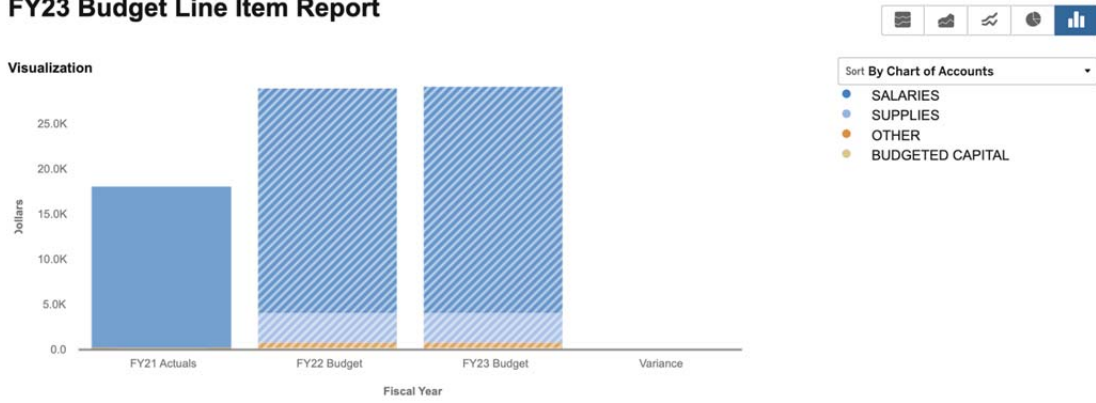


**Advisory Committee - Administration and Finance Subcommittee**  
**Advisory Committee FY23 Department Budget**  
**Public Hearing Held via Zoom 25 February 2022**

Overview	FY21 Actuals	FY22 Budget	FY23 Budget	
Request	\$ 18,152	\$ 29,007	\$ 29,129	<i>No significant changes in FY23 budget</i>
(% of Town budget)				

**FY23 Budget Line Item Report**



Expand All	FY21 Actuals	FY22 Budget	FY23 Budget	Variance
▶ SALARIES	\$ 17,823	\$ 24,867	\$ 24,989	\$ 122
▶ SUPPLIES	0	3,275	3,275	0
▶ OTHER	100	570	570	0
▶ BUDGETED CAPITAL	229	295	295	0
<b>Total</b>	<b>\$ 18,152</b>	<b>\$ 29,007</b>	<b>\$ 29,129</b>	<b>\$ 122</b>

Data filtered by EXPENSES, ADVISORY COMMITTEE and exported on March 6, 2022. Created with OpenGov

**Recommendation:** The Administration and Finance Subcommittee unanimously recommends favorable action on the Advisory Committee’s proposed budget of \$29,129.

**Hearing Recording:** Click on the link below and enter the passcode when prompted to view the recording of this hearing. The Advisory Committee budget starts at 0:32:34.

Recording:

[https://brooklinema.zoomgov.com/rec/share/udkxXdkYbacXCqRnG1vVkvlsI4FN9qFsYyOKVtSH-mTuwriW99weGuftfa8ILiiF\\_QVzQDrz70bGQiEZ](https://brooklinema.zoomgov.com/rec/share/udkxXdkYbacXCqRnG1vVkvlsI4FN9qFsYyOKVtSH-mTuwriW99weGuftfa8ILiiF_QVzQDrz70bGQiEZ)

Access Passcode: R=jd3L=L

The Administration and Finance Subcommittee held a public hearing on Friday, February 25, 2022 to review the Advisory Committee's proposed budget. In attendance were: Harry Bohrs, Neil Gordon, Kelly Hardebeck and Stephen Reeders for the subcommittee; Dennis Doughty, Advisory Committee Chair, Ben Kaufman, Town Clerk; David Geanakakis, Purchasing; Michael DiPietro, Comptroller; Melissa Goff, Deputy Town Administrator; Justin Cassanova-Davis, Acting Finance Director/Treasurer; John VanScoyoc, Select Board member.

