FISCAL IMPACT ANALYSIS

26 Pleasant Street
Brookline, MA

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Introduction

Nordblom Development Company Inc. is proposing the redevelopment of a parking lot, which lies on a .58 acre property, into a vibrant mixed-income 96-unit housing community, with 15% of the units set aside as affordable. The development program involves the construction of a single building. Approximately 60 parking spaces will be available on the site, including spaces located underground. Table 1 outlines the apartment unit breakdown including the affordable units; 70.8% of the units will be studio and one-bedroom units. On site amenities will include a fitness area, covered parking, on-site management, package and mail room, community lounge with outdoor patio, top floor community room and work-from-home offices.

Table 1
Apartment Development Unit Breakdown

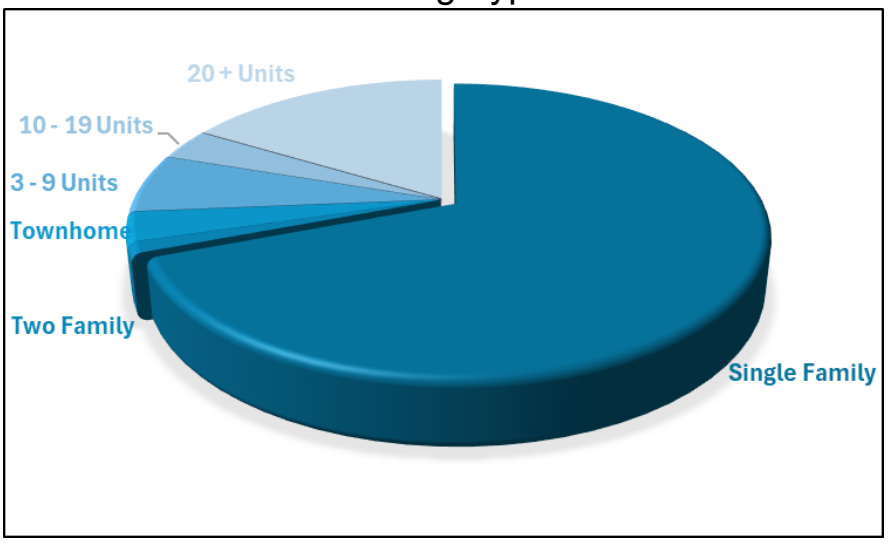
Unit Type	# Units
Studio Market Rate	19
Studio Affordable	3
One Bedroom Market	39
One Bedroom Affordable	7
Two Bedroom Market	20
Two Bedroom Affordable	3
Three Bedroom Market	4
Three Bedroom Affordable	1
Total	96

Local Trends

Census figures report that from 2000 to 2010 Brookline's population increased from 57,107 to 58,732, growing 2.8% over the decade. The 2020 US Census data for Brookline's reports a population of 63,191, showing a 7.5% population growth over this 10 year period. The most recent Census estimate for the community estimates a population of 63,266. The UMass Donohoue Institute[1] estimated the community will continue to grow, with an estimated population of 79,442 by the year 2040.

A majority of Brookline's housing stock consists of single-family homes, with US Census data reporting 7,318 single family homes out of a total housing stock of 10,581 units as detailed in Figure 1.

