180	90/191	90/191	90/191
Town	28/63	28/63	33/70	33/70	33/70
School	37/85	37/85	38/121	38/121	38/121
Unemployment Costs	\$279,739	\$300,000	\$261,055	\$300,000	\$300,000
Town	\$128,456	\$137,760	\$120,392	\$160,000	\$160,000
School	\$151,283	\$162,240	\$140,663	\$140,000	\$140,000
Job Appl. Processed	2,260	2,200	2,657	2,200	2,200
CORI/SORI Checks	2,600	2,600	1,595	2,600	2,600

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

PERFORMANCE / WORKLOAD INDICATORS (CON'T.)

	ACTUAL FY2013	ESTIMATE FY2014	ACTUAL FY2014	ESTIMATE FY2015	ESTIMATE FY2016
Group Health Contracts	17	17	17	17	17
Group Health Changes	989	1,000	1,235	1,000	100,000
Group Health Subscribers	2,951	3,005	3,005	3,042	3,082
GIC-offered PPO Plans	1,264	1,278	1,278	1,292	1,311
% of Total	42.8%	42.5%	42.5%	42.5%	42.5%
GIC-offered HMO Plans	439	447	447	454	454
% of Total	14.9%	14.9%	14.9%	14.9%	14.7%
GIC-offered Indemnity Plans	57	49	49	46	46
% of Total	1.9%	1.6%	1.6%	1.5%	1.5%
Medicare Supplement Plans	1,191	1,231	1,231	1,250	1,271
% of Total	40.4%	41.0%	41.0%	41.1%	41.2%
Active	1,441	1,463	1,463	1,495	1,515
% of Total	48.8%	48.7%	48.7%	49.1%	49.2%
Retiree	1,510	1,542	1,542	1,547	1,567
% of Total	51.2%	51.3%	51.3%	50.9%	50.8%
Individual	2,118	2,153	2,153	2,149	2,179
% of Total	71.8%	71.6%	71.6%	70.6%	70.7%
Family	833	852	852	893	903
% of Total	28.2%	28.4%	28.4%	29.4%	29.3%
Town	1,347	1,359	1,359	1,354	1,364
% of Total	45.6%	45.2%	45.2%	44.5%	44.3%
School	1,604	1,646	1,646	1,688	1,718
% of Total	54.4%	54.8%	54.8%	55.5%	55.7%

PERFORMANCE / WORKLOAD INDICATORS (CON'T.)

	ACTUAL FY2013	ESTIMATE FY2014	ACTUAL FY2014	ESTIMATE FY2015	ESTIMATE FY2016
Group Life Subscribers	2,292	2,334	2,334	2,389	2,429
Active	1,337	1,359	1,359	1,395	1,415
% of Total	58.3%	58.2%	58.2%	58.4%	58.3%
Retiree	955	975	975	994	1,014
% of Total	41.7%	41.8%	41.8%	41.6%	41.7%
Town	1,092	1,096	1,096	1,108	1,138
% of Total	47.6%	47.0%	47.0%	46.4%	46.9%
School	1,200	1,238	1,238	1,281	1,291
% of Total	52.4%	53.0%	53.0%	53.6%	53.1%
No. of Death Benefits Paid	32	35	26	30	30
Voluntary Addl. Life Subscribers	115	135	222	222	222
Voluntary Addl. Life Changes	0	50	102	102	102
Voluntary Dental Contracts	2	2	2	2	2
Voluntary Dental Changes	520	500	655	655	655
Voluntary Dental Subscribers	985	969	1,141	1,600	1,600
Individual	597	603	655	900	900
Family	388	366	420	700	700
Individual +1	N/A	N/A	66	66	66
Town	370	350	442	442	442
School	615	615	699	699	699
Retiree Dental Subscribers	288	320	292	292	292
Individual	110	120	112	112	112
Family	178	200	180	180	180
Long Term Disability (LTD)	28	30	29	30	30
LTD Changes	28	30	29	30	30

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2015 SALARY RANGE		FY2015 BUDGET		FY2016 RECOMMENDATION	
			FY2013	FY2014	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Human Resources Director	D-6	1.00	1.00	103,718	122,174	1.00	120,368	1.00	122,174
	Assistant Director of Human Resources	T-10	1.00	1.00	75,797	85,761	1.00	78,520	1.00	79,917
	Human Resources Generalist	T-6	1.00	1.00	62,392	70,594	1.00	64,633	1.00	65,783
	Benefits Administrator	T-4	1.00	1.00	53,491	60,523	1.00	55,413	1.00	56,398
	Administrative Assistant	C-8	0.00	0.00	46,870	48,855	1.00	46,870	1.00	47,513
	Staff Assistant	C-6	1.00	1.00	43,792	45,747	0.00	0	0.00	0
	Subtotal		5.00	5.00			5.00	365,804	5.00	371,786
	Chargeoff to Workers' Comp. Trust Fund (1)							(80,819)		(82,257)
	Net Total		5.00	5.00			5.00	284,984	5.00	289,528
510102	Permanent Part Time Salaries									
	Staff Assistant	C-6	0.00	0.00	43,792	45,747	0.98	44,076	0.98	44,404
	Charge-off to Group Health Trust Fund							(44,076)		(44,404)
	Net Total		0.00	0.00			0.98	0	0.98	0
	Other									
513044	Longevity Pay							1,725		1,725
515501	Clothing/Uniform Allowance (In lieu of boots)							350		350
	Subtotal							2,075		2,075
	Total		5.00	5.00			5.98	287,059	5.98	291,603
	(1) 75% of Benefits Administrator, and 50% of the Assistant Director charged to workers' compensation trust fund.									

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

PROGRAM DESCRIPTION

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

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

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

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

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

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

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

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

BUDGET STATEMENT

The FY16 budget represents an \$18,719 (1.1%) increase. Personnel decreases \$3,780 (0.4%) due to the elimination of the GIS Interns (\$11,745) combined with an increase for Steps (\$7,965). Services increase \$46,000 (7.7%) for Data Processing Software Maintenance while Supplies decrease \$23,500 (69.4%).

OVERRIDE RESTORATIONS

If the override is successful \$11,745 of funding for GIS Interns is recommended for restoration.

PROGRAM COSTS - INFORMATION TECHNOLOGY DEPARTMENT						Override
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15		Restorations
				\$ CHANGE	% CHANGE	
Personnel	984,622	1,068,438	1,064,659	(3,780)	-0.4%	11,745
Services	613,792	599,322	645,322	46,000	7.7%	0
Supplies	33,408	33,850	10,350	(23,500)	-69.4%	0
Other	32,550	32,550	32,550	0	0.0%	0
Capital	40,738	41,100	41,100	0	0.0%	0
TOTAL	1,705,110	1,775,261	1,793,980	18,719	1.1%	11,745
BENEFITS			489,973			Revised Budget
REVENUE	2,154	1,250	1,250	0	0.0%	1,805,725

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

FY2016 OBJECTIVES

Administration

1. To continue to meet with individual departments and various committees on a regular basis to review upcoming technology initiatives.
2. To continue to meet with Senior School administration on a regular basis.
3. To continue to Chair and convene monthly meetings of the inter-departmental Information Management Governance Committee and quarterly meetings of the citizen-volunteer ITAC.
4. To represent the IT Department at monthly Emergency Management Team meetings.
5. To continue to drive business process change in order to promote departmental efficiencies and improved services to customers.
6. To develop technology solutions that will allow for additional field and mobility-based workers to leverage data and workflow remotely.
7. To investigate the potential for Town-owned fiber paths between buildings and key internet service providers.

Application Management

1. To continue to manage the lifecycle management strategy for all enterprise applications.
2. To continue to follow change management best practices.
3. To continue to optimize the workflow of BrookONline to ensure seamless interaction between public service requests and staff response.
4. To implement additional technologies that will enable the public to better interact and transact with Town departments.
5. To identify a next-generation enterprise permitting application.
6. To integrate the Cartegraph workorder system into the BrookONline system.
7. To further the use, optimization and integration of the document management system.
8. To increase the amount of dataset available via the BrookONline Open Data Portal.
9. To continue to develop integrated mobile applications that save time and increase efficiency.
10. To migrate the Public Schools to a next generation email platform.
11. To further implement credit card payment capabilities.

Network Support

1. To expand the server virtualization footprint.
2. To incorporate School and Public Safety networks under a single management platform to allow for cleaner application integration and security management.
3. To upgrade and centralize AntiVirus into a single console to include Windows and Apple clients.
4. To formulate a storage plan for the future to include archiving of old to better management storage footprint.
5. To have an additional backup device for replication and redundancy with existing disk backup product.
6. To implement polices to lockdown desktops via central management, antivirus or other third-party tools.

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

FY2016 OBJECTIVES (Con't.)

Network Support (con't.)

7. To centralize the software distribution tool for desktop upgrades, etc.

Help Desk

1. To take a proactive role in user education and comfort level with emerging technology.
2. To better serve our customers by means of survey and performance metrics.

ACCOMPLISHMENTS

Administration

1. Assumed a leadership position in enhancing the Town and Public School social media presence and effectiveness.
2. Met with individual departments and various committees on a regular basis to review upcoming technology initiatives.
3. Assumed a leadership position in the conversion and implementation of a new Town/School Payroll and Human Resource system.
4. Chaired and convened monthly meetings of the inter-departmental Information Management Governance Committee.
5. Represented the IT Department at monthly Emergency Management Team meetings.
6. Led Town efforts to ensure open data accessibility and transparency via BrooklineMA.gov.
7. Reviewed Disaster Recovery capabilities and preparation via an outside consultant.

Application Management

1. Continued to upgrade and keep current all major Town/School applications.
2. Enhanced the inventory of online maps to include interactive features.
3. Rolled out multiple online license options for the Selectmen's Office.
4. Managed the implementation of the Munis Payroll system.
5. Continued to enhance online payment options with various departments.
6. Migrated the School Department to a new online payment system.
7. Worked with the Building Department to digitize historic files for easier online lookup.
8. Implemented a new BrooklineMA.gov website with increased functionality and capability.
9. Implemented Open Checkbook for detailed availability into town and school finances.

Network Support

1. Continued to monitor and manage 36 locations for maximum uptime.
2. Implemented Digital Signage across all PSB Schools.
3. Upgraded all PSB facilities to 10G connectivity.

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

ACCOMPLISHMENTS (Con't.)

Network Support (con't.)

4. Migrated several Public Safety Radio networks onto existing infrastructure.
5. Continued to ensure reliability of over 130 virtual and 40 physical servers.
6. Eliminated several leased circuits to remote facilities and incorporated them into Town network.

Help Desk

1. Continued to introduce and support users to the Town/School consolidated Help Desk.
2. Enhanced self-service trouble ticket capability to all school users.
3. Upgraded Apple servers to the latest version.
4. Responded to over 2,100 help tickets across the enterprise.
5. Project managed, deployed and relocated over 700 desktop computers across the Town and School departments.

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2013	ESTIMATE FY2014	ACTUAL FY2014	ESTIMATE FY2015	ESTIMATE FY2016
<u>Application Management</u>					
Enterprise Applications Maintained	11	13	17	20	20
% Uptime	99.87%	99.87%	99.85%	99.85%	99.85%
Departmental Applications Maintained	7	9	11	11	13
BrooklineMA.gov Site Visits	630,000	693,000	620,000	600,000	600,000
BrooklineMA.gov Mobile site Visits	3,182	7,869	7,869		
%Uptime	99.60%	99.70%	99.70%	99.70%	99.70%
Web Pages Maintained	1,108	1,108	1,104	985	985
Brookline.k12.ma.us Site Visits	319,196	351,000	325,000	325,000	325,000
%Uptime	99.60%	99.70%	99.70%	99.70%	99.70%
Webpages Maintained	275	275	337	300	300
Public List Servs Managed	108	108	108	108	112
BrookONLine Downloads	1,200	1,320	1,640	1,750	1,800
# of Standard GIS Maps Avail.	356	359	359	365	365
E-Commerce:					
Transactions	68,896	75,000	76,197	83,000	90,000
Dollar Value	\$13,860,790	\$15,000,000	\$18,277,864	\$20,000,000	\$21,750,000
Cost to Town	\$85,715	\$90,000	\$101,135	\$110,000	\$120,000
<u>Network Operations</u>					
Network Connected Sites	36	38	40	42	42

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

SUMMARY OF SUB-PROGRAMS					
ELEMENTS	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Administration	803,286	617,719	596,517	(21,202)	-3.4%
Application Management	581,833	693,648	730,825	37,177	5.4%
Network Support	281,708	359,736	361,184	1,447	0.4%
Help Desk	38,284	104,157	105,454	1,297	1.2%
TOTAL	1,705,110	1,775,261	1,793,980	18,719	1.1%

Administration

PROGRAM COST					
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	128,821	188,927	191,224	2,298	1.2%
Services	574,230	337,468	337,468	0	0.0%
Supplies	33,408	28,850	5,350	(23,500)	-81.5%
Other	30,118	25,200	25,200	0	0.0%
Capital	36,709	37,275	37,275	0	0.0%
TOTAL	803,286	617,719	596,517	(21,202)	-3.4%

Network Support

PROGRAM COST					
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	262,150	268,091	269,539	1,447	0.5%
Services	19,558	90,370	90,370	0	0.0%
Supplies	0	0	0	0	0.0%
Other	0	0	0	0	0.0%
Capital	0	1,275	1,275	0	0.0%
TOTAL	281,708	359,736	361,184	1,447	0.4%

Application Management

PROGRAM COST					
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	565,325	538,539	529,716	(8,823)	-1.6%
Services	10,048	146,484	192,484	46,000	31.4%
Supplies	0	0	0	0	0.0%
Other	2,432	7,350	7,350	0	0.0%
Capital	4,028	1,275	1,275	0	0.0%
TOTAL	581,833	693,648	730,825	37,177	5.4%

Help Desk

PROGRAM COST					
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	28,327	72,882	74,179	1,297	1.8%
Services	9,957	25,000	25,000	0	0.0%
Supplies	0	5,000	5,000	0	0.0%
Other	0	0	0	0	0.0%
Capital	0	1,275	1,275	0	0.0%
TOTAL	38,284	104,157	105,454	1,297	1.2%

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2015 SALARY RANGE		FY2015 BUDGET		FY2016 RECOMMENDATION	
			FY2013	FY2014	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Chief Information Officer	D-8	1.00	1.00	120,976	142,504	1.00	140,398	1.00	142,504
	Director of IT Applications	T-15	1.00	1.00	99,520	112,602	1.00	112,602	1.00	112,602
	Manager Network Operations	T-13	1.00	1.00	88,572	100,216	1.00	100,216	1.00	100,216
	Web Developer	T-10	1.00	1.00	75,797	85,761	1.00	85,761	1.00	85,761
	GIS Admin/Developer	T-10	1.00	1.00	75,797	85,761	1.00	84,261	1.00	85,761
	Information Systems Analyst	T-10	1.00	1.00	75,797	85,761	1.00	79,917	1.00	81,340
	Network Systems Administrator	T-10	2.00	2.00	75,797	85,761	2.00	167,101	2.00	168,548
	Database Administrator	T-9	1.00	1.00	72,882	82,462	1.00	82,462	1.00	82,462
	Help Desk Technician	T-9	0.00	0.00	72,882	82,462	1.00	72,882	1.00	74,179
	Senior Programmer Analyst	T-8	1.00	1.00	70,079	79,291	1.00	79,291	1.00	79,291
	Administrative Assistant	C-8	1.00	1.00	46,870	48,855	1.00	48,178	1.00	48,371
	Subtotal		11.00	11.00			12.00	1,053,068	12.00	1,061,034
510901	Temporary Part Time Salaries									
	G.I.S. Interns		0.40	0.40	\$12.00 /hr.	\$20.60 /hr.	0.40	11,745	0.00	0
	Subtotal		0.40	0.40			0.40	11,745	0.00	0
	Other									
513044	Longevity Pay							3,275		3,275
515501	Clothing/Uniform Allowance							350		350
	Subtotal							3,625		3,625
	Total		11.40	11.40			12.40	1,068,438	12.00	1,064,659

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

PROGRAM DESCRIPTION

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

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

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

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

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

BUDGET STATEMENT

The FY16 budget reflects a \$15,937 (0.6%) increase. Personnel increases \$40,356 (1.9%) primarily due to the conversion of the Senior Office Assistant (Payroll) from a part-time position to full-time position (\$23,292). Other increases in Personnel include Steps (\$13,034) and Overtime (\$7,322). Reorganization in the Assessing Division results in the elimination of the Commercial Valuation Director (\$85,761) in exchange for an Assistant Assessor / Field Appraiser (\$61,053) and a part-time Office Assistant (\$20,740). Longevity also increases \$675.

Services decrease \$18,734 (2.6%) predominantly due to a reduction in Banking Services (\$35,000). There are also reductions in Data Processing Software Maintenance (\$4,152), the Copier Lease in the Comptroller's Division (\$707), and Deed and ATB Transfer Fees (\$300). These decreases are slightly offset by increases in Postage (\$15,000), Appraisal Services, (\$4,700) Office Equipment Repair and Maintenance (\$1,025) and Financial Services (\$700).

Supplies increase \$6,613 (15.1%) for Office Supplies (\$4,813) and Books and Periodicals (\$1,800). The \$2,092 (11.1%) increase in Other is for Education/Training/Conferences. The \$811 (37.8%) decrease in Utilities reflects a lower contract price for Gasoline used for the Town's pool cars. Capital decreases \$13,580 (60.9%) and includes funds for leased computers and a time stamp for the Payroll Division.

OVERRIDE RESTORATIONS

If the override is successful, \$16,000 of funding for the replacement of a pool vehicle is recommended for restoration.

PROGRAM COSTS - FINANCE DEPARTMENT						Override
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15		Restorations
				\$ CHANGE	% CHANGE	
Personnel	2,096,011	2,075,000	2,115,357	40,356	1.9%	0
Services	732,663	717,294	698,560	(18,734)	-2.6%	0
Supplies	42,823	43,697	50,310	6,613	15.1%	0
Other	17,926	18,865	20,957	2,092	11.1%	0
Utilities	1,965	2,143	1,332	(811)	-37.8%	0
Capital	41,955	22,300	8,720	(13,580)	-60.9%	16,000
TOTAL	2,933,343	2,879,299	2,895,236	15,937	0.6%	16,000
BENEFITS			1,123,000			Revised Budget
REVENUE	1,528,186	1,455,000	1,600,000	145,000	10.0%	2,911,236

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

FY2016 OBJECTIVES

Comptroller

1. To coordinate and participate in the annual independent audit and the issuance of timely audited GAAP Statements.
2. To oversee the accounting and internal control aspects of the financial and payroll systems (MUNIS).
3. To continue timely monthly and year-end closings.
4. To upgrade MUNIS to version 10.
5. To continue to provide training and support to 200+ MUNIS users.
6. To continue to convert vendors from checks to ACH Payments.

Purchasing

1. To establish new blanket contracts for materials and services that will result in savings for Town and School Departments. Examples: pizza, beverage vending, snack vending, medical billing, and paper products.
2. To modify and update existing contracts, through research and new bids, to improve levels of service and quality of goods.
3. To re-bid established Building Department service contracts, as well as new categories of service, such as testing and peer review.
4. To lead the statewide integration group for CommBuys online procurement site with MUNIS financial system, for ordering and posting of bids and proposals.
5. To continue to use Purchasing Card (PCard) program as appropriate by specific departments.
6. To continue to purchase items that comply with the Town's various initiatives, such as more fuel efficient vehicles, equipment, cleaning, paper, and other materials as appropriate for various departments' use.
7. To continue to assist the Information Technology Department with the various IT and telecom projects.
8. To continue to promote in-house print capabilities to lessen the costs of outside printing.
9. To work with the Council on Aging, Library and Public Safety departments to control mailing costs at their locations in cooperation with Town Hall central mailing facility.
10. To continue to review current cell phone provider, plans and phones to lower costs and improve service.

Assessors

1. To implement a program for on-line filing of certain assessment forms, including personal property tax returns (Form-of-List), Form 3ABC – Return of Property Held for Charitable Purposes, and property income & expense statements.
2. To expand use of the Town's integrated GIS-CAMA capabilities, including a graphic interface of sales data within neighborhoods and tracking value changes town-wide.
3. To expand use of the Assessor's database in combination with other Town record systems and GIS mapping capabilities.
4. To reorganize staff in order to establish a data analyst position who would be primarily responsible for managing our property-database, including assisting with the maintenance and the expansion of the database and use of the website, as well as working with the public and other Town departments to integrate the Assessor's database into other applications such as the Town's GIS mapping programs, census database, and public safety information systems.
5. To continue to be diligent in the discovery of taxable property and allowable levy growth for fiscal year 2016 and beyond using the Town's technology resources and sound assessment practices.

Treasurer/Collector

1. To maintain the Town's Aaa bond rating, the highest possible.
2. To continue the timely monthly and year end closings.
3. To oversee the financial aspects of the accounting and payroll systems.
4. To continue to maintain an active and aggressive collection program for property taxes, motor vehicle excise, water/sewer, refuse collection, and other charges, fees and fines.
5. To maintain a timely and accurate cash reporting and reconciliation system that ensures excellent internal controls and safeguards Town assets.
6. To maintain an effective cash management and forecasting program that enables optimization of investment returns while ensuring availability of funds when needed.
7. To monitor 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 providing 24-hour/seven-day service to the public.
9. To actively monitor compliance with Federal Arbitrage regulations and S.E.C. disclosure requirements and all other State and Federal mandated rules, regulations, and requirements to avoid penalties and other punitive sanctions.
10. To maintain a prudent debt management program along with a full disclosure and favorable relations with the bond rating and investment community.
11. To continue to implement an aggressive Tailings program to reduce the number of uncashed vendor and payroll checks.
12. To continue to expand the Town's PILOT Program.
13. To continue to implement a funding strategy for the Town's unfunded liabilities of Pensions and OPEB's.
14. To expand the electronic vendor payment program.
15. To expand the number of payroll Direct Deposit payments.
16. To expand the number of bills delivered via a paperless transaction.

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

ACCOMPLISHMENTS

Comptroller

1. Reviewed and closed old/small balance general ledger accounts.
2. Continued efficient year-end closing time.
3. Worked with the Treasurer/Collector's office to improve month-end and year-end closings and reconciliation.
4. Continued to apply MUNIS internet upgrades (MIU) weekly, resulting in up-to-date programs with all bug-fixes applied.
5. Worked with the Payroll Division on conversion to MUNIS payroll.
6. Revised and streamlined MUNIS permissions for all users.
7. Trained new MUNIS users on financial software applications.

Purchasing

1. Examples of some Town Department bids and RFPs that were prepared, issued and awarded: Recreation Buses, Water Meters, LED Lights, Towing, Sale of Kerrigan Place, Ready Mixed Concrete, Dental Insurance, Estimating Consulting Services (Devotion School), Transportation Engineering Services, Trees and Shrubs, Building Service Bids (16), Master Lease Purchase Financing for Public Works equipment, Salt (Newton Cooperative bid), and Lease of 21 Newton St. (Widow Harris House).
2. Examples of some School Department bids and RFPs that were prepared, issued and awarded: Sushi, burgers and chicken sandwiches, paper products, registration system for Adult Education, and School Space Options (two locations).
3. Modified and updated existing contracts, through research and new bids, to improve levels of service and quality of goods.
4. Rebid or renewed Town and School contracts with on-going improvement of products and services.
5. Continued to prepare issue, award and manage the cooperative bid and contract for heating oil, gasoline and diesel for 11 regional cities and towns.
6. Used the Purchasing Card (PCard) program with School and IT Departments for appropriate purchases.
7. Introduced a scanning feature in all Town and School photocopiers to reduce paper use and continued to reduce the cost of maintenance.
8. Purchased additional hybrid gas electric vehicles (Toyota Prius and Ford Fusion), as well as fuel efficient 4-cylinder vehicles (Chevrolet Sonic, Ford Transit).
9. Continued to expand purchases from other cooperative contracts, such as MHEC and MAPC, in compliance with MGL Ch. 30B.
10. Expanded the use of office supply vendor online ordering for Town departments.
11. Worked with the IT Department to review, modify and eliminate telephone lines and changed telephone carriers to reduce costs.
12. Continued to use mailing machines at Town Hall, COA and Public Safety to control the costs of mail processing.

ACCOMPLISHMENTS (Con't.)

Purchasing (con't.)

13. Monitored cell phone provider and changed plans and phones to lower costs and improve service.
14. Used in-house print capabilities to lessen the costs of outside printing services. The Annual Report, Financial Plan, Contract Specifications, Town Meeting Combined Reports, Town Meeting Member Newsletters, and other materials continue to be printed internally.

Assessors

1. Completed the implementation of a major update to the Assessor's computer-assisted mass-appraisal (CAMA) system to the Patriot Properties' AssessPro dot-Net version 5.0.
2. Completed a town-wide revaluation of all properties for fiscal year 2015, which is required by the state every three years.

Treasurer/Collector

1. Expanded the number of departments that accept credit cards.
2. Successfully negotiated and signed a Payment In Lieu of Tax Agreement with the Beaver Country Day School College and renewed an Agreement with Boston University.
3. Completed phase 1 of the payroll system conversion from an external provider to an "in-house" operation.
4. Expanded the ACH method for paying bills.

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2013	ESTIMATE FY2014	ACTUAL FY2014	ESTIMATE FY2015	ESTIMATE FY2016
<u>COMP TROLLER</u>					
Payment Vouchers/ Invoices Processed	42,169	42,000	39,622	40,000	40,000
EFT Payments Processed	1,001	1,000	1,612	1,500	1,500
Manual checks processed	0	1	0	1	1
Computer Checks Processed	16,978	17,000	16,569	17,000	17,000
Vendors Serviced	4,859	4,900	4,633	4,900	4,900
Journal Vouchers Processed	2,021	2,100	1,933	2,000	2,000
Requisitions Approved	9,321	9,500	9,854	9,500	9,800
Cash Receipts Processed	29,169	30,000	29,233	30,000	30,000
Miscellaneous Committed Bills Created	3,699	3,800	3,700	3,800	3,800
<u>PURCHASING</u>					
Blanket Contracts	85	90	87	90	85
Public Bids	89	85	80	85	80
Purchase Orders (PO's)	9,372	9,300	9,854	9,600	9,600
PO \$ Value (millions)	\$57.3	\$70.0	\$76.0	\$80.0	\$90.0
<u>ASSESSORS</u>					
Internet Usage	92,009	95,000	95,000	99,000	100,000
Residential Prop. Value (millions)	\$14.05	\$14.74	\$14.74	\$16.15	\$17.00
Residential Prop. Accounts	16,720	16,730	16,839	16,876	16,900
Residential Inspections	1,508	2,000	2,000	2,000	2,000
Commercial Prop. Value (millions)	\$1.27	\$1.39	\$1.39	\$1.45	\$1.70
Commercial Prop. Accounts	606	610	610	610	615
Commercial Prop. Inspections	182	150	150	150	175
Deeds Processed	1,115	1,300	1,300	1,400	1,500
Sales Info. Request Mailed and Reviewed	761	800	800	800	900
Residential Exemption Filed	684	700	700	700	750
Statutory Exemptions filed	139	140	140	140	150
Tax Deferral	10	12	12	15	20
Personal Property Accounts	1,020	1,060	1,060	1,100	1,200
a) Form of List mailed	1,100	1,200	1,200	1,200	1,300
b) Rev'd entered, analyzed	517	500	500	500	600
c) Full Inspect & List	81	100	100	100	125
Taxable Value (billions)	\$15.52	\$15.50	\$15.50	\$15.50	\$18.65
Exempt Value (billions)	\$1.87	\$1.90	\$1.90	\$1.90	\$2.15

PERFORMANCE / WORKLOAD INDICATORS (Con't.)

	ACTUAL FY2013	ESTIMATE FY2014	ACTUAL FY2014	ESTIMATE FY2015	ESTIMATE FY2016
<u>ASSESSORS (con't.)</u>					
Tax Exempt Property Accts.	298	290	290	300	310
a) 3ABC forms mailed	73	80	80	75	80
b) Rev'd, entered, analyzed	73	80	80	75	75
c) Inspections	20	25	25	25	50
d) Town Properties	107	107	107	107	110
Abatements (real & pers.)	183	200	200	250	300
Appellate Tax Board filed	43	60	60	60	65
Pending as of 6/30	72	N/A	N/A	N/A	N/A
Pending as of 12/31	78	N/A	N/A	N/A	N/A
Excise Bills Mailed	33,778	33,800	33,800	34,000	35,000
Excise Abatements	1,518	1,500	1,500	1,500	1,500
% Excise Tax Bills Abated	4.50%	4.50%	4.50%	4.50%	4.50%
Total Excise Billed (millions)	\$5.383	\$5.300	\$5.300	\$5.300	\$5.500
<u>Online filings:</u>					
Abatement Applications	3	15	15	20	25
Personal Exemptions	0	5	5	5	10
Property Exemptions	2	5	5	5	15
Personal Property Returns (FOL's)	N/A	N/A	N/A	20	25
<u>TREASURER / COLLECTOR</u>					
Current Year Collections:					
Property Taxes	98.97%	98.50%	99.20%	99.00%	99.00%
Motor Vehicle Excise	93.85%	92.00%	92.90%	93.00%	93.00%
Investment Earnings:					
Total \$	\$255,765	\$250,000	\$233,165	\$ 250,000	\$ 250,000
% Increase / (Decrease)	-25.6%	-2.3%	-8.8%	0.0%	0.0%
Property Tax Bills	68,407	68,000	68,324	68,400	68,400
Water Bills	41,400	41,000	41,615	41,600	41,600
Refuse Bills	29,403	29,200	29,383	29,400	29,400
MLC's Issued	1,997	2,000	1,340	1,250	1,250
Total Payrolls	107	108	112	107	107
Total # of Checks	89,681	86,000	8,094	8,000	7,000
Total # of Direct Deposits	N/A	N/A	88,260	88,000	88,000
W-2's Prepared Annually	3,681	3,700	3,599	3,700	3,700
1099's Prepared Annually	321	350	247	250	250
Total Papeless Bills	793	800	753	800	800
% of employees direct deposit	90%	92%	91%	93%	93%
Credit Card Use:					
% Water Bills	17%	18%	20%	21%	22%
% Refuse Bills	19%	20%	22%	23%	24%

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

SUMMARY OF SUB-PROGRAMS					
SUB-PROGRAMS	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Comptroller	536,293	568,282	571,047	2,764	0.5%
Purchasing	636,616	643,447	646,243	2,797	0.4%
Assessor	654,772	663,404	664,036	633	0.1%
Treasurer-Collector	1,105,661	1,004,167	1,013,910	9,743	1.0%
TOTAL	2,933,343	2,879,299	2,895,236	15,937	0.6%

COMPTROLLER					
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	363,873	342,663	346,135	3,471	1.0%
Services	160,578	210,754	209,405	(1,349)	-0.6%
Supplies	3,252	7,750	7,300	(450)	-5.8%
Other	5,358	5,315	6,407	1,092	20.5%
Capital	3,232	1,800	1,800	0	0.0%
TOTAL	536,293	568,282	571,047	2,764	0.5%

PURCHASING					
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	341,800	360,654	364,261	3,607	1.0%
Services	243,219	238,190	253,190	15,000	6.3%
Supplies	24,400	23,960	23,960	0	0.0%
Other	2,215	2,400	2,400	0	0.0%
Utilities	1,965	2,143	1,332	(811)	-37.8%
Capital	23,017	16,100	1,100	(15,000)	-93.2%
TOTAL	636,616	643,447	646,243	2,797	0.4%

ASSESSOR					
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	615,528	621,405	617,437	(3,967)	-0.6%
Services	30,015	30,149	34,349	4,200	13.9%
Supplies	1,326	2,250	2,250	0	0.0%
Other	6,069	7,500	7,500	0	0.0%
Capital	1,833	2,100	2,500	400	19.0%
TOTAL	654,772	663,404	664,036	633	0.1%

TREASURER-COLLECTOR					
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	774,810	750,279	787,524	37,245	5.0%
Services	298,850	238,201	201,616	(36,585)	-15.4%
Supplies	13,845	9,737	16,800	7,063	72.5%
Other	4,284	3,650	4,650	1,000	27.4%
Capital	13,872	2,300	3,320	1,020	44.3%
TOTAL	1,105,661	1,004,167	1,013,910	9,743	1.0%

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

PURCHASING SUBPROGRAM

SUMMARY OF ELEMENTS

CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Purchasing	271,827	307,013	294,810	(12,203)	-4.0%
General Services	364,789	336,433	351,433	15,000	4.5%
TOTAL	636,616	643,446	646,243	2,797	0.4%

Purchasing

ELEMENT COSTS

CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	259,423	278,913	282,521	3,608	1.3%
Services	4,057	4,397	4,397	0	0.0%
Supplies	3,150	3,060	3,060	0	0.0%
Other	2,215	2,400	2,400	0	0.0%
Utilities	1,965	2,143	1,332	(811)	-37.8%
Capital	1,017	16,100	1,100	(15,000)	-93.2%
TOTAL	271,827	307,013	294,810	(12,203)	-4.0%

General Services

ELEMENT COSTS

CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	82,377	81,740	81,740	0	0.0%
Services	239,162	233,793	248,793	15,000	6.4%
Supplies	21,250	20,900	20,900	0	0.0%
Other	0	0	0	0	0.0%
Capital	22,000	0	0	0	0.0%
TOTAL	364,789	336,433	351,433	15,000	4.5%

TREASURER-COLLECTOR SUB-PROGRAM

SUMMARY OF ELEMENTS

SUB-PROGRAMS	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Administration	223,191	196,386	200,605	4,219	2.1%
Treasurer	175,126	193,330	159,640	(33,690)	-17.4%
Collector	298,315	282,912	283,386	474	0.2%
Payroll	409,030	331,539	370,279	38,740	11.7%
TOTAL	1,105,661	1,004,166	1,013,910	9,743	1.0%

Administration

ELEMENT COSTS

CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	164,901	147,180	147,811	631	0.4%
Services	54,671	48,256	49,581	1,325	2.7%
Supplies	2,632	200	2,463	2,263	1131.5%
Other	300	175	175	0	0.0%
Capital	687	575	575	0	0.0%
TOTAL	223,191	196,386	200,605	4,219	2.1%

Treasurer

ELEMENT COSTS

CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	109,319	109,574	110,884	1,310	1.2%
Services	58,075	81,281	46,281	(35,000)	-43.1%
Supplies	5,631	1,000	1,000	0	0.0%
Other	1,779	900	900	0	0.0%
Capital	322	575	575	0	0.0%
TOTAL	175,126	193,330	159,640	(33,690)	-17.4%

Collector

ELEMENT COSTS

CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	202,042	204,369	204,843	474	0.2%
Services	94,793	74,818	74,818	0	0.0%
Supplies	1,480	2,250	2,250	0	0.0%
Other	0	900	900	0	0.0%
Capital	0	575	575	0	0.0%
TOTAL	298,315	282,912	283,386	474	0.2%

Payroll

ELEMENT COSTS

CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	298,548	289,156	323,986	34,830	12.0%
Services	91,312	33,846	30,936	(2,910)	-8.6%
Supplies	4,102	6,287	11,087	4,800	76.3%
Other	2,205	1,675	2,675	1,000	59.7%
Capital	12,863	575	1,595	1,020	177.4%
TOTAL	409,030	331,539	370,279	38,740	11.7%

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2015 SALARY RANGE		FY2015 BUDGET		FY2016 RECOMMENDATION	
			FY2013	FY2014	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Town Comptroller	D-5	1.00	1.00	96,035	113,124	1.00	105,009	1.00	106,584
	Assistant Comptroller	T-10	1.00	1.00	75,797	85,761	1.00	85,761	1.00	85,761
	Senior Accountant	T-5	1.00	1.00	57,771	65,364	1.00	57,771	1.00	58,799
	Senior Audit Clerk	C-6	1.00	1.00	43,792	45,747	2.00	90,848	2.00	91,041
	Senior Office Assistant	C-5	1.00	1.00	42,327	44,267	0.00	0	0.00	0
	Subtotal		5.00	5.00			5.00	339,388	5.00	342,185
	Other									
513044	Longevity							2,225		2,900
515501	Clothing/Uniform Allowance (In lieu of boots)							1,050		1,050
	Subtotal							3,275		3,950
	Total		5.00	5.00			5.00	342,663	5.00	346,135

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2015 SALARY RANGE		FY2015 BUDGET		FY2016 RECOMMENDATION	
			FY2013	FY2014	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Chief Procurement Officer	D-5	1.00	1.00	96,035	113,124	1.00	111,452	1.00	113,124
	Procurement Officer	T-8	1.00	1.00	70,079	79,291	1.00	71,326	1.00	72,596
	Supervisor of Mailing/Printing	GN-6	1.00	1.00	47,511	49,902	1.00	49,902	1.00	49,902
	Buyer/Clerk	C-9	1.00	1.00	48,336	50,334	1.00	49,451	1.00	49,643
	Senior Office Assistant/CT	C-6	0.00	0.00	43,792	45,747	1.00	44,435	1.00	44,908
	Senior Office Assistant	C-5	1.00	1.00	42,327	44,267	0.00	0	0.00	0
	Mail Clerk	GN-1	0.93	0.93	30,140	31,657	0.93	29,441	0.93	29,441
	Subtotal		5.93	5.93			5.93	356,007	5.93	359,615
513044	Longevity Pay							3,597		3,597
515501	Clothing/Uniform Allowance (In lieu of boots)							1,050		1,050
	Subtotal							4,647		4,647
	Total		5.93	5.93			5.93	360,654	5.93	364,261

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2015 SALARY RANGE		FY2015 BUDGET		FY2016 BUDGET	
			FY2013	FY2014	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Chief Assessor	D-5	1.00	1.00	96,035	113,124	1.00	113,124	1.00	113,124
	Deputy Chief Assessor	T-12	1.00	1.00	83,559	94,543	1.00	94,543	1.00	94,543
	Assessor - Commercial Valuation Director	T-10	1.00	1.00	75,797	85,761	1.00	85,761	0.00	0
	Assistant Assessor - Residential / Commercial	T-9	1.00	1.00	72,882	82,462	1.00	82,462	1.00	82,462
	Assistant Assessor / Field Appraiser	GN-10	2.80	2.80	61,053	64,125	2.80	179,550	3.80	240,603
	Principal Clerk	C-8	1.00	1.00	46,870	48,855	1.00	48,855	1.00	48,855
	Subtotal		7.80	7.80			7.80	604,295	7.80	579,587
510102	Permanent Part Time Salaries									
	Office Assistant	C-5	0.00	0.00	42,327	44,267	0.00	0	0.49	20,740
	Assessor - Board Members (2)					6,000		12,000		12,000
	Subtotal							12,000	0.49	32,740
	Other									
513044	Longevity Pay							4,760		4,760
515501	Clothing/Uniform Allowance (In Lieu of Boots)							350		350
	Subtotal							5,110		5,110
	Total		7.80	7.80			7.80	621,405	8.29	617,437

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2015 SALARY RANGE		FY2015 BUDGET		FY2016 RECOMMENDATION	
			FY2013	FY2014	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Director of Finance/Treasurer	D-8	1.00	1.00	120,976	142,504	1.00	142,504	1.00	142,504
	Payroll Director	T-14	1.00	1.00	93,887	106,228	1.00	104,370	1.00	106,228
	Assistant Treasurer	T-7	1.00	1.00	67,383	76,241	1.00	73,598	1.00	74,908
	Assistant Collector	T-7	1.00	1.00	67,383	76,241	1.00	76,241	1.00	76,241
	Payroll Coordinator	T-5	2.00	2.00	57,771	65,364	2.00	121,897	2.00	124,067
	Head Cashier	C-9	1.00	1.00	48,336	50,334	1.00	49,451	1.00	49,643
	Senior Clerk Typist/CT	C-6	1.00	1.00	43,792	45,747	1.00	44,435	1.00	44,908
	Senior Office Assistant/AR	C-5	1.00	1.00	42,327	44,267	1.00	44,267	1.00	44,267
	Senior Office Assistant	C-5	1.00	1.00	42,327	44,267	1.00	43,829	2.00	86,594
	Subtotal		10.00	10.00			10.00	700,592	11.00	749,361
510901	Temporary Part Time Salaries									
	Senior Office Assistant	C-5	0.31	0.31	42,327	44,267	0.43	18,846	0.00	0
	Clerical Support							17,500		17,500
	Subtotal		0.31	0.31			0.43	36,346	0.00	17,500
	Other									
510300	Regular Overtime							6,541		13,863
513044	Longevity Pay							5,400		5,400
515501	Clothing/Uniform Allowance (In Lieu of Boots)							1,400		1,400
	Subtotal							13,341		20,663
	Total		10.31	10.31			10.43	750,279	11.00	787,524

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

PROGRAM DESCRIPTION

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

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

BUDGET STATEMENT

The FY16 budget increases \$8,960 (1.1%). Personnel increases \$6,610 (1.1%) for Steps (\$5,360) and Longevity (\$1,250). The \$1,850 (1.5%) increase in Services is for Subscriptions (\$1,000), Wireless Communications (\$600) and Data Processing Software Maintenance (\$250). The \$500 increase in Other (0.4%) is in Dues and Memberships.

FY2016 OBJECTIVES

1. To collect on judgments obtained in prior fiscal year(s), including but not limited to obtaining payoff of the tax lien during the period of redemption.
2. To review and draft the complex contract to allow solar developer to lease space and provide solar energy to the Town.
3. To assist in the drafting of School policies reflecting the legal changes in the State student discipline laws.
4. To fill the position of First Assistant Town Counsel and ensure a smooth transition following the appointment.
5. To continue to develop and expand on professional skills and goals to strengthen office self-sufficiency and further reduce outside counsel expenses.
6. To obtain favorable outcomes for all outstanding foreclosures.

FY2016 OBJECTIVES (Con't.)

7. To draft the easement over MBTA ROW for Carleton St. Footbridge.
8. To stay informed with the most current legal research technology.
9. To continue to work on a streamlined process for managing active case files and archived records.
10. To maintain an orderly system for managing records and medical submissions under M.G.L. c. 41, of retired police and fire fighters to ensure Medical Panel meetings run smoothly and efficiently.
11. To maintain a friendly relationship with town residents and provide them with referrals or advice as appropriate.
12. To remain diligent in efforts to negotiate settlements on terms favorable to the Town and effectively defend it against the range of matters that are pursued in the Courts.
13. To continue to assist the Department of Public Works in recovering monies owed to the Town for the collection of unpaid fees.
14. To draft the contract with New Balance for naming rights for Hubway bikes in Brookline.
15. To achieve continued success in representing the Treasurer/Collector in tax title cases.
16. To provide on-going training to Town officials, employees, and Board and Commission members in laws and regulations pertaining to Public Records, Open Meeting, and Conflicts of Interest.
17. To maintain an effective collaboration with Town departments to achieve success within the community.
18. To create an index of Town-owned property and property taken by eminent domain.
19. To draft contract templates.

PROGRAM COSTS - LEGAL SERVICES							Override Restorations
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15			
				\$ CHANGE	% CHANGE		
Personnel	512,112	579,414	586,025	6,610	1.1%	0	
Services	269,970	127,559	129,409	1,850	1.5%	0	
Supplies	2,788	3,500	3,500	0	0.0%	0	
Other	101,066	111,500	112,000	500	0.4%	0	
Capital	3,000	3,000	3,000	0	0.0%	0	
TOTAL	888,936	824,973	833,934	8,960	1.1%	0	
BENEFITS			261,046			Revised Budget	
REVENUE	48,171	5,000	10,000	5,000	100.0%	833,934	

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

ACCOMPLISHMENTS

1. Won dismissal of an employment discrimination and retaliation case filed in Court.
2. Drafted a legal advisory to school principals on changes to State student discipline laws.
3. Collected \$628,330 in money owed to the Town from Tax Lien Foreclosures.
4. Provided legal guidance to the Town pertaining to the Hancock Village 40B Project.
5. Assisted with licensing/regulation efforts by the Town regarding on-line lodging and transportation "platforms" such as Airbnb and Uber.
6. Recovered more than \$32,647 in liens asserted against third parties, for expenses incurred by the Town due to injuries sustained by public safety personnel employed by the Town.
7. Assisted the Police Department in recovering more than \$41,000 in restitution for damage sustained to Town property.
8. Provided legal assistance to the Planning and Community Development Department Housing Division for the on-going project of developing affordable housing units at the Beals Street Pine Street Inn and at the Dummer Street Brookline Housing Authority property.
9. Assisted with licensing policies and procedures relating to Registered Marijuana Dispensaries.
10. Collected \$1,236 in money owed to the Town from Personal Property taxes.
11. Trained Planning Board members on the Federal Telecommunications Act and Zoning.
12. Obtained three judgments for the Town for Tax Title Foreclosures.
13. Increased work efficiency and implemented more cost savings measures by utilizing the MCLE OnlinePass with its readily available access to all web-based educational seminars and legal resources for our office.
14. Provided legal support to insure the creation and maintenance of affordable housing in Brookline.
15. Organized and hosted the annual Open Meeting Law and Ethics Law training seminar in accordance with the Town by-law.
16. Provided continued support to the Department of Public Works in the collection of unpaid fees (trash, sewer, etc.) through mailings, telephone calls and DPW correspondence.
17. Drafted, negotiated, reviewed and approved hundreds of contracts, procurement related requests for proposals, and lease agreements.
18. Continued to provide legal guidance and representation to all Town departments, on a daily basis in such matters as: deposition subpoenas, contractual agreements, Town development projects, open meeting law and public records matters.
19. Successfully defended the Town against damage claims and personal injury lawsuits in the Superior Court.
20. Provided formal legal opinions to the Board of Selectmen pertaining to land use and acquisitions.
21. Pursued a lawsuit against the subsidizing agency and developer in a controversial 40B Project.
22. Provided general counsel to the Public Schools of Brookline in all areas except collective bargaining.

ACCOMPLISHMENTS (Con't.)

23. Represented the Building Commissioner in a suit to have the structure at 71 Spooner Road demolished. Performed legal work to settle the case and remove structure from the property.
24. Assisted with negotiations, researched legal issues and drafted 2 leases for the School Department's early education program (BEEP) with the Temple Ohabiah Shalom and with Temple Emeth.
25. Advised the Planning Department with regard to the Sears Road Development Project.

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2013	ESTIMATE FY2014	ACTUAL FY2014	ESTIMATE FY2015	ESTIMATE FY2016
Disposed Court Cases	51	65	56	50	50
Formal Legal Opinions	33	40	27	35	25
Petitions to Foreclose Land Court & Tax Title Cases	32	30	24	30	30
Retirement Cases	24	17	19	15	20
Special Ed. Appeals *	1	1	1	1	1
	27	30	23	27	25
Appellate Tax Board	6	5	3	5	5
Leases/Ground Leases	6/2	8/2	5/2	6/2	6/2
Zoning Board Appeals	13	15	11	12	10
Personal Injury	14	12	7	12	8
Property Damages	15	15	9	15	10
Civil Service	3	3	1	3	2
Contract cases	2	4	1	2	2
Bankruptcy cases **	13	15	19	14	14
Miscellaneous					
Lawsuits***	48	50	43	50	45
Housing Projects/Closings	43	45	24	40	20
Contracts Reviewed and Approved (approx.)	342	330	271	300	250
Claim Letters Processed	532	525	378	525	400
Real Estate Tax Foreclosures	\$915,789	\$585,000	\$628,330	\$200,000	\$200,000
Bankruptcy Petitions	\$1,477	\$270,000	\$2,523	\$2,000	\$2,000
Mortgage Foreclosures	\$13,362	\$12,000	\$0	\$5,000	\$2,000
Personal Property Taxes	\$3,290	\$11,000	\$1,236	\$2,000	\$2,000
Property Damages	\$44,420	\$27,000	\$41,650	\$25,000	\$30,000
Police/Fire 111F claims	\$54,442	\$92,000	\$32,647	\$15,000	\$10,000
Dollars expended from Liability Fund	\$80,000	\$148,700	\$0	\$0	\$0

* Includes rejected IEPs that were resolved prior to litigation.

** Does not include numerous Notices of Discharge.

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

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2015 SALARY RANGE		FY2015 BUDGET		FY2016 RECOMMENDATION	
			FY2013	FY2014	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Town Counsel	D-8	1.00	1.00	120,976	142,504	1.00	134,265	1.00	136,279
	Associate Town Counsel II	D-5	2.00	2.00	96,035	113,124	1.00	105,009	1.00	106,584
	First Assistant Town Counsel	T-15	0.00	0.00	99,520	112,602	1.00	99,520	1.00	101,291
	Associate Town Counsel I	T-14	1.00	1.00	93,887	106,228	1.00	106,228	1.00	106,228
	Senior Paralegal Secretary	T-5	1.00	1.00	57,771	65,364	1.00	65,364	1.00	65,364
	Paralegal Secretary	C-9	1.00	1.00	48,336	50,334	1.00	50,334	1.00	50,334
	Subtotal		6.00	6.00			6.00	560,721	6.00	566,081
	CDBG Charge-Off							(5,000)		(5,000)
	Net Total		6.00	6.00			6.00	555,721	6.00	561,081
510102	Permanent Part Time Salaries									
	Senior Clerk Typist	C-4	0.53	0.53	40,049	41,967	0.53	22,244	0.53	22,244
	Subtotal		0.53	0.53			0.53	22,244	0.53	22,244
	Other									
513044	Longevity Pay							1,100		2,350
515501	Clothing/Uniform Allowance							350		350
	Subtotal							1,450		2,700
	Total		6.53	6.53			6.53	579,414	6.53	586,025

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

PROGRAM DESCRIPTION

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

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

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

BUDGET STATEMENT

The FY16 budget represents a \$103 (0.4%) increase for Steps.

FY2016 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 FY2014, the full Advisory Committee met 34 times and each of the Advisory Committee Subcommittees separately met numerous more times in addition to capital project site visits.
2. Spent three months reviewing the Town Administrator's Proposed FY 2015 Financial Plan and Capital Improvements Program and developing the Advisory Committee's version of the budget for FY 2015. 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 and financial considerations. Topics included a variety of zoning issues related to such things as Marijuana Dispensaries and development at Brookline Place, Neighborhood Conservation District, Taxi Medallions, Gender Expression and Tobacco Control.
4. Regularly updated meeting schedules, maintained ongoing communications and provided materials to all department heads, town boards and commissions, Town Meeting Members, union officials, local newspapers, and other interested parties. Held open public hearings on issues before Town Meeting.
5. Members of the Advisory Committee participated on committees appointed by the Board of Selectmen on a variety of topics including zoning by-laws, noise by-laws, climate action and Over-ride Study Committee.
6. Members also served on several standing Town committees including the Labor Advisory, Town/School Partnership, Naming and Audit.

PROGRAM COSTS - ADVISORY COMMITTEE						
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15		Override
				\$ CHANGE	% CHANGE	Restorations
Personnel	10,314	21,657	21,760	103	0.5%	0
Services	0	0	0	0	0.0%	0
Supplies	2,189	2,275	2,275	0	0.0%	0
Other	333	570	570	0	0.0%	0
Capital	293	295	295	0	0.0%	0
TOTAL	13,129	24,797	24,900	103	0.4%	0
BENEFITS			1,851			Revised Budget
REVENUE	0	0	0	0	0.0%	24,900

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2015 SALARY RANGE		FY2015 BUDGET		FY2016 RECOMMENDATION	
			FY2013	FY2014	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510102	Permanent Part Time Salaries Executive Assistant	C-10	0.35	0.40	52,948	55,204	0.40	21,657	0.40	21,760
	Total		0.35	0.40			0.40	21,657	0.40	21,760

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

PROGRAM DESCRIPTION

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

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

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

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

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

BUDGET STATEMENT

The FY16 budget reflects a \$21,364 (3.4%) decrease. This is due primarily to the fact that there will be two elections in FY16 compared to three in FY15.

Personnel decreases \$29,190 (5.5%) due to decreases in Election Workers (\$16,600), the refecton of the grant that is used to offset election expenses (\$11,000), Longevity (\$1,950) and the Clothing Allowance (\$350). This is slightly offset by an increase for Steps (\$710).

Services increase \$12,285 (15.8%) for Postage (\$10,000), Professional/Technical (\$2,100), Motor Vehicle Rental/Leases (\$600), Credit Card Service Charges (\$250) and the Copier Lease (\$202), which is partially offset by decreases in Printing Services (\$167) and Delivery Services (\$100). The increase in Supplies (\$800, 5.8%) is in Meals and Receptions for election meals.

Other increases \$1,050 (75%) in Travel (\$950) and Professional Dues/Memberships (\$100). The \$6,310 (84%) decrease in Capital reflects the removal of the one-time cost of furniture for the elections.

PROGRAM COSTS - TOWN CLERK						Override
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15		Restorations
				\$ CHANGE	% CHANGE	
Personnel	474,985	532,142	502,952	(29,190)	-5.5%	0
Services	71,348	77,887	90,172	12,285	15.8%	0
Supplies	8,791	13,750	14,550	800	5.8%	0
Other	1,278	1,400	2,450	1,050	75.0%	0
Capital	1,189	7,510	1,200	(6,310)	-84.0%	0
TOTAL	557,591	632,689	611,324	(21,364)	-3.4%	0
BENEFITS			171,811			Revised Budget
REVENUE	201,576	180,200	185,200	5,000	2.8%	611,324

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

FY2016 OBJECTIVES

1. To delete all inactive voters who have been continuously inactive for two successive federal elections.
2. To receive, file and post 2014 Year-End Campaign Finance reports for all local candidates and committees.
3. To distribute, collect and record the 2015 Annual Street List.
4. To mail absentee ballot applications to all certified physically disabled voters.
5. To update the General By-Laws on the Town's website based upon the approval of the actions taken at the November 18, 2014 Special Town Meeting by the Attorney General's Municipal Law Unit.
6. To certify nomination papers for all town-wide and Town Meeting offices for the May, 2016 Annual Town Election.
7. To transmit to the Elections Division of the Office of the Secretary of the Commonwealth certification of the computer tabulating program for the May, 2016 Annual Town Election.
8. To destroy all ballots and election materials from the May 6, 2014 Annual Town Election.
9. To conduct voter registration sessions for the May, 2016 Annual Town Election.
10. To receive, file and post eight day Pre-Election Campaign Finance Reports for local candidates and committees for the May, 2016 Annual Town Election.
11. To administer, record and certify the results of the May, 2016 Annual Town Election.
12. To update the Town website's List of Town Meeting Members based upon the results of the May, 2016 Annual Town Election.
13. To transmit a certified list of newly elected Town Officers to the Elections Division of the Office of the Secretary of the Commonwealth, based upon the final results of the May 2015 Annual Town Election.
14. To receive, file and post 30 day Post-Election Campaign Finance Reports for local candidates and committees for the May 2016 Annual Town Election.
15. To administer, record and certify the actions taken at the May 2016 Annual Town Meeting.
16. To certify and transmit all General and Zoning By-Laws, passed at the May 2016 Annual Town Meeting to the Office of the Attorney General's Municipal Law Unit for review and approval.
17. To certify and transmit all authorizations to borrow to the Department of Revenue's Local Services Division taken at the May, 2016 Annual Town Meeting.
18. To publish the List of Persons 17 Years of Age and Older.
19. To publish the List of Elected Officers, Advisory Committee Members, Committee on Town Organization and Structure and Executive Officers of the Town Meeting Members Association.
20. To inactivate all voters who did not respond to the 2014 Annual Street List.
21. To delete and notify all inactive voters, eligible to be deleted for being inactive for two successive Federal Elections or 22 months.
22. To administer, record and certify the actions taken at the November, 2015 Special Town Meeting.
23. To mail out Dog License renewals.

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

OBJECTIVES (CON'T.)

24. To certify and transmit all General and Zoning By-Laws, passed at the November, 2015 Annual Town Meeting to the Office of the Attorney General's Municipal Law Unit for review and approval.
25. To certify and transmit all authorizations to borrow to the Department of Revenue's Local Services Division, passed at the November, 2015 Special Town Meeting.
26. To mail out notices for all 2015 Year End Campaign Finance Reports for all local candidates and committees.

ACCOMPLISHMENTS

1. Received and filed 2013 Year End campaign finance reports for all local candidates and committees.
2. Distributed, collected and recorded the 2014 Annual Street List.
3. Mailed absentee ballot applications to all of the 41 certified physically disabled voters.
4. Updated the General By-Laws on the Town's website based upon the approval of the actions taken at the May 27, 2014 Annual Town Meeting by the Attorney General's Municipal Law Unit.
5. Certified 5,871 signatures for all district and state-wide offices for the September 9, 2014 State Primary.
6. Certified 757 signatures for all town-wide and Town Meeting office nomination papers for the May 6, 2014 Annual Town Election.
7. Transmitted to the Elections Division of the Office of the Secretary of the Commonwealth certification of the Test Deck tabulation programming for the May 6, 2014 Annual Town Election.
8. Destroyed all ballots and election materials from the April 30, 2013 Annual Town Election.
9. Conducted three specific voter registration sessions for the May 6, 2014 Annual Town Election.
10. Received and filed all Pre-Election campaign finance reports for local candidates and committees for the May 6, 2014 Annual Town Election.
11. Administered, recorded and certified the results of the May 6, 2014 Annual Town Election.
12. Updated the Town website's List of Town Meeting Members based upon the results of the May, 2014 Annual Town Election.
13. Certified 4,416 signatures for all initiative and public policy petitions for the November 4, 2014 State Election.
14. Transmitted a certified list of newly elected Town Officers to the Elections Division of the Office of the Secretary of the Commonwealth, based upon the final results of the May 6, 2014 Annual Town Election.
15. Received and filed all Post-Election campaign finance reports for local candidates and committees for the May 6, 2014 Annual Town Election.
16. Administered, recorded and certified the actions taken at the May 27, 2014 Annual Town Meeting.
17. Certified and transmitted all General and Zoning By-Laws, passed at the May 27, 2014 Annual Town Meeting to the Office of the Attorney General's Municipal Law Unit for review and approval.

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

ACCOMPLISHMENTS (Con't.)

18. Certified and transmitted all authorizations to borrow to the Department of Revenue's Local Services Division taken at the May 27, 2014 Annual Town Meeting.
19. Inactivated all voters who did not respond to the 2014 Annual Street List.
20. Published the 2014 List of Persons 17 Years of Age and Older.
21. Destroyed all used ballots and election materials from the September 6, 2012 State Primary.
22. Transmitted to the Elections Division of the Office of the Secretary of the Commonwealth certification of the Test Deck tabulation programming for the September 9, 2014 State Primary.
23. Administered Electronic Absentee Balloting for Uniformed and Overseas Citizens Absentee Voting Act (UOCAVA) voters for the September 9, 2014 State Primary.
24. Conducted three specific voter registration sessions for the September 9, 2014 State Primary.
25. Administered, recorded and certified September 9, 2014 State Primary.
26. Transmitted the certified results of the September 9, 2014 State Primary to the Elections Division of the Office of the Secretary of the Commonwealth.
27. Destroyed all used ballots and election materials from the November 6, 2012 State Election.
28. Transmitted to the Elections Division of the Office of the Secretary of the Commonwealth certification of the Test Deck tabulation programming for the November 4, 2014 State Election.
29. Administered Electronic Absentee Balloting for UOCAVA voters for the November 4, 2014 State Election.
30. Conducted three specific voter registration sessions for the November 4, 2014 State Election.
31. Administered, recorded and certified the November 4, 2014 State Election.
32. Transmitted the certified results of the November 4, 2014 State Election to the Elections Division of the Office of the Secretary of the Commonwealth.
33. Transmitted the certified results of the November 4, 2014 State Election to the Norfolk County Commissioners.
34. Destroyed all unused ballots and election materials for the September 9, 2014 State Primary.
35. Administered, recorded and certified the actions taken at the November 18, 2014 Special Town Meeting.
36. Certified and transmitted all General and Zoning By-Laws, passed at the November 18, 2014 Special Town Meeting to the Office of the Attorney General's Municipal Law Unit for review and approval.
37. Certified and transmitted all authorizations to borrow to the Department of Revenue's Local Services Division.
38. Certified and attested to Bond Counsel regarding all authorizations to borrow passed at the May 27, 2014 Annual Town Meeting.
39. Destroyed all unused ballots and election materials for the November 4, 2014 State Election.
40. Published the 2014 List of Elected Officers, Advisory Committee Members, Committee on Town Organization and Structure and Executive Officers of the Town Meeting Members Association.

ACCOMPLISHMENTS (Con't.)

41. Deleted 1,334 residents who were non-respondents to the 2013 Annual Street List.
42. Deleted and notified 4,177 inactive voters, who were eligible to be deleted for continuously being inactive for 2 successive Federal Elections.
43. Mailed 3,326 Dog licensing and Green Dog Licensing renewals for 2015.

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2013	ESTIMATE FY2014	ACTUAL FY2014	ESTIMATE FY2015	ESTIMATE FY2016
Performance:					
% of Eligible Registered Voters Participating (average)	33.7%	10.0%	22.1%	29.7%	36%
% Rate of Return for Census Forms	68.0%	72.0%	54.0%	65.0%	70%
Hours Election Workers Trained	12	6	18	9	6
Workload:					
Total Elections	4	1	2	3	2
Total Residents as determined by Town Census Respondents	55,774	56,250	48,430	50,500	52,000
Registered Voters	38,285	38,500	38,613	32,500	33,500
Inactive Voters	5,314	6,200	12,349	7,500	8,000
Marriage Intentions	395	420	415	420	425
Dog Licenses	2,321	2,350	2,687	2,650	2,700
Green Dog Licenses	1,292	1,350	1,391	1,400	1,405
Business Certificates	215	220	230	235	240
Other	3,428	2,450	3,586	3,450	3,500

PERFORMANCE / WORKLOAD INDICATORS (con't.)

	ACTUAL FY2013	ESTIMATE FY2014	ACTUAL FY2014	ESTIMATE FY2015	ESTIMATE FY2016
Voters Registered	4,970	1,250	2,412	1,250	1,750
Party/Address/All Changes	17,528	7,500	4,714	3,000	3,500
Voters Inactivated	1,110	3,850	4,714	3,850	3,850
Voters Deleted	5,619	1,500	1,345	5,750	3,500

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

SUMMARY OF SUB-PROGRAM COSTS					
SUB-PROGRAMS	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Public Records	333,138	336,221	338,582	2,361	0.7%
Elections	78,378	204,679	171,253	(33,426)	-16.3%
Voter Registration	146,075	91,790	101,489	9,699	10.6%
TOTAL EXPENSES	557,591	632,689	611,324	(21,365)	-3.4%

Public Records

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	312,076	315,270	315,180	(90)	0.0%
Services	15,851	17,951	20,302	2,351	13.1%
Supplies	3,579	2,000	2,000	0	0.0%
Other	718	400	500	100	25.0%
Capital	913	600	600	0	0.0%
TOTAL	333,138	336,221	338,582	2,361	0.7%

Elections

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	52,200	156,600	129,000	(27,600)	-17.6%
Services	20,966	32,019	31,703	(316)	-1.0%
Supplies	5,212	9,750	10,550	800	8.2%
Other	0	0	0	0	0.0%
Capital	0	6,310	0	(6,310)	-100.0%
TOTAL	78,378	204,679	171,253	(33,426)	-16.3%

Voter Registration

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	110,709	60,273	58,772	(1,501)	-2.5%
Services	34,530	27,917	38,167	10,250	36.7%
Supplies	0	2,000	2,000	0	0.0%
Other	560	1,000	1,950	950	95.0%
Capital	276	600	600	0	0.0%
TOTAL	146,075	91,790	101,489	9,699	10.6%

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2015 SALARY RANGE		FY2015 BUDGET		FY2016 RECOMMENDATION		
			FY2013	FY2014	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT	
510101	Permanent Full Time Salaries										
	Town Clerk	D-4	1.00	1.00	88,105	103,784	1.00	103,784	1.00	103,784	
	Assistant Town Clerk	T-10	1.00	1.00	75,797	85,761	1.00	85,761	1.00	85,761	
	Administrative Assistant	C-8	1.00	1.00	46,870	48,855	1.00	48,855	1.00	48,855	
	Principal Clerk	C-7	1.00	1.00	44,986	46,953	1.00	46,953	1.00	46,953	
	Senior Clerk Typist (ZBA)	C-6	1.00	1.00	43,792	45,747	0.00	0	0.00	0	
	Senior Clerk Typist	C-6	1.00	1.00	43,792	45,747	1.50	66,652	1.50	67,362	
	Subtotal		6.00	6.00			5.50	352,004	5.50	352,715	
510102	Permanent Part Time Salaries										
	Registrar (3)					3,000		3,000		3,000	
	Registrar, Ex Officio (1)					1,500		1,500		1,500	
	Subtotal							4,500		4,500	
510201	Temporary Full Time Salaries										
	Election Workers							156,600		140,000	
	Census Workers							3,500		3,500	
	Subtotal							160,100		143,500	
510901	Temporary Part Time Salaries										
	Town Meeting							2,500		2,500	
	Subtotal							2,500		2,500	
	Other										
510300	Regular Overtime							4,338		4,338	
513044	Longevity Pay							5,300		3,350	
514501	Town Clerk Zoning Board of Appeals (Stipend)							2,000		2,000	
515501	Clothing/Uniform Allowance (In lieu of boots)							1,400		1,050	
	Subtotal							13,038		10,738	
	Chargeoff to State Grant							0		(11,000)	
	Total		6.00	6.00				5.50	532,142	5.50	502,952

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

PROGRAM DESCRIPTION

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

The Department consists of the following four sub-programs:

The **Planning and Administration Sub-program** focuses on improving the quality of life of all residents through: administration of the Zoning By-Law and design review requirements; assistance in the preparation of the Capital Improvement Program (CIP); preparation of state and federal grant applications; participation in regional planning (MAPC) and monitoring and coordinating significant developments in nearby municipalities; support of Town boards, commissions, and committees; provision of technical assistance to Town agencies, citizens, and groups, as well as developers, attorneys, and architects on potential development applications; preparation of Zoning By-Law amendments; preparation and implementation of the Comprehensive Plan; preparation and management of design and related improvement plans; and management of Planning Board and Zoning Board of Appeals records and development applications and decisions, including the on-going monitoring of associated conditions of approval. This sub-program assists the Preservation Commission with the promotion, protection, restoration, and preservation of the Town's historical and cultural assets. Major functions include the preparation and implementation of policies, programs, and plans to guide development, the conservation of open space, and the preservation of historic and cultural resources. The sub-program also administers the Historic Districts, the Demolition By-Laws, and the federally-funded Community Development Block Grant (CDBG) and HOME programs.

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

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

BUDGET STATEMENT

The FY16 budget reflects an increase of \$14,631 (1.9%). Personnel increases \$8,383 (1.1%) for Steps (\$5,458) and Overtime (\$2,000). The increase in Services (\$3,248, 19.2%) is for Advertising (\$2,500) and Credit Card Service Charges (\$1,000), slightly offset by a decrease in the Copier Lease (\$252).

The \$500 (5.4%) increase in Supplies is for Special Program Supplies and the \$2,500 (78.1%) increase in Capital is for a folding machine.

PROGRAM COSTS - PLANNING AND COMMUNITY DEVELOPMENT						
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15		Override Restorations
				\$ CHANGE	% CHANGE	
Personnel	681,397	748,035	756,419	8,383	1.1%	0
Services	63,076	16,945	20,193	3,248	19.2%	0
Supplies	7,649	9,212	9,712	500	5.4%	0
Other	2,567	4,550	4,550	0	0.0%	0
Capital	3,027	3,200	5,700	2,500	78.1%	0
TOTAL	757,716	781,942	796,574	14,631	1.9%	0
BENEFITS			546,284			Revised Budget
REVENUE	23,962	7,000	12,000	5,000	71.4%	796,574

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

FY2016 OBJECTIVES

Planning and Administration

1. To support and expand the Hubway regional bike share system in Brookline by seeking a new contract with Alta Bicycle Share, Inc. and new sources for operations.
2. To assist the Department of Public Works in bringing the Emerald Necklace Crossing project to 25% design.
3. To remove the closed pedestrian bridge on Rt. 9 using CDBG and private funding.
4. To complete 75% and 100% design drawings for the Village Square/Gateway East project.
5. To continue to provide administrative and professional staff support to the Zoning Board of Appeals (ZBA) in order to improve the regulatory process and elevate transparency related to zoning processes and projects.
6. To continue to review plans for the rehabilitation/stabilization of the Town's cultural resources, including aluminum street signs, the Old Burying Ground, the Devotion House and Devotion School, Putterham School, Fisher Hill Park and Gatehouse, Brookline Reservoir Gatehouse and Park, Walnut Street Cemetery and the Riverway/Olmsted Park.
7. To continue to coordinate the archiving and dissemination of the visual resources of the Department.
8. To apply for a Massachusetts Historical Commission Survey & Planning grant to survey more areas and continue the public education program.
9. To expand public education programs by adding National Register and survey information to the preservation section of the Department's website, and increase the amount and distribution of information about historic preservation projects and opportunities.
10. To cooperate with other local groups in promoting the available incentives and opportunities for installing renewable energy facilities, participating in community solar programs, and increasing energy efficiency for private buildings.
11. To assist with the development of solar facilities, including managing grants and permitting processes, as needed, on appropriate Town-owned property.
12. To continue to identify improvements to the Zoning By-Law and develop proposed amendments for Town Meeting approval.
13. To continue to provide a high quality of professional support to all participants in the Zoning Board, Planning Board, demolition, Local Historic District and Neighborhood Conservation District processes.
14. To redirect staff resources to long-term planning initiatives while retaining current responsibilities.
15. To undertake a Strategic Asset Plan in order to develop a better understanding of the Town's facilities in order to respond to current and projected needs for municipal services and programs.
16. To apply for a Green Community competitive grant to fund energy efficiency projects in municipal buildings.

FY2016 OBJECTIVES (Con't.)

Housing

1. To administer \$1.6 million in federal Community Development Block Grant (CDBG) and HOME funds, providing oversight and technical assistance to more than 20 federally-funded program activities.
2. To advocate for the Town's interests by participating in the WestMetro HOME consortium, the Brookline-Newton-Waltham-Watertown Continuum of Care, the Metropolitan Area Planning Council, the Hubway Advisory Committee, the Boston Metropolitan Planning Organization and the National Community Development Association.
3. To use CDBG funding to continue the Town's commitment to providing decent housing, a suitable living environment and opportunities for persons of low- and moderate- income.
4. To create new affordable housing units and to preserve and improve existing affordable units using federal, state and local resources to leverage private investment.
5. To oversee the long-term affordability of the Town's existing affordable rental and homeownership units.

Economic Development

1. To work with a Selectmen-appointed committee and complete a reconfiguration study of the Centre Street East Parking Lot and Harvard Street (Beacon to Stedman) to accommodate all modes of travel while providing opportunities for public space and developing solar infrastructure on municipal property.
2. To complete a Route 9 East Planning Study with MIT students and faculty to fill vacancies and improve the aesthetic quality of the Route 9/Cypress Street area.
3. To complete an exploratory phase with property owners and merchants regarding a Business Improvement District for Coolidge Corner.
4. To implement a signage plan consisting of fabricating and installing updated wayfinding signage to direct visitors to cultural institutions.
5. In partnership with the Parks and Open Space Division of the Department of Public Works, to construct the streetscape improvements at Hickey Triangle in Brookline Village.
6. To continue to identify and facilitate appropriate new development and redevelopment to strengthen and expand the tax base.

ACCOMPLISHMENTS

Planning and Administration

1. Managed federal grants, operations and expansion of Hubway, the regional bike share program.
2. Participated in a Request for Proposals process with MAPC and the cities of Boston and Somerville for procurement of a system operator for the Hubway program.
3. Participated with the cities of Boston and Somerville in an Invitation for Bids for a corporate sponsorship of the Hubway system; secured \$32,000 in sponsorship money for the Town.
4. Oversaw contracts, grant administration and financial management of over 20 new and on-going CDBG-funded programs.

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

ACCOMPLISHMENTS (Con't.)

Planning and Administration (con't.)

5. Continued to work with the Massachusetts Department of Transportation to move 25% design plans for the Village Square/Gateway East project toward 75% design involving extensive coordination.
6. In cooperation with the Building Department, successfully filled the newly created Zoning Coordinator position charged with the responsibility of providing administrative and professional support to the Zoning Board of Appeals (ZBA).
7. Created a new level of transparency for the ZBA process by quickly posting meeting summaries and outcomes online for all special permit and variance applications.
8. In conjunction with other municipal departments and committees, developed zoning amendments, including clarifying the definition of a transient lodger to address concerns around the frequent renting of residential units online, such as through businesses like Airbnb; and formulated clearer regulations for solar panels on major thoroughfares and in ground-mounted installations.
9. Provided technical assistance and professional guidance to the Planning Board's Design Advisory Teams for various projects including the proposed mixed use development at the Cleveland Circle Cinema site and the Children's Hospital development at Brookline Place.
10. Closed out the \$215,050 Green Communities Designation grant awarded the Town for becoming a Green Community, which enabled the Town to submit energy efficiency projects for consideration of competitive Green Community grant funding.
11. Began working with the Climate Action Committee and municipal departments to develop climate resilience and hazard mitigation strategies. These efforts stretched to other municipalities in the Greater Boston region.
12. Furthered the development of solar PV facilities on municipal buildings and properties, in cooperation with other municipal departments.
13. Began implementing the Neighborhood Conservation District (NCD) by-law through the establishment of guidelines for NCD commissions. Worked with the Toxteth neighborhood to define, create and secure Town Meeting approval of NCD designation. Successfully worked with the NCD and a developer to respond to the NCD guidelines.
14. Successfully submitted a nomination to establish the Brookline Reservoir Gatehouse and Park as a National Historic Landmark.
15. Held the 23rd Preservation Awards Ceremony with 14 awards given for public and private projects furthering the goals of historic preservation in Brookline.
16. Worked with other municipal departments to review an application for a Comprehensive Permit for The Residences at South Brookline (Hancock Village). Provided professional and administrative assistance in the Comprehensive Permit process.
17. Developed an Historic Itinerary of Coolidge Corner to educate and encourage visitors to frequent Brookline's central cultural and commercial area.

ACCOMPLISHMENTS (Con't.)

Planning and Administration (con't.)

18. Monitored plans for the rehabilitation/stabilization of the Town's cultural resources, including aluminum street signs, the historic fences and vaults at the Walnut Street Cemetery, the Devotion House and Devotion School, Putterham School, Fisher Hill Park and Gatehouse, Brookline Reservoir Gatehouse and Park, Walnut Street Cemetery and the Riverway/Olmsted Park.
19. Obtained and administered a Massachusetts Historical Commission MPPF matching \$40,000 grant for the Fisher Hill Gatehouse windows and worked with the Parks & Open Space Division of the Department of Public Works and the Building Department to coordinate the rehabilitation of the Fisher Hill Gatehouse.
20. Obtained and completed a \$20,000 Massachusetts Historical Commission Survey & Planning grant to survey three districts and review them for eligibility for the National and State Registers.
21. Expanded National Register information on the Town's website, including historic itinerary tours, and instituted a National Register review process for the Preservation Commission.
22. Worked with the Monmouth Street area to investigate the establishment of a Neighborhood Conservation District. Completed baseline photography and research for inventory data sheets for Chestnut Hill North and Harvard Avenue Local Historic Districts and for properties in the Greater Toxteth Neighborhood Conservation District.
23. Completed an initial inventory of the Department's visual resources.
24. Updated the preservation website by adding maps and addresses of property in the National Register of Historic Places, and developed guidelines for Demolition Delay review in conjunction with the Building Department.
25. In coordination with the Building Department, worked to restore the Devotion House windows, repair Putterham School, and selected a new caretaker resident for the Widow Harris House.
26. Provided staff support to the School Committee in its efforts to identify a site for a potential ninth elementary school.

Housing

1. Worked with Pine Street Inn to acquire two lodging house properties on Beals Street and preserve them as affordable single room occupancy units.
2. Engaged in negotiations with Winn Development to protect its current low-and moderate income tenants and to preserve subsidized units within Village Way.
3. Worked with the Brookline Housing Authority to secure HOME, Housing Trust and State-controlled resources for the development of 32 units of affordable housing on Dummer Street.
4. Analyzed obstacles to fair housing and worked with other municipal departments on reassessing the Town's strategies for advancing fair housing in Brookline, as required every five years by the federal Office of Housing and Urban Development (HUD).
5. Monitored existing affordable housing units and oversaw turnover of existing rental and homeownership units.

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

ACCOMPLISHMENTS (Con't.)

Economic Development (con't.)

1. Made significant progress in building and strengthening interdepartmental relationships with Building, Health and the Assessors. Continued cross-department collaboration, resulting in streamlined and easier processes for potential businesses.
2. Assisted the Building Department and Board of Selectmen with coordination during the construction phase of the hotel at 111 Boylston Street.
3. Secured Town Meeting approvals related to the proposed hotel at the Cleveland Circle Cinema site.
4. In partnership with the Sanitation Division of the Department of Public Works, assisted a citizen-led petition for business recycling.
5. Assisted the Regulatory Division with permitting for Brookline Place, Cleveland Circle Cinema, and commercial sign and façade review.
6. Led Park(ing) Day, including business adoption of temporary public spaces at metered parking spaces.
7. In partnership with the Purchasing Division, hosted a Local Procurement workshop and implemented new guidelines for Town and School Departments to purchase from within Brookline whenever practicable.
8. Initiated an exploratory phase with property owners and merchants regarding a Business Improvement District for Coolidge Corner.
9. Completed design for commercial streetscape improvements for Hickey Triangle in Brookline Village, and Coolidge Corner East Parking Lot renovations.

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

PERFORMANCE / WORKLOAD INDICATORS	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE	ESTIMATE
	FY2013	FY2014	FY2014	FY2015	FY2016
CDBG Value (millions)	\$1.33	\$1.25	\$1.33	\$1.15	\$1.20
CDBG Programs	14	14	14	14	15
New Housing Program Income (in millions)					
HOME Funds	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2
Housing Trust	\$0.5	\$0.2	\$0.5	\$0.2	\$0.2
CDBG (included in above)	\$0.3	\$0.2	\$0.3	\$0.2	\$0.2
New/Newly Affordable Units Underway					
HOME/Housing Trust/CDBG	56	63	56	15	31
Inclusionary zoning	7	5	7	3	3
Developer/Owner/Homebuyer Assistance Provided (in millions) for new or newly affordable units					
HOME Funds	\$1.1	\$0.5	\$1.1	\$0.2	\$0.2
Housing Trust	\$2.7	\$1.0	\$2.7	\$0.5	\$0.2
CDBG	\$0.6	\$0.2	\$0.6	\$0.2	\$0.2
New and/or Newly Affordable Units					
HOME/Housing Trust/CDBG	24	63	24	32	31
Inclusionary zoning	7	5	7	3	3
Affordable Housing Preservation					
Ownership housing resales	3	4	3	4	4
Rental unit renovation	145	31	145	100	100
Committees Staffed (All)	New	N/A	13	13	13
Zoning Caseload					
Administration of Zoning Cases	N/A	N/A	N/A	98	110
Board of Appeals/Planning Board	82	82	96	98	110
Signs, Facades, Antennas	72	72	65	70	75

PERFORMANCE / WORKLOAD INDICATORS (con't.)	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE	ESTIMATE
	FY2013	FY2014	FY2014	FY2015	FY2016
Demolition Permits	40	42	43	45	46
Historic District Cases	102	105	123	125	125
Neighborhood Conservation District (NCD) Cases	New	N/A	1	5	5
New NCD Investigations/Designations	New	N/A	0	4	4
Existing Businesses Assisted	40	10	26	15	15
New Businesses Assisted	27	11	17	10	10
Opened Storefronts	6	5	3	3	3
EDAB Projects under permitting/construction	3	3	3	3	2
# Façade Loans Granted	2	2	1	2	2
Storefront Retail Vacancy Rates	6.3%	6.0%	7.9%	6.0%	5.0%
Regional Vacancy Rates	4.4%	5.0%	6.5%	5.0%	5.0%
Meals Tax per Restaurant	\$6,028	\$5,844	\$7,091	\$7,333	\$6,817
Hotel Excise Tax per Room	\$2,332	\$2,019	\$2,398	\$2,466	\$2,220
EDAB-Sponsored Projects Tax Yield:*	\$1,579,535	\$1,770,430	\$1,770,430	\$1,815,716	\$1,911,109

*FY15 figures assume a 2.5% growth in the tax bill.
** Does not include approximately \$575,000 from additional state hotel excise tax.