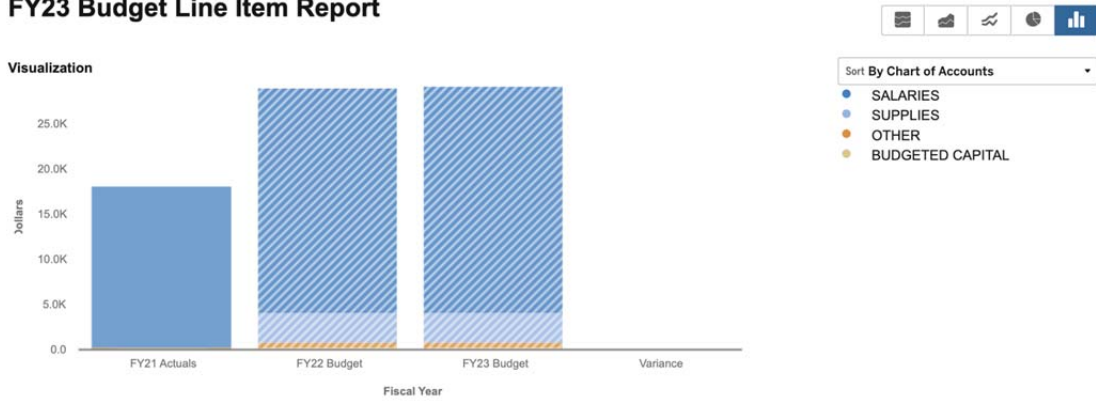
**Discussion:** The proposed FY23 budget is composed almost entirely of salary for the Advisory Committee's Executive Assistant and a modest amount for supplies. The Executive Assistant role is a 0.4 FTE and is responsible for communication and compliance with the Open Meeting Law. If the budget were increased, the AC would use the extra capacity to expand its outreach and communication with Town Meeting. Conversely, a decrease in budget would seriously impact the Committee's ability to comply with the Open Meeting Law.

For the last two years, the Advisory Committee has met virtually and has not used its Meal budget. It is anticipated that the AC will be meeting in person before the end of FY23 and will be using a portion of the Meals budget. The remaining budget items - professional dues and training - are used for education and participation in conferences, like those on municipal funding offered by Massachusetts Municipal Association.

**Advisory Committee - Administration and Finance Subcommittee  
Advisory Committee FY23 Department Budget  
Public Hearing Held via Zoom 25 February 2022**

Overview	FY21 Actuals	FY22 Budget	FY23 Budget	
Request	\$ 18,152	\$ 29,007	\$ 29,129	<i>No significant changes in FY23 budget</i>
(% of Town budget)				

**FY23 Budget Line Item Report**



Expand All	FY21 Actuals	FY22 Budget	FY23 Budget	Variance
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Data filtered by EXPENSES, ADVISORY COMMITTEE and exported on March 6, 2022. Created with OpenGov

**Recommendation:** The Administration and Finance Subcommittee unanimously recommends favorable action on the Advisory Committee’s proposed budget of \$29,129.

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**Discussion:** The proposed FY23 budget is composed almost entirely of salary for the Advisory Committee's Executive Assistant and a modest amount for supplies. The Executive Assistant role is a 0.4 FTE and is responsible for communication and compliance with the Open Meeting Law. If the budget were increased, the AC would use the extra capacity to expand its outreach and communication with Town Meeting. Conversely, a decrease in budget would seriously impact the Committee's ability to comply with the Open Meeting Law.

For the last two years, the Advisory Committee has met virtually and has not used its Meal budget. It is anticipated that the AC will be meeting in person before the end of FY23 and will be using a portion of the Meals budget. The remaining budget items - professional dues and training - are used for education and participation in conferences, like those on municipal funding offered by Massachusetts Municipal Association.

**TOWN OF BROOKLINE ADVISORY COMMITTEE**  
**Administration and Finance Subcommittee Report**  
**Finance Department: FY23 Budget**  
**Public Hearing: March 26, 2022**

**Attendance:** Melissa Goff, Justin Casanova-Davis, Rachid Belhocine, Michael Dipietro, David Geanakakis, John Van Scoyoc, Kelly Hardebeck, Neil Gordon, Stephen Reeders, Harry Bohrs  
**Recommendation:** Favorable Action by a vote of 4-0 with no abstentions