Figure 1
Housing Types



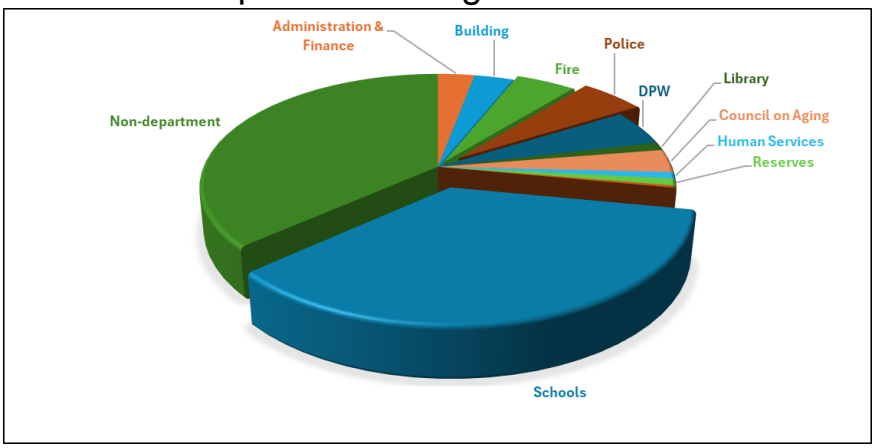
Budget History

Brookline's total operating budget for FY2026 was $407,360,816. Public Safety and Education account for a large percentage of the total budget as detailed in Figure 2. These departments have the largest personnel and the most direct impact on municipal expenditures. Given the large budgetary impact these departments have on the community and the fact that they will experience the most direct

[1] Brookline Housing Production Plan, Feb. 2024, page 14 Barrett Planning Group, LLC

measurable impact from the proposed development, they are the primary focus of this Report.

Figure 2
Department Budget Allocation



A. Methodology Approach

Fiscal Impact Analysis can have many connotations, this analysis will follow the classic definition of fiscal impact as follows *"A projection of the direct, current public costs and revenues associated with residential or nonresidential growth to the local jurisdiction in which the growth is taking place."*

There are a number of methodologies that are used to estimate fiscal impacts of proposed development projects. The Per Capita Multiplier Method is the most often used analysis to determine municipal cost allocation. This method is the classic "average" costing method for projecting the impact of population growth on local spending patterns and is used to establish the costs of existing services for a new development. The premise of this method is that current revenue/cost ratios per person and per unit are a potential indicator of future revenue/cost impacts occasioned by growth. New capital expenditures required for provision of services to a development are not added to current costs; instead, the present debt service for previous improvements is included to represent ongoing capital projects. The advantage of this approach is its simplicity of implementation and its wide acceptance by both consultants and local officials. The downside of this approach is that the methodology calculates the "average" cost as being the expected cost,

which is often not the case as costs are exaggerated significantly in some instances. (For example, if one student is added to a school system, limited cost impacts will occur; however, based on an “average” cost to educate one student the cost could be noted as $19,000/year, which includes such costs as existing debt, building maintenance, administrative and other factors, all of which will be minimally impacted by the addition of one student.)

Given the nature of the proposed project, as will be shown by the analysis below, measurable impacts will be limited to a few town departments. Any required offsite improvements are expected to be addressed during the approval processes. Solid waste generated by the project will be removed by a private hauler. Water and sewer utility expenses associated with new uses will be offset through user fees. All on-site property improvements will be maintained privately; the fronts on private roads not maintained by the town. Given the modest size of the project, only slight increases in service demands are expected from the development limited to a few municipal departments, most notably the School Department, along with the Police and Fire Departments. Other town agencies are projected to experience little or no measurable impacts from the proposed development.

B. Local Revenues from Development

A) Property Taxes

Local property taxes provide the bulk of municipal revenues for Brookline, totaling 79.4% of all revenues to the General Fund[2]. Brookline has both a Residential ($10.24) and a Commercial tax rate ($17.16) per $1,000 valuation as this is a residential development the residential rate will be applied.

Based upon local market conditions, which will be reflected within the proposed new residential community, an estimated future project assessment was drawn. As detailed in Table 2, the new residential community is estimated to have an

[2] Fiscal Year 2026 Budget document.

assessed value of $56,488,951 and generates $578,447 in annual property tax revenues.

Table 2
Estimated Yearly Residential Property Taxes

Apartment Community	Assessment	# Units	Assessment/Unit
Marion Square	$38,188,000	51	$748,784
45 Marion	$25,033,200	64	$391,144
The Calvin	$19,158,520	25	$766,341
Average	$82,379,720	140	**$588,427**
Proposed 20 Pleasant St.	**$56,488,951**	**96**	
Est. Property Taxes @ $10.24	**$578,447**		
Existing Site	$2,899,200		
Property Taxes @ $10.24	$29,688		

The subject site is presently assessed for $2,899,200 and generates $29,688 in local property taxes as detailed in Figure 3, generating a net increase in annual property tax revenues of $548,759.

