

1. 6:00 P.M. Committee Of Ways & Means

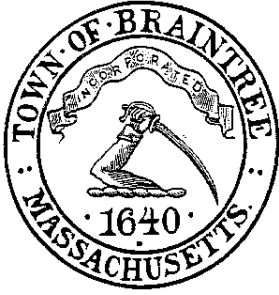
Documents:

[23 MAY 30 WM AGENDA.PDF](#)

2. 6:00 P.M. Committee Of Ways & Means

Documents:

[23 MAY 30 WM MTG.PDF](#)



Braintree Town Council
Committee of Ways & Means
One JFK Memorial Drive
Braintree, Massachusetts 02184

MEMBERS

Joseph Reynolds, Chairwoman
Julia Flaherty, Vice-Chairman
Elizabeth Maglio, Member

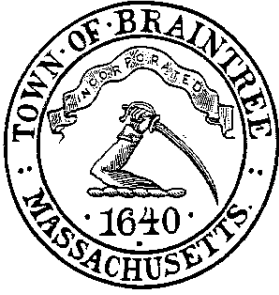
AGENDA

Tuesday, May 30, 2023

Starting Time – 6:00p.m.

Johnson Chambers, Town Hall

1. Pledge of Allegiance/Moment of Silence
2. Roll Call
3. Approval of Minutes
 - None
4. Old Business
 - 23 025 Mayor: FY2024 Operating Budget or take up any action relative thereto
 - FY2024 Revenue Forecast
 - Finance Dept
 - Schools
5. New Business
 - 23 029 Council President: Establishment of New Revolving Fund for Tree Replacement or take up any action relative thereto
6. Adjournment



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To: Joseph Reynolds, Chairman Ways and Means

Cc: Julia Flaherty, Vice Chairwoman Ways and Means
Elizabeth Maglio, Member Ways and Means
Meredith Boericke, President of the Council
Susan Cimino, Clerk of the Council
Matt McCullough, Town Auditor

From: Shawn McGoldrick, Town Auditor

Date: May 24, 2023

Re: Highlights and analysis of the fiscal year 2024 operating budget

Dear Chairman Reynolds,

I would like to provide you with the following information based on our review of the fiscal year 2024 proposed operating budget:

1. On March 20th department heads received an email from the Director of Municipal Finance asking to start the budgetary process by preparing a level service budget (i.e., contractual increases only), not including cost of living adjustments (COLAs), and then reducing that figure by 2%. This is the fourth year in a row where departments are asked to cut their budgets; 2% in fiscal year 2024, 2% in fiscal year 2023, 10% in fiscal year 2022, and 4% in fiscal year 2021.
2. The proposed fiscal year 2024 general fund operating budget of \$160,405,001 is balanced with \$160,405,001 of revenues and other financing sources.
3. The request of \$160,405,601 represents a \$8,296,777 or 5.45% increase. This increase is above the 6-year average from fiscal year 2017 to fiscal year 2023 of \$5,509,104 or 4.23%. Please note that this average was not calculated using fiscal year 2022 due to the outlier of the 1.58% increase.

		Increase from	Increase from
		the prior year	the prior year
Description	Amount	\$	%
FY17 Original General Fund Appropriation.....	122,276,929	5,484,495	4.70%
FY18 Original General Fund Appropriation.....	126,632,431	4,355,502	3.56%
FY19 Original General Fund Appropriation.....	133,883,370	7,250,939	5.73%
FY20 Original General Fund Appropriation.....	139,331,575	5,448,205	4.07%
FY21 Original General Fund Appropriation.....	143,355,450	4,023,875	2.89%
FY22 Original General Fund Appropriation.....	145,617,216	2,261,766	1.58%
FY23 Original General Fund Appropriation.....	152,108,824	6,491,608	4.46%
FY24 Original (Proposed) General Fund Appropriation.....	160,405,601	8,296,777	5.45%