<b>Executive Summary:</b>	The Finance Department FY23 budget of \$3,472,121 represents a 2.3% increase, reflecting the addition of temporary non-benefit 1.5 FTE to support covid related services (CARES/ARPA). As well, there is a salary line reduction as a result of turnovers, an increase in professional dues, and an increase in gasoline costs The Finance Department is broken into four distinct divisions: Treasury, Comptroller, Assessor, Purchasing.
<b>Voting Yes will...</b>	Approve the departmental budget request as proposed by the Town Administrator. This budget, inclusive of subprograms, sees no significant increase over last fiscal year.
<b>Voting No will...</b>	Reject the budget/priorities as proposed, and open the door for different approaches
<b>Financial impact [if any]</b>	The Finance Department interacts with all Town departments, acting as a hub. It is responsible for the financial machinations, oversight and compliance of Town revenue and spending – including all purchasing for the Town and Schools. <a href="https://stories.opengov.com/jcpAUmb16/published/undefined">https://stories.opengov.com/jcpAUmb16/published/undefined</a>
<b>Legal implications [if any]</b>	The Finance Department ensures legal adherence to all, revenue, spending, taxing, assessing and procurement requirements.

**Finance Department Budget Overview**

The **Treasury** division “is responsible for the billing, collecting, and investing of all funds and the arrangement of timely disbursements of all payments to vendors, town employees, and retirees. The Division is also responsible for processing payroll for the Town and School.”

There is currently a vacancy in the position of Town Treasurer (Finance Director). Justin Casanova-Davis is currently covering this position. The Town has been involved in several department director searches recently. It is expected that a search for a new Finance Director will occur after the Police Chief search has been completed.

As one might expect, the stress of the pandemic on a division that must maintain services, as well as not having a full-time intact director, has been pretty significant.

The division was reorganized this past year; the position of Head Cashier was eliminated and everyone was made a Finance Assistant. People have now been trained to provide cross-coverage within the division. This is viewed as an improvement in efficiency and continuity.

The **Comptroller** “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.”

The Town concluded its FY21 audit. Brookline is a AAA bond-rated community.

In addition to being responsible for the Town’s accounting and compliance, the Comptroller also sits on the Town’s Audit Committee that oversees adherence to acceptable practices and considers practice improvements.

This year the division had to adapt, which it did successfully, to a remote model of oversight and service in its crucial and time-sensitive operations.

The **Purchasing** division “is responsible for ensuring that all purchases of goods and services, including public construction, are made in accordance with state laws and are open, fair, competitive, and obtained at the lowest possible cost without sacrificing quality. This is done for all Town and School departments. The Division is also responsible for the General Services unit (Town wide postage and printing).”

In addition to being responsible for all of the Town’s purchases, the division has been overseeing the use of CARES and ARPA fund related purchases.

This year there have been challenges in obtaining goods and services and in addressing pandemic related needs. And, printing and mailing has been a challenge without having people on site.

The division is very aware of, and sensitive to, the issue of diversity in purchasing practices. Municipal purchasing is circumscribed by many statutory and legal requirements. As part of its efforts to reach out to historically marginalized groups, the Purchasing division has started piloting Qwally software with an initial \$10K (this cost may rise in coming years depending on the success of this platform). The software acts as a portal where businesses, especially minority and women owned vendors, can register to qualify for contracts. In addition, the division is a member of BECMA (a black enterprise group) that meets monthly, and it interacts with other regional groups and communities.

There is a Town working group that includes Town Counsel’s office, HR, DICR, Economic Development and Purchasing, which meets to develop broad and cohesive approaches to providing greater business opportunity for historically marginalized groups.

Purchasing patterns must be mindful of legal and constitutional requirements. In order to be more selective in our purchasing patterns, the Town must first go through a significant Disparity Study. Boston has just completed one, and Cambridge is looking to hire a consultant to initiate such a study. The cost is significant, and not part of this budget. Additionally, there would be a significant investment in personnel time to create what is referred to as a Sheltered Marketplace for Brookline after having completed a Disparity Study. Purchasing has had some initial discussions with other municipalities about possibly creating a regional Disparity Study and Sheltered Marketplace.

This is a quite large project. In the meantime, Purchasing does have a bit more regulatory flexibility when it comes to purchasing items and services under \$10K. The division continues to look for ways to reach out and facilitate links with more businesses. Quality is a new item in that quest.

The **Assessing** division “is responsible for uniformly and accurately valuing all taxable property in town. Quality and accurate assessments ensure that all areas of town and all classes of property equitably share responsibility for their portion of the property tax levy.”