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

SUMMARY OF SUB-PROGRAM COSTS					
SUB-PROGRAMS	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Planning & Admin	523,957	579,774	592,077	12,303	2.1%
Housing	62,799	27,998	29,178	1,180	4.2%
Economic Development	170,960	174,169	175,319	1,150	0.7%
TOTAL	757,716	781,942	796,574	14,631	1.9%

Planning and Administration

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	462,723	559,132	565,187	6,055	1.1%
Services	49,514	7,990	11,238	3,248	40.7%
Supplies	7,532	6,912	7,412	500	7.2%
Other	2,009	4,200	4,200	0	0.0%
Capital	2,178	1,540	4,040	2,500	162.3%
TOTAL	523,957	579,774	592,077	12,303	2.1%

Economic Development

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	156,532	164,849	165,999	1,150	0.7%
Services	13,457	8,100	8,100	0	0.0%
Supplies	117	510	510	0	0.0%
Other	557	150	150	0	0.0%
Capital	297	560	560	0	0.0%
TOTAL	170,960	174,169	175,319	1,150	0.7%

Housing

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	62,142	24,053	25,233	1,180	4.9%
Services	105	855	855	0	0.0%
Supplies	0	1,790	1,790	0	0.0%
Other	0	200	200	0	0.0%
Capital	552	1,100	1,100	0	0.0%
TOTAL	62,799	27,998	29,178	1,180	4.2%

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2015 SALARY RANGE		FY2015 BUDGET		FY2016 RECOMMENDATION	
			FY2013	FY2014	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Planning & Community Devel. Dir.	D-7	1.00	1.00	112,015	131,948	1.00	118,889	1.00	120,672
	Economic Development Officer	T-13	1.00	1.00	88,572	100,216	1.00	100,216	1.00	100,216
	Assistant Director-Community Planning	T-11	1.00	1.00	78,829	89,192	1.00	89,192	1.00	89,192
	Assistant Director-Regulatory Planning	T-11	1.00	1.00	78,829	89,192	1.00	89,192	1.00	89,192
	Housing Development Manager	T-9	1.00	1.00	72,882	82,462	0.00	0	0.00	0
	CD Administrator	T-8	1.00	1.00	70,079	79,291	1.00	79,291	1.00	79,291
	Preservation Planner	T-6	1.00	1.00	62,392	70,594	1.00	68,146	1.00	69,359
	Economic Development Planner	T-6	1.00	1.00	62,392	70,594	1.00	64,633	1.00	65,783
	Housing Project Planner	GN-11	1.80	1.80	66,548	69,897	2.00	139,794	2.00	139,794
	Senior Planner	GN-13	1.00	1.00	71,458	75,053	1.00	75,053	1.00	75,053
	Planner	GN-10	1.00	1.00	61,053	64,125	1.00	63,084	1.00	64,125
	Administrative Head Clerk	C-10	1.00	1.00	52,948	55,204	1.00	55,204	1.00	55,204
	Zoning Administrative Assistant	C-9	0.00	0.00	48,336	50,334	1.00	48,979	1.00	49,451
	Senior Office Assistant	C-5	0.00	0.00	42,327	44,267	1.00	42,970	1.00	43,443
	CD Secretary	C-4	1.00	1.00	40,049	41,967	0.00	0	0.00	0
	Subtotal		13.80	13.80			14.00	1,034,641	14.00	1,040,773
	CD Admin Reimbursement							(152,286)		(152,819)
	CD Programs Reimbursement							(196,278)		(196,457)
	HOME Funds Reimbursement							(16,000)		(16,000)
	Net Subtotal		13.80	13.80			14.00	670,077	14.00	675,497
510102	Permanent Part Time Salaries									
	Preservation Planner	T-6	0.80	0.80	62,392	70,594	0.80	56,475	0.80	56,475
	CD Intern		0.40	0.40			0.40	9,017	0.40	9,017
	CD Fiscal Assistant	C-10	0.00	0.00	52,948	55,204	0.49	25,945	0.49	26,710
	Chair Board of Appeals (1)							3,550		3,550
	Members Board of Appeals (2)							7,550		7,550
	Subtotal							102,537		103,302
	CD Admin Reimbursement							(34,962)		(35,727)
	ECEBG Reimbursement									
	Net Subtotal		1.20	1.20			1.69	67,575	1.69	67,575
510300	Other									
513044	Regular Overtime							6,113		8,113
515501	Longevity Pay							6,770		7,696
	Clothing/Uniform Allowance (In Lieu of Boots)							1,400		1,400
	Subtotal							14,283		17,209
	CD Admin Reimbursement							(1,675)		(1,750)
	CD Programs Reimbursement							(2,225)		(2,113)
	Net Subtotal							10,383		13,346
	Total		15.00	15.00			15.69	748,035	15.69	756,419

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

PROGRAM DESCRIPTION

The Police Mission:

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

Our Values:

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

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

The Department consists of the following seven subprograms:

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

PROGRAM DESCRIPTION (con't.)

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

PROGRAM COSTS - POLICE DEPARTMENT						Override
CLASS OF EXPENDITURES	ACTUAL	BUDGET	REQUEST	FY16 vs. FY15		Restorations
	FY2014	FY2015	FY2016	\$ CHANGE	% CHANGE	
Personnel	13,794,897	14,731,735	14,814,426	82,691	0.6%	110,835
Services	478,162	505,169	515,744	10,575	2.1%	0
Supplies	217,650	221,750	221,750	0	0.0%	0
Other	90,412	64,000	69,000	5,000	7.8%	0
Utilities	379,032	425,423	342,137	(83,286)	-19.6%	0
Capital	297,966	481,144	394,944	(86,200)	-17.9%	68,000
TOTAL	15,258,118	16,429,220	16,358,001	(71,219)	-0.4%	178,835
BENEFITS			7,806,172			Revised Budget
REVENUE	8,676,234	8,789,000	8,822,000	33,000	0.4%	16,536,836

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

BUDGET STATEMENT

The FY16 budget represents a \$71,219 (0.4%) decrease driven by savings in Utilities and a reduction in Capital Outlay. Personnel increases \$82,691 (0.6%) and includes the new Education Incentive program (\$129,717), Steps (\$62,965), funding the previously grant-funded Violence Prevention Coordinator (\$60,523, of which \$30,262 is absorbed by the Schools) and Overtime (\$1,722). These increases are partially offset by the reduction of one Patrol Officer position (\$81,783), and the reduction in the Park Security Officer program (\$29,052).

Services increase \$10,575 (2.1%) and include increases for on-line Transaction Convenience Fees (\$23,000), Data Processing Equipment Repair and Maintenance (\$9,290), Public Safety Equipment Repair & Maintenance (\$2,832), Building Maintenance (\$2,500), Professional/Tech Service (1,000), Copy Equipment Lease (\$725), Office Equipment Repair and Maintenance (\$600), Bottled Water (\$300), Delivery Services (\$300), Office Equipment Rental/Lease (\$250). These increases are partially offset by decreases in Credit Card Service Charges (\$13,000), Computer Software Repair and Maintenance (\$8,338), Communications Equipment Repair (\$7,159), Veterinary Service (\$1,000) and Copier Service (\$725).

The \$5,000 (7.8%) increase in Other is for Education/Training/Conferences. The \$83,286 (19.6%) decrease in Utilities reflects a more favorable bid price for Gasoline (\$79,436) combined with decreases in Natural Gas (\$1,832), Electricity (\$1,165), Water and Sewer (\$430) and Diesel Fuel (\$424).

Capital decreases \$86,200 (17.9%) and includes the reduction of two police vehicles.

OVERRIDE RESTORATIONS

If the override is successful, \$81,783 of funding for the Patrol Officer position, \$29,052 for the Park Security Officer program and \$68,000 for two police vehicles is recommended for restoration.

FY2016 OBJECTIVES

Administration

1. To fully implement the changes brought about as part of our reorganization and adjustments to our rank structure.
2. To improve our ability to investigate and solve crimes on a more timely basis, including the speedy apprehension of those responsible. This will ensure a continued reduction in crime and an improvement in the quality of life.
3. To make improved technology work for us in a more effective manner, allowing for better deployment of resources and improved ability to measure outcomes.
4. To ensure our officers provide the highest level of service to our residents, accomplished via proper training, equipment and supervision.
5. To play a major role in the development of the Brookline Community Stakeholders' Group, a new initiative for dealing with mental health crisis situations. This will involve the training of officers to respond to these situations and to utilize the resources within this collaborative to better respond to an individual in crisis.

Patrol

1. To develop and implement inspectional systems to increase Patrol equipment accountability.
2. To incorporate our After Action Reporting (AARs) system in order to improve our training and to guide our equipment purchases.
3. To expand our Bicycle Enforcement Program to include tactical mountain bike training and regular deployment with regional partners.
4. Along with our Training Division, to incorporate Incident Command Systems training within various disciplines within and outside the department so that it becomes a normal part of patrol operation.

Criminal Investigations

1. To achieve the criteria required of an accredited forensic fingerprint lab.
2. To continue to focus efforts at reducing crime and to provide thorough investigations once a crime is committed
3. To continue working with the Boston Regional Intelligence Center (BRIC) in order to provide our officers with timely and relevant information that they can use to enhance their work.
4. To install a new fingerprint tracking system that will be part of a region-wide effort to track and identify those responsible for crimes in our area.
5. To continue to work with and share information with neighboring communities concerning events that may impact Brookline.

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

FY2016 OBJECTIVES (Con't.)

Traffic and Parking

1. To continue to make safe traffic management in Brookline our priority, with the goal being to gain a greater level of voluntary compliance. To achieve this we will concentrate our enforcement efforts on areas identified as problematic through citizen complaints and accident analysis.
2. To increase enforcement in high incident accident areas involving bikes, and to dedicate more of the Division's time to bike safety.
3. To increase our reliance on technology to better direct our enforcement and education efforts. For example, street cameras will be used to determine times when intersections are blocked by cross traffic. Enforcement will then be concentrated at those times in order to ensure the efficient flow of traffic.
4. To continue to work with the Transportation Board in the various issues that affect our traffic management system.
5. To continue to train Traffic Investigators so they achieve the highest level of crash investigation certification. We will ensure more officers become certified investigators by the Accreditation Commission for Traffic Accident Reconstruction.

Community Relations

1. To provide specialized training to our officers in order to assist them in dealing with a person with mental health issues. Officers selected to receive this training will be utilized on calls as members of our Critical Response Team.
2. To continue the Rape Aggression Defense (RAD) Program as well as the Advanced RAD program. In order to reach more residents, we will utilize the Brookline Police website, Police Blog, Police Twitter, as well as local news outlets.
3. To provide the following: Sixth grade curriculum includes lessons for friendship/bullying, influences on behaviors/decisions related to tobacco products, alcohol, other drugs and role plays. Seventh grade curriculum includes internet safety (cyber-bullying, personal online safety and cyber-citizenship), substance awareness and teen dating violence. In the eighth grade, we revisit healthy relationships with a more in-depth discussion regarding the signs of healthy/unhealthy relationships and where to find help if abuse is an issue in their lives.
4. To maintain our strong relationship with the Brookline High School Peer Educators. These are juniors and seniors from the High School that come to the seventh and eighth grades to assist us in our discussions.
5. To utilize online training for portions of the annual in-service program. Our training will be supported by the issue of frequent training bulletins addressing the Policies and Procedures as well as law changes. There will be periodic testing to maintain a level of awareness of these policies.
6. To provide presentations centering on personal safety tips, identity theft awareness and ways to avoid being scammed to the members of our senior population. We will continue to provide prompt referrals in cases involving substance abuse, mental health issues, elder neglect and hoarding.

FY2016 OBJECTIVES (Con't.)

Community Relations (con't.)

7. To continue working with Schools on emergency evacuation protocols.
8. To continue our work tracking and follow-up on cases involving quality of life issues in Town, including loud parties, noise violations and snow by-law violations.

Public Safety Dispatch

1. To fully train and prepare all Dispatchers in upcoming programs and software that will begin to be implemented across the Commonwealth in FY2016 to include: Next Generation 911, Text-to-911, and Wireless Direct 911 Calls.
2. To continue to seek grant funding from the State 911 Department to assist in the continuing training and education as well as to support staffing and equipment costs for the Dispatch Center.
3. To sustain and improve upon E-911 Dispatch exam software and testing for future applicants. To establish additional baseline scores comprised of current Dispatchers to ensure the skills of prospective candidates meet or exceed these skills.
4. To incorporate a Daily Personnel Operations Policy into the current Brookline Public Safety Communications Policy and Procedures Manual. Also, to update and add any policies and procedures into the Manual.

Animal Control

1. To ensure our new Animal Control Officer receives training from the Animal Control Officers Association of Massachusetts and the Massachusetts Department of Fish and Wildlife.
2. To create a duty manual for internal use for this position, this will include reviewing and updating policies and SOPS that direct the Officer and his duties.
3. To continue to address neighborhood animal problems proactively and enforce animal related Town by-law issues, especially those related to open space use such as leash laws and the 'Green Dog' Program.

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

ACCOMPLISHMENTS

Administration

1. Successfully implemented the rank of Deputy Superintendent and eliminated the Civil Service rank of Police Captain. As part of this, we have reorganized the Department in order to ensure more accountability and an improved work flow.
2. Hired and trained nine Police Recruits who successfully completed the six month academy and are now assigned to street duty. We also hired and trained one public safety dispatcher.
3. Standardized a patrol assignment method where on-duty officers are assigned based on work activity, crime patterns and quality of life issues.
4. Installed a new state-of-the-art radio system for both Police and Fire Departments. Trained all dispatchers in the use of this system, which allows for better dispatching capabilities. This system was made possible through a grant from UASI.
5. Partnered with several other Departments, hospitals and social service agencies to improve our response capabilities to those persons dealing with mental health issues.

Patrol

1. Addressed crime patterns with the use of technology and placement of personnel. This involved the use of historical data on incidents of concerns (i.e., bike thefts, bank robberies, package thefts, street robberies and house breaks) and the continued use of GPS based technology, such as the Bait Bike Program, to combat theft proactively, resulting in multiple arrests.
2. Aggressively pursued persons identified as being responsible for committing crimes in Town. This quick apprehension, many made by our warrant unit, contributes to the reduction in the numbers of repeat offenses.
3. Through our Bicycle Enforcement Program, coordinated with various private/public organizations, as well as neighboring Police Departments, to conduct bike safety awareness events. Our bike unit was also deployed for the Marathon and July 4th special events.
4. Developed a "Citizens Bike Class" to assist in educating the public in bike safety.

Criminal Investigations

1. Focused efforts to reduce criminal activity in Town. Reduced the Town's crime rate, which was a direct result of working across the Department in order to thoroughly investigate crimes, identify offenders and quickly apprehend those responsible.
2. Utilized various forms of technology to assist in our investigations. Some examples were cellphone tracking, computer forensics and video technology.
3. Put in place a crime suppression unit which is staffed by officers wishing to gain experience in criminal investigations. These assignments are six months long and members work directly for a Detective Supervisor. Our goals with this program are a reduction in crime as well as the development of well-rounded Officers.

ACCOMPLISHMENTS (Con't.)

Criminal Investigations (con't.)

4. Provided individual ipads for our Detectives in order to enhance their investigative capabilities. These ipads will allow them to access a wider variety of databases while increasing information sharing among personnel
5. Processed all applications for firearms licenses while incorporating the changes required from an overhaul of the State's firearms law.

Traffic and Parking

1. Assigned officers based on an analysis of traffic accidents and resident complaints. This resulted in more focused enforcement efforts toward those areas negatively impacting our community.
2. Concentrated efforts to increase the safety of our bicyclists. A major effort was made to educate bicyclists and motor vehicle operators on how to safely share the road.
3. Used computer analysis to obtain timely information in order to assign our parking control officers to areas they have the greatest impact. This resulted in better coverage and reassignment of personnel.
4. Continued to be the clearinghouse for Department-wide statistics in all areas involving traffic enforcement.
5. Oversaw the conversion to a new hand-held parking ticket issuance device. These devices are computer based and automatically upload to our in-house computers. They also automatically populate certain fields in a ticket, thereby making ticket issuance more streamlined.
6. Managed and processed all requests under the public records law.

Community Relations

1. Initiated training in a variety of mental health issues in order to better educate our officers in how to best handle this growing population. This training set the initial stage of our multi-year effort to form Critical Incident Response Teams.
2. Increased the use of social media throughout the Department by training our Supervisors in the use of Twitter. We also saw an increase in "hits" on our Blog and Facebook pages.
3. Aggressively followed up on loud party complaints concentrating on addresses identified as repeat offenders. This follow-up helped realize the third straight year of declining citizen complaints of loud parties.
4. Provided many timely legal updates to our officers through the use of our email and SharePoint system.
5. Ensured all officers met their certifications as required.
6. Trained three new officers in the RAD program and integrated them into our community trainings.
7. Trained the entire Department in the use of Narcan, which can be used to reverse potentially deadly heroin overdoses.

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

ACCOMPLISHMENTS (Con't.)

Public Safety Dispatch

1. Sought and received two grants from the State 911 Department that allows for the continued up-to-date training and certification of all certified E-911 Dispatchers and has offset personnel and equipment costs specifically used in the day-to-day operation of the Dispatch Center. The two grants totaled \$163,985.
2. Hired one Dispatcher who also graduated from the State 911 Academy.
3. Provided dispatchers with access to the SharePoint system and also switched them over to the new Outlook email system, which was instituted town-wide in FY2015.
4. Police Platoon commanders are involved daily in the quality assurance program of the Dispatch Center and work with the Chief Dispatcher to ensure enhanced supervision and accountability in the Dispatch Center. The Chief Dispatcher and Police Platoon commanders meet monthly to discuss and improve the supervision of Dispatchers and Officers.
5. Trained the entire Dispatch Center staff on the new radio system used for Police, Fire, and Ambulance dispatch operations.
6. The Dispatch Center handled more than 100,000 calls for service involving Police, Fire, and EMS personnel.

Animal Control

1. Worked to ensure compliance of the "Green Dog" program.
2. Continued to assist the Health Department on the Annual Rabies Clinic.
3. Worked with Brookline Animal Hospital to provide storage and services to animals taken to this facility by Police personnel.
4. Worked with the Town's Emergency Management Team to provide sheltering services for pets during an emergency.
5. Attended regular meetings with the City of Boston on Pet Shelter Working Group in case of disaster.
6. Attend Massachusetts certification courses sponsored by the Animal Control Officers Association of Massachusetts and the Massachusetts Department of Fish and Wildlife.

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2013	ESTIMATE FY2014	ACTUAL FY2014	ESTIMATE FY2015	ESTIMATE FY2016
Department Activities:					
Total Part A Crimes	926	875	846	865	805
Robbery	17	13	18	12	11
Breaking and Entering	111	98	95	96	88
Rapes	2	5	8	4	3
Motor Vehicle Theft	18	18	13	17	8
Larceny	613	606	583	604	575
Assaults	165	135	129	132	120
Assault and Battery on a Police Officer	10	7	3	6	5
Part A Crime- Clearance Rate	41%	44%	46%	45%	48%
Arrests	934	950	837	840	840
Field Interrogations	2,363	2,500	2,139	2,150	2,150
Domestic Violence Investigations	156	150	117	120	120
Crimes Solved through Fingerprint IDs	3	8	8	8	8
Crimes Solved through DNA	0	10	9	10	5
Animal Complaints	790	700	750	700	700
Loud Parties Responded to	162	115	180	170	170
Noise By-Law Violation Tickets issued	56	50	110	50	50
STARS Assignments	73	75	58	75	75
Licensing, Registration and Inspectional Services:					
Rooming Houses Inspected	50	50	50	50	50
Liquor Establishments Inspected	110	110	45	110	110
Licenses to Carry Firearms Issued	126	120	91	120	113
Firearms Identification Cards (FID)	41	40	32	40	44
FID Cards Restricted to Chemical Propellants	22	25	17	25	17
Fingerprints Taken for Community Members	475	475	475	475	475
Dispatch:					
Police-related Calls	75,596	75,000	75,525	75,000	76,000
Self-Initiated Police Calls	NEW	N/A	20,907	21,000	21,500
Fire-related Calls	7,515	8,100	7,191	7,500	7,500
Medical Calls	4,929	4,000	4,488	5,000	5,250
E-911 Calls	16,373	13,500	15,499	16,000	16,500

PERFORMANCE / WORKLOAD INDICATORS (con't)

	ACTUAL FY2013	ESTIMATE FY2014	ACTUAL FY2014	ESTIMATE FY2015	ESTIMATE FY2016
Community Programs:					
Facebook Followers	1,152	1,250	1,400	1,500	1,600
Twitter Followers	3,500	4,500	5,000	5,000	6,000
Website Hits	85,560	100,000	40,000	60,000	60,000
Neighborhood Meetings	7	15	8	10	10
Students in AWARE	1,470	1,475	1,500	1,500	1,500
Citizen Police Academy Graduates	25	25	32	30	30
Women Participating in RAD Classes	156	160	285	160	160
Child Seats Inspected	380	550	525	550	525
Project Homesafe Enrollees	7	15	9	10	10
Graffiti Removal Requests Processed	504	350	672	350	650
Traffic:					
Taxi Vehicles Inspections	414	400	374	400	400
Hackney Licenses Issued	392	400	380	400	400
Parking Tickets Issued	126,701	130,000	127,238	130,000	130,000
Collection Rate In-State (CY)	80%	85%	84%	85%	85%
Collection Rate Out-Of-State (CY)	54%	60%	53%	55%	55%
Parking Tickets Paid Online	35,098	41,000	43,158	43,500	44,000
Parking Tickets Appealed Online	N/A	5,000	1,673	5,000	5,000
Moving Violations	25,876	25,000	22,418	25,000	25,000
Parking Ticket Hearings	12,485	12,500	8,956	12,500	12,500
Detail Collection Rate:					
0 < 30 Days	27%	27%	23%	27%	25%
31 < 60 Days	77%	77%	67%	77%	70%
61 < 90 Days	93%	93%	92%	93%	93%
91 < 105 Days	96%	96%	96%	96%	96%
106 < 115 Days	99%	99%	98%	99%	99%
Bicycle Enforcement	1,601	1,650	1,600	1,700	1,700
Grants Awarded:					
Police	\$330,864	\$250,000	\$275,331	\$250,000	\$250,000
Urban Areas Security Initiatives (UASI) (Funding for Multiple Town Agencies)	\$94,476	\$25,000	\$646,909	\$100,000	\$10,000
Emergency Management:					
Citizens trained for CERT (Community Emergency Response Team)	25	25	25	30	30
CERT Activations (shelters, flu clinics, storm drill, etc.)	10	12	16	15	15
Community education programs on emergency preparedness	10	12	12	15	15
Emergency Operation Center (EOC) Activations	3	5	3	5	5

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

SUMMARY OF SUB-PROGRAMS					
SUB-PROGRAMS	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Administration	2,014,366	1,939,617	1,839,332	(100,286)	-5.2%
Patrol Services	7,515,200	8,121,971	8,138,404	16,433	0.2%
Investigation Services	2,217,614	2,160,328	2,167,897	7,569	0.4%
Community Relations	680,549	913,722	917,462	3,740	0.4%
Traffic Control	1,975,076	2,297,560	2,305,804	8,243	0.4%
Public Safety Dispatch	770,631	899,566	893,152	(6,413)	-0.7%
Animal Control	84,682	96,457	95,950	(506)	-0.5%
TOTAL	15,258,118	16,429,220	16,358,001	(71,219)	-0.4%

Administration

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	984,909	851,007	882,965	31,957	3.8%
Services	333,530	314,187	310,930	(3,257)	-1.0%
Supplies	207,544	196,000	187,500	(8,500)	-4.3%
Other	90,287	58,000	63,000	5,000	8.6%
Utilities	379,032	425,423	342,137	(83,286)	-19.6%
Capital	19,064	95,000	52,800	(42,200)	-44.4%
TOTAL	2,014,366	1,939,617	1,839,332	(100,286)	-5.2%

Patrol Services

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	7,244,886	7,732,827	7,790,428	57,601	0.7%
Services	6,413	3,000	5,832	2,832	94.4%
Supplies	0	0	0	0	0.0%
Other	0	0	0	0	0.0%
Capital	263,901	386,144	342,144	(44,000)	-11.4%
TOTAL	7,515,200	8,121,971	8,138,404	16,433	0.2%

Investigation Services

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	2,213,602	2,149,828	2,157,397	7,569	0.4%
Services	740	500	500	0	0.0%
Supplies	3,273	10,000	10,000	0	0.0%
Other	0	0	0	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	2,217,614	2,160,328	2,167,897	7,569	0.4%

Animal Control

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	84,682	95,457	95,950	494	0.5%
Services	0	1,000	0	(1,000)	-100.0%
Supplies	0	0	0	0	0.0%
Other	0	0	0	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	84,682	96,457	95,950	(506)	-0.5%

Community Relations

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	679,986	913,722	917,462	3,740	0.4%
Services	563	0	0	0	0.0%
Supplies	0	0	0	0	0.0%
Other	0	0	0	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	680,549	913,722	917,462	3,740	0.4%

Traffic Control

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	1,818,998	2,098,078	2,085,822	(12,257)	-0.6%
Services	136,917	186,482	198,482	12,000	6.4%
Supplies	4,161	13,000	21,500	8,500	65.4%
Other	0	0	0	0	0.0%
Capital	15,000	0	0	0	0.0%
TOTAL	1,975,076	2,297,560	2,305,804	8,243	0.4%

Public Safety Dispatch

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	767,834	890,816	884,402	(6,413)	-0.7%
Services	0	0	0	0	0.0%
Supplies	2,672	2,750	2,750	0	0.0%
Other	125	6,000	6,000	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	770,631	899,566	893,152	(6,413)	-0.7%

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2015 SALARY RANGE		FY2015 BUDGET		FY2016 RECOMMENDATION		
			FY2013	FY2014	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT	
510101	Permanent Full Time Salaries										
	Chief	D-9	1.00	1.00	129,444	152,479	1.00	152,479	1.00	152,479	
	Superintendent of Police	D-7	1.00	1.00	112,015	131,948	1.00	131,948	1.00	131,948	
	Deputy Superintendent		0.00	0.00		125,233	4.00	500,932	4.00	500,932	
	Captain	P-4	4.00	4.00			0.00	0	0.00	0	
	Lieutenant	P-3	10.00	10.00	84,070	88,274	10.00	870,129	10.00	870,129	
	Sergeant	P-2	16.00	16.00	71,246	74,808	16.00	1,171,999	16.00	1,175,562	
	Patrol Officer	P-1	104.00	104.00	50,214	60,920	104.00	6,026,686	103.00	5,999,650	
	Public Safety Business Manager*	T-9	0.50	0.50	72,882	82,462	0.50	41,231	0.50	41,231	
	Chief Emergency Telecommunications Dispatcher	T-7	1.00	1.00	67,383	76,241	1.00	71,046	1.00	72,311	
	Violence Prevention Coordinator	T-4	0.00	0.00	53,491	60,523	0.00	0	1.00	60,523	
	Business/Administrative Manager	GN-8	1.00	1.00	55,777	58,583	1.00	56,697	1.00	57,632	
	Parking Meter Collector	GN-7	2.00	2.00	51,313	53,895	2.00	102,625	2.00	104,318	
	Fire Alarm Operator/Emergency Telecomm. Dispatcher	FAO/ETD	1.00	0.00			0.00	0	0.00	0	
	Emergency Telecommunications Dispatcher	ETD	14.00	15.00	40,716	44,464	15.00	702,136	15.00	702,136	
	Executive Assistant	C-10	1.00	1.00	52,948	55,204	1.00	55,204	1.00	55,204	
	Senior Clerk Typist and Cashier	C-7	1.00	0.00	44,986	46,953	0.00	0	0.00	0	
	Senior Account/Audit Clerk (PSBO)*	C-7	0.50	0.50	44,986	46,953	0.50	23,477	0.50	23,477	
	Senior Clerk Typist / Audit Clerk (PSBO)*	C-5	1.00	1.00	42,327	44,267	1.00	43,951	1.00	44,048	
	Senior Clerk Typist	C-5	2.00	4.00	42,327	44,267	4.00	174,947	4.00	175,613	
	Senior Clerk Typist	C-4	1.00	0.00	40,049	41,967	0.00	0	0.00	0	
	School Traffic Supervisor/Parking Control Officer	ST01	11.00	11.00		44,156	11.00	486,062	11.00	486,062	
	Charge Off to Grants/Schools Subtotal		173.00	173.00				(6,500)	173.00	(36,762)	
510102	Permanent Part Time Salaries										
	Parking Control Officer		1.92	1.92			1.92	84,958	1.92	84,958	
	School Traffic Supervisor		1.18	1.18			1.18	59,319	1.18	59,319	
	Subtotal		3.10	3.10			3.10	144,277	3.10	144,277	
510901	Temporary Part Time Salaries										
	Park Security Officer		2.20	2.20			2.20	63,915	1.20	34,863	
	Subtotal		2.20	2.20			2.20	63,915	1.20	34,863	
	<i>Grant-Funded Salaries</i>										
	Violence Prevention Coordinator		1.00	1.00			1.00	56,809	0.00	0	
			1.00	1.00			1.00	56,809	0.00	0	
	<i>Grants</i>										
	State Grant							(56,809)		0	
	Net Grant-Funded Salary Total							0		0	
	<i>Other</i>										
510140	Shift Differential							232,107		232,107	
510143	Working-Out-Of-Classification Pay							20,049		20,049	
510300	Regular Overtime							537,641		539,413	
512031	Court Pay							172,910		172,910	
512033	Police Lag Time							154,394		154,394	
513032	In-Service Training Pay							290,974		290,974	
51304E	Enhanced Longevity							12,924		12,924	
513042	Education Incentive							9,450		139,167	
513043	Quinn Educational Incentive							1,726,970		1,695,780	
513044	Longevity Pay							90,900		90,900	
513045	Career Incentive Pay							13,600		13,600	
514502	Specialty Pay (Retirable)							27,843		27,843	
514506	EMT Pay							12,000		12,000	
515041	Holiday Pay							495,781		495,781	
515059	Administrative Leave Buyback							83,250		83,250	
515501	Uniform/Clothing Allowance / In Lieu of Boots							35,000		35,000	
515540	Auto Allowance							2,700		2,700	
	Subtotal							3,918,494		4,018,793	
	* Public Safety Business Mgr. and 3 clerical positions shared 50/50 with Fire Dept.										
	Total		179.30	179.30				179.30	14,731,735	177.30	14,814,426

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

PROGRAM DESCRIPTION

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

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

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

1. The main function of the **Administration Sub-program** is to provide overall leadership and policy direction for the Department. The assigned staff includes the Chief, the Chief of Operations (which is a re-assigned Deputy Chief), an Executive Assistant, an IT Systems Analyst, and the Public Safety Business Office staff, which is shared with the Police Department.
2. The **Suppression Sub-program** prevents fires and extinguishes fires should they occur; initiates rescues when necessary; performs in-service inspections and pre-fire planning; maintains EMT-staffed fire companies; and performs other emergency services requiring trained and properly equipped personnel. To deliver these services, seven fire companies, manning five engines and two ladder trucks, each with minimum staffing of four firefighters, are housed in five fire stations. The assigned staff totals 147: four Deputy Chiefs, seven Captains, 21 Lieutenants, and 115 Firefighters.
3. The **Fire Prevention Sub-program** enforces all laws and ordinances; issues fire safety permits; investigates all fires and forwards appropriate reports to the State Fire Marshal; educates the public on fire prevention topics and techniques; manages in-service fire company inspections; handles fire safety-related citizen complaints; and approves building plans relating to fire protection. One Deputy Chief, two Lieutenants, and a Clerk staff this Division.
4. The **Equipment Maintenance Sub-program** repairs and maintains the Department's apparatus and related equipment, such as hoses, fittings, self-contained breathing apparatus, and emergency tools. The goal of the Division is to ensure that the Department's fleet of vehicles and emergency equipment is in working condition at all times. A Chief Mechanic and a Repairman staff this division.

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

BUDGET STATEMENT

The FY16 budget represents a decrease of \$66,920 (0.5%). Personnel increases \$14,062 (0.1%) primarily due to Steps (\$84,255), which are partially offset by the elimination of a Firefighter position (\$66,093) and a decrease in Longevity (\$4,100). Services increase \$3,000 (1.9%) for Public Safety Equipment Repair and Maintenance. There is also an increase in Data Processing Equipment Repair and Maintenance (\$414), which is offset by a reduction in the Copier Service line (\$414).

Supplies increase \$3,300 (2.3%) for Uniforms and Protective Clothing (\$10,000) and Books and Periodicals (\$1,300), partially offset by a decrease in Motor Vehicle Supplies (\$8,000). Other increases \$3,700 (13.4%) for Education/Training/Conferences (\$2,200) and Professional Dues and Memberships (\$1,500). The \$21,282 (9.1%) decrease in Utilities reflects lower contract prices for Diesel (\$14,949) and Gasoline (\$7,203), slightly offset by increases in Water and Sewer (\$793), Natural Gas (\$55) and Electricity (\$22). Capital decreases \$69,700 (31.6%).

OVERRIDE RESTORATIONS

If the override is successful, \$66,093 of funding for the Firefighter position and \$50,000 for a vehicle replacement is recommended for restoration.

PROGRAM COSTS - FIRE DEPARTMENT						
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15		Override Restorations
				\$ CHANGE	% CHANGE	
Personnel	12,104,081	12,156,799	12,170,860	14,062	0.1%	66,093
Services	147,343	160,755	163,755	3,000	1.9%	0
Supplies	133,198	146,260	149,560	3,300	2.3%	0
Other	27,550	27,650	31,350	3,700	13.4%	0
Utilities	242,849	233,334	212,053	(21,282)	-9.1%	0
Capital	231,470	220,577	150,877	(69,700)	-31.6%	50,000
TOTAL	12,886,490	12,945,375	12,878,455	(66,920)	-0.5%	116,093
BENEFITS			7,494,767			Revised Budget
REVENUE	403,161	380,000	380,000	0	0.0%	12,994,548

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

FY2016 OBJECTIVES

1. To continue to deliver a Fire Officer’s training program aimed at current and consistent training for all company level Fire Officers.
2. To continue holding bi-annual Chief Officer staff meetings.
3. To update/develop departmental SOG’s and institute new training evolutions.
4. To train and certify five firefighters as Emergency Medical Technicians (EMTs).
5. To continue to help develop and advance the goals and objectives of the Town’s Emergency Management Team.
6. To ensure the current budgeted compliment of firefighters is maintained.
7. To have the Fire Prevention Division oversee the inspections of all residential buildings, containing six or more units, for fire/safety hazards.
8. To provide the same or better level of service, within the budget provided, as compared with FY15.
9. To update the Department’s rules and regulations.
10. To finalize the plan for a new apparatus maintenance facility on Hammond Street.
11. To finalize the plan for the modernization of the Training facility located on Hammond Street.
12. To train/refresh the Department in both traditional and new firefighting practices.
13. To implement a physical fitness program specifically designed for firefighters and the unique needs of their job.
14. To rehab Engine 1 and Engine 15.

ACCOMPLISHMENTS

1. Continued holding bi-annual Chief Officer staff meetings.
2. Hosted two firefighter recruit training programs, adding twelve new firefighters to the Department.
3. Expanded the use of technology in the Department including the implementation of a new multiple family residential inspection system. This system will allow the Department to more accurately capture acquired information and make it available during emergencies.
4. Updated/developed several departmental SOG’s.
5. Certified five additional firefighters as EMTs.
6. Continued to help develop and advance the goals and objectives of the Town’s Emergency Management Team.
7. Ensured the current budgeted compliment of firefighters was maintained.
8. Provided the same or better level of service, within the budget provided, as compared with FY14.
9. The Fire Prevention Division oversaw the inspections of all residential buildings, containing six or more units, for fire/safety hazards. These 498 inspections were performed by in service suppression companies.
10. Formed an Apparatus selection committee and developed specifications for a new Ladder 2 and Engine 5, received financial approval, and placed the order in September, 2014.
11. Continued the process of updating the Department’s rules and regulations.
12. Continued to develop a plan for the modernization of the Training facility located on Hammond Street, including the approval to move forward with a survey study.
13. Trained/refreshed the Department in both traditional and new firefighting practices.
14. Responded to over 95% of calls in fewer than four minutes, exceeding NFPA 1710 minimum guidelines.
15. Responded to all structure fires with a full first alarm assignment, in compliance with NFPA 1710.
16. Had approximately 10 members trained and certified to the national level of Fire Instructor I.
17. Had approximately 10 members trained and certified to the national level of Fire Instructor II.
18. Saw eight members trained in Rope Rescue, Confined Space Rescue, Trench Rescue and Structural Collapse Rescue and become part of the Metro Boston Urban Search and Rescue Team.

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

PERFORMANCE / WORKLOAD INDICATORS	ACTUAL FY2013	ESTIMATE FY2014	ACTUAL FY2014	ESTIMATE FY2015	ESTIMATE FY2016
Box Alarms	598	600	629	600	600
Still Alarms	3,068	3,100	2,825	3,100	3,000
Medical Emergencies	3,681	3,700	3,737	3,700	3,800
Total Responses	7,347	7,400	7,191	7,400	7,400
Avg Response Time to Emergency Incidents (minutes) - Calendar Year	3:35	<4:00	3:15	<4:00	<4:00
Large loss fire (over \$100,000)	1	1	2	1	1
Medium Loss Fires (under \$100,000)	19	10	3	10	10
Multiple Alarm Fires	6	5	8	4	4
% of Investigations Started Within Two Hours	100%	100%	100%	100%	100%
Apartment Buildings with 6+ Units Inspected	518	517	498	515	515
26F Smoke/CO Detector Inspections	916	850	912	900	900
Lodging House Inspections	49	49	49	49	49
Common Victualer Inspections	85	150	78	100	100
Certificate of Occupancy Inspections					
Residential	128	88	107	100	100
Commercial	30	33	36	35	35

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

PERFORMANCE / WORKLOAD INDICATORS (con't.)	ACTUAL FY2013	ESTIMATE FY2014	ACTUAL FY2014	ESTIMATE FY2015	ESTIMATE FY2016
% of Apparatus Repairs Initiated within 24 Hrs	100%	100%	100%	100%	100%
% of Apparatus Receiving Preventive Maintenance Twice per Year	100%	100%	100%	100%	100%
% of EMTs Requesting Re-certification Re-Certified	98%	98%	96%	100%	100%
Number of Newly Certified EMTs	4	5	5	5	5
Number of Firefighters Completing:					
Firefighter I/II certification	7	44	36	20	15
Instructor Certification I	1	12	12	10	0
Instructor Certification II	1	N/A	2	10	5
% of Fires Contained to the Building of Origin	100%	95%	100%	95%	95%
Number of Pre-K through Grade 2 classrooms receiving the S.A.F.E. Program	80	80	80	80	80

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

SUMMARY OF SUB-PROGRAMS

SUB-PROGRAMS	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Administration	658,514	671,542	675,294	3,752	0.6%
Firefighting	11,093,740	11,272,680	11,243,822	(28,858)	-0.3%
Fire Prevention	357,391	327,843	328,882	1,039	0.3%
Equipment Maintenance	345,132	417,626	342,474	(75,152)	-18.0%
Training	431,711	255,683	287,983	32,300	12.6%
TOTAL	12,886,490	12,945,375	12,878,455	(66,920)	-0.5%

Administration

SUB-PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	569,494	572,815	576,567	3,752	0.7%
Services	27,160	35,764	35,764	0	0.0%
Supplies	18,424	17,800	17,800	0	0.0%
Other	9,733	7,650	11,350	3,700	48.4%
Capital	33,703	37,513	33,813	(3,700)	-9.9%
TOTAL	658,514	671,542	675,294	3,752	0.6%

Equipment Maintenance

SUB-PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	133,107	128,814	128,814	0	0.0%
Services	94,408	98,900	98,900	0	0.0%
Supplies	42,903	74,560	66,560	(8,000)	-10.7%
Other	0	0	0	0	0.0%
Utilities	74,715	70,352	48,200	(22,152)	-31.5%
Capital	0	45,000	0	(45,000)	-100.0%
TOTAL	345,132	417,626	342,474	(75,152)	-18.0%

Firefighting

SUB-PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	10,664,338	10,894,873	10,904,144	9,271	0.1%
Services	25,775	26,091	29,091	3,000	11.5%
Supplies	69,109	52,000	62,000	10,000	19.2%
Other	0	0	0	0	0.0%
Utilities	168,134	162,982	163,853	871	0.5%
Capital	166,385	136,734	84,734	(52,000)	-38.0%
TOTAL	11,093,740	11,272,680	11,243,822	(28,858)	-0.3%

Training

SUB-PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	380,412	233,623	233,623	0	0.0%
Services	0	0	0	0	0.0%
Supplies	2,762	1,400	2,700	1,300	92.9%
Other	17,816	20,000	20,000	0	0.0%
Capital	30,721	660	31,660	31,000	4697.0%
TOTAL	431,711	255,683	287,983	32,300	12.6%

Fire Prevention

SUB-PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	356,729	326,673	327,712	1,039	0.3%
Services	0	0	0	0	0.0%
Supplies	0	500	500	0	0.0%
Other	0	0	0	0	0.0%
Capital	662	670	670	0	0.0%
TOTAL	357,391	327,843	328,882	1,039	0.3%

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2015 SALARY RANGE		FY2015 BUDGET		FY2016 RECOMMENDATION	
			FY2013	FY2014	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Chief	D-9	1.00	1.00	129,444	152,479	1.00	152,479	1.00	152,479
	Chief of Operations	D-7	1.00	1.00	112,015	131,948	1.00	129,998	1.00	131,948
	Deputy Chief	F-4	6.00	6.00	89,414	93,885	6.00	563,312	6.00	563,312
	Captain	F-3	8.00	8.00	76,481	80,305	8.00	630,966	8.00	630,966
	Lieutenant	F-2	23.00	23.00	65,428	68,699	23.00	1,544,096	23.00	1,553,909
	Firefighter	F-1	115.00	115.00	46,463	57,320	115.00	6,188,879	114.00	6,193,285
	Information Systems Analyst	T-10	1.00	1.00	75,797	85,761	1.00	81,340	1.00	82,787
	Public Safety Business Manager*	T-9	0.50	0.50	72,882	82,462	0.50	41,231	0.50	41,231
	Motor Equipment Repair Foreman	GN-10	1.00	1.00	61,053	64,126	1.00	64,126	1.00	64,126
	Executive Assistant	C-10	1.00	1.00	52,948	55,204	1.00	54,143	1.00	54,400
	Assistant Clerk - Fire Prevention	C-8	1.00	1.00	46,870	48,855	1.00	48,178	1.00	48,371
	Senior Account/Audit Clerk (PSBO)*	C-7	0.50	0.50	44,986	46,953	0.50	23,477	0.50	23,477
	Senior Clerk Typist / Audit Clerk (PSBO)*	C-5	1.00	1.00	42,327	44,267	1.00	43,952	1.00	44,048
	Fire Apparatus Repairperson	LN-7	1.00	1.00		56,454	1.00	56,454	1.00	56,454
	Subtotal		161.00	161.00			161.00	9,622,631	160.00	9,640,793
	Other									
510140	Shift Differential							599,684		599,684
510143	Working-Out-Of-Classification Pay							111,402		111,402
510300	Regular Overtime							252,877		252,877
513007	HazMat Pay							116,859		116,859
513042	Educational Incentive Pay							162,000		162,000
513044	Longevity Pay							76,600		72,500
513045	Career Incentive Pay							3,500		3,500
514501	Extra Compensation							750		750
514506	EMT Pay							391,245		391,245
515041	Holiday Pay							477,745		477,745
514502	Specialty Pay							15,600		15,600
515058	Vacation Cash-in							129,526		129,526
515059	Administrative Leave Buy-Back							84,230		84,230
515501	Uniform/Clothing Allowance							111,650		111,650
515505	Tool Allowance							500		500
	Subtotal							2,534,167		2,530,067
* Public Safety Business Mgr. and 3 clerical positions shared 50/50 with Police Dept.										
	Total		161.00	161.00			161.00	12,156,799	160.00	12,170,860

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

PROGRAM DESCRIPTION

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

The Department consists of the following six sub-programs:

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

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

3. The **Repairs to Public Buildings Sub-program** preserves and maintains Town-owned buildings other than schools, which total 45 buildings with an estimated value of \$135 million. Through periodic surveys and inspections, the Department determines the necessary repairs to preserve and maintain these buildings and establishes a preventive maintenance program consistent with the need.

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

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

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

BUDGET STATEMENT

The FY16 budget reflects a \$189,961 (\$2.7%) increase. Personnel increases \$41,717 (1.9%) for an increase in Part-Time Inspectors (\$22,516), Overtime (\$9,900), and Steps (\$9,301). Services increase \$51,482 (2.4%) and includes the annual 2.5% increase in the Town and School Repair and Maintenance accounts as well as the consolidation of Hazardous Materials Services into this line item. As a result, Town Repair and Maintenance increases \$67,313, School Repair and Maintenance increases (\$45,169) and Hazardous Materials Services decrease \$65,000.

Supplies increase \$5,780 (24.9%) for Custodial Supplies (\$3,000), Data Processing Software (\$1,200) and Uniforms and Protective Clothing (\$1,850), partially offset by a decrease in Office Supplies (\$270). Other increases \$4,750 (88.8%) for Education/Training. Utilities increase \$26,832 (1%) for Electricity (\$13,737), Natural Gas (\$3,502) and Water and Sewer (\$20,070), which is slightly offset by a decrease in Gasoline (\$10,477) resulting from a more favorable contract price.

Capital increases \$59,400 (104.9%) and funds existing computer leases as well as two vehicle replacements and the equipment listed in Section II.

OVERRIDE RESTORATIONS

If the override is successful, \$24,000 of funding for a vehicle replacement is recommended for restoration.

PROGRAM COSTS - BUILDING DEPARTMENT						Override
CLASS OF EXPENDITURES	ACTUAL	BUDGET	REQUEST	FY16 vs. FY15		Restorations
	FY2014	FY2015	FY2016	\$ CHANGE	% CHANGE	
Personnel	2,080,322	2,207,042	2,248,758	41,717	1.9%	0
Services	2,213,679	2,118,980	2,170,462	51,482	2.4%	0
Supplies	22,946	23,170	28,950	5,780	24.9%	0
Other	5,350	5,350	10,100	4,750	88.8%	0
Utilities	2,777,786	2,657,117	2,683,949	26,832	1.0%	0
Capital	63,100	56,600	116,000	59,400	104.9%	24,000
TOTAL	7,163,183	7,068,259	7,258,220	189,961	2.7%	24,000
BENEFITS			1,390,503			Revised Budget
REVENUE	2,694,499	2,155,000	2,319,000	164,000	7.6%	7,282,220

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

FY2016 OBJECTIVES

1. To assist the Selectmen's Office and all Town and School departments with the development of a balanced CIP Project list, including planning for school space needs.
2. To have the Old Lincoln School ready to serve as a school for certain grades at the Devotion School for the upcoming school year.
3. To work with the School Department and assist with the implementation of their short-and long-term space needs.
4. To work with the School Department on the study analyzing the options available to house the larger grade sizes that will start reaching the High School.
5. To continue to manage the Devotion School renovation project, a significant project on a compact site in a congested part of town.
6. To complete the work of structural improvements to Fire Station #7 and Life Safety Improvements.
7. To continue to work with the DPW on construction plans for modifications to the Municipal Service Center and to commence construction.
8. To select designers and execute contracts for the following projects; Fleet Maintenance and Training Facilities Feasibility Study, Fire Stations #5 and #6 and Life Safety Improvements.
9. To manage the renovations of the Pierce and Lawrence School elevators.
10. To complete the work of the Lawrence School Classroom Addition project.
11. To continue to implement the repairs called for in the Roof Master Plan and Masonry Repair Plan.
12. To continue to work with the Parks and Open Space Division of DPW regarding the renovation of the Tennis Club building at Waldstein Park.
13. To continue to work with the Parks and Open Space Division of DPW regarding the installation of a comfort station and the renovations of the Gatehouse at the new Fisher Hill Park.
14. To undertake electrical upgrades to the Pierce School.
15. To expand the public building security and keycard systems.
16. To expand and upgrade the energy management systems, using both CIP funds and other available grant programs.
17. To continue all efforts to make public buildings fully accessible.
18. To continue to improve energy efficiency in all Town and School buildings by using grant, rebate monies and/or CIP funds.
19. To update Department's website to better reflect the divisions and programs, permit process, new applications, FAQ's and forms, add new useful links.
20. To continue to work with the Information Technology Department to further GeoTMS' (permitting software) on-line permitting capabilities and renewal of annual Certificate of Inspections.
21. To continue efforts to investigate the use of hand-held devices for all department staff to log inspection results and completed work orders in real-time.
22. To establish policy for receiving, tracking and closing complaints using the permit tracking module.
23. To continue efforts to find a location for storage and shop space for the Building Department's maintenance staff.

FY2016 OBJECTIVES (Con't.)

24. To expand training and education for Tradesmen on different skills and advancements in construction/renovation.
25. To provide training for all staff on the operation and maintenance of departmental equipment.
26. To continue training and certification of all inspectors as required by State law.
27. To continue efforts to implement a document management system that will store department and Town building plans, files, documents, electronically.
28. To expand specifications on service contracts.
29. To implement DCAM's maintenance standards and achieve a level 4 (comprehensive) ranking of a 5 tired system.
30. To investigate online bidding for capital improvement projects (CIP).
31. To improve completion date times for open work orders through the utilization of the School Dude software program.
32. To increase the number of in-house work orders to minimize the use of outside contractors.
33. To study the organizational structure of Public Buildings Division of the Building Department.

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

ACCOMPLISHMENTS

1. Instituted a more efficient over-the-counter-permit process, reducing the waiting period for some permit types.
2. Added Plumbing and Gas Permits to the online menu of permits.
3. Increased electronic data of historical Building Department documents.
4. Installed two high-efficiency condensing boilers at the Pierce and Baker Schools.
5. Made the following improvements at various schools:
 - Painted all school buildings during the summer break
 - Installed new flooring at Devotion, High School, Lawrence, and Baker
 - Upgraded security hardware at number of school buildings.
6. Made the following improvements at various town facilities:
 - Moved the offices of HR and Comptroller's due to space needs
 - Refinished the wood flooring at Hunneman Hall – Main Library
 - Built out and made offices/toilets for the Golf Course Maintenance Building
 - Put a new roof on the Soule Gym
 - Added a new bunkroom space at Fire Station # 5
 - Installed a new generator at Fire Station # 5.
7. Completed the Library (Main, Putterham, Coolidge Corner) flooring and painting projects.
8. Worked with School Department and Architect to complete the High School Concept Study Phase II.
9. Installed new high-efficiency outside lighting and interior fixtures in a number of Town buildings, with most of the costs paid by NStar.
10. Upgraded the keycard security system to a new modern system.
11. Bid and secured a new tenant for the Widow Harris House.
12. Hired a temporary electrician to do the work that would have normally been performed by an outside contractor and achieved a 65% savings.
13. Established a Code Enforcement Task Force comprised of various Town officials and departments that meets monthly to discuss code issues, life safety violations, by-law compliance, occupancy issues and other matters.
14. Worked with Town officials, board and commissions to investigate and determine the public buildings most appropriate for solar panel installations (PV systems) and adopted a new Solar Ready Roof policy.
12. To complete the Main Library, Water Department and Pierce Library Roof projects.
15. Completed Town Hall Garages Repairs Phase 3.
16. Completed the design of Town Hall Garages Repairs Phase 4, successfully bid the project and executed a contract for the work with the contractor to be mobilized by the end of the fiscal year.
17. Completed design of Fire Station #7 structural improvements including life safety improvements and other associated work. Successfully bid the project and executed a contract for the work.
18. Commenced and completed all work of the Pierce School Auditorium Renovations.
19. Commenced and completed all work of the Unified Arts Building Envelope Repairs.
20. Managed the Lawrence School addition project.
21. Served as in-house Owner's Project Manager (OPM) for the Devotion School project, obtaining approval of the preferred schematic design in November, 2014.

ACCOMPLISHMENTS (Con't.)

22. Building Department staff continued to serve as staff to the Building Commission; representing them on a day-to-day basis, providing information and recommendations to the Commission, assist with contracts, change orders and invoices, conduct daily inspections of work sites and with the daily management of contractors, designers and other vendors.
23. Worked with the School Department to commence work on the Old Lincoln School Renovations in order to have the space suitable for use by September, 2015.
24. Completed Massachusetts School Building Authority (MSBA) audits for both the Runkle School and Heath School projects and closed out both.
25. Received back approximately \$20,000 in rebates from the gas company.
26. Received \$50,000 in incentives from NSTAR for energy efficient lighting retrofits.
27. Installed new LED lighting in Town and School buildings with a five- year warranty and electrical savings of 50%.
28. Created new classroom spaces at the Lawrence, Pierce and Heath Schools.
29. Modified the Baker cafeteria to allow for more students due to increased enrollment.
30. Created new science prep rooms at the Devotion School and one new classroom.
31. Completed the construction of a new Maintenance Facility at the Golf Course.
32. Completed renovations to provide meeting space and a workout area at the Senior Center.

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

	ACTUAL FY2013	ESTIMATE FY2014	ACTUAL FY2014	ESTIMATE FY2015	ESTIMATE FY2016
PERFORMANCE / WORKLOAD INDICATORS					
Permits Issued:	6,141	5,750	6,441	6,000	6,000
Building Permits	1,887	1,825	2,120	1,830	1,830
Electrical Permits	1,358	1,335	1,409	1,350	1,350
Plumbing Permits	1,261	1,200	1,254	1,225	1,225
Gas Fitting Permits	949	900	908	925	925
Mechanical Permits	419	300	410	400	400
Sprinkler Permits	19	30	18	20	20
Occupancy Permits	138	150	169	150	150
Other	110	100	153	100	100
% of Permit Applications Available Online	5%	4%	15%	20%	25%
% of Transactions Paid with Credit Card	6%	7%	11%	10%	15%
Certificates Issued	271	300	333	325	325
Builders Licenses	36	45	19	45	45
Inspections:					
Common Victualler	140	150	150	150	150
Lodging House Insp.	51	51	51	51	51
Violation Notices Issued	32	25	25	35	35
Court Complaints Filed	4	8	6	8	8
Zoning Board of Appeals Cases	70	70	85	70	70

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

	ACTUAL FY2013	ESTIMATE FY2014	ACTUAL FY2014	ESTIMATE FY2015	ESTIMATE FY2016
PERFORMANCE / WORKLOAD INDICATORS (con't.)					
Vouchers Processed	1,350	1,500	1,500	1,500	1,500
Committees of Seven	5	7	12	8	10
Public Building Maintenance					
Maintenance Contracts	15	15	15	15	15
Contractor Service Orders	1,663	1,600	1,973	1,600	1,650
In-House Work Orders	4,100	4,200	3,313	3,500	3,500
% of Work Orders Completed in Less Than 3 days	36%	45%	31%	33%	35%
Utility Use					
Town Hall					
Electricity (KWH)	719,856	705,000	731,903	704,960	717,495
Natural Gas (Therms)	23,030	23,000	24,624	23,430	23,827
Oil (gallons)	0	0	0	1,000	0
Water & Sewer (CCF)	1,602	1,400	1,351	1,400	1,400
School Buildings					
Electricity (KWH)	7,171,895	7,357,000	7,363,755	7,437,045	7,409,892
Natural Gas (Therms)	531,241	660,000	756,863	681,950	684,196
Oil (gallons)	0	2,000	6,723	4,000	0
Water & Sewer (CCF)	15,136	14,500	13,524	14,000	14,000

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

SUMMARY OF SUB-PROGRAMS

SUB-PROGRAMS	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Administration	187,906	208,003	219,638	11,635	5.6%
Code Enforcement	581,661	640,906	687,236	46,331	7.2%
Town R&M	1,103,842	1,060,898	1,128,366	67,469	6.4%
Town Hall Maint.	558,731	499,430	502,911	3,481	0.7%
Construct/Renovation	64,053	82,239	66,338	(15,900)	-19.3%
School R&M	4,666,991	4,576,784	4,653,731	76,946	1.7%
TOTAL	7,163,183	7,068,259	7,258,220	189,961	2.7%

Administration

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	171,099	196,872	198,492	1,620	0.8%
Services	12,286	9,074	13,074	4,000	44.1%
Supplies	0	135	1,400	1,265	937.0%
Other	705	788	5,538	4,750	603.2%
Capital	3,817	1,134	1,134	0	0.0%
TOTAL	187,906	208,003	219,638	11,635	5.6%

Code Enforcement

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	548,676	556,838	589,407	32,569	5.8%
Services	9,706	60,000	60,000	0	0.0%
Supplies	5,036	5,400	2,000	(3,400)	-63.0%
Other	3,807	3,625	3,625	0	0.0%
Utilities	12,820	13,843	8,605	(5,239)	-37.8%
Capital	1,616	1,200	23,600	22,400	1866.7%
TOTAL	581,661	640,906	687,236	46,331	7.2%

Construct/Renovation

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	63,770	58,499	60,898	2,400	4.1%
Services	0	2,490	2,490	0	0.0%
Supplies	0	0	2,700	2,700	-
Other	283	250	250	0	0.0%
Capital	0	21,000	0	(21,000)	-100.0%
TOTAL	64,053	82,239	66,338	(15,900)	-19.3%

Town Buildings Repair and Maintenance

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	281,011	297,366	298,731	1,366	0.5%
Services	785,436	754,707	755,520	813	0.1%
Supplies	10,839	3,135	4,425	1,290	41.1%
Other	67	200	200	0	0.0%
Capital	26,489	5,490	69,490	64,000	1165.7%
TOTAL	1,103,842	1,060,898	1,128,366	67,469	6.4%

Town Hall Maintenance

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	198,558	182,411	182,411	0	0.0%
Services	165,402	130,183	131,683	1,500	1.2%
Supplies	598	8,000	11,000	3,000	37.5%
Other	0	0	0	0	0.0%
Utilities	185,771	172,086	177,817	5,731	3.3%
Capital	8,402	6,750	0	(6,750)	-100.0%
TOTAL	558,731	499,430	502,911	3,481	0.7%

School Buildings Repair and Maintenance

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	817,209	915,057	918,819	3,762	0.4%
Services	1,240,849	1,162,526	1,207,695	45,169	3.9%
Supplies	6,474	6,500	7,425	925	14.2%
Other	488	488	488	0	0.0%
Utilities	2,579,195	2,471,188	2,497,528	26,339	1.1%
Capital	22,776	21,026	21,776	750	3.6%
TOTAL	4,666,991	4,576,784	4,653,731	76,946	1.7%

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2015 SALARY RANGE		FY2015 BUDGET		FY2016 RECOMMENDATION		
			FY2013	FY2014	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT	
510101	Permanent Full Time Salaries										
	Building Commissioner	D-7	1.00	1.00	112,015	131,948	1.00	118,889	1.00	120,672	
	Director of Public Buildings	T-15	1.00	1.00	99,520	112,602	1.00	112,602	1.00	112,602	
	Building Project Administrator	T-15	1.00	1.00	99,520	112,602	1.00	112,602	1.00	112,602	
	Chief Building Inspector/Zoning Enf. Project Manager	T-10	1.00	1.00	75,797	85,761	1.00	79,917	1.00	81,340	
	Building Project Representative	T-10	1.00	1.00	75,797	85,761	1.00	85,761	1.00	85,761	
	Operations Manager - Public Buildings	T-9	1.00	1.00	72,882	82,462	1.00	81,340	1.00	82,787	
	Energy Systems Manager	T-8	1.00	1.00	72,882	82,462	1.00	72,882	1.00	74,179	
	Electrical Inspector	GN-13	1.00	1.00	70,079	79,291	1.00	79,291	1.00	79,291	
	Plumbing and Gas Inspector	GN-13	1.00	1.00	71,458	75,053	1.00	75,053	1.00	75,053	
	Local Building Inspector	GN-12	4.00	4.00	71,458	75,053	4.00	75,053	4.00	75,053	
	Senior Maintenance Craftsperson	MN-5	10.00	10.00	68,544	71,993	4.00	284,524	4.00	285,654	
	Senior Building Custodian	MN-4	3.00	3.00	55,441	58,266	12.00	689,285	12.00	692,074	
	Administrative Head Clerk	C-10	2.00	2.00	51,574	54,201	3.00	162,603	3.00	162,603	
	Bookkeeper/Accountant I	C-9	1.00	1.00	52,948	58,884	2.00	111,681	2.00	112,367	
	Staff Assistant	C-6	0.00	1.00	48,336	53,690	1.00	53,690	1.00	53,690	
	Senior Clerk Typist	C-4	1.00	0.00	43,792	45,747	1.00	44,908	1.00	45,101	
	Less Charge off to Capital Projects							0	0.00	0	
	Subtotal		31.00	31.00				(193,942)		(195,389)	
510102	Permanent Part Time Salaries										
	Houseworkers	MN-1	0.48	0.48	34,743	36,513	0.48	16,677	0.48	16,677	
	Members Board of Examiners (3)					\$30 / mtg.		300		300	
	Subtotal		0.48	0.48				16,977	0.48	16,977	
510901	Temporary Part Time Salaries										
	Inspectors		0.65	0.65			0.65	30,783	1.13	53,299	
	Pest Control Technician		0.00	0.49			0.49	20,773	0.49	20,773	
	Summer Workers		0.80	0.80			0.80	31,644	0.80	31,644	
	Subtotal		1.45	1.94				83,200	2.42	105,716	
	Other										
510140	Shift Differential							2,500		2,500	
510300	Regular Overtime							32,202		42,102	
513044	Longevity Pay							18,075		18,075	
514405	OPM Stipend							11,260		16,890	
515501	Clothing/Uniform Allowance / In Lieu of Boots							7,950		7,950	
	Less Charge off to Capital Projects							(11,260)		(16,890)	
	Subtotal							60,727		70,627	
	Total		32.93	33.42				35.42	2,207,042	35.90	2,248,758

TOWN BUILDING REPAIR AND MAINTENANCE LIST

	<u>ESTIMATE</u>
Fire Station No. 1 (Replace screens and shades)	\$5,000
Fire Station No. 4 (Replace Plymovent hoses and connections)	\$5,350
Fire Station No. 5 (Replace kitchen stove, add outlets, bell)	\$8,750
Fire Station No. 6 (Paint interior windows, new washer/dryer, add outlets)	\$6,200
Fire Station No. 7 (Replace window, repainting)	\$3,750
Town Hall (Replace faulty windows)	\$23,500
Larz Anderson Shops (Storage boxes)	\$2,500
Soule Rec (Single stall bathrooms)	\$15,000
Swimming Pool (Replace motors on circulation pumps)	\$7,500
Cemetery (Adjust garage door)	\$12,500
Muni Service Center (Replace overhead doors)	\$10,000
Main Library (Replace windows)	\$15,000

REPAIRS GRAND TOTAL **\$115,050**

GENERAL SERVICES – TOWN BUILDINGS

BURNER/BOILER SERVICE

PREVENTATIVE MAINTENANCE	\$4,250
BOILER/STEAMFITTING REPAIRS	\$30,000
BOILER WATER INSPECTIONS	\$2,600
BOILER WATER TREATMENT	\$1,500
INSULATION	\$2,500
REFRACTORY	\$1,500
ENERGY MANAGEMENT SYSTEMS	\$5,000
	\$47,350

GLAZING SERVICES

REPLACEMENT	\$15,000
WINDOW WASHING - EXTERIOR	\$7,800
SHADE REPAIR	\$1,500
	\$24,300

PAINTING SERVICE

INTERIOR/EXTERIOR	\$10,000
	\$10,000

HVAC SERVICE

PREVENTATIVE MAINTENANCE	\$15,000
REPAIRS	\$23,900
	\$38,900

ELEVATOR SERVICE

PREVENTATIVE MAINTENANCE/TESTING	\$15,500
STATE TESTING	\$12,120
REPAIRS	\$30,000
	\$57,620

EMERGENCY GENERATOR SERVICE

PREVENTATIVE MAINTENANCE	\$4,500
REPAIRS	\$12,500
	\$17,000

FIRE SAFETY SERVICE

PM PLYMOVENT SYSTEM - FIRE	\$7,000
FIRE ALARM/SPRINKLER TEST	\$22,500
FIRE ALARM/SPRINKLER REPAIRS	\$4,000
FIRE EXTINGUISHER TEST/REPAIRS	\$3,000
	\$36,500

ELECTRICAL SERVICE

PREVENTATIVE MAINTENANCE	\$5,500
COMMUNICATIONS	\$2,850
BURGLAR ALARM	\$16,500
REPAIRS	\$54,000
	\$78,850

PLUMBING SERVICE

SERVICE/DRAIN	\$50,000
REPAIRS	\$3,000
	\$53,000

INTERIOR GENERAL

CARPENTRY	\$5,000
LOCKERS	\$2,000
DOORS/LOCKS	\$23,000
CEILINGS	\$5,000
OTHER AND SUPPLIES	\$107,625
	\$142,625

EXTERIOR GENERAL

ROOF - GUTTERS	\$5,500
ROOF - INSPECTION/REPAIRS	\$60,000
MASONRY- PREVENTATIVE MAINTENANCE	\$2,500
MASONRY	\$14,000
PEST CONTROL	\$750
HAZMAT	\$48,750
OTHER	\$125
	\$131,625

TOTAL TOWN GENERAL SERVICES \$637,770

REPAIRS TOTAL	\$115,050
GENERAL SERVICES TOTAL	\$637,770
REPAIRS TO TOWN BLDG'S GRAND TOTAL	\$752,820

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

GENERAL SERVICES -- SCHOOL BUILDINGS*

BURNER/BOILER SERVICE

PREVENTATIVE MAINTENANCE	\$12,750
BOILER/STEAMFITTING REPAIRS	\$93,000
BOILER INSPECTIONS	\$1,950
BOILER WATER TREATMENT	\$2,500
INSULATION	\$2,500
REFRACTORY	\$7,000
ENERGY MANAGEMENT SYSTEMS	\$25,000
OIL TANK CLEANING	\$4,500
	\$149,200

GLAZING SERVICES

REPLACEMENT	\$40,000
WINDOW WASHING	
EXTERIOR	\$23,700
SHADE REPAIR	\$18,000
	\$81,700

PAINTING SERVICE

INTERIOR/EXTERIOR	\$18,000
	\$18,000

PNEUMATIC SERVICE

PREVENTATIVE MAINTENANCE	\$11,000
REPAIRS	\$7,500
	\$18,500

HVAC SERVICE

PREVENTATIVE MAINTENANCE	\$32,000
REPAIRS	\$24,000
	\$56,000

ELEVATOR SERVICE

PREVENTATIVE MAINTENANCE/TESTING	\$20,000
STATE TESTING	\$35,200
REPAIRS	\$63,250
	\$118,450

EMERGENCY GENERATOR SERVICE

PREVENTATIVE MAINTENANCE	\$2,800
REPAIRS	\$4,500
	\$7,300

FIRE SAFETY SERVICE

FIRE ALARM/SPRINKLER TEST	\$55,000
FIRE ALARM/SPRINKLER REPAIRS	\$16,500
FIRE EXTINGUISHER TEST/REPAIRS	\$9,000
	\$80,500

ELECTRICAL SERVICE

PREVENTATIVE MAINTENANCE	\$15,500
COMMUNICATIONS	\$1,500
BURGLAR ALARM	\$24,000
REPAIRS	\$80,000
	\$121,000

PLUMBING SERVICE

SERVICE/DRAIN	\$7,500
REPAIRS	\$45,000
	\$52,500

INTERIOR GENERAL

CARPENTRY	\$40,000
LOCKERS	\$2,500
DOORS/LOCKS	\$23,000
CEILINGS	\$22,500
OTHER AND SUPPLIES	\$151,700
	\$239,700

EXTERIOR GENERAL

ROOF - GUTTERS	\$15,500
ROOF - INSPECTION/REPAIRS	\$116,000
MASONRY	\$15,000
PEST CONTROL	\$1,500
HAZMAT	\$16,250
OTHER	\$795
	\$165,045

TOTAL SCHOOLS GENERAL SERVICES \$1,107,895

REPAIRS TOTAL	\$94,050
GENERAL SERVICES TOTAL	\$1,107,895
REPAIRS TO SCHOOL BLDG'S GRAND TOTAL	\$1,201,945

* The spending categories for School Buildings are estimates. The allocation of the \$1,201,945 budget is determined by the School Superintendent and was not finalized when this document went to print.

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

PROGRAM DESCRIPTION

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

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

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

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

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

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

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

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

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

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

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

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

Parks and Open Space - This Division maintains over 600 acres of Town-owned park and recreation facilities. The goal is to provide a network of well-maintained parks and open spaces that fulfills the passive and active recreational needs of the community, preserves the culture and historic integrity of the landscape, and provides access to all. This objective is accomplished through the goals of the following six elements:

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

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

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

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

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

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

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

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

PROGRAM COSTS - DEPARTMENT OF PUBLIC WORKS						
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15		Override
				\$ CHANGE	% CHANGE	Restorations
Permanent Full Time Salaries	6,625,586	7,104,040	7,042,106	(61,933)	-0.9%	91,828
Temporary/Seasonal	227,034	263,673	208,276	(55,397)	-21.0%	55,397
Overtime	882,241	271,589	259,594	(11,995)	-4.4%	0
Other	118,119	120,669	120,620	(50)	0.0%	0
Subtotal	7,852,981	7,759,971	7,630,596	(129,375)	-1.7%	147,225
Services	3,875,248	3,430,752	3,188,274	(242,477)	-7.1%	22,500
Supplies	1,396,738	915,750	895,750	(20,000)	-2.2%	25,000
Other	28,913	40,900	53,500	12,600	30.8%	0
Utilities	1,218,979	1,331,175	1,117,300	(213,875)	-16.1%	0
Intergovernmental	20,000	20,000	20,000	0	0.0%	0
Capital	827,559	700,000	991,104	291,104	41.6%	0
TOTAL	15,220,418	14,198,548	13,896,525	(302,023)	-2.1%	194,725
BENEFITS			5,604,734			Revised Budget
REVENUE	3,493,323	3,336,500	3,368,200	31,700	1.0%	14,091,250
Water & Sewer Enterprise	26,223,892	26,875,584	28,324,905	1,449,321	5.4%	

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

BUDGET STATEMENT

The FY16 budget reflects a decrease of \$302,023 (2.1%). Personnel decreases \$129,375 (1.7%) primarily due to the elimination of two Gardner Laborers (\$91,828) and a reduction in Part-Time Park Rangers (\$55,397). There is also a reduction in Overtime (\$11,995) as a result of changes to the Solid Waste Program. These decreases are slightly offset by an increase in Steps (\$22,387) and the conversion of a Gardner Laborer to an MEO 3 (\$7,506).

The reduction in Services (\$242,477, 7.1%) reflects the savings in the Solid Waste / Recycling program (\$272,984) and decreases in Traffic Control Painting (\$22,500) and Professional/Technical Services (\$6,300). These decreases are partially offset by increases in Motor Vehicle/Equipment Repair (\$25,000), Landscaping Services (\$22,248), Wireless Communications (\$10,000) and the Copier Lease (\$2,059).

Supplies decrease \$20,000 (2.2%) primarily due to a decrease in Recycling Supplies (\$25,000), slightly offset by an increase in Motor Vehicle Supplies (\$5,000). The increase in Other (\$12,600, 30.8%) is in Education/Training. The decrease in Utilities (\$213,875, 16.1%) reflects lower contractual prices for Diesel Fuel (\$72,433) and Gasoline (\$71,712), savings in Electricity (\$34,428), which are primarily the result of the LED street light replacement program, and reduction in Water and Sewer charges (\$32,943) and Natural Gas (\$2,359).

Capital increases \$291,104 (41.6%) and funds the equipment detailed in the Capital Outlay Summary (see Section II). The increase is associated with the changes to the solid waste program. The savings realized in the solid waste and metals contracts are being re-allocated to Capital in order to fund the lease payments for automated packer trucks, totes, and "Big Belly" leases.

OVERRIDE RESTORATIONS

If the override is successful the following is recommended for restoration:

- \$91,282 for two Gardner Laborers
- \$55,397 for additional part-time Park Rangers
- \$22,500 for Traffic Control Painting
- \$25,000 in Recycling Supplies.

FY2016 OBJECTIVES

Administration

1. To complete the migration of the Cartegraph work order system to a mobile based operating system to allow for field data entry.
2. To begin the renovations to the Municipal Service Center and temporarily relocate existing work spaces to allow for the new construction.
3. To implement the first phase of the PAYT waste collection system by distributing the new carts and conducting public education.
4. To implement the recommendations of the High Visibility Crosswalk Study over a multi-year schedule.

Engineering and Transportation

1. To oversee the completion of Fisher Hill Park.
2. To reconstruct Fisher Avenue from Boylston Street to Clinton Road.
3. To cap the rear landfill including enlarging the existing operations area.
4. To work with DCR Office of Dam Safety to complete the final inspection report for the Brookline Reservoir.
5. To increase the Town's roadway pavement condition index (PCI) to at least 70.
6. To research the feasibility of removing the wheelchair lift on Beacon Street at Westbourne Terrace and replace it with a ramp system.
7. To continue to implement the Pedestrian & Bicycle Improvements recommended by the Selectmen's Emerald Necklace Pedestrian & Bicycle Advisory Committee.
8. To oversee the installation of approved bicycle accommodations on Newton and Goddard Streets and St. Paul Street north of Beacon Street.
9. To design a plan to improve bicycle safety on Beacon Street westbound between Marion Street and Westbourne Terrace.
10. To present an analysis and plan to install high visibility crosswalks at priority pedestrian crossings in commercial areas.
11. To oversee the construction of approved Traffic Calming Projects for Heath Street (Town line to Hammond Pond Parkway) and Fisher Avenue.
12. To continue to monitor the public parking supply and request changes by the Transportation Board to improve utilization.
13. To continue to improve the town's infrastructure through implementation of new technologies and software to better monitor the condition of our assets.
14. To continue to build the bicycle parking supply through the installation of additional bicycle racks in our commercial areas.
15. To continue to design and implement portions of the Bicycle Green Rotes Master Network Plan.

Highway and Sanitation

1. To continue to work with the Building Commission on the renovations to the Municipal Service Center.
2. To commence the third phase of the LED Streetlight Replacement Program.
3. To continue to move forward with wireless technology for assigning and completing work orders in the field as well as updating our assets.

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

FY2016 OBJECTIVES (Con't.)

Highway and Sanitation (con't.)

4. To continue to increase recycling of damaged concrete and asphalt sidewalk into a product that can be reused on new projects.
5. To continue the Workplace Safety Program.
6. To work with the Building Department on the removal of the underground fuel tanks at the Larz Anderson Parks Facility.
7. To expand the Hazardous Recycling Facility to allow for one Saturday and one Sunday opening per season.
8. To adhere to the vehicle replacement policy adopted by the Selectmen following the Green Community guidelines.
9. To maintain an aggressive code enforcement campaign to improve the environmental quality and aesthetics of the community.
10. To continue the technical training program through APWA and OME seminars.

Parks and Open Space

1. To complete the construction bid documents for the Brookline Avenue Playground Renovation Project and commence construction.
2. To complete construction of the new Fisher Hill Reservoir Park.
3. To complete stabilization and exterior preservation of the historic gatehouse at Fisher Hill Reservoir Park.
4. To dedicate Riverway Park in Brookline to Michael and Kitty Dukakis.
5. To continue Phase I Construction and Phase II design for the Muddy River Restoration Project and continue work with project partners, the Massachusetts Congressional Delegation, and the Army Corps of Engineers on the full design, funding and implementation of the comprehensive project.
6. To continue support and development of the Green Dog Program.
7. To complete design and specifications for a clear and consistent park identification, rules and regulations signage program.
8. To complete the design review process for reconstruction of the roadways, parking, paths and lighting at Larz Anderson Park.
9. To support the playground/school grounds design processes for the proposed Devotion School expansion/building renovation project.
10. To complete the design review process for the renovation of Pierce Playground.
11. To implement accessibility improvements at the Putterham Library.
12. To commence design improvements for the Amory Tennis Courts.
13. To commence improvements to Linden Square.

ACCOMPLISHMENTS

Administration

1. Continued working with the project partners (Boston, Brookline and Mass DCR), the Massachusetts Congressional Delegation, and the Army Corps of Engineers on the full design, funding and implementation of Phase II of the Muddy River Restoration Project.
2. Continued to improve the Department's Safety Program by providing workplace safety training seminars for all DPW employees.
3. Implemented a new six-year contract for the Disposal of Solid Waste with Casella Waste Management at a significant savings over the previous contract.
4. Proposed a new PAYT waste collection system using 35 gallon carts and Town-staffed automated curbside collection.
5. Presented a plan and recommendation to the Board to install high visibility crosswalks at priority pedestrian crossings in commercial areas.
6. Continued to work with the Building Commission on the renovation plans of the Municipal Service Center.