4. The highest departments for growth in terms of percentages are as follows:
- a. Law – 46.63% or \$80,867
 - i. This increase is attributed to the departure of the former Chief of Staff who absorbed salary costs from this department previously. In fiscal year 2024, the law department will need to increase the FTE count and budget due to this departure.
 - b. Town Clerk – 24.46% or \$125,300
 - i. Mainly attributed to the administration division bylaws printing line-item that increased approximately \$23,000 and election division increases of approximately \$67,000.
 - c. Education – 9.1% or \$6,212,394
 - i. To truly summarize the “real” increase in the education budget multiple factors need to be weighed, and a table (see below) was provided to further illustrate the narrative. In fiscal year 2023:
 1. COLAs were not part of the education budget.
 2. The original budget included school facility items that are now under the Public Works department and not the school’s control.
 3. Costs that would have normally been assigned to and budgeted from the general fund were supplemented by using ESSER grant funds and state Circuit Breaker funds; meaning, those costs were not budgeted and charged off directly to the general fund.
 - ii. In fiscal year 2024, those costs supplemented by the ESSER and Circuit Breaker funds had to be absorbed by the general fund. In an effort to show apples to apples the increase for education is 5.7% or \$4,012,779 if we take into account items noted above.

	Original*	Adjusted*	Proposed	
	Budget	Budget	Budget	
Funding Source	FY23	FY23**	FY24	
General fund.....	73,472,068	68,520,474	74,732,868	
ESSER.....	994,336	994,336	-	
Circuit Breaker.....	1,205,279	1,205,279	-	
	75,671,683	70,720,089	74,732,868	
\$ change.....			4,012,779	
% change.....			5.7%	
* COLA increases were not part of the education budget in fiscal year 2023, as CBAs were not settled. Salary reserves were included in the HR an Finance line-items.				
** Adjusted for the school facilities movement to DPW.				

iii. Please see [Appendix A](#) for a complete picture of education costs for fiscal year 2020 through fiscal year 2022 by funding source.

d. Public Works – 9.6% or \$1,394,113

i. The increase can mainly be attributed to four departments (see below) within the Public Works division. The budgetary increases were to bring the budget more in-line with actuals while also taking into account inflation and costs increases.

1. Facilities and equipment maintenance – increase of approximately \$696K or 47%.
2. Highway – increase of approximately \$204K or 16%.
3. School custodian services – increase of approximately \$291K or 11%.
4. School maintenance – increase of approximately \$306K or 34%.

e. Blue Hills Regional Technical School (BHRTS) – 7.63% or \$215,975

i. BHRTS saw an overall budget increase request of \$238,876 or 1.44%. The impact to the Town of Braintree, as noted above was \$215,975. The enrollment for the Town of Braintree went from 148 students as of 10/1/21 to 157 students as of 10/1/22, a 9-student increase, whereas other contributing Towns had a decrease in enrollment and therefore a decrease in their allocations.

5. The funding of the long-term liability, OPEB, from the general fund will not take place in the original budget for fiscal year 2024.

6. Fiscal year 2024 will be similar to the four prior fiscal years where essentially no excess levy capacity exists.

Description	2019	2020	2021	2022	2023	2024*
Levy Limit.....	92,686,291	96,036,025	99,317,719	105,333,106	108,508,873	112,001,684
Tax Levy.....	91,061,619	96,033,471	99,259,484	105,311,540	108,432,542	112,001,684
Excess Levy Capacity	1,624,672	2,554	58,235	21,566	76,331	-
	* Estimated					

The larger than normal increase in the levy limit from fiscal year 2021 to fiscal year 2022 is a direct result of the voter’s passing the debt exclusions for the new South Middle School amongst other debt issuances. This passage of the debt exclusions increases the tax levy in addition to proposition 2 ½ and estimated new growth.

7. Estimated local receipts (please see [Appendix B](#) for additional graphs and information on local receipts):
- a. Estimated local receipts increased approximately \$1,755,000 (9.2%) from the prior year. The main cause of this fluctuation can directly be attributed to investment income, hotel/motel tax and motor vehicle excise revenue increasing approximately \$966,000, \$328,000, and \$299,000, respectively. Large interest rate hikes over the past year or so have had a tremendously positive impact on the Town’s ability to generate revenue through this local receipt. The Town is on pace to take in double what was budgeted in fiscal year 2023, thus the doubling of the budget in fiscal year 2024. Hotel/motel taxes are rebounding in fiscal year 2023 and the budgeting in fiscal year 2024 reflects this, see below for a brief history of not only hotel/motel tax, but also meals tax.