The division had to contend with vacancies during this pandemic, and found it difficult to hire because of salary levels. The Deputy Chief Assessor position is still empty.

In its assessing operation, the division makes use of Just Appraised software ( a subscription service, this year \$15.4K) and some consulting appraisal services in assessing personal property.

Brookline is currently assessed at \$27.4B – the fourth highest in the state.

## **Discussion**

The Finance Department is in a challenging time with the absence of a full-time permanent director. COVID has also created challenges. That being said, the sub-divisions have managed to keep the machinations of the Town grinding smoothly, and the re-organization of the Treasury subdivision seems well thought out. Operating efficiencies or approaches are likely to change as people are onsite and the CARES/ARPA related FTE’s wind out.

Concerns were voiced that we look for ways to reduce printing and mailing costs, though much of that is compliance related.

The Finance Department, and each representative sub-division, voiced concern with the ability to hire in the face of less than competitive salaries.

The department has found ways of operating and providing service in a remote structure, and has rolled out the use of DocuSign across departments, hopefully leading to greater efficiencies and recording.

Ideally, people would be cross-trained across divisions so that there is greater coverage and better succession planning. Also, there was an expressed desire (ideally) to develop a paid internship program within the Finance Department to develop new talent.

## **Recommendation**

The Subcommittee voted to recommend approval of the Finance Department FY23 Budget by a vote of 4-0 with no abstentions.

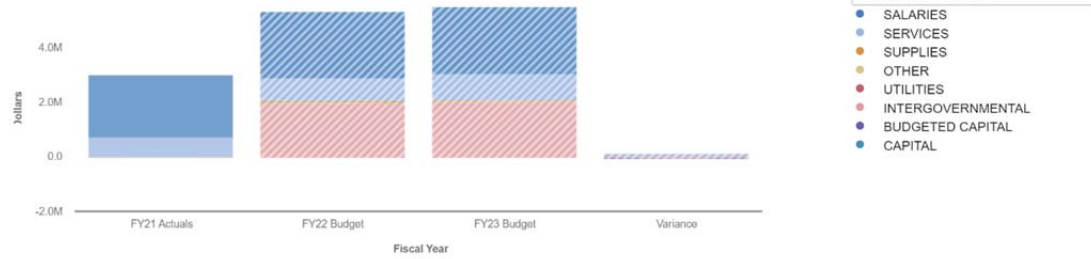
# Hearing Recording

<https://brooklinema.zoomgov.com/rec/share/udkxXdkYbacXCqRnG1vVkvlsI4FN9qFsYyOKVtSH-mTuwriW99wcGufffa8ILiif.QVzQDrz70bGQiEZ>

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## FY23 Budget Line Item Report

Visualization

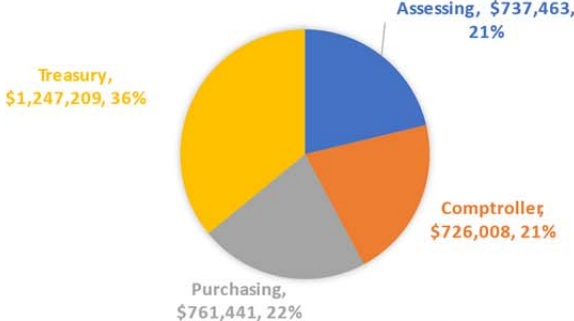


Collapse All	FY21 Actuals	FY22 Budget	FY23 Budget	Variance
▶ SALARIES	\$ 2,307,935	\$ 2,459,347	\$ 2,440,928	\$ -18,418
▶ SERVICES	695,110	849,334	944,867	95,533
▶ SUPPLIES	22,842	46,960	46,960	0
▶ OTHER	9,588	28,707	29,207	500
▶ UTILITIES	471	1,219	2,304	1,085
▼ INTERGOVERNMENTAL	0	1,986,219	2,041,894	55,675
OVERLAY	0	1,882,988	1,930,062	47,074
CHERRY SHEET OFFSETS	0	103,231	111,832	8,601
▶ BUDGETED CAPITAL	6,066	7,630	7,855	225
▶ CAPITAL	835	0	0	0
<b>Total</b>	<b>\$ 3,042,847</b>	<b>\$ 5,379,416</b>	<b>\$ 5,514,015</b>	<b>\$ 134,600</b>