Engineering and Transportation

1. Implemented a new pavement management program.
2. Provided construction oversight for Fisher Hill Park, Warren Playground, Waldstein Playground, and the maintenance garage at Putterham Meadows Golf Course.
3. Reviewed stormwater management design for the Hancock Village 40B project.
4. Started the process to remove the pedestrian footbridge in Brookline Village.
5. Repaved, micro-surfaced, and crack sealed approximately 5.7 miles of roadways.
6. Oversaw the Town's peer review traffic consultant for Hancock Village 40B project, Children's 2-4 Brookline Place project, and Circle Cinema project in Cleveland Circle.
7. Completed construction of the Safety Improvement Project for the intersection of Heath Street and Woodland Road including safe pedestrian crossings and speed reduction for turning vehicles.
8. Designed Safety Improvement Projects for Heath Street (Townline to Hammond Pond Parkway) and Fisher Avenue to improve pedestrian, bicycle, and motor vehicle safety.
9. Implemented the Pedestrian and Bicycle Improvements recommended by the Selectmen's Emerald Necklace Pedestrian and Bicycle Advisory Committee.
10. Oversaw the installation of approved bicycle accommodations on Beacon Street, Cypress and School Streets Corridor north of Boylston Street, St. Paul Street south of Beacon Street, and Sumner Road.
11. Designed bicycle improvements on portions of Newton and Goddard Streets and St. Paul Street north of Beacon Street.
12. Designed and implemented an On-street Staff Permit Parking Program for the Lawrence School, the Heath School, the Driscoll School, and the BEEP Program.
13. Continued to oversee the transition of Town-owned streetlights from high pressure sodium to LED.
14. Implemented a new permit management program that allows online applications and credit card payments.
15. Worked with Planning Department to revive Parking Day and to develop plans for longer term parklets in key business districts in Brookline.

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

ACCOMPLISHMENTS (Con't.)

Engineering and Transportation (con't.)

16. Worked with our consultant and the MBTA to study the feasibility of Transit Signal Prioritization on the C-Line.
17. Licensed and inspected all Brookline Taxicabs (125), Liveries (2), Valet Parking Operations (3), and Jitney Services (3) to improve the Town's multi-modal transportation options.

Highway and Sanitation

1. Refinished the concrete tipping floor at the Transfer Station.
2. Performed workplace safety training seminars.
3. Successfully implemented a program to bring all regulatory signs into compliance with State and Federal standards.
4. Successfully converted existing streetlights on Harvard Street between Beacon Street and Devotion Street to ornamental LED lighting with in-house staff.
5. Completed Phase 1 and 2 of the four- year LED Streetlight Conversion Project for the replacement of all high pressure sodium fixtures with new LED fixtures with Town staff.
6. Continued to increase and improve the sidewalk reconstruction program using DPW staff.
7. Aggressively improved code enforcement to enhance the environmental quality and aesthetics of the community.

Parks and Open Space

1. Commenced construction on the Fisher Hill Reservoir Park project including renovation of the historic gatehouse and installation of historic windows.
2. Completed construction on the Waldstein Playground and Eliot Playground/Warren Field renovation projects.
3. Secured a MA Department of Conservation and Recreation Partnership Grant and completed 100% construction bid documents for the Emerald Necklace Bicycle and Pedestrian Crossing Project.
4. Secured a MA Department of Conservation and Recreation Partnership Grant in the amount of 1.7M for full construction of the Emerald Necklace Bicycle and Pedestrian Crossing Project with construction to be completed in FY16.
5. Collaborated on commercial area vibrancy initiatives including improvements to Hickey Triangle in Brookline Village, improvements to St. John and Green Street area in Coolidge Corner, supported a merchant-initiated community day in Coolidge Corner and expanded our seasonal lighting program.
6. Completed design development and construction bid documents for wayfinding and interpretive signage for Dane Park, D. Blakely Hoar Nature Sanctuary, Skyline Park and Lost Pond Nature Sanctuary.
7. Provided support to the Army Corps of Engineers on the Phase I construction for the Muddy River Restoration Project.
8. Continued the Brookline in Bloom Program and participated in a Boston Strong Daffodil Planting Project along the entire marathon route in Brookline.

ACCOMPLISHMENTS (Con't.)

Parks and Open Space (con't.)

9. Awarded and executed a contract and completed construction for stabilization of the tombs along Boylston Ave. and the Pierce Tomb at the historic Old Burying Ground.
10. Implemented an Emerald Necklace Zone for maintenance and management without increasing personnel.
11. Raised nearly \$37,000 in private and grant funds and completed improvements to the Baker School playground, garden and dedication area.
12. Commenced the design review process for the reconstruction of the roadways and paths at Larz Anderson Park.
13. Completed the design review process for the renovation of Brookline Avenue Playground.
14. Commenced the design review process for the renovation of Pierce Playground.
15. Completed slope stabilization and site improvements to the Heath School grounds.
16. Completed the Emerald Necklace Tree Inventory and Management Plan, entered into a MOU with the Emerald Necklace Conservancy/Olmsted Tree Society, sought grant support and commenced implementation.
17. Worked with the neighborhood to design phased improvements to Linden Square.

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

PERFORMANCE / WORKLOAD INDICATORS	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE	ESTIMATE
	FY2013	FY2014	FY2014	FY2015	FY2016
<u>ENGINEERING/ TRANSPORTATION</u>					
% of Roadway Rehab	7.0%	3.0%	5.7%	4.0%	5.5%
Average Pavement Condition Index (PCI) For all Streets and Road Segments	66	66	68	67	69
Overnight Parking Spaces (average utilization)	84	84	129	84	84
Street Permits	813	815	789	825	830
Public Utility Construction Reviews	7	5	6	5	5
Traffic Counts	47	45	32	40	40
Reduction of Motor Vehicle Speed Post-Traffic Calming Measures	5.3	> 5MPH	6.5MPH	>5MPH	>5MPH
CATV Plan Review	0	0	0	0	0
Taxi Cab Licenses	185	185	182	182	182
Inspections of Town Licensed Taxi Cabs	400	400	400	400	400
Contracts Administered	26	25	34	25	30
Plot Plan Approvals/ Inspections	33	35	40	35	35
Parking Permits Commercial	667	650	610	690	690
Residential	2,077	2,000	3,766	3,300	3,300
Temporary	6,800	6,000	5,514	5,500	5,500
Moving/Construction Signs	8,000	8,000	5,619	5,000	5,000
Parking/Traffic Inquiries	5,200	5,200	5,000	5,000	5,000

PERFORMANCE / WORKLOAD INDICATORS (con't.)	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE	ESTIMATE
	FY2013	FY2014	FY2014	FY2015	FY2016
<u>HIGHWAY</u>					
Snow Accumulation	71"	43"	63"	43"	43"
Snow Removal By-Law Enforcement Warnings Issued	89	100	62	100	150
Citations Issued	17	30	10	30	50
Concrete Sidewalks Placed (cu. yds.)	756	850	848	900	900
Asphalt Installed (tons)	656	800	817	800	850
Recycled Roadway Products (tons)	1,704	1,700	1,888	1,900	1,900
Sign Installations	683	600	669	750	750
Traffic Signal Repair Calls	99	100	105	100	110
Fire Alarm Service Calls	75	80	31	40	40
Parking Meter Repairs	2,562	2,500	1,911	1,800	1,800
Service Calls	6,685	6,500	6,197	6,000	6,000
Pavement Markings Crosswalks	545	550	530	550	550
Lines	440,000	440,000	640,000	650,000	650,000
Street Light Outages	1,113	1,000	932	900	600
% of CDL Drivers Drug/ Alcohol tested	75%	75%	75%	75%	75%
Statutory Inspections of Town-owned Vehicles	395	370	392	390	390
Scheduled Preventative Maintenance Work Orders (Vehicles)	1,020	1000	829	1,000	1,000
Automotive Technician Training Session Hours	170	200	208	200	200
Street Cleaning (tons)	1,365	1,400	1,119	1,300	1,300

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

PERFORMANCE / WORKLOAD INDICATORS (con't.)

	ACTUAL FY2013	ESTIMATE FY2014	ACTUAL FY2014	ESTIMATE FY2015	ESTIMATE FY2016
<u>SANITATION</u>					
Solid Waste (tons)	9,104	9,100	9,127	9,000	9,000
Collection/Disposal Cost per ton	\$285	\$300	\$288	\$297	\$310
Recycling (tons)					
Commingled/Paper	5,253	5,400	5,297	5,500	5,500
Cost per ton	\$182	\$172	\$190	\$186	\$186
Metal	40	50	40	50	50
Composting (tons)	3,552	3,500	3,172	3,500	3,500
% of Solid Waste Diverted Due to Recyc./Compost	49.2%	50%	52.0%	51.1%	53.0%
Commercial Refuse Establishments	53	50	55	50	60
<u>PARKS AND OPEN SPACE</u>					
Wetlands Permits and Certificates Issued	7	5	7	6	6
Turf Grass Restoration Program in Acres	44	120	143	120	120
Graffiti Removed (# sites)	14	20	8	20	15
Landscape Improvements to School Grounds incl. Aeration, Overseeding (acres)	26	45	35	45	45
Vandalism Repairs	0	10	0	10	5
Maintenance Requests Closed within 3 days	85%	85%	85%	85%	85%

PERFORMANCE / WORKLOAD INDICATORS (con't.)

	ACTUAL FY2013	ESTIMATE FY2014	ACTUAL FY2014	ESTIMATE FY2015	ESTIMATE FY2016
Public Shade Trees					
Removed	142	150	156	160	160
Planted	242	250	340	250	270
Dangerous Limbs and Hangers					
Removed	470	500	360	500	280
Pruning and Lifting Trees on Streets (# of streets)	8	20	21	12	13
Citizen Requests for Pruning of Town-owned Trees	496	450	846	450	500
Tree Lawns Loamed & Seeded	0	1	0	0	0
Cemetery:					
Burials	72	70	62	70	70
Headstones Set	30	25	23	30	30
Plots sold	27	50	30	40	35

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

SUMMARY OF SUBPROGRAMS					
SUBPROGRAMS	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Administration	847,278	878,529	859,718	(18,812)	-2.1%
Engineering/Transportation	1,191,962	1,263,478	1,282,876	19,398	1.5%
Highway	6,640,272	5,486,930	5,267,542	(219,388)	-4.0%
Sanitation	2,988,704	3,004,898	3,066,137	61,239	2.0%
Parks and Open Space	3,552,206	3,564,712	3,420,252	(144,460)	-4.1%
TOTAL	15,220,418	14,198,548	13,896,525	(302,023)	-2.1%

Administration

SUBPROGRAM COSTS					
CLASS OF EXPENDITURE	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	753,020	729,700	733,233	3,533	0.5%
Services	74,827	94,824	96,880	2,056	2.2%
Supplies	6,340	4,500	4,500	0	0.0%
Other	11,469	17,300	22,900	5,600	32.4%
Capital	1,622	32,205	2,205	(30,000)	-93.2%
TOTAL	847,278	878,529	859,718	(18,812)	-2.1%

Sanitation

SUBPROGRAM COSTS					
CLASS OF EXPENDITURE	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	867,035	890,484	871,461	(19,023)	-2.1%
Services	1,947,735	1,950,712	1,665,728	(284,984)	-14.6%
Supplies	83,093	63,640	38,640	(25,000)	-39.3%
Other		0	0	0	0.0%
Utilities	12,562	12,479	14,306	1,827	14.6%
Capital	78,278	87,583	476,002	388,419	443.5%
TOTAL	2,988,704	3,004,898	3,066,137	61,239	2.0%

Engineering/Transportation

SUBPROGRAM COSTS					
CLASS OF EXPENDITURE	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	883,074	941,249	954,948	13,698	1.5%
Services	282,562	288,544	294,244	5,700	2.0%
Supplies	17,290	18,330	18,330	0	0.0%
Other	5,508	10,000	10,000	0	0.0%
Capital	3,527	5,355	5,355	0	0.0%
TOTAL	1,191,962	1,263,478	1,282,876	19,398	1.5%

Parks and Open Space

SUBPROGRAM COSTS					
CLASS OF EXPENDITURE	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	2,100,672	2,149,148	2,020,943	(128,205)	-6.0%
Services	645,904	659,660	686,911	27,251	4.1%
Supplies	192,116	194,958	194,958	0	0.0%
Intergovernmental	20,000	20,000	20,000	0	0.0%
Other	11,384	11,600	11,600	0	0.0%
Utilities	337,751	383,121	312,609	(70,512)	-18.4%
Capital	244,379	146,225	173,231	27,006	18.5%
TOTAL	3,552,206	3,564,712	3,420,252	(144,460)	-4.1%

Highway

SUBPROGRAM COSTS					
CLASS OF EXPENDITURE	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	3,249,180	3,049,389	3,050,012	623	0.0%
Services	924,218	437,012	444,512	7,500	1.7%
Supplies	1,097,902	634,322	639,322	5,000	0.8%
Other	553	2,000	9,000	7,000	350.0%
Utilities	868,665	935,575	790,385	(145,190)	-15.5%
Capital	499,754	428,632	334,311	(94,321)	-22.0%
TOTAL	6,640,272	5,486,930	5,267,542	(219,388)	-4.0%

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

ENGINEERING/TRANSPORTATION

SUMMARY OF ELEMENTS

CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Engineering	660,155	721,508	738,849	17,341	2.4%
Transportation	531,807	541,970	544,027	2,057	0.4%
TOTAL	1,191,962	1,263,478	1,282,876	19,398	1.5%

Engineering

ELEMENT COST

CLASS OF EXPENDITURE	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	619,930	669,039	680,680	11,641	1.7%
Services	20,075	26,044	31,744	5,700	21.9%
Supplies	11,667	12,330	12,330	0	0.0%
Other	5,508	10,000	10,000	0	0.0%
Capital	2,975	4,095	4,095	0	0.0%
TOTAL	660,155	721,508	738,849	17,341	2.4%

Transportation

ELEMENT COST

CLASS OF EXPENDITURE	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	263,144	272,210	274,267	2,057	0.8%
Services	262,488	262,500	262,500	0	0.0%
Supplies	5,623	6,000	6,000	0	0.0%
Other	0	0	0	0	0.0%
Capital	552	1,260	1,260	0	0.0%
TOTAL	531,807	541,970	544,027	2,057	0.4%

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

HIGHWAY

SUMMARY OF ELEMENTS

CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Road Maintenance	1,049,450	1,205,421	1,234,620	29,199	2.4%
Cleaning	874,020	894,193	717,841	(176,352)	-19.7%
Snow Removal	1,995,654	390,809	497,309	106,500	27.3%
Traffic	1,122,977	1,343,755	1,230,161	(113,594)	-8.5%
M.E. Maintenance	1,598,171	1,652,753	1,587,611	(65,142)	-3.9%
TOTAL	6,640,272	5,486,930	5,267,542	(219,388)	-4.0%

Road Maintenance

ELEMENT COST

CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	800,424	1,036,392	1,037,277	884	0.1%
Services	703	1,204	6,204	5,000	415.4%
Supplies	109,548	107,935	107,935	0	0.0%
Other	0	0	4,000	4,000	-
Capital	138,775	59,890	79,205	19,315	32.3%
TOTAL	1,049,450	1,205,421	1,234,620	29,199	2.4%

Cleaning

ELEMENT COST

CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	655,279	646,118	646,032	(86)	0.0%
Services	704	776	776	0	0.0%
Supplies	3,483	6,900	6,900	0	0.0%
Other	0	0	0	0	0.0%
Capital	214,554	240,399	64,133	(176,266)	-73.3%
TOTAL	874,020	894,193	717,841	(176,352)	-19.7%

Snow Removal

ELEMENT COST

CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	603,526	91,355	91,355	0	0.0%
Services	557,807	134,186	134,186	0	0.0%
Supplies	671,644	163,268	163,268	0	0.0%
Other	553	2,000	2,000	0	0.0%
Utilities	17,000	0	0	0	0.0%
Capital	145,124	0	106,500	106,500	-
TOTAL	1,995,654	390,809	497,309	106,500	27.3%

Traffic

ELEMENT COST

CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	440,518	524,393	524,305	(88)	0.0%
Services	144,724	156,776	134,276	(22,500)	-14.4%
Supplies	79,924	96,665	96,665	0	0.0%
Other	0	0	0	0	0.0%
Utilities	457,811	476,906	442,770	(34,136)	-7.2%
Capital	0	89,015	32,145	(56,870)	-63.9%
TOTAL	1,122,977	1,343,755	1,230,161	(113,594)	-8.5%

M.E. Maintenance

ELEMENT COST

CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	749,432	751,130	751,042	(88)	0.0%
Services	220,280	144,072	169,072	25,000	17.4%
Supplies	233,303	259,554	264,554	5,000	1.9%
Other	0	0	3,000	3,000	0.0%
Utilities	393,854	458,669	347,615	(111,054)	-24.2%
Capital	1,301	39,328	52,328	13,000	33.1%
TOTAL	1,598,171	1,652,753	1,587,611	(65,142)	-3.9%

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

PARKS AND OPEN SPACE

SUMMARY OF ELEMENTS

CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Conservation	141,937	137,429	141,768	4,339	3.2%
Public Grounds	2,023,707	1,991,515	1,840,631	(150,884)	-7.6%
School Grounds	780,490	860,765	843,469	(17,296)	-2.0%
Forestry	401,400	365,630	369,942	4,312	1.2%
Cemetery	204,672	209,373	224,442	15,069	7.2%
TOTAL	3,552,206	3,564,712	3,420,252	(144,460)	-4.1%

Conservation

ELEMENT COST

CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	110,957	106,084	110,423	4,339	4.1%
Services	6,133	6,800	6,800	0	0.0%
Supplies	2,675	1,500	1,500	0	0.0%
Other	1,472	2,100	2,100	0	0.0%
Intergovernmental	20,000	20,000	20,000	0	0.0%
Capital	700	945	945	0	0.0%
TOTAL	141,937	137,429	141,768	4,339	3.2%

Public Grounds

ELEMENT COST

CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	1,047,440	1,006,943	864,267	(142,676)	-14.2%
Services	399,690	406,635	427,884	21,250	5.2%
Supplies	136,589	139,780	139,780	0	0.0%
Other	9,507	9,000	9,000	0	0.0%
Utilities	323,261	355,610	288,573	(67,037)	-18.9%
Capital	107,220	73,548	111,128	37,580	51.1%
TOTAL	2,023,707	1,991,515	1,840,631	(150,884)	-7.6%

School Grounds

ELEMENT COST

CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	522,504	616,559	616,959	400	0.1%
Services	101,916	105,175	108,176	3,002	2.9%
Supplies	43,922	43,698	43,698	0	0.0%
Other	0	0	0	0	0.0%
Utilities	10,733	24,232	20,899	(3,332)	-13.8%
Capital	101,416	71,102	53,737	(17,365)	-24.4%
TOTAL	780,490	860,765	843,469	(17,296)	-2.0%

Forestry

ELEMENT COST

CLASS OF EXPENDITURE	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	229,975	231,700	233,012	1,312	0.6%
Services	130,930	127,015	130,015	3,000	2.4%
Supplies	5,682	6,600	6,600	0	0.0%
Other	0	0	0	0	0.0%
Capital	34,814	315	315	0	0.0%
TOTAL	401,400	365,630	369,942	4,312	1.2%

Cemetery

ELEMENT COST

CLASS OF EXPENDITURE	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	189,797	187,862	196,282	8,420	4.5%
Services	7,236	14,036	14,036	0	0.0%
Supplies	3,248	3,380	3,380	0	0.0%
Other	405	500	500	0	0.0%
Utilities	3,757	3,280	3,138	(143)	-4.3%
Capital	229	315	7,106	6,791	2155.9%
TOTAL	204,672	209,373	224,442	15,069	7.2%

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2015 SALARY RANGE		FY2015 BUDGET		FY2016 RECOMMENDATION	
			FY2013	FY2014	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
	ADMINISTRATION									
510101	Permanent Full Time Salaries									
	Commissioner	D-9	1.00	1.00	129,444	152,479	1.00	152,479	1.00	152,479
	Director of Engineering/Transportation	D-6	1.00	1.00	103,718	122,174	1.00	122,174	1.00	122,174
	Director Highway/Sanitation	D-5	1.00	1.00	96,035	113,124	1.00	109,805	1.00	111,452
	Director of Parks and Open Space	D-5	1.00	1.00	96,035	113,124	1.00	113,124	1.00	113,124
	Administrative Manager	T-8	1.00	1.00	70,079	79,291	1.00	77,904	1.00	79,291
	Accounting/Systems Assistant	C-10	1.00	1.00	52,948	55,204	1.00	55,204	1.00	55,204
	Senior Office Assistant	C-5	2.00	2.00	42,327	44,267	2.00	91,485	2.00	91,485
		Subtotal	8.00	8.00			8.00	722,175	8.00	725,208
	Other									
513044	Longevity Pay							6,475		6,975
514501	Extra Comp. (In Lieu of Boots)							1,050		1,050
		Subtotal						7,525		8,025
	Total		8.00	8.00			8.00	729,700	8.00	733,233

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2015 SALARY RANGE		FY2015 BUDGET		FY2016 RECOMMENDATION	
			FY2013	FY2014	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
	ENGINEERING/TRANSPORTATION									
510101	Permanent Full Time Salaries									
	Transportation Administrator	T-12	1.00	1.00	83,559	94,543	1.00	94,543	1.00	94,543
	Civil Engineer V	EN-5	2.00	2.00	81,850	92,556	2.00	175,669	2.00	178,694
	Project Coordinator	EN-5	1.00	1.00	81,850	92,556	1.00	89,347	1.00	90,937
	Environmental Engineer	EN-5	1.00	1.00	81,850	92,556	1.00	89,347	1.00	90,937
	Transportation Engineer	EN-4	1.00	1.00	75,447	85,316	1.00	78,157	1.00	79,548
	Civil Engineer IV	EN-4	3.00	3.00	75,447	85,316	3.00	234,719	3.00	238,897
	Civil Engineer III	EN-3	2.00	2.00	65,662	74,321	2.00	146,042	2.00	148,642
	Permit Inspector	EN-2	1.00	1.00	63,869	72,266	1.00	66,164	1.00	67,342
	Administrative Assistant	C-8	1.50	2.00	46,870	48,855	2.00	95,498	2.00	96,163
	Subtotal		13.50	14.00			14.00	1,069,486	14.00	1,085,702
	Less Charge Off 1 Civil Engineer IV to Wastewater Projects (CIP Funds)							(75,447)		(76,790)
	Less Charge Off Permit Inspector to Street Construction Projects (CIP Funds)							(66,164)		(67,342)
	Net Total		13.50	14.00			14.00	927,875	14.00	941,571
	Other									
510300	Overtime							7,327		7,327
513044	Longevity Pay							4,450		4,450
514501	Extra Comp. (In Lieu of Boots)							1,600		1,600
	Subtotal							13,377		13,377
	Total		13.50	14.00			14.00	941,252	14.00	954,948

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2015 SALARY RANGE		FY2015 BUDGET		FY2016 RECOMMENDATION	
			FY2013	FY2014	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
	HIGHWAY									
510101	Permanent Full Time Salaries									
	Fleet Supervisor	T-9	1.00	1.00	72,882	82,462	1.00	82,462	1.00	82,462
	Operations Manager	T-9	1.00	1.00	72,882	82,462	1.00	82,462	1.00	82,462
	General Foreman	GN-13	1.00	1.00	71,458	75,053	1.00	75,053	1.00	75,053
	Traffic and Fire Alarm System Supervisor	GN-13	1.00	1.00	71,458	75,053	1.00	75,053	1.00	75,053
	Motor Equipment Repair Foreman	GN-11	1.00	1.00	66,548	69,897	1.00	69,897	1.00	69,897
	Superintendent of Fire Alarm	GN-11	1.00	1.00	66,548	69,897	1.00	69,507	1.00	69,507
	Construction Supervisor	GN-9	0.00	1.00	58,008	60,927	1.00	58,965	1.00	59,938
	Signal Maintainer	GN-8	1.00	1.00	55,777	58,583	1.00	58,583	1.00	58,583
	Traffic System Technician	LN-7	1.00	1.00		56,454	1.00	56,454	1.00	56,454
	Administrative Assistant	C-8	1.00	1.00	46,870	52,112	1.00	52,112	1.00	52,112
	Working Foreman Motor Equipment Repair	LN-7	2.00	2.00		56,454	2.00	112,909	2.00	112,909
	Welder/Metal Fabricator	LN-7	1.00	1.00		56,454	1.00	56,454	1.00	56,454
	Supervisor of Construction Trades	LN-7	1.00	1.00		56,454	1.00	56,454	1.00	56,454
	Working Foreman Highway	LN-6	6.00	5.00		54,500	5.00	272,501	5.00	272,501
	Motor Equipment Repairperson	LN-6	5.00	5.00		54,500	5.00	272,501	5.00	272,502
	Storekeeper	LN-6	1.00	1.00		54,500	1.00	54,500	1.00	54,500
	MEO III	LN-5	4.00	4.00		53,420	4.00	213,682	4.00	213,682
	Mason	LN-3	1.00	1.00		47,996	1.00	47,996	1.00	47,996
	Highway Maintenance Craftsperson	LN-3	2.00	2.00		47,996	2.00	95,992	2.00	95,992
	Carpenter Laborer Craftsperson	LN-3	1.00	1.00		47,996	1.00	47,996	1.00	47,996
	MEO II	LN-3	13.00	13.00		47,996	13.00	623,952	13.00	623,952
	Painter and Laborer	LN-2	2.00	2.00		45,914	2.00	91,828	2.00	91,828
	MEO I	LN-2	2.00	2.00		45,914	2.00	91,828	2.00	91,829
	Laborer	LN-1	2.00	2.00		43,523	2.00	87,047	2.00	87,047
	Subtotal		52.00	52.00			52.00	2,806,190	52.00	2,807,164
	Other									
510140	Shift Differential							19,969		19,969
510143	Working-Out-of-Classification Pay							13,962		13,962
	Overtime Total							168,792		168,792
510300	Snow							87,601		87,601
510343	Emergency							19,687		19,687
510344	Scheduled							37,354		37,354
510345	Special Events							7,170		7,170
510346	Taxi Cab Inspections							16,979		16,979
513044	Longevity Pay							19,525		19,175
514501	Extra Comp. (In Lieu of Boots)							350		350
515501	Uniform/Clothing Allowance							18,600		18,600
515505	Tool Allowance							2,000		2,000
	Subtotal							243,198		242,849
	Total		52.00	52.00			52.00	3,049,388	52.00	3,050,012

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2015 SALARY RANGE		FY2015 BUDGET		FY2016 RECOMMENDATION	
			FY2013	FY2014	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
	SANITATION									
510101	Permanent Full Time Salaries									
	Environmental Health Supervisor	T-8	1.00	1.00	70,079	79,291	1.00	79,291	1.00	79,291
	Sanitation Foreman	GN-9	1.00	1.00	58,008	60,927	1.00	58,965	1.00	59,938
	Environmental Health Specialist	GN-8	1.00	1.00	55,777	58,583	1.00	58,583	1.00	58,583
	Sanitation Truck Supervisor	LN-5	4.00	4.00		53,420	4.00	213,680	4.00	213,680
	MEO II	LN-3	4.00	4.00		47,996	4.00	191,984	4.00	191,984
	Transfer Station Scale Operator	LN-3	1.00	1.00		47,996	1.00	47,996	1.00	47,996
	Laborer	LN-1	3.00	3.00		43,523	3.00	130,570	3.00	130,570
	Subtotal		15.00	15.00				781,069	15.00	782,042
510901	Temporary Part Time Salaries									
	Laborer (18 weeks)		2.07	2.07		\$13.19 / hr.	2.07	59,021	2.07	59,021
	Subtotal		2.07	2.07				59,021	2.07	59,021
	Other									
510143	Working-Out-of-Classification Pay							6,773		6,773
510300	Overtime							27,995		8,000
513044	Longevity Pay							8,475		8,475
514501	Extra Comp. (In Lieu of Boots)							350		350
515501	Uniform/Clothing Allowance							6,800		6,800
	Subtotal							50,393		30,398
	Total		17.07	17.07				890,484	17.07	871,461

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2015 SALARY RANGE		FY2015 BUDGET		FY2016 RECOMMENDATION		
			FY2013	FY2014	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT	
	PARKS AND OPEN SPACE										
510101	Permanent Full Time Salaries										
	Operations Manager	T-9	1.00	1.00	72,882	82,462	1.00	74,179	1.00	75,499	
	Conservation Administrator	T-9	1.00	1.00	72,882	82,462	1.00	82,462	1.00	82,462	
	Landscape Planner/Architect	T-9	1.00	1.00	72,882	82,462	1.00	82,462	1.00	82,462	
	General Foreman	GN-13	1.00	1.00	71,458	75,053	1.00	73,835	1.00	75,053	
	Landscape Architect	T-6	1.00	1.00	62,392	70,594	1.00	70,594	1.00	70,594	
	Cemetery Supervisor	GN-9	1.00	1.00	58,008	60,927	1.00	60,927	1.00	60,927	
	Forestry Supervisor	GN-9	0.00	1.00	58,008	60,927	1.00	58,965	1.00	59,938	
	Administrative Assistant	C-8	1.00	1.00	46,870	52,116	1.00	51,184	1.00	51,386	
	Conservation Assistant	C-8	1.00	1.00	46,870	48,855	1.00	48,855	1.00	48,855	
	Athletic Fields Supervisor	GN-9	1.00	1.00	58,008	60,927	1.00	60,927	1.00	60,927	
	Park Ranger	GN-8	0.43	1.00	55,777	58,583	1.00	58,583	1.00	58,583	
	Zone Manager	LN-6	4.00	4.00		54,500	5.00	272,501	5.00	272,501	
	Forestry Zone Manager	LN-6	1.00	0.00		54,500	1.00	54,500	1.00	54,500	
	MEO III	LN-5	1.00	1.00		53,420	1.00	53,420	2.00	106,841	
	Park Maintenance Craftsman	LN-3	7.00	8.00		47,996	6.00	287,977	6.00	287,977	
	Gardener Laborer	LN-2	13.00	12.00		45,914	12.00	550,969	9.00	413,227	
	Subtotal		35.43	36.00			36.00	1,942,340	34.00	1,861,731	
	Park Project Charge Off 66% of Landscape Architect (CIP Funds)								(54,425)		(54,425)
	Recreation Revolving Fund Charge Off for Gardener Laborer (Skating Rink)								(45,914)		(45,914)
	Subtotal							1,842,001		1,761,392	
510901	Temporary Part Time Salaries										
	Laborer (25 weeks)		4.79	4.79			4.79	136,568	4.79	136,568	
	Park Ranger		0.00	0.00	\$14.00 / hr.	\$15.00 / hr.	1.22	67,584	0.22	12,187	
	Student Intern		0.00	0.00			0.30	500	0.30	500	
	Subtotal		4.79	4.79			6.01	204,652	5.31	149,255	
510140	Other										
	Shift Differential							1,000		1,000	
510143	Working-Out-of-Classification Pay										
								3,995		3,995	
	Overtime Total							67,476		75,476	
510300	Regular										
510345	Special Events										
513044	Longevity Pay										
514501	Extra Comp. (In Lieu of Boots, Arborist Stipend)										
515501	Uniform/Clothing Allowance										
	Subtotal							12,000		12,000	
								102,496		110,296	
	Total		40.22	40.79			42.01	2,149,148	39.31	2,020,943	

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

PROGRAM DESCRIPTION

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

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

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

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

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

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

PROGRAM COSTS - WATER AND SEWER ENTERPRISE FUND					
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Permanent Full Time Salaries	1,946,490	2,204,429	2,216,827	12,398	0.6%
Temporary/Seasonal	6,810	15,000	15,000	0	0.0%
Overtime	128,622	136,231	136,231	0	0.0%
Other	167,507	101,525	153,028	51,504	50.7%
Subtotal	2,249,429	2,457,185	2,521,086	63,901	2.6%
Services	255,228	341,798	353,798	12,000	3.5%
Supplies	97,917	123,020	123,020	0	0.0%
Other	12,945	8,900	10,580	1,680	18.9%
Utilities	139,957	135,854	102,945	(32,908)	-24.2%
Capital	379,288	313,300	504,800	191,500	61.1%
Intergovernmental (MWRA)	18,597,920	19,108,047	20,062,449	954,402	5.0%
Intragovernmental Reimbursement	2,125,747	1,973,970	1,988,729	14,758	0.7%
Debt Service	2,365,461	2,133,405	2,377,053	243,648	11.4%
Reserve	0	280,100	280,445	345	0.1%
TOTAL	26,223,892	26,875,584	28,324,905	1,449,321	5.4%
BENEFITS			1,377,900		
REVENUE	26,529,207	26,875,584	28,324,905	1,449,321	5.4%

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

BUDGET STATEMENT

The FY16 budget reflects an increase of \$1,449,321 (5.4%) primarily driven by an increase in MWRA assessments. Personnel increases \$63,901 (2.6%) for an assumed 2% collective bargaining reserve (\$47,653), the conversion of a Water Works Serviceperson position into a Storekeeper (\$6,504) and increases for Working Out of Class (\$6,500) and Steps (\$5,894).

The increase in Services (\$12,000, 3.5%) is for Data Processing Software Maintenance. Other increases \$1,680 (18.9%) for Education/Training. Utilities decrease \$32,908 (24.2%) primarily due to lower contract prices for Diesel Fuel (\$17,625) and Gasoline (\$16,706), a decrease in Electricity (\$333) and increases in Natural Gas (\$1,462) and Water and Sewer charges for the Netherlands Road facility (\$294).

Capital increases \$191,500 (61.1%) for the equipment detailed in the Capital Outlay Summary in Section II. The 954,402 (5%) increase in Intergovernmental is for the MWRA Assessment. (It should be noted that these numbers are estimates and final figures will be known in the spring.) Intragovernmental (Overhead Reimbursement) increases \$14,758 (0.7%), Debt Service increases \$243,648 (11.4%) and the Reserve increases \$345 (0.1%).

FY2016 OBJECTIVES

1. To continue CCTV pipeline inspection of the sewer and drain systems by identifying and recording areas for further rehabilitation and locating problem areas for immediate repair.
2. To continue to increase the number of catch basins cleaned to meet EPA regulations.
3. To undertake improvements to the sanitary sewer distribution system to remove extraneous flows caused by inflow and infiltration.
4. To continue the annual uni-directional flushing program to protect water quality as mandated by the Department of Environmental Protection (DEP).
5. To continue working toward the reduction of unaccounted-for-water in the distribution system and the reduction of average daily water use to 65 gallons per capita per day (GPCPD) as mandated by DEP regulations.
6. To begin investigation and planning for the U.S. EPA Region 1 Massachusetts Small MS4 General Permit covering stormwater Phase II regulated discharges as mandated by EPA.
7. To continue the Fire Hydrant Replacement Program by replacing old hydrants with new compression type hydrants.

ACCOMPLISHMENTS

1. Implemented an on-line portal to allow customer access to account history, usage and billing information as well as customer notification capabilities for consumption anomalies.
2. Completed the second phase of the system-wide water audit, awarded to Tata & Howard Engineers, which will provide information to increase operational efficiency of the water system.
3. Continued the water main and service pipe leak detection program in conjunction with MWRA and Heath Consultants.
4. Continued the Fire Hydrant Replacement Program by replacing old hydrants with new compression type hydrants.
5. Upgraded the Cartegraph Work Order System for catch basin cleaning and hydrant maintenance using hand-held mobile data recorders.
6. Continued the CCTV pipeline inspection of the sewer and drain systems by identifying and recording areas for further rehabilitation and locating problem areas for immediate repair.
7. Completed the sixth year of the annual uni-directional flushing program to protect water quality as mandated by the Department of Environmental Protection (DEP).

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2013	ESTIMATE FY2014	ACTUAL FY2014	ESTIMATE FY2015	ESTIMATE FY2016
<u>Performance:</u>					
Water Demand - MGD	5.35	5.15	5.46	5.25	5.25
Avg. Daily Sanitary					
Flow - MGD	9.13	9.25	8.82	9	9
Unaccounted Water - %	10.0%	9.7%	18.9%	9.8%	10.0%
Catch Basin Cleaning:					
Number of Basins	2,521	2,600	1,965	2,600	2,600
% of Total Basins	87.2%	90.0%	68.0%	90.0%	90.0%
Total Sediments (tons)	1,060	1,150	976	1,150	1,150
Cross Connection					
Revenue	\$96,980	\$100,000	\$100,035	\$100,000	\$100,000
<u>Workload:</u>					
Complaint Responses:					
Water	475	450	475	450	450
Sewer	215	200	180	200	200
Service Responses	850	750	725	750	750
Service Pipes Installed	178	180	167	180	180
Hydrants Repaired/ Replaced	56	60	49	60	50
Sewer Structures Repaired	194	150	124	150	130
Sewerage Blockages Repaired	40	40	35	40	35

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

SUBPROGRAM COSTS					
CLASS OF EXPENDITURE	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Water	11,204,928	11,814,665	12,223,536	408,872	3.5%
Sewer	15,018,964	15,060,918	16,101,368	1,040,451	6.9%
TOTAL	26,223,892	26,875,584	28,324,905	1,449,321	5.4%

Water

SUBPROGRAM COSTS					
CLASS OF EXPENDITURE	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	1,948,739	2,096,341	2,121,310	24,969	1.2%
Services	111,821	184,598	190,598	6,000	3.3%
Supplies	77,123	102,020	102,020	0	0.0%
Other	8,803	8,900	8,900	0	0.0%
Utilities	139,957	135,854	102,945	(32,908)	-24.2%
Capital	236,083	158,300	268,300	110,000	69.5%
Intergovernmental (MWRA)	5,922,625	6,551,770	6,878,359	326,589	5.0%
Intragovernmental Reimbursement	1,740,819	1,577,672	1,574,389	(3,283)	-0.2%
Debt Service	1,018,959	882,154	855,691	(26,463)	-3.0%
Reserve	0	117,056	121,025	3,969	3.4%
TOTAL	11,204,928	11,814,665	12,223,536	408,872	3.5%

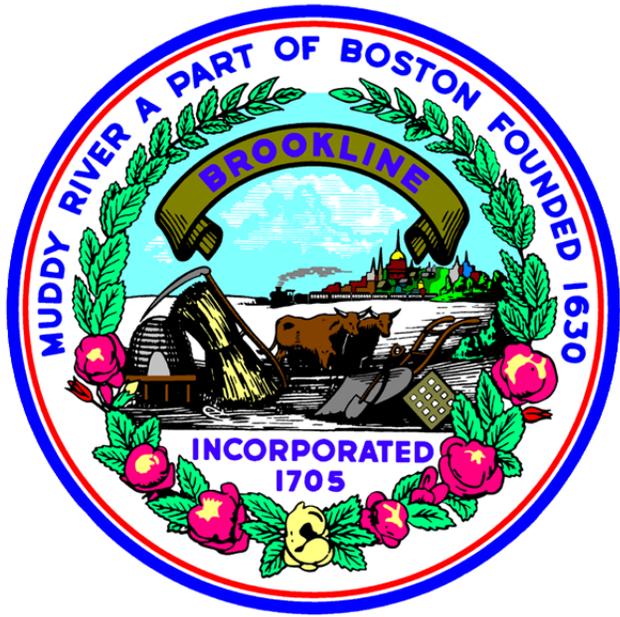
Sewer

SUBPROGRAM COSTS					
CLASS OF EXPENDITURE	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	300,690	360,843	399,776	38,933	10.8%
Services	143,406	157,200	163,200	6,000	3.8%
Supplies	20,795	21,000	21,000	0	0.0%
Other	4,142	0	1,680	1,680	-
Capital	143,206	155,000	236,500	81,500	52.6%
Intergovernmental (MWRA)	12,675,295	12,556,277	13,184,091	627,814	5.0%
Intragovernmental Reimbursement	384,928	396,298	414,340	18,042	4.6%
Debt Service	1,346,503	1,251,251	1,521,362	270,112	21.6%
Reserve	0	163,049	159,419	(3,629)	-2.2%
TOTAL	15,018,964	15,060,918	16,101,368	1,040,451	6.9%

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2015 SALARY RANGE		FY2015 BUDGET		FY2016 RECOMMENDATION	
			FY2013	FY2014	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Director of Water and Sewer	D-6	1.00	1.00	103,718	122,174	1.00	110,082	1.00	111,733
	Operations Manager - Water and Sewer	T-9	1.00	1.00	72,882	82,462	1.00	78,211	1.00	79,603
	Water Works Division Foreman	GN-13	1.00	1.00	71,458	75,053	1.00	75,053	1.00	75,053
	Business Manager	G-14	1.00	1.00		60,602	1.00	60,602	1.00	60,602
	Utilities Foreman	GN-9	1.00	1.00	58,008	60,927	1.00	58,965	1.00	59,938
	Water Service Inspector	GN-9	1.00	1.00	58,008	60,927	1.00	58,008	1.00	58,965
	Backflow Preventer Technician	GN-8	1.00	1.00	55,777	58,583	1.00	58,583	1.00	58,583
	Water Meter Foreman	GN-8	1.00	1.00	55,777	58,583	1.00	55,777	1.00	56,697
	Senior Clerk Typist	C-8	1.00	1.00	46,870	48,855	1.00	48,855	1.00	48,855
	Working Foreman Motor Eq. Repair	LN-7	1.00	1.00		56,454	1.00	56,454	1.00	56,454
	Working Foreman Utilities	LN-6	6.00	6.00		54,500	6.00	327,003	6.00	327,003
	Motor Equipment Repairperson	LN-6	1.00	1.00		54,500	1.00	54,500	1.00	54,500
	Storekeeper	LN-6	0.00	0.00		54,500	0.00	0	1.00	54,500
	MEO III	LN-5	3.00	3.00		53,420	3.00	160,260	3.00	160,260
	MEO II	LN-3	4.00	4.00		47,996	4.00	191,985	4.00	191,985
	Water Meter Serviceperson	LN-3	3.00	3.00		47,996	3.00	143,989	3.00	143,989
	Water Works Serviceperson	LN-3	4.00	4.00		47,996	4.00	191,985	3.00	143,989
	Carpenter & Laborer	LN-3	1.00	1.00		47,996	1.00	47,996	1.00	47,996
	Utility Craftsperson	LN-3	6.00	6.00		47,996	6.00	287,978	6.00	287,978
	Pipe Layer Laborer	LN-2	3.00	3.00		45,914	3.00	137,743	3.00	137,743
	Subtotal		41.00	41.00			41.00	2,204,029	41.00	2,216,427
510901	Temporary Part Time Salaries									
	Co-op Student		0.50	0.50			0.50	15,000	0.50	15,000
	Subtotal		0.50	0.50			0.50	15,000	0.50	15,000
	Other									
510140	Shift Differential							16,731		16,731
510143	Working-Out-of-Classification Pay							6,794		13,294
	Overtime Total							136,231		136,231
510300	Overtime							34,301		34,301
510343	Emergencies							85,370		85,370
510344	Scheduled							16,560		16,560
513044	Longevity Pay							28,200		25,550
514501	Extra Comp. (In Lieu of Boots)							700		700
514510	Sick Buyouts							1,500		1,500
515058	Vacation Buyouts							6,000		6,000
515059	A Day Buyouts							26,000		26,000
515501	Uniform/Clothing Allowance							15,600		15,600
515505	Tool Allowance							400		400
	Subtotal							238,156		242,006
	FY16 Collective Bargaining									47,654
	Total		41.50	41.50			41.50	2,457,185	41.50	2,521,086



**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

PROGRAM DESCRIPTION

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

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

The Library consists of the following six sub-programs:

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

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

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

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

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

PROGRAM DESCRIPTION (Con't)

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

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

PROGRAM COSTS - PUBLIC LIBRARY						Override
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15		Restorations
				\$ CHANGE	% CHANGE	
Personnel	2,754,771	2,715,222	2,761,946	46,724	1.7%	22,000
Services	180,241	181,641	185,141	3,500	1.9%	0
Supplies	534,330	562,600	572,942	10,342	1.8%	0
Other	3,938	3,700	4,700	1,000	27.0%	0
Utilities	332,859	316,955	315,657	(1,298)	-0.4%	0
Capital	21,033	26,000	26,000	0	0.0%	0
TOTAL	3,827,172	3,806,118	3,866,386	60,268	1.6%	22,000
BENEFITS			1,207,168			Revised Budget
REVENUE	104,288	100,000	120,000	20,000	20.0%	3,888,386

<p style="text-align: center;">TOWN OF BROOKLINE FY2016 PROGRAM BUDGET</p>	<p style="text-align: center;">PROGRAM GROUP: Cultural Services PROGRAM: Library</p>
<p><u>BUDGET STATEMENT</u></p> <p>The FY16 budget represents an increase of \$60,268 (1.6%). Personnel increases \$46,724 (1.7%) primarily due to Collective Bargaining (\$52,787) which is included in the Department's budget in order to meet the target appropriation needed for State Aid. Other personnel changes include the elimination of a Librarian IV(\$64,827) and Librarian II (\$56,474) position, which is offset by the addition of two Librarian III positions (\$124,547), an increase for Steps (\$15,205) a reduction in Part-Time Salaries (\$22,000) and a decrease in Longevity (\$2,074).</p> <p>The \$3,500 (1.9%) increase in Services is for Delivery Services (\$3,000) and Wireless Communication (\$500). The increase in Supplies (\$10,342, 1.8%) is in Library Materials. Other increases \$1,000 (27%) for Mileage.</p> <p>The \$1,298 (0.4%) decrease in Utilities includes an increase in Natural Gas (\$13,922) partially offset by decreases in Electricity (\$9,466) and Water and Sewer (\$5,774).</p> <p><u>OVERRIDE RESTORATIONS</u></p> <p>If the override is successful \$22,000 of funding for Part-Time Salaries is recommended for restoration.</p>	<p><u>FY2016 OBJECTIVES</u></p> <ol style="list-style-type: none"> 1. To explore a major capital fundraising plan with the Library Foundation. 2. To execute a building plan and feasibility study on the Coolidge Corner Branch Library to explore renovation and/or expansion options. 3. To complete Phase 2 of the Putterham Branch Library garden renovation, making it fully ADA compliant. 4. To continue to reach out to community stakeholders to build stronger and more vibrant partnerships throughout the community. 5. To double the amount of programming offered to the adult segment of our community. 6. To streamline service to provide better value to our patrons. 7. To engage in customer service initiatives to provide better interactions at all service points. 8. To implement CREW weeding strategy to provide more streamlined, current and desirable collections while applying a consistent set of standards system-wide. <p><u>ACCOMPLISHMENTS</u></p> <ol style="list-style-type: none"> 1. Engaged in the transition from long-time Director Chuck Flaherty to new Director Sara Slymon. 2. Redesigned and improved the library materials system and hired a new vendor to facilitate streamlined daily delivery. 3. Engaged with over 200 residents while participating in Brookline Day activities at Larz Anderson Park. 4. Initiated staff professional hours for all library staff, quarterly meetings to work on innovation and initiatives to improve the cultural and service environment in the library. 5. Staffed a booth at the Brookline Farmers Market, met over 100 residents, while teaching duct tape crafts and handing out library goodies and materials. 6. Implemented book budget tracking measures to more efficiently and effectively manage the book budget. 7. Partnered with UMass Boston to have work study students learn valuable library skills and provide extra library service. 8. Increased program attendance from 28,605 to 31,790, an increase of 11.5%. 9. Partnered with Hebrew Senior Life to offer information sessions on library services for community seniors. 10. Developed and deployed a staff intranet product to improve training and communication. 11. Partnered with the Friends of the Library and Better World Books to find a more environmentally friendly way to dispose of excess materials from discards or donations. 12. Re-opened the fully restored garden at the Putterham Branch library.

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

	ACTUAL FY2013	ESTIMATE FY2014	ACTUAL FY2014	ESTIMATE FY2015	ESTIMATE FY2016
PERFORMANCE / WORKLOAD INDICATORS					
Total Circulation	1,455,372	1,467,500	1,432,970	1,492,750	1,543,000
Total Attendance	680,886	688,000	678,468	689,000	690,000
Volumes Added	29,242	29,500	29,436	29,500	29,795
Volumes Withdrawn	26,097	25,500	29,003	25,500	25,755
Interlibrary Loan:					
Borrowed	173,868	180,000	169,502	180,000	180,000
Loaned	141,297	145,000	142,683	150,000	150,000
Non-MLN items borrowed	845	850	834	900	975
Non-MLN items loaned	2,494	2,500	1,321	2,750	3,000
Items Loaned Electronically	26,600	30,000	36,942	40,000	45,000
<u>Main Library</u>					
Circulation	673,945	675,000	668,117	680,000	700,000
Attendance	360,924	365,000	358,759	365,000	375,000
Volumes Added	14,686	15,000	15,466	15,000	15,000
Volumes Withdrawn	16,199	15,000	9,431	15,000	30,000
<u>Coolidge Corner</u>					
Circulation	417,244	420,000	396,807	420,000	430,000
Attendance	227,071	230,000	228,897	230,000	240,000
Volumes Added	10,167	10,000	10,091	10,000	10,000
Withdrawn volumes	7,848	7,500	9,413	7,500	15,000
<u>Putterham</u>					
Circulation	193,792	195,000	187,100	200,000	215,000
Attendance	92,891	93,000	90,812	94,000	100,000
Volumes Added	4,389	4,500	3,879	4,500	4,500
Withdrawn volumes	2,050	3,000	1,715	3,000	6,000
<u>Children's</u>					
Circulation	327,697	337,000	326,845	343,000	375,000
Main	161,452	165,000	155,475	167,000	175,000
Coolidge	99,816	105,000	104,274	107,000	110,000
Putterham	66,429	67,000	67,096	69,000	90,000

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

	ACTUAL FY2013	ESTIMATE FY2014	ACTUAL FY2014	ESTIMATE FY2015	ESTIMATE FY2016
PERFORMANCE / WORKLOAD INDICATORS (con't.)					
% of Total Materials Budget for Children	17%	17%	17%	17%	25%
Volumes Added (All)	8,495	8,500	7,147	8,500	10,000
Withdrawn Volumes (All)	6,088	5,500	8,444	5,500	10,000
<u>Programs</u>					
Program Attendance (All)	28,605	29,000	31,790	32,000	33,000
Children's Attendance	540 22,957	550 23,000	557 24,754	550 25,000	560 25,500
Young Adult Attendance	23 551	35 600	21 280	35 600	35 600
Adult Attendance	451 5,097	460 5,300	331 6,756	4,100 6,000	400 7,000
Patrons Added to Database	5,155	5,200	4,887	5,200	5,400

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

SUMMARY OF SUB-PROGRAMS					
SUB-PROGRAMS	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Administration	357,470	376,467	386,975	10,509	2.8%
Central Library Services	888,661	998,412	1,016,930	18,518	1.9%
Branch Library Services	1,020,093	958,003	968,559	10,556	1.1%
Children's Services	244,366	313,418	324,220	10,803	3.4%
Cir./Support Services	817,497	689,017	701,402	12,385	1.8%
Plant Maintenance	499,085	470,803	468,300	(2,504)	-0.5%
TOTAL	3,827,172	3,806,118	3,866,386	60,268	1.6%

Administration

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	320,311	361,201	371,009	9,809	2.7%
Services	22,315	8,524	9,024	500	5.9%
Supplies	1,713	1,141	1,141	0	0.0%
Other	2,045	2,700	2,900	200	7.4%
Capital	11,086	2,901	2,901	0	0.0%
TOTAL	357,470	376,467	386,975	10,509	2.8%

Children's Services

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	176,042	224,962	233,863	8,901	4.0%
Services	96	820	820	0	0.0%
Supplies	68,156	87,436	89,137	1,701	1.9%
Other	72	200	400	200	100.0%
Capital	0	0	0	0	0.0%
TOTAL	244,366	313,418	324,220	10,803	3.4%

Central Library Services

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	585,265	662,671	675,094	12,422	1.9%
Services	4,024	6,544	6,544	0	0.0%
Supplies	296,021	314,556	320,652	6,096	1.9%
Other	737	0	0	0	0.0%
Capital	2,614	14,641	14,641	0	0.0%
TOTAL	888,661	998,412	1,016,930	18,518	1.9%

Circulation / Support Services

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	692,012	570,655	582,790	12,135	2.1%
Services	104,692	108,666	108,666	0	0.0%
Supplies	20,477	9,446	9,446	0	0.0%
Other	317	250	500	250	100.0%
Capital	0	0	0	0	0.0%
TOTAL	817,497	689,017	701,402	12,385	1.8%

Branch Library Services

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	756,408	657,775	656,765	(1,009)	-0.2%
Services	41,086	48,457	51,457	3,000	6.2%
Supplies	128,143	132,020	134,566	2,545	1.9%
Other	369	250	500	250	100.0%
Utilities	86,754	111,043	116,813	5,770	5.2%
Capital	7,334	8,458	8,458	0	0.0%
TOTAL	1,020,093	958,003	968,559	10,556	1.1%

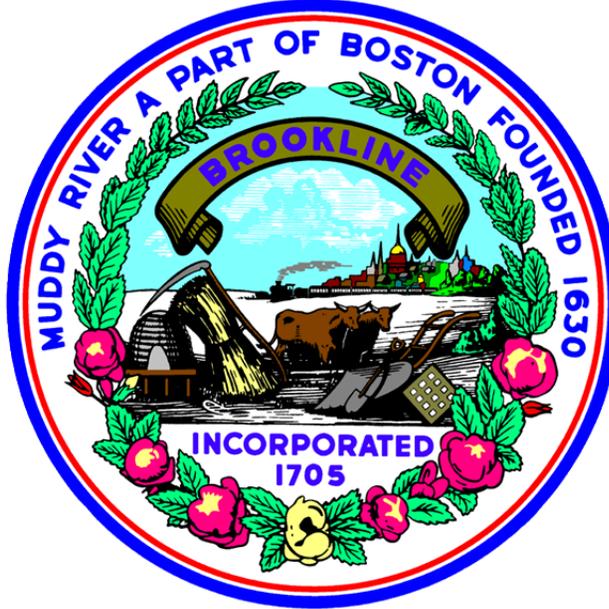
Plant Maintenance

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	224,733	237,961	242,426	4,465	1.9%
Services	8,028	8,630	8,630	0	0.0%
Supplies	19,820	18,000	18,000	0	0.0%
Other	399	300	400	100	33.3%
Utilities	246,105	205,913	198,844	(7,069)	-3.4%
Capital	0	0	0	0	0.0%
TOTAL	499,085	470,803	468,300	(2,504)	-0.5%

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2015 SALARY RANGE		FY2015 BUDGET		FY2016 RECOMMENDATION	
			FY2013	FY2014	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Town Librarian	D-6	1.00	1.00	103,718	122,174	1.00	105,273	1.00	106,852
	Assistant Library Director for Admin	T-10	1.00	1.00	75,797	85,761	1.00	81,340	1.00	82,787
	Assistant Library Director for Tech.	T-10	1.00	1.00	75,797	85,761	1.00	85,761	1.00	85,761
	Librarian IV	K-9	1.00	2.00	66,026	75,625	2.00	136,847	1.00	72,020
	Librarian III	K-8	2.00	2.00	60,052	68,922	2.00	124,553	4.00	249,100
	Librarian II	K-7	8.00	9.00	53,397	61,475	9.00	525,322	8.00	468,847
	Librarian I	K-6	7.00	5.00	48,564	55,807	5.00	250,973	5.00	255,601
	Circulation Supervisor	KA-6	1.00	1.00	47,612	52,049	1.00	52,049	1.00	52,049
	Library Secretary	K-5	1.00	1.00	46,436	49,028	1.00	49,028	1.00	49,028
	Assistant to Town Librarian/Bookkeeper	K-5	1.00	1.00	46,436	49,028	1.00	49,028	1.00	49,028
	Library Assistant III	K-3	4.00	4.00	38,360	44,469	4.00	170,473	4.00	172,918
	Library Assistant II	K-2	8.00	8.00	36,019	41,755	8.00	317,709	8.00	322,230
	Library Assistant I	K-1	1.00	1.00	32,745	37,960	1.00	37,960	1.00	37,960
	Senior Building Custodian	MN-4	1.00	1.00	51,574	54,201	1.00	54,201	1.00	54,201
	Junior Building Custodian	MN-2	2.00	2.00	45,600	47,923	2.00	94,670	2.00	95,254
	Subtotal		40.00	40.00			40.00	2,135,185	40.00	2,153,636
510901	Temporary Part Time Salaries									
	Junior Library Page	LP	4.55	4.55	\$10.21 / hr.	\$10.21 / hr.	4.55	113,411	4.55	113,411
	Senior Library Page	LPS	0.56	0.56	\$12.85 / hr.	\$12.85 / hr.	0.56	14,013	0.56	14,013
	Library Monitor	LPM	0.52	0.52	\$13.19 / hr.	\$13.19 / hr.	0.52	13,683	0.52	13,683
	Librarians	I	0.80	0.80			0.80	39,480	0.80	39,480
	Library Assistants I and II		3.15	3.15			3.15	170,376	2.56	148,376
	Houseworkers	MN-1	2.16	2.16			2.16	83,313	2.16	83,313
	Subtotal		11.75	11.75			11.75	434,276	11.16	412,276
	Other									
510140	Shift Differential							16,690		16,690
510300	Regular Overtime							51,436		51,436
513044	Longevity Pay							26,297		24,223
514501	Extra Comp							2,000		2,000
515501	Uniform/Clothing Allowance / In Lieu of Boots							14,339		14,339
515059	Administrative Leave Buyback							35,000		35,000
	Collective Bargaining									0
	Subtotal							145,762		196,035
	Total		51.75	51.75			51.75	2,715,222	51.16	2,761,946



**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

PROGRAM DESCRIPTION

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

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

The **Environmental Health Sub-program** combines a wide range of programs and services. Most of the services are mandated by State law and include the following inspection services: licensing and inspection of food establishments; housing code inspections and enforcement actions; swimming pool inspections; solid waste handling practices; animal, insect, and rodent control; the abatement of general health nuisances; and the testing and sealing of all weighing and measuring devices. Additional concerns include asbestos removal, lead in the environment, hazardous waste, and the enforcement of state and local smoking control requirements, including the issuance of permits for tobacco retailers and monitoring the sale of tobacco products.

The **Child Health Sub-program** is concerned with those communicable diseases that are vaccine-preventable and plays a key role in preventing outbreaks of infectious diseases. 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, and is charged with monitoring group day care centers.

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

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

PROGRAM DESCRIPTION (Con't.)

The Brookline Community Mental Health Center, with financial support furnished by the Town through the **Mental Health Sub-program**, seeks to maintain safety for and improve the mental health of all Brookline residents and the community as a whole through a comprehensive, culturally responsive range of counseling, crisis intervention, substance abuse, violence prevention, housing and case management, social service, and educational interventions. The Center continues to experience a heavy demand for counseling, emergency food and rental assistance by Brookline residents due to the poor economy. The Center provides diagnostic and therapeutic services to medically needy residents, particularly low and moderate income residents. Center staff will provide assistance and consultation to other town departments and agencies, as well as community outreach to high risk children and youth, adolescents, families, adults and seniors. The Center operates a program for high risk teens at Brookline High School and an emergency shelter for local teens and families, a residential program for homeless adolescents. The Center bills all clients with insurance and sets a sliding self-pay fee to partially offset the cost of services.

The **Substance Abuse and Violence Prevention and Services for Youth Sub-program** consists of a broad range of activities designed to reduce substance abuse and violence among Brookline youth. The division provides counseling to Brookline youth and their families with substance abuse problems including staffing the Brookline Coalition Against Substance Abuse (B-CASA); prevention education; peer leadership training for the high school and elementary schools; consultation, trainings, and presentations to community members and service providers including staffing the Brookline Parent Education Network (B-PEN); and updated materials, information, and resources.

PROGRAM COSTS - DEPARTMENT OF HEALTH AND HUMAN SERVICES						
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15		Override
				\$ CHANGE	% CHANGE	Restorations
Personnel	1,014,554	881,727	859,822	(21,905)	-2.5%	25,000
Services	196,937	199,751	160,546	(39,205)	-19.6%	42,541
Supplies	19,669	15,100	15,100	0	0.0%	0
Other	4,564	4,120	4,120	0	0.0%	0
Utilities	40,896	40,855	40,087	(768)	-1.9%	0
Capital	3,416	27,720	4,020	(23,700)	-85.5%	0
TOTAL	1,280,036	1,169,273	1,083,695	(85,578)	-7.3%	67,541
BENEFITS			562,551			Revised Budget
REVENUE	165,608	157,000	157,000	0	0.0%	1,151,236

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

BUDGET STATEMENT

The FY16 budget decreases \$85,758 (7.3%). Personnel decreases \$21,905 (2.5%) primarily due to the reduction for part-time Daycare Inspectors (25,000). This function will transfer to the State with some funding available for Town oversight. There is also an increase for Steps (\$4,292) and a decrease in Longevity (\$1,196). Services decrease \$39,205 (19.6%) due to a reduction in the Mental Health Contract (\$39,205). The \$768 (1.9%) decrease in Utilities is in Natural Gas (\$854) and Gasoline (\$758), slightly offset by increases in Water and Sewer (\$720) and Electricity (\$124). Capital decreases \$23,700 (85.5%) due to the replacement of a vehicle in FY15, which is not recurring in FY16.

OVERRIDE RESTORATIONS

If the override is successful, \$25,000 of funding for Part-Time Salaries and \$42,541 for the Mental Health Contract is recommended for restoration (this amount includes the annual increase normally given to this program).

FY2016 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 1-15 of Healthy Brookline.
4. To promote the renovated Train Health Center, the first "Green" municipal building in Brookline and support Climate Action 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, Ebola cases, and bio-terrorist attacks.
6. To maintain a Medical Reserve Corps in Brookline and field at least 10 trainings for members and the leadership council and implement the "Preparedness Buddies" project in cooperation with the Emergency Management Team, Council on Aging, and Brookline Housing Authority.
7. To recruit at least 10 graduate students to work with division directors on a variety of projects including the Dukakis internship proposed at Town Meeting three years ago.
8. To work with the Information Technology Department on the migration to a next generation of permitting applications and tablet technology.
9. To upgrade our website and Facebook page and continue to increase citizen access to our data.
10. To expand the use of credit card transaction capacity for permits and maintain online death certificates and burial permits.
10. To maintain the Friends of Brookline Public Health membership organization and offer the 19th Annual Public Health Policy Forum.

FY2016 OBJECTIVES (Con't.)

Environmental Health

1. To protect Public Health by maintaining a comprehensive program of environmental health services. This includes inspections, compliance and enforcement activities. In addition, monitor environmental hazards and provide consultation and guidance to citizens and governmental agencies.
2. To provide educational initiatives for all regulated programs including workshops for tobacco control, lodging houses, children's camps, tanning establishments, public and semi-public swimming pools, rubbish standards, housing standards, septic requirements and food establishments.
3. To continue to chair animal control meetings and assist with Town by-law revisions.
4. To implement the adopted town-wide policy on Mosquito Control related to West Nile Virus and Eastern Equine Encephalitis to include integrated pest management, surveillance, education and control. To continue to address the growing concerns related to bed bugs.
5. To continue to work with other Town departments (Building, Fire, DPW, Police, Selectmen) on compliance standards for snow removal, noise and rubbish enforcement, lodging inspections, residential housing, liquor license training, licensing board issues, mobile food trucks and nuisance issues.
6. To maintain the certification requirements of the weights and measures inspector and carry out all weights and measures inspections.
7. To continue the sharps disposal kiosk program and promote safe mercury waste and pharmaceuticals disposal (with DPW and Police, respectively); to continue light bulb recycling at Health Center.
8. To participate in Emergency Management planning on issues related to environmental health.
9. To continue to implement hand-held tablets for inspections with the Information Technology Department and enhance GIS applications using updated software for all inspections.
10. To conduct regular tobacco compliance checks at retail establishments selling tobacco.

Child Health

1. To continue to implement and evaluate the outreach campaign to enroll uninsured youth in the Commonwealth Care Insurance Plan working both with partners in the Brookline Community Health Network and with school nurses.
2. To help facilitate the Essential School Health Services grant, supporting the role of School Nurse Leader.
3. To promote health, nutrition and fitness activities among school age children, and participate in the School/Community Wellness Committee. To continue to promote backpack safety.
4. To promote outreach to private school nurses in Brookline to encourage familiarity with public health issues, including emergency preparedness.
5. To maintain violence prevention activities in the schools in conjunction with the Substance Abuse Prevention Program, including Dating Violence Intervention, programs to counter bullying, and information and referral for eating disorders.
6. To maintain immunization clinics as needed, continue seasonal flu clinics for children and adults, 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 required immunizations of non-insured children for school entry.

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

FY2016 OBJECTIVES (Con't.)

Child Health (con't.)

7. To work closely with State EEC licensors in the inspection of all group day care centers and after school day care programs, provide consultation services to them, and provide in-service sessions at the day care centers as requested.
8. To convene at least two yearly meetings/educational events for day care directors.
9. To continue to monitor daycare use of playgrounds, working closely with the Park and Recreation Commission.
10. To continue the "Clean Hands for Good Health" campaign in all daycare centers.

Community Health

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

FY2016 OBJECTIVES (Con't.)

Mental Health

1. To serve 3,550 Brookline residents, primarily low-and moderate-income, providing 32,600 hours of individual, family, group counseling and mediation; 8,100 hours of community outreach and education to children, teens, families, adults and seniors; and 2,930 hours of case management for homeless or seriously ill children, adults and families.
2. To respond to requests from residents and town/school staff for crisis intervention, short-term emergency shelter, and consultations. For urgent service requests, the Center will respond within 24 hours of a call.
3. To continue as serve as Brookline's lead agency for assisting families and individuals facing eviction or homelessness. The Center anticipates helping 130 individuals and families to find or maintain safe housing or secure shelter, and provide case management services.
4. To work on-site at all Brookline elementary schools and the high school to address crises, provide individual and group counseling, psycho-educational groups, and staff consultation serving up to 500 Brookline children and families. At the Center, to provide 10 social skills groups for 50 Brookline children ages 6-14 years with autism spectrum disorders.
5. Through the Bridge for Resilient Youth in Transition (BRYT) Program, assist 70 Brookline teens returning to the High School following a medical, psychiatric or substance abuse hospitalization to successfully transition back to school and graduate with their class. Secure 30% of program funding.
6. To continue to secure \$33.00 for every \$1.00 provided by the Town (\$6,100,000 total budget) to fund mental health, substance abuse, crisis/violence prevention, homeless prevention, social and educational services to maintain the safety and health of lower and moderate income Brookline residents. Health insurance and client fees pay for only 50% of counseling services provided by the Center.

Substance Abuse and Violence Prevention

1. To continue to provide alcohol, tobacco and other drug prevention and intervention services to Brookline youth and their families.
2. To provide a youth diversionary program in cooperation with the Police, Brookline Court, and Brookline Public Schools.
3. To conduct the bi-annual student health survey and track a set of measurable performance-based objectives.
4. To implement research-based health promotion and substance abuse prevention strategies through the B-CASA Coalition, including the Brookline High School Peer Leaders and B-Pen, the Brookline Parent Education Network.
5. To maintain and enhance collaboration with the Brookline Schools, Police, and Court to address youth substance abuse and violence prevention issues; serve on the Wellness Committee and the Juvenile Roundtable.
6. To continue the High School Peer Leadership Program, recruiting 25 Peer Leaders.
7. To implement the Brookline Youth Wellness Project, training youth, parents, school staff and MRC members to recognize and refer youth in need of mental health and substance abuse services.
8. To pilot a Parent Resource Advocate position to assist parents in grades 6-12 in accessing area services.

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

ACCOMPLISHMENTS

Administration

1. Continued to manage the Medical Reserve Corps (MRC), 200 volunteer members who back up the Health Department in the event of an emergency and prepared for a potential pandemic and Ebola cases.
2. Conducted 10 MRC/CERT trainings and provided over 400 hours of volunteer services to the Town, worth approximately \$11,000.
3. Secured \$150,000 in grant funding from non-Town sources including a variety of public-private partnerships.
4. Built the Friends of Brookline Public Health, recruiting 150 members.
5. Held the 18th Annual Public Health Policy Forum entitled "Health Care Reform: "A Report Card" that attracted 200 people.
6. Planned, implemented, and evaluated a multi-faceted program of surveillance, education, and control to address the emergence of West Nile Virus and Eastern Equine Encephalitis (EEE) in Brookline.
7. Led Community Health Network (CHNA) efforts.
8. Implemented plastic bag and polystyrene bans and new age restrictions on tobacco and E-cigarettes per votes of Town Meeting.
9. 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 Ebola, bio-terrorism and maintained an Emergency Preparedness Coordinator with grant funding.
10. Recruited 10 graduate students to work on a broad array of public health projects.

Environmental Health

1. Continued to implement a new software system that addresses Permitting, Licensing and Field Inspections, performing inspections using handheld devices for Food, Housing, Children's Camps, swimming pools and Lodging Homes.
2. Successfully implemented "online" Food Establishment reporting on the Town's webpage.
3. Worked with the Police Department (animal control division) and Conservation Commission to address community wildlife control issues including wild turkeys, coyotes, geese, bats and foxes. Coordinated monthly animal control meetings. Held four rabies clinics in Brookline and Newton.
4. Helped implement a protocol for kennel and dog day care inspections and temporary outdoor dog permits for food service facilities.
5. Implemented a "door hanger" advisory for community wildlife education.
6. Assisted School and Building Departments on issues including pest control and pesticides use, Green products, hazardous material handling, incident response, indoor air quality, renovations, lead, and PCB's.
7. Continued to operate a sharps (medical waste) and Mercury disposal kiosk with assistance from DPW and added light bulb and battery disposal kiosk.
8. Purchased a new Weights and Measures vehicle, updated all testing equipment, and completed all Weights and Measures inspections.
9. Implemented new Town by-laws for Tobacco Control (age restrictions for sales and High School buffer zones), polystyrene and plastic bag restrictions.

ACCOMPLISHMENTS (Con't.)

Environmental Health (con't.)

10. Continued tobacco compliance checks and worked to promote the Smoke Free Housing initiative with the Brookline Housing Authority and property owners throughout the community.
11. Implemented mosquito control and education activities within the community focusing on EEE and WNV. Issued advisory notices regarding bats, Lyme disease and bed bugs.
12. Division Director continued to serve on State appointed committees for bio-terrorism and environmental health code revisions and co-chaired the Partnership for Food Protection group.
13. Continued to promote Environmental Health issues via a Web based Health Quiz, various fact sheets and advisories posted on Department's webpage and Facebook.

Child Health

1. Maintained a regular schedule of child immunization clinics (with physician backup) that served 360 residents, including 171 children. Offered four Flu Clinics, two school-located, that served 496 children 18 and under.
2. Provided consultation and epidemiology services to school nurses and others to control communicable disease in Brookline, including measles, pertussis, Hepatitis A, salmonella, and norovirus.
3. Inspected, certified, and monitored 39 group Day Care and Extended Day programs in Brookline and monitored Day Care use of playgrounds with the Parks and Open Space Division.
4. Participated in the Town-wide Early Childhood Advisory Council.
5. Collaborated in emergency response for school-related safety incidents.
6. Continued to offer educational programs on hand washing to all day care centers in Brookline. Also, continued to provide day care centers with trainings in curriculum, developmental behavior management, optional space design for children, and conflict resolution for parents and staff.
7. Maintained the Dating Violence Intervention Program at the High School, reaching several hundred students with counseling and educational sessions.
8. Participated in health and wellness programs and curriculum development in schools, as well as membership in the Public Schools Wellness Committee.

Community Health

1. Offered the Brookline Passport to Health & Fitness program with the Recreation Department enrolling more than 200 Brookline residents as part of the "Brookline on the Move" physical fitness campaign.
2. As part of Brookline Climate Week, sponsored events and movies linking public health and climate change.
3. Continued the health education series and exercise classes at the Brookline Senior Center.
4. In conjunction with the Public Schools of Brookline, led Car-Free School Day and Food Day activities at K – 8 schools.
5. Offered a Yoga series at Putterham Library for South Brookline seniors.
6. Celebrated National Public Health Week with events including AED/CPR training for 100 Brookline residents and an after school cooking classes at K-8 schools featuring Brookline chefs.

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

ACCOMPLISHMENTS (Con't.)

Community Health (con't.)

7. Implemented control measures within 24 hours for 100% of communicable disease investigations.
8. Tracked and controlled communicable disease outbreaks including a major food borne salmonella outbreak.
9. Continued to utilize the MAVEN (electronic disease surveillance) system, for TB surveillance and case management and maintained a rabies control database to track outcomes of human exposure to animals.
10. Conducted a Lyme disease education campaign.
11. Maintained our Partnerships with BI/Deaconess Medical Center (Elder Health) and Brigham and Women's Hospital (Women's Health).
12. Promoted and enrolled over 50 Brookline residents in mandatory health insurance programs and other entitlements.
13. Offered monthly blood drives at the Main Library.
14. Utilized social media (Facebook, Town web site) to alert residents about public health issues, food borne illnesses, hot and cold weather alerts, among others.
15. Participated in health promotion events at Brookline Housing locations and several monthly sessions at the Brookline Food Pantry.
16. Recruited 30 local businesses as partners in "Brookline on the Move" and hosted annual meeting for Partners.
17. Provided clinical consultation and information and referral on issues including head lice, bed bugs and tick exposure.

Mental Health

1. Demand for counseling services in FY14 was level overall. However, within the overall picture, adult counseling visits reduced by 3% and child/youth services visits increased by 2.5% due to increased child demographics. Requests for basic services (emergency food, rent and utility assistance, case management to prevent homelessness) continued to be strong, as lower-income residents have not benefitted as much from the improving economy.
2. The Center served 3,450 Brookline residents providing 32,100 hours of mental health counseling services and 8,020 hours of community outreach and education to children, teens, families, adults and seniors, and 2,840 hours of case management service to homeless or seriously ill adults and children. 30% of services were delivered in the home, school or other community settings.
3. Provided 2,070 hours of consultation, crisis intervention, education and information to staff of Brookline schools, police, courts and other Town departments and community agencies.
4. Through the Bridge for Resilient Youth in Transition (BRYT) Program, assisted 70 Brookline High School students and their families to successfully return to school following medical, psychiatric, or substance abuse hospitalizations. 95% of youth returned to and stayed in school throughout the year.
5. Provided emergency food assistance to 430 individuals and families; worked with 125 individuals and families to prevent evictions by providing case management and rental assistance; and provided emergency shelter or diversion for 23 Brookline's youth.

ACCOMPLISHMENTS (Con't.)

Substance Abuse and Violence Prevention

1. Applied for and was awarded the NACCHO (National Association of City and County Health Officers) grant to support The Brookline Youth Wellness Project to train youth, parents, school staff, and MRC members to identify early indicators of mental health and substance abuse problems and to make appropriate referrals.
2. Applied for and was awarded the second year of a three-year Community Health Network Area (CHNA) mental health grant to support the Brookline Youth Wellness Project.
3. Trained over 40 peer leaders who implemented prevention strategies to address substance abuse, teen dating violence, mental health issues, and bullying/cyber bullying.
4. Implemented B-PEN (Brookline Parent Education Network), including the monthly B-PEN News Blasts, presentations at PTO meetings, community forums, parent discussion groups, and the B-PEN.org parent education website and Facebook page.
5. Implemented the Brookline Substance Abuse Prevention Program (BSAP) for Brookline youth and their families, providing substance abuse assessments, and individual, group, and family counseling.
6. Implemented the Brookline Youth Diversion Program in conjunction with the Brookline Police.
7. Coordinated the referral process for teens in need of treatment.
8. Applied for and was awarded the Brookline Community Fund grant to pilot a Parent Resource Advocate position to support parents of students in grades 6-12.

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2013	ESTIMATE FY2014	ACTUAL FY2014	ESTIMATE FY2015	ESTIMATE FY2016
<u>ENVIRONMENTAL HEALTH</u>					
% of Consumers Complaints Handled in 3 Days	90%	90%	90%	90%	90%
Tobacco Retail Sales:					
Compliance Rate (avg.)	82%	85%	85%	90%	90%
Reported Rabies Exposure	150	150	147	150	150
Positive Rabid Animals	1	2	2	2	2
Human Receiving Rabies					
Post-exposure Prophylaxis	28	30	19	20	20
Animal Control Quarantines	42	40	30	30	30
Keeping of Animal Permits	15	15	15	15	15
% Food Outlets Inspected	100%	100%	100%	100%	100%
% of Restaurants with Critical Violations	10%	10%	10%	10%	10%
% Restaurants requiring Enforcement Actions	2%	2%	2%	2%	2%
% Restaurants receiving formal orientation	100%	100%	100%	100%	100%
% Order Letter issued w/i 3 days	90%	90%	90%	90%	90%
Court Actions	10	10	5	5	5
No. Tickets issued*	980	1,000	1,642	1,500	1,500
Solid Waste Inspections*	900	900	1,509	1,509	1,509
<i>*An inter-departmental program (Health & DPW). Tickets figure includes warnings.</i>					
Swimming Pool Inspections	68	68	55	55	55
Lead Paint Inspections	5	10	5	5	5
Lead Paint Removal Notices	13	10	8	10	10
Asbestos Inspections	15	15	10	10	10
Asbestos Removal Notices	110	110	143	130	130
Food Inspections	825	825	1,043	1,000	1,000
Food Permits Issued	428	428	583	580	580
Housing Inspections	410	400	450	450	450
Order Letters	205	200	196	200	200
Tanning Salon Inspections	5	5	5	5	5
Weighing/Measuring Devices Tested for Accuracy					
Scales	245	230	177	175	175
Gasoline/Fuel Oil	150	150	146	145	145
Taxi Meter	190	190	152	155	155
Scanner Inspections	15	15	28	25	25

PERFORMANCE / WORKLOAD INDICATORS (Con't.)

	ACTUAL FY2013	ESTIMATE FY2014	ACTUAL FY2014	ESTIMATE FY2015	ESTIMATE FY2016
<u>CHILD HEALTH</u>					
% Day Care Attendees w/Complete Immunization Status	98%	98%	98%	98%	98%
Lead Poisoned Children	0	0	0	0	0
Child Immunizations (Indvls)	182	200	228	200	200
Day Care Visits / Consults	160	170	140	140	140
Day Care Licenses Issued	39	41	41	41	41
Day Care Ed. Programs	10	10	10	10	10
<u>COMMUNITY HEALTH</u>					
Disease Outbreaks Tracked	15	N/A	10	N/A	N/A
Disease Cases Confirmed	252	N/A	239	N/A	N/A
Animal Bites to Humans	140	150	147	150	150
Total Flu Shots	1,500	1,400	1,382	1,400	1,400
Town Employee Flu Shots	420	425	386	400	400
TB Screening (Mantoux)	18	20	16	16	16
TB Infected Persons	70	90	44	40	40
Active TB Cases	2	2	3	3	3
Blood Press. Screenings	212	250	176	175	175
<u>MENTAL HEALTH</u>					
Residents Served	3,320	3,330	3,450	3,500	3,550
Counseling Services	31,640	32,000	32,100	32,420	32,450
Outreach services	7,820	7,800	8,020	8,060	8,100
% of Clients with Symptom Improvements within 3 months of care	90%	90%	91%	91%	91%
Consultation to Town & Community agency staff hours	1,790	1,800	2,070	2,080	2,100
Family/individual eviction & homelessness prevented	120	125	125	130	135
High School students successfully return to and stay in school following hospitalization (BRYT)	72	70	72	70	70

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

PERFORMANCE / WORKLOAD INDICATORS (Con't.)