Figure 3
Increase in Value and Property Taxes

Brookline has adopted the Community Preservation Act with a 1% surcharge on property taxes, which translates into an increase in funding of $5,784.

B) Miscellaneous Yearly Revenues

Motor Vehicle Excise Tax - Another major revenue source for the community is motor vehicle excise taxes. In fiscal year 2025 the Town of Brookline received an estimated $6,500,000 from this revenue source[3]. Table 3 outlines the projected vehicle excise tax for the proposed project.

Table 3
Motor Vehicle Excise Tax

# Cars[4]	Value	Total Value
58	$14,000	$812,000
$25/$1,000		$20,300

C) Estimated Yearly Project Revenues

The proposed development is estimated to generate $604,531 in revenues from property taxes, CPA surcharge and excise taxes; Table 4.

Table 4
Estimated New Annual Yearly Revenue

Estimated Property Taxes	$578,447
CPA Surcharge	$5,784
Estimated Excise Taxes	$20,300
Total	$604,531

Additional one-time payment revenues will also be realized as part of the development, these will be detailed further below.

C. Municipal Service Costs

Given the nature of the proposed development project, as will be seen in the analysis below, measurable impacts will be limited to a few key town departments including schools, police and fire departments. All onsite maintenance will be addressed by the property owner, including site access repairs and trash removal.

[3] Fiscal Year 2026 Budget document.
[4] Assumes .6 vehicles per unit.

Department Impacts

Police & Fire

The Police and Fire Departments will experience some increased demand for services from the proposed project. For fiscal year 2026 the Police Department budget is $21,041,164 and responded to approximately 53,437 incidents in 2024 (Avg. 1,027 calls per week). The Fire Department budget is $19,240,336 and responded to 9,976 calls in 2024 (average 192 calls/week), of which 4,739 were EMS calls.

To assess the potential impact to emergency services in the community, call data was obtained from two comparable local apartment complexes. Extrapolating from the comparable call data, increases are projected in the Town's Police and Fire Department call volume. Annual Police calls are projected to increase by 26 annual calls (average .50 calls per week), and annual fire/ambulance calls are projected to increase by 9 calls (average .17 calls per week) as detailed in Table 5.

Table 5
Projected Emergency Service Calls

Apartment Complex	# Units	Annual Police Calls	Calls Per Unit
45 Marion St.	64	12	0.188
77 Marion St.	44	17	0.386
Average	108	29	**0.269**
Proposed 20 Pleasant	**96**	**26**	

Apartment Complex	# Units	Annual Fire Calls	Calls Per Unit
45 Marion St.	64	3	0.047
77 Marion St.	44	7	0.159
Average	108	10	**0.093**
Proposed 20 Pleasant	**96**	**9**	

Police Department

To account for the increased demand for services to the Police Department, several options were reviewed including cost per call and cost per capita. Since calls for service provide a clear measure of impact on the Department, this approach was

used and results in an estimated annual impact of $12,792 as outlined in Table 6. This cost estimate is not inferring the Police Budget will increase as a result of the proposed development but assigns a “cost” to account for these new land use in the community. To be conservative, we will carry **$20,000** in this analysis.

Table 6
Police Department Impact

Department	FY 2026 Budget	Calls[5]	Cost/call	Est. Calls	Annual Cost
Police	$21,041,164	42,750	$492	26	$12,792

Fire Department

As with the Police Department, to account for some impact from the proposed development, a cost per call ratio was used which provides an estimated annual expense of **$17,361** as outlined in Table 7.