Data filtered by EXPENSES, FINANCE and exported on March 7, 2022. Created with OpenGov



# FY23 Finance Department Budget \$3,472,121



Finance Divisions	FY21 Actual	FY22 Budget	FY23 Budget	FY22-23 \$ Variance	FY22-23 % Variance
Assessing	\$ 566,093	\$ 752,421	\$ 737,463	\$ (14,958)	-1.99%
Comptroller	687,568	715,461	\$ 726,008	10,547	1.47%
Purchasing	718,548	709,756	\$ 761,441	51,685	7.28%
Treasury	1,069,802	1,215,559	\$ 1,247,209	31,650	2.60%
<b>Total</b>	<b>\$ 3,042,011</b>	<b>\$ 3,393,197</b>	<b>\$ 3,472,121</b>	<b>\$ 78,924</b>	<b>2.33%</b>

# FY23 Finance Department Budget \$3,472,121

Expenditure Categories	FY21 Actual	FY22 Budget	FY23 Budget	FY22-23 \$ Variance	FY22-23 % Variance
Salaries	\$ 2,307,935	\$ 2,459,347	\$ 2,440,928	\$ (18,419)	-0.75%
Services	695,110	849,334	944,867	95,533	11.25%
Supplies	22,842	46,960	46,960	-	0.00%
Other	9,588	28,707	29,207	500	1.74%
Utilities	471	1,219	2,304	1,085	89.01%
Capital	6,066	7,630	7,855	225	2.95%
<b>Total</b>	<b>\$ 3,042,012</b>	<b>\$ 3,393,197</b>	<b>\$ 3,472,121</b>	<b>\$ 78,924</b>	<b>2.33%</b>

# FY23 Finance Department Budget \$3,472,121

## Assessing

- Just Appraised Subscription Service- \$15,350
- Appraisal/General Consult Services- \$6,900

## Comptroller

- Financial Software Support (MUNIS) - \$8,000

## Purchasing

- Qwally software – A new expenditure, initially funded by Town Meeting vote in Fall 2019. We are determining the annual cost going forward based on how we will use it- \$10,000
- Postage / Printing increase– Due to increased cost of the various tax bills being transferred from the Treasury to Purchasing budget - \$39,000

## Treasury

- Credit Card/Banking Charges - \$10,680
- MUNIS Payroll/General Software - \$6,511

# FY23 Finance Department Budget Full-Time Employees (FTEs)

Full-Time Employees	FY21 Actual	FY22 Budget	FY23 Budget	FY22-23 Variance
Assessing	8.30	7.29	7.29	-
Comptroller	6.00	6.00	6.00	-
Purchasing	4.00	4.00	4.00	-
General Services	1.93	1.93	1.93	-
Treasury/Collections	7.00	7.00	8.50	1.50
Treasury/Payroll	4.00	4.00	4.00	-
<b>Total</b>	<b>31.23</b>	<b>30.22</b>	<b>31.72</b>	<b>1.50</b>

**TOWN OF BROOKLINE ADVISORY COMMITTEE**  
**Administration and Finance Subcommittee Report**  
**Select Board/Town Administration: FY23 Budget**  
**Public Hearing: March 26, 2022**

**Attendance:** Melissa Goff, Justin Casanova-Davis, Rachid Belhocine, Michael Dipietro, David Geanakakis, John Van Scoyoc, Kelly Hardebeck, Neil Gordon, Stephen Reeders, Harry Bohrs  
**Recommendation:** Favorable Action by a vote of 4-0 with no abstentions