	ACTUAL FY2013	ESTIMATE FY2014	ACTUAL FY2014	ESTIMATE FY2015	ESTIMATE FY2016
<u>SUBSTANCE ABUSE</u>					
Students using marijuana >100x*	7%	N/A	N/A	N/A	N/A
Students using alcohol before age 14*	12%	N/A	N/A	N/A	N/A
<i>*These data are collected every two years.</i>					
Counseling Services / Youths	1,954	1,900	1,754	1,800	1,800
Community Presentations	15	15	18	20	20
School Violation Referrals	32	30	16	20	20
Police/Youth Diversion Referrals	28	30	8*	10*	10
<i>*due to changes in marijuana laws, lower number of referrals to Youth Diversion program</i>					
Youth Smoking Cessation Referrals	10	10	12	20*	20
<i>*due to new smoking rules at BHS anticipate high volume of referrals for smoking cessation</i>					
<u>ADMINISTRATION</u>					
% of inspectional and permit information available online.	40.0%	50.0%	45.0%	50.0%	50.0%
Overweight / obesity rate among Brookline school age children	20.0%	20.2%	20.0%	20.0%	19.0%
Overweight / obesity rate among school age children (State avg.)	32.0%	32.0%	31.0%	30.0%	30.0%
% High School students using tobacco products * (Brookline)	11%	N/A	N/A	10%	10%
% High School students using tobacco products (State avg.)	16%	N/A	15%	15%	15%
Life Expectancy at birth (Brookline)	N/A	87	87	87	87
Life Expectancy at birth (State)	80.8	81	81	81	81

**These data are collected every two years.*

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

SUMMARY OF SUB-PROGRAMS					
SUB-PROGRAMS	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Administration	325,593	295,436	296,159	722	0.2%
Environ. Health	401,342	454,111	432,641	(21,470)	-4.7%
Child Health	60,208	64,491	39,491	(25,000)	-38.8%
Community Health	125,536	110,639	110,639	0	0.0%
Mental Health	162,952	167,678	128,474	(39,204)	-23.4%
Substance Abuse	79,143	76,916	76,291	(625)	-0.8%
Human Relations / Human Services	125,262	0	0	0	0.0%
TOTAL	1,280,036	1,169,273	1,083,695	(85,578)	-7.3%

Administration

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	250,330	225,419	226,409	990	0.4%
Services	14,265	13,922	13,922	0	0.0%
Supplies	12,943	8,000	8,000	0	0.0%
Other	3,745	3,720	3,720	0	0.0%
Utilities	40,896	40,855	40,087	(768)	-1.9%
Capital	3,416	3,520	4,020	500	14.2%
TOTAL	325,593	295,436	296,159	722	0.2%

Environmental Health

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	375,075	407,761	410,491	2,730	0.7%
Services	20,320	19,000	19,000	0	0.0%
Supplies	5,127	2,900	2,900	0	0.0%
Other	819	250	250	0	0.0%
Utilities	0	0	0	0	0.0%
Capital	0	24,200	0	(24,200)	-100.0%
TOTAL	401,342	454,111	432,641	(21,470)	-4.7%

Child Health

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	60,208	62,941	37,941	(25,000)	-39.7%
Services	0	0	0	0	0.0%
Supplies	0	1,500	1,500	0	0.0%
Other	0	50	50	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	60,208	64,491	39,491	(25,000)	-38.8%

Human Relations / Human Services

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	124,943	0	0	0	0.0%
Services	0	0	0	0	0.0%
Supplies	319	0	0	0	0.0%
Other	0	0	0	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	125,262	0	0	0	0.0%

Community Health

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	124,917	108,739	108,739	0	0.0%
Services	0	0	0	0	0.0%
Supplies	618	1,850	1,850	0	0.0%
Other	0	50	50	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	125,536	110,639	110,639	0	0.0%

Mental Health

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	0	0	0	0	0.0%
Services	162,352	166,828	127,624	(39,204)	-23.5%
Supplies	600	850	850	0	0.0%
Other	0	0	0	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	162,952	167,678	128,474	(39,204)	-23.4%

Substance Abuse

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	79,081	76,866	76,241	(625)	-0.8%
Services	63	0	0	0	0.0%
Supplies	0	0	0	0	0.0%
Other	0	50	50	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL	79,143	76,916	76,291	(625)	-0.8%

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2015 SALARY RANGE		FY2015 BUDGET		FY2016 RECOMMENDATION	
			FY2013	FY2014	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Dir. of Health and Human Services	D-6	1.00	1.00	103,718	122,174	1.00	122,174	1.00	122,174
	Chief Sanitarian/Asst. Dir. of Health	T-12	1.00	1.00	83,559	94,543	1.00	92,889	1.00	94,543
	Public Health Nurse		1.00	1.00		92,424	1.00	92,424	1.00	92,424
	Human Relations/Human Services Administrator	T-11	0.00	1.00	78,829	89,192	0.00	0	0.00	0
	Coord. Substance Abuse & Violence Prev.	T-7	1.00	1.00	67,383	76,241	1.00	76,241	1.00	76,241
	Human Services Coordinator	T-7	1.00	0.00	67,383	76,241	0.00	0	0.00	0
	Human Services Specialist	T-4	0.00	1.00	53,491	60,523	0.00	0	0.00	0
	Public Health Sanitarian	GN-11	1.00	1.00	66,548	69,896	1.00	69,897	1.00	69,897
	Senior Public Health Inspector	GN-10	3.00	3.00	61,053	64,125	3.00	189,303	3.00	190,311
	Principal Clerk	C-10	1.00	1.00	52,948	55,204	1.00	55,204	1.00	55,204
	Senior Clerk Stenographer	C-5	1.00	1.00	42,327	44,267	1.00	44,267	1.00	44,267
	Subtotal		11.00	12.00			10.00	742,400	10.00	745,061
510102	Permanent Part Time Salaries									
	Senior Public Health Inspector	GN-10	0.00	0.49		62,061	0.49	29,916	0.49	30,410
	Sealer of Weights/Measures	GN-5	0.43	0.43	44,612	46,857	0.43	19,500	0.43	19,821
	Day Care Inspector		0.60	0.60			0.60	31,159	0.12	6,159
	Community Health Manager ¹	T-7	0.80	0.80	67,383	76,241	0.80	60,993	0.80	60,993
	Offset from private grant							(22,298)		(22,298)
	Subtotal		1.83	2.32			2.32	119,270	1.84	95,085
510901	Temporary Part Time Salaries									
	ADA Intern		0.32	0.32			0.00	0	0.00	0
	Student Intern (1)		0.00	0.30			0.30	500	0.30	500
	Offset from Handicapped Parking Fines Fund							0		0
	Subtotal		0.32	0.62			0.30	500	0.30	500
	Full Time/Part Time Salaries-Grants									
	Substance Abuse Counselor	T-4	1.00	1.00	53,491	60,523	1.00	53,491	1.00	54,443
	Senior Clerk-Typist	C-4	0.65	0.65	40,049	41,967	0.65	27,419	0.65	27,419
	CASA Parent Educator		0.27	0.27			0.27	16,464	0.27	16,464
	Parent Outreach Liaison		0.27	0.27			0.27	16,464	0.27	16,464
	Outreach Worker		1.00	1.00			0.00	0	0.00	0
	Coordinator Tobacco/Alcohol Program		1.00	1.00			1.00	51,937	1.00	51,937
	Graduate Student Interns (5)		1.50	1.50			1.50	10,000	1.50	10,000
	Emergency Preparation Coordinator		0.73	0.73			0.73	51,431	0.73	51,431
	Grants		6.42	6.42			5.42	227,205	5.42	228,157
	Private Grants							(61,667)		(60,853)
	School Dept. Reimb.							(53,491)		(54,443)
	Federal Grants (HHS)							(97,047)		(97,047)
	State Grant							(15,000)		(15,000)
	Net Grant-Funded Salary Total							0		815
	Other									
510300	Regular Overtime							7,836		7,836
513044	Longevity Pay							7,346		6,150
513046	Health Inspectors Specialty Pay							2,000		2,000
515501	Uniform/Clothing Allowance/ In Lieu of Boots							2,375		2,375
	Subtotal							19,557		18,361
	Total		13.15	14.94			12.62	881,727	12.14	859,822
	¹ 30% of this position is funded via a private grant									

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

PROGRAM DESCRIPTION

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

The Director also serves as the Emergency Management Coordinator assisting Police, Fire, Public Health, Public Works, and other Town agencies in preparing to protect the residents of Brookline in the event of an emergency. Responsibilities include the preparation and updating of the Brookline Comprehensive Emergency Management Plan (CEMP) and assisting in the management of the Town's Emergency Operations Center (EOC), which is located at the Municipal Service Center (MSC) on Hammond street.

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

BUDGET STATEMENT

The FY16 budget increases \$6,151 (1.9%). Personnel increases \$472 (0.3%) for Steps. The \$71 (2.7%) decreases in Services reflects a lower cost for the Copier Lease. The \$5,750 (3.6%) increase in Other is for the Memorial/Veterans' Day Celebrations.

FY2016 OBJECTIVES

1. To continue to provide to Brookline veterans and their families the highest level of service and the most aggressive advocacy possible as we continue to have brave young men and women returning home from the war.
2. To provide our veterans and their families services they require in a professional manner ensuring they are treated with the highest level of dignity and respect.
3. To assist veterans with seeking alternative sources of income (SS, SSI, SSDI, unemployment, healthcare Medicare/Medicaid, Mass. Health, Springwell) and housing to lessen the Town's financial burden.

FY2016 OBJECTIVES (Con't.)

4. 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.
5. To work with the Veteran's Administration VASH Program, the Court Street Shelter for Veterans, Brookline Housing Authority and other social service agencies in securing housing for veterans and their dependents in crisis.
6. To continue to work with the Veterans of Foreign Wars, American Legion and all other veterans' organizations to coordinate the Memorial Day and Veterans' Day observances.
7. To work with and provide leadership for both the VFW and American Legion as they continue to rehabilitate their Veteran's Post Building and revitalize their veteran's post membership making it more pertinent to younger veterans. The Veterans' Post building is both a tremendous asset to the veterans of Brookline and to the entire community at large.
8. 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. To refer veterans in need of legal advice to the Mass. Bar Association, which offers pro bono legal counsel.
9. To provide assistance and advocacy for veterans applying for VA benefits including Compensation and Pension, Montgomery GI bill, VA Healthcare and widow pensions.
10. To increase outreach to our veterans who are seniors who may have never used the VA healthcare system before.
11. To case manage all MGL. Ch. 115 cases, all PTSD claims and all recently separated veterans, and assist them in not only obtaining all their benefits but in readjusting to civilian life.
12. To continue to manage the Town's Veterans Temporary Employment Initiative which assists so many of our recently separated veterans who are attending school or just graduated and has truly been an asset to the community.
13. To conduct flag raising ceremonies to honor deceased Brookline veteran's military service.

PROGRAM COSTS - VETERANS' SERVICES						
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15		Override Restorations
				\$ CHANGE	% CHANGE	
Personnel	161,773	161,557	162,029	472	0.3%	0
Services	2,527	2,609	2,538	(71)	-2.7%	0
Supplies	629	650	650	0	0.0%	0
Other	161,878	158,185	163,935	5,750	3.6%	0
Capital	508	510	510	0	0.0%	0
TOTAL	327,315	323,511	329,662	6,151	1.9%	0
BENEFITS			94,396			Revised Budget
REVENUE	84,854	101,513	101,513	0	0.0%	329,662

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

ACCOMPLISHMENTS

1. Continued to achieve 100% approval of all Veterans' Benefits by filing precise and accurate claims to the State Veterans' Services Department.
2. Provided financial assistance to 31 Brookline veterans and their families in their time of need.
3. Reduced the costs to the Town by ensuring that all veterans and their dependents receiving financial assistance under Mass. General Laws Chapter 115 have health, prescription coverage and by seeking alternate sources of income for our veterans.
4. Assisted veterans to obtain both VA and SSDI income.
5. Realized and increase in the number of Brookline veterans seeking VA Healthcare and networked with the VA in order to submit healthcare registrations and secure appointments for the Town's eligible veterans much faster.
6. Assisted veterans/dependents in filing VA Claims for service-connected and non-service connected disabilities, burial allowances, widow's pensions, Aid and Attendance and educational benefits. In addition, continued to maintain over 300 VA case files in-house.
7. Obtained or increased veterans' pensions by over \$150,000 per year in additional benefits to Brookline veterans due to the work done over the last 24 months.
8. Assisted the Brookline American Legion and VFW Post with the renovation and restructuring of the local Veteran's Post, which had done a complete makeover, attracting the current generation of veterans to join.
9. Received and forwarded donations of clothing, furniture and medical equipment for veterans to the Veterans' Homeless Shelter in Boston, Chelsea Soldiers Home and the VA Hospitals.
10. Successfully coordinated and executed the Town's Memorial Day and Veterans' Day observances.
11. Continued to work with Brookline Mental Health, Council on Aging and the VA Outpatient Program to ensure proper mental health treatment for aging veterans in need of assistance. This office managed more than 29 PTSD cases during the year.
12. Provided complete case management to insure each returning veteran's needs were met while adjusting back to civilian life. We are now seeing veterans who return from the war and successfully have worked through adjustment issues graduating college, starting families and obtaining homes.
13. In conjunction with the Massachusetts One-Stop Career Centers and the Vocational Rehabilitation and Employment Program, we assisted veterans with obtaining the necessary training and tools needed to gain employment. In addition we assisted eight veterans in obtaining employment last year.
14. Monitored day-to-day progress of all veterans receiving benefits and ensured they are staying on track with their scheduled treatment plans (drug/alcohol counseling, psychiatrist/psychologist appointments, and medications). Case managed over 60 MGL Ch. 115 cases and VA cases per month.
15. Managed the veterans' temporary employment program. This program successfully assisted five veterans in FY14 (three War on Iraq/Afghanistan veterans, two Persian War veterans) in part-time employment while they either attended college or were seeking full-time employment.

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

ACCOMPLISHMENTS (Con't)

16. Continued to update the Community Emergency Management Plan (CEMP) and assist the Emergency Management Team.

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2013	ESTIMATE FY2014	ACTUAL FY2013	ESTIMATE FY2015	ESTIMATE FY2016
<u>Performance:</u>					
% of Claims Approved by the State	100%	100%	100%	100%	100%
<u>Workload:</u>					
Recipients of Benefits (Monthly Average)	24	26	24	25	25
Service Recipients	1,100	1,100	1,000	1,100	1,000
Information Requests	1,200	1,200	1,300	1,200	1,300

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2015 SALARY RANGE		FY2015 BUDGET		FY2016 RECOMMENDATION	
			FY2013	FY2014	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Veterans Director / Emergency Prep. Coordinator	T-10	1.00	1.00	75,797	85,761	1.00	85,761	1.00	85,761
	Head Clerk	C-8	1.00	1.00	46,870	48,855	1.00	47,513	1.00	47,985
	Subtotal		2.00	2.00			2.00	133,274	2.00	133,747
510901	Temporary Part Time									
	Temporary Workers							26,530		26,530
	Other							26,530		26,530
510300	Overtime							777		777
513044	Longevity Pay							625		625
515501	Clothing/Uniform Allowance (In lieu of boots)							350		350
	Subtotal							1,752		1,752
	Total		2.00	2.00			2.00	161,557	2.00	162,029

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

PROGRAM DESCRIPTION

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

Membership on the C.O.A. board includes representatives of six Town departments, 11 citizens, and 15 associate member citizens. Core services include transportation, geriatric social work, home care, advocacy, legal assistance, employment assistance, information and referral, and volunteer opportunities.

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

BUDGET STATEMENT

The FY16 budget represents a \$12,721 (1.5%) increase. Personnel increases \$8,474 (1.2%) due to Steps (\$4,764) and Clerical Support (\$4,010).

The increase in Utilities (\$3,246, 5.1%) is for Natural Gas (\$2,574), Electricity (\$621) and Water and Sewer (\$51). The \$1,000 (19.2%) increase in Capital is for additional leased computers.

OVERRIDE RESTORATIONS

If the override is successful, funding for the Low Income Renters Work Program (\$10,000) is recommended for restoration.

FY2016 OBJECTIVES

1. To fundraise private money to support Council on Aging transportation programs covering the full salary cost of the van driver, substitute van driver, substitute bus driver and all fuel costs.
2. To make permanent the new pilot stipend program for low-income renters who volunteer for Town departments.
3. To recruit, train, support and utilize volunteers at the Brookline Senior Center.
4. To advocate for and provide jobs for vulnerable, low-income elders at risk of poverty.
5. To provide geriatric assessments, counseling and case management services to Brookline elders and their families.
6. To provide high-quality, affordable homecare to Brookline elders and their families.
7. To provide information and referral services to Brookline elders and their families.
8. To provide a variety of interesting programs at the Senior Center.

FY2016 OBJECTIVES (Con't.)

9. To collaborate with other geriatric providers to provide quality programs and services.
10. To continue to explore efforts on diversity to ensure all elders are served with particular emphasis on Spanish, Asian and Russian elders.
11. To continue to provide leadership to Brookline CAN (Community Aging Network).
12. To assist the non-profit in fundraising activities to cover the cost of programs, services and supplies not covered by Town.
13. To work with other Town departments and agencies on intergenerational activities.
14. To conduct outreach to Brookline elders with special emphasis on increasing their access to benefit programs.
15. To obtain CDBG funding for critical programs of transportation and jobs for low-income elders.
16. To continue implementing the action steps submitted to the World Health Organization's Age Friendly Cities Project.
17. To expand fitness offerings to low-income elders with special emphasis on Brookline Housing Authority sites.
18. To maintain the tax work off program at 30 participants. Each participant will provide 125 hours of service to various Town departments.
19. To continue to partner with the LGBT Aging Project on training and supportive programs for gay, lesbian, bisexual and transgender elders.
20. To conduct an annual survey of Senior Center participants.
21. To continue to provide support and services to Brookline residents and their families with Alzheimer's disease.
22. To continue an active food distribution program for improvised Brookline elders.
23. To continue providing a durable medical equipment exchange program to Brookline elders and their families.
24. To update and distribute in print and online the Elder Resource Guide.
25. To continue to expand weekend and evening programs at the Brookline Senior Center.

PROGRAM COSTS - COUNCIL ON AGING						Override Restorations
CLASS OF	ACTUAL	BUDGET	REQUEST	FY16 vs. FY15		
EXPENDITURES	FY2014	FY2015	FY2016	\$ CHANGE	% CHANGE	
Personnel	704,826	719,168	727,643	8,474	1.2%	10,000
Services	34,489	44,083	44,083	0	0.0%	0
Supplies	18,297	18,000	18,000	0	0.0%	0
Other	1,808	2,900	2,900	0	0.0%	0
Utilities	72,650	63,139	66,385	3,246	5.1%	0
Capital	5,101	5,200	6,200	1,000	19.2%	0
TOTAL	837,172	852,490	865,211	12,721	1.5%	10,000
BENEFITS			371,879			Revised Budget
REVENUE	0	0	0	0	0.0%	875,211

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

ACCOMPLISHMENTS

1. Successfully raised enough private money to fund the entire Van program, substitute elder bus driver and fuel expenses of the Van and elder bus.
2. Expanded the van program from four to five days a week with private donations.
3. Partnered with the LGBT Aging project to provide a memory workshop and support groups for LGBT seniors, including a Sunday afternoon program.
4. Assisted over 185 individuals with income tax forms partnering with AARP and using their three trained volunteers.
5. Received a grant from a family fund from Boston Foundation to support the art class.
6. Partnered with Town Assessor to promote awareness of the Town's various tax relief programs.
7. Continued the HELP Program which provides essential home care services at an affordable rate to 351 elders.
8. Partnered with the Goddard House, Center Communities, JF&CS, Brookline Adult Education and BrooklineCAN to provide programs and educational forums for Brookline Seniors and their families.
9. Successfully received support in the amount of \$285,349 from the non-profit Brookline Multi-Service Senior Center Corp. for salaries, supplies and program supports.
10. Continued the Careers in Aging Program with four teens volunteering at the Brookline Senior Center in the summer.
11. Mailed the September News and Events to 10,500 Brookline elders over the age of 60 providing valuable information on programs and services.
12. Conducted the annual survey of Senior Center participants, focusing on food and security.
13. Re-printed the sixth edition of the Elder Resource Guide, distributed 1,500 copies and updated it on the webpage.
14. Added limited night and weekend programs at the Senior Center at no cost to Town.
15. Provided transportation services to over 590 different elders.
16. Provided on-going leadership to the volunteer community initiate BrooklineCAN.
17. Secured \$141,500 in federal, state and private grant monies.
18. Continued providing a Repair Referral Service that connects elders with vetted contractors such as plumbers, electricians and handy men.
19. Secured a private grant of \$30,000 for the Fitness Center Renovation Project.
20. Accepted into the World Health Organization as an Age Friendly Town and developed an action plan to promote aging in place.
21. Provided strong programs to assist Asian, Russian and Hispanic elders.
22. Continued to offer Alzheimer's Support Group in both the day and evening for family members coping with Alzheimer's.
23. Assisted elders seeking part-time work with workshops and support groups as well as job placement services.
24. Continued to provide a weekly food distribution program that allows elders to select donated produce, bread and other perishable items.
25. Completed a renovation project that improved 2,500 square feet, resulting in a new fitness room, three offices, one conference room and two classrooms to respond to the daily demands of needed space at the Senior Center.

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2013	ESTIMATE FY2014	ACTUAL FY2014	ESTIMATE FY2015	ESTIMATE FY2016
Elderbus / Van Contributions Donated*	\$5,850	\$6,400	\$6,944	\$6,800	\$6,850
Van Program					
Rides Given	2,509	3,300	3,889	3,800	3,800
Number of Riders	298	325	289	300	300
New Riders	29	35		35	35
\$ donated to Town	\$27,000	\$29,000	\$22,851	\$26,000	\$26,520
Volunteers - Total	331	325	295	300	300
Volunteers - New	32	40	36	40	40
Estimated volunteer Hrs.	40,100	42,000	39,700	40,000	40,000
Job Placements	43	50	47	50	50
Total Caseload	162	150	152	150	150
Tax Work off Participants	27	30	23	30	30
Low-income elders employed	9	11	11	14	19
Geriatric Social Work					
New Referrals	78	80	65	70	70
Case consultations	112	120	137	123	130
Homecare Program (HELP)					
New Referrals	78	65	90	70	70
Total Clients	319	320	351	350	350
Information/Referral					
Annual Phone Calls	10,500	10,500	10,500	10,500	10,500
Taxi Discount Program (BETS)					
Total Clients	678	660	444	500	550
New Referrals	47	45	53	50	50
Senior Center					
Average # Daily Programs	14	14	14	14	14
Average # Daily Participants	150/500	150/500	150/500	150/500	150/500

*Donations for bus/van pay for gas, oil, and substitute drivers. Private donations pay for the van driver's entire salary. Prior to FY2003, donations funded the Elderbus Driver's salary. The position is now fully-funded by the Town, so donations support fuel and maintenance costs.

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2015 SALARY RANGE		FY2015 BUDGET		FY2016 RECOMMENDATION		
			FY2013	FY2014	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT	
510101	Permanent Full Time Salaries										
	Director	D-4	1.00	1.00	88,105	103,784	1.00	103,784	1.00	103,784	
	Supervisor of Services	T-7	1.00	1.00	67,383	76,241	1.00	76,241	1.00	76,241	
	Program Manager	T-5	1.00	1.00	57,771	65,364	1.00	65,364	1.00	65,364	
	Clinical Social Worker III	T-4	1.00	1.00	53,491	60,523	1.00	56,398	1.00	57,403	
	Home Care Coordinator (HELP)	T-3	1.00	1.00	49,528	56,039	1.00	56,039	1.00	56,039	
	Clinical Social Worker II	T-3	2.00	2.00	49,528	56,039	2.00	101,749	2.00	103,561	
	Building Custodian	MN-2	1.00	1.00	45,600	47,923	1.00	47,923	1.00	47,923	
	Senior Clerk Typist	C-7	1.00	1.00	44,986	46,953	1.00	46,953	1.00	46,953	
	Bus Driver	GN-3	1.00	1.00	35,724	37,521	1.00	37,521	1.00	37,521	
	Subtotal		10.00	10.00			10.00	591,973	10.00	594,789	
510102	Permanent Part Time Salaries										
	Group Leader	GN-2	0.59	0.59	32,476	34,111	0.59	19,161	0.59	19,477	
	Clinical Social Worker II	T-3	1.06	1.33	49,528	56,039	1.33	67,691	1.33	68,723	
	BETS Coordinator		0.33	0.33		\$13.19 /hr.	0.33	8,784	0.33	8,784	
	Community Aide		0.40	0.40		\$22.26 /hr.	0.40	17,345	0.40	17,345	
	COA Assistant		0.11	0.11	\$10.00 /hr.	\$13.19 /hr.	0.11	2,848	0.11	2,848	
	Data Entry Clerk		0.11	0.11	\$10.00 /hr.	\$13.19 /hr.	0.11	2,615	0.28	6,625	
	Subtotal		2.60	2.87			2.87	118,444	3.04	123,803	
	Grant Funded Salaries										
	COA Assistant		1.40	1.40	\$10.00 /hr.	\$13.19 /hr.	1.40	37,769	1.40	37,769	
	JOBS Program Coordinator		0.45	0.45		\$21.27 /hr.	0.45	19,250	0.45	19,250	
	Community Aides		0.89	0.89	\$10.00 /hr.	\$13.19 /hr.	0.89	23,103	0.89	23,103	
	Subtotal		2.74	2.74			2.74	80,122	2.74	80,122	
	Grant Off-Sets										
	State Grants (JOBS Coord., COA Asst,and Cmty. Aides)							(71,055)		(71,055)	
	Private donations							(9,067)		(9,067)	
	Net Grant-Funded Salary Total							(80,122)		(80,122)	
	Other							0		0	
513044	Longevity Pay							7,301		7,601	
515501	Clothing/Uniform Allowance (In lieu of boots)							1,450		1,450	
	Subtotal							8,751		9,051	
	Total		15.34	15.61				15.61	719,168	15.78	727,643

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

PROGRAM DESCRIPTION

The Department of Diversity, Inclusion and Community Relations conducts a variety of activities and programs aimed at promoting Brookline as a community that is mindful and respectful of all people. The mission of the Department and the goal of the Town is to have a community characterized by the values of inclusion. The Department is instrumental in assisting the Town to create and to maintain a diverse workforce and to provide support and consultation to employees and others who are subjected to discriminatory behavior. The Department supports community projects that promote multi-cultural awareness, decrease health disparities, and foster better relationships between Brookline's diverse populations. The Department works in conjunction with Town departments and non-profit organizations to develop programs for disadvantaged groups and to increase the quality of life for all Brookline residents.

The Department provides professional and administrative support to the following Town Commissions:

- Brookline Commission for the Disabled
- Brookline Commission for Women
- Brookline Commission for Diversity, Inclusion, and Community Relations

The Director serves as the Town's Affirmative Action Officer and ADA Coordinator. The Department provides assistance in applying for health insurance and other entitlement programs and advocates for those who may face discrimination, unfair housing practices, stereotyping and social injustice.

BUDGET STATEMENT

The FY16 budget represents a \$2,928 (1.7%) increase. Personnel increases \$2,328 (1.4%) for Steps. Capital increases \$600 (240%) for additional leased computers.

FY2016 OBJECTIVES

1. To collaborate with the Martin Luther King Day Committee to create and commence event(s) to honor past and current civil rights efforts.
2. To collaborate with local agencies to create and commence the Annual Youth Awards event.
3. To continue providing staff support and resources toward creating a documentary regarding Holocaust Witnesses.
4. To continue to create and to commence informational materials and events that promote fair-housing awareness.
5. To continue to provide professional and administrative support to the Diversity, Inclusion, and Community Relations Commission, the Women's Commission and the Commission for the Disabled.
6. To continue to collaborate with Town agencies and departments to further Age-Friendly City initiatives.
7. To continue to collaborate with Town agencies and departments to commence domestic violence awareness campaigns and programs.
8. To continue to provide government-sponsored health insurance/entitlement application assistance to Brookline individuals and families.
9. To continue to be a partner with community entities to develop better programs and strategies that will assist Brookline individuals and families thrive.
10. In conjunction with Human Resources and the Commission for Diversity, Inclusion and Community Relations, monitor employment trends as they related to diversity and inclusion.
11. To continue to evaluate and modify Town strategies designed to promote diversity in its workforce and Town boards/commissions.
12. To collaborate with Town agencies/organizations to increase voter participation with emphasis on the young adult and low-income populations.
13. To create and promote cultural events with the Town.
14. To assist individuals to resolve complaints of discriminatory behavior and practices that occurs in the Town.

PROGRAM COSTS - OFFICE OF DIVERSITY, INCLUSION AND COMM. RELATIONS						Override
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15		Restorations
				\$ CHANGE	% CHANGE	
Personnel	0	163,499	165,827	2,328	1.4%	0
Services	0	0	0	0	0%	0
Supplies	0	9,000	9,000	0	0.0%	0
Other	0	150	150	0	0.0%	0
Capital	0	250	850	600	240.0%	0
TOTAL	0	172,899	175,827	2,928	1.7%	0
BENEFITS			83,427			Revised Budget
REVENUE						175,827

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

ACCOMPLISHMENTS

1. Staff and interns were trained and were certified to assist individuals and families apply for health insurance under the Affordable Care Act.
2. Staffed the Commission for Diversity, Inclusion, and Community Relations, the Women's Commission, and the Commission for the Disabled.
3. Facilitated and provided leadership to the Domestic Violence Roundtable in its development of several domestic violence awareness campaigns.
4. Provided staff support to cultural events such as the Lunar New Year, Martin Luther King Day and the Annual Youth Award event.
5. Provided support and consultation to individuals seeking assistance in resolving discriminatory practices and ADA non-compliance.
6. Used the diversity blueprint to assist Human Resources Office in its efforts to diversify the applicant work pool for high-level positions within the Town government.
7. Collaborated with Human Resources and Steps to Success to promote a mentoring program that will give low-income and minority students exposure to various Town Departments.
8. Provided consultation and support to the Hoarding Task Force, Interagency Group, the Age-Friendly Committee, the Roland Hayes Committee and other interagency collaborates.
9. Provided assistance to individuals and families to apply for health insurance and government entitlements.
10. Recruited for and hired the Human Services Specialist and three graduate student interns.
11. Created and implemented a "Blueprint for Attracting a Diverse Applicant Pool" in conjunction with the Human Resources office.
12. Created an online citizen complaint process and developed a discrimination inquiry procedure.
13. In conjunction with the Commission of Disabled, successfully launched an educational grant program aimed at post-secondary students with disabilities to obtain adaptive educational technology.
14. Continued to administer the portable ramp program.

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2015 SALARY RANGE		FY2015 BUDGET		FY2016 RECOMMENDATION	
			FY2013	FY2014	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Director / Chief Diversity Officer	D-4	0.00	0.00	88,105	103,784	1.00	89,427	1.00	90,768
	Human Services Specialist	T-4	0.00	0.00	53,491	60,523	1.00	55,412	1.00	56,398
	Subtotal		0.00	0.00			2.00	144,839	2.00	147,167
	Temporary Part Time Salaries									
	ADA Intern		0.00	0.00			0.32	12,907	0.32	12,907
	Assistant Human Services Specialist		0.00	0.00			0.40	15,660	0.40	15,660
	Student Intern (3)		0.00	0.00				3,000		3,000
	Offset from Handicapped Parking Fines Fund							(12,907)		(12,907)
			0.00	0.00			0.72	18,660	0.72	18,660
	Total		0.00	0.00			2.72	163,499	2.72	165,827

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

PROGRAM DESCRIPTION

The Recreation Department provides high quality, safe and affordable activities and services to the community year round. Our mission is to enhance the quality of life through enriching experiences, which support the Brookline Community in developing and maintaining healthy lifestyles.

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

The Recreation Department maintains three budgets: General Fund, the Golf Course Enterprise Fund and the Recreation Revolving Fund. Please see the detail of these two separate funds that follow this General Fund budget recommendation.

The General Fund has two categories: Administration and Aquatics.

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

The **Aquatics Sub-program** funds the complex that consists of three pools: a 42' x 75' lap pool, a 30' x 36' diving pool, and a 25' x 36' teaching pool. The Evelyn Kirrane Aquatics Center is available to the Public Schools of Brookline during the school year for high school athletics and health and wellness classes. Hundreds of summer campers enjoy the pool throughout the summer months.

BUDGET STATEMENT

The FY16 budget represents a \$32,816 (3.2%) decrease. Personnel increases \$8,035 (1.2%) for Steps. The \$33,845 (59.5%) decrease in services is driven by the effort to increase cost recovery in the Revolving Fund, thereby allowing for more General Fund expenses to be supported by the Revolving Fund. Printing Services decrease \$40,825 which is slightly offset by increases in Wireless Communication (\$5,980) and the Software Service Contract (\$1,000). The \$5,000 (5.5%) decrease in Supplies is also the result of moving Custodial Supplies to the Revolving Fund.

Utilities decrease \$2,006 (1.2%) for Electricity (\$1,632), Gasoline (\$1,475) and Diesel (\$1,174), partially offset by increases in Water and Sewer (\$1,745) and Natural Gas (\$531).

OVERRIDE RESTORATIONS

If the override is successful, \$30,000 for the replacement of a van is recommended for restoration.

PROGRAM COSTS - RECREATION DEPARTMENT				FY16 vs. FY15		Override
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15		Restorations
				\$ CHANGE	% CHANGE	
Personnel	714,908	690,487	698,523	8,035	1.2%	0
Services	66,441	56,882	23,037	(33,845)	-59.5%	0
Supplies	65,683	91,480	86,480	(5,000)	-5.5%	0
Other	12,220	12,400	12,400	0	0.0%	0
Utilities	159,728	166,362	164,356	(2,006)	-1.2%	0
Capital	3,411	4,020	4,020	0	0.0%	30,000
TOTAL	1,022,391	1,021,631	988,816	(32,816)	-3.2%	30,000
BENEFITS			776,229			Revised Budget
REVENUE	64,000	64,000	64,000	0	0.0%	1,018,816

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

FY2016 OBJECTIVES

1. To increase the percentage of credit card transactions by 3%.
2. To fully utilize new website modules to provide improved online customer experience.
3. To increase social media followers by 20%.
4. To upgrade the RecTrac program from v10.3 to v3.1.
5. To begin phase one of the Commission for Accreditation of Park and Recreation Agencies (CAPRA) accreditation process.

ACCOMPLISHMENTS

1. Launched a new website in November, 2014.
2. Increased social network followers by 10%.
3. Increased online registration by 5%.
4. Successfully coordinated the 3rd annual Brookline Day event with over 8,000 attendees.
5. Held the second annual Brookline Day Road Race.

PERFORMANCE/ WORKLOAD INDICATORS

	ACTUAL FY2013	ESTIMATE FY2014	ACTUAL FY2014	ESTIMATE FY2015	ESTIMATE FY2016
Registration by Telephone/ Mail	5,676	7,600	8,097	7,600	7,600
\$ Collected	\$642,013	\$860,000	\$639,336	\$625,000	\$635,000
On-Line Registration/Payment # of Registrations	3,925	5,000	4,612	4,800	5,000
\$ Collected	\$409,586	\$520,000	\$544,323	\$560,000	\$590,000
% of fees paid with credit cards	72%	75%	76%	77%	80%
Telephone Inquiries/month	1,800	1,800	1,800	1,800	1,800
Recreation General Emails	1,000	1,000	4,500	6,000	6,250
Home Page Website Hits	83,000	84,000	85,000	84,000	87,000
Social Networking Inquiries					
Facebook Likes	866	1,000	1,050	1,100	1,200
Twitter Followers	268	268	410	675	750
Usage of Brookline Day free shuttles	1,560	3,250	3,400	3,500	3,750
Volunteers					
# of Volunteers	677	639	554	550	560
# of Hrs Total	8,708	15,418	9,211	9,000	9,250
\$ Equivalent	\$112,594	\$194,527	\$119,098	\$118,710	\$124,413
Rec Therapy					
# of Volunteers	116	146	151	164	165
# of Hrs Total	5,004	6,311	6,520	7,000	7,000
\$ Equivalent	\$64,702	\$79,912	\$90,823	\$97,510	\$104,510

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

SUMMARY OF SUB-PROGRAMS					
SUB-PROGRAMS	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Administration	599,455	595,420	567,907	(27,513)	-4.6%
Swimming Pool	422,935	426,212	420,909	(5,303)	-1.2%
TOTAL	1,022,391	1,021,631	988,816	(32,816)	-3.2%

Administration

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	488,974	470,807	477,981	7,174	1.5%
Services	65,731	56,090	22,245	(33,845)	-60.3%
Supplies	23,236	30,980	30,980	0	0.0%
Other	11,770	12,400	12,400	0	0.0%
Utilities	6,332	21,544	20,701	(842)	-3.9%
Capital	3,411	3,600	3,600	0	0.0%
TOTAL	599,455	595,420	567,907	(27,513)	-4.6%

Swimming Pool

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	225,934	219,682	220,542	860	0.4%
Services	709	792	792	0	0.0%
Supplies	42,447	60,500	55,500	(5,000)	-8.3%
Other	450	0	0	0	0.0%
Utilities	153,396	144,818	143,654	(1,164)	-0.8%
Capital	0	420	420	0	0.0%
TOTAL	422,935	426,212	420,909	(5,303)	-1.2%

COST RECOVERY

Cost Recovery measures the extent to which the cost of the Department is supported by user fees versus tax dollars. For many recreation departments across the country, a cost recovery model is used for long-range strategic financial planning. The Brookline Recreation Department has begun implementing a cost recovery policy. The policy identifies the percentages of programs and services that are to be subsidized by tax dollars by assigning a level of community benefit, and allocating a subsidy accordingly.

For example, a program or service that provides the highest level of “community benefit” will have a smaller cost recovery than a program or service that is “highly individual.” This approach to cost recovery follows the “Pyramid Methodology” that was developed in 2009. The Park and Recreation Commission adopted the methodology that year, with a three-year implementation goal. The Commission’s fundamental purpose in implementing a cost recovery methodology is to provide accurate accounting and transparency to the community, and to achieve a clear, consistent approach to the pricing of programs and services that the Recreation Department offers in the community.

	ACTUAL	BUDGET	REQUEST
	<u>FY2014</u>	<u>FY2015</u>	<u>FY2016</u>
<u>REVENUES</u>			
General Fund	64,000	64,000	64,000
Revolving Fund	2,492,076	2,749,478	2,882,651
<u>Golf Enterprise Fund</u>	<u>1,273,214</u>	<u>1,331,923</u>	<u>1,376,311</u>
TOTAL	3,829,290	4,145,401	4,322,962
<u>EXPENDITURES</u>			
General Fund	1,022,391	1,021,631	988,816
General Fund Benefits est. (current employees)	247,528	264,216	301,394
Revolving Fund	2,557,908	2,749,478	2,882,651
<u>Golf Enterprise Fund</u>	<u>1,199,524</u>	<u>1,331,923</u>	<u>1,376,311</u>
TOTAL	5,027,352	5,367,248	5,549,171
Cost Recovery	76.2%	77.2%	77.9%
General Fund Subsidy	23.8%	22.8%	22.1%

FINANCIAL ASSISTANCE

The Recreation Department will not turn away any resident from participating in any program because of financial reasons. The Department provides financial aid for program fees to all qualified Brookline families. It is the policy of the Park and Recreation Commission to reach out to all families in need to ensure that everyone has the opportunity to participate in all the Brookline Recreation Department has to offer.

<u>PROGRAM</u>	<u>FINANCIAL ASSISTANCE</u>
Soule Center	\$30,000
Soule Gym	\$500
Environmental Ed Center	\$500
Aquatic	\$10,000
Eliot	\$3,000
Tappan	\$5,000
Outdoor Rec	\$33,000
Outdoor Athletic	\$2,000
<u>Offsite - Out of Town Trips</u>	<u>\$1,000</u>
TOTAL	\$85,000

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2015 SALARY RANGE		FY2015 BUDGET		FY2016 RECOMMENDATION	
			FY2013	FY2014	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Director	D-5	1.00	1.00	96,035	113,124	1.00	108,182	1.00	109,805
	Assistant Director	T-10	1.00	1.00	75,797	85,761	1.00	81,340	1.00	82,787
	Therapeutic Recreation Specialist	T-4	1.00	1.00	53,491	60,523	1.00	56,398	1.00	57,403
	Area Manager / Programs	GN-10	1.00	1.00	61,053	64,125	1.00	64,125	1.00	64,125
	Area Manager / Aquatic Director	GN-10	1.00	1.00	61,053	64,125	1.00	64,125	1.00	64,125
	Director Early Learning Center	GN-10	1.00	1.00	61,053	64,125	0.00	0	0.00	0
	Business/Administrative Manager	GN-10	1.00	1.00	61,053	64,125	1.00	61,053	1.00	62,868
	Recreation Leader	GN-7	1.00	1.00	51,313	53,895	1.00	52,159	1.00	53,020
	Building Custodian	MN-4	1.00	1.00	51,574	54,201	1.00	54,201	1.00	54,201
	Marketing/Office Assistant	C-7	0.00	0.00	44,986	46,953	1.00	44,986	1.00	45,628
	Senior Office Assistant	C-6	0.00	0.00	43,792	45,747	1.00	43,792	1.00	44,435
	Senior Clerk Typist	C-4	1.00	1.00	40,049	41,967	0.00	0	0.00	0
	Recreation Receptionist	C-4	1.00	1.00	40,049	41,967	1.00	41,967	1.00	41,967
	Facilities Assistant		1.00	1.00			0.00	0	0.00	0
	Subtotal		12.00	12.00			11.00	672,329	11.00	680,364
	Other									
510140	Shift Differential							3,500		3,500
510300	Regular Overtime							7,959		7,959
513044	Longevity Pay							3,900		3,900
515501	Clothing/Uniform Allowance (In Lieu of Boots)							2,800		2,800
	Subtotal							18,159		18,159
	Total		12.00	12.00			11.00	690,487	11.00	698,523

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

PROGRAM DESCRIPTION

The Robert T. Lynch Municipal Golf Course at Putterham Meadows is an 18-hole public course designed and built by Stiles and Van Kleeck in 1931. The course includes a practice putting green, practice chipping green, and teaching areas. The clubhouse adjacent to the course houses an administrative office, a large foyer with tables and chairs, and a full-service restaurant with both indoor and outdoor dining available. A fully equipped pro-shop is also maintained at the course.

More than \$3 million dollars in capital improvements have been implemented since FY03, including renovation of tee complexes, sand bunkers, and greens throughout the course; installation of paved cart paths; drainage improvements; renovation of the irrigation and remote control systems; and improvements to the interior of the clubhouse.

The finances of the Golf Course are accounted for in an Enterprise Fund, as allowed under M.G.L. Ch. 44, section 53F 1/2. The Enterprise Fund fully reimburses the General Fund for expenses incurred on behalf of the golf course, including fringe benefits.

BUDGET STATEMENT

The FY16 budget increases \$44,387 (3.3%). Personnel increases \$10,470 (2.3%) for a 2% Collective Bargaining reserve (\$9,107) and Steps (\$1,363). The decrease in Services (\$5,570, 4.2%) is in Contracted Services (\$5,000), Advertising Services (\$2,500) and Printing Services (\$350), slightly offset by an increase in Other Equipment Rental/Leases (\$2,280).

The \$24,000 (14.1%) increase in Supplies is for Pro Shop Supplies (\$10,500), Recreation Supplies (\$8,500) and Equipment Maintenance Supplies (\$5,000). Other increases \$4,000 (97.6%) for Education/Training/Conferences. The increase in Utilities (\$5,381, 5.5%) is for Natural Gas (\$1,931), Water and Sewer (\$1,809) and Electricity (\$1,642). Capital decreases \$10,370 (12%) which reflects lower lease costs for maintenance equipment. Intragovernmental increases \$14,741 (9%), Debt Service increases \$8,279 (4.4%) and the Reserve decreases \$6,543 (20.7%).

SUB-PROGRAM COSTS - GOLF ENTERPRISE

CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	400,039	459,629	470,099	10,470	2.3%
Services	114,288	132,218	126,648	(5,570)	-4.2%
Supplies	174,352	169,950	193,950	24,000	14.1%
Other	5,716	4,100	8,100	4,000	97.6%
Utilities	90,685	98,538	103,919	5,381	5.5%
Capital	84,656	86,420	76,050	(10,370)	-12.0%
Intragovernmental	150,416	163,049	177,791	14,741	9.0%
Debt Service	179,374	186,476	194,755	8,279	4.4%
Reserve	0	31,543	25,000	(6,543)	-20.7%
TOTAL	1,199,524	1,331,923	1,376,311	44,387	3.3%
BENEFITS			113,814		
REVENUE	1,273,214	1,331,923	1,376,311	44,387	3.3%

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

FY2016 OBJECTIVES

1. To expand the number of online tee time reservations by 20%.
2. To increase merchandise sales to \$2.95 per round.
3. To increase the number of outing rounds by 10%.
4. To complete the design phase for a practice facility.

ACCOMPLISHMENTS

1. Increased online tee time reservations by 15%.
2. Increased total database numbers by 10%.
3. Increased website visits by 150%.
4. Increased social media followers by 50%.

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2013	ESTIMATE FY2014	ACTUAL FY2014	ESTIMATE FY2015	ESTIMATE FY2016
Number of Rounds	32,140	32,100	30,774	34,000	34,000
# Rounds Employee	861	750	877	750	500
Average pace of play 18 holes	4:30 min	4:15 min	4:15 min	4:15 min	4:15 min
Merchandise revenue per round	\$2.38	\$3.00	\$2.85	\$2.85	\$2.95
Number of Golf Outing Rounds	1,485	1,500	1,538	1,550	1,600
Number of Club Tournament Rounds	128	140	120	120	120
Junior Golf Program Participants	109	125	125	125	150
Private lessons	650	650	650	675	675
Private school play	925	950	748	800	800
Public School Play (BHS)	105	150	482	300	300
College/University Play	528	525	113	150	150
Online tee time reservations	7,905	8,000	9,356	10,000	12,000
Tee Time Reservations - Telephone	24,232	26,000	21,418	25,500	22,000
Number of entries in database	8,750	11,000	12,869	13,200	15,000
Web-site Hits	56,020	60,000	140,553	145,000	150,000
Social Networking Inquiries					
Facebook Likes	357	200	437	500	600
Twitter Followers	976	1,300	1,105	1,200	1,200

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2015 SALARY RANGE		FY2015 BUDGET		FY2016 RECOMMENDATION	
			FY2013	FY2014	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Head Golf Pro / Operations Manager	T-8	1.00	1.00	70,079	79,291	1.00	76,541	1.00	77,904
	Head Superintendent	GN-13	1.00	1.00	71,458	75,053	1.00	75,053	1.00	75,053
	Assistant Superintendent	GN-7	1.00	1.00	51,313	53,894	1.00	53,894	1.00	53,894
	Subtotal		3.00	3.00			3.00	205,489	3.00	206,852
510901	Temporary Part Time Salaries									
	Seasonals							242,370		242,370
	Teachers/Instructors							6,120		6,120
	Subtotal		0.00	0.00			0.00	248,490	0.00	248,490
	Other									
513044	Longevity Pay							650		650
515059	A-Day Buyouts							4,300		4,300
515501	Clothing/Uniform Allowance (In Lieu of Boots)							700		700
	Subtotal							5,650		5,650
	Collective Bargaining Increase - FY16									9,107
	Total		3.00	3.00			3.00	459,629	3.00	470,099

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

PROGRAM DESCRIPTION

The Recreation Revolving Fund supports the activities that take place at Brookline's indoor and outdoor facilities including the Soule Center, Soule Gym, Kirrane Skating Rink, Environmental Education Center, Kirrane Aquatics Center, Eliot Center, Tappan Facility, and the many outdoor facilities and leagues. Activities are offered to community members of all age groups and include both passive and active opportunities through instruction, leagues, lessons and enrichment activities. Fees and charges that support these activities are determined according to the Cost Recovery Pyramid Methodology. Provisions for financial assistance, as required, are addressed on a case-by-case basis. See p. IV-118 for a summary of the overall cost recovery for the Recreation Department.

Under Chapter 44, Section 53E 1/2 of the Massachusetts General Laws, the Town is authorized to establish revolving funds. This specific revolving fund enables the Recreation Department to operate numerous programs on a self-supporting basis. All revenue derived from revolving fund programs is used to offset all expenses, including salaries and benefits of employees for these same programs.

BUDGET STATEMENT

The FY16 budget reflects an increase of \$133,173 (4.8%). Personnel increases \$43,363 (2.4%) for a 2% Collective Bargaining reserve (\$35,130), and Steps (\$8,233). Services increase \$78,033 (27.1%) for Printing Services (\$45,000) Professional / Technical (\$9,818), Building Cleaning (\$5,000), Recreation Services (\$4,207), Transportation Rentals / Leases (\$3,372), Field Trips (\$3,302), Ecommerce Charges (\$2,200), the Software Service Contract (\$2,000), Athletic Event Officials (\$1,084), Entertainers / Lecturers (\$910), Licenses (\$750) and Credit Card Service Charges (\$600), with a decrease in the Copier Lease (\$210). The \$45,000 in Printing Services and the \$5,000 in Building Cleaning were moved from the General Fund as part of an effort to increase cost recovery rates.

Supplies increase \$12,683 (7%) for Maintenance Supplies (\$5,000), Recreation Supplies (\$3,281), Food Service Supplies (\$2,090), Medical Supplies (\$2,000) and Meals and Receptions (\$900). The \$4,870 (10.2%) decrease in Other is in Education / Training / Conferences, partially offset by an increase in Professional Dues and Memberships (\$2,005). Utilities decrease \$1,225 (1.2%) for Natural Gas (\$1,450) and Electricity (\$84), slightly offset by an increase in Water and Sewer (\$309). The \$1,000 (14.3%) increase in Capital is for Furniture. Intergovernmental increases \$4,190 (1.2%).

SUB-PROGRAM COSTS - REVOLVING FUND					
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	1,605,918	1,772,554	1,815,917	43,363	2.4%
Services	274,502	287,430	365,463	78,033	27.1%
Supplies	132,534	181,259	193,942	12,683	7.0%
Other	50,746	47,712	42,842	(4,870)	-10.2%
Utilities	138,150	103,608	102,383	(1,225)	-1.2%
Capital	2,340	6,980	7,980	1,000	14.3%
Intragovernmental	353,717	349,934	354,124	4,190	1.2%
TOTAL	2,557,908	2,749,478	2,882,651	133,173	4.8%
BENEFITS			350,948		
TOTAL REVENUE	2,492,076	2,749,478	2,882,651	133,173	4.8%

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

OBJECTIVES

1. To increase environmental education class enrollment by 10%.
2. To have the Soule Early Childhood Center tuition recover 100% of costs by FY17.
3. To expand Special Olympics of Massachusetts enrollment by 10%.
4. To expand inclusion services at summer day camps by increasing staff.
5. To increase summer lunch program participants by 10%.
6. To increase the number of public swim attendees by 10%.
7. To increase the number of swipe card and annual pass holders by 10%.

ACCOMPLISHMENTS

1. Increased Soule Center cost recovery by 7%.
2. Increased the number of public skate attendees by 5%.
3. Expanded the number of permits sold at Larz Anderson Park by 10%.
4. Expanded partnerships with private schools for facility use.
5. Increased the total number of Recreation Therapy participants by 100.
6. Implemented environmental education programs in all eight public elementary schools.
7. Provided training opportunities to 100% of volunteer sports coaches.
8. Increased the percentage of Recreation Activities for Teens (RAFT) participants by 10%.

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

PERFORMANCE / WORKLOAD INDICATORS

	ACTUAL FY2013	ESTIMATE FY2014	ACTUAL FY2014	ESTIMATE FY2015	ESTIMATE FY2016
<u># of Participants:</u>					
Soule Center					
Soule Childcare	61	61	70	72	72
% of Cost Recovery	73%	80%	78%	85%	95%
# Waitlist Family Tours	N/A	50	75	65	70
Soule Gym					
Indoor Play	325	325	867	600	700
K-2 Basketball	113	160	176	102	185
Kirrane Skating Rink					
Public Skate	12,789	13,242	13,860	14,566	14,600
Rink Rentals	4,575	4,800	4,900	5,000	5,000
Brookline Environmental Ed Center					
All Activities	311	344	375	349	377
Community Gardens	108	102	102	108	102
Kirrane Aquatics Center					
Public Swim	29,543	30,000	28,988	29,875	30,113
BHS Swim Team	90	96	84	76	80
Rec Swim Team	207	200	212	210	200
Swim Lessons	2,259	2,071	2,169	2,255	2,307
% increase in passes sold	18%	10%	-12%	9%	3%

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

PERFORMANCE / WORKLOAD INDICATORS (Con't.)

	ACTUAL FY2013	ESTIMATE FY2014	ACTUAL FY2014	ESTIMATE FY2015	ESTIMATE FY2016
Eliot Rec Center					
After School	30	45	30	30	30
Vacation Week	90	90	90	90	90
Tappan Main Facility					
Basketball	641	600	655	650	650
Tennis - Indoor	29	40	23	40	40
RAFT	1,023	975	1,195	1,025	1,100
Outdoor Facilities					
Summer Camp	1,042	1,025	1,020	1,046	1,046
Camp PSB Partnerships	172	165	130	130	150
Larz Picnic & Shelter	68,261	63,619	69,075	75,087	77,500
Special Events (Concerts/Hayride)	4,200	4,600	4,500	4,400	4,700
Outdoor Athletics					
Participants					
Lacrosse	423	450	454	400	450
Soccer	2,121	2,100	2,200	2,200	2,200
Softball	75	90	70	85	120
Archery	43	45	47	45	60
Field Hockey	20	30	30	30	30
Out Of Town Trips					
Participants					
Activities/Trips	218	400	162	300	300
Teen Ski	34	54	40	45	45
Ski/Snowboard Lessons	43	40	40	45	45
Recreation Therapy					
Participants	278	297	387	315	430
Programs and Services	164	170	175	180	195
Special Olympics	95	105	212	200	235
RT Trips (OTT)	19	22	17	25	25
% participants enrolled in two + activities (CY)	50%	65%	65%	70%	75%
% Forever Young participants using public transportation	87%	80%	100%	90%	100%

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

SUMMARY OF SUB-PROGRAMS				FY16 vs. FY15	
SUB-PROGRAMS	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Soule Center	732,434	783,701	810,322	26,621	3.4%
Soule Gym	55,309	47,661	45,141	(2,520)	-5.3%
Ice Skating Rink	263,780	256,998	260,074	3,076	1.2%
Environmental Ed Center	106,058	103,369	109,041	5,672	5.5%
Aquatic	344,342	420,421	458,222	37,801	9.0%
Eliot	219,361	194,173	169,641	(24,531)	-12.6%
Tappan	175,603	219,503	231,795	12,292	5.6%
Outdoor Recreation	425,502	468,030	510,459	42,429	9.1%
Outdoor Athletic	202,732	163,109	179,527	16,418	10.1%
Off Site	32,787	92,513	108,429	15,916	17.2%
TOTAL	2,557,908	2,749,478	2,882,651	133,173	4.8%
TOTAL REVENUE	2,492,076	2,749,478	2,882,651	133,173	4.8%

Soule Center (Rec 1)

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	434,005	489,210	502,119	12,910	2.6%
Services	63,989	68,498	75,748	7,250	10.6%
Supplies	26,637	29,900	29,900	0	0.0%
Other	7,090	6,500	6,500	0	0.0%
Utilities	33,538	28,592	28,425	(167)	-0.6%
Capital	930	2,600	2,600	0	0.0%
Intragovernmental	166,245	158,402	165,030	6,629	4.2%
TOTAL	732,434	783,701	810,322	26,621	3.4%
REVENUE	569,932	700,000	810,322	110,322	15.8%

Brookline Environmental Ed Center (BEEC) (Rec 4)

SUB-PROGRAM COSTS					
CLASS BY EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	67,565	69,135	70,457	1,323	1.9%
Services	10,320	7,890	10,740	2,850	36.1%
Supplies	1,380	1,500	1,500	0	0.0%
Other	284	1,000	1,000	0	0.0%
Utilities	3,915	1,808	2,108	300	16.6%
Capital	0	0	0	0	0.0%
Intragovernmental	22,594	22,036	23,236	1,200	5.4%
TOTAL	106,058	103,369	109,041	5,672	5.5%
REVENUE	55,700	52,589	52,589	0	0.0%

Soule Gym (Rec 2)

SUB-PROGRAM COSTS					
CLASS BY EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	24,228	24,447	18,017	(6,430)	-26.3%
Services	18,269	10,500	11,850	1,350	12.9%
Supplies	870	1,476	1,476	0	0.0%
Other	0	0	0	0	0.0%
Capital	0	0	0	0	0.0%
Intragovernmental	11,942	11,239	13,798	2,560	22.8%
TOTAL	55,309	47,661	45,141	(2,520)	-5.3%
REVENUE	43,892	69,796	69,796	0	0.0%

Aquatic (Rec 5)

SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Personnel	287,949	361,645	376,074	14,429	4.0%
Services	10,712	10,313	26,153	15,840	153.6%
Supplies	15,880	28,312	33,312	5,000	17.7%
Other	5,312	5,919	5,919	0	0.0%
Utilities	10,595	0	0	0	0.0%
Capital	0	1,000	1,000	0	0.0%
Intragovernmental	13,895	13,232	15,763	2,531	19.1%
TOTAL	344,342	420,421	458,222	37,801	9.0%
REVENUE	513,277	561,996	570,000	8,004	1.4%

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

Ice Skating and Rink (Rec 3)

SUB-PROGRAM COSTS				FY16 vs. FY15	
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	\$ CHANGE	% CHANGE
Personnel	133,893	124,346	123,371	(976)	-0.8%
Services	19,316	28,425	31,275	2,850	10.0%
Supplies	14,605	18,900	18,900	0	0.0%
Other	0	0	0	0	0.0%
Utilities	68,871	73,208	71,850	(1,358)	-1.9%
Capital	0	880	880	0	0.0%
Intragovernmental	27,095	11,239	13,798	2,559	22.8%
TOTAL	263,780	256,998	260,074	3,076	1.2%
REVENUE	179,649	161,086	158,596	(2,490)	-1.5%

Eliot Rec Center (Rec 6)

SUB-PROGRAM COSTS				FY16 vs. FY15	
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	\$ CHANGE	% CHANGE
Personnel	129,873	121,090	88,304	(32,786)	-27.1%
Services	25,717	26,818	32,568	5,750	21.4%
Supplies	15,572	20,521	21,169	648	3.2%
Other	8,166	900	2,625	1,725	191.7%
Utilities	19,086	0	0	0	0.0%
Capital	207	2,000	3,000	1,000	50.0%
Intragovernmental	20,740	22,844	21,975	(869)	-3.8%
TOTAL	219,361	194,173	169,641	(24,531)	-12.6%
REVENUE	127,840	98,078	119,500	21,422	21.8%

Tappan Street Gym (Rec 7)

SUB-PROGRAM COSTS				FY16 vs. FY15	
CLASS BY EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	\$ CHANGE	% CHANGE
Personnel	100,974	122,940	130,388	7,448	6.1%
Services	21,897	25,328	32,165	6,837	27.0%
Supplies	14,350	19,480	18,925	(555)	-2.8%
Other	4,826	5,426	6,584	1,158	21.3%
Capital	627	500	500	0	0.0%
Intragovernmental	32,928	45,829	43,233	(2,596)	-5.7%
TOTAL	175,603	219,503	231,795	12,292	5.6%
REVENUE	169,796	178,702	175,448	(3,254)	-1.8%

Off Site (Rec 10)

SUB-PROGRAM COSTS				FY16 vs. FY15	
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	\$ CHANGE	% CHANGE
Personnel	(4,998)	45,280	45,869	589	1.3%
Services	35,908	32,154	49,762	17,608	54.8%
Supplies	1,798	2,213	2,700	487	22.0%
Other	79	300	300	0	0.0%
Capital	0	0	0	0	0.0%
Intragovernmental	0	12,566	9,798	(2,768)	-22.0%
TOTAL	32,787	92,513	108,429	15,916	17.2%
REVENUE	39,737	51,970	46,900	(5,070)	-9.8%

Outdoor Recreation Programs (Rec 8)

SUB-PROGRAM COSTS				FY16 vs. FY15	
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	\$ CHANGE	% CHANGE
Personnel	348,194	363,406	398,816	35,410	9.7%
Services	43,432	51,636	61,030	9,394	18.2%
Supplies	17,445	33,690	34,110	420	1.2%
Other	3,764	4,739	4,739	0	0.0%
Utilities	2,146	0	0	0	0.0%
Capital	575	0	0	0	0.0%
Intragovernmental	9,945	14,559	11,764	(2,795)	-19.2%
TOTAL	425,502	468,030	510,459	42,429	9.1%
REVENUE	586,714	624,270	615,000	(9,270)	-1.5%

Outdoor Athletics (Rec 9)

SUB-PROGRAM COSTS				FY16 vs. FY15	
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	\$ CHANGE	% CHANGE
Personnel	84,236	51,057	62,503	11,446	22.4%
Services	24,940	25,868	34,172	8,304	32.1%
Supplies	23,998	25,267	31,950	6,683	26.4%
Other	21,225	22,928	15,175	(7,753)	-33.8%
Capital	0	0	0	0	0.0%
Intragovernmental	48,333	37,989	35,727	(2,262)	-6.0%
TOTAL	202,732	163,109	179,527	16,418	10.1%
REVENUE	250,705	250,991	264,500	13,509	5.4%

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

ACCT.#	POSITION TITLE	GRADE	NUMBER OF POSITIONS FUNDED		FY2015 SALARY RANGE		FY2015 BUDGET		FY2016 RECOMMENDATION	
			FY2013	FY2014	LOW	HIGH	NO.	AMOUNT	NO.	AMOUNT
510101	Permanent Full Time Salaries									
	Director Early Learning Center	GN-10	0.00	0.00	61,053	64,125	1.00	64,126	1.00	64,126
	Recreation Leader II	GN-8	1.00	1.00	55,777	58,584	1.00	56,697	1.00	113,409
	Recreation Leader	GN-7	2.00	2.00	51,313	53,895	2.00	104,332	2.00	51,313
	Administrator/Lead Teacher	GN-7	1.00	1.00	51,313	53,895	1.00	53,894	1.00	53,894
	Environmental Educator and Outreach Coordi	GN-7	1.00	1.00	51,313	53,895	1.00	53,894	1.00	53,894
	Asst Rec Leader	GN-5	0.00	0.00	44,611	46,857	1.00	44,611	1.00	45,348
	Curriculum Coordinator/Lead Teacher	GN-5	0.00	0.00	44,611	46,857	1.00	44,611	1.00	45,348
	Lead Teacher	GN-4	5.00	5.00	40,011	42,024	5.00	204,738	5.00	206,730
	Assistant Teacher	GN-3	1.00	1.00	35,724	37,521	1.00	37,521	1.00	37,521
	Building Custodian	MN-2	0.00	1.00	45,600	47,923	1.00	45,600	1.00	46,170
	Charge Off from Parks Department (Skating Rink)							45,914		45,914
	Subtotal		11.00	12.00			15.00	755,939	15.00	763,668
510102	Permanent Part Time Salaries									
	Activity Specialist/Soccer		0.93	0.93			0.00	0	0.00	0
	Lead Teacher	GN-4	0.80	1.60	40,011	42,024	0.75	30,503	0.75	31,007
	After School Director		0.80	0.00			0.00	0	0.00	0
	Senior Clerk Typist	C-4	0.00	0.80	40,049	41,967	0.00	0	0.00	0
	Subtotal		2.53	3.33			0.75	30,503	0.75	31,007
510901	Temporary Part Time Salaries									
	Asst Rec Leader				\$10.00 /hr.	\$14.19 /hr.		30,033		30,033
	Asst Teacher/Group Leader				\$10.00 /hr.	\$15.50 /hr.		65,175		65,175
	Bus Driver				\$17.00 /hr.	\$22.00 /hr.		21,355		21,355
	Coach				\$10.00 /hr.	\$26.00 /hr.		24,562		24,562
	Concessions/Pro Shop				\$10.00 /hr.	\$14.19 /hr.		10,759		10,759
	Coordinator/Director				\$15.00 /hr.	\$16.50 /hr.		94,080		94,080
	Counselor				\$10.00 /hr.	\$14.19 /hr.		210,913		210,913
	Custodian				\$16.31 /hr.	\$16.31 /hr.		13,893		13,893
	Guard				\$10.00 /hr.	\$16.00 /hr.		259,823		259,823
	Instructor				\$10.00 /hr.	\$50.00 /hr.		62,055		62,055
	Part Time Manager				\$13.19 /hr.	\$15.50 /hr.		38,811		38,811
	Referee				\$10.00 /hr.	\$38.00 /hr.		23,023		23,023
	Scorekeeper				\$13.19 /hr.	\$13.19 /hr.		1,026		1,026
	Specialist				\$13.19 /hr.	\$50.00 /hr.		80,189		80,189
	Subtotal							935,696		935,696
	Other									
510140	Shift Differential							2,500		2,500
510143	Working Out of Class							3,239		3,239
510300	Regular Overtime							23,621		23,621
513044	Longevity Pay							1,907		1,907
514540	Sick Buyouts							5,500		5,500
515058	Vacation Buyouts							7,000		7,000
515059	A-Day Buyouts							4,200		4,200
515501	Clothing/Uniform Allowance							2,450		2,450
	Subtotal							50,416		50,416
	FY16 Collective Bargaining									35,130
	(1) Prior to FY14, 2/3 of Head Golf Pro/ Rink Manager salary charged to Golf Enterprise Fund and 1/3 charged to Recreation Revolving Fund									
	(2) In FY12, 53% of the Park Ranger position was charged here; the remaining 47% was charged to the DPW budget. In FY14, all funding was moved to the General Fund.									
Total			13.53	15.33			15.75	1,772,554	15.75	1,815,917

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

PERSONNEL BENEFITS

Personnel Benefits total \$53.1 million, which reflects an increase of \$2.6 million (5.2%). They comprise nearly 25% of the Operating Budget, making them a critical cost center of the budget that must be managed as carefully as possible and as allowed under the various State laws that pertain to pensions, health care, unemployment, and on-the-job injuries. This is a category of expenditures that has grown at rates well above inflation, due primarily to increases in health care and retirement costs. The health insurance line-item was \$16.8 million in FY06; it is now \$26.5 million, an increase of 58%. If not for the move to the GIC, the increase would have been much greater. Contributory Pension costs have nearly doubled over the past decade, going from \$9.9 million in FY07 to \$18.6 million in FY16. The pages that follow detail all benefit items.

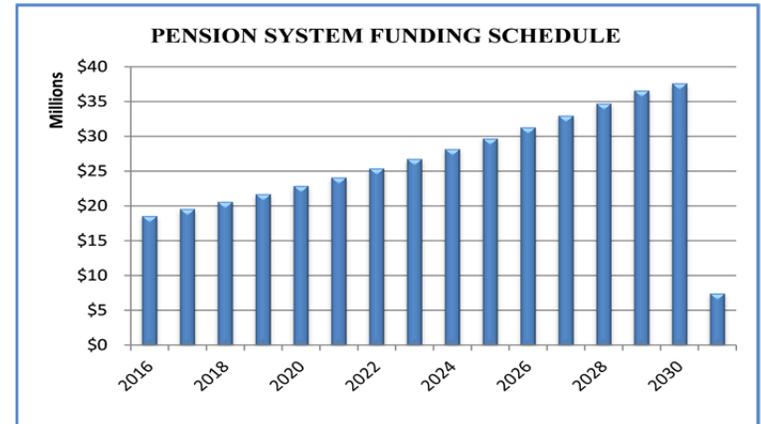
PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	BUDGET FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Pensions - Contributory *	17,257,808	17,772,573	18,592,021	819,448	4.6%
Pensions - Non-Contributory	152,180	110,000	115,000	5,000	4.5%
Group Health Insurance	24,090,743	25,136,109	26,971,125	1,835,016	7.3%
Health Reimbursement Account (HRA)	55,880	70,000	70,000	0	0.0%
Retiree Group Health Fund (OPEB's) *	3,514,360	3,311,860	3,499,119	187,259	5.7%
Employee Assistance Program (EAP)	24,900	28,000	28,000	0	0.0%
Group Life Insurance	137,555	140,000	145,000	5,000	3.6%
Disability Insurance	12,367	16,000	16,000	0	0.0%
Worker's Compensation *	1,720,000	1,450,000	1,550,000	100,000	6.9%
Public Safety IOD Medical Expenses *	400,000	300,575	250,000	(50,575)	-16.8%
Unemployment Compensation *	450,000	325,000	300,000	(25,000)	-7.7%
Public Safety Medical Disability	20,543	40,000	40,000	0	0.0%
Medicare Payroll Tax	1,734,318	1,800,000	1,975,000	175,000	9.7%
TOTAL EXPENDITURE	49,570,654	50,500,117	53,551,265	3,051,148	6.0%

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

PENSIONS - CONTRIBUTORY

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

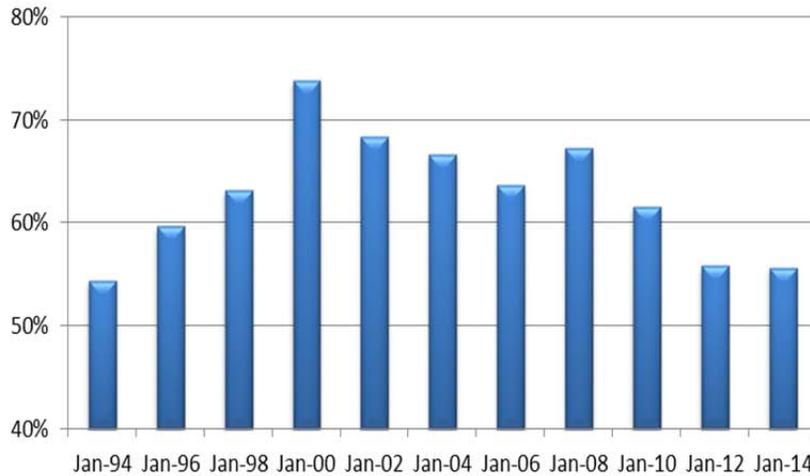


The Town's pension fund is under the control and custody of the Retirement Board, an entity that consists of two employees (active or retired) who are elected, one appointee

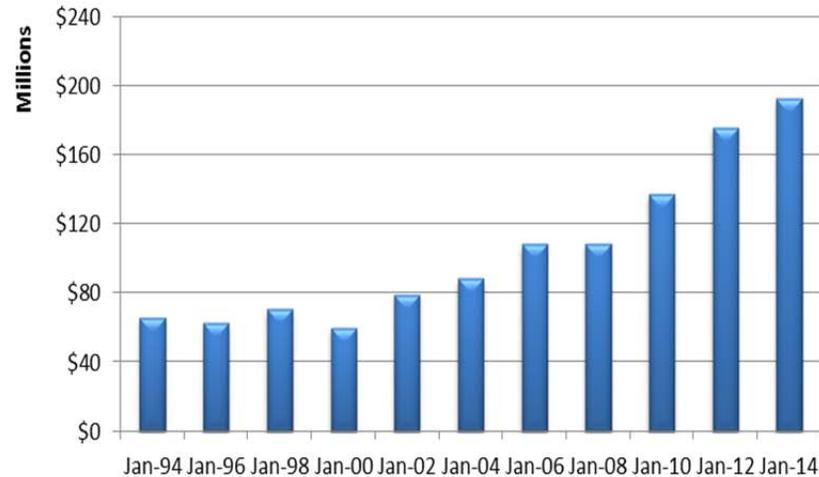
PENSIONS - CONTRIBUTORY (con't)

of the Board of Selectmen (currently the Finance Director), the Town Comptroller, and a fifth member chosen by the other four. There are approximately 1,259 active employees, 1,394 inactive employees, and 877 retirees and survivors who are members of the system. As of December 31, 2014, the retirement system was valued at approximately \$260 million, an amount that reflects the gain of approximately 6.5% during CY14. The actuarial valuation and review as of January 1, 2014 showed the system being 55.7% funded with an unfunded liability of \$192.6 million. Using an alternative estimated rate of return of 3.75%, the unfunded liability would increase to \$427 million. The next formal update of the actuarial valuation will be as of January 1, 2016 and will be available late-Spring / early-Summer of 2016. The graphs below provide a history of both variables since 1/1/94.

PENSION FUND - FUNDING PERCENTAGE



UNFUNDED PENSION LIABILITY



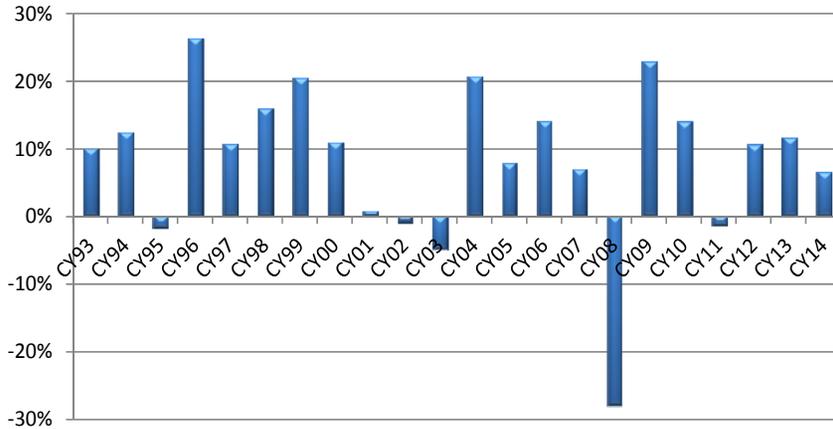
In an effort to help compensate for the 28% loss in CY08, which can be seen in the below left graph on the following page, the 2009 Fall Town Meeting appropriated additional monies (\$965,151) into the pension fund. These funds came from two sources: new Meals Excise Tax / increased Lodging Excise Tax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

In FY14, with an eye to the future, \$200,000 was added to required contribution of \$16.6 million. Doing so not only resulted in additional funds for investment, but it also increased the base appropriation for FY15. This offered the opportunity to further reduce the annual assumed rate of return as part of the 2014 valuation, something the Retirement Board did in the Fall of 2014 (they reduced the rate to 7.6%). The FY16 appropriation increases \$819,448 (4.6%) to \$18.6 million. The below right graph on the following page shows the appropriation history for the Contributory Retirement line-item.

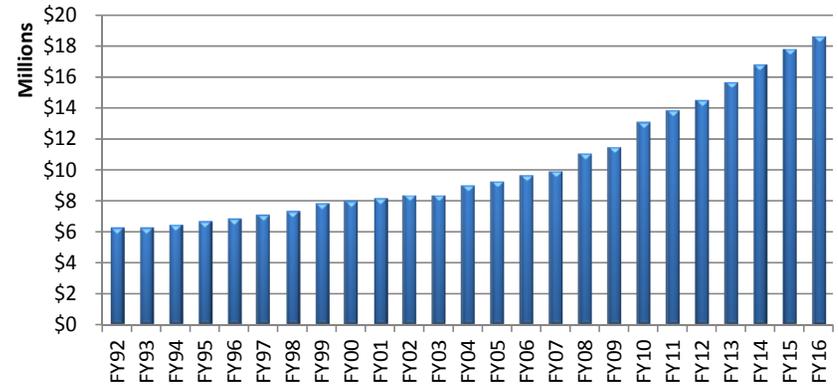
**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

PENSION FUND INVESTMENT RETURN



CONTRIBUTORY PENSION APPROPRIATION



PENSIONS - NON-CONTRIBUTORY

Employees eligible for a Non-Contributory Pension include persons hired prior to the establishment of a retirement system and who have at least 15 years of service, Veterans hired prior to July 1, 1939 that have at least 30 years of service, and disabled Veterans who have at least 10 years of service. There are currently six retirees receiving such pensions. Total FY16 expenditures are projected at \$115,000, an increase of \$5,000 (4.5%).

GROUP HEALTH INSURANCE

Health insurance is a major cost center of the Town, accounting for 11% of the Operating Budget. Therefore, controlling its costs is vital to the Town’s budget and, ultimately, to providing the level of services residents desire. Brookline implemented a new self-insured, managed health care plan in FY96. This, along with a moderation of national health care costs, kept expenditures under reasonable control through FY00. At that time, national cost trends began to rise. Since then, the Town has realized significant increases in the health insurance budget, as shown in the table and graph on the following page and detailed below.

Between July 1, 1995 and September 30, 2004, the Town offered Blue Cross / Blue Shield (BC/BS) products along with plans administered by Harvard Pilgrim. In response to 15% (BC/BS) and 20% (Harvard Pilgrim) premium increases expected for FY05, the Town issued an RFP in CY04 to ascertain whether more reasonable rate increases could be realized. BC/BS responded very favorably to the RFP, so the Town moved to a sole provider of health insurance. The result of the switch was a savings of \$830,000 for the Town and \$275,000 for employees. (On an annualized basis, the savings were \$1.1 million for the Town and \$400,000 for employees. The FY05 savings were less because the new plan went into effect on October 1, 2004.)

For FY08, the quoted rate increase from BC/BS was 12%. In response to the expected \$2.7 million increase, the Town and its unions, under Coalition Bargaining, agreed to a number of plan design changes that reduced premiums by approximately \$950,000 for the Town, partially offset by the loss of the Medicare Part D Subsidy from the Federal government (\$195,000), yielding a net savings of \$755,000 for FY08. On an annualized basis, the total premium reduction was nearly \$1.3 million. In FY11, as a result of the Town and the unions agreeing to move to the State-administered Group Insurance Commission (GIC), the appropriation decreased \$3.85 million instead of increasing an estimated \$1.7 million. Since the move to the GIC, annual rate increases have been well below the increases realized prior to the move, which has played a key role in balancing budgets and has saved most employees money (lower premiums than would have been under old plans, net of increased out-of-pocket costs). The FY16 budget assumes a rate increase of 4% and 40 new enrollees, bringing the FY16 Group Health budget to \$26.8 million, which reflects an increase of \$1.7 million (6.7%). Included in that figure is a \$450,000 cushion against higher rate increases. Final GIC rates will be announced in early-March.

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

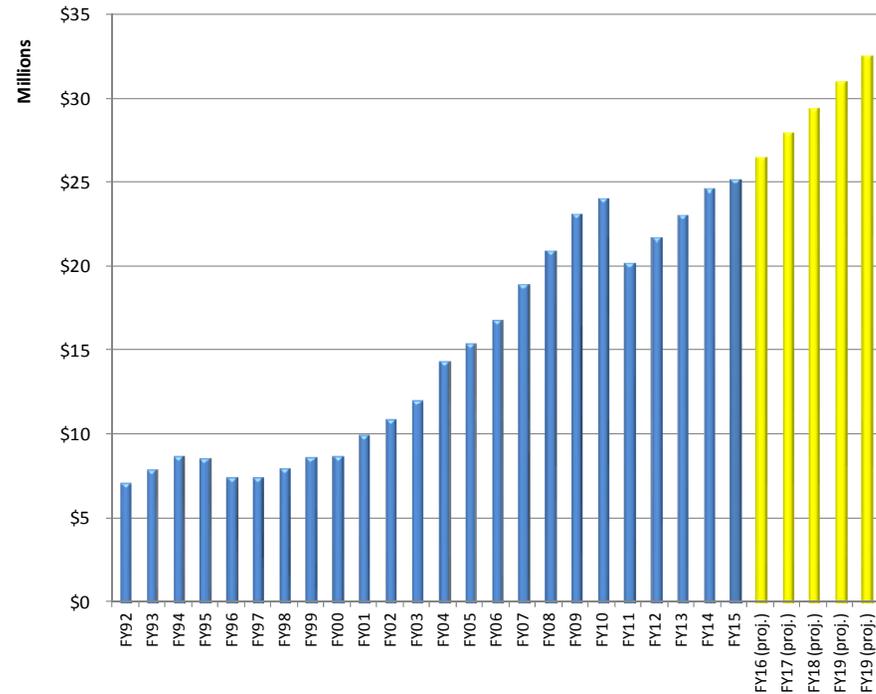
**PROGRAM GROUP: Non-Departmental
PROGRAM: Personnel Benefits**

GROUP HEALTH INSURANCE (con't.)