Table 7
Gross Fire Department Impact

Department	FY 2026 Budget	Calls Per Year	Cost/call	Est. Calls	Annual Cost
Fire	$19,240,336	9,976	$1,929	9	$17,361

Other Departments/Revenues:

Building

Building Department costs were not included in this analysis because they are not permanent annual impacts and will be offset by building permit fees. The Department charges $20/$1,000 in construction costs; plumbing and electrical permit fees will also be due. It is estimated that the proposed project will involve $37,000,000 building construction costs, generating and estimated $740,000 in building permit income. Additional fees will be generated from plumbing and electrical permits.

[5] Total calls reduced by 20% to remove minor calls.

Public Works

All roads within the development will be private and maintained by site owner. Solid waste will be handled by a private contractor with no expenses incurred by the Town.

Other Departments

It is not anticipated that measurable impacts will occur to other town departments and therefore no other costs were analyzed. To be conservative, a **$12,000**[6] cost will be carried to account for potential other impacts related to the proposed residential use.

School Department

For the school year 2024-25, the Town of Brookline's total public school enrollment was 6,948 students housed in twelve schools. The FY26 Public School budget was $141,760,034. As noted above, the proposed project involves the development of an existing parking lot into a new 96-unit apartment community with 15% of the units set aside as affordable, including a mix of bedroom types as detailed in Table 8.

Table 8
Bedroom Mix

Unit Type	# Units
Studio Market Rate	19
Studio Affordable	3
One Bedroom Market	39
One Bedroom Affordable	7
Two Bedroom Market	20
Two Bedroom Affordable	3
Three Bedroom Market	4
Three Bedroom Affordable	1
Total	96

[6] A cost of $125 per unit is allocated to "other" town department impacts accounting for potential impacts to other town departments such as the library, human services and administration. This cost approach based upon 20 plus years of reviewing budgetary impacts from development.

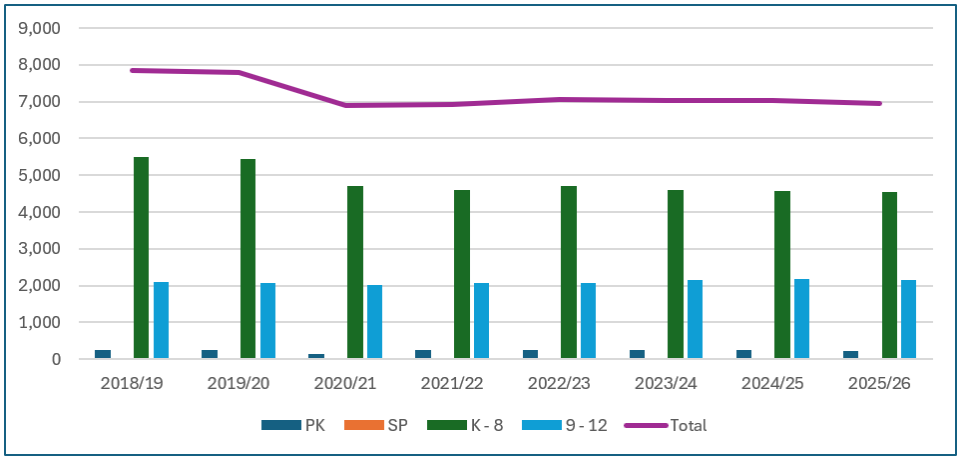
Enrollment History

Since 2018, overall school enrollment has decreased by 11.5%, with the largest declines seen in K – 8 enrollments (-16.9), with high school enrollments remaining steady at outlined in Table 9 and Figure 4.