<b>Executive Summary:</b>	The Select Board/Town Administration FY23 budget of \$833,631 represents a 1.3% increase over FY22 Budgeted ( a 0.9% increase over FY21 Actual). The Salary line decreases by \$44.5K to \$754.3K as a result of a social services study concluding. Revenues are forecast to increase this year by \$716.6K to \$2.4M. There is a 0.5 FTE increase to 8.5 FTEs as a result of adding a P/T Licensing Assistant.  <a href="https://stories.opengov.com/2OmzXf-19/published/undefined">https://stories.opengov.com/2OmzXf-19/published/undefined</a>
<b>Voting Yes will...</b>	Approve the departmental budget request as proposed by the Town Administrator. This budget sees no significant increase over last fiscal year.
<b>Voting No will...</b>	Reject the budget/priorities as proposed, and open the door for different approaches
<b>Financial impact [if any]</b>	The Select Board oversees legislative policy, whether initiated by the Board or not; establishes administrative policies; reviews fiscal guidelines and policies, as well as the Towns budget. The Board appoints the Town Administrator (Chief Administrative Officer) who oversees the financial and administrative operations of the Town. This budget is primarily reflective of the office of the Town Administrator.
<b>Legal implications [if any]</b>	The Select Board appoints department heads, issues licenses, officially represents the Town and is responsible for entering into contracts. The Town Administrator's office implements much of this.

**Select Board/Town Administration Budget Overview**

This year's proposed budget allows for a P/T Licensing Assistant to help with the licensing and coordinating around such things as outdoor dining, cannabis, and short-term rentals to name a few. It is 0.5 FTE. The Select Board has been looking to get some of the licensing duties off its plate.

New Granicus software has been introduced to integrate the administration and tracking of Town boards and commissions – a priority expressed by Town Meeting.

The budget continues to carry the 1.0 FTE ARPA Grant/Budget Analyst position from last year. Staff is optimistic that that position can be carried forward in the future to support the work of the Town Administration.

The Town reinstated its membership in MAPC ( Metro Mayors Association) which had been cut as a cost saving measure to contend with the uncertainty associated with COVID.

## **Discussion**

This year the Town Administrator's office has had to contend with vacancies in the positions of Cannabis Coordinator and Finance Director. Justin Casanova-Davis has stepped in to cover the role of Finance Director, but that means he and others are spread thin on the other fronts.

The office has also been involved in searches for Town Counsel, Health Director, and Police Chief this year.

It has been working in conjunction with Information Technology to roll out hybrid meetings and focus on the initiatives of the Select Board and Town Meeting.

In its administrative and oversight role, it is worth noting that 9 of our current department heads have been in those positions for fewer than 5 years.

These things are in addition to one of its core functions of budgeting and analyzing.

To contend with the challenges, the office believes, in an ideal situation, that it would structure into 4 distinct divisions: Budgeting (planning/analysis), Communications (public information officer), Licensing, Community Engagement/Resident Services.

In discussions during the budget hearing, a desire was expressed by the Subcommittee that consideration be given to how the Combined Reports are structured and printed, with the goal of reducing redundancy.

Other thoughts that were expressed that performance objectives are only useful if used to guide good practices and processes. It also requires that those objectives are overseen and regularly evaluated throughout the year by those involved – which, of course, requires staff time.

It was also suggested that labeling this portion of the Town Budget as Select Board, may be a bit misleading. The bulk of expense and daily transactional work is related to the Town Administrator's staff. There is no official budget department name within our bylaws. You will notice in our header that the Subcommittee has used the label of Select Board/Town Administration.

Concern was expressed, as it has other years, that the Town Administrator's office may be too lightly staffed given what we ask of it. ARPA has helped with creating an Analyst/Administrator position – though it comes at a time that staff must also cover the vacancy in the Finance Director position.

The Subcommittee believes that in the fall, as budget priorities and realities are being considered, that there be a discussion about possibly adding a position to this office. Brookline will have a new Town Administrator then, and that person must be part of this conversation.

We ask this office to provide oversight, management, analysis, and strategic planning – even as we ask them to pivot and adapt to new initiatives and situations. It is a big ask

This office continues to provide remarkably good value to the Town.