		<u>RATE CHANGE</u>			
		HARVARD			
FY	BC / BS	PILGRIM	GIC	BUDGET CHANGE	
	2001	20%	13%	na	\$1,250,000
	2002	5%	1%	na	\$925,000
	2003	5%	14.79%	na	\$1,150,000
	2004	20%	17.56%	na	\$2,400,000
(1)	2005	-2%	20%	na	\$1,050,000
	2006	10.3%	na	na	\$1,360,000
	2007	14.0%	na	na	\$2,150,000
(2)	2008	6.0%	na	na	\$2,000,000
	2009	12.8%	na	na	\$2,100,000
	2010	7.8%	na	na	\$1,000,000
(3)	2011	na	na	6%-16%	(\$3,850,000)
(4)	2012	na	na	4.4%	\$1,453,000
(5)	2013	na	na	2.2%	\$1,398,000
(6)	2014	na	na	3.5%	\$1,540,000
(6)	2015	na	na	1.5%	\$520,000
(7)	2016	na	na	4.0%	\$1,385,000
Total					\$17,831,000

- (1) While Hvd Pilgrim no longer offered as of 10/1/04, those employees who went from Hvd Pilgrim to BC/BS realized a 20% increase. Those enrolled in BC/BS realized a decrease of 2% for 8 months.
- (2) The quoted rate increase was 12%. After the Town and its unions agreed on a package of plan design changes, the rate increase was 6%.
- (3) Savings due to move to GIC plans. A range is necessary due to the number of plan options. The 6% shown was the low-end; the 16% was the high-end.
- (4) Average rate increase for plans based on enrollement allocation. The Town's share of the premium increased from 78% to 80%, which was part of the budget increase.
- (5) Average rate increase for plans based on enrollement allocation. The Town's share of the premium increased from 80% to 83%, which was part of the budget increase.
- (6) Average rate increase for plans based on enrollement allocation.
- (7) Estimated average rate increase.

GROUP HEALTH APPROPRIATION



The left table on the following page shows the enrollment allocation between Town/School, Active/Retired, and Individual plan/Family plan while the pie charts in the middle break out enrollment and costs by plan type. The right graph shows the increase in the number of enrollees since FY98, during which time enrollment has increased 20% (521 enrollees), the result of additional school employees -- the number of school enrollees has grown by approximately 500 -- and the growing number of retirees. This increase compounds the large rate increases, placing additional pressure on the Town's budget.

HEALTH REIMBURSEMENT ACCOUNT (HRA)

An HRA is a program where the employer reimburses certain out-of-pocket medical expenses paid by employees. As part of the agreement to enter the GIC, for FY11 the Town funded an HRA for some expenses, including co-pays for outpatient surgery, inpatient hospital care, emergency room visits, and durable medical equipment, all of which were paid from the old Group Health Trust Fund. In FY12, the costs were moved to the General Fund. Per the agreement with the Public Employee Committee (PEC), \$70,000 is required for FY16, an amount that reflects level-funding.

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

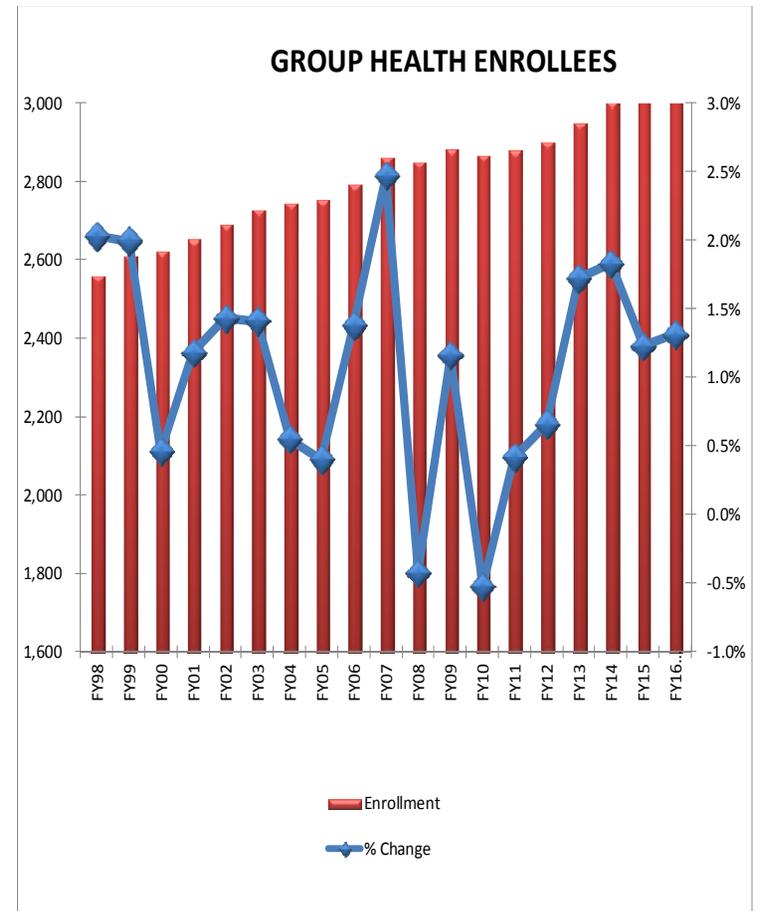
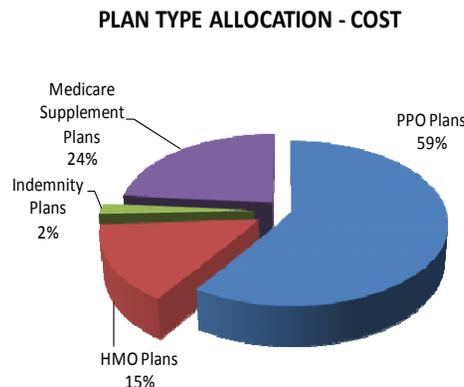
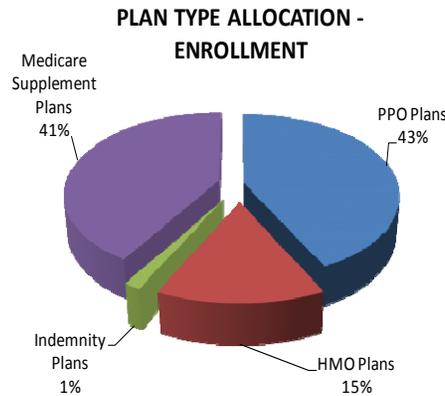
**PROGRAM GROUP: Non-Departmental
PROGRAM: Personnel Benefits**

	ESTIMATE FY2015	ESTIMATE FY2016
Group Health Enrollment	3,042	3,082
Group Health Budget (in millions)	\$25.14	\$26.97

Town:		
Enrollment	1,354	1,364
% of Total	44.5%	44.3%
Budget	\$11.19	\$11.94
% of Total	44.5%	44.3%
School:		
Enrollment	1,688	1,718
% of Total	55.5%	55.7%
Budget	\$13.95	\$15.03
% of Total	55.5%	55.7%

Active:		
Enrollment	1,495	1,515
% of Total	49.1%	49.2%
Budget	\$15.91	\$17.05
% of Total	63.3%	63.2%
Retiree:		
Enrollment	1,547	1,567
% of Total	50.9%	50.8%
Budget	\$9.22	\$9.93
% of Total	36.7%	36.8%

Individual:		
Enrollment	2,149	2,179
% of Total	70.6%	70.7%
Budget	\$13.33	\$14.31
% of Total	53.1%	53.1%
Family:		
Enrollment	893	903
% of Total	29.4%	29.3%
Budget	\$11.80	\$12.66
% of Total	47.0%	47.0%



POST-RETIREMENT BENEFITS TRUST FUND (OPEB's)

Retiree healthcare benefits are of significant concern to both public and private sector employers. The aging of the workforce, combined with escalating healthcare costs, raise serious concerns about how these benefits will be financed. For Brookline, more than 50% of all enrollees are retirees, and that figure will grow over the next few years as the Baby Boomers retire.

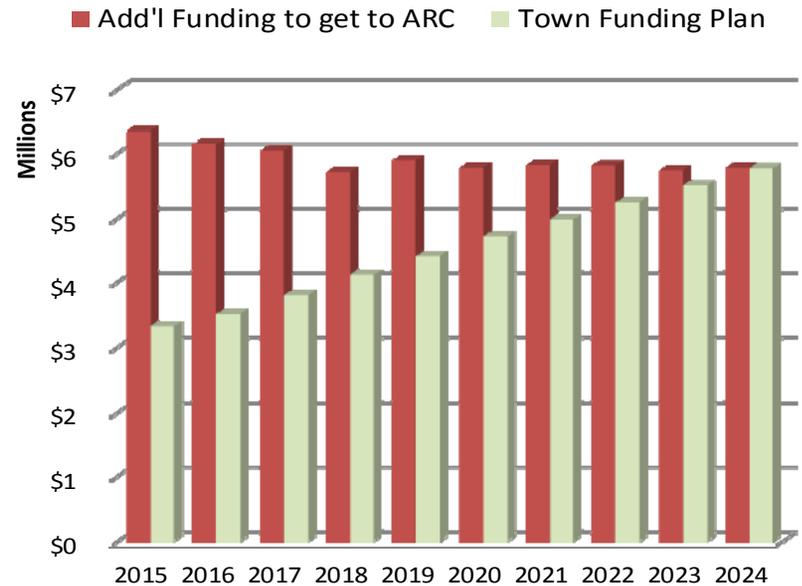
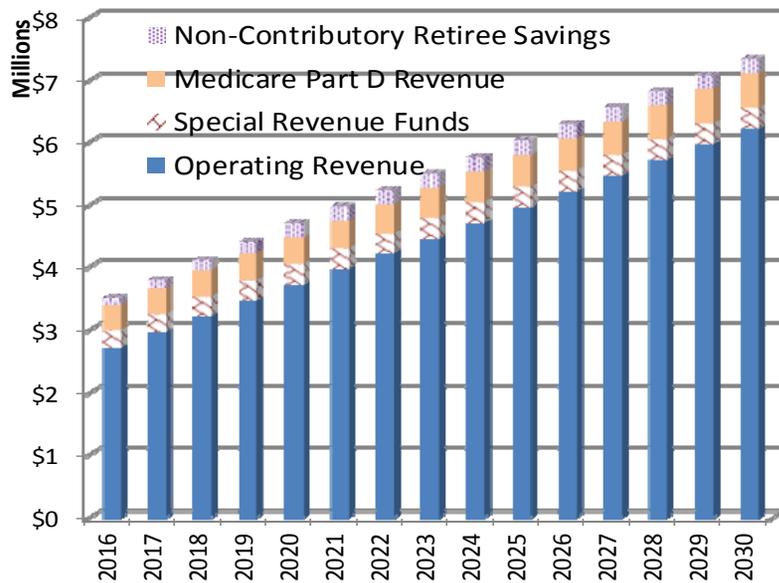
The Government Accounting Standards Board (GASB) issued Statements No. 43 and No. 45 in 2004, both of which address the Other Post-Retirement Benefit (OPEB) issue. The purpose of GASB 43 is to require the accrual of liabilities of OPEB generally over the working career of plan members rather than the recognition of pay-as-you-go contributions, which is the current practice for most government-sponsored plans. GASB 45 requires the accrual of the OPEB expense over the same period of time. The reporting requirements of GASB 43 and 45 include disclosures and schedules providing actuarially determined values related to the funded status of the OPEB. This requires that the accrued liabilities be determined by a qualified actuary using acceptable actuarial methods. GASB 43 applies to trusts that are established in order to pre-fund OPEB benefits and for trusts that are used as conduits to pay OPEB benefits while GASB 45 applies to the financial statements issued by employers.

POST-RETIREMENT BENEFITS TRUST FUND (OPEB's) (con't.)

In order to comply with GASB 43, at the Town's request the Legislature enacted Chapter 472 of the Acts of 1998, a Home Rule petition that established a Post-Retirement Benefits Trust Fund to be used to offset or defray future costs of retiree healthcare. (It was amended by Chapter 143 of the Acts of 2009.) The primary objective of this fund is to begin to accumulate funds to meet the actuarially determined past service unfunded accrued healthcare liability of the Town. The Town's OPEB liability, as calculated by the Segal Group as of June 30, 2014, was \$198.3 million. (This will next be updated with figures as of June 30, 2016.) Using an alternative estimated rate of return of 3.75%, the unfunded liability would increase to \$343 million.

While the Town is not legally required to make an annual contribution toward reducing the unfunded liability, the Town has taken steps to recognize and fund this liability. In fact, Brookline is one of the few communities in the state that has taken steps to appropriate monies for OPEB's. As of January 1, 2015, the balance in the trust fund was \$25.4 million. For FY16, \$3.2 million of General Fund revenue is recommended for appropriation plus \$281,027 from assessments on grants / special revenue funds. These proposals result in a FY16 appropriation of \$3.5 million. According to the actuary report, if the Town continues to follow its funding plan, the Town should be fully-funding the Annual Required Contribution (ARC) in less than 10 years (see below right graph). The below left graph shows the funding plan through 2030. Based on the current schedule, in FY30 the Pension fund will be fully-funded, allowing for a significant re-direction of funds (\$30.2 million) to OPEB's. While not shown in the graph, once that begins it will greatly reduce the unfunded liability.

OPEB Funding Plan



EMPLOYEE ASSISTANCE PROGRAM (EAP)

The Town implemented an Employee Assistance Program on May 1, 1999 to provide short-term counseling or referral services to employees and their families who may be experiencing personal or family problems. The use of this program is voluntary and confidential. The budget is level-funded at \$28,000.

GROUP LIFE INSURANCE

The Town provides a group life insurance program available for all employees and retirees. Those who choose to enroll are insured at \$5,000. There are approximately 1,395 active employees and 994 retirees enrolled in the program. The Town entered into a 36-month contract with Boston Mutual Insurance Company for FY13 – FY15 and has since committed to holding the rates for another fiscal year. The rate is \$76.20 per year per employee, with the Town paying for 75% of the cost. The FY16 budget increases by \$5,000 (3.6%) to \$145,000.

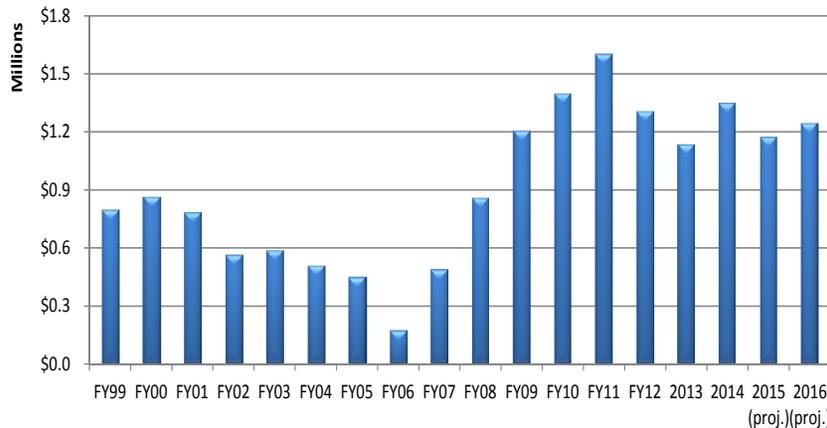
DISABILITY INSURANCE

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 FY16 budget is level-funded at \$16,000.

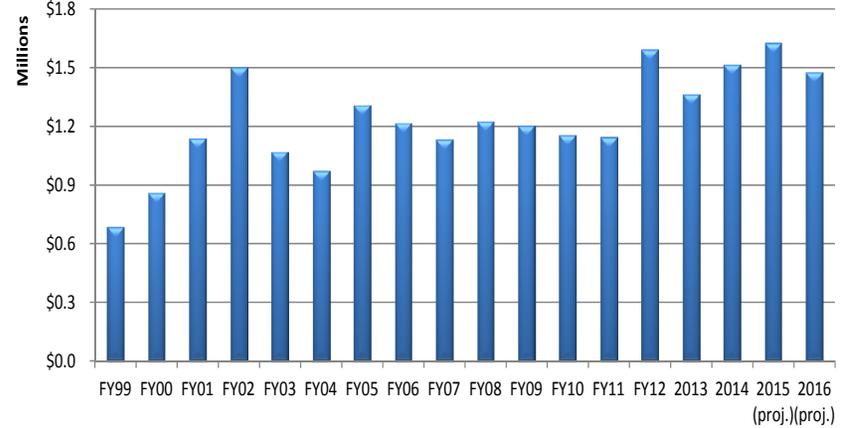
WORKERS' COMPENSATION

The Town provides workers' compensation on a self-insured basis with a stop loss policy of \$800,000 per accident. Employees injured on the job receive 60% of their pay tax-free plus 100% of associated medical bills. Accumulated sick leave may be used to make up the difference between this compensation and normal full pay. As shown in the below left graph, the fund balance dropped significantly between FY00 and FY06, to the point where the balance was just 14% of a year's expenditures, a very low reserve level for a fund that can experience large spikes in expenses. At the end of FY11, the fund balance was equal to one year's worth of expenditures. This turnaround was due to increasing the annual appropriation, using Free Cash to augment the fund, and efforts to slow the growth in costs. Both FY12 and FY13 realized levels of expenditures that were larger than normal, resulting in a decrease in fund balance. To help augment fund balance, the FY14 base appropriation was increased and \$270,000 of Free Cash was added. The FY16 budget is increased \$100,000 (6.9%) to \$1.55 million.

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



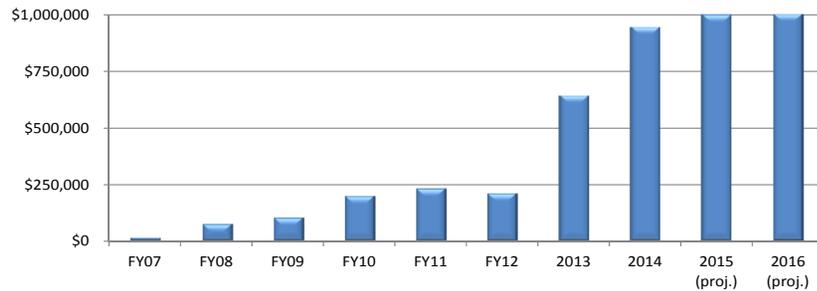
WORKER'S COMP EXPENDITURES



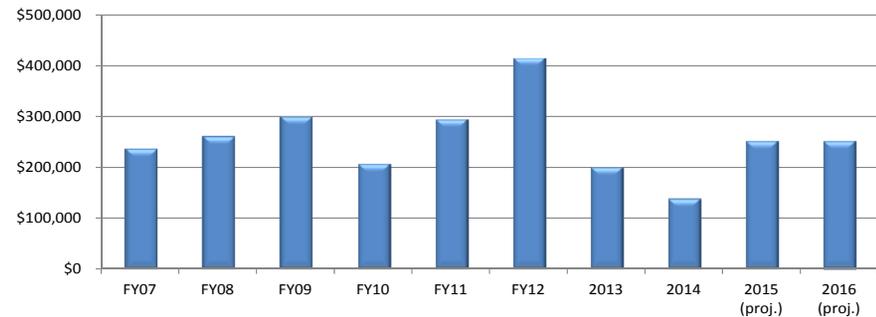
PUBLIC SAFETY INJURED ON DUTY (IOD) MEDICAL EXPENSES TRUST FUND

At the Town's request, the Legislature enacted Chapter 40 of the Acts of 2006, a Home Rule petition that established a Public Safety Injured on Duty (IOD) Medical Expenses Trust Fund. This fund is modeled after the Workers' Compensation Trust Fund statute (MGL, Ch. 40, Sec. 13A) and allows the Town to pay the medical bills of police officers and firefighters who are injured while on duty from a trust fund rather than from a line-item in those departments' budgets. It made little sense that it was permissible to establish a trust fund to cover the medical costs of employees injured on the job who are covered by Worker's Compensation (non-public safety employees), but it was not permissible to establish a fund to pay for similar expenses for public safety employees. The FY16 request is \$250,000, which reflects a decrease of \$50,575 (16.8%). The below left graph shows the year-end fund balance since the fund was created in FY07 while below right graph shows annual expenditures from the fund.

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



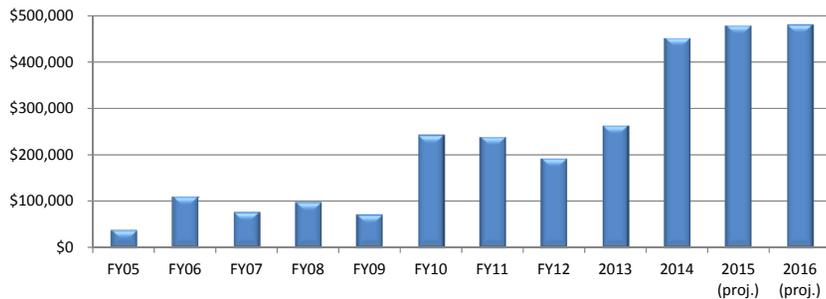
PUBLIC SAFETY IOD TRUST FUND -- EXPENDITURES



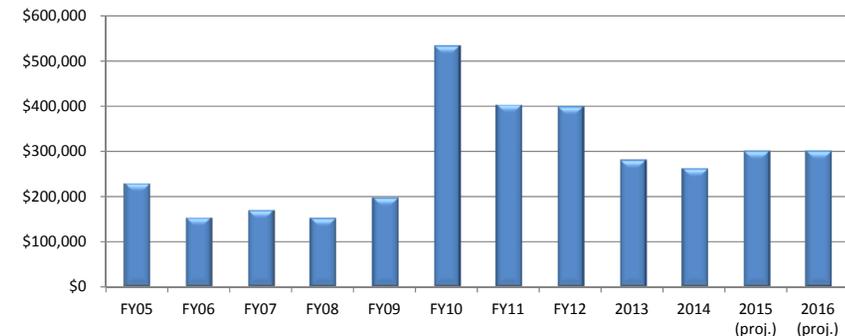
UNEMPLOYMENT COMPENSATION

Unemployment benefits paid out by the State to former employees of the Town are charged back to the Town. Employees are eligible to receive 50% of their weekly wage up to 57.5% of the statewide weekly wage, or \$698 per week. Claimants may draw only the lesser of 30 times their weekly benefit rate or 36% of their total base period wages. In addition, \$25 per week is payable for dependent children under the age of 18, provided that the employee is the major wage earner. Based on FY14 data, approximately 54% of the claims and associated costs are for former School employees, with the remaining 46% for former Town employees. For FY16, the budget is decreased \$25,000 (7.7%). The below left graph shows the year-end fund balance since the fund was created in FY05 while the below right graph shows annual expenditures from the fund.

UNEMPLOYMENT TRUST FUND -- YR-END FUND BALANCE



UNEMPLOYMENT TRUST FUND -- EXPENDITURES



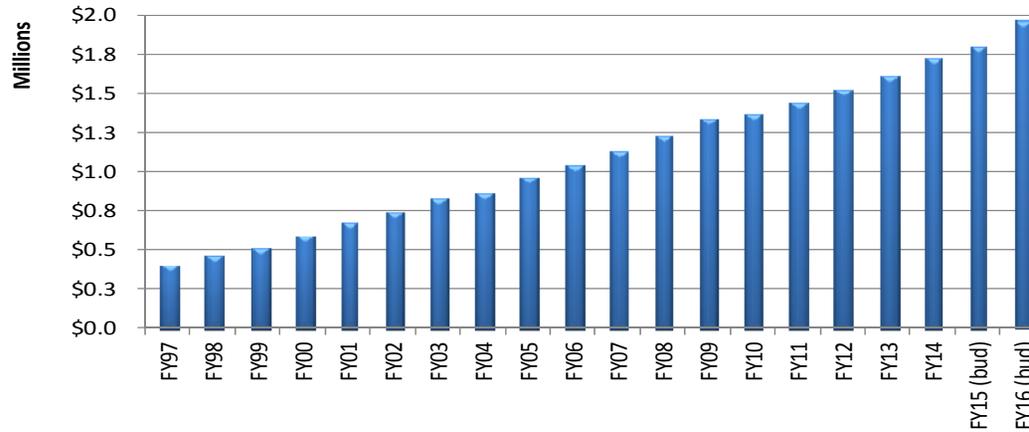
PUBLIC SAFETY MEDICAL DISABILITY

Chapter 41, Section 100B requires the Town to pay all disability-related medical costs for police and firefighters retired from the Town due to a job-related disability. The FY16 appropriation is level-funded at \$40,000.

MEDICARE PAYROLL TAX

As a result of federal legislation, all local government employees hired after March 1, 1987 are required to be covered under the Medicare program. Both the Town and the employees are responsible for a payroll tax of 1.45%, for a total of 2.9%. As more and more positions turnover, or are added, this tax will increase. It also increases as wages grow, as it is based upon a percentage of wages. The graph below shows the expenditure history of this line-item since FY97. The FY16 requested amount is increased \$175,000 (9.7%) to \$1.975 million.

MEDICARE PAYROLL TAX EXPENDITURES



**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

DEBT SERVICE

Debt Service is the payment of principal and interest costs for bonds issued by the Town for capital projects. For FY16, the Debt Service budget for the General Fund is \$9.5 million, a decrease of \$143,166 (1.5%). Please see Section VII of this Financial Plan for a more detailed description of the Capital Improvement Program (CIP), debt, and debt service.

LONG-TERM DEBT

In accordance with the Board of Selectmen's Capital Improvements Program (CIP) financing policies, between 4.5% - 6% of the Town's net operating revenues are allocated to service the debt of the CIP. (The policies, which can be found in the Appendix of this Financial Plan, require that a total of 6% of the prior year's net revenue be dedicated to the CIP, with 4.5% targeted for debt and 1.5% targeted for pay-as-you-go.) The Board's policies were designed to boost the commitment to the CIP in an effort to address the backlog of much needed capital projects. In the last 10 years, more than \$101 million in bond authorizations have been voted by Town Meeting, of which \$91 million is supported by the General Fund and \$10 million is supported by Enterprise Funds. As a result, total outstanding debt is now approximately \$70 million, with the General Fund responsible for \$60 million. FY16 General Fund long-term debt service is projected to total \$9.3 million, a decrease of \$143,166 (1.5%) from FY14. The table on page VII-14 shows debt service for all funds, which totals \$12 million, an increase of \$276,169 (2.4%).

BOND ANTICIPATION NOTES

Bond Anticipation Notes (BANs) are temporary borrowings made by the Treasurer in anticipation of a long-term bond issue. If funds for a project are needed quickly, or only a portion of the funds are needed right away, or if a majority of the funds will be reimbursed by another governmental agency, the Treasurer will issue BANs, with the approval of the Board of Selectmen. BAN interest costs for FY16 are level-funded at \$100,000.

ABATEMENT INTEREST AND REFUNDS

Interest payments, which may be due to a taxpayer as a result of a tax abatement, are paid from this account. Also paid from this account are small refunds due to taxpayers because of overpayments. The budget is level-funded for FY16 at \$60,000.

PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	BUDGET FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Long-Term Debt - Principal	7,209,938	7,246,544	7,183,044	(63,500)	-0.9%
Long-Term Debt - Interest	2,083,707	2,215,213	2,135,547	(79,666)	-3.6%
Total Long-Term Debt	9,293,645	9,461,757	9,318,591	(143,166)	-1.5%
Short-Term Debt Interest - Bond Anticipation Notes (BAN's)	4,225	100,000	100,000	0	0.0%
Total Short-Term Debt	4,225	100,000	100,000	0	0.0%
Abatement Interest & Refunds	6,777	60,000	60,000	0	0.0%
TOTAL EXPENDITURE	9,304,647	9,621,757	9,478,591	(143,166)	-1.5%

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

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

UNCLASSIFIED

The Unclassified portion of the budget represents miscellaneous accounts in the Town budget, including various reserves. This category of expenses totals \$3.1 million, a decrease of \$63,876 (2.1%).

OUT OF STATE TRAVEL

This budget covers the costs of out-of-state conferences, workshops, and training seminars for Department Heads. This minimal level of funding of \$3,000 allows for only one or two conferences and a few technical workshops.

PRINTING OF WARRANTS AND REPORTS / TOWN MEETING

This budget is for the costs associated with Town Meeting and for the printing and production of the Combined Reports, the Town's Annual Report, and the Annual Financial Plan. The budget is increased \$10,000 (40%) for FY16.

MMA DUES

The Massachusetts Municipal Association (MMA) is an umbrella organization representing various municipal organizations. One of its most important functions is to lobby the State and Federal governments on behalf of member cities and towns. The dues for FY16 are estimated to be \$12,278, an increase of \$299 (2.5%).

GENERAL INSURANCE

The Town has several insurance coverages including property, boiler, auto, equipment, landlord liability, and fidelity bonds. Property insurance accounts for more than 80% of all the general insurance costs. The total amount requested for FY16 is increased \$18,575 (5%) to \$390,075.

PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	BUDGET FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
Out of State Travel	2,704	3,000	3,000	0	0.0%
Printing of Warrants & Reports / Town Mtg	27,190	25,000	35,000	10,000	40.0%
Mass. Municipal Association (MMA) Dues	11,516	11,979	12,278	299	2.5%
General Insurance	325,017	371,500	382,645	11,145	3.0%
Audit and Professional Services	115,649	130,000	130,000	0	0.0%
Contingency Fund	13,377	15,000	15,000	0	0.0%
Liability / Catastrophe Fund *	154,115	234,839	78,969	(155,869)	-66.4%
Affordable Housing Trust Fund *	555,106	170,390	163,078	(7,312)	-4.3%
Stabilization Fund *	250,000	0	0	0	-
Reserve Fund **	1,615,626	2,122,336	2,200,198	77,862	3.7%
Property Tax Supported (0.75%)	na	1,591,752	1,650,148	58,396	3.7%
Free Cash Supported (0.25%)	na	530,584	550,049	19,465	3.7%
TOTAL EXPENDITURE	3,070,300	3,084,044	3,020,168	(63,876)	-2.1%

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

** For the FY14 Actual, the figure shown represents the actual amount spent from the Reserve Fund.

AUDIT AND PROFESSIONAL SERVICES

In accordance with State law, the Town contracts for an annual independent audit of its accounts. The cost of the annual audit for FY16 is budgeted at \$85,000, while the remaining \$45,000 is for outside professional consulting services that may be necessary during the course of the year. This budget is level-funded at \$130,000 for FY16.

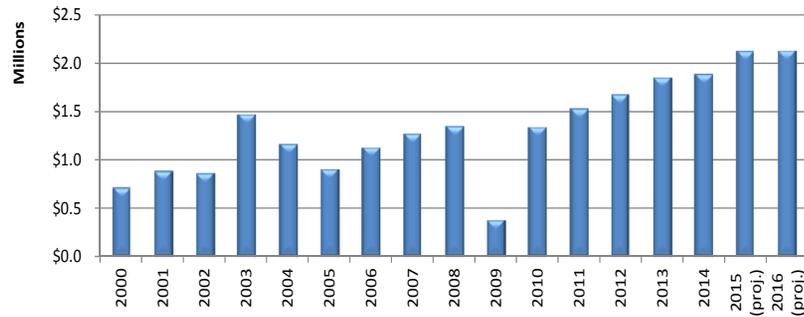
CONTINGENCY FUND

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

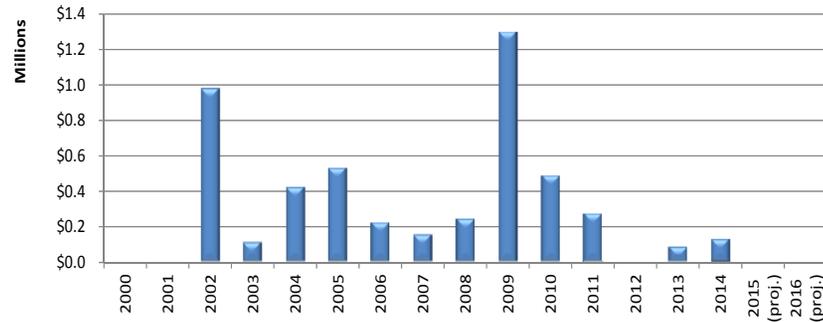
LIABILITY/CATASTROPHE FUND

This reserve was established by Town Meeting in 1997 via Home Rule legislation that was eventually signed into law on April 3, 1998 as Chapter 66 of the Acts of 1998. (It was later amended by Chapter 137 of the Acts of 2001.) The purpose of the Fund is to allow the Town to set aside reserves, pay settlements and judgments, and protect the community from the negative financial impact of catastrophic loss or legal claims. Per the Town's Reserve Fund policies, the required level for this fund is an amount equivalent to 1% of the prior year's net revenue, or \$2.2 million for FY16. The amount required to achieve the recommended funding level for FY16 is \$78,969, a decrease of \$155,869 (66.4%). All of the funding comes from Free Cash, per the Town's Free Cash and Reserve Fund policies. The graphs below show the annual year-end fund balance (left) and expenditure history (right).

LIABILITY/CATASTROPHE FUND -- YR-END FUND BALANCE



LIABILITY/CATASTROPHE FUND -- EXPENDITURES



AFFORDABLE HOUSING TRUST FUND (AHTF)

This fund was established as part of the Town's effort to increase the amount of affordable housing in the Town. In FY02, the Town was able to make its first appropriation from General Fund revenues into the Fund, in the amount of \$1 million. This was made possible by having an extremely large Free Cash certification of \$12.4 million. In order to establish a clear policy regarding how Free Cash relates to the Trust Fund, an allocation formula was adopted. The Fiscal Policy Review Committee (FPRC), as part of its work in CY11, recommended a revision to the policy, which the Selectmen adopted. The policy, which can be found in its entirety in the Appendix of this Financial Plan, states that if the year-end fund balance in the AHTF is below \$5 million, then 15% of any Free Cash remaining after funding the first four priorities shall be allocated to the AHTF. Based on this policy, \$163,078 is recommended for appropriation into the AHTF in FY16. The table on the following page provides a history of funding by source, along with the annual year-end fund balance.

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

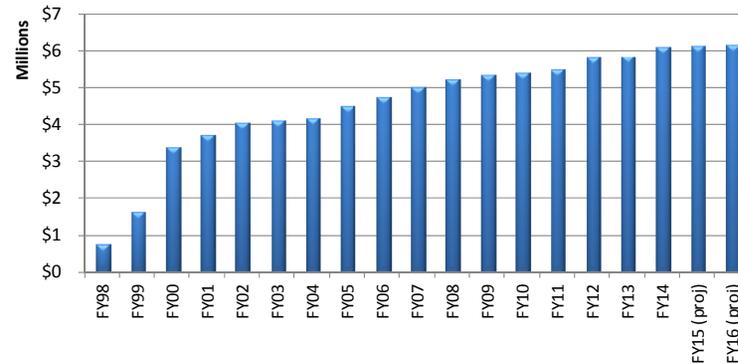
**PROGRAM GROUP: Non-Departmental
PROGRAM: Unclassified**

	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15 (proj.)
From Free Cash	\$0	\$1,000,000	\$311,225	\$316,455	\$348,312	\$0	\$0	\$0	\$0	\$0	\$0	\$355,264	\$251,363	\$555,106	\$170,390
From Developers	\$1,719,294	\$763,249	\$662,564	\$410,133	\$1,077,623	\$349,203	\$554,254	\$187,275	\$550,372	\$0	\$0	\$0	\$0	\$0	\$0
Loan Repayments			\$298,067		\$358,339	\$135,014			\$221,000			\$12,744	\$283,111		\$541,307
Interest Income	\$75,700	\$74,642	\$51,007	\$43,425	\$102,676	\$249,165	\$299,894	\$257,114	\$119,709	\$49,911	\$35,085	\$23,301	\$17,563	\$18,534	\$15,934
Misc			\$1,300		\$676,846	\$5,000									
Revenue	\$1,794,994	\$1,837,891	\$1,324,163	\$770,013	\$2,563,797	\$738,383	\$854,149	\$444,389	\$891,081	\$49,911	\$35,085	\$391,309	\$552,037	\$573,640	\$727,631
Expend./Encumb.	\$313,467	\$39,220	\$1,000,000	\$815,073	\$1,726,530	\$14,999	\$651,750	\$393,500	\$0	\$1,000,000	\$589,663	\$825,866	\$199,989	\$826,062	\$2,229,809
Expend./Encumb.	\$313,467	\$39,220	\$1,000,000	\$815,073	\$1,726,530	\$14,999	\$651,750	\$393,500	\$0	\$1,000,000	\$589,663	\$825,866	\$199,989	\$826,062	\$2,229,809
Year-End Fund Balance	\$1,619,981	\$3,418,652	\$3,742,815	\$3,697,754	\$4,535,020	\$5,258,404	\$5,460,803	\$5,511,692	\$6,402,773	\$5,452,684	\$4,898,106	\$4,576,196	\$4,928,244	\$4,675,822	\$3,173,644

STABILIZATION FUND

A “Capital Stabilization Fund” was established upon the 1997 recommendation of the CIP Policy Review Committee, a study group appointed by the Board of Selectmen to review CIP Financing policies and practices. In 2004, the Fiscal Policy Review Committee (FPRC) recommended that the Stabilization Fund be expanded and made accessible for both operating and capital needs when revenue conditions decline to specified levels. To accommodate the expansion of the Fund’s purpose from solely capital to both the capital and operating budgets, the FPRC also recommended changing the funding target from 1% of the replacement value of buildings to 3% of prior year net revenue. As part of the FPRC’s CY11 work, the Committee recommended removing the 3% ceiling since the Stabilization Fund is a component of the Town’s overall fund balance levels, a key metric used by the bond rating agencies. By removing the ceiling, the Town can deposit more into the fund if overall fund balance levels dictate the need. No appropriation is recommended for FY16. The graph below shows the annual year-end fund balance.

STABILIZATION FUND -- YR-END FUND BALANCE

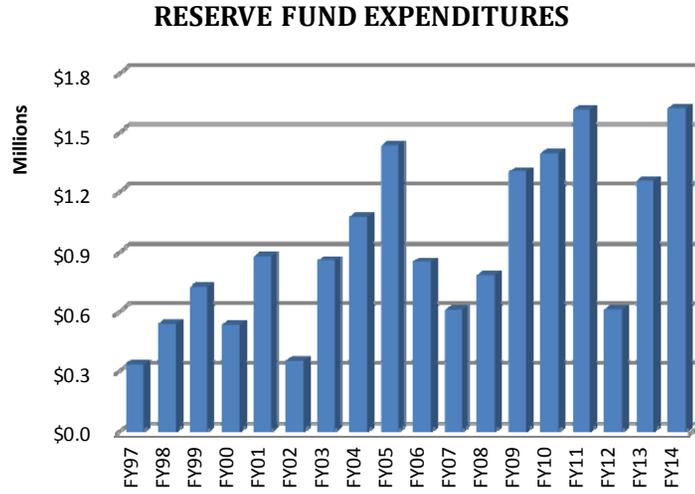


RESERVE FUND

The Reserve Fund is administered by the Advisory Committee and is used to fund extraordinary and unforeseen expenses, per Massachusetts General Laws Chapter 40, Section 6. According to Town policies, it is set at a level equivalent to 1% of the prior year's net revenue and is funded in the following manner:

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

The requested amount of \$2,200,198, which represents an increase of \$77,862 (3.7%), meets the requirements of the Reserve Fund policies that were reviewed by the Fiscal Policy Review Committee (FPRC) in 2004 and 2011 and can be found in the Appendix of this Financial Plan. Of the total, \$1,650,149 comes from the Operating Budget and \$550,050 comes from Free Cash. The graph below shows the annual spending history.



Public Schools of Brookline

The \$90,772,380 budget for the School Department reflects a \$3,929,805 (4.5%) increase. The School budget is voted as a single appropriation by Town Meeting. The Superintendent's budget message was not available when this document went to print.

PROGRAM COSTS

CLASS OF EXPENDITURES	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs. FY15	
				\$ CHANGE	% CHANGE
TOTAL	82,780,770	86,842,576	90,772,380	3,929,805	4.5%
BENEFITS			22,631,775		
REVENUE	324,733	340,000	325,000	(15,000)	-4.4%

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

NON-APPROPRIATED EXPENSES

This category consists of mandated expenditures and assessments that are automatically added to the tax rate without appropriation. Overall, Non-Appropriated expenses are expected to total \$8,286,693, a decrease of \$147,012 (1.7%) for FY16. The total projected State and County Assessments of \$6,385,250, an increase of \$183,709 (3%), includes \$5,159,741 for the MBTA and \$840,286 for Norfolk County. The remaining Non-Appropriated expenses include Education Offsets, Tax Titles/ Court Judgments/ Deficits, and the Tax Levy Overlay. Those items decrease \$330,721 (14.8%).

CLASS OF EXPENDITURE	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	FY16 vs FY15	
				\$ CHANGE	% CHANGE
<u>State and County Assessments</u>					
County	766,133	785,286	840,286	55,000	7.0%
Air Pollution District	26,690	26,612	27,277	665	2.5%
Metropolitan Area Planning Council (MAPC)	18,965	29,558	30,296	739	2.5%
Special Education	58,896	60,074	61,576	1,502	2.5%
School Choice Sending Tuition	13,400	13,400	13,400	0	0.0%
Charter School Assessment	101,321	20,293	20,293	0	0.0%
Registry Parking Surcharges	191,076	232,380	232,380	0	0.0%
MBTA	5,019,840	5,033,938	5,159,741	125,803	2.5%
SUB-TOTAL - STATE AND COUNTY ASSESSMENTS	6,196,321	6,201,541	6,385,250	183,709	3.0%
<u>Misc. Non-Appropriated Expenses</u>					
Education Offsets	111,026	126,443	126,443	0	0.0%
School Lunch	28,666	29,385	29,385	0	0.0%
Libraries	82,360	97,058	97,058	0	0.0%
Tax Levy Overlay	1,726,503	2,080,721	1,750,000	(330,721)	-15.9%
Tax Titles/ Court Judgments/ Deficits	3,049	25,000	25,000	0	0.0%
SUB-TOTAL - MISC. NON-APPROPRIATED	1,840,578	2,232,164	1,901,443	(330,721)	-14.8%
TOTAL NON-APPROPRIATED	8,036,899	8,433,705	8,286,693	(147,012)	-1.7%

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 CY2014. Under the present EQV's, Brookline pays more than 13% of the Norfolk County assessment. While the overall county assessment is limited to a 2 ½% increase under Proposition 2 ½, individual communities' assessments are not. The Town's FY16 assessment is estimated to increase \$55,000 (7%) to a total of \$840,286.

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 FY16 are expected to increase \$665 (2.5%) to \$27,277.

METROPOLITAN AREA PLANNING COUNCIL (MAPC)

The basic purpose of the Council is to coordinate and assist communities in their planning efforts, particularly for those activities or projects that may have a regional impact. The total assessment is apportioned among communities based on the community's share of the total district population. The assessment is estimated to increase \$739 (2.5%) for FY16, resulting in a projected cost of \$30,296.

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 FY16 assessment is estimated to decrease \$1,502 (2.5%), resulting in a cost of \$61,576.

SCHOOL CHOICE SENDING TUITION

General Laws Chapter 71, Section 12B mandates that the State assess a municipality or regional school district for pupils attending another school district under School Choice. School Choice tuition charges are assessed against the sending district and paid to the receiving school district. Cherry Sheet estimates are based on the prior year's final tuition rates and enrollment figures. The tuition charge is based on the number of Full Time Equivalent students multiplied by the per pupil tuition rate. Per pupil tuition rates are based on the receiving district's per pupil costs for the prior fiscal year. Costs are based on instruction, pupil services, administration, maintenance and fixed charges. A student's tuition equals 75% of the per pupil cost, up to a limit of \$5,000. For a student with an individualized education plan, a special

education increment augments that tuition. The amount of the increment is determined by applying annual cost rates to the specific services cited in a pupil's individual education plan. A \$13,400 assessment is expected for FY16, an amount that represents level-funding.

CHARTER SCHOOL ASSESSMENT

General Laws Chapter 71, Section 89, Sub-section (nn) mandates that the State assess a municipality or regional school district for the costs associated with pupils attending a Charter School district. Municipalities and school districts are reimbursed for this assessment based on the following schedule: in year one, an amount equal to 100% of the assessment; in year two, an amount equal to 60% of the assessment; in year three, an amount equal to 40% of the assessment; after year three, no reimbursement. The reimbursement of the assessment, which appears as revenue under State Aid, is, of course, subject to appropriation. If the account is not fully-funded, then the reimbursement is prorated. The FY16 assessment is expected to remain at \$20,293.

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 FY16 surcharge assessment is expected to remain at \$232,380.

MBTA

The MBTA provides rapid transit and other mass transit services to 175 cities and towns including Brookline. Prior to the 1999 enactment of the reform package that overhauled the budgeting and assessment procedures for the MBTA (commonly referred to as "forward-funding"), only 78 communities were assessed, totaling \$145 million and increasing 2 1/2 % annually. Now 175 communities are assessed and total assessments declined over a six-year period, ending in FY06, when it reached \$127.5 million. With the total assessment being spread over a larger number of communities, the assessment for the original 78 communities was lowered over the six-year period. This is governed by General Laws, Chapter 161A. Beginning in FY07, total assessments could not increase by more than 2 1/2% annually.

Each community's MBTA assessment equals its weighted share of the total population of the authority. Chapter 161A, Section 9 has determined the weights for each community. The population figures utilized in this calculation are the most recent from the United States Census Bureau. The FY16 total assessment for all communities is estimated at \$164.1 million, with the Town's assessment at \$5.16 million, a projected increase \$125,803 (2.5%).

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 (\$29,385) and Libraries (\$97,085). In total, they are expected to remain at \$126,443. A more detailed explanation of these items can be found in the financing section (Section III) under State Aid.

TAX LEVY OVERLAY

General Laws Chapter 59, Section 25 requires that the Board of Assessors put aside funds from each tax levy in a reserve that is called an Overlay. This account is established in anticipation that a certain percentage of the tax levy may end up being abated or exempted. Individual tax abatements are paid out of this fund, as are exemptions for certain elderly, veterans, surviving spouses, and blind persons. The final amount of the overlay account is determined by the Assessors and added to the tax rate without appropriation. The proposed overlay for FY16 is \$1.75 million, or approximately 1% of the total property tax levy, a decrease of \$330,721 (15.9%).

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 FY16 are level-funded at \$25,000.

FUND ACCOUNTING

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

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

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

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

1. *Revolving Funds* - these allow the Town to raise revenues from a specific service and use those revenues to support the service. Revolving Funds are established by state statute and may require reauthorization each year at Town Meeting. There are four revolving funds on the Town side that require annual reauthorization: the Recreation Revolving Fund, the Sidewalk Betterment Fund, the Facade Improvement Loan Fund, and the Rental of Town Property Fund. Examples of revolving funds on the School side include the School Lunch Fund, the School Athletics Fund, and the Summer School Fund.

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

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

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

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

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

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

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

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

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

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

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

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

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

FUND BALANCE

Fund balance is the difference between assets and liabilities in a governmental fund. It is a key measure of financial health that credit rating agencies carefully review as part of their evaluation of a government's continued creditworthiness. The table below and on the following pages show the Combined Summary of Revenues and Expenditures, on a budgetary basis, for the Town for fiscal years 2011-2014. It shows the beginning and year-end fund balances for the Town's funds.

COMBINED SUMMARY OF REVENUES AND EXPENDITURES (Budgetary basis) - FY11										
	Governmental General Fund	Special Revenue - Recreation Revolving Fund	Other Special Revenue	Enterprise - Water & Sewer	Enterprise - Golf	Capital Projects	Agency Funds	Private Purpose Trust Funds	Internal Service Funds	Total All Funds
Revenues										
Real & Personal Property Taxes, net of refunds	155,898,463									\$ 155,898,463
Motor Vehicle & other Excise Taxes	5,178,153									\$ 5,178,153
Hotel/Motel Tax	1,244,887									\$ 1,244,887
Charges for Services	4,776,101	2,133,252	3,934,352	24,217,159	1,047,275		2,082,380			\$ 38,190,520
Penalties & Interest on Taxes	498,405									\$ 498,405
PILOT	908,270									\$ 908,270
Licenses and Permits	3,586,851									\$ 3,586,851
Fines & forfeitures	4,274,494									\$ 4,274,494
Intergovernmental	14,225,080		11,524,683	2,366,648		912,112				\$ 29,028,523
Departmental & other	1,238,807		5,154,576					86,405		\$ 6,479,788
Contributions			1,336,952					272,583	4,291,874	\$ 5,901,409
Other Revenue		21,046	222,695	1,776	75,579			104,812	1,200	\$ 427,108
Investment Income	400,352	243	2,709	2,789	516			854,320	1,602,226	\$ 2,863,155
Total Revenues	\$ 192,229,863	\$ 2,154,541	\$ 22,175,967	\$ 26,588,372	\$ 1,123,370	\$ 912,112	\$ 2,082,380	\$ 1,318,121	\$ 5,895,300	\$ 254,480,026
Expenditures:										
Current:										
General Government	8,327,032		678,264			386,950		589,762	563,899	\$ 10,545,907
Public Safety	33,804,706		1,372,172			1,283,723	2,067,880	19,368		\$ 38,547,849
Education	72,095,304		14,702,957			4,525,555		224,091		\$ 91,547,908
Public Works	14,399,923		1,012,784	5,748,977		5,506,807		58,886		\$ 26,727,377
CDBG			1,304,724							\$ 1,304,724
Human Services	2,294,869		353,868					47,711		\$ 2,696,448
Leisure Services	4,444,419	1,745,442	111,301		836,923	435,826		100,662		\$ 7,674,572
Pension benefits	13,977,375									\$ 13,977,375
Fringe Benefits	26,087,430								1,747,089	\$ 27,834,519
State and county charges	5,576,032			16,606,543						\$ 22,182,575
Debt Service:										\$ -
Principal	7,105,400			2,032,851	155,000					\$ 9,293,251
Interest	2,109,205			462,347	34,130					\$ 2,605,682
Total Expenditures	\$ 190,221,695	\$ 1,745,442	\$ 19,536,070	\$ 24,850,718	\$ 1,026,053	\$ 12,138,862	\$ 2,067,880	\$ 1,040,479	\$ 2,310,989	\$ 254,938,188
Excess (deficiency) of Revenues over Expenditures	\$ 2,008,168	\$ 409,099	\$ 2,639,896	\$ 1,737,654	\$ 97,317	\$ (11,226,750)	\$ 14,499	\$ 277,642	\$ 3,584,311	\$ (458,162)
Other Financing Sources (Uses):										
Proceeds from bonds & notes				1,000,000	375,000	11,025,000				\$ 12,400,000
Premium from issuance of bonds										\$ -
Premium from issuance of refunding bonds, net of expenses	14,507									\$ 14,507
Sale of Capital Assets			737,980							\$ 737,980
Payments to current refunding fund										\$ -
Overlay Transfer										\$ -
Insurance recovery			1,139,753					9,144		\$ 1,148,897
Transfers in	4,829,278		27,200			7,102,000		90	251,157	\$ 12,209,725
Transfers out	(7,173,868)	(257,205)	(2,741,555)	(1,797,470)	(191,161)	(21,176)		(27,290)		\$ (12,209,725)
Total Other Financing Sources (Uses):	\$ (2,330,083)	\$ (257,205)	\$ (836,622)	\$ (797,470)	\$ 183,839	\$ 18,105,824	\$ -	\$ (18,056)	\$ 251,157	\$ 14,301,384
Other Adjustments to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	(\$321,915)	\$151,894	\$1,803,274	\$940,184	\$281,156	\$6,879,074	\$14,499	\$259,586	\$3,835,468	\$ 13,843,222
Budgetary Fund Balance at Beginning of Year	\$19,472,365	\$312,509	\$8,750,664	\$1,619,360	\$215,430	\$14,645,575	(\$540,145)	\$11,910,574	\$11,413,862	\$ 67,800,195
Budgetary Fund Balance at End of Year	19,150,450	464,403	10,553,939	2,559,544	496,586	21,524,650	(525,646)	12,170,160	15,249,331	\$ 81,643,417

SOURCE: Office of the Comptroller

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

FUND BALANCE

COMBINED SUMMARY OF REVENUES AND EXPENDITURES (Budgetary basis) - FY12

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

SOURCE: Office of the Comptroller

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

FUND BALANCE

COMBINED SUMMARY OF REVENUES AND EXPENDITURES (Budgetary basis) - FY13										
	Governmental General Fund	Special Revenue - Recreation Revolving Fund	Other Special Revenue	Enterprise - Water & Sewer	Enterprise - Golf	Capital Projects	Agency Funds	Private Purpose Trust Funds	Internal Service Funds	Total All Funds
Revenues										
Real & Personal Property Taxes, net of refunds	169,029,415									\$ 169,029,415
Motor Vehicle & other Excise Taxes	5,334,089									\$ 5,334,089
Hotel/Motel Tax	1,443,781									\$ 1,443,781
Meals Tax	928,255									\$ 928,255
Charges for Services	4,766,177	2,533,576	4,208,193	26,340,857	1,106,991		3,859,196			\$ 42,814,990
Penalties & Interest on Taxes	621,541									\$ 621,541
PILOT	1,174,370									\$ 1,174,370
Licenses and Permits	3,546,094									\$ 3,546,094
Fines & forfeitures	4,275,535									\$ 4,275,535
Intergovernmental	15,405,300		15,513,128			6,608,833				\$ 37,527,261
Departmental & other	1,316,500		6,134,603					73,020		\$ 7,524,123
Contributions			1,216,269					300,264	2,877,981	\$ 4,394,514
Other Revenue		(52,719)	404,525		114,185	75,383		317,867		\$ 859,241
Investment Income	255,765		19,667		3,992		2,413	559,696	7,894	\$ 849,426
Total Revenues	\$ 208,096,822	\$ 2,480,857	\$ 27,496,386	\$ 26,340,857	\$ 1,225,167	\$ 6,684,216	\$ 3,861,609	\$ 1,250,846	\$ 2,885,875	\$ 279,394,381
Expenditures:										
Current:										
General Government	9,030,670		827,297			475,907		199,990	883,574	\$ 11,417,438
Public Safety	34,642,993		837,669			5,458,778	3,715,632	14,362		\$ 44,669,433
Education	78,700,364		14,216,330			8,817,885		277,301		\$ 102,011,880
Public Works	14,361,458		6,180,834	3,145,177		5,232,554		43,751		\$ 28,963,773
CDBG			1,890,327							\$ 1,890,327
Human Services	2,433,878		447,782					46,664		\$ 2,928,324
Leisure Services	4,752,525	2,323,957	24,478		814,759	54,149		137,902		\$ 8,107,770
Pension benefits	15,839,921									\$ 15,839,921
Fringe Benefits	29,704,926								1,058,078	\$ 30,763,004
State and county charges	6,105,553			18,057,800						\$ 24,163,353
Debt Service:										\$ -
Principal	7,404,634			1,993,137	155,000					\$ 9,552,771
Interest	2,353,079			382,267	36,499					\$ 2,771,844
Total Expenditures	\$ 205,330,001	\$ 2,323,957	\$ 24,424,717	\$ 23,578,380	\$ 1,006,258	\$ 20,039,273	\$ 3,715,632	\$ 719,968	\$ 1,941,652	\$ 283,079,837
Excess (deficiency) of Revenues over Expenditures	\$ 2,766,821	\$ 156,900	\$ 3,071,669	\$ 2,762,477	\$ 218,910	\$ (13,355,057)	\$ 145,977	\$ 530,878	\$ 944,224	\$ (3,685,456)
Other Financing Sources (Uses):										
Proceeds from bonds & notes						5,832,810				\$ 5,832,810
Premium from issuance of bonds	454,502			52,340						\$ 506,842
Premium from issuance of refunding bonds, net of expenses										\$ -
Sale of Capital Assets										\$ -
Payments to current refunding fund										\$ -
Overlay Transfer										\$ -
Insurance recovery			65,928	361						\$ 66,289
Transfers in	9,699,735		112,200			12,872,460		251,363		\$ 22,935,758
Transfers out	(12,128,823)	(281,764)	(7,291,555)	(1,855,987)	(155,037)	(747,673)		(47,200)	(427,719)	\$ (22,935,758)
Total Other Financing Sources (Uses):	\$ (1,974,586)	\$ (281,764)	\$ (7,113,427)	\$ (1,803,286)	\$ (155,037)	\$ 17,957,597	\$ -	\$ 204,163	\$ (427,719)	\$ 6,405,941
Other Adjustments to Fund Balance	\$ -									\$ -
Net Change in Fund Balances	\$ 792,235	\$ (124,864)	\$ (4,041,758)	\$ 959,191	\$ 63,873	\$ 4,602,540	\$ 145,977	\$ 735,041	\$ 516,505	\$ 3,648,739
Budgetary Fund Balance at Beginning of Year	\$ 22,247,362	\$ 253,970	\$ 16,502,348	\$ 984,738	\$ 204,639	\$ 21,387,944	\$ (400,529)	\$ 11,893,068	\$ 4,147,106	\$ 77,220,647
Budgetary Fund Balance at End of Year	\$ 23,039,597	\$ 129,106	\$ 12,460,590	\$ 1,943,929	\$ 268,512	\$ 25,990,484	\$ (254,551)	\$ 12,628,109	\$ 4,663,610	\$ 80,869,387

SOURCE: Office of the Comptroller

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

FUND BALANCE

COMBINED SUMMARY OF REVENUES AND EXPENDITURES (Budgetary basis) - FY14								
	Governmental General Fund	Special Revenue	Enterprise - Water & Sewer	Enterprise - Golf	Capital Projects	Trust Funds	Agency Funds	Total All Funds
Revenues								
Real & Personal Property Taxes, net of refunds	174,869,775							\$ 174,869,775
Motor Vehicle & other Excise Taxes	5,808,435							\$ 5,808,435
Hotel/Motel Tax	1,484,588							\$ 1,484,588
Meals Tax	1,092,031							\$ 1,092,031
Charges for Services	4,617,788	13,821,769	26,328,023	1,104,283		77,093	2,926,993	\$ 48,875,949
Penalties & Interest on Taxes	540,505		80,858					\$ 621,363
PILOT	1,198,180							\$ 1,198,180
Licenses and Permits	4,034,079							\$ 4,034,079
Fines & forfeitures	4,317,013	29,575						\$ 4,346,588
Intergovernmental	16,618,615	11,376,394			631,043	6,167		\$ 28,632,219
Departmental & other	1,427,579	636,117	20,724	131,040	(61,671)	2,977,874	1,017,888	\$ 6,149,551
Contributions		1,681,486				374,782		\$ 2,056,268
Investment Income	233,380	10,212		3,030	136	915,566	1,971	\$ 1,164,295
Total Revenues	\$ 216,241,968	\$ 27,555,553	\$ 26,429,605	\$ 1,238,353	\$ 569,508	\$ 4,351,482	\$ 3,946,852	\$ 280,333,321
Expenditures:								
Current:								
General Government	9,873,847	522,216	24,125,334		1,160,273	826,431		\$ 36,508,101
Public Safety	35,053,798	795,909			4,136,573	30,992	2,829,996	\$ 42,847,268
Education	82,249,488	14,495,635			1,725,922	209,585	983,676	\$ 99,664,306
Public Works	14,965,286	3,494,207			6,936,803	99,710		\$ 25,496,006
CDBG		1,934,420						\$ 1,934,420
Human Services	2,435,879	493,919				38,550		\$ 2,968,348
Leisure Services	4,789,399	2,375,887		1,048,181	190,653	183,160		\$ 8,587,280
Pension benefits	17,407,868					1,903,399		\$ 19,311,267
Fringe Benefits	32,321,245					135,809		\$ 32,457,054
State and county charges	6,196,321							\$ 6,196,321
Debt Service:								\$ -
Principal	7,209,938							\$ 7,209,938
Interest	2,087,932							\$ 2,087,932
Total Expenditures	\$ 214,591,001	\$ 24,112,193	\$ 24,125,334	\$ 1,048,181	\$ 14,150,224	\$ 3,427,636	\$ 3,813,672	\$ 285,268,241
Excess (deficiency) of Revenues over Expenditures	\$ 1,650,967	\$ 3,443,360	\$ 2,304,271	\$ 190,172	\$ (13,580,716)	\$ 923,846	\$ 133,180	\$ (4,934,920)
Other Financing Sources (Uses):								
Proceeds from bonds & notes			99,604	34,861	8,400,000			\$ 8,534,465
Premium from issuance of bonds	627,711							\$ 627,711
Sale of Capital Assets								\$ -
Overlay Transfer								\$ -
Transfers in	6,852,688	192,200			8,581,000	850,728		\$ 16,476,616
Transfers out	(9,386,106)	(4,720,272)	(2,125,747)	(150,416)	(6,253)	(87,822)		\$ (16,476,616)
Total Other Financing Sources (Uses):	\$ (1,905,707)	\$ (4,528,072)	\$ (2,026,143)	\$ (115,555)	\$ 16,974,747	\$ 762,906	\$ -	\$ 9,162,176
Other Adjustments to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	\$ (254,740)	\$ (1,084,712)	\$ 278,128	\$ 74,617	\$ 3,394,031	\$ 1,686,752	\$ 133,180	\$ 4,227,256
Budgetary Fund Balance at Beginning of Year	\$ 22,539,597	\$ 12,589,696	\$ 1,943,929	\$ 268,512	\$ 25,990,484	\$ 23,137,904	\$ (254,551)	\$ 86,215,571
Budgetary Fund Balance at End of Year	\$ 22,284,857	\$ 11,504,984	\$ 2,222,057	\$ 343,129	\$ 29,384,515	\$ 24,824,656	\$ (121,371)	\$ 90,442,827

SOURCE: Office of the Comptroller

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

FUND BALANCE

The table below shows General Fund fund balance histories and projections.

GENERAL FUND				
	FY2013	FY2014	FY2015 (BUDGET)	FY2016 (PROJ.)
Revenues				
Real & Personal Property Taxes, net of refunds	169,029,415	174,869,775	180,158,576	186,859,198
Motor Vehicle & other Excise Taxes	5,334,089	5,808,435	5,150,000	5,350,000
Hotel/Motel Tax	1,443,781	1,484,588	1,350,000	1,450,000
Meals Tax	928,255	1,092,031	925,000	1,025,000
Charges for Services	4,766,177	4,617,788	4,590,500	4,605,220
Penalties & Interest on Taxes	621,541	540,505	490,000	490,000
PILOT	1,174,370	1,198,180	1,165,000	1,335,000
Licenses and Permits	3,546,094	4,034,079	3,325,975	3,521,275
Fines & forfeitures	4,275,535	4,317,013	4,200,000	4,200,000
Intergovernmental	15,405,300	16,618,615	17,634,876	18,484,876
Departmental & other	1,316,500	1,427,579	1,323,750	1,347,190
Investment Income	255,765	233,380	250,000	250,000
Free Cash (as Certified by DOR)			7,084,861	7,569,881
Total Revenues	\$ 208,096,822	\$ 216,241,968	\$ 227,648,538	\$ 236,487,640
Expenditures:				
Current:				
General Government	9,030,670	9,873,847	11,301,890	11,247,174
Public Safety	34,642,993	35,053,798	36,442,855	36,494,676
Education	78,700,364	82,249,488	86,842,576	90,772,380
Public Works	14,361,458	14,965,286	14,198,548	13,896,525
Human Services	2,433,878	2,435,879	2,518,173	2,454,395
Leisure Services	4,752,525	4,789,399	4,824,424	4,855,201
Pension benefits	15,839,921	17,407,868	17,882,573	18,707,021
Fringe Benefits	29,704,926	32,321,245	32,617,544	34,694,244
Personnel Reserves			1,618,015	2,715,000
State and county charges	6,105,553	6,196,321	6,327,984	6,511,693
Debt Service:				
Principal	7,404,634	7,209,938	7,246,544	7,183,044
Interest	2,353,079	2,087,932	2,315,213	2,235,547
Total Expenditures	\$ 205,330,001	\$ 214,591,001	\$ 224,136,338	\$ 231,766,899
Excess (deficiency) of Revenues over Expenditures	\$ 2,766,821	\$ 1,650,967	\$ 3,512,199	\$ 4,720,739
Other Financing Sources (Uses):				
Premium from issuance of bonds	454,502	627,711	-	-
Overlay Transfer			1,000,000	
Transfers in	9,699,735	6,852,688	6,903,508	7,925,643
Transfers out	(12,128,823)	(9,386,106)	(9,415,000)	(10,113,000)
Total Other Financing Sources (Uses):	\$ (1,974,586)	\$ (1,905,707)	\$ (1,511,492)	\$ (2,187,357)
Other Adjustments to Fund Balance	\$0	\$0	\$0	\$0
Net Change in Fund Balances	\$792,235	(\$254,740)	\$2,000,707	\$2,533,382
Budgetary Fund Balance at Beginning of Year	\$22,247,362	\$23,039,597	\$22,284,857	\$24,285,564
Budgetary Fund Balance at End of Year	\$23,039,597	\$22,284,857	\$24,285,564	\$26,818,946

SOURCE: Office of the Comptroller

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

FUND BALANCE - GENERAL FUND

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

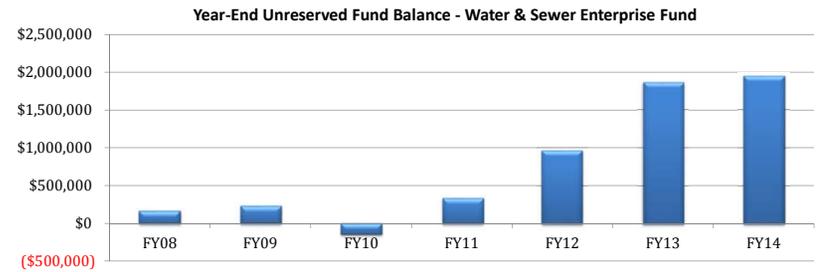
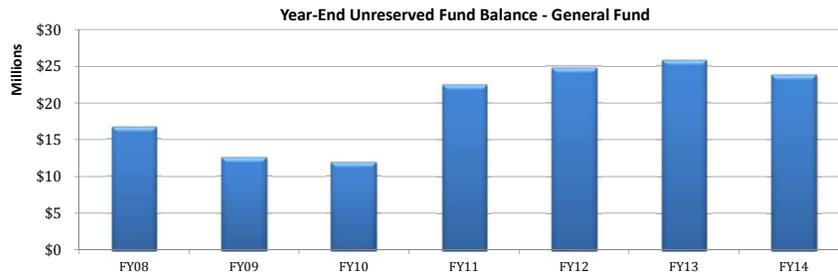
GENERAL FUND

	FY08	FY09	FY10	FY11	FY12	FY13	FY14
Beginning Unreserved Fund Balance	13,823,065	16,688,414	12,604,133	11,883,429	22,555,076	24,801,047	25,833,833
Net Change in Unreserved Fund Balance ¹	2,865,349	(4,084,281)	(720,704)	na	2,245,971	1,032,786	(1,964,651)
Year-End Unreserved Fund Balance	16,688,414	12,604,133	11,883,429	22,555,076	24,801,047	25,833,833	23,869,182

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

	FY08	FY09	FY10	FY11	FY12	FY13	FY14
Beginning Unreserved Fund Balance	(190,622)	161,895	223,195	(137,879)	322,324	966,046	1,862,276
Net Change in Unreserved Fund Balance	352,517	61,300	(361,074)	460,203	643,722	896,230	87,253
Year-End Unreserved Fund Balance	161,895	223,195	(137,879)	322,324	966,046	1,862,276	1,949,529

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

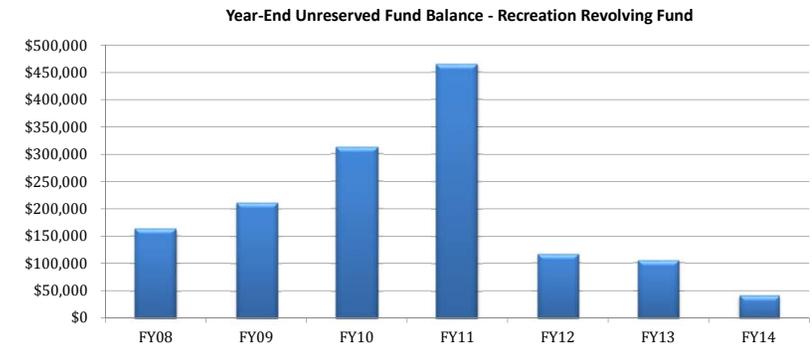
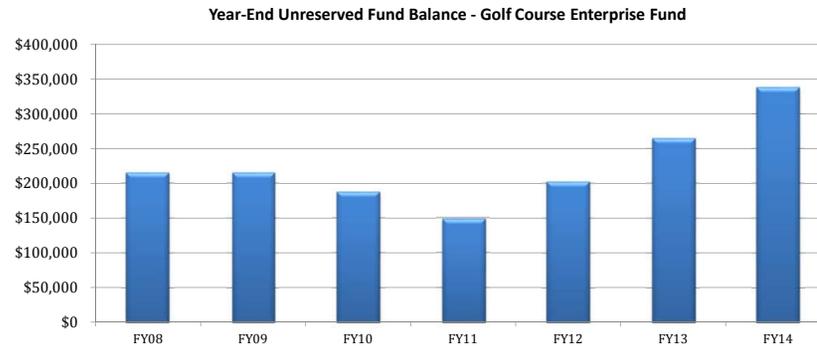


GOLF COURSE ENTERPRISE FUND (exclusive of bonded capital accounts)

	FY08	FY09	FY10	FY11	FY12	FY13	FY14
Beginning Fund Balance	116,871	215,334	215,613	187,413	148,737	202,811	265,150
Net Change in Unreserved Fund Balance	98,463	279	(28,200)	(38,676)	54,074	62,339	73,250
Year-End Unreserved Fund Balance	215,334	215,613	187,413	148,737	202,811	265,150	338,400

RECREATION REVOLVING FUND

	FY08	FY09	FY10	FY11	FY12	FY13	FY14
Beginning Fund Balance	148,400	163,360	211,415	312,137	464,403	115,871	104,087
Net Change in Unreserved Fund Balance	14,960	48,055	100,722	152,266	(348,532)	(11,784)	(63,856)
Year-End Unreserved Fund Balance	163,360	211,415	312,137	464,403	115,871	104,087	40,231



**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

SPECIAL REVENUE FUNDS

Outside of the General Fund, there exist particular revenues that are earmarked for and restricted to expenditure for specified purposes, including receipts reserved for appropriation, revolving funds, trust and agency funds, enterprise funds, special purpose funds, and grants. Generally referred to as Special Revenue Funds, these external funds augment the General Fund to support departmental operations. While some are one-time in nature (e.g., grants), others have annual inflows and outflows (e.g., parking meter receipts, cemetery lot sales). Below is a list of all Town special revenue funds, their FY14 year-end fund balance, fund balance as of January 1, 2015 and a brief description of each fund.