Meals Tax Actuals/Estimated					
FY	September	December	March	June	Totals
FY19	307,988	303,125	322,251	316,191	1,249,555
FY20	340,429	327,066	332,919	178,261	1,178,675
FY21	198,630	268,075	253,816	279,280	999,801
FY22	324,644	335,275	306,409	340,919	1,307,246
FY23	345,598	309,335	336,535	374,438	1,365,906
	Estimated				
Hotel/Motel Tax Actuals/Estimated					
FY	September	December	March	June	Totals
FY19	523,547	527,718	318,824	340,290	1,710,379
FY20	523,530	552,826	268,672	137,755	1,482,783
FY21	192,729	105,985	148,838	137,464	585,016
FY22	311,110	401,799	291,328	299,128	1,303,365
FY23	492,672	523,574	315,020	323,454	1,654,720
	Estimated				

8. Other financing sources:

- a. \$4,254,608 of free cash is being utilized to balance the fiscal year 2024 budget. The Department of Local Services believes that “as a nonrecurring revenue source, free cash should be restricted to paying one-time expenditures, funding capital projects, or replenishing reserves. When a community incorporates free cash into revenue source projections for next-year operational expenses, it is prudent to place a percentage restriction on the total free cash to be used.”
- b. \$1,149,966 of indirect charges. \$99,746 from the golf enterprise fund, \$994,226 from the water/sewer enterprise fund, and \$55,994 from the stormwater enterprise fund.

9. The Town has the following fund balance related reserves as of May 2023:

Expected general fund free cash balance*	3,452,005
Stabilization Fund	8,804
Capital Stabilization Fund	72,771
Braintree School Business Authority (BSBA)	79,586
Water/Sewer Enterprise Fund free cash	5,787,903
Golf Enterprise Fund free cash	246,252
Stormwater Enterprise Fund free cash	102,774
Broadband Enterprise Fund free cash	156,969
CPA Fund unreserved fund balance	2,780,948
CPA Fund reserve for open space	210,950
CPA Fund reserve for historic preservation	694,435
CPA Fund reserve for community housing	442,759
CPA Fund budgetary reserve	478,544
Total CPA Funds	4,607,636
* This balance takes into account the requested free cash use from supplemental 1, supplemental 2 and the fiscal year 2024 operating budget.	

- a. Expected general fund free cash balance of \$3,452,005 is \$12,217,669 short of its targeted 10% of appropriations. To start the fiscal year, certified free cash by DOR was \$8,507,983. \$5,055,978 was appropriated during the year during supplemental #1, supplemental #2, and to balance the fiscal year 2024 operating budget. It should be noted that the certified free cash figure of approximately \$8,500,000 to start the year was artificially inflated due to the reclass of fiscal year 2022 operating costs from the general fund to the County ARPA grant special revenue fund by approximately \$2,800,000. Without the ability to draw from those County ARPA funds and absorb those costs, certified free cash would have been approximately \$5,7000,000.
- b. The stabilization fund, with a fund balance of \$8,804, is approximately \$7,826,000 short of its targeted 5% of appropriations. The following is the most recent history of the Town’s stabilization funds balances:

	FY19	FY20	FY21	FY22	FY23
	Ending	Ending	Ending	Ending	Current
	Balance	Balance	Balance	Balance	Balance
General stabilization.....	148,788	148,788	8,127	8,234	8,804
Capital stabilization.....	334,194	69,194	72,771	72,771	72,771
School building stabilization...	2,007,131	288,902	78,119	78,371	79,586
Totals	2,490,113	506,884	159,018	159,376	161,162

c. The Water/Sewer Fund’s free cash represents approximately 26% of appropriations.

d. The Community Preservation Fund has approximately \$3,259,000 in uncommitted budgetary reserves and unreserved fund balance.

10. During the several Ways and Means hearings this May, we heard from many departments that discussed having to work within their means, working with the budget they have, and doing the best with what is available to them. The ability for departments to provide the level of service expected is becoming more challenged as each year they are asked to cut their budgets. Certainly, many would want or like additional funding to bolster the ability to “do more”. In addition, continuing to plug budgetary funding gaps with nonrecurring revenue (see table below) will compound ever year *unless* other revenue sources continue to grow. I fully acknowledge that COVID-19 hurt and slowed certain local receipts and potential growth, but with the same breath we have to acknowledge the millions of dollars that were pumped into the Town through federal programs such as ESSER and ARPA, directly from the federal government or through the County. I’ve been asked “what we can afford in fiscal year 2024” and in my opinion it’s not about affordability as you can balance the budget, it’s about sustainability going forward. Looking forward to fiscal year 2025’s budget, it would seem highly unlikely the Town will be able to balance the budget without the use of free cash. Fortunately, we do know of some positives in fiscal year 2023 that will help generate free cash and become part of next year’s certified balance. Those positives are:

- a. Investment income outperforming budget by approximately \$1,000,000 (interest rates).
- b. Rental income outperforming budget by approximately \$1,000,000 (billboard).
- c. Lump sum building permit income of approximately \$1,400,000 (tri-town).