**Recommendation**

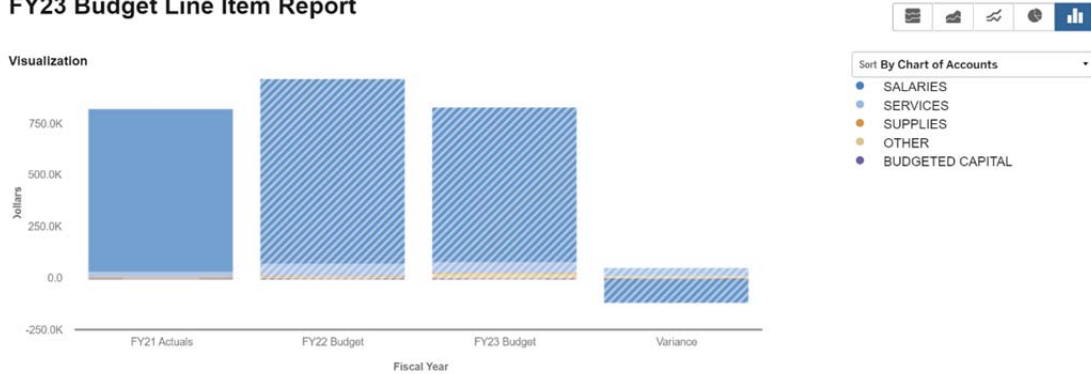
By a vote of 4-0, the Administration and Finance Subcommittee of the Brookline Advisory Committee recommends FAVORABLE ACTION on the budget as presented

**Hearing Recording**

<https://brooklinema.zoomgov.com/rec/share/udkxXdkYbacXCqRnG1vVkvlsI4FN9qFsYyOKVtSH-mTuwriW99wcGufffa8LIiF. QVzQDrz70bGQjEZ>

Passcode: R=jd3L=L

**FY23 Budget Line Item Report**



Expand All	FY21 Actuals	FY22 Budget	FY23 Budget	Variance
▶ SALARIES	\$ 791,300	\$ 804,122	\$ 754,298	\$ -114,742
▶ SERVICES	26,649	60,880	50,880	40,000
▶ SUPPLIES	2,434	3,048	3,048	0
▶ OTHER	3,936	7,900	22,900	15,000
▶ BUDGETED CAPITAL	1,977	2,155	2,505	350
<b>Total</b>	<b>\$ 826,296</b>	<b>\$ 968,105</b>	<b>\$ 833,631</b>	<b>\$ -59,392</b>

Data filtered by EXPENSES, SELECT BOARD and exported on March 7, 2022. Created with OpenGov

# FY2023 Select Board Budget \$833,631

## FY23 Budget Line Item Report

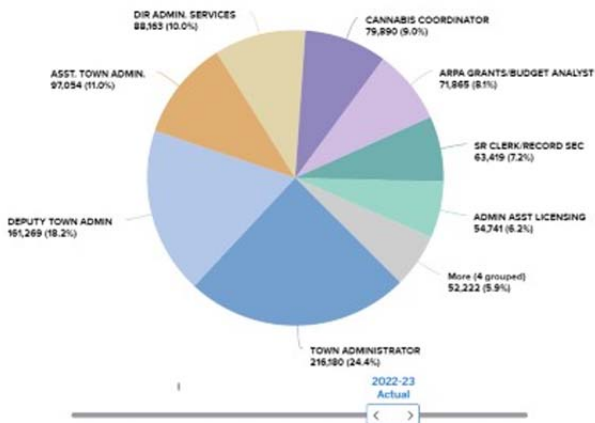
Expand All	FY21 Actuals	FY22 Budget	FY23 Budget	Variance
▶ SALARIES	\$ 791,300	\$ 894,122	\$ 754,298	\$ -44,529
▶ SERVICES	26,649	60,880	50,880	40,000
▶ SUPPLIES	2,434	3,048	3,048	0
▶ OTHER	3,936	7,900	22,900	15,000
▶ BUDGETED CAPITAL	1,977	2,155	2,505	350
<b>Total</b>	<b>\$ 826,296</b>	<b>\$ 968,105</b>	<b>\$ 833,631</b>	<b>\$ 10,821</b>

Data filtered by EXPENSES, SELECT BOARD and exported on February 25, 2022. Created with OpenGov

### Variance

- Personnel - salary savings from removal of the one time expense for the social services assessment (recommendations will require additional adjustments)
- Services – boards and commissions software/peppengov services
- Other - restoring the MAPC Metro Mayor’s Membership (COVID budget cut)
- Capital – additional leased PC’s

## FY 2023 Select Board FTE Chart



Select Board FTE's	FY21 Actual	FY22 Budget	FY23 Budget	Variance
Select Board	7.0	8.0	8.5	.5
<b>Total</b>	<b>7.0</b>	<b>8.0</b>	<b>8.5</b>	<b>.5</b>

Addition of the part time licensing assistant.