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

<u>DEPT</u>	<u>FUND</u>	<u>FUND TYPE</u>	<u>FUND NAME</u>	<u>FY14 YEAR- END FUND BALANCE</u>	<u>FUND BALANCE AS OF 1/1/15</u>	<u>DESCRIPTION</u>
Building	SP19	Local Grant	KEYSPAN ENERGY GRANT	1,742	16,535	Funds from KeySpan used for energy conservation projects
Building	SP20	Local Grant	NSTAR GRANT/REBATE	55,314	3,364	Funds from NStar used for energy conservation projects
Building	SP23	Local Grant	ICLEI TRAVEL SPONSORSHIP GRANT	335	335	Funding for professional development in the Building Dept.
Building	SP25	Revolving Fund (B)	TOWN PROPERTIES REVOLVING FUND	142,796	147,978	Proceeds from rental properties to support maintenance of those facilities
BUILDING SUB-TOTAL				200,187	168,212	
COA	SH01	State Grant	COA SPENDING PLAN FORMULA GRANT	0	(40,762)	Used to support personnel
COA	SH02	Federal Grant	OLDER AMERICANS ACT	0	(54)	Used to provide outreach to Hispanic, Asian and Russian elders
COA	SH24	Local Grant	SENIOR CENTER GIFT	4,683	1,434	Private Grants to support special projects
COA	SH29	Local Grant	ASIAN ELDER OUTREACH PROGRAM	534	534	Grant for Asian/Russian Outreach
COA	SH31	Local Grant	ARTHRITIS PROGRAMMING	175	175	Community Fund grant for Arthritis programs
COA	SH33	Local Grant	COUNCIL ON AGING GIFT-VAN EXPENSES	1,440	(824)	Donations to support the Senior Center van
COA	SH35	Federal Grant	SPRINGWELL ALZHEIMER'S RESPITE	1,287	87	Federal Grant for Respite Workers
COA	SH49	Local Grant	PILOT PROP TAX WORK-OFF FOR RENTERS	0	5,000	Donation to fund a pilot project of the renters property tax workoff
COA	TH04	Trust	COUNCIL ON AGING EXPENDABLE FUND	14,872	5,049	Supports the Elderbus
COUNCIL ON AGING SUB-TOTAL				22,991	(29,361)	
Fire	SG19	Revolving Fund (A)	PRIVATE DETAILS	(8,571)	(5,933)	Fire Details account
Fire	SP14	State Grant	SAFE GRANT	6,740	84	For the Student Awareness of Fire Education (SAFE) program
Fire	SP55	Local Grant	FIRE SAFETY/PREVENTION GIFT	2,845	2,446	Local gifts to support fire safety efforts
Fire	SP74	State Grant	MASS DECONTAMINATION UNIT DEPLOYMENT	2,068	4,068	Maintain/replace supplies/equipment for Mass Decontamination Trailer
Fire	SPG2	Federal Grant	FY13 ASSISTANCE TO FIREFIGHTERS	2,068	4,068	For training of firefighters to obtain Firefighter 1 and 2 certifications
FIRE SUB-TOTAL				5,150	4,733	
Health/Human Svcs	SG20	Local Grant	HOLOCAUST MEMORIAL GIFTS	11,314	8,814	Supports Holocaust Witness Project
Health/Human Svcs	SG22	Local Grant	MARTIN LUTHER KING DAY	365	365	Supports MLK and Black History programs
Health/Human Svcs	SH03	Local Grant	TUBERCULOSIS GRANT	102,411	106,665	Supports public health nursing
Health/Human Svcs	SH04	Local Grant	ALCOHOLIC BEVERAGE SERVER TRAINING	35,020	18,667	Supports training of bartenders
Health/Human Svcs	SH07	Local Grant	ASIAN-AMERICAN HERITAGE PROGRAM	1,535	1,535	Supports Asian-American programs
Health/Human Svcs	SH11	State Grant	SEPTIC MANAGEMENT PROGRAM	4,871	4,871	Supports environmental health projects
Health/Human Svcs	SH12	Local Grant	VIOLENCE PREVENTION	39,027	26,312	Supports violence and substance abuse prevention
Health/Human Svcs	SH13	Local Grant	CHILDREN'S INSURANCE	22,403	20,953	Supports children's health programs
Health/Human Svcs	SH14	Local Grant	WOMEN'S HEALTH	8,411	948	Supports women's health programs

TOWN OF BROOKLINE FY2016 PROGRAM BUDGET				SPECIAL REVENUE FUNDS		
<u>DEPT</u>	<u>FUND</u>	<u>FUND TYPE</u>	<u>FUND NAME</u>	<u>FY14 YEAR- END FUND BALANCE</u>	<u>FUND BALANCE AS OF 1/1/15</u>	<u>DESCRIPTION</u>
Health/Human Svcs	SH15	Local Grant	ELDER HEALTH	10,282	1,078	Supports elder health programs (with COA)
Health/Human Svcs	SH16	Federal Grant	MLK SERVICE DAY	100	100	Supports MLK and Black History programs
Health/Human Svcs	SH17	Local Grant	CHILDREN'S INJURY PREVENTION	14,587	14,587	Supports injury prevention programs
Health/Human Svcs	SH19	Local Grant	CLINIC BOOKS	10,705	10,704	Supports dental health programs and outreach
Health/Human Svcs	SH22	Local Grant	CHINESE HEALTH	15,131	15,131	Supports programs targeting Chinese speakers and translation services
Health/Human Svcs	SH23	Local Grant	RUSSIAN AMERICAN FESTIVAL	1,723	1,723	Supports outreach efforts to Russian immigrant community
Health/Human Svcs	SH27	Special Purpose	COMMISSION FOR THE DISABLED	60,873	46,054	From handicapped parking violations to support Commission
Health/Human Svcs	SH28	Local Grant	SKIN CANCER AWARENESS	4,910	4,910	Supports sun safety awareness
Health/Human Svcs	SH36	Federal Grant	DRUG FREE COMMUNITY SUPPORT PROGRAM	0	0	Supports B-CASA and school-based violence/substance abuse prevention
Health/Human Svcs	SH37	Local Grant	MEDICAL RESERVE CORPS	8,050	9,300	Supports activities of the Medical Reserve Corps
Health/Human Svcs	SH38	State Grant	EMERGENCY PREPARATION	13,908	20,334	From State DPH for emergency preparation planning
Health/Human Svcs	SH39	Local Grant	DIVERSE THE CURSE GIFT	1,455	1,455	For Hidden Brookline projects
Health/Human Svcs	SH40	Local Grant	WELLNESS IN THE COMMUNITY	10,022	18,022	Supports wellness initiatives including "Brookline On the Move"
Health/Human Svcs	SH41	Local Grant	HEALTH INSURANCE PROJECT	1,450	1,450	Grant to educate and enroll people in health insurance
Health/Human Svcs	SH47	State Grant	TOBACCO AND ALCOHOL AWARENESS	22,901	20,023	Tobacco control program for Brookline and four other communities
Health/Human Svcs	TH01	Trust	STEPHEN TRAIN EXPENDABLE FUND	7,421	7,519	Supports Health Center expenditures
Health/Human Svcs	TH02	Trust	STEPHEN TRAIN NON-EXPENDABLE FUND	101,117	101,117	Cannot be spent
Health/Human Svcs	TH05	Trust	FRIENDS OF BROOKLINE HEALTH	4,106	4,543	Supports Friends' activities
HEALTH AND HUMAN SERVICES SUB-TOTAL				514,098	467,180	
Human Resources	TI02	Special Purpose	GROUP HEALTH TRUST FUND	775,547	758,871	Fund from when Town was self-insured
Human Resources	TI03	Special Purpose	WORKERS COMPENSATION TRUST FUND	1,351,794	1,915,275	Worker's comp trust fund
Human Resources	TI06	Special Purpose	UNEMPLOYMENT COMPENSATION TRUST FUND	453,783	439,322	Unemployment trust fund
Human Resources	TI07	Special Purpose	PUBLIC SAFETY INJURED ON DUTY TRUST FUND	946,755	1,130,061	Trust fund for Sec. 100 medical payments for public safety employees
HUMAN RESOURCES SUB-TOTAL				3,527,879	4,243,529	
Library	SL01	State Grant	STATE LIBRARY AID	24,867	65,317	State aid for Library operations
Library	SL14	Local Grant	LIBRARY FOUNDATION GIFT	9,829	9,829	Library Foundation gift for Coolidge Corner Library
Library	SL16	Local Grant	MAIN LIBRARY GIFT	24,650	24,650	Library Trustee and Foundation gift for Main Library landscaping project
Library	SL17	Local Grant	LIBRARY ANNUAL APPEAL	35,139	35,139	Proceeds from Annual Appeal to be spent on library materials
Library	SL29	Special Purpose	LIBRARY DAMAGE RECOVERY	25,749	30,129	Funds recovered to replace/repair lost or damaged library materials
Library	TL09	Trust	FRANCES HUNT FUND	0	(150)	Restricted to the acquisition/maintenance of books of an educational nature
Library	TL10	Trust	LOUISE HOOPER FUND	153	153	For history and economics books
Library	TL12	Trust	LIBRARY GENERAL CONTRIBUTION FUND	228	(1,154)	Donations, usually "in lieu of flowers", for books or other materials
Library	TL22	Trust	DOROTHY CLEMENS FUND	0	(1,277)	Restricted to books and other library materials on travel and home repair
Library	TL24	Trust	CHILDREN'S CENTENNIAL FUND	2	0	For the physical plant and collections of the Children's Department
Library	TL28	Trust	MILDRED BENT LIBRARY FUND	83	0	Unrestricted trust fund
Library	TL30	Trust	ANNUAL BOOK PURCHASE FUND	0	(26,884)	Restricted to purchase of library materials
Library	TL31	Trust	BENEDICT ALPER BOOK TRUST	59	0	Restricted to the purchase of books
Library	TL35	Trust	EDWARD J KINGSBURY FUND	25	(37)	Restricted to the purchase of materials on cinema and the arts
Library	TL36	Trust	GROSS FUND - EXEPNDABLE	0	(376)	Restricted to the purchase of books and audio
Library	TL41	Trust	LIBRARY GALA TRUST FUND	0	(1,048)	Proceeds from the annual Gala, to be spent on library materials
Library	TL45	Trust	FRIENDS OF THE LIBRARY	0	(904)	Friends group use to pay for materials or services
LIBRARY SUB-TOTAL				120,784	133,387	

TOWN OF BROOKLINE FY2016 PROGRAM BUDGET				SPECIAL REVENUE FUNDS		
DEPT	FUND	FUND TYPE	FUND NAME	FY14 YEAR-	FUND	DESCRIPTION
				END FUND	BALANCE	
				BALANCE	1/1/15	
Planning	SA03	Escrow	CDBG ESCROW	3,189	0	Escrow for lead paint abatement program
Planning	SG01	Federal Grant	COMMUNITY DEVEL BLOCK GRANT (CDBG)	(25,725)	(590,588)	CDBG program
Planning	SG02	Federal Grant	HOUSING REHAB LOAN PROGRAM	15,522	25,629	Match for homebuyer assistance for CDBG program
Planning	SG03	Federal Grant	RENTAL REHAB PROGRAM	25,363	25,363	Funding for housing program outreach
Planning	SG15	Federal Grant	HOME PROGRAM	8,145	8,145	HOME Grant
Planning	SG30	Local Grant	TOWN WIDE CELEBRATIONS/PROMOTION	28,126	24,113	Funds for the First Light Festival
Planning	SG36	Revolving Fund (B)	FACADE IMPROVEMENT LOAN PROGRAM	6,304	13,225	Loans to businesses for façade improvements
Planning	SG43	Special Purpose	GATEWAY EAST PROJECT GIFT	21,565	21,565	Payment from 1 Brookline Place
Planning	SG47	Revolving Fund (A)	PLANNING BOARD OUTSIDE CONSULTANTS	3,583	3,587	Funds from prospective developers to be used for Town studies
Planning	SG48	Federal Grant	HOMELESS PREVENTION/RAPID REHOUSING	1,501	1,501	Federal stimulus funds for homeless prevention
Planning	SG51	Federal Grant	ENERGY EFFICIENCY BLOCK GRANT	169	169	Federal stimulus funds for energy efficiency programs
Planning	SG56	Various	HUBWAY REGIONAL BICYCLE SHARING	12,715	(34,085)	Gifts and grants for the Hubway regional bike share program
Planning	SG59	State Grant	GREEN COMMUNITY GRANT	(90,282)	(40,318)	Funds from becoming a Green Community
Planning	SG60	State Grant	SOLARIZE MASS PROGRAM	1,225	1,225	Provides education and outreach efforts for the Solarize Mass program
Planning	SG61	State Grant	DOER SOLAR OWNERS AGENT	(1,238)	(1,238)	Consultant support for negotiating solar power purchases for Town
Planning	SG62	Revolving Fund (A)	CH. 44, SEC 53G ZBA HANCOCK VILLAGE	8,853	124	Peer review consulting services for Comprehensive Permit Application
Planning	SG63	Special Purpose	CHILDREN'S HOSPITAL (2 BROOKLINE PL.)	0	300,000	From developer of 2 Brookline Place for removal of pedestrian overpass
Planning	SG64	State Grant	FY14 MASS HISTORIC SURVEY PLANNING GRANT	0	20,000	Mass Historic grant: survey of 3 areas for possible Nat'l Register designation
Planning	TG05	Trust	HOUSING TRUST	4,675,821	4,412,541	For affordable housing projects
PLANNING SUB-TOTAL				4,694,836	4,190,958	
Police	SA07	Special Purpose	PARKING METER FUND	4,006,126	6,162,487	Parking Meter receipts (transferred to General Fund)
Police	SP06	Local Grant	WALK & TALK	6,984	12,684	BHA grant for the Walk & Talk program
Police	SP10	Federal Grant	POLICE VESTS	33	0	Reimbursed 50% on selected body armor
Police	SP34	Federal Grant	VIOLENCE AGAINST WOMEN ACT	(22,709)	(18,061)	Funds the Domestic Violence Advocate
Police	SP82	Federal Grant	URBAN AREAS SECURITY INITIATIVE (UASI)	(51,021)	(16,227)	For regional training and equipment
Police	SP85	State Grant	CLICK IT & TICKET	(697)	(1,409)	For mobilization units and traffic enforcement equipment
Police	SPD4	State Grant	FY11 EDWARD BYRNE JUSTICE ASSISTANCE	(7,049)	0	For technological advancements in Police Department
Police	SPD7	Federal Grant	FY12 UNDERAGE ALCOHOL ENFORCEMENT	581	0	For enforcement of underage drinking laws
Police	SPD9	Federal Grant	UASI/FEMA CRITICAL INFRASTRUCTURE	(17,154)	0	Used for security upgrades to the Public Safety Building
Police	SPE4	State Grant	FY13 911 PSAP GRANT	5,392	0	For enhanced 911 services
Police	SPE6	State Grant	FY12 SHANNON CSI GRANT	157	0	For anti-gang programs and warrant sweeps
Police	SPE9	State Grant	FY13 SHANNON CSI GRANT	2,967	0	For anti-gang programs and warrant sweeps
Police	SPF1	State Grant	FY12 MASS TRAFFIC SAFETY	(1,403)	(17,548)	Creation of automated reports from the field terminals
Police	SPF2	State Grant	FY14 STATE 911 PSAP GRANT	0	3,524	For enhanced 911 services
Police	SPF3	State Grant	FY14 STATE 911 TRAINING GRANT	(7,631)	(5,176)	For enhanced 911 services
Police	SPF4	Federal Grant	FY12 EMERGENCY MGMT PERF GRANT	(20,000)	0	To support emergency response efforts
Police	SPF5	State Grant	FY13 CERT CCP GRANT	(2,401)	(257)	CERT Program training, planning and equipment
Police	SPF6	State Grant	FY14 PEDESTRIAN & BICYCLE SAFETY	(314)	54	For traffic and bicycle safety enforcement
Police	SPF7	State Grant	FY13 EDWARD BYRNE JUSTICE ASSISTANCE	(12,770)	(17,336)	For technological advancements in Police Department
Police	SPF8	State Grant	FY14 SHANNON CSI GRANT	(5,578)	(3,101)	For anti-gang programs and warrant sweeps
Police	SPF9	Federal Grant	FY14 UNDERAGE ALCOHOL ENFORCEMENT	(1,686)	(5,598)	For enforcement of underage drinking laws
Police	SPG1	Federal Grant	FY13 SHSP GRANT	(509)	(1,566)	To support the efforts of the CERT Program
Police	SPG3	State Grant	FY15 STATE 911 PSAP GRANT	0	(3,234)	For enhanced 911 services
Police	SPG4	State Grant	FY15 STATE 911 TRAINING GRANT	0	(5,277)	For enhanced 911 services
Police	SPG5	Federal Grant	FY15 UNDERAGE ALCOHOL ENFORCEMENT	0	(680)	For enforcement of underage drinking laws
Police	TA05	Revolving Fund (A)	PRIVATE DETAILS - POLICE	(581,713)	(340,272)	Police Details account
Police	TP02	Trust	LAW ENFORCEMENT EXPENDABLE FUND	40,751	101,461	Proceeds from drug forfeitures

TOWN OF BROOKLINE FY2016 PROGRAM BUDGET				SPECIAL REVENUE FUNDS		
<u>DEPT</u>	<u>FUND</u>	<u>FUND TYPE</u>	<u>FUND NAME</u>	<u>FY14 YEAR- END FUND BALANCE</u>	<u>FUND BALANCE AS OF 1/1/15</u>	<u>DESCRIPTION</u>
Police	TP03	Trust	BROOKLINE CITIZEN POLICE ACADEMY	380	(337)	Supports the Citizen Police Academy
Police	TP04	Trust	PUBLIC SAFETY MEMORIAL TRUST	4,230	4,231	Trust to construct memorial for fallen members in line of duty
POLICE SUB-TOTAL				3,334,966	5,848,362	
Police/Fire	SP29	Special Purpose	PUBLIC SAFETY DAMAGE RECOVERY	11,170	7,250	Funds recovered to replace/repair damaged goods
Police/Fire	SP97	Local Grant	SYDA FOUNDATION GIFT	7,751	7,751	Local gift for the Police and Fire Departments
POLICE/FIRE SUB-TOTAL				18,921	15,001	
DPW	EW40	Enterprise Fund	WATER/SEWER ENTERPRISE FUND	2,222,056	3,583,796	See the DPW portion of Sec. IV for a description
DPW	SW01	Special Purpose	CEMETERY LOTS/GRAVES	348,643	415,254	From sale of lots and service fees; for improvements to the cemetery
DPW	SW03	State Grant	CH90 HIGHWAY	(176,215)	(1,299,131)	For roadway reconstruction
DPW	SW08	State Grant	CH573:1985 OLMSTED PARK IMPROVEMENTS	14,115	14,115	For improvements to and management of Olmsted Park
DPW	SW16	State Grant	COMPOST BIN	4,046	3,246	For sale/purchase of compost bins
DPW	SW18	State Grant	ALLERTON-OLMSTED PARK	22,715	22,715	Improvements to and management of Allerton Overlook/Olmsted Park
DPW	SW20	Special Purpose	CYPRESS ST PLAYGROUND GIFT	12,625	12,625	Gift from the Cypress Street development for playground improvements
DPW	SW27	State Grant	RIVERWAY HISTORIC LAND PRESERVATION	25,000	25,000	DEM grant for the Riverway
DPW	SW28	Local Grant	HALL'S POND SANCTUARY GIFT (STONEMAN)	25,148	25,148	Gift for improvements to/management of Hall's Pond Nature Sanctuary
DPW	SW29	Special Purpose	DPW DAMAGE RECOVERY	22,520	30,964	Insurance proceeds recovered to replace/repair damaged goods
DPW	SW30	Local Grant	PARK/OPEN SPACE GIFT	14,529	12,118	Gifts/donations for improvements to parks and open spaces
DPW	SW31	State Grant	RESTORATION OF HALL'S POND	22,360	22,360	Grant for improvements to and management of Halls Pond
DPW	SW39	Revolving Fund (B)	SIDEWALK AND WALKWAYS	168,323	172,345	"Betterment Fund" for sidewalk improvements
DPW	SW43	Local Grant	BROOKLINE IN BLOOM PROGRAM	41	41	Local grant money to support the bulb planting program
DPW	SW44	Local Grant	CONRY SQUARE GIFT	2,525	2,525	Off-site improvement fund for improvements to Conry Square
DPW	SW48	Federal Grant	RECREATIONAL TRAILS GRANT	7,500	7,500	For improvements to conservation trails
DPW	SW52	State Grant	LANDFILL CLOSURE URBAN SELF-HELP	83,539	44,439	For Skyline Park and associated trails
DPW	SW53	Local Grant	IF YOU CAN RIP IT-YOU CAN RECYCLE IT	288	2,811	Community Fund grant for recycling education
DPW	SW54	MWRA Grant	MWRA CSO CONTROL PROJECT	1,631,470	489	Sewer Separation Project in lower Beacon St. area - 100% MWRA Grant
DPW	SW58	Local Grant	LARZ ANDERSON FILM SERIES	10	10	Grant funding for outdoor films
DPW	SW61	Local Grant	PARKS SUMMER OUTDOOR MOVIE SERIES	21,536	21,536	Grants and donations for outdoor films
DPW	SW62	Special Purpose	1285 BEACON ST MITIGATION	32,518	32,518	From ZBA decision for traffic and streetscape improvements
DPW	SW63	Special Purpose	150 ST PAUL ST MITIGATION	1,771	1,771	From ZBA decision for traffic improvements
DPW	SW64	State Grant	LOST POND SANCTUARY GRANT	9,790	9,790	To improve pathways, access, and use of Lost Pond Nature Sanctuary
DPW	SW67	Local Grant	DEVOTION SCHOOL PLAYGROUND	10,000	10,000	From ZBA decision for playground improvements
DPW	SW68	Local Grant	GREEN DOG PROGRAM	410	410	Local donation to support the Green Dog program
DPW	SW70	State Grant	DCR EMERALD NECKLACE PED/BIKE CROSSING	56,787	31,656	For design development of pedestrian/bike crossings in Emerald Necklace
DPW	SW72	Local Grant	CHESTNUT HILL SQUARE-HEATH ST TRAFFIC	177,000	50,000	From developer of the Chestnut Hill Square project for traffic mitigation
DPW	SW73	Local Grant	CLEVELAND CIRCLE CINEMA DEVELOPMENT	1,741	0	From Cleveland Circle Cinema site developer for transportation consultant
DPW	SW74	State Grant	FISHER HILL RESERVOIR PARK	0	363,383	PARC Grant funds for construction
DPW	SW75	Local Grant	SIDEWALK FURNITURE GIFT	412	412	Street furniture donations such as commemorative benches
DPW	SW76	Local Grant	FISHER HILL RESERVOIR GIFT	137,625	137,625	Donations for improvements to Fisher Hill Reservoir Park
DPW	SW77	Special Purpose	BROOKLINE PLACE PEER REVIEW	19,678	0	Engineering Consultant Review of Traffic Plans for Brookline Place
DPW	SW78	State Grant	DCR EMERALD NECKLACE PED/BIKE CROSSING	70,000	17,652	DCR Grant funds for design and construction bid documents
DPW	SW80	Special Purpose	IMPROV.TO DAVIS PATH/BOYLSTON ST PLAYG	0	142,918	Hotel Developer funds for improvements to Boylston Plgrd + Davis Path
DPW	TW03	Trust	A.W. & F.G. BLAKE EXPENDABLE TREE FUND	5,492	5,504	Purchase, planting, and maintenance of shade trees
DPW	TW04	Trust	A.W. & F.G. BLAKE NON-EXPENDABLE FUND	3,000	3,000	Interest used for the purchase, planting, and maintenance of shade trees
DPW	TW05	Trust	J. BOWDITCH EXPENDABLE TREE FUND	15,858	5,887	Care and planting of trees on the streets of the Town

TOWN OF BROOKLINE FY2016 PROGRAM BUDGET				SPECIAL REVENUE FUNDS		
<u>DEPT</u>	<u>FUND</u>	<u>FUND TYPE</u>	<u>FUND NAME</u>	<u>FY14 YEAR- END FUND BALANCE</u>	<u>FUND BALANCE AS OF 1/1/15</u>	<u>DESCRIPTION</u>
DPW	TW06	Trust	J. BOWDITCH NON-EXPENDABLE TREE	4,500	4,500	Interest used for the care and planting of trees on Town streets
DPW	TW07	Trust	D.B. HOAR MEMORIAL EXPENDABLE FUND	53,260	48,849	Care of D.B Hoar Memorial Land
DPW	TW09	Trust	D.B. HOAR BIRD SANCTUARY EXPEND. FUND	58	93	Care of D.B Hoar Memorial Land
DPW	TW11	Trust	D.B. HOAR TREE EXPENDABLE FUND	229,918	233,912	Planting and caring for trees/other vegetation of the Hoar Sanctuary
DPW	TW13	Trust	J. WARREN EXPENDABLE TREE FUND	6,705	6,711	Planting trees on the streets of the Town
DPW	TW14	Trust	J. WARREN NON-EXPENDABLE TREE FUND	1,000	1,000	Interest used for the planting of trees on the streets of the Town
DPW	TW15	Trust	LONGWOOD MALL TREE EXPENDABLE FUND	35,817	10,853	Specialized care of trees, lawns and parkland on Longwood Mall
DPW	TW17	Trust	AMORY WOODS PARK EXPENDABLE FUND	31,679	31,724	Funds for improvements to Amory Woods
DPW	TW19	Trust	MINOT PARK - ROSE GARDEN EXPEND. FUND	24,745	24,773	For maintenance and management of the Minot Rose Garden
DPW	TW21	Special Purpose	CONSERVATION COMMISSION FUND	26,033	26,060	Purchase of land/other interests in real estate; other conservation purposes
DPW	TW23	Special Purpose	CEMETERY PERPETUAL CARE EXPEND. FUND	66,448	68,721	Maintenance/management/care of the Cemetery grounds
DPW	TW24	Trust	CEMETERY PERPETUAL CARE NON-EXPEND.	1,396,815	1,414,701	Interest generated from fund used by Cemetery Trustees
DPW	TW25	Trust	SPECIAL TREE PLANTING EXPENDABLE FUND	18,208	18,231	Planting of trees
DPW	TW27	Trust	BROOKLINE RESERVOIR TREE EXPEND. FUND	26	27	For trees at the Brookline Reservoir
DPW	TW29	Trust	BEN ALPER TREE EXPENDABLE FUND	13,790	13,857	Planting of trees
DPW	TW30	Trust	BEN ALPER TREE NON-EXPENDABLE FUND	146,768	146,835	Interest used for the planting of trees in Brookline
DPW	TW31	Trust	TANYA STARZENSKI TREE-LANDSCAPING	387	390	Planting of trees
PUBLIC WORKS SUB-TOTAL				7,071,013	5,983,669	
Recreation	E700	Enterprise Fund	GOLF COURSE ENTERPRISE FUND	343,130	391,546	See the Recreation portion of Sec. IV for a description
Recreation	SL04	Revolving Fund (B)	RECREATION REVOLVING FUND	55,758	(113,151)	See the Recreation portion of Sec. IV for a description
Recreation	SL20	Local Grant	BROOKLINE DAY	35,161	50,909	Funds the Recreation Department's annual "Brookline Day"
Recreation	TR01	Trust	ROBSON YOUTH SOCCER EXP FUND	71	73	Used for sports equipment purchases and signage
Recreation	TR02	Local Grant	BAA REC EXPENDABLE TRUST	275,054	144,563	Annual payment from the BAA for the Boston Marathon
Recreation	TR03	Trust	LYNCH RECREATION EXPENDABLE FUND	345	345	Used for playground equipment
Recreation	TR04	Trust	BROOKLINE RECREATION BOOSTER CLUB	11,477	11,181	Donations used for expenses for various Recreation programs
Recreation	TR05	Trust	KIRRANE SPECIAL NEEDS EXPENDABLE FUND	4	4	Special Olympics team equipment and supplies
Recreation	TR07	Trust	CHILDREN'S CAMP EXPENDABLE FUND	17	17	Scholarships for Recreation programs
Recreation	TR08	Trust	JM NOE EXPENDABLE TRUST	1,609	1,612	Sports equipment for basketball program and maintenance of facility
Recreation	TR09	Trust	GRIGGS PARK GARDEN GIFT	107	107	Improvements to the Solomon Memorial Garden at Griggs Park
Recreation	TR10	Trust	AFTER THE PROM PARTY	1,190	1,200	Donations to support the After the Prom Party
RECREATION SUB-TOTAL				723,923	488,406	
Selectmen	SG04	State Grant	ARTS COUNCIL	24,237	21,732	Local arts grants
Selectmen	SG25	Special Purpose	RCN / COMCAST GIFT ACCOUNT	434,906	355,263	Payments for PEG/Access facilities/other cable purposes
Selectmen	SG27	Local Grant	ARTS MATCHING GRANT	2,251	5,851	Covers administrative expenses of Arts Commission
Selectmen	SG45	Special Purpose	SALE OF TOWN-OWNED LAND	0	80,000	Proceeds from the sale of Town-owned land
Selectmen	SG54	Local Grant	NSTAR COMMUNITY OUTREACH GRANT	6,607	6,607	Grant to promote energy conservation awareness
Selectmen	SG55	Special Purpose	PIONEER INSTITUTE AWARD (MUNI REPORT)	2,325	2,260	Award from the Pioneer Institute's Municipal Report contest
Selectmen	SG58	Local Grant	POET LAUREATE OF BROOKLINE PROGRAM	351	1	Supports Brookline's Poet Laureate program
Selectmen	TG02	Special Purpose	STABILIZATION FUND	6,126,740	6,138,305	General stabilization fund as allowed for under MGL, Ch. 40, Sec. 5B
Selectmen	TG03	Trust	PENNY SAVINGS FUND	6,827	0	Residue from old (1948) fund related to children's savings fund
Selectmen	TG04	Trust	COMMISSION FOR WOMEN	290	181	Donations to support the Commission for Women
Selectmen	TI04	Special Purpose	LIABILITY INSURANCE TRUST FUND	1,875,824	2,112,113	Funded from Free Cash and spent with Advisory Committee approval
SELECTMEN SUB-TOTAL				8,480,358	8,722,313	

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

SPECIAL REVENUE FUNDS

<u>DEPT</u>	<u>FUND</u>	<u>FUND TYPE</u>	<u>FUND NAME</u>	<u>FY14 YEAR- END FUND BALANCE</u>	<u>FUND BALANCE AS OF 1/1/15</u>	<u>DESCRIPTION</u>
Town Clerk	SG05	State Grant	ELECTION HOURS REIMBURSEMENT	0	21,507	State grant for state election costs
TOWN CLERK SUB-TOTAL				0	21,507	
Veterans	SG21	Local Grant	TOWN CELEBRATIONS FUND	7,500	7,500	Flag Day and Adopt-A-Pole donations
VETERANS SUB-TOTAL				7,500	7,500	
GRAND TOTAL				28,722,606	30,265,396	

CAPITAL IMPROVEMENTS PROGRAM

Capital planning and budgeting is a critical undertaking for any government and is "central to economic development, transportation, communication, delivery of other essential services, and environmental management and quality of life", as stated in ICMA's *Capital Budgeting: A Guide for Local Governments*. In fact, without a sound plan for long-term investment in infrastructure, facilities, and equipment, a local government's ability to accomplish its goals is greatly hindered. Developing a financing plan for capital investments that fits within the overall financial framework of a community is of equal importance, as poor decisions regarding the use of debt can negatively impact a community's financial condition for many years.

In Massachusetts, the preparation of the annual Capital Improvements Program (CIP) is mandated by State statute. Massachusetts General Law Chapter 41 provides that the Planning Board shall annually prepare and submit a CIP. In Brookline's case, Chapter 270 of the Acts of 1985, special legislation known as the "Town Administrator Act", directs the Town Administrator to prepare and recommend an annual financial plan that includes a CIP. The Deputy Town Administrator and the Director of Planning and Community Development co-chair a working group of department heads that reviews and evaluates all project requests. A number of these requests arise from public input received by boards and commissions. A more detailed description of the CIP process can be found starting on page VII-3.

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

INTRODUCTION

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

In addition to the 6% policy, there is a Free Cash Policy, also included in the Appendix of this Financial Plan, that dedicates an amount of this revenue source to the CIP so that total CIP funding reaches 7.5% of prior year net revenue. In summary, the policy prioritizes the use of Free Cash so that (1) an annual Operating Budget Reserve is supported, (2) overall Fund Balance levels are maintained, (3) the Catastrophe and Liability Fund is maintained at recommended funding levels, and (4) the CIP reaches the 7.5% level*. This important funding source allows for the expansion of the pay-as-you-go component of the CIP. Without Free Cash, the Town would be unable to fund many of the projects being recommended. Lastly, from time to time, one-time revenues will be used to augment the CIP, such as the \$1.03 million from the re-appropriation of two existing CIP appropriations that is proposed for use in this CIP.

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

MEASUREMENT OF CIP FINANCING POLICIES & OTHER COMMON DEBT INDICATORS

VARIABLE	FY15	FY16	FY17	FY18	FY19	FY20	FY21
Legal Limit for Outstanding Debt = 5% of Equalized Valuation (EQV) EQV for 1/1/14 = \$17.014 billion. Assume 2.5% annual growth. (In billions)	\$17.014	\$17.439	\$17.875	\$18.322	\$18.780	\$19.250	\$19.731
Outstanding Debt as a % of EQV	0.4%	0.5%	0.6%	0.6%	0.8%	0.8%	0.7%
General Fund Outstanding Debt as a % of EQV	0.4%	0.4%	0.6%	0.6%	0.8%	0.7%	0.7%
Net General Fund Outstanding Debt as a % of EQV	0.3%	0.4%	0.6%	0.6%	0.8%	0.7%	0.7%
Total Outstanding Debt (in millions)	\$70.3	\$82.7	\$113.6	\$113.8	\$153.6	\$144.8	\$144.6
General Fund Outstanding Debt (in millions)	\$60.1	\$73.8	\$105.5	\$106.6	\$147.0	\$138.2	\$137.9
Net General Fund Outstanding Debt (in millions)	\$58.0	\$72.0	\$104.0	\$105.4	\$146.1	\$137.6	\$137.6
Total Debt Service (in millions)	\$11.7	\$12.0	\$13.6	\$15.8	\$19.4	\$19.8	\$18.2
General Fund Debt Service (in millions)	\$9.4	\$9.4	\$11.1	\$13.5	\$17.3	\$17.8	\$16.6
Net General Fund Debt Service (in millions)	\$8.8	\$8.9	\$10.5	\$12.9	\$16.7	\$17.4	\$16.1
Total Debt Service Per Capita	\$200	\$203	\$228	\$265	\$326	\$332	\$297
General Fund Debt Service Per Capita	\$160	\$159	\$187	\$228	\$293	\$300	\$272
Net General Fund Debt Service Per Capita	\$151	\$151	\$179	\$220	\$286	\$296	\$275
Total Debt Service as a % of Revenue	4.4%	4.3%	4.8%	5.4%	6.3%	6.2%	5.4%
General Fund Debt Service as a % of General Fund Revenue	4.0%	3.8%	4.4%	5.2%	6.4%	6.3%	5.6%
Net General Fund Debt Service as a % of General Fund Revenue	3.7%	3.6%	4.2%	5.0%	6.2%	6.2%	5.6%
A. Total Outstanding Debt Per Capita as a % of Per Capita Income	1.6%	1.9%	2.5%	2.5%	3.3%	3.0%	2.9%
General Fund Outstanding Debt Per Capita as a % of Per Capita Income	1.4%	1.7%	2.4%	2.3%	3.1%	2.9%	2.8%
Net General Fund Outstanding Debt Per Capita as a % of Per Capita Income	1.4%	1.6%	2.3%	2.3%	3.1%	2.9%	2.8%
B. Total Outstanding Debt Per Capita	\$1,198	\$1,410	\$1,936	\$1,940	\$2,619	\$2,468	\$2,465
General Fund Outstanding Debt Per Capita	\$1,024	\$1,258	\$1,798	\$1,816	\$2,505	\$2,355	\$2,350
Net General Fund Outstanding Debt Per Capita	\$989	\$1,228	\$1,773	\$1,797	\$2,490	\$2,345	\$2,345
C. Total Outstanding Debt as a % of Assessed Value (AV)	0.4%	0.5%	0.7%	0.7%	0.9%	0.8%	0.8%
General Fund Outstanding Debt as a % of Assessed Value (AV)	0.4%	0.4%	0.6%	0.6%	0.8%	0.8%	0.8%
Net General Fund Outstanding Debt as a % of Assessed Value (AV)	0.4%	0.4%	0.6%	0.6%	0.8%	0.8%	0.8%
D. Total Net Direct Debt Maturing Within 10 Years	86%	81%	65%	67%	70%	71%	73%
E. CIP Financing as a % of Prior Year's Net Revenue	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
Debt-Financed CIP as a % of Prior Year's Net Revenue	3.98%	3.79%	4.40%	5.28%	5.38%	5.41%	5.14%
Revenue-Financed CIP as a % of Prior Year's Net Revenue	2.02%	2.21%	1.60%	0.72%	0.62%	0.59%	0.86%

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 \$2,544 (for FY15).
- C. Total Outstanding Debt = shall not exceed 2.5% of Assessed Value (AV).
- D. Bond Maturities = 60% of Net Direct General Fund principal shall mature within 10 years.
- E. CIP Financing = 6% of Prior Year's Net Revenue, with a goal of 4.5% from Debt-Financed and 1.5% from Revenue-Financed.

NOTE: Net General Fund Debt/Debt Service is total General Fund Debt/Debt Service less the share paid by the State for the Heath and Baker projects.

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

CAPITAL IMPROVEMENTS PROGRAM

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

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

	2016	2017	2018	2019	2020	2021
Total General Fund Revenue	243,599,902	249,490,116	258,239,817	270,297,913	278,800,739	286,145,448
LESS:						
Non Appropriations	8,286,693	8,483,376	8,684,977	8,891,618	9,103,425	9,320,527
Debt Exclusions	1,076,000	1,048,400	1,020,800	4,150,977	4,114,377	3,162,777
Free Cash	5,016,500	4,100,000	4,200,000	4,400,000	4,500,000	4,650,000
Capital Project Surplus	1,000,000	0	0	0	0	0
Net Revenue	228,220,710	235,858,340	244,334,040	252,855,318	261,082,938	269,012,145
Prior Year Net Revenue	220,019,801	228,220,710	235,858,340	244,334,040	252,855,318	261,082,938
6% CIP FUNDING POLICY						
Net Debt Financed ¹	8,342,591	10,036,048	12,458,375	13,155,271	13,686,689	13,418,099
Net Debt Financed as a % of Prior Yr Net Rev	3.79%	4.40%	5.28%	5.38%	5.41%	5.14%
Revenue Financed	4,858,597	3,657,194	1,693,125	1,504,772	1,484,630	2,246,877
Revenue Financed as a % of Prior Yr Net Rev	2.21%	1.60%	0.72%	0.62%	0.59%	0.86%
SUB-TOTAL 6% Dedicated to CIP	13,201,188	13,693,243	14,151,500	14,660,042	15,171,319	15,664,976
Free Cash for CIP	4,224,403	3,423,311	3,537,875	3,665,011	3,792,830	3,916,244
Capital Project Surplus -- Re-approp. of Funds	1,030,000	0	0	0	0	0
Other Funds (Sale of Town-owned land)		0	0	0	0	0
FUNDS AVAILABLE FOR CIP THROUGH GEN. FUND WITHIN TAX LEVY	18,455,591	17,116,553	17,689,375	18,325,053	18,964,149	19,581,220
As % of Prior Yr Net Rev	8.4%	7.5%	7.5%	7.5%	7.5%	7.5%
Debt Exclusions	1,076,000	1,048,400	1,020,800	4,150,977	4,114,377	3,162,777
TOTAL FUNDS AVAILABLE FOR CIP THROUGH GEN. FUND	19,531,591	18,164,953	18,710,175	22,476,030	23,078,526	22,743,997
As % of Prior Yr Net Rev	8.8%	7.9%	7.9%	9.2%	9.0%	8.6%

¹ As defined in the CIP Policies, "Net Debt" is total debt service exclusive of debt service related to a Debt Exclusion and debt service funded by enterprise fund revenues.

BROOKLINE'S CIP PROCESS

The preparation of the annual CIP is mandated by statute: MGL Chapter 41 provides that the Planning Board shall prepare and submit a CIP. In Brookline's case, Chapter 270 of the Acts of 1985, special legislation known as the "Town Administrator Act", directs the Town Administrator to prepare and recommend an annual financial plan that includes a CIP. The annual process for Brookline begins with the submission of project requests by departments, which in many cases are the result of various board/commission (Park and Recreation Commission, Library Trustees, etc.) public hearings.

The requests are then reviewed by a working group that is co-chaired by the Deputy Town Administrator and the Director of the Department of Planning and Community Development and is comprised of all department heads that have requested projects. After reviewing all project requests, a Preliminary CIP is recommended to the Town Administrator, who then presents it to the Board of Selectmen as part of a public hearing on the Town's Operating and Capital budgets, normally held in December. The Town Administrator's Preliminary CIP is then reviewed by both the Planning Board and the Capital Sub-Committee of the Advisory Committee. To the extent necessary, any modifications to the Preliminary CIP are reflected in the formal CIP publication that is published by the Planning Board. Similarly, any changes to the first year of the CIP are factored into the budget that is presented to Town Meeting by the Advisory Committee.

PROPOSED FY16 – FY21 CIP

The recommended FY16 – FY21 CIP calls for an investment of \$274.4 million, for an average of approximately \$45.7 million per year and complies with the Town's CIP and Free Cash policies. This continues the Town's commitment to prevent the decline of its infrastructure, upgrade its facilities, improve its physical appearance, and invest in opportunities that positively impact the Operating Budget. Over the last 10 years (FY06 - FY15), the Town has authorized expenditures of \$184.9 million, for an average of nearly \$18.5 million per year. These efforts, which have been supported by the Board of Selectmen, the Advisory Committee, Town Meeting, and, ultimately, the taxpayers of Brookline, have helped address a backlog of capital projects, have allowed for the creation of additional classroom spaces necessitated by the surge in enrollment, have dramatically improved the Town's physical assets, and have helped yield savings in the Operating Budget through investments in technology and energy efficiency.

While all policies are adhered to, it is not possible to fund the \$118.4 million Devotion School project and the lease/rental costs associated with the "short-term" space plan adopted by the School Committee within the 7.5% Financing policy. Therefore, a Debt Exclusion Override is assumed for a portion of the Devotion School project. In order to release some of the pressure on the CIP and fund the aforementioned short-term space plan costs, the recommendation is to use \$46 million of CIP capacity for the Devotion School project rather than the \$54 million that had been carried for the project two CIP cycles ago. The result is a Debt Exclusion amount of approximately \$44.6 million*. In addition, this CIP recommends that the \$1 million approved for the Driscoll School project last year by Town Meeting be re-appropriated in FY16 to support the Classroom Capacity account.

It should be clearly noted that no capacity exists for any future major elementary school project(s), whether it be an expansion at an existing elementary school or the construction of a new 9th K-8 school. That means an additional Debt Exclusion(s) would be required. Also, this recommended CIP provides funding in FY19 for a portion of a BHS project in an amount that fits within the 7.5% CIP Financing Policy (\$35.1 million Town share). Any amount above that would also have to be funded via a Debt Exclusion.

It was a challenge to develop a balanced CIP that continues to reflect the various priorities of the Town while simultaneously addressing the overcrowding issue in the schools. The school overcrowding issue continues to be the most urgent CIP need, consuming more of the CIP and necessitating Debt Exclusion Overrides. Kindergarten classes of approximately 400 – 425 students have been replaced with classes of 600 – 680. As those classes move forward through the system, there will continue to be annual classroom space deficiencies, absent significant changes to current school policies. This not only results in immediate classroom space needs in the elementary schools, it also means that the High School will face a space crisis in 3-4 years. This recommended CIP continues to address this issue in a comprehensive manner.

* There is a possibility that the final Debt Exclusion amount is higher than the \$44.6 million quoted here.

School Enrollment is an issue that the Town must continue to address. This recommended CIP includes the following items that address the space needs issue:

- Devotion School – a renovation/addition project that reflects the most recent cost estimates (\$118.4 million) is included. This Preliminary CIP assumes that (a) the MSBA’s effective reimbursement rate will be 24% and (b) \$44.6 million of the Town’s share will be funded via a Debt Exclusion, leaving \$46 million funded by the CIP and \$27.8 million by the MSBA.
- Classroom Capacity – in both FY08 and FY10, Town Meeting appropriated \$400,000 to address space needs, followed by \$530,000 in FY11 and \$1.75 million in FY’s 13-15. This Preliminary CIP includes an additional \$6 million over the course of the six years, with \$2.25 million coming in FY16. The amount requested for FY16 will go toward the lease of spaces for BEEP (\$550,000), the rental of property to help address Pierce School space needs (\$150,000), leased modulars at Baker School (\$50,000), and costs associated with any further space conversions into classrooms within existing school buildings, a process that is more complex and challenging each year as available space is reduced. The \$2.25 million in FY16 will also cover the up-front costs associated with preparing rental property to help provide additional classroom space for the Pierce School and for setting up modular classrooms at the Baker School. The \$750,000 in each of the out-years covers the annual costs of all leases/rentals
- High School – with the larger grades making their way through the elementary schools, they will soon be at the High School. This Preliminary CIP provides funding in FY19 for a portion of a high school expansion and renovation project, with the MSBA funding 35% (\$18.9 million) and the Town funding the balance (\$35.1 million). Any amount above the \$35.1 million Town share will have to be funded via a Debt Exclusion Override. In addition, \$1.75 million is included in FY17 for the feasibility/schematic design portion of the project, with \$1.14 million (65%) being the assumed Town’s share and \$612,500 (35%) the MSBA’s. The scope of this project will become clearer once the concept planning study being conducted by Symmes, Maini & McKee Associates is complete. I should note that the Town’s share is possible because of a significant amount of debt runoff in FY’s 22-23. While that timing (FY23) does not match the desired construction timeline, the use of short-term borrowing (BAN’s) helps delay the full impact of the debt service associated with the project.
- Major K-8 Project(s) – even with all of the other projects recommended in this CIP, it is likely that additional space will be required, whether it comes from an expansion at an existing elementary school(s) or the construction of a new 9th K-8 school. There is no CIP capacity for this project(s), meaning a debt exclusion override(s) would be necessary. Please see the Strategic Planning section of this report recommending a Site Identification Study to help inform this component of the CIP as we move forward.
- Old Lincoln School – in FY14, \$3 million was appropriated for preparing the Old Lincoln School to serve as “swing” space for the Devotion School and other future school projects. An additional \$1 million is proposed in FY16 to cover repairs necessary to make this building a fully functioning school, including work to install new cabinet unit heaters throughout the building and to enhance temperature control systems.

* There is a possibility that the final Debt Exclusion amount is higher than the \$44.6 million quoted here.

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- Driscoll School – this project has been removed because the MSBA notified the Town recently that the Driscoll School Statement of Interest (SOI) will not be invited for participation at this time. As a result, this project is removed from the CIP and the \$1M appropriated in May, 2014 for feasibility/schematic design is being recommended for re-appropriation as part of the Classroom Capacity item.

Even with the pressure placed on the CIP by the overcrowding issue, this recommended CIP continues the Town’s commitment to **public works projects**, including upgrading its parks/playgrounds, streets/sidewalks, water/sewer infrastructure, and other areas. There is \$21.1M of specific park projects included, as shown in the table below:

	Total	Prior Year (FY15)	FY2016 Amount	FY2017 Amount	FY2018 Amount	FY2019 Amount	FY2020 Amount	FY2021 Amount	Future Years Amount
Pierce Playground	1,070,000	90,000	980,000						
Brookline Ave Playground	890,000		890,000						
Emerson Garden Playground	760,000		60,000	700,000					
Corey Hill Playground	740,000		40,000	700,000					
Brookline Reservoir Park	1,880,000			80,000	1,800,000				
Harry Downes Field & Playground	880,000			80,000	800,000				
Murphy Playground	850,000				60,000	790,000			
Schick Playground	955,000					70,000	885,000		
Soule Athletic Fields	685,000						50,000	635,000	
Larz Anderson Park	8,400,000					2,700,000		2,200,000	3,500,000
Kraft Family Athl. Field Turf Repl.	770,000						70,000	700,000	
Robinson Playground	1,175,000					100,000		1,075,000	
Riverway Park	425,000								425,000
Cypress Playground/Athl. Field	1,650,000								1,650,000
TOTAL	21,130,000	90,000	1,970,000	1,560,000	2,660,000	3,660,000	1,005,000	4,610,000	5,575,000

There is \$17.7 million programmed for streets/sidewalks, with \$5.7 million funded from the State’s Ch. 90 program. In FY14, \$2.5 million was appropriated for renovations of the Municipal Service Center (MSC), centered on the flooring issue that plagued the building for years. The Commissioner of DPW has worked closely with Building Dept. project management staff and believes that, based on architect estimates, another \$650,000 is required. They will be going out to bid soon and will have a better sense of whether these funds will be required by the time Town Meeting commences. Lastly, there is \$6 million for wastewater infrastructure improvements, allowing the Town to continue its efforts to modernize the sewer system and, ultimately, reduce the Town’s MWRA assessment.

A few years ago, a study was made of the conditions of the **fire stations** and what was needed to maintain the integrity of the floors and building in regard to the newer, larger fire equipment. The work outlined in the report included flooring, shoring, beams, columns, and structural work. The report also included recommendations for the HVAC systems, generators, lighting, life safety, and mechanical, electrical, plumbing (MEP), along with other peripheral systems. In FY12, \$650,000 was appropriated to undertake the structural component. The next phase for implementation was the life safety

component, which was funded between FY13 – FY15 (\$890,000). The final phase (mechanical, electrical, plumbing) is included (\$1.8 million) in this recommended CIP, starting with \$350,000 in FY17.

This recommended CIP also addresses a long-standing need in the Fire Department: a modern **fleet maintenance facility**. The current maintenance facility is located in Station #1 and the shop is not large enough to allow access to many of the Department's vehicles, leaving the mechanics no choice but to do repairs out in the street, the drill yard at Station #6, or on occasion inside another fire station. This is obviously unsafe when on the street and inefficient when working in locations away from the shop and all its tools and equipment. The limited size of the shop and its inability to house the apparatus leaves the Fire Department looking to costly outside repair vendors more often than would be necessary if the Department had an adequate facility. The plan is to construct a new facility behind Station #6. In addition, the Fire Chief has expressed his desire to modernize the Department's **training facility**, which is located at Station #6. In FY15, \$40,000 was appropriated for feasibility. In FY17, \$4.5 million is included for design and construction.

The Town has an excellent **fire apparatus** rehab/replacement schedule that calls for rehabbing engines every 10 years and ladders every 12 years and for replacing front line engines every 17 years and front line ladder trucks every 20 years. Because of this policy, the Fire Department has an excellent and young stable of engines and ladders. This Preliminary CIP continues to follow the policy and replaces Tower #1 in FY18 (\$1 million) and Engine #6 in FY19 (\$660,000). It also includes \$920,000 for rehabs.

There are four **strategic studies** included in the recommended CIP, the first two of which are a direct outcome of the recommendations of the Override Study Committee (OSC):

- Strategic Asset Plan – this would focus on public facilities in order to consolidate all information relative to real property owned by the Town; determine and address any gaps in that information; identify current and projected needs for municipal facilities and services; develop strategies to respond to those needs be it new or expanded municipal buildings, active or passive open space, multiple municipal-use facilities, infrastructure, land banking, etc.; and identify any parcels that may be appropriate for redevelopment opportunities. \$75,000 is included in FY16.
- Planning Analysis of Large Properties – the Town is essentially, but not completely, built-up. Simultaneously, as a highly desirable community in which to live and invest, Brookline is subject to intense residential development pressure. The Town needs to be concerned that major privately-owned parcels, most of which are currently in institutional and/or non-profit use, may eventually succumb to that pressure and be developed. \$100,000 is included in FY17 to fund a study will allow for a comprehensive approach to identifying possible school use or other preferred use for each of these properties and how best to encourage those uses.
- Centre St. East Parking Lot / Harvard St. Study – the Centre Street East parking lot needs significant renovations in terms of curbing, pavement, and associated improvements. Funding for this project has been moving along in the CIP. However, the commitment to address these needs provides an opportunity for the Town to identify and integrate other needs confronting Coolidge Corner into planning for the parking lot, thereby promoting an efficient use of the publicly-owned parcel. The possibility of introducing a solar energy project compatible with the parking lot use has also been identified. Based on a preliminary Reconfiguration Study of the parking lot conducted in early 2014, the Town intends to hire a consultant to further develop conceptual plans. \$100,000 is included for this purpose in FY16.

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- Public Safety Computer Aided Dispatch (CAD) – perhaps the Town’s single most important system, the CAD is now 10 years old and in need of either a significant upgrade or replacement. While upgrades and additional modules have been installed over the years, the time is right to take a comprehensive look at the system and determine whether it meets the current and future needs of the Police and Fire Departments. \$75,000 in included in FY16.

The **Village Square/Gateway East** and **Riverway Park Pedestrian/Bike Path** projects are slated for FY16-FY17. These significant public works projects are both projects being funded 100% with non-Town funding, as shown in the table below:

	<u>FY2016</u>	<u>FY2017</u>
Village Sq. Circulation Improv. - CD	750,000	
Village Sq. Circulation Improv. - Offsite Improvements from 2 Brookline Pl	750,000	
Village Sq. Circulation Improv. - State Grant (TIP)	4,375,971	
Village Sq. Circulation Improv. - Total	5,875,971	-
Riverway Park Pedestrian/Bike Path - Federal Grant		675,000
Riverway Park Pedestrian/Bike Path - State Grant (DCR)		300,000
Riverway Park Pedestrian/Bike Path - State Grant (Tip)		325,000
Riverway Park Pedestrian/Bike Path - CD		200,000
Riverway Park Pedestrian/Bike Path. - Total	-	1,500,000

In addition to the 6% financing policy, Free Cash, CDBG, and State/Federal grants are the other key components of the overall financing strategy of the CIP. The Town's certified Free Cash for the fiscal year ending June 30, 2013 was \$7.57 million. The proposed allocation of Free Cash used throughout this Financial Plan follows the Town's formal Free Cash policy, which results in the following use of these funds:

Certification	\$7,569,881
1. Operating Budget Reserve	\$550,050
2. Unreserved Fund Balance/Stabilization Fund	\$2,553,381
3. Liability Reserve	\$78,970
4. Capital Improvements	\$3,300,297
5. Affordable Housing Trust Fund	<u>\$163,078</u>
Sub-Total	\$6,645,775
Amt available for Special Use (#6)	\$924,106
6. Special Use:	
Additional CIP	\$924,106
Amount Appropriated	\$5,016,500

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By following these policies, \$3,300,297 of Free Cash is used to get from 6% of prior year net revenue to 7.5%. Then an additional \$924,106 is allocated to the CIP to help balance it. In total, \$4,224,403 of Free Cash goes toward the CIP, as recommended.

State/Federal grants total \$62.1 million over the six-year period, or 23% of all funding. Of this amount, \$27.8 million represents the potential State share of the Devotion School Renovation project and \$18.9 million represents the potential State share of the BHS project.

Some of the major projects proposed in the CIP include:

- Devotion School - \$90.6 million of Town funding (of which \$44.6 million is from a Debt Exclusion) + \$27.8 million of State funding (FY16)
- BHS - \$36.2 million of Town funding + \$19.5 million of State funding (FY17, FY19)
- Classroom Capacity - \$6 million (FY16-21)
- Village Square - \$5.9 million (FY16) - - all outside funding
- Larz Anderson - \$4.9 million (FY19, FY21)
- Fire Fleet Maintenance / Training Facility - \$4.5 million (FY17)
- Fire Sta. Renovations - \$1.9 million (FY15, FY17-20)
- Brookline Reservoir Park - \$1.9 million (FY17-18)
- Fire Station Renovations - \$1.8 million (FY17-FY21)
- Riverway Park Ped/Bike Path - \$1.5 million (FY17) - - all outside funding
- Robinson Playground - \$1.2 million (FY19, FY21)
- Old Lincoln School - \$1 million (FY16)
- Golf Course - \$1 million (FY16) -- enterprise fund

Continued major investments include:

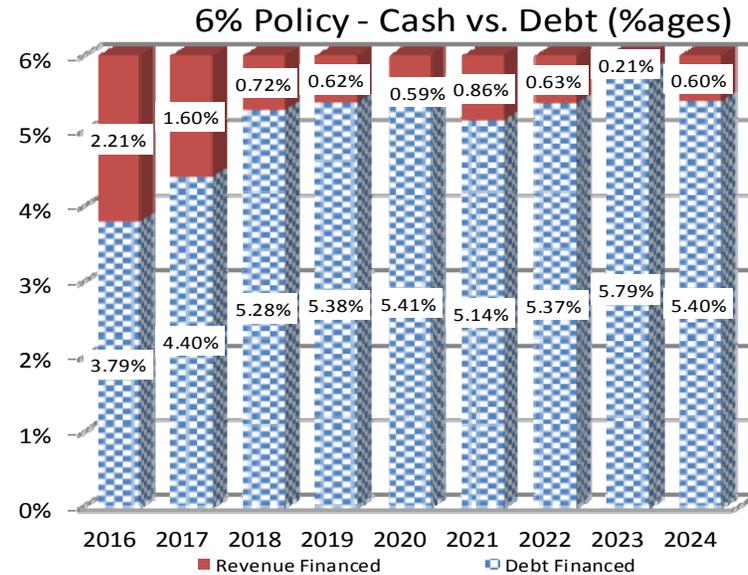
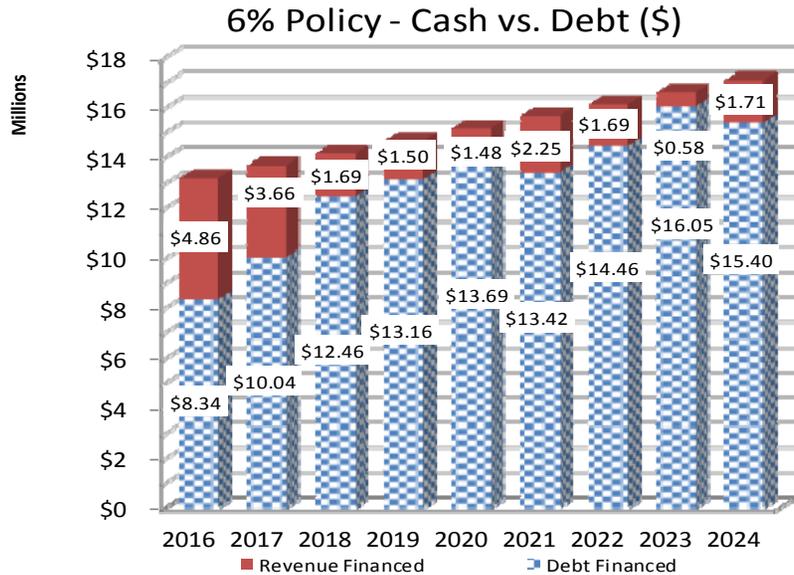
- Street and Sidewalk Rehab - \$20.7 million
- Town/School Bldg Envelope/Fenestration Repairs - \$11.5 million
- Fire Apparatus - \$2.6 million
- Information Technology - \$1.7 million
- Energy Conservation - \$1.1 million
- Parks and Open Space - \$20.4 million
- Town/School Roofs - \$6.4 million
- Water & Sewer Infrastructure - \$6 million -- enterprise fund
- Tree Replacement - \$1.4 million

Prior to the FY15 Financial Plan that included the FY15 – FY20 CIP, the Financial Plans spoke to the “tightness” of the CIP resulting primarily from the costs associated with addressing the increasing school enrollment and the cost estimate for the Devotion School project. Graphs showed the split between revenue-financed and debt-financed CIP being relatively consistent from FY14 – FY17, then becoming more heavily weighted toward debt because of the Devotion School debt coming on-line. In FY18, there was less than \$800,000 of revenue-financed CIP, well below the normal levels of \$3.5 million - \$4 million. This posed significant challenges to funding “standard” revenue-financed projects such as streets/sidewalks, park projects, and smaller-scale Town/School facility upgrades. The debt exclusion override for the Devotion School project recommended in the Proposed FY15 – FY20 CIP had the effect of “normalizing” the split. Now that the CIP reverts back to the plan where a significant share (\$46 million) of the Devotion School project is funded within the 6% Policy, the issue of “tightness” returns. As the graphs below show, the \$3.7 million - \$4.9 million levels of cash-financed CIP drops to \$1.5 million - \$1.7 million in FY18 – FY20. The cash-financed portion is reduced even further in FY23 when the High School project is

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permanently financed. One way to reduce the debt/cash imbalance is to reduce the CIP's share of the BHS project, something that will be considered as discussions about that project ramp up.



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

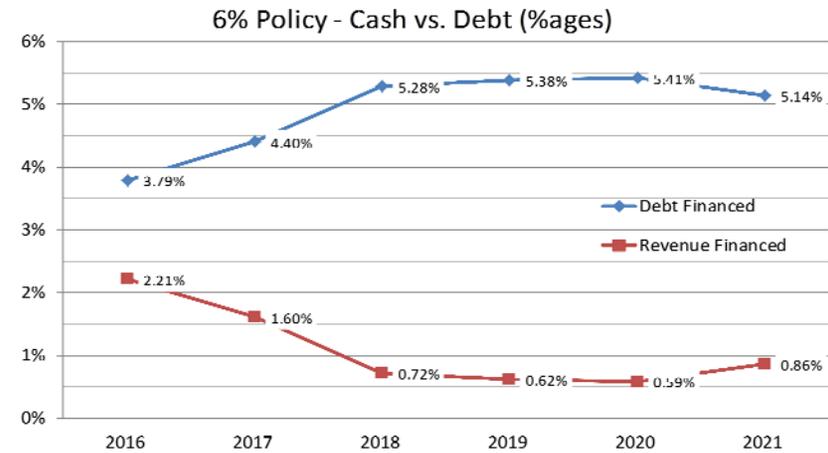
GRAND TOTAL BY SOURCE (in millions)

	FY16	FY17	FY18	FY19	FY20	FY21	TOTAL	% OF TOTAL
Property Tax	\$4.89	\$3.66	\$1.69	\$1.50	\$1.49	\$2.22	\$15.46	5.6%
Free Cash	\$4.22	\$3.42	\$3.54	\$3.67	\$3.79	\$3.92	\$22.56	8.2%
General Fund Bond	\$50.73	\$8.44	\$5.70	\$43.29	\$1.89	\$9.18	\$119.22	43.4%
General Fund Bond (Debt Exclusion)	\$44.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$44.58	16.2%
State / Federal Grants	\$34.04	\$3.35	\$1.44	\$20.34	\$1.44	\$1.44	\$62.05	22.6%
Golf Bond (Ent. Fund)	\$1.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.00	0.4%
Utility Budget (Ent. Fund)	\$0.00	\$0.34	\$0.00	\$0.49	\$0.00	\$0.00	\$0.83	0.3%
Utility Bond (Water/Sewer Ent. Fund)	\$3.00	\$0.00	\$0.00	\$3.00	\$0.00	\$0.00	\$6.00	2.2%
CDBG	\$0.75	\$0.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.95	0.3%
Other	\$0.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.80	0.3%
Re-Appropriation of Funds	\$1.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.00	0.4%
TOTAL	\$145.01	\$19.41	\$12.37	\$72.29	\$8.61	\$16.75	\$274.45	100%

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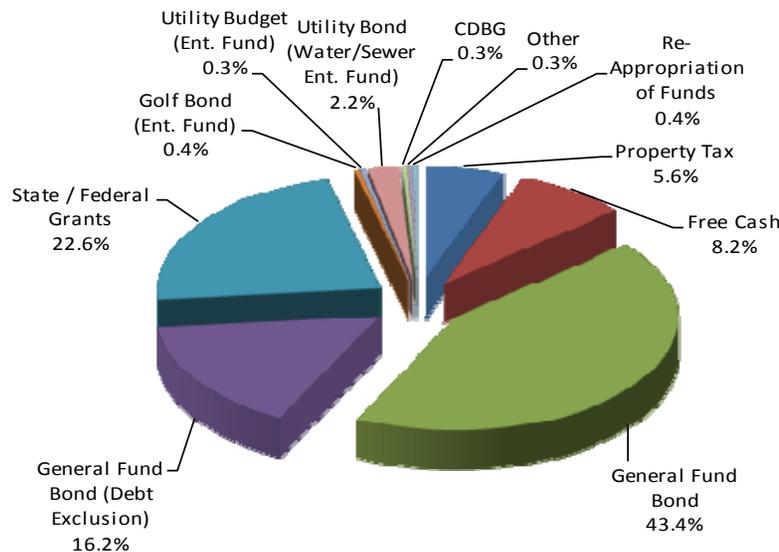
CAPITAL IMPROVEMENTS PROGRAM

Given the reliance on more than \$119 million of bonds supported by the General Fund within the tax levy (i.e., exclusive of the Devotion School debt that, as proposed, would be supported by a Debt Exclusion), there is an impact on the Town's operating budget. However, because the CIP complies with the Town's CIP Financing Policies, the impact on the debt service budget is offset by a decrease in the tax-financed component. As the portion of the 6% that is utilized for borrowing increases or decreases, the portion supported by the tax-financed monies moves in the opposite direction. The graph to the right shows how the 6% is apportioned between debt-financed and pay-as-you-go for each of the six years of the Proposed CIP.

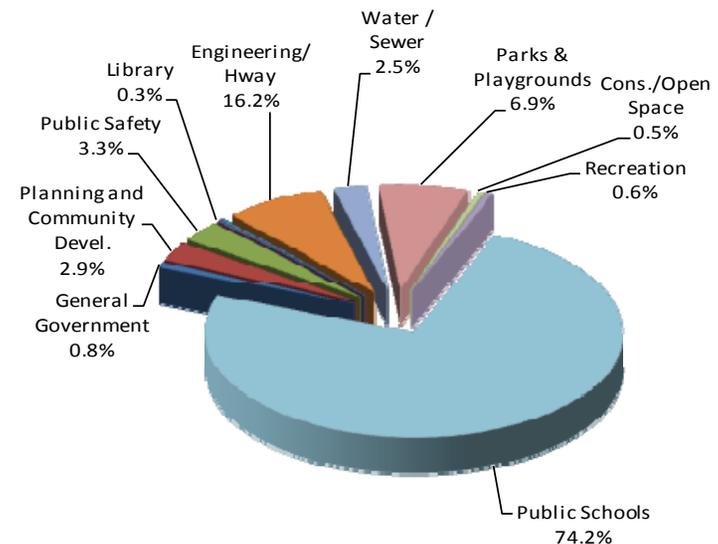


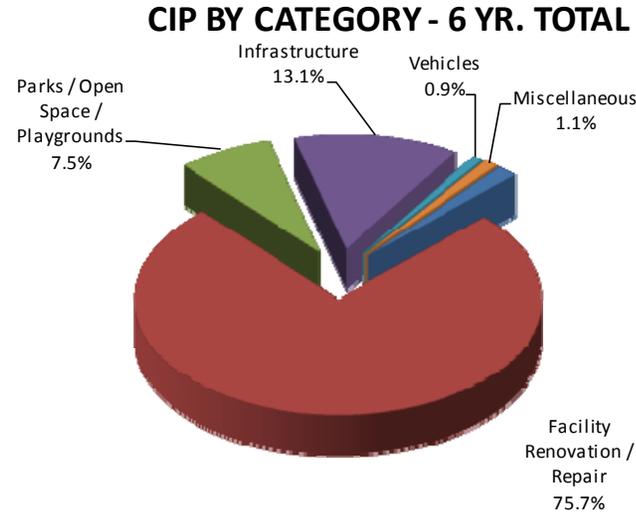
The graphs below and on the following page summarize the FY16 – FY21 CIP by revenue source, by category, and by allocation group. As shown in the graph on the left side, 60% of the six-year CIP is funded from General Fund-supported bonds, 22% is funded by State / Federal Grants, and 14% is funded via property tax / free cash. The graph on the right breaks out the six-year CIP by allocation group and shows that 75% is for Schools, 16% is for Engineering / Highway, and 8% is for Parks / Playgrounds / Conservation / Open Space. The final graph (on the following page) breaks out the CIP by category: 77% of the CIP goes toward facility renovations / repairs, 12% for infrastructure repairs (streets, sidewalks, water and sewer system), and 8% for Parks / Open Space / Playgrounds.

CIP FUNDING BY SOURCE - 6 YR. TOTAL



CIP BY ALLOCATION - 6 YR. TOTAL





It is important to note that the recommendations contained in this CIP are based upon current best estimates of future revenues, future project costs, and future outside funding assistance. The amount of Free Cash available for the CIP can fluctuate dramatically from year to year. Also, budget reductions at the Federal and State levels could require cutbacks in the recommended program for future years. The CIP recommendations would have to be revisited should the actual amount of available funding be less than anticipated and / or the project costs are greater than anticipated.

DEBT & DEBT SERVICE

This portion of Section VII is dedicated to the role debt plays in the CIP and its relationship to the Operating Budget. For all entities, both public and private, debt financing is a primary method of financing large capital projects, as it enables projects to be undertaken now with the costs spread out over a period of years. However, if used in an imprudent and / or poorly constructed manner, debt can have a disastrous impact on the Operating Budget and negatively impact the level and quality of services a municipality can deliver. This is why the Town's CIP Financing Policies are a vital component of the Town's overall Financial Planning guidelines. A well planned and properly devised debt management plan is critical to maintaining the Town's positive financial condition and to maintaining the Town's much-valued Aaa bond rating.

The bond authorization process is laid out in Massachusetts General Laws (MGL), specifically Chapter 44, Sections 7 and 8. General Obligation (GO) Bonds are secured by a pledge of revenues through property taxes and are authorized by Town Meeting via a 2/3's vote. Bond Anticipation Notes (BANs) can be utilized prior to the permanent issuance of bonds and are included as part of the Town's 6% funding policy. The Town's credit was most recently reviewed on May 9, 2014 by Moody's and the Town maintained its Aaa rating. Among the reasons stated by Moody's for the Aaa rating were "the town's history of structurally balanced operations, adequate reserve levels, and strong fiscal policies", "proactive management", and a debt position that "will remain manageable".

Chapter 44, Section 10 limits the authorized indebtedness to 5% of the Town's equalized valuation (EQV). The Town's most recent EQV, approved by

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the State as of 1/1/2014, is \$17.014 billion. Therefore, the Town's debt limit is \$850 million. Obviously, the Town has no plans to come near this limit. In fact, the Town's CIP Financing Policies would not allow outstanding debt to reach that level, as a number of measurement variables would not be met.

Debt can be broken into "exempt debt" and "non-exempt debt". Exempt debt is paid for outside of the property tax levy limit of Proposition 2 1/2. Stated another way, it is paid for with taxes raised outside of the property tax limit. In order to have exempt debt, a Debt Exclusion Override is required, and that can only be approved by the local electorate. Non-Exempt debt, or "within-levy debt", must be raised and paid for within the property tax levy. In Brookline, one project is funded with exempt debt: the High School Renovation (\$43.8 million). The last debt service payment for that project is in FY20. As previously noted, this CIP assumes a Debt Exclusion Override for a portion of the Devotion School project.

Debt is issued on behalf of the Water and Sewer Enterprise Fund and the Golf Course Enterprise Fund. The tax levy does not fund any enterprise fund debt. As previously mentioned, they are 100% cost recovery funds, so they pay for their debt service through their own revenue streams. The table below breaks out outstanding debt by fund, with exempt and non-exempt debt of the General Fund separated, for each of the past six years. Looking at FY14, this shows that the Town's total outstanding debt was \$75.02 million, of which \$13.93 million (18.6%) was owed by either the State (\$2.45 million) or enterprise funds (\$11.48 million), leaving \$61.09 million of outstanding debt.

OUTSTANDING DEBT

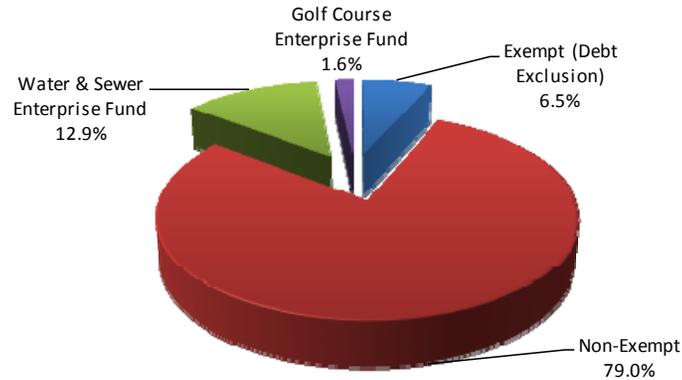
DESCRIPTION	FY09	FY10	FY11	FY12	FY13	FY14
Total General Fund Outstanding Debt	82,876,289	60,243,947	62,629,298	66,094,309	64,145,426	63,539,088
a.) Exempt (Debt Exclusion) ¹	31,966,160	10,839,685	9,286,963	7,831,500	6,430,000	5,510,000
b.) Non-Exempt	50,910,129	49,404,262	53,342,335	58,262,809	57,715,426	58,029,088
Minus State (SBA) Reimbursed Debt ²	24,129,458	5,221,408	4,423,697	3,554,470	2,849,005	2,452,505
Net General Fund Outstanding Debt	58,746,831	55,022,539	58,205,600	62,539,839	61,296,421	61,086,583
Water & Sewer Enterprise Fund Outstanding Debt	14,215,027	13,278,553	12,245,702	11,521,791	10,028,654	10,382,110
Golf Course Enterprise Fund Outstanding Debt	883,684	860,000	1,080,000	929,000	899,000	1,099,000
Enterprise Fund Outstanding Debt	15,098,711	14,138,553	13,325,702	12,450,791	10,927,654	11,481,110
TOTAL Outstanding Debt	97,975,000	74,382,500	75,955,000	78,545,100	75,073,080	75,020,198

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

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

The graph on the following page depicts the FY15 figures. As it shows, 79% of the Town's debt is covered within the levy while 7% is covered outside the levy via Debt Exclusion Overrides. The remaining 14% is covered by enterprise fund revenues. The projected level of outstanding debt based upon the Proposed CIP is shown in the table on the following page. The increase in FY17 is due to the Devotion School project. Also, there is a graph on page VII-27 that shows both a history and a projection of outstanding debt.

FY15 OUTSTANDING DEBT BY SOURCE



Once debt is incurred, an amount must be set aside annually to fund the principal and interest payments, known as Debt Service. As previously noted, if debt is used in an imprudent and / or poorly constructed manner, it can have a negative impact on the Operating Budget. This is because of debt service: debt service takes away funding that would otherwise be available for other areas of the Operating Budget. If decision makers are not made aware of the

OUTSTANDING DEBT (PROJECTED)

DESCRIPTION	FY15	FY16	FY17	FY18	FY19	FY20	FY21
Total General Fund Outstanding Debt	60,092,544	73,785,713	105,488,472	106,564,350	146,972,844	138,155,047	137,887,593
a.) Exempt (Debt Exclusion) ¹	4,590,000	3,670,000	2,750,000	1,830,000	42,478,832	47,560,543	47,560,543
b.) Non-Exempt	55,502,544	70,115,713	102,738,472	104,734,350	104,494,012	90,594,504	90,327,050
Minus State (SBA) Reimbursed Debt ²	2,056,310	1,756,800	1,457,900	1,162,050	866,200	576,450	286,700
Net General Fund Outstanding Debt	58,036,234	72,028,913	104,030,572	105,402,300	146,106,644	137,578,597	137,600,893
Water & Sewer Enterprise Fund Outstanding Debt	9,050,072	7,928,256	6,968,646	6,228,556	5,721,528	5,244,500	5,203,600
Golf Course Enterprise Fund Outstanding Debt	1,149,000	995,000	1,110,000	1,016,750	938,500	1,360,250	1,517,000
Enterprise Fund Outstanding Debt	10,199,072	8,923,256	8,078,646	7,245,306	6,660,028	6,604,750	6,720,600
TOTAL Outstanding Debt	70,291,616	82,708,969	113,567,118	113,809,656	153,632,872	144,759,797	144,608,193

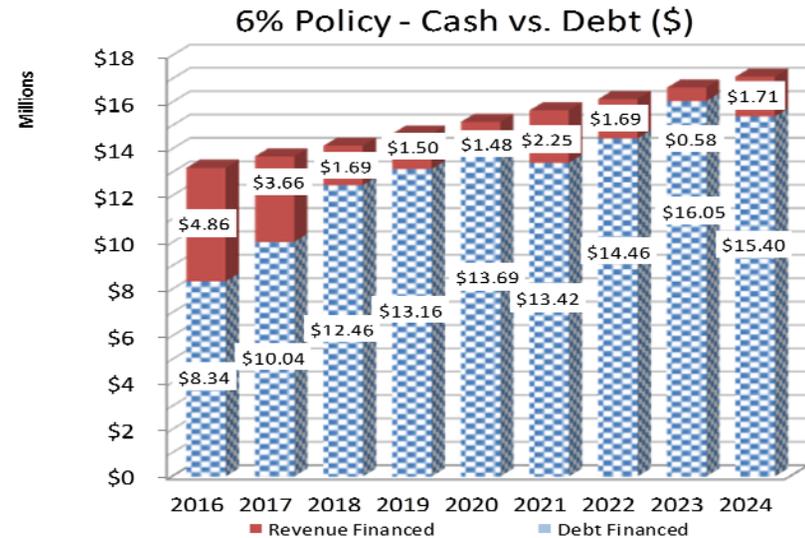
¹ The High School project was financed via a Debt Exclusion. Current funding plans for the Devotion School project assumes a portion of that project is funded via a Debt Exclusion.

² The Baker (through FY22) and Heath (through FY19) school projects are being reimbursed by the State.

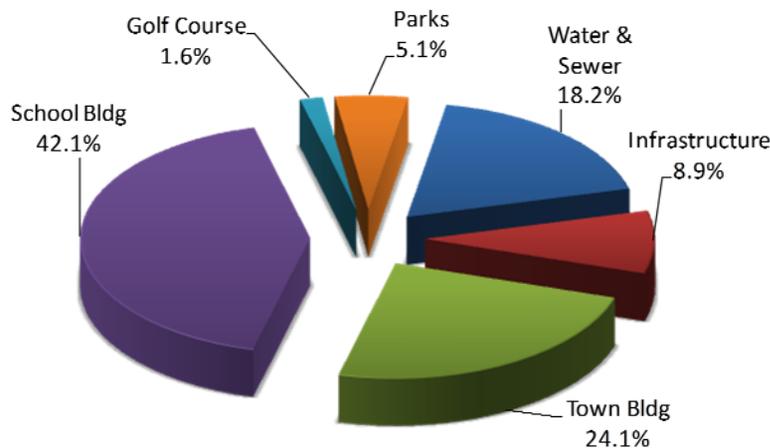
impact debt service has on the Operating Budget (via long-range forecasting), then the authorization of debt is being made in a vacuum. Governmental bodies can cripple their finances if bonds are authorized and issued without a full understanding of the impact they have on the overall finances of the entity.

In Brookline, both the Long Range Financial Plan and the planning process for the CIP clearly show decision makers the impact debt service has on the Operating Budget. Since the Town's CIP Financing Policies set a limit on the overall amount of debt that can be issued -- basically the 6% policy plus the other debt management variables that are to be measured -- the impact on the Operating Budget is both known and within an expected range.

The graph to the right illustrates how the Town's 6% policy works. In each year, the amount available for the CIP is 6% of the prior year's net revenue. This amount represents the total impact on the Operating Budget. For FY16, \$13.2 million is dedicated to the CIP (\$8.3 million for net debt service and \$4.9 million for pay-as-you-go), and, therefore, unavailable for the operating budget. The graph also shows the balance between pay-as-



FY15 DEBT SERVICE BY EXPENDITURE TYPE



you-go-CIP and debt-financed CIP: as debt service increases, pay-as-you go capacity decreases, and vice versa. This is clearly shown in FY23, when the large increase in debt service (resulting from the BHS project coming on-line) reduces the pay-as-you-go portion of the CIP.

The graph to the left breaks out existing (FY15) debt service by expenditure type. As it shows, the largest component of debt service is for school buildings, followed by town buildings and the water and sewer system.

As was previously mentioned, debt is issued on behalf of the Water and Sewer Enterprise Fund and the Golf Course Enterprise Fund. Those debt service costs are budgeted for within both enterprise funds and are covered by enterprise fund revenues. As a result, the tax levy does not fund any enterprise fund debt service. The table 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 FY15, it shows that the Town's total debt service was \$11.71 million, of which \$2.88 million (25%) was reimbursed by either the State (\$556,757)

or Enterprise funds (\$2.32 million), leaving \$8.83 million of debt service.

DEBT SERVICE

DESCRIPTION	FY10	FY11	FY12	FY13	FY14	FY15
Total General Fund Supported Debt Service	11,873,959	9,440,762	10,098,259	9,804,995	9,297,870	9,389,799
a.) Exempt (Debt Exclusion) ¹	4,347,320	1,899,453	1,730,917	1,630,808	1,112,800	1,094,400
b.) Non-Exempt	7,526,639	7,541,309	8,367,342	8,174,187	8,185,070	8,295,399
Minus State (SBA) Reimbursed Debt ²	3,267,371	1,227,634	1,227,634	587,125	556,757	556,757
Net General Fund Debt Service	8,606,588	8,213,128	8,870,625	9,217,870	8,741,113	8,833,042
Water & Sewer Enterprise Fund Supported Debt Svc.	2,472,352	2,495,199	2,321,242	2,375,403	2,365,461	2,137,955
Golf Course Enterprise Fund Supported Debt Svc.	184,135	189,130	185,679	191,499	179,374	186,476
Enterprise Fund Debt Service	2,656,487	2,684,329	2,506,921	2,566,902	2,544,835	2,324,431
TOTAL Debt Service	14,530,446	12,125,091	12,605,180	12,371,897	11,842,705	11,714,230

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

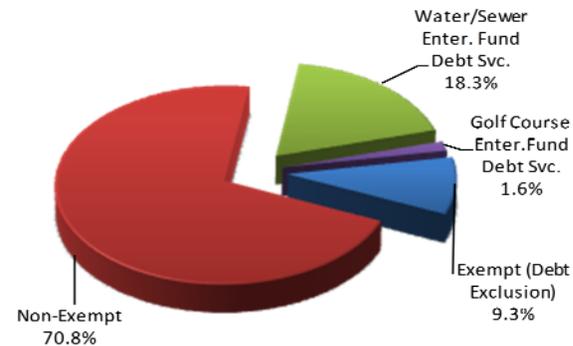
² The following school projects were reimbursed by the State: High School (through FY09), Lincoln (through FY12), Baker, and Heath.

The graph to the right depicts FY15 debt service by source. As it shows, 71% of the Town's debt service is covered within the levy while 9% is covered outside the levy via Debt Exclusion Overrides. The remaining 20% is covered by enterprise fund revenues.

The projected level of debt service based upon the Proposed CIP is shown in the table on the following page. Also, there is a graph on page VII-27 that shows both a history and a projection of debt service.

Great care has gone into the crafting of the Debt Management Plan for the FY16 – FY21 CIP and is detailed on the following pages. As mentioned at the beginning of this Section VII, this debt management plan results in the Town complying with all of its CIP Financing Policies. The table shows the amount of authorization, the amount to be borrowed, and the number of years planned for paying off the principal (term). The Town hopes to not have to borrow for the \$1.245 million for the Carlton St. Footbridge. The Town is working toward a grant for the project and if it is received, the Town will not have to issue a bond for the project. Town Meeting would then be asked to rescind the bond authorization.

FY15 DEBT SERVICE BY SOURCE



**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

CAPITAL IMPROVEMENTS PROGRAM

DEBT SERVICE (PROJECTED)

DESCRIPTION	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Total General Fund Supported Debt Service	9,418,591	11,084,448	13,479,175	17,306,247	17,801,066	16,580,876	17,619,226
a.) Exempt (Debt Exclusion) ¹	1,076,000	1,048,400	1,020,800	4,150,977	4,114,377	3,162,777	3,162,777
b.) Non-Exempt	8,342,591	10,036,048	12,458,375	13,155,270	13,686,689	13,418,099	14,456,449
Minus State (SBA) Reimbursed Debt ²	556,757	556,757	556,757	556,757	434,662	434,662	434,662
Net General Fund Debt Service	8,861,834	10,527,691	12,922,418	16,749,490	17,366,404	16,146,214	17,184,564
Water & Sewer Enterprise Fund Supported Debt Svc.	2,377,053	2,296,783	2,117,697	1,874,060	1,837,782	1,418,369	1,175,313
Golf Course Enterprise Fund Supported Debt Svc.	194,755	211,500	183,254	187,314	182,680	191,696	191,750
Enterprise Fund Debt Service	2,571,808	2,508,283	2,300,951	2,061,374	2,020,462	1,610,065	1,367,063
TOTAL Debt Service	11,990,399	13,592,731	15,780,126	19,367,621	19,821,528	18,190,941	18,986,289

¹ The High School project was financed via a Debt Exclusion. Current funding plans for the Devotion School project assumes a portion of that project is funded via a Debt Exclusion.

² The Baker (through FY22) and Heath (through FY19) school projects are being reimbursed by the State.