	Original	Original	Original	Original	Original	Original
	Budget	Budget	Budget	Budget	Budget	Budget
Description	2019	2020	2021	2022	2023	2024
Town owned land.....	1,420,000	1,200,000	1,300,000	-	-	-
Free cash.....	-	-	2,338,294	-	-	4,254,608
Local receipts (misc. non-recurring)*	-	-	-	-	950,000	-
Local receipts (billboard rental)**	1,000,000	1,000,000	1,000,000	-	-	-
ARPA.....	-	-	-	1,834,500	2,808,773	-
Totals	2,420,000	2,200,000	4,638,294	1,834,500	3,758,773	4,254,608
Note: Town owned land in 2019-2021 was subsequently replaced with free cash all 3 years.						
* Not a recurring local receipt, proceeds from the sale of 44 Allen Street						
** Not a recurring local receipt						

If there are any direct questions relating to my summary and analysis, please just let me know and I will attempt to answer them as quickly and thoroughly as I can.

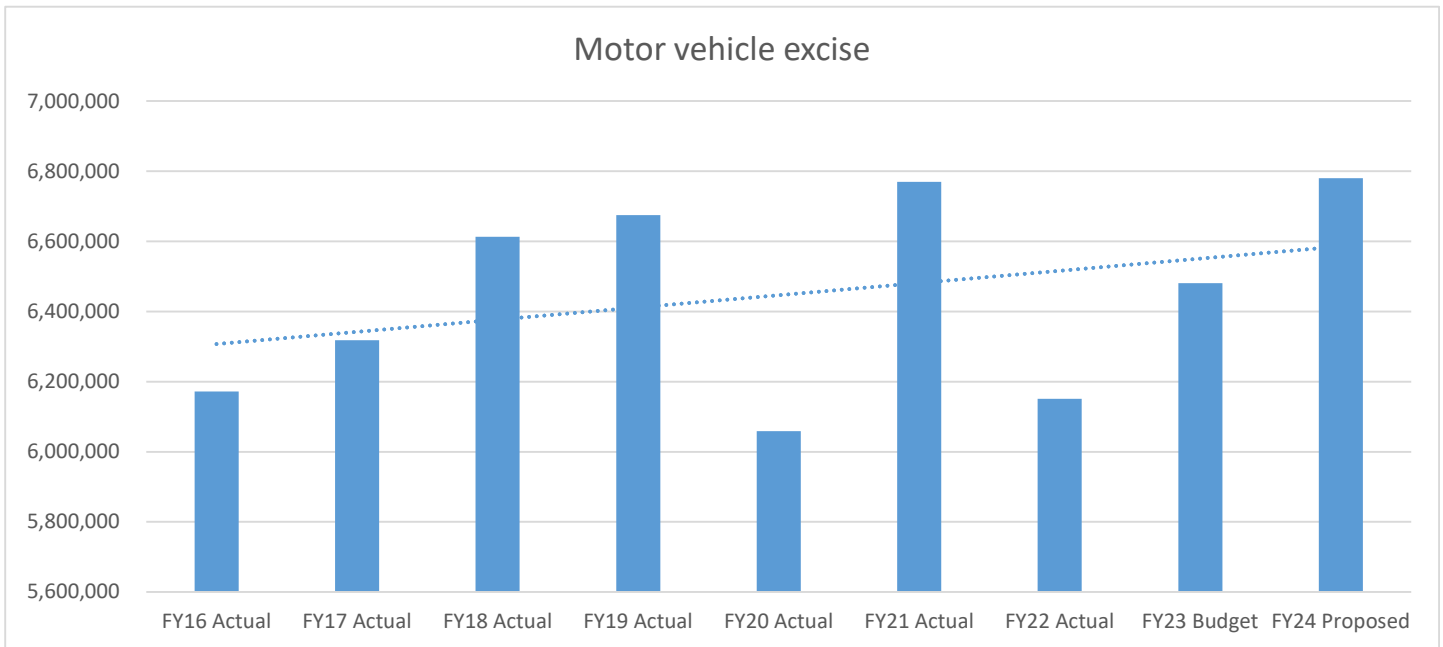
		EXPENSE FUNDING SOURCE										
FY	DESE TYPE	SCH COMM	CITY/TOWN	FEDERAL GRANTS	STATE GRANTS	CIRCUIT BREAKER	PRIVATE	ATHLETIC FUND	SCHOOL LUNCH	OTHER	Totals	% of Total
		APPROP-RIATIONS	APPROP-RIATIONS				GRANTS & GIFTS			LOCAL RECEIPTS		
20 1 - Administration		1,252,054	608,752	-	-	-	-	-	-	-	1,860,806	1.6%
20 2 - Instructional		53,077,339	-	1,616,146	188,843	654	97,334	-	-	1,053,204	56,033,520	49.2%
20 3 - Pupil Services		5,342,792	215,471	-	236,096	-	4,548	-	1,898,196	213,373	7,910,476	6.9%
20 4 - Operations/Maint		6,087,724	1,384,051	-	78,754	-	-	-	-	183,136	7,733,665	6.8%
20 5 - Benefits & Fixed Charges		17,500	12,891,228	-	-	-	-	-	-	-	12,908,728	11.3%
20 6 - Community Services		24,145	19,791	-	-	-	-	-	-	85,189	129,125	0.1%
20 7 - Acquisition/Improv/Replace Fixed Assets		-	14,302,836	-	-	-	-	-	-	-	14,302,836	12.5%
20 8 - Debt Retirement and Service		81,425	3,730,861	-	-	-	-	-	-	-	3,812,286	3.3%
20 9 - Programs w/Other School Districts		4,018,438	3,067,070	739,765	-	1,479,022	-	-	-	-	9,304,296	8.2%
Totals		69,901,417	36,220,060	2,355,912	503,693	1,479,676	101,882	-	1,898,196	1,534,903	113,995,738	100.0%
% by source		61.3%	31.8%	2.1%	0.4%	1.3%	0.1%	0.0%	1.7%	1.3%		
% by similar source			93.1%				3.9%			3.0%		100.0%