Table 9
Enrollment 2018 - 2025

	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	% Change
PK	251	252	144	255	257	256	259	237	-5.58%
SP	17	19	18	24	21	19	15	10	-41.18%
K - 8	5,486	5,446	4,703	4,586	4,716	4,610	4,568	4,554	-16.99%
9 - 12	2,101	2,064	2,017	2,063	2,066	2,155	2,181	2,147	2.19%
Total	7,855	7,781	6,882	6,928	7,060	7,040	7,023	6,948	-11.55%

Figure 4
School Enrollment 2018 - 2025



Estimated School Age Children

To estimate the number of school age children (SAC) that the proposed residential development may have, we reviewed 131 similar apartment units in the Brookline. Based on data from the School Department, 19 SAC reside within these units which translates into a per unit SAC ratio of .145 students per unit outlined in Table 10. Applying this SAC ratio to the proposed project generates an estimated 14 school age children, disbursed throughout the grade levels.

Table 10
Estimated School Age Children

	# Units	# SAC	# SAC/Unit
420 Harvard St.	23	10	0.435
45 Marion St.	64	2	0.031
77 Marion St.	44	7	0.159
Total Average	131	19	**0.145**
Proposed 26 Pleasant St.	**96**	**14**	

The Massachusetts Department of Elementary and Secondary Education tracks the per pupil costs of students by District, including operation/maintenance costs and benefits. Tracking these costs for all communities allows for a direct comparison on per child spending across the state. Based upon Actual Net School Spending (ANSS) data reported to the State, in 2022 spent on average $24,907 per student[7] to educate its children. Removing Chapter 70 aid provides a clearer picture of the community's actual costs. Chapter 70 aid in 2022 was $15,212,527 which, if deducted from the gross per student cost, results in a net per student cost of $20,713. Using this per student cost results in a total estimated school cost of $289,982, given the declining enrollment (loss of 907 students) seen since 2018 we will account for 75% of this cost, **$217,486**. This is an extremely conservative figure, as average student costs do not dictate budget needs of the school department and many of the estimated students will be replacing empty seats. In addition, with declining enrollments seen in the grades K – 8, increased expenses are estimated to be minimal. It is estimated that actually costs will be lower than noted.

[7] Mass. Dept. of Education figure, most recent data is from 2022.

FISCAL SUMMARY

Table 11 summarizes the fiscal impact from the proposed development, with a net positive fiscal finding of $337,684. Fougere Planning is not suggesting that budgets should be increased to offset the noted costs, but these findings should be viewed as potential costs with the need for future budget increases addressed by Town officials. Any increased Department expenses will require local budgetary review and approval.

Table 11
Estimated Annual Fiscal Impact

Gross New Revenues	$604,531
Estimated Municipal Costs	
Police	-$20,000
Fire	-$17,361
Other Dept. Costs	-$12,000
School Costs	-$217,486
Total Costs	**-$266,847**
Net Annual Positive Fiscal Impact	**+$337,684**

- The proposed residential component of the development project is estimated to result in a net annual positive fiscal impact of $337,684 based upon anticipated gross revenue of $604,531 and estimated expenses of $266,847.

- Increased emergency call volume will occur to emergency service departments, with annual police calls estimated to increase by 26 calls a year (.50 per week) and fire department calls increasing 9 (.17 per week).

- Fourteen school age children may reside within the apartment complex, with lower grade levels showing declining enrollment since 2018.

- Limited measurable impacts are foreseen by other town departments.

- Analysis does not take into account intangible positive economic benefits of creating additional market rate housing units in the community.

- An estimated $740,000 in building permit fees are anticipated.

MARK FOUGERE

PRINCIPAL OF FOUGERE PLANNING AND DEVELOPMENT

Mark Fougere is an AICP land use planner with over 35 years of public and private sector experience and holds a master's degree in planning. Mr. Fougere has an extensive background in project management dealing with a broad array of planning related issues including spearheading rezoning efforts, managing development teams, site and land use planning, impact fees, fiscal impact analysis, public presentations, expert witness testimony, land use law analysis, and consensus building challenges. Mark has also served on a municipal planning board and as a Selectman. He has managed numerous rewrites and amendments to zoning ordinances and site plan/subdivision regulations. Mr. Fougere has worked extensively in many New England communities on fiscal impact analysis, traffic corridor studies, housing, workforce housing, and land use regulations.