DEBT MANAGEMENT PLAN

PROJECT	BOND		TERM	2016	2017	2018	2019	2020	2021	2022	2023	2024
	AUTH.	AMT										
<u>Funded Within 6% CIP Policy</u>												
Ladder #2 (previously authorized)	\$0.900	\$0.900	10	\$0.128	\$0.124	\$0.121	\$0.117	\$0.113	\$0.109	\$0.105	\$0.101	\$0.098
Rear Landfill (previously authorized)	\$4.600	\$0.350	5	\$0.083	\$0.081	\$0.078	\$0.075	\$0.073	\$0.000	\$0.000	\$0.000	\$0.000
MSC Renovations (previously authorized)	\$2.500	\$1.000	10	\$0.143	\$0.138	\$0.134	\$0.130	\$0.126	\$0.121	\$0.117	\$0.113	\$0.109
Lawrence School (previously authorized)	\$1.500	\$1.500	10	\$0.214	\$0.207	\$0.201	\$0.195	\$0.188	\$0.182	\$0.176	\$0.169	\$0.163
Rear Landfill (previously authorized)	\$4.600	\$4.250	15		\$0.475	\$0.462	\$0.449	\$0.436	\$0.424	\$0.411	\$0.398	\$0.385
Carlton St. Footbridge (previously authorized)	\$1.400	\$1.245	10		\$0.177	\$0.172	\$0.167	\$0.162	\$0.156	\$0.151	\$0.146	\$0.140
Muddy River (previously authorized)	\$0.745	\$0.745	10		\$0.106	\$0.103	\$0.100	\$0.097	\$0.093	\$0.090	\$0.087	\$0.084
Old Lincol School (future authorization)	\$1.000	\$1.000	10		\$0.143	\$0.138	\$0.134	\$0.130	\$0.126	\$0.121	\$0.117	\$0.113
Pierce Playground (future authorization)	\$0.920	\$0.920	10		\$0.131	\$0.127	\$0.123	\$0.119	\$0.115	\$0.112	\$0.108	\$0.104
Roof Repairs/Replacements (future authorization)	\$1.050	\$1.150	10		\$0.171	\$0.166	\$0.161	\$0.156	\$0.151	\$0.146	\$0.140	\$0.135
Envelope/Fenestration Repairs (future authorization)	\$1.300	\$1.300	10		\$0.221	\$0.214	\$0.208	\$0.201	\$0.195	\$0.188	\$0.181	\$0.175
Devotion School (future authorization)	\$46.000	\$10.000	25		\$0.710	\$0.710	\$0.710	\$0.710	\$0.710	\$0.710	\$0.710	\$0.710

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

CAPITAL IMPROVEMENTS PROGRAM

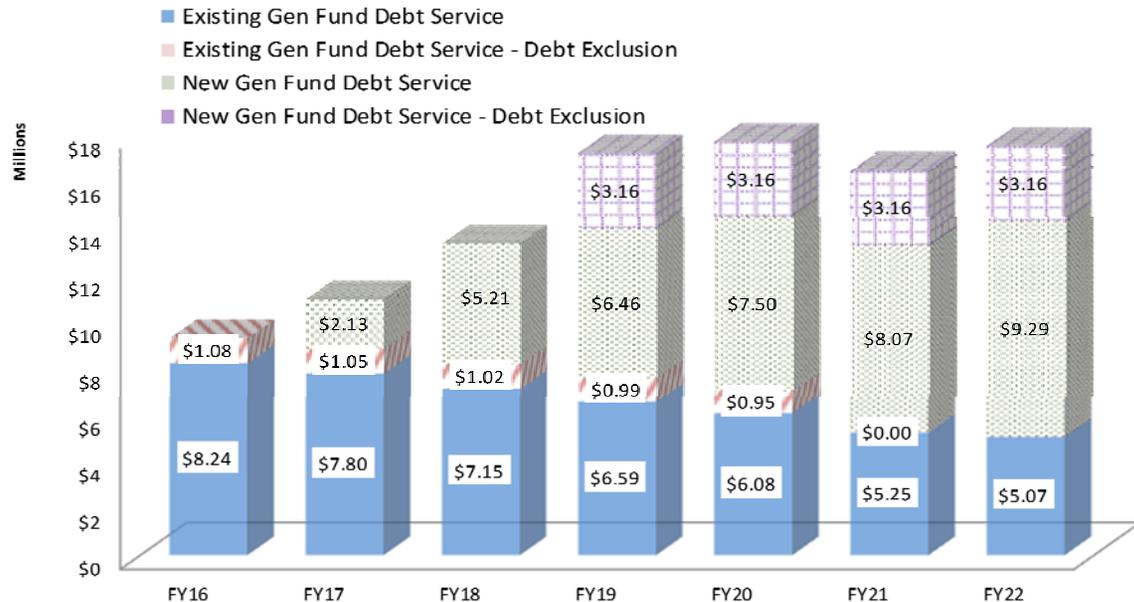
PROJECT	BOND		TERM	2016	2017	2018	2019	2020	2021	2022	2023	2024
	AUTH.	AMT										
Corey Hill (future authorization)	\$0.700	\$0.700	10			\$0.100	\$0.097	\$0.094	\$0.091	\$0.088	\$0.085	\$0.082
Envelope/Fenestration Repairs (future authorization)	\$2.100	\$2.100	10			\$0.299	\$0.290	\$0.281	\$0.272	\$0.264	\$0.255	\$0.246
Devotion School (future authorization)	\$46.000	\$36.000	25			\$2.554	\$2.554	\$2.554	\$2.554	\$2.554	\$2.554	\$2.554
High School Addition - Feas./Schem. Des. (future authorization)	\$1.138	\$1.138	10			\$0.162	\$0.157	\$0.152	\$0.148	\$0.143	\$0.138	\$0.133
Brookline Reservoir Park (future authorization)	\$1.800	\$1.800	10				\$0.257	\$0.249	\$0.241	\$0.234	\$0.226	\$0.218
Fire Maintenance/Training Facility (future authorization)	\$4.500	\$4.500	15				\$0.503	\$0.489	\$0.476	\$0.462	\$0.449	\$0.435
Tower #1 Replacement (future authorization)	\$1.000	\$1.000	10				\$0.143	\$0.138	\$0.134	\$0.130	\$0.126	\$0.121
Envelope/Fenestration Repairs (future authorization)	\$2.100	\$2.100	10				\$0.299	\$0.290	\$0.281	\$0.272	\$0.264	\$0.255
Harry Downes (future authorization)	\$0.800	\$0.800	10				\$0.114	\$0.111	\$0.107	\$0.104	\$0.100	\$0.097
High School Addition (future authorization) - BAN	\$48.750	\$5.000	1					\$0.075	\$0.000	\$0.000	\$0.000	\$0.000
Larz Anderson Park (future authorization)	\$2.700	\$2.700	10					\$0.385	\$0.373	\$0.362	\$0.350	\$0.339
Roof Repairs/Replacements (future authorization)	\$3.500	\$3.500	15					\$0.391	\$0.380	\$0.370	\$0.359	\$0.349
Envelope/Fenestration Repairs (future authorization)	\$1.200	\$1.200	10					\$0.171	\$0.166	\$0.161	\$0.156	\$0.151
Murphy Playground (future authorization)	\$0.790	\$0.790	10					\$0.113	\$0.109	\$0.106	\$0.103	\$0.099
High School Addition (future authorization) - BAN	\$48.750	\$38.000	1						\$0.500	\$0.000	\$0.000	\$0.000
Envelope/Fenestration Repairs (future authorization)	\$1.000	\$1.000	10						\$0.143	\$0.138	\$0.134	\$0.130
Schick Park (future authorization)	\$0.885	\$0.885	10						\$0.126	\$0.122	\$0.119	\$0.115
High School Addition (future authorization) - BAN	\$48.750	\$48.750	1							\$0.650	\$0.000	\$0.000
Roof Repairs/Replacements (future authorization)	\$1.700	\$1.700	10							\$0.242	\$0.235	\$0.228
Kraft Family Athl. Field Turf Repl. (future authorization)	\$0.700	\$0.700	10							\$0.100	\$0.097	\$0.094
Robinson Playground (future authorization)	\$1.075	\$1.075	10							\$0.153	\$0.149	\$0.144
Larz Anderson Park (future authorization)	\$2.200	\$2.200	10							\$0.314	\$0.304	\$0.295
Envelope/Fenestration Repairs (future authorization)	\$3.500	\$3.500	15							\$0.391	\$0.380	\$0.370
High School Addition (future authorization)	\$48.750	\$48.750	25								\$3.150	\$3.080
Cypress Playground / Athl Field (future authorization)	\$1.530	\$1.530	10									\$0.218
NEW GEN FUND DEBT SERVICE (cumulative)				\$0.568	\$2.684	\$5.741	\$6.981	\$8.002	\$8.483	\$9.684	\$12.001	\$11.966
<u>Debt Exclusions</u>												
Devotion School - Design/Constr. (future authorization)	\$44.576	\$44.576	25				\$3.163	\$3.163	\$3.163	\$3.163	\$3.163	\$3.163
NEW DEBT EXCLUSION DEBT SERVICE (cumulative)				\$0.000	\$0.000	\$0.000	\$3.163	\$3.163	\$3.163	\$3.163	\$3.163	\$3.163

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

CAPITAL IMPROVEMENTS PROGRAM

PROJECT	BOND AUTH.	BOND AMT	BOND TERM	2016	2017	2018	2019	2020	2021	2022	2023	2024
Enterprise Funds												
Wastewater (previously authorized)	\$5.500	\$0.509	10	\$0.073	\$0.070	\$0.068	\$0.066	\$0.064	\$0.062	\$0.060	\$0.057	\$0.055
Phase 8 MWRA Interest Free Loan	\$0.516	\$0.516	5		\$0.103	\$0.103	\$0.103	\$0.103	\$0.103	\$0.000	\$0.000	\$0.000
Wastewater (future authorization)	\$3.000	\$1.000	10		\$0.143	\$0.138	\$0.134	\$0.130	\$0.126	\$0.121	\$0.117	\$0.113
Phase 9 MWRA Interest Free Loan	\$0.570	\$0.570	10			\$0.057	\$0.057	\$0.057	\$0.057	\$0.057	\$0.057	\$0.057
Wastewater (future authorization)	\$3.000	\$1.000	10			\$0.143	\$0.138	\$0.134	\$0.130	\$0.126	\$0.121	\$0.117
Wastewater (future authorization)	\$3.000	\$1.000	10				\$0.143	\$0.138	\$0.134	\$0.130	\$0.126	\$0.121
Wastewater (future authorization)	\$3.000	\$1.000	10					\$0.143	\$0.138	\$0.134	\$0.130	\$0.126
Wastewater (future authorization)	\$3.000	\$1.000	10						\$0.143	\$0.138	\$0.134	\$0.130
Wastewater (future authorization)	\$3.000	\$1.000	10							\$0.143	\$0.138	\$0.134
Golf Course (previously authorized)	\$2.840	\$0.200	20	\$0.019	\$0.019	\$0.018	\$0.018	\$0.017	\$0.017	\$0.016	\$0.016	\$0.015
Golf Course (previously authorized)	\$2.840	\$0.265	20		\$0.025	\$0.025	\$0.024	\$0.023	\$0.023	\$0.022	\$0.022	\$0.021
Golf Course (future authorization)	\$1.000	\$0.500	20			\$0.048	\$0.046	\$0.045	\$0.044	\$0.043	\$0.042	\$0.041
Golf Course (future authorization)	\$1.000	\$0.250	20				\$0.024	\$0.023	\$0.023	\$0.022	\$0.022	\$0.021
Golf Course (future authorization)	\$1.000	\$0.250	20						\$0.024	\$0.023	\$0.023	\$0.022
NEW ENTERPRISE FUND DEBT SERVICE (cumulative)				\$0.092	\$0.360	\$0.599	\$0.753	\$0.878	\$1.022	\$1.035	\$1.004	\$0.973

When Moody's last reviewed the Town's bond rating in May, 2014, they referenced the above average amortization rate. That is an important factor in being able to take on additional debt: as old debt runs off, new debt can be taken on. The graph below shows the amortization of existing debt and the proposed new debt for the General Fund.



**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

CAPITAL IMPROVEMENTS PROGRAM

A common indicator used to measure debt service levels is comparing it to revenue, since it is those revenues that are needed to pay the principal and interest payments. For general funds, ratings agencies tend to consider ratios of between 5% - 10% as being prudent. The table on the following page shows debt service as a percent of revenue for the General Fund, Water and Sewer Enterprise Fund, and the Golf Course Enterprise Fund. As it shows, total debt service is projected at 4.4% in FY15 but will increase to 6.4% in FY19 when the majority of debt service associated with the Devotion School project kicks in. When looking solely General Fund-supported debt, the figure drops to 4% in FY15, reaching a high of 6.4% in FY19.

DEBT SERVICE AS A PERCENTAGE OF REVENUE

DESCRIPTION	FY13 (Act.)	FY14 (Act.)	FY15 (Proj.)	FY16 (Proj.)	FY17 (Proj.)	FY18 (Proj.)	FY19 (Proj.)	FY20 (Proj.)	FY21 (Proj.)	FY22 (Proj.)
Total General Fund Supported Debt Service	9,804,995	9,297,870	9,389,799	9,418,591	11,084,448	13,479,175	17,306,247	17,801,066	16,580,876	17,619,226
a.) Exempt (Debt Exclusion) ¹	1,630,808	1,112,800	1,094,400	1,076,000	1,048,400	1,020,800	4,150,977	4,114,377	3,162,777	3,162,777
b.) Non-Exempt	8,174,187	8,185,070	8,295,399	8,342,591	10,036,048	12,458,375	13,155,270	13,686,689	13,418,099	14,456,449
Minus SBA Reimbursements	587,125	556,757	556,757	556,757	556,757	556,757	556,757	434,662	434,662	434,662
Net General Fund Debt Service	9,217,870	8,741,113	8,833,042	8,861,834	10,527,691	12,922,418	16,749,490	17,366,404	16,146,214	17,184,564
Water & Sewer Enterprise Fund Supported Debt Svc.	2,375,403	2,365,461	2,137,955	2,377,053	2,296,783	2,117,697	1,874,060	1,837,782	1,418,369	1,175,313
Golf Course Enterprise Fund Supported Debt Svc.	191,499	179,374	186,476	194,755	211,500	183,254	187,314	182,680	191,696	191,750
TOTAL Debt Service	12,371,897	11,842,705	11,714,230	11,990,399	13,592,731	15,780,126	19,367,621	19,821,528	18,190,941	18,986,289
General Fund Revenue	226,057,032	231,533,855	235,641,500	243,599,902	249,490,116	258,239,817	270,297,913	278,800,739	286,145,448	294,694,223
General Fund Revenue Without SBA Reimbursement	225,469,907	230,977,098	235,084,743	243,043,145	248,933,359	257,683,060	269,741,156	278,366,077	285,710,786	294,259,561
Water & Sewer Enterprise Fund Revenue	26,393,790	26,529,207	26,875,588	28,399,736	29,403,336	30,168,470	31,519,480	32,372,041	33,257,498	34,466,071
Golf Course Enterprise Fund Revenue	1,225,168	1,273,214	1,331,923	1,372,100	1,467,802	1,495,289	1,522,901	1,550,639	1,568,504	1,585,248
TOTAL Revenue of Funds Supporting Debt Svc.	253,675,990	259,336,276	263,849,011	273,371,738	280,361,255	289,903,576	303,340,294	312,723,419	320,971,450	330,745,541
General Fund Debt Service as a % of General Fund Revenue	4.3%	4.0%	4.0%	3.9%	4.4%	5.2%	6.4%	6.4%	5.8%	6.0%
Net General Fund Debt Service as a % of General Fund Revenue ²	4.1%	3.8%	3.8%	3.6%	4.2%	5.0%	6.2%	6.2%	5.7%	5.8%
Water & Sewer Enterprise Fund Debt Service as a % of Revenue	9.0%	8.9%	8.0%	8.4%	7.8%	7.0%	5.9%	5.7%	4.3%	3.4%
Golf Course Enterprise Fund Debt Service as a % of Revenue	15.6%	14.1%	14.0%	14.2%	14.4%	12.3%	12.3%	11.8%	12.2%	12.1%
TOTAL Debt Service as a % of Total Rev. Supporting Debt Svc.	4.9%	4.6%	4.4%	4.4%	4.8%	5.4%	6.4%	6.3%	5.7%	5.7%

¹ The Lincoln School and High School projects were financed via a Debt Exclusion. Current funding plans for the Devotion School project assumes a Debt Exclusion.

² Excludes both the debt service (expense) reimbursed by the State for school projects and the reimbursement from the State (revenue).

IMPACT ON OPERATING BUDGET

The "Debt and Debt Service" section discussed the impact of debt service on the Operating Budget. Another potential impact of a CIP on a community's Operating Budget is an increase or decrease in operating expenses. For example, adding another facility in the community will add costs for utilities and building operation / maintenance. Conversely, undertaking energy conservation projects will help reduce costs in the Operating Budget. The proposed CIP contains a number of projects that will impact the Operating Budget, both positively and negatively. They are listed below:

- Technology Applications – projects undertaken by the Information Technology Department (ITD) are focused on improving efficiencies in numerous departments. While it is difficult to put a dollar figure on savings, past applications have proven to yield savings in the Operating Budget, including a reduction in headcount. On the other hand, new technologies often come with increased maintenance contracts.
- Fire Apparatus Rehab/Replacement – rehabilitating fire apparatus extends the life of the vehicles and also helps reduce repair and maintenance costs. Also, once replaced with a new vehicle, repair and maintenance costs are reduced.
- Fire Department Fleet Maintenance Facility – a new facility will increase operating costs (utilities and repair/maintenance). Conversely, vehicle maintenance costs will decrease since the Department will be able to undertake more repairs in-house rather than sending the vehicle to a contractor for the work to be performed.
- Coolidge Corner Library Rear Windows – these nine large panels of glass windows in the rear of the building date from the original construction in 1970. The glass is not insulated and is loose in a number of areas. New windows are certain to help reduce energy consumption.
- LED Streetlights – the conversion of the Town's 3,600 streetlights from high-pressure sodium lamps to LED's is projected to reduce the electricity budget for streetlights by more than 50% (\$180,000 / yr) once fully-implemented.
- Wastewater System Improvements - these projects will help prevent costly system failures, lower MWRA wholesale costs by reducing extraneous flows, and make more efficient use of annual operating funds.
- Playground Projects - as playgrounds are renovated and new or improved water play features are included as part of the project, water/sewer costs will increase.
- Golf Course – the proposed improvements to the course and facilities will help improve its playability and make it a more sought-after course, thereby increasing revenue.
- Devotion / High School projects – these projects are certain to increase the size of the facilities, so additional utility costs are to be expected. However, increases will be minimized to the greatest extent possible by including energy efficient systems and “green” components.
- Town / School Energy Management Systems and Energy Conservation - these on-going items are meant to yield savings in the operating budget. With large increases in utility prices over the past few years, it is imperative that monies be invested to decrease energy consumption in buildings. Programs would include, but are not limited to, lighting retrofit and controls, energy efficient motors, insulation, and temperature equipment. This program would augment existing gas and electric utility conservation programs. Monies would also go toward more efficient heating and cooling equipment.
- Town / School Emergency Generator Replacement, Elevator Replacement, Roof Replacement, Masonry Repairs, and Fenestrian - these items represent an approach to systematically replace various core facility needs that only become more expensive to maintain if not replaced in a timely manner. They also help eliminate the need for larger expenditures that might arise if allowed to deteriorate.

RECOMMENDED PROJECTS

The following pages contain the FY16 – FY21 CIP as proposed by project. Commencing on page VII-29 is a project description for each project.

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

CAPITAL IMPROVEMENTS PROGRAM

TOWN OF BROOKLINE CAPITAL IMPROVEMENT PROGRAM: FY2016 - FY2021

CATEGORY CODES (CC):			REVENUE CODES (RC):													
1 = New Facility Construction		4 = Infrastructure	A = Property Tax/Free Cash/Overlay Surplus				D = Golf Budget		G = Utility Bond		J = Re-Appropriation of Funds					
2 = Facility Renovation / Repair		5 = Vehicles	B = General Fund Bond				E = Golf Bond		H = CDBG		K = Debt Exclusion Override					
3 = Parks/Open Space/Playgrounds		6 = Miscellaneous	C = State / Federal Aid				F = Utility Budget		I = Other							
CC	Total	Prior Year (FY15)	FY2016		FY2017		FY2018		FY2019		FY2020		FY2021		Future Years	
			Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC
GENERAL GOVERNMENT																
2	Garages-Floor Sealant & Water/Oil Separators	125,000	125,000	A												
2	Larz Anderson Garage	85,000				85,000	A									
6	Town Building Furniture	100,000	25,000	A	25,000	A					25,000	A			25,000	A
6	Technology Applications	2,265,000	270,000	A	275,000	A	280,000	A	285,000	A	290,000	A	295,000	A	300,000	A
6	Data Room Upgrades	200,000	200,000	A												
General Government Total		2,775,000	270,000		620,000		300,000		365,000		285,000		315,000		295,000	325,000
PLANNING & COMMUNITY DEVELOPMENT																
4	Gateway East/Village Sq. Circulation Improv. - CD	1,125,000	375,000		750,000	H										
4	Gateway East/Village Sq. Circulation Improv. - Other	1,050,000	300,000		750,000	I										
4	Gateway East/Village Sq. Circulation Improv. - State	4,375,971			4,375,971	C										
4	Commercial Area Improvements	490,000	65,000				125,000	A						150,000	A	150,000
6	Strategic Asset Plan	75,000			75,000	A										
6	Planning Analysis of Large Properties	100,000					100,000	A								
6	Centre St. East Parking Lot / Harvard St. Study	100,000			100,000	A										
4	Riverway Park Pedestrian/Bike Path - Fed	675,000					675,000	C								
4	Riverway Park Pedestrian/Bike Path - State	625,000					625,000	C								
4	Riverway Park Pedestrian/Bike Path - CD	200,000					200,000	H								
Planning & Community Development Total		8,815,971	740,000		6,050,971		1,725,000		-		-		-		150,000	150,000
PUBLIC SAFETY																
6	Public Safety Dispatch (CAD) System - Study	75,000			75,000	A										
5	Fire Apparatus Rehab	920,000			300,000	A					420,000	A	200,000	A		
5	Ladder #2 Replacement	900,000	900,000													
5	Engine #5 Replacement	580,000	580,000													
5	Engine #6 Replacement	660,000							660,000	A						
5	Tower #1 Replacement	1,000,000					1,000,000	B								
2	Fire Station Renovations	2,115,000	325,000				350,000	A	520,000	A		335,000	A	585,000	A	
1	Training & Maintenance Facility	4,540,000	40,000				4,500,000	B								
Public Safety Total		10,790,000	1,845,000		375,000		4,850,000		1,520,000		660,000		755,000		785,000	-

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

CAPITAL IMPROVEMENTS PROGRAM

TOWN OF BROOKLINE CAPITAL IMPROVEMENT PROGRAM: FY2016 - FY2021

CATEGORY CODES (CC):

1 = New Facility Construction
2 = Facility Renovation / Repair
3 = Parks/Open Space/Playgrounds
4 = Infrastructure
5 = Vehicles
6 = Miscellaneous

REVENUE CODES (RC):

A = Property Tax/Free Cash/Overlay Surplus
B = General Fund Bond
C = State / Federal Aid
D = Golf Budget
E = Golf Bond
F = Utility Budget
G = Utility Bond
H = CDBG
I = Other
J = Re-Appropriation of Funds
K = Debt Exclusion Override

CC	Total	Prior Year (FY15)	FY2016		FY2017		FY2018		FY2019		FY2020		FY2021		Future Years		
			Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC	
LIBRARY																	
2	Coolidge Corner Feasibility/Concept Study	50,000	50,000														
2	Coolidge Corner - Elev./Rear Windows /Carpet	500,000			500,000	A											
6	Library Furnishings	110,000			110,000	A											
2	Library Interior Painting / Facelift	110,000			110,000	A											
	Library Total	770,000	50,000	-	720,000			-		-		-		-		-	
PUBLIC WORKS:																	
Transportation																	
4	Traffic Calming / Safety Improvements	361,000		61,000	A	50,000	A	50,000	A	50,000	A	50,000	A	50,000	A	50,000	A
4	Bicycle Access Improvements	105,000	30,000	75,000	A												
4	Dean / Chestnut Hill Ave Signal	260,000				260,000	A										
4	MBTA Traffic Signalization	50,000	50,000														
	Public Works - Transportation Sub-Total	776,000	80,000	136,000		310,000		50,000		50,000		50,000		50,000		50,000	
Engineering/Highway																	
4	Street Rehab - Town	13,520,000	1,550,000	1,590,000	A	1,630,000	A	1,670,000	A	1,710,000	A	1,750,000	A	1,790,000	A	1,830,000	A
4	Street Rehab - State	11,522,344	1,440,293	1,440,293	C	1,440,293	C	1,440,293	C	1,440,293	C	1,440,293	C	1,440,293	C	1,440,293	C
4	Sidewalk Repair	2,531,000	290,000	297,000	A	304,000	A	312,000	A	320,000	A	328,000	A	336,000	A	344,000	A
4	LED Streetlights	735,000	515,000	220,000	A												
4	Parking Lot Rehab.	205,000														205,000	A
2	Municipal Service Ctr Renov	650,000		650,000	A												
4	Newton St. Landfill - Rear Landfill Closure	4,600,000	4,600,000														
	Public Works - Engineering/Highway Sub-Total	33,763,344	8,395,293	4,197,293		3,374,293		3,422,293		3,470,293		3,518,293		3,566,293		3,819,293	
Water / Sewer																	
4	Singletree Hill Tank Improvements	830,000				340,000	F			490,000	F						
4	Wastewater System Improvements	6,000,000		3,000,000	G					3,000,000	G						
	Public Works - Water / Sewer Sub-Total	6,830,000	-	3,000,000		340,000		-		3,490,000		-		-		-	

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

CAPITAL IMPROVEMENTS PROGRAM

TOWN OF BROOKLINE CAPITAL IMPROVEMENT PROGRAM: FY2016 - FY2021

CATEGORY CODES (CC):

- 1 = New Facility Construction
- 2 = Facility Renovation / Repair
- 3 = Parks/Open Space/Playgrounds
- 4 = Infrastructure
- 5 = Vehicles
- 6 = Miscellaneous

REVENUE CODES (RC):

- A = Property Tax/Free Cash/Overlay Surplus
- B = General Fund Bond
- C = State / Federal Aid
- D = Golf Budget
- E = Golf Bond
- F = Utility Budget
- G = Utility Bond
- H = CDBG
- I = Other
- J = Re-Appropriation of Funds
- K = Debt Exclusion Override

CC	Total	Prior Year (FY15)	FY2016		FY2017		FY2018		FY2019		FY2020		FY2021		Future Years		
			Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC	
<u>Parks and Playgrounds</u>																	
3	Brookline Ave Playground	890,000		890,000	A												
3	Brookline Reservoir Park	1,880,000				80,000	A	1,800,000	B								
3	Corey Hill Playground	740,000		40,000	A	700,000	B										
3	Cypress Playground/Athl. Field	1,650,000													1,650,000	B	
3	Emerson Garden Playground	760,000		60,000	A	700,000	A										
3	Brookline Reservoir Gatehouse Roof	250,000		250,000	A												
3	Br. Res. Gatehouse Carpentry, Stairs, Masonry	400,000		400,000	C												
3	Harry Downes Field & Playground	880,000				80,000	A	800,000	B								
3	Kraft Family Athl. Field Turf Repl.	770,000									70,000	A	700,000	B			
3	Larz Anderson Park	8,400,000								2,700,000	B		2,200,000	B	3,500,000	B	
3	Murphy Playground	850,000					60,000	A	790,000	B							
3	Pierce Playground	1,070,000	90,000	980,000	B												
3	Riverway Park	425,000													425,000	A	
3	Robinson Playground	1,175,000							100,000	A			1,075,000	B			
3	Schick Playground	955,000							70,000	A	885,000	B					
3	Soule Athletic Fields	685,000									50,000	A	635,000	A			
3	Parks/Playgrounds Rehab/Upgrade	2,440,000	295,000	300,000	A	300,000	A	305,000	A	305,000	A	310,000	A	310,000	A	315,000	A
3	Town/School Ground Rehab.	760,000	85,000	90,000	A	90,000	A	95,000	A	95,000	A	100,000	A	100,000	A	105,000	A
3	Tennis Courts / Basketball Courts	430,000		230,000	A							100,000	A			100,000	A
2	Comfort Stations	200,000				100,000	A							50,000	A	50,000	A
Public Works - Parks and Playground Sub-Total		25,610,000	470,000	3,240,000		2,050,000		3,060,000		4,060,000		1,515,000		5,070,000		6,145,000	
<u>Conservation/Open Space</u>																	
3	Tree Removal&Repl/Urban Forestry Mgmt	1,790,000	170,000	225,000	A	225,000	A	230,000	A	230,000	A	235,000	A	235,000	A	240,000	A
3	Old Burial Ground	250,000														250,000	A
3	Walnut Hills Cemetery	920,000	100,000	50,000	I											770,000	I
Public Works - Conser /Open Space Sub-Total		2,960,000	270,000	275,000		225,000		230,000		230,000		235,000		235,000		1,260,000	
Public Works Total		69,939,344	9,215,293	10,848,293		6,299,293		6,762,293		11,300,293		5,318,293		8,921,293		11,274,293	
<u>RECREATION</u>																	
2	Swimming Pool - Showers/Pool Repointing	675,000		675,000	A												
3	Golf Course Improvements	1,000,000		1,000,000	E												
Recreation Total		1,675,000	-	1,675,000		-		-		-		-		-		-	

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

CAPITAL IMPROVEMENTS PROGRAM

TOWN OF BROOKLINE CAPITAL IMPROVEMENT PROGRAM: FY2016 - FY2021

CATEGORY CODES (CC):

- 1 = New Facility Construction
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- 5 = Vehicles
- 6 = Miscellaneous

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- A = Property Tax/Free Cash/Overlay Surplus
- B = General Fund Bond
- C = State / Federal Aid
- D = Golf Budget
- E = Golf Bond
- F = Utility Budget
- G = Utility Bond
- H = CDBG
- I = Other
- J = Re-Appropriation of Funds
- K = Debt Exclusion Override

CC	Total	Prior Year (FY15)	FY2016		FY2017		FY2018		FY2019		FY2020		FY2021		Future Years		
			Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC	
SCHOOL																	
6	Furniture Upgrades	760,000	60,000	70,000	A	80,000	A	90,000	A	100,000	A	110,000	A	120,000	A	130,000	A
6	School Technology	400,000	320,000	80,000	A												
2	Town/School ADA Renovations	600,000	65,000	70,000	A	70,000	A	75,000	A	75,000	A	80,000	A	80,000	A	85,000	A
2	Town/School Elevator Renov. Program	1,075,000	250,000	275,000	A	275,000	A	275,000	A								
2	Town/School Energy Conservation Projects	1,420,000	160,000	165,000	A	170,000	A	175,000	A	180,000	A	185,000	A	190,000	A	195,000	A
2	Town/School Energy Management System	860,000		185,000	A	150,000	A	25,000	A	100,000	A	100,000	A	50,000	A	250,000	A
2	Town/School Bldg Envelope/Fenestration Rep	27,180,000	730,000	1,550,000	B	2,100,000	B	2,100,000	B	1,200,000	B	1,000,000	B	3,500,000	B	15,000,000	B
2	Town/School Roof Repair/Repl. Program	21,225,000	375,000	1,200,000	B					3,500,000	B			1,700,000	B	14,450,000	A/B
2	Town/School Bldg Security / Life Safety Sys	1,125,000	300,000	195,000	A	125,000	A	130,000	A	140,000	A			110,000	A	125,000	A
2	Town/School Compactor Replacements	300,000				50,000	A	100,000	A		A			100,000	A	50,000	A
2	High School Addition - Town Share (non-Debt Excl)	36,237,500				1,137,500	B			35,100,000	B						
2	High School Addition - Town Share (Debt Excl)	-								TBD	K						
2	High School Addition - State Share (35%)	19,512,500				612,500	C			18,900,000	C						
2	Major K-8 Project(s)	-								TBD	K						
2	Baldwin School Renovations	2,250,000														2,250,000	B
2	Driscoll School Addition	1,000,000	1,000,000														
2	Devotion Rehab. - Town Share (76%)	46,000,000		46,000,000	B												
2	Devotion Rehab. - Town Share (76%) - Debt Excl	44,576,000		44,576,000	K												
2	Devotion Rehab. - State Share (24%)	27,824,000		27,824,000	C												
2	Old Lincoln School Modifications	1,000,000		1,000,000	B												
2	Classroom Capacity	7,750,000	1,750,000	2,250,000	A/J	750,000	A	750,000	A	750,000	A	750,000	A	750,000	A		
	School Total	241,095,000	5,010,000	125,440,000		5,520,000		3,720,000		60,045,000		2,225,000		6,600,000		32,535,000	
	GRAND TOTAL	335,860,315	17,130,293	145,009,264		19,414,293		12,367,293		72,290,293		8,613,293		16,751,293		44,284,293	

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

CAPITAL IMPROVEMENTS PROGRAM

TOWN OF BROOKLINE CAPITAL IMPROVEMENT PROGRAM: FY2016 - FY2021

CATEGORY CODES (CC):

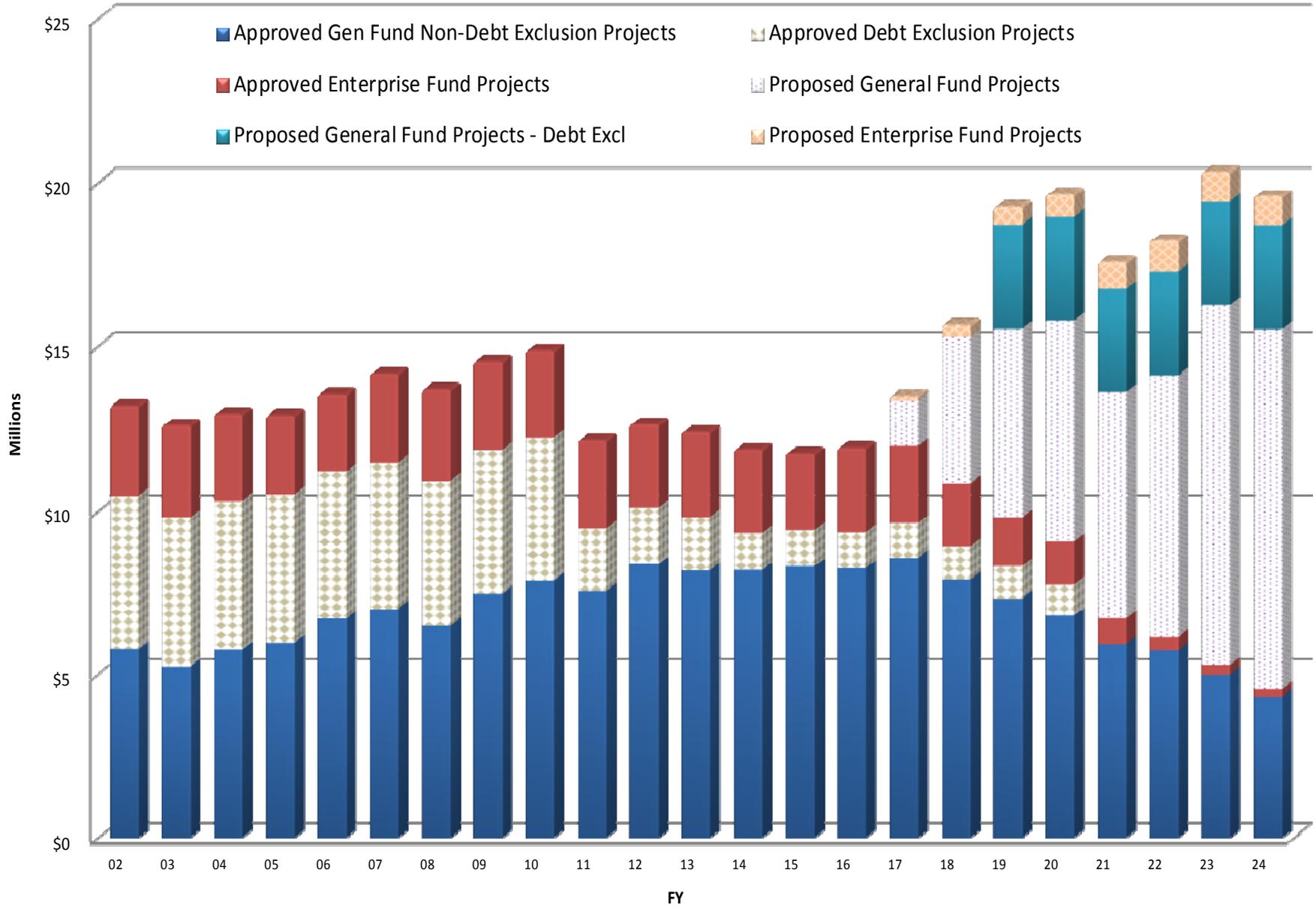
1 = New Facility Construction
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5 = Vehicles
6 = Miscellaneous

REVENUE CODES (RC):

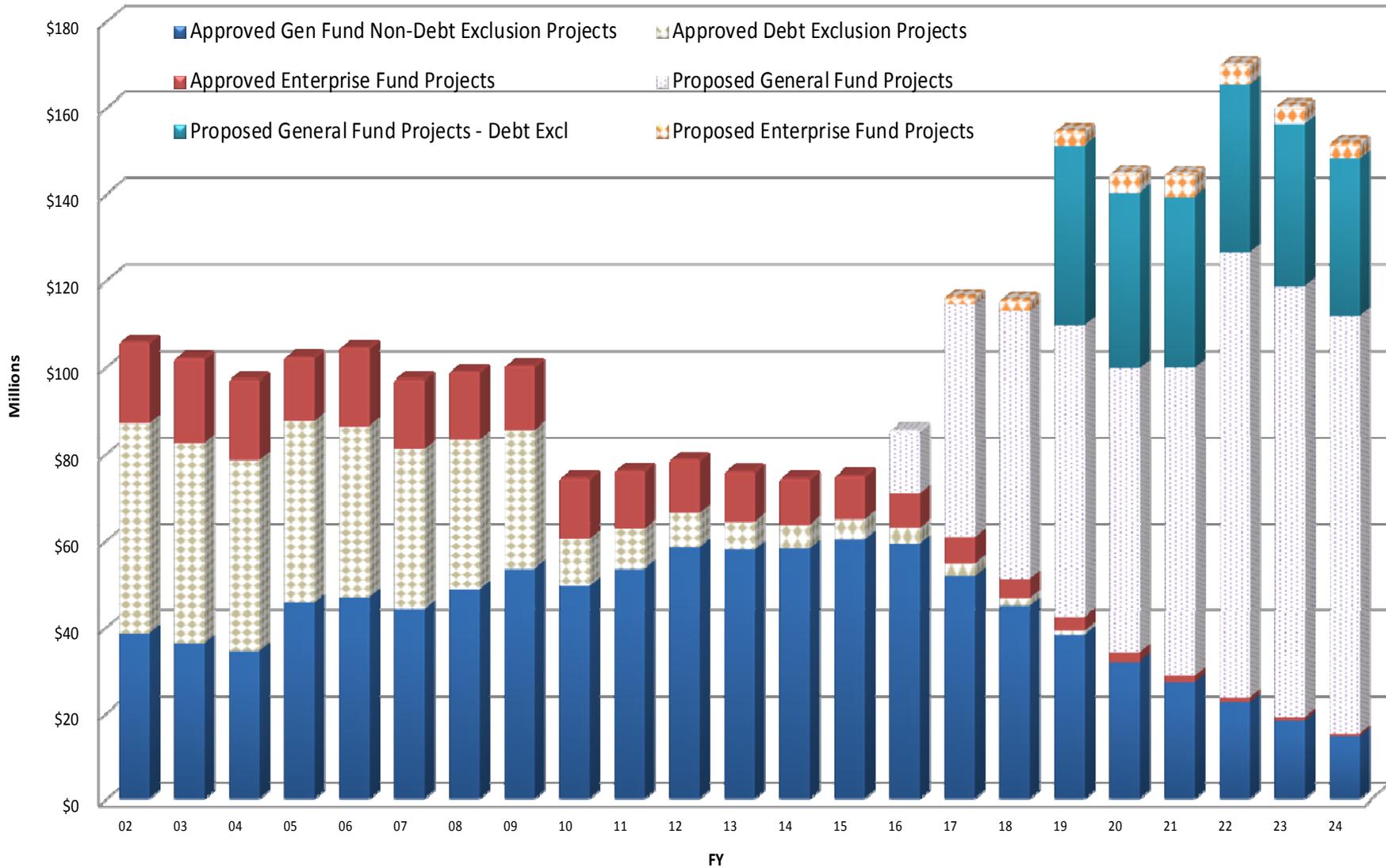
A = Property Tax/Free Cash/Overlay Surplus
B = General Fund Bond
C = State / Federal Aid
D = Golf Budget
E = Golf Bond
F = Utility Budget
G = Utility Bond
H = CDBG
I = Other
J = Re-Appropriation of Funds
K = Debt Exclusion Override

CC	Total	Prior Year (FY15)	FY2016		FY2017		FY2018		FY2019		FY2020		FY2021		Future Years	
			Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC	Amount	RC
GRAND TOTAL BY SOURCE																
A = Property Tax / Free Cash / Overlay Surplus	59,882,000	9,415,000	9,113,000	6%	7,084,000	36%	5,227,000	42%	5,170,000	7%	5,288,000	61%	6,136,000	37%	12,449,000	28%
B = General Fund Bond	154,342,500	5,500,000	50,730,000	35%	8,437,500	43%	5,700,000	46%	43,290,000	60%	1,885,000	22%	9,175,000	55%	29,625,000	67%
C = State / Federal Grants	64,934,815	1,440,293	34,040,264	23%	3,352,793	17%	1,440,293	12%	20,340,293	28%	1,440,293	17%	1,440,293	9%	1,440,293	3%
D = Golf Budget	-	-	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
E = Golf Bond	1,000,000	-	1,000,000	1%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
F = Utility Budget	830,000	-	-	0%	340,000	2%	-	0%	490,000	1%	-	0%	-	0%	-	0%
G = Utility Bond	6,000,000	-	3,000,000	2%	-	0%	-	0%	3,000,000	4%	-	0%	-	0%	-	0%
H = CDBG	1,325,000	375,000	750,000	1%	200,000	1%	-	0%	-	0%	-	0%	-	0%	-	0%
I = Other	1,970,000	400,000	800,000	1%	-	0%	-	0%	-	0%	-	0%	-	0%	770,000	2%
J = Re-Approp. of Existing Funds	1,000,000	-	1,000,000	1%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
K = Debt Exclusion Override	44,576,000	-	44,576,000	31%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
Grand Total	335,860,315	17,130,293	145,009,264		19,414,293		12,367,293		72,290,293		8,613,293		16,751,293		44,284,293	
GRAND TOTAL BY ALLOCATION																
General Government	2,775,000	270,000	620,000	0%	300,000	2%	365,000	3%	285,000	0%	315,000	4%	295,000	2%	325,000	1%
Planning and Community Development	8,815,971	740,000	6,050,971	4%	1,725,000	9%	-	0%	-	0%	-	0%	150,000	1%	150,000	0%
Public Safety	10,790,000	1,845,000	375,000	0%	4,850,000	25%	1,520,000	12%	660,000	1%	755,000	9%	785,000	5%	-	0%
Library	770,000	50,000	-	0%	720,000	4%	-	0%	-	0%	-	0%	-	0%	-	0%
DPW - Transportation	776,000	80,000	136,000	0%	310,000	2%	50,000	0%	50,000	0%	50,000	1%	50,000	0%	50,000	0%
Engineering/Highway	33,763,344	8,395,293	4,197,293	3%	3,374,293	17%	3,422,293	28%	3,470,293	5%	3,518,293	41%	3,566,293	21%	3,819,293	9%
Water / Sewer	6,830,000	-	3,000,000	2%	340,000	2%	-	0%	3,490,000	5%	-	0%	-	0%	-	0%
Parks & Playgrounds	25,610,000	470,000	3,240,000	2%	2,050,000	11%	3,060,000	25%	4,060,000	6%	1,515,000	18%	5,070,000	30%	6,145,000	14%
Conservation/Open Space	2,960,000	270,000	275,000	0%	225,000	1%	230,000	2%	230,000	0%	235,000	3%	235,000	1%	1,260,000	3%
Recreation	1,675,000	-	1,675,000	1%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
Public Schools	241,095,000	5,010,000	125,440,000	87%	5,520,000	28%	3,720,000	30%	60,045,000	83%	2,225,000	26%	6,600,000	39%	32,535,000	73%
Grand Total	335,860,315	17,130,293	145,009,264		19,414,293		12,367,293		72,290,293		8,613,293		16,751,293		44,284,293	
GRAND TOTAL BY CATEGORY																
1 New Facility Construction	4,540,000	40,000	-	0%	4,500,000	23%	-	0%	-	0%	-	0%	-	0%	-	0%
2 Facility Renovation / Repair	245,095,000	5,005,000	127,390,000	88%	6,500,000	33%	4,235,000	34%	59,945,000	83%	2,450,000	28%	7,115,000	42%	32,455,000	73%
3 Parks / Open Space / Playgrounds	28,720,000	740,000	3,865,000	3%	2,175,000	11%	3,290,000	27%	4,290,000	6%	1,750,000	20%	5,255,000	31%	7,355,000	17%
4 Infrastructure	49,260,315	9,215,293	12,559,264	9%	5,649,293	29%	3,472,293	28%	7,010,293	10%	3,568,293	41%	3,766,293	22%	4,019,293	9%
5 Vehicles	4,060,000	1,480,000	300,000	0%	-	0%	1,000,000	8%	660,000	1%	420,000	5%	200,000	1%	-	0%
6 Miscellaneous	4,185,000	650,000	895,000	1%	590,000	3%	370,000	3%	385,000	1%	425,000	5%	415,000	2%	455,000	1%
Grand Total	335,860,315	17,130,293	145,009,264		19,414,293		12,367,293		72,290,293		8,613,293		16,751,293		44,284,293	
6-Year Total	274,445,729															

DEBT SERVICE BASED ON EXISTING AUTHORIZATIONS AND PROJECTS IN FY16 - FY21 CIP



**TOTAL OUTSTANDING DEBT (as of June 30 each year) BASED ON EXISTING AUTHORIZATIONS AND PROJECTS IN
FY16 - FY21 CIP**



FY 2016-2021 CIP PROJECT DESCRIPTIONS

NOTE: The figures included in this report are based on the best available cost estimates at the time of the development of the CIP and are subject to change due to revised estimates and bids.

GENERAL GOVERNMENT

1. GARAGES - FLOOR SEALANT & WATER/OIL SEPARATORS

In order to maintain the integrity of the concrete floors in garages, proper maintenance is required, including removing and refinishing the seal coat on those floors. The floors can deteriorate over time due to chemicals, normal wear and tear, cracks and unforeseen conditions. This project would remove and clean the surface of those floors, make any concrete patches, and provide a seal coat to maintain the floor, which should last for 5 - 10 years. All new garages should have water/oil separators. This program would add to or modify existing systems and add new systems, thereby allowing the Town to meet the environmental needs of the DEP and EPA.

Estimated Cost: \$125,000

Time Schedule: FY 2016 -- \$125,000 Property Tax / Free Cash

2. GARAGES AT LARZ ANDERSON

The fuel tank located on site is not used anymore and should be removed, along with the gas pumps, in order to avoid a possible leak in the future.

Estimated Cost: \$85,000

Time Schedule: FY 2018 -- \$85,000 Property Tax / Free Cash

3. TOWN BUILDING FURNITURE

This item allows for the replacement of aging furniture at Town Hall and other non-school buildings.

Estimated Cost: \$100,000

Time Schedule: FY 2016 -- \$25,000 Property Tax / Free Cash
FY 2017 -- \$25,000 Property Tax / Free Cash
FY 2020 -- \$25,000 Property Tax / Free Cash

Future Years -- \$25,000 Property Tax / Free Cash

4. TECHNOLOGY APPLICATIONS

This annual appropriation is for funding the projects included in the Information Technology Department's Long-Term Strategic Plan, which serves as the framework for the selection and management of technology expenditures and is updated periodically by the Chief Information Officer (CIO). Moreover, additional projects that meet the short-term objectives set by the CIO and appropriate committees provide the guidance for the Town's approach to technology management. Primary focus areas for IT investments include Infrastructure lifecycle replacement, Enterprise Applications/Better Government initiatives, School Technology, and Public Safety enhancements. Special consideration is given to projects that reduce operating expenses and / or create efficiencies.

Estimated Cost: \$2,265,000

Time Schedule:	Prior Year -- \$270,000	Property Tax / Free Cash
	FY 2016 -- \$270,000	Property Tax / Free Cash
	FY 2017 -- \$275,000	Property Tax / Free Cash
	FY 2018 -- \$280,000	Property Tax / Free Cash
	FY 2019 -- \$285,000	Property Tax / Free Cash
	FY 2020 -- \$290,000	Property Tax / Free Cash
	FY 2021 -- \$295,000	Property Tax / Free Cash
	Future Years -- \$300,000	Property Tax / Free Cash

5. DATA ROOM UPGRADES

The Town's utilization of technology to operate, educate and communicate will continue to increase and, subsequently, the need for guaranteed stability and reliability in the information technology infrastructure will be of paramount importance. The current operation relies upon four primary data centers in which over \$1,000,000 of IT equipment is located. In order to maintain efficient and consistent operation of this critical infrastructure, investment in adequate power and cooling is essential for 7 day per week/24 hour per day availability. This project requests the necessary monies to ensure proper power and cooling capabilities as outlined by an outside consultant and jointly agreed upon by the Building and IT departments.

Estimated Cost: \$200,000

Time Schedule:	FY 2016 -- \$200,000	Property Tax / Free Cash
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PLANNING & COMMUNITY DEVELOPMENT

6. GATEWAY EAST / VILLAGE SQUARE CIRCULATION IMPROVEMENTS

This significant public works project involves reconfiguration of the existing circulation system in Brookline Village at Washington Street, Route 9, Walnut Street, High Street, and Pearl Street. The existing jughandle used to provide access to Washington Street from Route 9 eastbound would be removed and replaced with a new four-way intersection at Pearl Street. Signals would be relocated and upgraded and a new ADA-compliant surface-level pedestrian crosswalk with walk signal would cross Route 9 just west of Pearl Street as part of a new four-way intersection, replacing the existing pedestrian bridge that crosses Route 9. In addition, lighting and landscaping improvements will be made in the area, improving the overall aesthetics of this portion of Route 9 and Brookline Village.

Funding for the project is assumed to come from multiple sources:

1. Private Funding – \$300,000 in from Children's Hospital for the removal of the closed pedestrian bridge (already received) and \$750,000 as part of the 1% of off-site improvements related to the re-development of 2 Brookline Place site by Children's Hospital
2. Community Development Block Grant (CDBG) – \$375,000 was authorized for FY15, \$250,000 will be requested in FY16 for the local construction match, and an estimated \$500,000 will also be sought in FY16 for potential land acquisition costs
3. Transportation Improvement Program (TIP) – this State-managed program is assumed to grant \$4.376 million in Federal Fiscal Year 2016

It should be noted that the Town sought and received Town Meeting authorization to utilize a Section 108 loan, which is a tool that can be used to undertake CDBG-eligible activities when a lump sum is needed to move a project forward. While the Town is not certain if this authorization will ultimately be utilized, it was a prudent course to take in case there is a timing issue with outside funding sources or for other project related costs, such as for right-of-way acquisition or easements. Under a Section 108 loan, a community borrows against its future CDBG funds. Like a conventional loan, the Section 108 loan would have an amortization term, but instead of making payments, the Town's loan is paid back once per year off the top of the entitlement.

A Section 108 loan could be used to bridge the timing gap between when the funding is required for the Village Square project and when the developer of 2 Brookline Place will provide the \$750,000. If the Town were not to receive the \$750,000 in time, then an interest-only, short-term Section 108 loan would be utilized until the Town received the money.

Estimated Cost: \$6,550,971

Time Schedule:	Prior Year -- \$375,000	Federal Grant (CDBG)
	Prior Year -- \$300,000	Developer of 2 Brookline Place
	FY 2016 -- \$750,000	Federal Grant (CDBG)
	FY 2016 -- \$4,375,971	Federal Grant (via State TIP)
	FY 2016 -- \$750,000	Other (1% Off-Site Improvements from 2 Brookline Place)

7. COMMERCIAL AREAS IMPROVEMENTS

This annual appropriation is intended to fund projects detailed in the Economic Development Division’s Strategic Plan, which serves as the framework for the selection and management of Commercial Area Improvements and is updated periodically by the Economic Development Advisory Board (EDAB). Maintaining healthy, local commercial areas affects the quality of life and adds much needed support to the Town's tax base. Investment toward easy to use and attractive streets, pedestrian amenities, and other civic spaces makes our commercial areas more enjoyable to live, shop, dine, and work.

Estimated Cost: \$490,000

Time Schedule:	Prior Year -- \$65,000	Property Tax / Free Cash
	FY 2017 -- \$125,000	Property Tax / Free Cash
	FY 2021 -- \$150,000	Property Tax / Free Cash
	Future Years -- \$150,000	Property Tax / Free Cash

8. STRATEGIC ASSET PLAN

The Town intends to hire a consultant to develop a Strategic Asset Plan to focus on public facilities in order to:

- 1.) consolidate all information relative to real property owned by the Town;
- 2.) determine and address any gaps in that information;
- 3.) identify current and projected needs for municipal facilities and services;
- 4.) develop strategies to respond to those needs be it new or expanded municipal buildings, active or passive open space, multiple municipal-use facilities, infrastructure, land banking, etc.; and
- 5.) identify any parcels that may be appropriate for redevelopment opportunities.

The Town is well on its way to developing a Strategic Asset Plan; in fact, the CIP itself is testament to the Town’s commitment to taking a comprehensive and long-term approach to protecting the Town’s assets. Ultimately, the Plan would go beyond the five-year CIP model and be incorporated into the Comprehensive Plan, consistent with MGL Chapter 81D, and inform the “Planning Analysis of Large Properties” study in terms of municipally-owned properties.

Estimated Cost: \$75,000

Time Schedule:	FY 2016 -- \$75,000	Property Tax / Free Cash
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9. PLANNING ANALYSIS OF LARGE PROPERTIES

The town is essentially – but certainly not completely – built-up. Simultaneously, as a highly desirable community in which to live and invest, Brookline is subject to intense residential development pressure. The Town needs to be concerned that major privately-owned parcels, most of which are currently in institutional and/or non-profit use, may eventually succumb to that pressure and be developed. Most of these parcels are zoned for one-acre single-family housing essentially as-of-right or under Definitive or Approval Not Required Subdivision. Development of these parcels could dramatically reduce the amount of green space as well as potentially have significant effects on our facilities, thereby generating major fiscal impacts. Single-family homes on one acre lots may or may not be the best use for the property. Starting with the vision articulated in our Comprehensive Plan, combined with long-term needs identified in our Strategic Asset Plan, we, as a town, need to think about what we want to see on those privately-owned parcels. While the preponderance of the study will focus on privately-held property, it will also address any municipally-owned property that the Strategic Asset Plan may have identified as underutilized or unneeded.

There should not be any preconceived notions about the best reuse options for any of the sites, be it housing in any number of configurations (single-family, senior housing, affordable housing, multi-family, etc.), green space, mixed use or commercial use. Consulting services are necessary to take a comprehensive approach to identifying the optimum use for each of these properties and how best to encourage those uses. This requires extensive work with both the property owners and the public to determine what is both desirable and achievable and then to balance those needs.

Estimated Cost: \$100,000

Time Schedule: FY 2017 -- \$100,000 Property Tax / Free Cash

10. CENTRE ST. EAST PARKING LOT / HARVARD ST. STUDY

The Centre Street East parking lot needs significant renovations in terms of curbing, pavement, and associated improvements, which are already programmed in the CIP. The commitment to address these needs provides an opportunity for the Town to identify and then integrate other needs confronting Coolidge Corner into planning for the parking lot, thereby promoting an efficient use of the publicly owned parcel. Based on a preliminary Reconfiguration Study of the parking lot conducted in early 2014, the Town intends to hire a consultant to further develop conceptual plans, including a cost estimate and potential parking revenue designed to:

- 1.) improve pedestrian and/or bicycle accommodations and expand usable public spaces on Harvard Street between Beacon and Stedman Streets;
- 2.) create a public plaza space within the Centre Street East parking lot that could accommodate events such as the Farmers’ Market;
- 3.) include a low (1-3 level) decked parking structure to replace any parking spaces lost as a result of the above;
- 4.) effect the necessary improvements proposed by DPW; and
- 5.) include a feasibility analysis to incorporate solar infrastructure into the parking facility. Ideally, the deck could accommodate temporary school employee parking when the Devotion School is under construction (Spring 2018).

Estimated Cost: \$100,000

Time Schedule: FY 2016 -- \$100,000 Property Tax / Free Cash

11. RIVERWAY PARK PEDESTRIAN / BICYCLE PATH IMPROVEMENTS

There has been interest for years in a safer crossing for pedestrians and bicycles at Route 9 and the Riverway. Since the DPW completed the construction of a bike/pedestrian path in Olmsted Park, there has been increased use of this park by pedestrians and bicyclists. The path ends at the intersection with Washington Street with no means of crossing Washington Street except at the Brookline Avenue intersection. The State Department of Conservation and Recreation (DCR) commissioned a study to look at viable methods of crossing Washington Street, both in Brookline and Boston.

The Gateway East Public Realm plan developed a preferred solution for this crossing, involving a widening of the median, reconfiguring existing traffic lanes, and a marked crossing. The Selectmen-appointed Emerald Necklace Crossing Committee came to consensus on a preferred crossing alternative for a signalized crossing at Olmsted Park and River Road at Route 9. The design process is still underway and once design plans are complete, the project will access funds from a federal transportation bill earmark (\$675,000) for construction. In addition, \$625,000 in State grants and \$200,000 in CDBG funds are anticipated in FY17 for construction.

Estimated Cost: \$1,500,000

Time Schedule: FY 2017 -- \$675,000 Federal Grant
FY 2017 -- \$200,000 Federal Grant (CDBG)
FY 2017 -- \$625,000 State Grant

PUBLIC SAFETY

12. PUBLIC SAFETY DISPATCH (CAD) STUDY

The current Computer Aided Dispatch (CAD) system, which was procured as part of the renovation of the Public Safety Headquarters facility, is now 10 years old and is in need of either a significant upgrade or replacement. While upgrades and additional modules have been installed over the years, the time is right to take a comprehensive look at the system and determine whether it meets the current and future needs of the Police and Fire Departments. This funding would be used to hire a consultant with expertise in integrated public safety dispatch systems.

Estimated Cost: \$75,000

Time Schedule: FY 2016 -- \$75,000 Property Tax / Free Cash

13. FIRE APPARATUS REHAB

The Town’s policy is to replace front-line fire engines every 17 years and front-line ladder trucks every 20 years. While this replacement schedule serves the Town very well, funding needs to be appropriated every 10 years to rehab engines and every 12 years to rehab ladder trucks. The breakout of the proposed funding is as follows:

- Engine #1 = \$220,000(FY16)
- Reserve Engine #5 = \$80,000(FY16)
- Quint #4 = \$420,000 (FY20)
- Reserve Ladder #12 = \$200,000 (FY21)

By rehabbing Reserve Engine #5, the Town will have two reserve fire engines that have been rehabbed and in good working order. Additionally, with the replacement of Ladder# 2 in FY15, the Department’s compliment of spare apparatus will be sufficient (once replaced, Ladder #2 will become a spare).

Ladder #12 (formerly Ladder #2), which serves as the Department’s spare ladder, is a 1995 Pierce that was rehabbed in 2008. In FY21, the Department's front-line ladder trucks should be in excellent condition is the current replacement plan is adhered to. However, Ladder #12 will be quite old and in need of replacement or rehab. It is thought that the newer front-line ladders will relieve much of the burden on the spare ladder, but not completely eliminate it. Ladder #12 will be assured several more years of use if \$200,000 of rehab work is put into the vehicle.

Estimated Cost: \$920,000

Time Schedule:	FY 2016 -- \$300,000	Property Tax / Free Cash
	FY 2020 -- \$420,000	Property Tax / Free Cash
	FY 2021 -- \$200,000	Property Tax / Free Cash

14. LADDER #2 REPLACEMENT

The Town's policy is to replace front-line ladder trucks every 20 years. In FY15, \$900,000 was appropriated to replace Ladder #2, which reached its 20 years in FY15.

Estimated Cost: \$900,000

Time Schedule:	Prior Year -- \$900,000	General Fund Bond
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15. ENGINE #5 REPLACEMENT

In FY15, \$580,000 was appropriated to purchase a new Engine #5. Its purchase allows the Department to relocate Quint #5, which was purchased in 2010, from Station 5 in Coolidge Corner to Station 4 on Boylston Street. Engine #4 will be replaced, saving a previously proposed \$1.25 million in FY17. Quint #5 will be better utilized in the Station 4 neighborhood, as the streets are typically wider, there are fewer medical calls, and most importantly, the operation of a Quint in a single company station is more effective than operating it in tandem with a Ladder company, as is currently the practice.

Estimated Cost: \$580,000

Time Schedule: Prior Year -- \$580,000 Property Tax / Free Cash

16. ENGINE #6 REPLACEMENT

Keeping with the current policy of engine replacement at 17 years, Engine #6 will need to be replaced in FY19. The estimated cost for replacement is \$660,000.

Estimated Cost: \$660,000

Time Schedule: FY 2019 -- \$660,000 Property Tax / Free Cash

17. TOWER #1 REPLACEMENT

Tower #1 was scheduled for a rehab in FY18 at an estimated cost of \$525,000. This apparatus has not served the Brookline community well since its purchase in 2006. Its complicated design and foreign inception make operation and repairs difficult at best. Both the community and the Fire Department would be better served if a traditional style Tower ladder was purchased to replace Tower #1 rather than spend the funds for a rehab.

Estimated Cost: \$1,000,000

Time Schedule: FY 2018 -- \$1,000,000 General Fund Bond

18. FIRE STATION RENOVATIONS

A study was made of the conditions of the fire stations and what was needed to maintain the integrity of the floors and building in regard to the newer, larger fire equipment. The work outlined in the report includes flooring, shoring, beams, columns, and structural work. The report also includes recommendations for the HVAC systems, generators, lighting, life safety, and mechanical, electrical, plumbing (MEP), along with other peripheral systems.

The report broke the work into three categories: (1) structural, (2) life safety systems, and (3) MEP. The recommended approach was to fund all required structural work in the first year (\$625,000 was approved in FY12), then fund life safety systems by stations as prioritized by the Fire Chief (FY13 – FY15), and then undertake the MEP work (starting in FY17). The estimates for remaining work at each station are as follows:

	MEP
Sta 1 (Brookline Village)	\$ 350,000 (FY17)
Sta 4 (Rt. 9/Reservoir Rd)	\$ 335,000 (FY20)
Sta 5 (Babcock St)	\$ 250,000 (FY21)
Sta 6 (Hammond St)	\$ 335,000 (FY21)
Sta 7 (Washington Sq)	\$ 310,000 (FY18)
<u>TOTAL</u>	<u>\$1,580,000</u>

In addition to the \$310,000 in FY18 for Station #7, there is \$110,000 included for modifications to the locker room, the creation of a second means of egress, and for alterations and repairs to walls/doors/frames in rooms and \$100,000 for improvements to the second floor living area.

Estimated Cost: \$2,115,000

Time Schedule:	Prior Year -- \$325,000	Property Tax / Free Cash
	FY 2017 -- \$350,000	Property Tax / Free Cash
	FY 2018 -- \$520,000	Property Tax / Free Cash
	FY 2020 -- \$335,000	Property Tax / Free Cash
	FY 2021 -- \$585,000	Property Tax / Free Cash

19. FIRE DEPARTMENT FLEET MAINTENANCE AND TRAINING BUILDING

The current maintenance facility is located in Station #1. The service area (shop) is on the first floor with storage and office space located in the basement. At this time the service elevator, used to transport supplies to the basement for storage, has been condemned. Because of that, there are tires weighing several hundred pounds virtually inaccessible in the basement. The actual shop area is above the basement area. Currently, the shop floor requires replacement and/or reinforcement if work in the area is to continue. Additionally, the shop is not large enough to allow access to many of the Department’s vehicles, leaving the mechanics no choice but to do repairs out in the street, the drill yard, or, on occasion, inside another fire station. This is obviously unsafe when on the street and inefficient when working in locations away from the shop and all its tools and equipment. The limited size of the shop and its inability to house the apparatus leaves the Department looking to costly outside repair vendors more often than would be necessary if the Department had an adequate facility.

The Department’s training facility is located at Station #6. A modernized training facility would have a classroom with the technology necessary for the delivery of essential training. The Station would also be upgraded with a new Self Contained Breathing Apparatus (SCAB) filling station, to be utilized not only for the filling of air depleted while training, but also for air used during the course of regular firefighting

activities. This would eliminate the need for Engine #6 to travel outside their first due response area in order to fill cylinders. The Training Division would acquire appropriate and sufficient equipment to aid in the administration of hands-on training programs without depleting the equipment from front-line companies. This will leave companies fully complimented and better able to return to service and respond to emergencies while at the Training Facility. Lastly, a new drill yard would contain a modern, fully NFPA-compliant, live-fire training building. The existing tower, which is in poor condition, will be removed.

The ideal conclusion of this project would be twofold: (1) the creation of an apparatus maintenance facility that meets the needs of the Brookline Fire Department and provides a safe working environment for the employees and (2) the revamping of the current training site into a safe, modern, and up-to-date facility. The \$40,000 in FY15 funded a feasibility study. In FY17, \$4.5 million is included for design and construction.

Estimated Cost: \$4,540,000

Time Schedule:	Prior Year -- \$40,000	Property Tax / Free Cash (Feasibility Study)
	FY 2017 -- \$4,500,000	General Fund Bond (Design/Construction)

LIBRARY

20. COOLIDGE CORNER BRANCH LIBRARY FEASIBILITY/CONCEPT STUDY

Last year, the Coolidge Corner Branch Library circulated 396,807 items, making it the busiest branch library in the state. In fact, the usage of this branch library alone is higher than total library circulation in all but 35 libraries in the state, including several affluent Boston suburbs. The library was originally opened in 1957 and was added onto in 1970. Since then it has seen repairs and renovations to the HVAC system and the façade.

As a result of the heavy use, it is clear that the branch is showing its age and falls short of meeting the needs of library users. A Space Allocation Report, completed in the Fall of 2012, identified the need for an additional 3,000-5,000 square feet of space, including a larger children’s room, small and large group meeting space, and more public computers. The Children's Room experienced a renovation in 2014, which came out beautiful but underlines how worn down and outdated much of the rest of the building has become.

The FY14 – FY19 CIP included the following monies for the library:

FY15	Installation of windows, carpeting and an elevator/HP lift	\$500,000
FY16	Replacement of the roof (part of the Roof Repair/Repl. item)	\$415,000
FY16	Fenestration repairs (part of the Envelope/Fenestration Repairs item)	\$220,000

As part of the FY15 - FY20 CIP, the Library Trustees chose to recommend placing those items on hold and to seek \$50,000 for a Feasibility/Concept study. The Library Foundation is funding a building program for the branch to see what the needs of the community are

for future renovations. Once that building program is complete, the \$50,000 approved by Town Meeting will be utilized. This study would determine if the current facility can be adapted to meet current and projected needs. It may also evaluate the value of the existing building if it were to be sold as part of a larger development project.

Estimated Cost: \$50,000

Time Schedule: Prior Year -- \$50,000 Property Tax / Free Cash

21. COOLIDGE CORNER LIBRARY - ELEVATOR (ADA)/ REAR WINDOWS/CARPETING

The Coolidge Corner Library is presently only fully accessible at the front main entrance. On the lower level in the rear is a meeting room and toilets, and this room is not handicap accessible from the upper level; the only access is through a rear door. In order to make the library fully accessible, an elevator is proposed for installation at the rear of the library, which would allow access directly below. The proposed plan is to build a structure to house a permanent lift outside, which is estimated to cost \$245,000. By installing the lift on the exterior of the existing building, the library can remain open during the construction and the library will avoid having to discard a significant number of books due to the loss of space caused by the new equipment and resulting ADA code restrictions.

There are nine large panels of glass windows in the rear of the building dating from the original construction in 1970. The glass is not insulated and is loose in a number of areas. All the glass would be replaced with operable windows that can be locked for security purposes. \$155,000 is included for plans and specs (\$15,000) and the windows (\$140,000).

The majority of the carpet was installed in 1997 and is now more than 15 years old. This project will replace approx. 15,000 sq. feet of carpet at an estimated cost of \$100,000.

Estimated Cost: \$500,000

Time Schedule: FY 2017 -- \$500,000 Property Tax / Free Cash

22. LIBRARY FURNISHINGS

This request of \$110,000 will be used to replace furnishings and equipment at all three libraries. The furnishings at the Main Library will be 15 years old in 2018. While the tables are expected to last 25 years or more, most of the wood and all of the upholstered chairs will have to be replaced.

Estimated Cost: \$110,000

Time Schedule: FY 2017 -- \$110,000 Property Tax / Free Cash

23. LIBRARY INTERIOR FACELIFT/PAINTING AND REPAIRS

This project will allow for repairs to the heavy traffic areas of all three libraries. It will provide for the painting of the interior of the libraries every 6-7 years; the replacement of carpeting and other flooring and ceiling tiles, as needed; and the ability to make minor electrical repairs and lighting upgrades. Each library would be done in sections to avoid having to close each facility.

Estimated Cost: \$110,000

Time Schedule: FY 2017 -- \$110,000 Property Tax / Free Cash

TRANSPORTATION

24. TRAFFIC CALMING / SAFETY IMPROVEMENTS

Heath Street from Hammond Pond Parkway to the Town line will be reconstructed in FY16. Incidental to this reconstruction, a raised crosswalk at the intersection of Heath Street, Arlington Road and Belmont Road will be installed along with a speed bump at the Town line. The estimated cost for these safety improvements is \$61,000.

Estimated Cost: \$361,000

Time Schedule:	FY 2016 -- \$31,000	Property Tax / Free Cash
	FY 2016 -- \$30,000	Re-Appropriation of Existing Funds
	FY 2017 -- \$50,000	Property Tax / Free Cash
	FY 2018 -- \$50,000	Property Tax / Free Cash
	FY 2019 -- \$50,000	Property Tax / Free Cash
	FY 2020 -- \$50,000	Property Tax / Free Cash
	FY 2021 -- \$50,000	Property Tax / Free Cash
	Future Years -- \$50,000	Property Tax / Free Cash

25. BICYCLE ACCESS IMPROVEMENTS

The \$75,000 requested for FY16 is for installation of pavement markings on the following:

- 1.) St. Paul Street from Beacon Street to Commonwealth Avenue
- 2.) Newton St. from Clyde Street to Goddard Avenue
- 3.) Goddard Avenue from Newton Street to the entrance to the athletic field parking lot
- 4.) St. Paul Street south bound approach to Beacon Street, and
- 5.) the intersection of Aspinwall Ave. and St. Paul St.

The goal of these markings is to provide appropriate on-street pavement treatments to connect the regional bicycle route. Also, funding is included to furnish and install a bike corral system.

Estimated Cost: \$105,000

Time Schedule: Prior Year -- \$30,000 Property Tax / Free Cash
FY 2016 -- \$75,000 Property Tax / Free Cash

26. DEAN ROAD/CHESTNUT HILL AVE TRAFFIC SIGNAL UPGRADE

The traffic signal at the intersection of Dean Road and Chestnut Hill Avenue is the last of the older electronic traffic signals that needs to be upgraded. \$35,000 is for design while the \$225,000 is for the signal upgrades.

Estimated Cost: \$260,000

Time Schedule: FY 2017 -- \$260,000 Property Tax / Free Cash

27. MBTA TRAFFIC SIGNALIZATION

At the Spring 2013 Town Meeting, a resolution was passed requesting that the Department of Public Works (DPW) place in their FY15 capital budget funds to study Transit Signal Prioritization (TSP) on the Beacon Street corridor. In response, \$50,000 was requested and approved by Town Meeting to hire a consultant to study the new MBTA proposed communication system, study our traffic control system on Beacon Street, determine the technology needed to implement the system, and provide a report to the Town that includes a cost-benefits analysis of upgrading the Town-owned traffic signal controllers and associated equipment on Beacon Street to allow for the prioritization of MBTA C-Line trolleys. This project will be overseen by DPW staff and the Transportation Board. Any resulting project will be submitted to Town Meeting for approval in a later CIP request.

Estimated Cost: \$50,000

Time Schedule: Prior Year -- \$50,000 Property Tax / Free Cash

ENGINEERING/HIGHWAY

28. STREET REHABILITATION - TOWN

In 1992, the Department of Public Works (DPW) undertook a comprehensive study of its roads and implemented a pavement management system. The system was designed to bring Town-owned streets to a sufficient level of repair such that the roads could be maintained without undertaking costly full reconstruction. From 1992 to 1997, the Town made some progress in this regard, but funding was inconsistent. Starting in 1997, the Town began allocating \$1 million per year to streets, in addition to Chapter 90 funding from the State.

Based on the recommendations of the 2007/2008 Override Study Committee (OSC), the 2008 Override approved by the voters included \$750,000 for streets and sidewalks, to be increased annually by 2.5%. In FY16, the appropriation is recommended at \$1.59 million (the original \$1 million base plus the \$300,000 added in FY09 increased annually by 2.5%).

Estimated Cost: \$13,520,000

Time Schedule:	Prior Year -- \$1,550,000	
	FY 2016 -- \$1,590,000	Property Tax / Free Cash
	FY 2017 -- \$1,630,000	Property Tax / Free Cash
	FY 2018 -- \$1,670,000	Property Tax / Free Cash
	FY 2019 -- \$1,710,000	Property Tax / Free Cash
	FY 2020 -- \$1,750,000	Property Tax / Free Cash
	FY 2021 -- \$1,790,000	Property Tax / Free Cash
	Future Years -- \$1,830,000	Property Tax / Free Cash

29. STREET REHABILITATION - STATE

The State provides monies under its Chapter 90 program for improvements to certain streets. About 1/3 of Brookline's streets are eligible for 100% State reimbursement. This money supplements the funding appropriated from Town funds for street rehabilitation. An annual \$300 million statewide Chapter 90 program is assumed.

Estimated Cost: \$11,522,344

Time Schedule:	Prior Year -- \$1,440,293	State Grant
	FY 2016 -- \$1,440,293	State Grant
	FY 2017 -- \$1,440,293	State Grant
	FY 2018 -- \$1,440,293	State Grant
	FY 2019 -- \$1,440,293	State Grant
	FY 2020 -- \$1,440,293	State Grant
	FY 2021 -- \$1,440,293	State Grant
	Future Years -- \$1,440,293	State Grant

30. SIDEWALK REPAIR

The Department of Public Works developed a sidewalk management program. Some sidewalks are reconstructed as part of the street reconstruction program; those that are not are funded under this program. Based on the recommendations of the 2007/2008 Override Study Committee (OSC), the 2008 Override approved by the voters included \$750,000 for streets and sidewalks, to be increased annually by 2.5%. Of the FY09 override amount, \$50,000 was appropriated for sidewalks. In FY16, the appropriation is recommended at \$297,000 (the original \$200,000 base plus the \$50,000 added in FY09 increased annually by 2.5%).

Estimated Cost: \$2,531,000

Time Schedule:	Prior Year -- \$290,000	
	FY 2016 -- \$297,000	Property Tax / Free Cash
	FY 2017 -- \$304,000	Property Tax / Free Cash
	FY 2018 -- \$312,000	Property Tax / Free Cash
	FY 2019 -- \$320,000	Property Tax / Free Cash
	FY 2020 -- \$328,000	Property Tax / Free Cash
	FY 2021 -- \$336,000	Property Tax / Free Cash
	Future Years -- \$344,000	Property Tax / Free Cash

31. LED STREETLIGHT REPLACEMENT PROGRAM

The Town owns and maintains approximately 3,500 streetlights that were purchased from NStar in 2001. The majority of the lights use the "cobra head" style fixture with high-pressure sodium lamps ranging from 100 watts to 400 watts. The annual energy cost budgeted for unmetered streetlights totals approximately \$365,000. DPW implemented two pilot programs that replaced 104 high-pressure sodium lamps with more efficient LED lamps ranging from 55 to 75 watts to determine both the acceptability by the public and the reduction of energy usage. In addition to the benefits of reduced energy use and a cleaner, more directed light (less light pollution), industry standards are that the bulb life of the sodium lamps (six years) can be stretched to 20 years for the LED's. This technology is no longer considered cutting edge and a number of communities in Massachusetts are striving to make this the new standard for their lighting systems, and it appears as though the price has plateaued.

This project replaces the high-pressure lamps with LED's over a four-year period. Based on industry standards and the composition of the 3,500 fixtures the Town plans to purchase, each LED will save approximately \$50 per year in energy costs. That equates to approx. \$180,000 in savings in the utility budget per year. The total cost of the project is \$1.1 million, resulting in a 6- to 7-year payback period. With the life expectancy of LED's at 20 years, that means after paying off the purchase cost in the first 6-7 years, each of the next 13-14 years results in annual savings of approx. \$180,000, or \$2.3 million over that period. A rebate program from NStar is available and it is expected that the Town will receive approx. \$335,000, reducing the Town's overall outlay. In FY14, \$540,000 was approved, followed by \$515,000 in FY15. \$220,000 is required in FY16 to complete the purchase and installation of the LED's.

Estimated Cost: \$735,000

Time Schedule:	Prior Year -- \$515,000	Property Tax / Free Cash
	FY 2016 -- \$220,000	Property Tax / Free Cash

32. PARKING LOT REHABILITATION

Since its construction in 1965, the Centre Street parking lot has not had any substantial maintenance work done. Repairs have been more reactive and of the "band-aid" type and significant renovations in terms of curbing, pavement, and associated improvements are necessary. The Center St. East Parking Lot / Harvard St. Study item (#10) calls for the expenditure of \$100,000 to hire a consultant to further develop conceptual plans prepared as part of a preliminary Reconfiguration Study conducted in 2014. There is a great opportunity for the Town to identify and then integrate other needs confronting Coolidge Corner into planning for the parking lot, thereby promoting an efficient use of the publicly owned parcel. Once this study is complete, there will be a better understanding of the opportunities and costs. The \$205,000 shown in Future Years is the estimate for the more traditional repaving and resetting of curbing.

Estimated Cost: \$205,000

Time Schedule:	Future Years -- \$205,000	Property Tax / Free Cash
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33. MUNICIPAL SERVICE CENTER (MSC) RENOVATIONS

An engineering study determined that the underlying cause of the deterioration of the Municipal Service Center (MSC) floor was the marginal sizing of the structural systems supporting the floor, causing the slab to move under heavy equipment loading. In FY14, \$2.5 million was authorized to address this issue. The plan is to reconfigure the upper floor space to remove heavy equipment traffic and storage from the structural floor to significantly reduce the loading on the floor and relocate the existing shop space on the non-structural slab to provide additional space for heavy equipment storage. The floor could then be repaired permanently without the fear of future damage occurring due to slab movement. Unfortunately, current cost estimates point to the \$2.5 million as being insufficient. An additional \$650,000 is being requested in order to move this important project forward.

Estimated Cost: \$650,000

Time Schedule:	FY 2016 -- \$650,000	Property Tax / Free Cash
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34. NEWTON STREET LANDFILL - REAR LANDFILL CLOSURE

The capping of the front landfill and the partial capping of the rear landfill is complete. In FY15, \$4.6 million was appropriated to design and complete the capping of the rear landfill, along with the construction of the DPW operations area. Grading of the rear landfill will be modified to accommodate acceptance of soil contaminated with ash from the Martha's Lane, Kensington Circle, and Arlington Road neighborhood.