		EXPENSE FUNDING SOURCE										
FY	DESE TYPE	SCH COMM	CITY/TOWN	FEDERAL GRANTS	STATE GRANTS	CIRCUIT BREAKER	PRIVATE	ATHLETIC FUND	SCHOOL LUNCH	OTHER	Totals	% of Total
		APPROP-RIATIONS	APPROP-RIATIONS				GRANTS & GIFTS			LOCAL RECEIPTS		
21 1 - Administration		1,289,611	484,587	88,923	432	-	7,541	-	-	-	1,871,094	1.7%
21 2 - Instructional		55,751,105	-	2,644,011	235,256	17,420	7,489	-	-	204,642	58,859,923	53.1%
21 3 - Pupil Services		5,022,934	164,794	928,021	356,953	-	-	11,452	2,503,806	36,933	9,024,893	8.1%
21 4 - Operations/Maint		6,330,243	909,059	347,564	2,033	-	-	-	-	28,668	7,617,567	6.9%
21 5 - Benefits & Fixed Charges		181,063	12,854,642	60,929	-	-	-	-	-	-	13,096,634	11.8%
21 6 - Community Services		60	201,356	-	3,129	-	-	-	-	15,336	219,881	0.2%
21 7 - Acquisition/Improv/Replace Fixed Assets		-	4,888,878	-	-	-	-	-	-	-	4,888,878	4.4%
21 8 - Debt Retirement and Service		-	5,052,811	-	-	-	-	-	-	-	5,052,811	4.6%
21 9 - Programs w/Other School Districts		5,106,491	3,046,325	958,466	99,612	966,137	-	-	-	-	10,177,031	9.2%
Totals		73,681,507	27,602,452	5,027,914	697,415	983,557	15,030	11,452	2,503,806	285,579	110,808,712	100.0%
% by source		66.5%	24.9%	4.5%	0.6%	0.9%	0.0%	0.0%	2.3%	0.3%		
% by similar source			91.4%				6.1%			2.5%		100.0%