Estimated Cost: \$4,600,000

Time Schedule: Prior Year -- \$4,600,000 General Fund Bond

WATER/SEWER

35. SINGLETREE HILL TANK IMPROVEMENTS

The Singletree Hill water storage tank provides the water distribution system with storage and operating reserves. Scheduled maintenance requires that the interior and exterior of the tank be reconditioned every 10 to 15 years. The interior was completely renovated in 2008 while the exterior was last completed in 2003. These funds will provide for the complete restoration of the exterior surface in FY17 and the interior surface in FY19.

Estimated Cost: \$830,000

Time Schedule: FY 2017 -- \$340,000 Water & Sewer Enterprise Fund Budget
FY 2019 -- \$490,000 Water & Sewer Enterprise Fund Budget

36. WASTEWATER SYSTEM IMPROVEMENTS

This on-going project provides funding for the rehabilitation of the wastewater collection system (sanitary sewer). Rehabilitation was based on the recommendations of the Wastewater Master Plan completed in 1999. Previously construction projects to correct sewer system deficiencies targeted: 1) structural improvements, 2) sewer and storm drain separation and 3) hydraulic capacity restoration. Moving forward the primary focus will be on the removal of inflow and infiltration sources with the overall goals of eliminating sewerage backups into homes and businesses and lowering MWRA wholesale costs by reducing extraneous flows. Funding for this project should ultimately enhance the efficiency of the wastewater collection system and help to lower MWRA wholesale costs.

Estimated Cost: \$6,000,000

Time Schedule: FY 2016 -- \$3,000,000 Water & Sewer Enterprise Fund Bond
FY 2019 -- \$3,000,000 Water & Sewer Enterprise Fund Bond

PARKS/PLAYGROUNDS

37. BROOKLINE AVENUE PLAYGROUND

Brookline Avenue Playground is a four-acre park located in North Brookline. The playground equipment located behind the Lynch Center serves the neighborhood, the community overall and the Brookline Early Education Program (BEEP). The play area was last renovated in

1994 and is in need of complete replacement including new play equipment, safety surfacing and accessibility improvements. This project also includes resting and refurbishing the athletic field that serves soccer, football, youth baseball, and softball. Funding for the FY16 construction project is estimated to total \$890,000.

Estimated Cost: \$890,000

Time Schedule: FY 2016 -- \$890,000 Property Tax / Free Cash

38. BROOKLINE RESERVOIR PARK

Brookline Reservoir Park is a multigenerational community park located along Route 9 between Lee and Warren Streets in the middle of town. It is a man-made body of water approximately one mile in circumference with a walking/jogging stonedust track that circles the reservoir. The interior basin of the Reservoir is a stone riprap wall and is in need of repointing, regrouting and replacement of stones. The stonedust path is in need of repair, for both accessibility and safety. In addition to repairing the stone basin, the design review process and restoration project will include consideration of plantings, park furniture, screening from Route 9, comfort station and pathway/access/entry/overlook points. Funding for the project is estimated to total \$1.88 million, with \$80,000 in FY17 for design and \$1.8 million in FY18 for construction.

Estimated Cost: \$1,880,000

Time Schedule: FY 2017 -- \$80,000 Property Tax / Free Cash (Design)
FY 2018 -- \$1,800,000 General Fund Bond (Construction)

39. COREY HILL PLAYGROUND

Corey Hill Park is located at the crest of Summit Avenue. The southern parcel contains an active play equipment area and lawn and the northern parcel contains an attractive overlook of Boston, lawn area, sundial, and seating. The playground, last renovated in 1989, is in need of complete replacement including site regrading and accessibility improvements. This project will replace all playstructures at the site and review the layout and design of the active playground portion of the park. Site masonry work, benches, walkways, planting, and other site amenities will be included with this renovation. Funding for the project is estimated to total \$740,000, with \$40,000 in FY16 for design and \$700,000 in FY17 for construction.

Estimated Cost: \$740,000

Time Schedule: FY 2016 -- \$40,000 Property Tax / Free Cash (Design)
FY 2017 -- \$700,000 General Fund Bond (Construction)

40. CYPRESS PLAYGROUND & ATHLETIC FIELD

Cypress Playground is a 5.22 acre park located in the heart of Brookline, adjacent to the High School, Tappan Gym and Kirrane Aquatic Center. The park has two softball fields that are shared with a rectangular natural turf field for all sports. A large seating area and full basketball court are located at the far side of the athletic playing fields. The park has a spray pool, picnic area, play equipment for tots and children and a sledding hill.

This renovation includes new play equipment for 2-5 and 5-12 year-old children, repair of a perimeter retaining wall, new curbing, updated water play, pathways, drainage improvement, new basketball court, updated picnic area and seating, plantings, new irrigation, infield and athletic field renovation. The \$1.65 million in Future Years is comprised of \$120,000 for design and \$1.53 million for construction.

Estimated Cost: \$1,650,000

Time Schedule: Future Years -- \$1,650,000 General Fund Bond

41. EMERSON GARDEN PLAYGROUND

Emerson Garden is a park located along Davis Avenue and Emerson Street with a perimeter walking path, seating, waterplay, picnic area, playground and lawn area. The play equipment for tots and older children, last renovated in 1995, is in need of total replacement, new perimeter fencing is required, and accessibility improvements are needed. The playground review will include consideration of picnic/passive areas, review of spray pool utilities, park furniture, and rehabilitation of the landscaped areas. The design review process will revisit layout, grading, accessibility, safety, and functionality of the park. Funding for the project is estimated to total \$760,000, with \$60,000 in FY16 for design and \$700,000 in FY17 for construction.

Estimated Cost: \$760,000

Time Schedule: FY 2016 -- \$60,000 Property Tax / Free Cash (Design)
FY 2017 -- \$700,000 Property Tax / Free Cash (Construction)

42. BROOKLINE RESERVOIR GATEHOUSE ROOF

The Parks and Open Space Division of the Department of Public Works and the Building Department are working with the Preservation Commission to preserve and potentially reuse this nationally significant 1848 granite and iron building, which is located along Route 9 and Warren Street. The gatehouse and Reservoir Park are listed on the National Register of Historic Places. A 2009 engineering study by Structures North determined that its masonry is in good condition and its roof structure could be rehabilitated, despite damage to the truss ends from failed built-in gutters (now covered). In 2010, temporary shoring secured the roof from heavy snow loads and North Bennet Street School students restored the doors and some windows. A master planning process for the Reservoir Park will consider possible uses for its upper interior level.

This funding is to restore the ends of the trusses, re-secure them to the original iron roof with which they are structurally integrated, and replace the present pre-WWI standing-seam steel roof. The engineering study budgets approximately \$20,000 for interior demolition, \$135,000 for structural work, and \$95,000 for a new metal roof. At least \$50,000 of this might be offset by an MHC matching grant. If the gatehouse is designated a National Historic Landmark, it would be eligible to compete for "Save America's Treasures" funding.

The Study also addressed carpentry, stair, and masonry repairs, the estimate for which is \$400,000. This work is predicated upon the receipt of outside funding.

Estimated Cost: \$650,000

Time Schedule: FY 2016 -- \$250,000 Property Tax / Free Cash
FY 2016 -- \$400,000 State/Federal Grant

43. HARRY DOWNES FIELD & PLAYGROUND

While the oval and track at Harry Downes Field, located at Pond Avenue and Jamaica Road, were renovated in 2006, the play area, picnic area and softball field are in need of renovation. The playground area was last renovated in 1993. This budget item is intended to replace the play equipment and park furniture, install a water play/spray pool amenity, renovate the softball field (also used for lacrosse, soccer and football). Funding for the project is estimated to total \$880,000, with \$80,000 in FY17 for design and \$800,000 in FY18 for construction.

Estimated Cost: \$880,000

Time Schedule: FY 2017 -- \$80,000 Property Tax / Free Cash (Design)
FY 2018 -- \$800,000 General Fund Bond (Construction)

44. KRAFT FAMILY ATHLETIC FIELD SYNTHETIC TURF REPLACEMENT

The Kraft Family Athletic Field synthetic turf field and track was installed in 2006. The synthetic turf carpet has a warranty of 8 years and an anticipated life cycle of 12 years. In FY20 the field will be 14 years old. The carpet has suffered several tears requiring repair and the field is in need of regrading. The project involves removing the existing carpet, laser grading the subbase, replacing the synthetic turf and installing new infill. In FY20, \$70,000 is included for design while \$700,000 is in FY21 for construction.

Estimated Cost: \$770,000

Time Schedule: FY 2020 -- \$70,000 Property Tax / Free Cash (Design)
FY 2021 -- \$700,000 General Fund Bond (Construction)

45. LARZ ANDERSON PARK

Larz Anderson Park is the former estate of Larz Anderson and his wife Isabel Weld Perkins Anderson, an elite social couple of the early 20th century. With over 60 acres, Larz Anderson Park is the largest park in Brookline, is listed on the National and State Registers of Historic Places and is the flagship park of the Town with many architecturally significant buildings, structures and fences, athletic fields, play equipment, picnic areas, walking paths, an ice rink, significant trees, a water body, sweeping slopes and views of the City of Boston.

The FY19 request (\$2.7 million) is for replacement of the deteriorating Temple of Love and Fountain. A detailed conditions assessment of the structure, including sampling and lab tests, found that the concrete used to manufacture the various components of the Temple are cracking, principally due to freeze-thaw damage resulting from corrosion and expansion of steel reinforcement bar and/or mesh. The extensive network of cracks on the cornice, ledges and dome represent a progressive condition that is irreversible and not repairable on a long-term basis. The assessment looked at the Town's options for maintenance, stabilization and replacement. Due to the condition of the concrete, replacement is the recommended course of action.

The \$2.2 million budget in FY21 is for the Italianate Garden and the Maintenance Yard. Larz Anderson Park shows many traces of the three major cultural influences on the Anderson's tastes, aesthetics and lifestyle: Italy, Japan and England. The Andersons had a vision for their Brookline home that would take them nearly 20 years to realize. They hired the landscape architect and artist Charles A. Platt to design a sunken Italian garden at the top of the hill that would embody their love of Italy. The Italian Garden infrastructure that remains is in poor and unstable condition. The request for improvements is to make structural repairs to the walks, stairs and walls, restore the gazebo on the east side of the garden (to match the restoration of the west side that was completed several years ago), removal of invasive vegetation and replacement with appropriate planting. \$1.1 million is budgeted for this project.

Just below the Italian Garden was the Agricultural and Horticultural area for the Anderson Estate. Isabel and Larz had greenhouses, a hen house, a rose garden, garden shed, and maintained extensive agricultural operations to support themselves and their staff. These operations, later to be replaced by the Parks and Open Space Maintenance Garages, were surrounded by significant concrete/stucco walls. The massive walls have shifted significantly and are cracking and deteriorating. The walls and access gate/door are in need of complete replacement (similar to the replacement of the perimeter wall on Goddard Avenue that was completed several years ago). \$1.1 million is budgeted for this project.

Estimated Cost:	\$8,400,000	
Time Schedule:	FY 2019 -- \$2,700,000	General Fund Bond
	FY 2021 -- \$2,200,000	General Fund Bond
	Future Years -- \$3,500,000	General Fund Bond

46. MURPHY PLAYGROUND

Murphy Playground, located between Kent, Bowker and Brook Streets, is a bowl shaped park with a noticeable grade change, retaining walls on three sides, play areas and a sloped open grass area. The park was last renovated in 1992 and is in need of renovation, including new play

equipment for tots and older children, new perimeter fencing, improved accessibility, restoration of the field, rehabilitation of pathways, landscape improvements, review of picnic/passive areas, and review of spray pool utilities. The design review process will revisit layout, grading, accessibility, safety, and functionality of the park. Funding for the project is estimated to cost \$850,000, with \$60,000 for design in FY18 and \$790,000 for construction in FY19.

Estimated Cost: \$850,000

Time Schedule: FY 2018 -- \$60,000 Property Tax / Free Cash (Design)
FY 2019 -- \$790,000 General Fund Bond (Construction)

47. PIERCE PLAYGROUND

Pierce Playground, last renovated in 1991, is located between School Street and Harvard Avenue. The park serves as a community park, neighborhood park and school ground. The park has an upper-level with play equipment and a lower-level with a ball field, with a steep slope in between. The playground is in need of a full renovation that will include drainage improvements; play equipment for both younger children and school-aged children; upgraded utilities, water play, basketball, and site furniture; a rehabilitated field; and repair to pathways, masonry and fencing. Funding for this project is estimated to total \$1.07 million, with \$90,000 in FY15 for design and \$980,000 in FY16 for construction.

Estimated Cost: \$1,070,000

Time Schedule: Prior Year -- \$90,000 Property Tax / Free Cash (Design)
FY 2016 -- \$980,000 General Fund Bond (Construction)

48. RIVERWAY PARK

This is a continuing project of the Olmsted Park/Riverway Improvements program. This appropriation is for the reconstruction of the riverbanks that have eroded in some places by as much as 10 feet, replacement of failing or hazard trees, edge planting, lawn restoration, rebuilding the path system, and re-grading to prevent future erosion. The project was originally anticipated to be implemented in FY2003; however, with the Brookline/Boston/Commonwealth of Massachusetts/US Army Corps of Engineers joint restoration of the Muddy River, this phase of restoration will be coordinated with the overall flood mitigation, environmental quality, and historic preservation work that is currently being designed and permitted.

Estimated Cost: \$425,000

Time Schedule: Future Years -- \$425,000 Property Tax / Free Cash

49. ROBINSON PLAYGROUND

Robinson Playground is a 2.38 acre park located between Cypress, High and Franklin Streets in a dense neighborhood. The playground facilities include a youth baseball/softball field, paved basketball court, multi-use court play area, playground equipment, picnic area, and water play.

The renovation includes new playground equipment for older and younger children; water play, new irrigation and field renovation; basketball and multi-use court improvements; pathway and drainage improvements; and fence replacement. The \$100,000 in FY19 is for design while the \$1.075 million in FY21 is for construction.

Estimated Cost: \$1,175,000

Time Schedule: FY 2019 -- \$100,000 Property Tax / Free Cash (Design)
FY 2021 -- \$1,075,000 General Fund Bond (Construction)

50. SCHICK PLAYGROUND

Schick Park, located on Addington Road, is in need of a full site renovation to meet new safety and accessibility requirements. Renovations will include new play equipment for older and younger children, repointing the stone walls, repair of the wooden picnic shelter, field renovation, fencing, paving and site furniture. The estimated project cost is \$955,000, with \$70,000 in FY19 for design and \$885,000 in FY20 for construction.

Estimated Cost: \$955,000

Time Schedule: FY 2019 -- \$70,000 Property Tax / Free Cash (Design)
FY 2020 -- \$885,000 General Fund Bond (Construction)

51. SOULE ATHLETIC FIELDS & SITE RENOVATION

The Soule Early Education Center is located on Hammond Street. The athletic fields on site serve Town-run daycare programs, multi-age athletic leagues, camps, and residents of all ages and abilities. The circulation and stormwater management of the site are in need of redesign and renovation. Funds will provide for design and construction for increased capacity and improvements to parking areas, pathway connections, storm drainage improvements, and improvement to Robson Athletic Field (Upper Soule). The estimated project cost is \$685,000, with \$50,000 in FY20 for design and \$635,000 in FY21 for construction.

Estimated Cost: \$685,000

Time Schedule: FY 2020 -- \$50,000 Property Tax / Free Cash (Design)
FY 2021 -- \$635,000 Property Tax / Free Cash (Construction)

52. PARKS AND PLAYGROUNDS REHABILITATION & UPGRADE

This is an on-going town-wide program for the repair and replacement of unsafe and deteriorating playground, fence, and field facilities or components. Items funded under this program include fences, backstops, retaining walls, picnic furniture, turf restoration, bench replacements, playstructures, safety surfacing, and drainage improvements. This program avoids more expensive rehabilitation that would be necessary if these items were left to deteriorate.

Estimated Cost: \$2,440,000

Time Schedule:	Prior Year -- \$295,000	Property Tax / Free Cash
	FY 2016 -- \$300,000	Property Tax / Free Cash
	FY 2017 -- \$300,000	Property Tax / Free Cash
	FY 2018 -- \$305,000	Property Tax / Free Cash
	FY 2019 -- \$305,000	Property Tax / Free Cash
	FY 2020 -- \$310,000	Property Tax / Free Cash
	FY 2021 -- \$310,000	Property Tax / Free Cash
	Future Years -- \$315,000	Property Tax / Free Cash

53. TOWN/SCHOOL GROUNDS REHAB

Town and School grounds require on-going structural improvements and repair. These funds will be applied to create attractive and functional landscapes and hardscape improvements including plant installation, regrading, reseeding, tree work, new concrete or asphalt walkways, trash receptacles, bike racks, drainage improvements, retaining walls, and repairs to stairs, treads, railings, benches, or other exterior structures. This program avoids more expensive rehabilitation that would be necessary if these items were left to deteriorate.

Estimated Cost: \$760,000

Time Schedule:	Prior Year -- \$85,000	Property Tax / Free Cash
	FY 2016 -- \$90,000	Property Tax / Free Cash
	FY 2017 -- \$90,000	Property Tax / Free Cash
	FY 2018 -- \$95,000	Property Tax / Free Cash
	FY 2019 -- \$95,000	Property Tax / Free Cash
	FY 2020 -- \$100,000	Property Tax / Free Cash
	FY 2021 -- \$100,000	Property Tax / Free Cash
	Future Years -- \$105,000	Property Tax / Free Cash

54. TENNIS COURTS/BASKETBALL COURTS

The Town has over 19 basketball courts and 36 hard-surface tennis courts. Over time, the court surfaces begin to deteriorate, crack, and weather. In order to maintain the integrity, safety, and playability of the courts, the Town needs to plan for the phased reconstruction/renovation/resurfacing of the courts, lighting and drainage improvements.

Estimated Cost: \$430,000

Time Schedule:	FY 2016 -- \$230,000	Property Tax / Free Cash
	FY 2020 -- \$100,000	Property Tax / Free Cash
	Future Years -- \$100,000	Property Tax / Free Cash

55. COMFORT STATIONS

These funds are programmed for the renovation of the comfort stations located in various parks.

Estimated Cost: \$200,000

Time Schedule:	FY 2017 -- \$100,000	Property Tax / Free Cash
	FY 2021 -- \$50,000	Property Tax / Free Cash
	Future Years -- \$50,000	Property Tax / Free Cash

CONSERVATION/OTHER OPEN SPACE

56. TREE REMOVAL AND REPLACEMENT / URBAN FORESTRY MANAGEMENT

The tree removal and replacement program represents the Town's effort to balance street tree removals with plantings. As trees mature or are impacted by storm damage or disease, it is critical to remove these before they become public safety hazards. New tree plantings are also critical, as they directly impact the tree-lined character of the community, improve stormwater quality, provide oxygen, reduce heat impact in the Summer, and improve the overall quality of life in Brookline. In addition, funding is included for on-going management work in the four conservation properties (Hall's Pond Sanctuary, Amory Woods Sanctuary, D. Blakely Hoar Sanctuary, and the Lost Pond Sanctuary) and parks. Storm damage, disease, and old age continue to reduce tree canopies. The funds will be utilized to remove hazard trees and provide structural, health, and safety pruning to prolong the life and viability of our significant trees. New trees will be planted in anticipation of the ultimate loss of existing mature trees.

Included in the requested annual amount is \$50,000 for Urban Forest Management to address a range of significant improvements needed such as tree removals, crown thinning, soil amendments, woodland canopy gap management, invasives removal, pest management, health and structural pruning and planting throughout the Town's parks and open spaces. This program will help with resiliency to disease, pests

and rapid decline attributed with trees unmanaged in an urban environment. The first phase of work will be performed in collaboration with the Olmsted Tree Society of the Emerald Necklace Conservancy who has worked with the Town of Brookline, City of Boston and Commonwealth of Massachusetts on an Urban Forestry Management Plan for the Emerald Necklace. The work outlined in this plan will be supported with both public funding and significant private and grant funding. The protocol outlined in the plan shall be used to plan for and address urban forestry management priorities throughout Town.

Estimated Cost: \$1,790,000

Time Schedule:	Prior Year -- \$170,000	Property Tax / Free Cash
	FY 2016 -- \$225,000	Property Tax / Free Cash
	FY 2017 -- \$225,000	Property Tax / Free Cash
	FY 2018 -- \$230,000	Property Tax / Free Cash
	FY 2019 -- \$230,000	Property Tax / Free Cash
	FY 2020 -- \$235,000	Property Tax / Free Cash
	FY 2021 -- \$235,000	Property Tax / Free Cash
	Future Years -- \$240,000	Property Tax / Free Cash

57. OLD BURIAL GROUND

The Old Burying Ground, located on Walnut Street, is Brookline's first cemetery. Although the cemetery dates back to 1717, its appearance today reflects the ideals of the 19th century rural cemetery movement. The cemetery is listed as part of the Town Green National Register Historic District and has been featured in a publication by the Massachusetts Department of Environmental Management entitled "Preservation Guidelines for Historic Burial Grounds and Cemeteries". Research completed by both landscape architects and specialists in monument conservation indicates that the Town has much work to do in restoring the perimeter walls, markers and footstones, tombs, and monuments, as well as landscape improvements.

Estimated Cost: \$250,000

Time Schedule:	Future Years -- \$250,000	Property Tax / Free Cash
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58. WALNUT HILLS CEMETERY

The Walnut Hills Cemetery was established by the Town in 1875. Designed to preserve the natural features and effects for the landscape, the Cemetery provides visitors with a place of solace, natural beauty and quiet charm. The Walnut Hills Cemetery was listed in the National and State Registers of Historic Places in 1985.

In 2004, the Town completed a master plan for the Cemetery in order to set the parameters necessary to meet town cemetery needs of the future while maintaining the visual, service, quality and other features that make the Cemetery such a valuable historic cultural resource for the Town. The Walnut Hills Cemetery Trustees and staff recently completed the development of a new interment area at the Cemetery that

will serve the Town's needs for the next decade. The Town has completed a conditions assessment of the roadways through the Walnut Hills Cemetery and recommends a program of replacement, resurfacing and repair. The goal is to maintain the historic vehicular circulation system by implementing a program to phase in pavement improvements to resurface the drives and to reconstruct poor areas. The Trustees have also identified other areas for future design and development within the Cemetery for future needs.

The challenge for the Town, staff and Trustees is to satisfy the various demands of today and to prepare for the future. With that challenge, the financing plan for these capital improvements is to use Cemetery Funds. The \$50,000 in FY16 is for the above referenced roadway work and will be funded from the Sale of Lots/Service fund (SW01). Current plans for the \$770,000 in Future Years, which is intended for lot expansion, is to use a combination of SW01 and an expendable trust fund (TW23) that is under the purview of the Trustees and does not require appropriation by Town Meeting. A bond authorization with debt service funded from these accounts is also a possibility. Meetings with the Trustees will continue, and they will include discussions regarding potential changes to how revenues received for the sale of lots is currently split.

Estimated Cost: \$920,000

Time Schedule:	Prior Year -- \$100,000	Other (Cemetery Funds)
	FY 2016 -- \$50,000	Other (Cemetery Funds)
	Future Years -- \$770,000	Other (Cemetery Funds)

RECREATION

59. SWIMMING POOL - SHOWER RENOVATION/POOL REPOINTING

The Evelyn Kirrane Aquatics Center, located on Tappan Street, consists of three pools. The pool structure needs to have the concrete repointed to prevent foundation cracks and leaks, as it has required increased repair and maintenance over the past few years. If a larger-scale project of this type is not undertaken, structural issues could arise in the future. \$400,000 is included in FY16 for this project.

The locker rooms require new showers, tiles and lockers on both the men's and women's sides. The areas have heavy use throughout the year and require constant maintenance and upkeep. \$275,000 is included in FY16 for this project.

Estimated Cost: \$675,000

Time Schedule:	FY 2016 -- \$675,000	Property Tax / Free Cash
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60. GOLF COURSE IMPROVEMENTS

Originally built in 1933, the Robert T. Lynch Municipal Golf Course has undergone a series of renovations over the past decade, but more are needed both on the course and in the clubhouse. The proposed \$1 million would be used for the following:

- finish cart paths on holes 14 and 15
- complete bunker renovations on holes 14, 16 and 17
- restoration of the 9th fairway
- substantial tree pruning and elimination on course
- creek drainage
- clubhouse electrical, HVAC, masonry, envelope

Phasing the debt service associated with a \$1 million bond will allow for debt service to remain at historical and affordable levels.

Estimated Cost: \$1,000,000

Time Schedule: FY 2016 -- \$1,000,000 Golf Course Enterprise Fund Bond

SCHOOL

61. SCHOOL FURNITURE

This is a continuous program to upgrade furniture in all schools, which absorbs significant wear and tear annually. This program will replace the most outdated and worn items.

Estimated Cost: \$760,000

Time Schedule:	Prior Year -- \$60,000	Property Tax / Free Cash
	FY 2016 -- \$70,000	Property Tax / Free Cash
	FY 2017 -- \$80,000	Property Tax / Free Cash
	FY 2018 -- \$90,000	Property Tax / Free Cash
	FY 2019 -- \$100,000	Property Tax / Free Cash
	FY 2020 -- \$110,000	Property Tax / Free Cash
	FY 2021 -- \$120,000	Property Tax / Free Cash
	Future Years -- \$130,000	Property Tax / Free Cash

62. SCHOOL TECHNOLOGY

The School Department has developed a technology plan that is designed to establish the appropriate infrastructure, building capacity in instruction, and improve efficiency in administrative functions within the PSB. The funding in FY16 is for mobile carts.

Estimated Cost: \$400,000

Time Schedule:	Prior Year -- \$320,000	Property Tax / Free Cash
	FY 2016 -- \$80,000	Property Tax / Free Cash

63. TOWN/SCHOOL BUILDING - ADA RENOVATIONS

This annual program of improvements is requested in order to bring Town and School buildings into compliance with the Americans with Disabilities Act (ADA), which requires that the Town make public buildings accessible to all.

Estimated Cost: \$600,000

Time Schedule:	Prior Year -- \$65,000	Property Tax / Free Cash
	FY 2016 -- \$70,000	Property Tax / Free Cash
	FY 2017 -- \$70,000	Property Tax / Free Cash
	FY 2018 -- \$75,000	Property Tax / Free Cash
	FY 2019 -- \$75,000	Property Tax / Free Cash
	FY 2020 -- \$80,000	Property Tax / Free Cash
	FY 2021 -- \$80,000	Property Tax / Free Cash
	Future Years -- \$85,000	Property Tax / Free Cash

64. TOWN/SCHOOL BUILDING - ELEVATOR RENOVATIONS

When a building is renovated, most elevators are upgraded (new controls, motors, cables, refurbishment of the car, etc.). Some elevators are also partially upgraded to meet the requirements of the existing building codes. The buildings that have not been renovated have elevators that are close to 40 years old. Maintenance is an issue and parts are increasingly difficult to find. This project would upgrade those cars and lifts with new equipment.

Estimated Cost: \$1,075,000

Time Schedule:	Prior Year -- \$250,000	Property Tax / Free Cash
	FY 2016 -- \$275,000	Property Tax / Free Cash
	FY 2017 -- \$275,000	Property Tax / Free Cash
	FY 2018 -- \$275,000	Property Tax / Free Cash

65. TOWN/SCHOOL BUILDING - ENERGY CONSERVATION

It is imperative that monies be invested to decrease energy consumption in Town and School buildings. Programs include, but are not limited to, lighting retrofit and controls, energy efficient motors, insulation, and heating and cooling equipment. In addition, water conservation efforts are explored. This program augments existing gas and electric utility conservation programs. A continued area of focus is building

commissioning. Many years ago, a building's HVAC system was set up by multiple contractors and then signed off by the design engineer. Sometimes there would be control issues, leading to complaints or high energy usage. The Building Department, for all new projects, hires a Commissioning Agent. Recommissioning of certain buildings is suggested in order to confirm that the equipment was designed, installed and set up properly.

Estimated Cost: \$1,420,000

Time Schedule:	Prior Year -- \$160,000	Property Tax / Free Cash
	FY 2016 -- \$165,000	Property Tax / Free Cash
	FY 2017 -- \$170,000	Property Tax / Free Cash
	FY 2018 -- \$175,000	Property Tax / Free Cash
	FY 2019 -- \$180,000	Property Tax / Free Cash
	FY 2020 -- \$185,000	Property Tax / Free Cash
	FY 2021 -- \$190,000	Property Tax / Free Cash
	Future Years -- \$195,000	Property Tax / Free Cash

66. TOWN/SCHOOL BUILDING - ENERGY MANAGEMENT SYSTEM

This project is to upgrade the energy management systems in Town and School buildings. A few of the larger buildings have older (30 years) energy management systems that have exceeded their life expectancy and replacement parts are no longer available. These systems would be replaced and upgraded with new web-based systems integrated into the Town's existing computer network. Other systems would be upgraded with newer software or firmware. The Building Department will continue to work with the Information Technology Department on these projects. Software upgrades are needed at the High School, Lawrence, Pierce and Baker Schools in the next few years.

Estimated Cost: \$860,000

Time Schedule:	FY 2016 -- \$185,000	Property Tax / Free Cash
	FY 2017 -- \$150,000	Property Tax / Free Cash
	FY 2018 -- \$25,000	Property Tax / Free Cash
	FY 2019 -- \$100,000	Property Tax / Free Cash
	FY 2020 -- \$100,000	Property Tax / Free Cash
	FY 2021 -- \$50,000	Property Tax / Free Cash
	Future Years -- \$250,000	Property Tax / Free Cash

67. TOWN/SCHOOL BUILDING - ENVELOPE /FENESTRATION REPAIRS

In FY12, \$250,000 was appropriated for costs associated with repairs to the outside envelope of all Town and School buildings, including a visual inspection of the exterior of all buildings that will help prioritize these repairs. The outside envelope of facilities includes masonry, bricks and mortar, flashing, dental work, coping stones, metal shelves, and tower work. Some of these structures are over 100 years old and

have never had exterior work done to them. A number of buildings have windows, door entrances, and other wall openings (fenestration) that are in need of repair/replacement. This causes water to penetrate into buildings behind walls and ceilings, causing security and safety problems. Also included in this program is any required chimney inspection and repairs, if appropriate, or the installation of new metal liners to connect to the gas burning equipment in the building.

A master plan was prepared by a consultant and includes a priority list and schedule and that calls for \$27.2 million over a 30-year period, with \$11.5 million required within the six-year period of this FY16 - FY21 CIP. Facilities addressed within this time frame include the following:

<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>
Baker School	C.C. Libr.	Baker Sch	C.C. Libr.	Baldwin Sch	Fire Sta. #1
Pierce School	Fire Sta. #1	Fire Sta. #7	Fire Sta. #4	Heath Sch	Health Ctr.
Harry Downes fieldhouse	UAB	Lawrence Sch	Larz Anderson		Lynch Rec Ctr.
Larz Anderson		Main Libr.	Lincoln School		Old Lincoln Sch
		Old Lincoln Sch	Phys Ed Bldg		Pierce Sch
		Public Safety HQ			Town Hall
		Soule Rec Ctr.			

Estimated Cost: \$27,180,000

Time Schedule:	Prior Year -- \$730,000	Property Tax / Free Cash
	FY 2016 -- \$1,550,000	General Fund Bond
	FY 2017 -- \$2,100,000	General Fund Bond
	FY 2018 -- \$2,100,000	General Fund Bond
	FY 2019 -- \$1,200,000	General Fund Bond
	FY 2020 -- \$1,000,000	General Fund Bond
	FY 2021 -- \$3,500,000	General Fund Bond
	Future Years -- \$15,000,000	General Fund Bond

68. TOWN/SCHOOL BUILDING - ROOF REPAIR/REPLACEMENT PROGRAM

A master plan for repair and replacement of roofs on all Town and School buildings was prepared by a consultant. The plan includes a priority list and schedule and calls for \$29.3 million over a 20-year period, with \$6.9 million required within the six-year period of this FY16 - FY21 CIP. Facilities addressed within this time frame include the following:

<u>FY16</u>	<u>FY19</u>	<u>FY21</u>
C.C. Library	Golf Course Clubhouse	Muni. Svc. Ctr.
Fire Sta. #1	Heath School	Phys Ed Bldg
Fire Sta. #7	Lawrence School	

Harry Downes Fieldhouse	Larz Anderson Skate Pavilion
Larz Anderson Carpentry Shop	Lincoln School
Larz Anderson Electrical Shop	Pierce Primary
Public Safety HQ	

Estimated Cost: \$21,225,000

Time Schedule:	Prior Year -- \$375,000	Property Tax / Free Cash
	FY 2016 -- \$1,200,000	General Fund Bond
	FY 2019 -- \$3,500,000	General Fund Bond
	FY 2021 -- \$1,700,000	General Fund Bond
	Future Years -- \$14,450,000	General Fund Bond + Property Tax / Free Cash

69. TOWN/SCHOOL BUILDING - SECURITY/LIFE SAFETY SYSTEMS

Over the last number of years, several large capital projects have been undertaken that included security improvements in Town and School buildings. This program will extend the effort and improve areas where security may be lacking. In general, the plan calls for making all doors around the perimeter of a building more secure by replacing the doors, frames, door handles, and locks with electronic locks that may only be opened with a keypad and/or on a specific schedule. Only the front main entrance of the building would allow for general access. At the front door, a speaker and doorbell will be added to connect to the building's existing intercom or phone system for use by visitors. The lighting around each building will be improved and placed on a timer. A small camera system connected to a computer will be added at the main entrance to monitor access to the building.

School buildings will be a priority. Most schools are reasonably secure, but based on an assessment by the Police Department, security can and should be improved. These funds would also be used to continue the on-going process of replacement and installation of new and upgraded burglar alarms, fire alarm systems, sprinkler systems, emergency lighting, and egress signs.

Estimated Cost: \$1,125,000

Time Schedule:	Prior Year -- \$300,000	Property Tax / Free Cash
	FY 2016 -- \$195,000	Property Tax / Free Cash
	FY 2017 -- \$125,000	Property Tax / Free Cash
	FY 2018 -- \$130,000	Property Tax / Free Cash
	FY 2019 -- \$140,000	Property Tax / Free Cash
	FY 2021 -- \$110,000	Property Tax / Free Cash
	Future Years -- \$125,000	Property Tax / Free Cash

70. TOWN/SCHOOL TRASH COMPACTOR REPLACEMENTS

Trash compactors need to be replaced at the following facilities:

Baldwin Baker Driscoll Heath High School UAB Lawrence New Lincoln Pierce Health

Estimated Cost: \$300,000

Time Schedule:	FY 2017 -- \$50,000	Property Tax / Free Cash
	FY 2018 -- \$10,000	Property Tax / Free Cash
	FY 2021 -- \$100,000	Property Tax / Free Cash
	Future Years -- \$50,000	Property Tax / Free Cash

71. HIGH SCHOOL ADDITION

The enrollment growth that Brookline’s Elementary Schools have experienced over the past number of years has begun to affect Brookline High School (BHS) this school year (2014/2015). BHS enrollment is expected to grow by approximately 100 students per year from 1,900 students to 2,500 students by 2022 -- a growth of more than 600 students in seven years. This enrollment level presents a capacity challenge because the High School was renovated to accommodate 2,100 – 2,200 students and enrollment will reach approximately 2,200 by 2018/2019 and approximately 2,500 by 2021/2022. In FY13, \$50,000 was authorized for expenditure from “Classroom Capacity” funding for a concept study to review all possible options for addressing the capacity needs of BHS. Those monies were spent to hire an architect to assist the B-Space Committee with the BHS issue. In addition, \$100,000 was authorized in FY14 for expenditure from “Classroom Capacity” funding to further study options for the expansion of capacity at the High School.

This study, being conducted by Symmes, Maini & McKee Associates, comes on the heels of the recommendations for school expansion contained in the B-Space report to address continued enrollment growth, to align with the Public Schools of Brookline Strategic Plan and Vision, and to preserve Brookline’s commitment to excellence and equity. The process is being led by the Superintendent and Headmaster and will analyze the pedagogical and administrative implications of optimally serving up to 2,500 – 2,600 high school students in Brookline. This may include new or revamped programs, staffing and administrative structures, and facilities use. The plan and educational program for an expansion of high school capacity should follow a process of engagement and deliberation of options with current BHS faculty and students, the Brookline community, the School Committee, and Public School of Brookline leadership, as well as input from the research on current best practices in curriculum, instruction, and pedagogy for secondary schools. This process will take into account, but not be limited to, the options presented in the HMFH High School Concept Study.

In FY17, \$1.75 million is included for the Feasibility / Schematic Design phase of the project, of which 35% (\$612,500) is assumed to be funded by the Massachusetts School Building Authority (MSBA) and 65% (\$1.14 million) by the Town. In FY19, \$54 million is included, of which 65% (\$35.1 million) is expected to be paid for by the Town and 35% (\$18.9 million) by the MSBA. The \$54 million figure represents the amount that can be afforded within the Town’s 6% CIP Financing Policy. Any funding required above this amount would require a Debt Exclusion Override, absent significant modifications to the projects contained within this CIP.

Estimated Cost: \$55,750,000

Time Schedule:	FY 2017 -- \$1,137,500	General Fund Bond (Feas. Study/Schematic Design)
	FY 2017 -- \$612,500	State Grant (Feas. Study/Schematic Design)
	FY 2019 -- \$35,100,000	General Fund Bond (Design Completion/Construction)
	FY 2019 -- TBD	General Fund Bond - Debt Exclusion (Design Completion/Construction)
	FY 2019 -- \$18,900,000	State Grant (Design Completion/Construction)

72. MAJOR K-8 PROJECT(S)

In October, 2014, a study was commissioned by the Selectmen and School Committee to focus on identifying and evaluating sites throughout Brookline that may be able to accommodate a new or expanded school in order to address the rapidly escalating school population. In December, 2014 a contract was awarded to a vendor, CivicMoxie, in the context of their understanding of both the school capacity issue and the dearth of available and appropriately sited land in Brookline. The Department of Planning and Community Development is charged with managing the contract, coordinating Town and School staff involvement, and insuring that Town resources are readily available to the consultant to perform this study comprehensively and expeditiously. The Scope of Work requires the Consultant to appear before two joint meetings of the Board of Selectmen and School Committee.

This action to construct a 9th elementary school would result in the Town/School Department modifying the priority for additional preK-8 capacity from an addition to the Driscoll School - recently passed over by the MSBA - to a ninth school located in an appropriate proximity to realign assignment zones for anticipated assignment. Funding for any project will be contingent upon the electorate's approval of a Debt Exclusion Override.

Estimated Cost: TBD

Time Schedule: FY 2019 -- TBD General Fund Bond - Debt Exclusion

73. BALDWIN SCHOOL RENOVATIONS

The Baldwin School, which was built in the 1930's as a library, needs to be renovated. The heating system is over 70 years old and many pipes are failing due to age. The monies for this project would replace the piping and HVAC system and covert the system to forced hot water, thereby allowing for better control, more even temperatures, zoning, and energy savings. The electrical system is also in need of upgrade. In addition, the building is not fully accessible. This project would install an elevator that would connect the top and bottom floors and work would be done on the front entrance to make it accessible. The building also has its original windows, which are wooden, single pane, and leak air. This project would replace those windows with energy efficient, thermal pane style windows. The slate roof also needs repairs along with the gutters.

As part of the school enrollment / space issue, the Baldwin School will be looked at in terms of better utilization of the facility. The building could end up housing some segment of the student population.

Estimated Cost: \$2,250,000

Time Schedule: Future Years -- \$2,250,000 General Fund Bond

74. DRISCOLL SCHOOL ADDITION

In FY15, \$1 million was included for the Feasibility / Schematic Design phase of the project. On December 12, 2014, the Massachusetts School Building Authority (MSBA) notified the Town that the Driscoll School Statement of Interest (SOI) will not be invited into the Eligibility Period. As a result, this project is removed from the CIP and the \$1 million is being recommended for re-appropriation as part of the Classroom Capacity item.

Estimated Cost: \$1,000,000

Time Schedule: Prior Year -- \$1,000,000 Overlay Reserve Surplus

75. DEVOTION SCHOOL REHABILITATION

The 148,633 sq. ft. Edward Devotion School, originally built in 1924 with renovations/additions in 1952 and 1974, requires a major renovation/addition. An architectural firm (HMFH) was hired to undertake a Concept Study and developed a range of options for a renovation/addition project. The enrollment of the Devotion School has grown from 664 students in FY08 to 811 students in FY15, a 22% increase. While this growth is reflective of enrollment growth town-wide, the expectation is that enrollment demand in North Brookline will continue for the foreseeable future. The original premise of a renovation to the Devotion School to serve 700 students was initially revised to a model that would serve a population of approximately 850 students, in a mixed configuration of four and five sections per grade. Continued growth to the school age population in North Brookline has led to the decision to build the school to a full five section school at each grade.

In March, 2012 the Massachusetts School Building Authority (MSBA) invited the Town into the "Eligibility Period", which culminated with an appropriation of \$1.75 million for the feasibility study / schematic design stage at the November, 2012 Special Town Meeting. On January 30, 2013, the MSBA approved a Feasibility Study Agreement (FSA) with the Town, which allowed for the hiring of an Owner's Project Manager (OPM) and an architectural firm. The FSA states that the Town will be reimbursed 35.84% of the \$1.75 million for this phase of the project (feasibility study / schematic design). In April, 2013 the Town issued a Request For Services (RFS) and selected HMFA as the Feasibility/Schematics design architect.

In September, 2014, the Devotion School Building Committee chose "Option 1" as the Preferred Schematic option and submitted that to the MSBA for approval. The architects will continue to work with the Devotion School Building Committee and with the community to craft a design that meets the educational program needs of the school, addresses neighborhood concerns, and contributes to the overall plan to address the increase in enrollment that has placed stress on school buildings across the district.

The current estimate is \$118.4 million, with an assumed 24% effective reimbursement rate from the MSBA, resulting in a Town share of \$90.6 million. This CIP assumes \$46 million funded within the Town’s 6% CIP Financing Policy, with the balance of the Town’s share (\$44.576 million) funded via a Debt Exclusion Override.

Estimated Cost: \$118,400,000

Time Schedule:	FY 2016 -- \$46,000,000	General Fund Bond
	FY 2016 -- \$44,576,000	General Fund Bond - Debt Exclusion
	FY 2016 -- \$27,824,000	State Grant

76. OLD LINCOLN IMPROVEMENTS/MODIFICATIONS

In FY14, \$3 million was appropriated to update some of the building equipment and make the Old Lincoln School usable as school space for the next few years. The bids for the project came in over the appropriation, so some items were removed from the project. The \$1 million request for FY16 is to fund unit ventilators for heating, flooring and the required furnishings, fixtures, and equipment (FF&E), including cafeteria equipment, library shelving, shades/blinds, and white boards.

Estimated Cost: \$1,000,000

Time Schedule: FY 2016 -- \$1,000,000 General Fund Bond

77. CLASSROOM CAPACITY

The Public Schools of Brookline has experienced K-8 Elementary enrollment increases for the last decade. K-8 Elementary enrollment has grown by 1,440 students (37%) between FY05 and FY15. There are now 5,326 K-8 students compared with less than 3,900 in FY05. In order to address this serious issue, various mitigation measures have been taken, the most significant being the Runkle School Renovation/Addition, the Heath School Addition, and the project to add four new classrooms at the Lawrence School. Other mitigation measures have primarily consisted of the careful remodeling and renovation to internal spaces within each of the schools, with the goal being the creation of the highest quality space within available constraints. Over the past few years, the following appropriations have been made to fund the costs associated with creating additional classroom spaces for the Schools:

\$400,000 (FY08 + FY10)	\$530,000 (FY11)	\$1.75 million (FY13 + FY14 + FY15)
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Included in the \$2.25 million request for FY16 is \$550,000 for the lease costs of temple spaces for the Brookline Early Education Program (BEEP), funding for the rental of space on Harvard St. to address Pierce School space needs, and the installation of modulars at the Baker School. The \$750,000 in fiscal years 2017 – 2021 are for lease/rental costs associated with the same items.

Estimated Cost: \$7,750,000

Time Schedule:	Prior Year -- \$1,750,000	Property Tax / Free Cash
	FY 2016 -- \$1,250,000	Property Tax / Free Cash
	FY 2016 -- \$1,000,000	Re-Appropriation of Existing Funds
	FY 2017 -- \$750,000	Property Tax / Free Cash
	FY 2018 -- \$750,000	Property Tax / Free Cash
	FY 2019 -- \$750,000	Property Tax / Free Cash
	FY 2020 -- \$750,000	Property Tax / Free Cash
	FY 2021 -- \$750,000	Property Tax / Free Cash

TOWN OF BROOKLINE, MASSACHUSETTS

Located four miles from downtown Boston, in Norfolk County, Brookline is one of the largest towns in New England. It is primarily a mature suburban, residential community with urban characteristics. The primary occupations of Brookline residents are management and professional, heavily concentrated in the fields of medicine and education.

The Town of Brookline continues to be a safe and highly desirable place to live, due to its proximity to job opportunities, excellent public transportation and school systems, and livable neighborhoods that balance green space, historic preservation, and outstanding commercial services. Surrounded by the City of Boston on three sides, Brookline consists of roughly six square miles of land.

The Town, which began as an agricultural community in the 17th century, became a streetcar suburb of Boston during the mid-19th century. By 1900, most of the remaining farmland had been divided into residential developments that were supported by the existing mass transit linkages. Brookline's transformation from farm to suburb meant that, unlike many other Massachusetts towns, it never had significant industrial areas. Currently less than 6% of Town land is zoned for commercial use.

Some important facts about Brookline include:

- Over the past several decades, Brookline's population has remained fairly stable, fluctuating between 54,000 and 59,000 since 1950. The current population is 58,666. (Source: US Census)
- 26.3% of Brookline's residents are foreign born. In 2000, 30% of all children 5+ lived in a home where a language other than English was spoken. (Source: American Community Survey (ACS) 2008-2010)
- Brookline has continued to become more racially diverse over the past several decades with approximately 23.3% of the Town's population being minority or mixed-race, according to the 2010 Census. The fastest growing minority group is Asian, at nearly 15.6% of the population – a much higher percentage than Boston and many other surrounding communities. (Source: Census 2010)
- Brookline median housing prices are among the highest in Massachusetts with a current median assessed value of over \$1.1 million for a single family home and \$447,000 for a condominium. 46% of all renters and 26% of homeowners pay more than 30% of their incomes toward housing costs. (Source: Warren Reports Town Stats, ACS 2008 – 2010)
- Form of Government: Representative Town Meeting (240 Elected Town Meeting Members and eight At-Large) with five-member Board of Selectmen who appoints a Town Administrator.



BROOKLINE FACTS (Con't.)

- Brookline tax bills, while significantly higher than the state median, are lower than in other high per capita income communities. In addition, with condos comprising 60% of all residential parcels, it is important to note that the median tax bill for a condo is \$3,097, well under the median tax bill for a single-family home (\$10,694) which make up just 28% of residential parcels.

- As of 2010, there were 26,448 housing units in Town, of which 33% were located in buildings of more than 20 units. Approximately 8% of Brookline’s housing units are under affordability restrictions. (Source: US Census 2010, Brookline Assessor’s Department, and Brookline Department of Planning and Community Development)

- 75% of the Town’s residential land is zoned for single-family housing, while only 23.3% of Brookline’s housing units are single family homes. (Source: ACS 2008 – 2010 and Brookline Department of Planning and Community Development)

- The number of homeowner and renter households in Brookline is nearly even with approximately 51.5% of residents being homeowners. (Source: Census 2010)

- Brookline has eight distinct commercial areas – Coolidge Corner, Brookline Village, Washington Square, JFK Crossing, St. Mary’s, Chestnut Hill, Putterham Circle, and Commonwealth Avenue. Each commercial district is unique and part of a residential neighborhood, providing a strong symbiotic relationship between residential and commercial uses.

- As of 2000, Brookline had over 2,500 businesses, including home-based businesses. 50% of jobs located in Brookline are in the service sector while 24% are in the trade sector and 14% are in government. (Source: Brookline Comprehensive Plan 2005-2015)

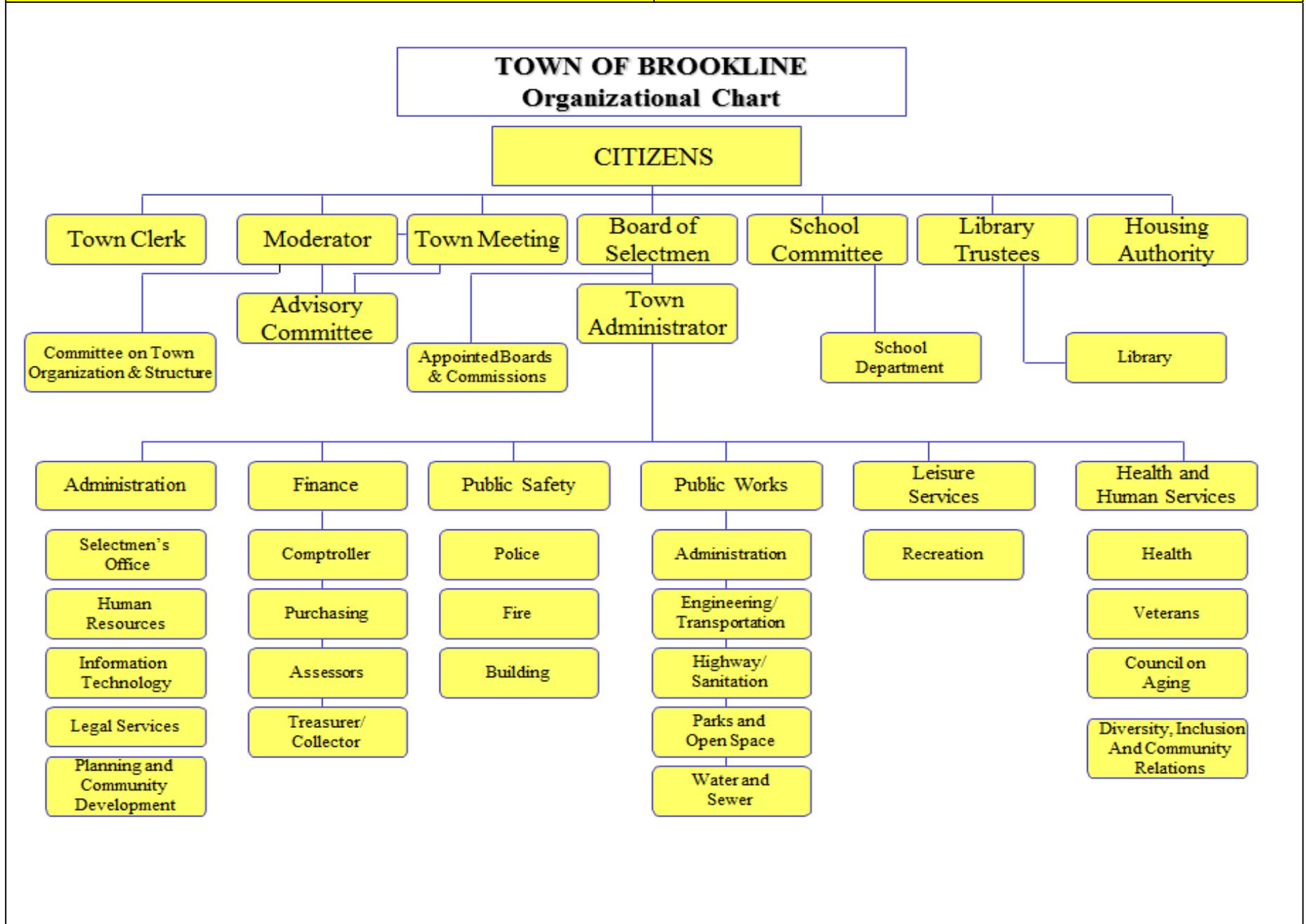
- 82% of Brookline residents work outside of Town. (Source: Census 2010)

- Brookline is well-serviced by public transportation with four bus routes and access to the MBTA Green C, D, and B lines. As of 2010, 24.9% of all households owned no vehicles while 46.9% of households owned only one vehicle. Over 49% of Brookline workers either walk or take public transportation to work or work at home. (Source: ACS 2008 – 2010)

- Brookline has significant protected parks and recreation resources including 506 acres of protected public and private conservation and park land. An additional 653 acres are unprotected public and private open space, including Allendale Farm, the area’s last working farm. (Source: Brookline Comprehensive Plan 2005-2015)

BROOKLINE BY THE NUMBERS

Settled: 1638	Total Area: 6.82 square miles	Demographics (2010 U.S. Census)	Median Age (years): 34.5
Incorporated: 1705	Land Area: 6.79 square miles	Population: 58,666	
Bond Rating: Aaa		White: 76.7%	Male: 45%
		Asian: 16.8%	Female: 55%
FY2015 Assessed Valuation: \$17,974,054,840		Black or African American: 3.4%	
		American Indian or Alaskan Native: 0.1%	
FY2015 Tax Rate:		Other: 3.2%	
Residential \$10.68			
Commercial \$17.39			
Residential Exemption \$2,043.69			



TOWN OF BROOKLINE FY2016 PROGRAM BUDGET	BUDGET PROCESS		
<p><u>THE BUDGET PROCESS</u></p> <p>The budget process begins each year in the fall when Town Administration staff work with departments on developing a preliminary Capital Improvement Program (CIP) and "maintenance budgets" for operating purposes. Department Heads also prepare expansion requests that are reviewed and prioritized for use if revenue is available. If the department has a board or commission, it reviews the requests before they are submitted to the Town Administrator. Eventually operating budget levels are set based on revenue availability as defined in the most recent Long-Range Financial Forecast.</p> <p>The Town Administrator then develops the Financial Plan, which encompasses the recommended municipal budget, with costs, goals, and objectives for every department, the proposed Capital Improvements Program (CIP), and comments on all other fiscal matters for the ensuing fiscal year. The Financial Plan also includes the School Department appropriation, estimates of state and county assessments, collective bargaining objectives, and the property tax abatement reserve (Overlay).</p> <p>In February*, the Town Administrator submits the recommended Financial Plan to the Board of Selectmen and Advisory Committee, which serves as the Town's Finance Committee and is appointed by the Town Moderator, for review and consideration. The Town Administrator, budget staff, and Department Heads regularly appear at meetings of these bodies to explain and defend the proposals contained in the Plan.</p> <p>The budget is presented to Town Meeting upon the motion of the Advisory Committee and is contained in the Advisory Committee's report in the Combined Reports to Town Meeting. Also included in the Combined Reports are the Selectmen's separate comments and recommendations.</p> <p>Town Meeting must approve most budget items by a majority vote, with the exception of bond authorizations and deposits into or withdrawals from the Stabilization Fund, all of which require a two-thirds vote. Individual items within the proposed budget may be increased, decreased, or stricken so long as expenditures do not exceed available revenues. Only Town Meeting can amend the budget after adoption. If necessary, this is done at a subsequent Town Meeting.</p> <p>The Town of Brookline prepares its basic financial statements on the basis of "generally accepted accounting principles" (GAAP). Governmental fund financial statements are reported using the flow of current financial resources measurement focus and the modified accrual basis of accounting.</p> <p>*Per Town by-laws, the Town Administrator shall submit the Financial Plan by February 15th or the next town business day if said date falls on a weekend or holiday; or seven days after the Governor submits the annual budget to the General Court, whichever is later.</p>	CAPITAL IMPROVEMENT PROGRAM	DATES	OPERATING BUDGET
	Fiscal Year Begins	July 1	Fiscal Year Begins
	Request Forms distributed	July	
	Board/Commission Public Hearings	Aug / Sept	
	Request Forms due	September	Budget Forms distributed
	Interdepartmental CIP Committee reviews requests	Sept / Oct	Boards/Commissions discuss/review needs with staff Department Heads prepare budget requests
	Interdepartmental CIP Committee reviews preliminary recommendations	October	Budget Requests due
	Interdepartmental CIP Committee submits final recommendations to Town Administrator Town Administrator submits Preliminary CIP to Selectmen Preliminary CIP posted online in advance of the public hearing in December	Nov / Dec	Long-Range Financial Forecast is presented Selectmen hold public hearing on the Budget
	Planning Board and Advisory Committee's Capital Subcommittee review the Preliminary CIP	Dec / Jan	Town Administrator and staff meet with Department Heads to ascertain the need for cutbacks and/or expansion based on projected revenue
	Town Administrator submits Financial Plan to 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 30,2014 is presented below:

Adjustments Between Budgetary Basis and GAAP Basis of Accounting in FY14

Excess of revenues and other financing sources (uses) over expenditures - budgetary basis	\$ (279,738)
 <u>Perspective Difference:</u>	
Activity of the stabilization fund recorded in the general fund for GAAP	280,555
 <u>Basis of accounting differences:</u>	
Recognition of expenditures on modified accrual basis	(99,753)
Net change in recording 60-day receipts accrual	(2,115)
Tax refunds payable	1,008,000
Recognition of revenue for on-behalf payments	16,397,868
Recognition of expenditures for on-behalf payments	(16,397,868)
 Excess of revenues and other financing sources (uses) over expenditures - GAAP basis	 \$ <u>(1,109,051)</u>

TOWN OF BROOKLINE FISCAL POLICIES

As approved by the Board of Selectmen on June 28, 2011

RESERVE POLICIES

The Town shall maintain the following general, special, and strategic reserve funds:

• **Budget Reserve** – to respond to extraordinary and unforeseen financial obligations, an annual budget reserve shall be established under the provisions of MGL Chapter 40, Section 6. The funding level shall be an amount equivalent to 1% of the prior year’s net revenue, maintained in the manner set out below. Any unexpended balance at the end of the fiscal year must go toward the calculation of free cash; no fund balance is maintained.

- o **Funding from Property Tax Levy** – an amount equivalent to .75% of the prior year’s net revenue shall be allocated from the Property Tax levy to the Appropriated Budget Reserve.
- o **Funding from Free Cash** – an amount equivalent to 0.25% of the prior year’s net revenue shall be allocated from Free Cash, per the Town’s Free Cash Policies, to the Appropriated Budget Reserve.

• **Unreserved Fund Balance / Stabilization Fund** – the Town shall maintain an Unreserved Fund Balance plus Stabilization Fund in an amount equivalent to no less than 10% of revenue, as defined in the Town’s Audited Financial Statements, with a goal of 12.5%. If the balance falls below 10% at the end of the fiscal year, then Free Cash shall be used to bring the amount up to 10%, as described in the Free Cash Policy, as part of the ensuing fiscal year’s budget. The Stabilization Fund shall be maintained, under the provisions of MGL Chapter 40, Section 5B.

1. The Stabilization Fund may only be used under the following circumstances:
 - a. to fund capital projects, on a pay-as-you-go basis, when available Free Cash drops below \$2 million in any year; and/or
 - b. to support the operating budget when Net Revenue, as defined in the CIP policies, increases less than 3% from the prior fiscal year.
2. The level of use of the Stabilization Fund shall be limited to the following:
 - a. when funding capital projects, on a pay-as-you-go basis under #1a. above, no more than \$1 million may be drawn down from the fund in any fiscal year. The maximum draw down over any three year period shall not exceed \$2.5 million.
 - b. when supporting the operating budget under #1b. above, the amount drawn down from the fund shall be equal to the amount necessary to bring the year-over-year increase in the Town’s prior year net revenue to 3%, or \$1 million, whichever is less. The maximum draw down over any three year period shall not exceed \$2.5 million.
3. In order to replenish the Stabilization Fund if used in the year immediately following any draw down, an amount at least equivalent to the draw down shall be deposited into the fund. Said funding shall come from Free Cash.

Liability / Catastrophe Fund – established by Chapter 66 of the Acts of 1998, and amended by Chapter 137 of the Acts of 2001, this fund shall be maintained in order to protect the community against major facility disaster and/or a substantial negative financial impact of litigation. The uses of, and the procedures for accessing, the fund are prescribed in the above referenced special act. The target fund balance is 1% of the prior year’s net revenue and funding shall come from available Free Cash and other one-time revenues.

RESERVE POLICIES (con't.)

Overlay Reserve – established per the requirements of MGL Chapter 59, Section 25, the Overlay is used as a reserve, under the direction of the Board of Assessors, to fund property tax exemptions and abatements resulting from adjustments in valuation. The Board of Selectmen shall, at the conclusion of each fiscal year, require the Board of Assessors to submit an update of the Overlay reserve for each fiscal year, including, but not limited to, the current balances, amounts of potential abatements, and any transfers between accounts. If the balance of any fiscal year overlay exceeds the amount of potential abatements, the Board of Selectmen may request the Board of Assessors to declare those balances a surplus, for use in the Town's Capital Improvement Plan (CIP) or for any other one-time expense.

FREE CASH POLICIES

Free Cash shall not be used for Operating Budget purposes. It shall be utilized in the following manner and order:

Appropriated Budget Reserve – an amount equivalent to 0.25% of the prior year's net revenue shall be appropriated as part of the Town's 1% Appropriated Budget Reserve Fund, as allowed for under MGL Chapter 40, Section 6and as described in the Town's Reserve Policies.

Unreserved Fund Balance / Stabilization Fund – Free Cash shall be used to maintain an Unreserved Fund Balance plus Stabilization Fund in an amount equivalent to no less than 10% of revenue, as defined in the Town's Audited Financial Statements, with a goal of 12.5%, as described in the Town's Reserve Policies. If the Stabilization Fund were drawn down in the immediate prior fiscal year, then an allocation shall be made to the Fund in an amount at least equivalent to the draw down of the immediate prior fiscal year.

Liability / Catastrophe Fund – to the extent necessary, Free Cash shall be used to reach the funding target of the Town's Liability / Catastrophe Fund, as outlined in the Town's Reserve Policies.

Capital Improvement Program (CIP) – remaining Free Cash shall be dedicated to the CIP so that total CIP funding as a percent of the prior year's net revenue is not less than 7.5%, to the extent made possible by available levels of Free Cash.

Affordable Housing Trust Fund (AHTF) – in order to support the Town's efforts toward creating and maintaining affordable housing, 15% of remaining Free Cash shall be appropriated into the AHTF if the unreserved fund balance in the AHTF, as calculated in the Town's financial system, is less than \$5 million.

Special Use – remaining Free Cash may be used to augment the trust funds related to fringe benefits, unfunded liabilities related to employee benefits, including pensions and Other Post-Employment Benefits (OPEB's), and other one-time uses, including additional funding for the CIP and AHTF.

CAPITAL IMPROVEMENT PROGRAM (CIP) POLICIES

Definition of a CIP Project

A capital improvement project is any project that improves or adds to the Town's infrastructure, has a substantial useful life, and costs \$25,000 or more, regardless of the funding source. Examples of capital projects include the following:

- . Construction of new buildings
- . Major renovation of or additions to existing buildings
- . Land acquisition or major land improvements
- . Street reconstruction and resurfacing
- . Sanitary sewer and storm drain construction and rehabilitation
- . Water system construction and rehabilitation
- . Major equipment acquisition and refurbishment
- . Planning, feasibility studies, and design for potential capital projects

Evaluation of CIP Projects

The Capital Improvement Program shall include those projects that will preserve and provide, in the most efficient manner, the infrastructure necessary to achieve the highest level of public services and quality of life possible within the available financial resources.

Only those projects that have gone through the CIP review process shall be included in the CIP. The CIP shall be developed in concert with the operating budget and shall be in conformance with the Board's CIP financing policy. No project, regardless of the funding source, shall be included in the CIP unless it meets an identified capital need of the Town and is in conformance with this policy.

Capital improvement projects shall be thoroughly evaluated and prioritized using the criteria set forth below. Priority will be given to projects that preserve the essential infrastructure. Expansion of the capital plan (buildings, facilities, and equipment) must be necessary to meet a critical service. Consideration shall be given to the distributional effects of a project and the qualitative impact on services, as well as the level of disruption and inconvenience.

The evaluation criteria shall include the following:

- Eliminates a proven or obvious hazard to public health and safety
- Required by legislation or action of other governmental jurisdictions
- Supports adopted plans, goals, objectives, and policies
- Reduces or stabilizes operating costs
- Prolongs the functional life of a capital asset of the Town by five years or more
- Replaces a clearly obsolete facility or maintains and makes better use of an existing facility
- Prevents a substantial reduction in an existing standard of service
- Directly benefits the Town's economic base by increasing property values
- Provides new programs having social, cultural, historic, environmental, economic, or aesthetic value
- Utilizes outside financing sources such as grants

CAPITAL IMPROVEMENT PROGRAM (CIP) POLICIES (con't.)

CIP Financing Policies

An important commitment is providing the funds necessary to fully address the Town's capital improvement needs in a fiscally prudent manner. It is recognized that a balance must be maintained between operating and capital budgets so as to meet the needs of both to the maximum extent possible.

For the purposes of these policies, the following definitions apply:

- Net Operating Revenue - Gross revenues, less net debt exclusion funds, enterprise (self-supporting) operations funds, free cash, grants, transfers from other non-recurring non-general funds, and non-appropriated costs.
- Net Direct Debt (and Debt Service) - Gross costs from local debt, less Prop 2 1/2 debt exclusion amounts and amounts from enterprise operations.
- Net Tax-Financed CIP - Gross amount of appropriations for capital improvements from current revenues, less amounts for enterprise operations, grants, free cash, transfers, and non-recurring special revenue funds.

The Capital Improvements Program shall be prepared and financed in accordance with the following policies:

OUTSIDE FUNDING

State and/or federal grant funding shall be pursued and used to finance the capital budget wherever possible.

ENTERPRISE OPERATIONS - SELF SUPPORTING

Capital projects for enterprise operations shall be financed from enterprise revenues solely.

CIP BUDGET ALLOCATIONS - 6% OF NET REVENUES

Total net direct debt service and net tax-financed CIP shall be maintained at a level equivalent to 6% of prior year net operating revenues.

- TAX FINANCED ALLOCATION - 1.5% OF NET REVENUES
Net tax-financed capital expenditures shall be maintained at a target level equivalent to 1.5% of prior year net operating revenues.
- DEBT-FINANCED ALLOCATION - 4.5% OF NET REVENUES
Net direct debt service shall be maintained at a target level equivalent to 4.5% of prior year net operating revenues.

CAPITAL IMPROVEMENT PROGRAM (CIP) POLICIES (con't.)

DEBT MANAGEMENT POLICIES

Debt financing of capital projects shall be utilized in accordance with the following policies:

- Debt financing for projects supported by General Fund revenue shall be reserved for capital projects and expenditures which either cost in excess of 250,000 or have an anticipated life span of five years or more, or are expected to prolong the useful life of a capital asset by five years or more. For projects supported by Enterprise Fund revenue, debt financing shall be reserved for capital projects and expenditures that cost in excess of \$100,000.
- Bond maturities shall not exceed the anticipated useful life of the capital project being financed. Except for major buildings and water and sewer projects, bond maturities shall be limited to no more than ten years.
- Bond maturities shall be maintained so that at least 60% of the outstanding net direct debt (principal) shall mature within 10 years.
- Total outstanding general obligation debt shall not exceed 2.5% of the total assessed value of the property.
- Total outstanding general obligation debt per capita shall not exceed \$2,385, which reflects \$2,000 inflated annually since July 1, 2004. This amount shall continue to be adjusted annually by the consumer price index (CPI) for all urban consumers (northeast region all items).
- Total outstanding general obligation debt per capita shall not exceed 6% of per capita income, as defined by the Census Bureau of the U.S. Department of Commerce.

FREE CASH

After using free cash in accordance with the Town's free cash policy, available free cash shall be used to supplement the CIP so that total CIP funding as a percent of the prior year's net revenue is not less than 7.5%, to the extent made possible by levels of available free cash.

GLOSSARY OF TERMS

Accrual Basis - The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

Annual Required Contribution (ARC) - An amount equal to the sum of 1.) the employer's cost of normal cost of retirement benefits earned in the current year and 2.) the amount needed to amortize any existing unfunded accrued liability over a period or not more than 30 years.

Appropriation - An authorization granted by Town Meeting to expend money and incur obligations for specific public purposes.

Assessed Valuation - A value assigned to real estate or other property by a government as the basis for levying taxes. In Massachusetts, assessed valuation is based on the property's full and fair cash value as set by the Assessors.

Balanced Budget - A budget in which estimated expenditures equal actual and estimated revenues.

Bond - A means to raise money through the issuance of debt.

Bond Anticipation Note (BAN) - Short-term debt instrument used to generate cash for initial project costs and with the expectation that the debt will be replaced later by permanent bonding. BANs are typically issued for a term of less than one year.

Budgetary Fund Balance - See "Free Cash"

Capital Improvement Program (CIP) - An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. The Town's CIP is a six-year plan, with projects in the first year of the plan being voted by Town Meeting.

Cash Basis - A basis of accounting under which transactions are recognized only when cash is increased or decreased.

Chapter 70 - The school funding formula created under the Education Reform Act of 1993 by which state aid is distributed through the Cherry Sheet.

Chapter 90 - The formula by which state highway funds are distributed to communities. The formula is comprised of three variables: local road mileage, local employment level, and population estimates.

Cherry Sheet - Named for the cherry-colored paper on which they were originally printed, the Cherry Sheet is the official notification to municipalities of the next fiscal year's state aid and assessments (to cover the cost of certain state and county programs).

Cherry Sheet Offset Items - Local aid that may be spent without appropriation in the budget, but which must be spent for specific programs (e.g., School Lunch Program, Library Aid).

Conditions of Appropriation - Conditions set forth in the budget vote which define how a particular appropriation is to be spent, whether and how transfers of funds from one category to another can be made, or any other conditions which Town Meeting may make on the appropriation.

Debt Burden - The amount of debt carried by an issuer.

GLOSSARY OF TERMS (con't.)

Debt Exclusion - An action taken by a community through a referendum to vote to raise the funds necessary to pay debt service costs for a particular project from the property tax levy, but outside the limits under Proposition 2½.

Debt Limit - The maximum amount of debt that a municipality may authorize for qualified purposes under state law.

Deficit - The excess of expenditures over revenues.

Enterprise Fund - Authorized by MGL Ch. 44, section 53F½, this fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services.

Equalized Valuation (EQV) - The full and fair cash value of property within a municipality.

Excess Levy Capacity - The difference between the levy limit and the amount of real and personal property taxes actually levied in a given year.

Expendable Trust Fund - An expendable trust is created to account for money and other property that is receivable to be held in trust and is to be used in accordance with the terms of a trust agreement. All assets of an expendable trust fund may be used, and thus expended, to carry out the objectives of the trust agreement, which generally restricts the purpose for which assets of the expendable fund may be used.

Fiscal Year - Since 1974, Massachusetts municipalities have operated on a cycle that begins July 1 and ends June 30.

Fixed Costs - Costs that are legally or contractually mandated, such as retirement, insurance, debt service, or interest on loans.

Free Cash (Also "Budgetary Fund Balance") - Remaining, unrestricted funds from operations of the previous fiscal year including unexpended free cash from the previous year, actual receipts in excess of revenue estimates shown on the tax recapitulation sheet, and unspent amounts in budget line-items. Unpaid property taxes and certain deficits reduce the amount that can be certified as Free Cash. The calculation of Free Cash is based on the balance sheet as of June 30, which is submitted by the community's comptroller. Free Cash is not available for appropriation until certified by the Commonwealth Director of Accounts.

Fund - An accounting entity with a self-balancing set of accounts that is segregated for the purpose of carrying on identified activities.

Fund Accounting - Organizing the financial records of a municipality into multiple, segregated locations for money.

Fund Balance - The difference between assets and liabilities reported in a governmental fund.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards and guidelines for financial accounting and reporting that serve to achieve some level of standardization.

General Fund - The fund used to account for most financial resources and activities governed by the normal Town Meeting appropriation process.

Levy - The amount a community raises through the property tax.

GLOSSARY OF TERMS (con't.)

Levy Ceiling - One of two types of levy restrictions imposed by Proposition 2½. It states that, in any year, the real and personal property taxes imposed may not exceed 2½ percent of the total full and fair cash value of all taxable property.

Levy Limit - One of two types of levy restrictions imposed by Proposition 2½. It states that the real and personal property taxes imposed by a city or town may only grow each year by 2½ percent of the prior year's levy limit, plus new growth and any overrides or exclusions.

Local Aid - Revenue allocated by the state to municipalities. Estimates of local aid are transmitted annually by the "Cherry Sheets."

Local Receipts - Locally generated revenues, other than real and personal property taxes. Examples include fees, fines, and investment income.

Maintenance Budget - A "no-growth" budget that continues appropriations for programs and services at their current year levels. The actual appropriation to maintain programs and services may still increase due to inflation or other factors.

Modified Accrual Basis: - The accrual basis of accounting adapted to the governmental fund type, wherein only current assets and current liabilities are generally reported on fund balance sheets and the fund operating statements present financial flow information (revenues and expenditures). Revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred except for a few specific exceptions. All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting.

New Growth - The additional tax revenue generated by new construction, renovations, and other increase in the property tax base during a calendar year.

Non-Expendable Trust Fund - A non-expendable trust fund is created to account for money and/or property received, the principal amount of which is to be retained intact, the income of which is restricted by a trust agreement.

Normal Cost - the value of benefits that employees are expected to earn during the current year.

Operating Budget - A plan of proposed expenditures for personnel, supplies, services, and other expenses for the fiscal year.

Other Post Employment Benefits (OPEBs) - Retirement benefits other than conventional pension benefits, including medical, dental, life insurance and long-term care benefits.

Overlay - An account established annually to fund anticipated property tax abatements, exemptions, and uncollected taxes in that year.

Overlay Surplus - Any balance in the overlay account of a given year in excess of the amount remaining to be collected or abated can be transferred into this account. Overlay surplus may be appropriated for any lawful purpose.

Override - A vote by a community at an election to permanently increase the levy limit.

Payments in Lieu of Taxes (PILOT) - An agreement between a municipality and an entity not subject to taxation, such as charitable or education organizations, in which the payer agrees to make a voluntary payment to the municipality.

GLOSSARY OF TERMS (con't.)

Proposition 2½ - A tax limitation measure adopted by state-wide referendum in 1980 (MGL Ch. 59, section 21C) which limits the ability of the Town to increase its budget from year to year. The principle provision outlines the Levy Ceiling and Levy Limit of a community. To override these tax limitations requires a Town-wide referendum.

Reserve Fund - An amount set aside annually within the budget of a town (by law, not to exceed 5% of the tax levy for the preceding year) to provide a funding source for extraordinary or unforeseen expenditures.

Residential Exemption - An option that allows a community to grant an exemption to owner-occupied residential properties of up to 20% of the properties assessed value.

Revenue Anticipation Note - A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revolving Fund - Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

School Building Assistance Program (MSBA) - Established in 1948 and frequently revised by statutory amendments, this state program reimburses municipalities varying percentages of their school construction costs depending on the wealth of the community and the category of reimbursement.

Special Revenue Fund - A fund, established by statute only, that contains revenues that are earmarked for and restricted to expenditures for specific purposes. Special revenue funds include revolving funds, grants, and gifts.

Stabilization Fund - A fund designed to accumulate amounts for future spending purposes, although it may be appropriated for any lawful purpose. A two-thirds vote of Town Meeting is required to appropriate money from the stabilization fund.

State Aid Anticipatory Note (SAAN) - A short-term loan issued in anticipation of a state grant or aid.

Tax Anticipation Note - A short-term note issued to provide cash to cover operating expenses in anticipation of tax proceeds.

Tax Rate Recapitulation Sheet ("Recap") - A document submitted by a municipality to the state Department of Revenue in order to set a property tax rate. The recap sheet shows all estimated revenues and actual appropriations that affect the property tax rate.

Underride - A vote by a community to permanently decrease the tax levy limit. As such, it is the exact opposite of an override.

Undesignated Fund Balance - Monies in the various government funds as of June 30 which are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of Free Cash.

Unfunded Actuarial Accrued Liability (UAAL) - the portion of the unfunded benefits earned in prior years.

Unfunded Pension Liability - The difference between the value assigned to the retirement benefits already earned by a municipality's employees and the assets the local retirement system will have on hand to meet these obligations. The dollar value of the unfunded pension liability is re-determined every three years and is driven by assumptions about interest rates at which a retirement system's assets will grow and the rate of future cost of living increases to pensioners.

**TOWN OF BROOKLINE
FY2016 PROGRAM BUDGET**

SELECTED ACRONYM TABLE

Selected Acronym Table

ADA	Americans with Disabilities Act	HMO	Health Maintenance Organization
ARC	Annual Required Contribution	HRA	Health Reimbursement Account
ARRA	American Recovery and Reinvestment Act	HRIS	Human Resource Information System
CAC	Climate Action Committee	HUD	Federal Department of Housing and Urban Development
CDBG	Community Development Block Grant	IMGC	Information Management Governance Committee
CDL	Commercial Driver's License	IOD	Injured on Duty
CERT	Civilian Emergency Response Team	ITAC	Information Technology Advisory Committee
CIMS	Critical Infrastructure Monitoring System	IT	Information Technology
CIP	Capital Improvements Program	ITD	Information Technology Department
CMMS	Cartegraph Maintenance Management System	KwH	Kilowatt Hour
COA	Council on Aging	LED	Light Emitting Diode
COLA	Cost-of-Living-Allowances	LEED	Leadership in Energy and Environmental Design
COOP	Continuity of Operations Plan	MBTA	Massachusetts Bay Transportation Authority
CORI	Criminal Offender Record Information	MCAS	Massachusetts Comprehensive Assessment System
CPA	Community Preservation Act	MGL	Massachusetts General Laws
BAT	Brookline Access Television	MLC	Municipal Lien Certificate
B-CASA	Brookline Coalition Against Substance Abuse	MSBA	Massachusetts School Building Authority
BEEP	Brookline Early Education Program	MWPAT	Massachusetts Water Pollution Abatement Trust
BPD	Brookline Police Department	MWRA	Massachusetts Water Resources Authority
BPL	Brookline Public Library	NCLB	No Child Left Behind
DAS	Distributed Antenna System	NEA	National Endowment for the Arts
DOR	Massachusetts Department of Revenue	OPEB	Other Post Employment Benefits
DPW	Department of Public Works	OSC	Override Study Committee
EAP	Employee Assistance Program	OSHA	Occupational Safety and Health Administration
EECBG	Energy Efficiency and Conservation Block Grant	OT	Overtime
EFT	Electronic Funds Transfer	PEC	Public Employee Committee
EIC	Efficiency Initiative Committee	PERAC	Public Employee Retirement Administration Commission
EMT	Emergency Medical Treatment/Technician	PILOT	Payments In-Lieu-Of-Tax
EOC	Emergency Operations Center	PSB	Public Schools of Brookline
ERI	Early Retirement Incentive	RMV	Registry of Motor Vehicles
FEMA	Federal Emergency Management Association	SADD	Students Against Destructive Decisions
FTE	Full-time equivalent	SBA	School Building Assistance
FPAC	Financial Planning Advisory Committee	SOPs	Standard Operating Procedures
GAAP	Generally Accepted Accounting Principles	SWAC	Solid Waste Advisory Committee
GASB	Government Accounting Standards Board	UAAL	Unfunded Actuarial Accrued Liability
GIS	Geographic Information System	VA	U.S. Department of Veterans Affairs
GIC	Group Insurance Commission	VFW	Veterans of Foreign Wars
GPS	Global Positioning System	VOIP	Voice Over Internet Protocol
GREAT	Gang Resistance Education and Training	ZBA	Zoning Board of Appeals