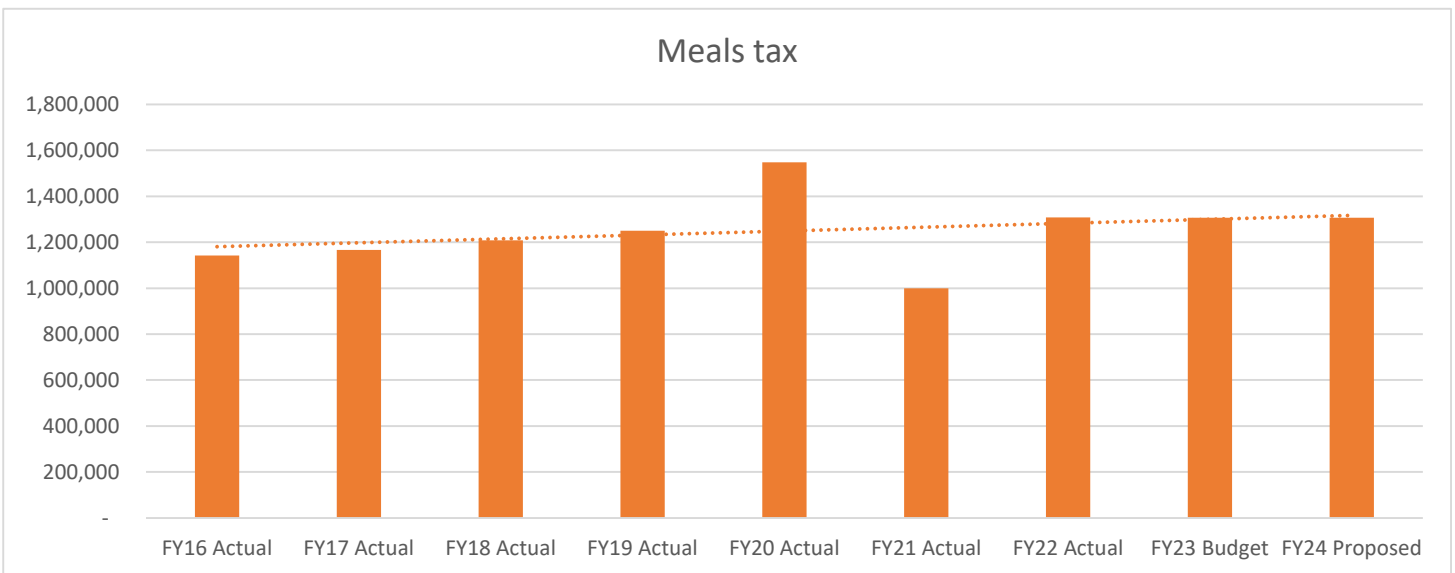
		EXPENSE FUNDING SOURCE										
FY	DESE TYPE	SCH COMM	CITY/TOWN	FEDERAL	STATE	CIRCUIT	PRIVATE	ATHLETIC	SCHOOL	OTHER	Totals	% of Total
		APPROP-RIATIONS	APPROP-RIATIONS	GRANTS	GRANTS	BREAKER	GRANTS & GIFTS	FUND	LUNCH	LOCAL RECEIPTS		
22 1 - Administration		1,402,884	485,416	54,649	-	-	-	-	-	-	1,942,949	1.7%
22 2 - Instructional		51,485,877	-	3,181,093	106,703	11,910	5,600	-	-	1,033,969	55,825,152	50.2%
22 3 - Pupil Services		5,917,662	175,682	7,228	330,096	-	-	-	2,466,016	511,929	9,408,613	8.5%
22 4 - Operations/Maint		6,589,191	1,231,607	171,495	-	-	-	-	-	31,385	8,023,678	7.2%
22 5 - Benefits & Fixed Charges		370,080	14,093,854	-	-	-	-	-	-	-	14,463,934	13.0%
22 6 - Community Services		571	-	-	-	-	-	-	-	36,807	37,378	0.0%
22 7 - Acquisition/Improv/Replace Fixed Assets		-	3,028,725	30,385	-	-	-	-	-	-	3,059,110	2.8%
22 8 - Debt Retirement and Service		-	7,907,298	-	-	-	-	-	-	-	7,907,298	7.1%
22 9 - Programs w/Other School Districts		4,696,679	3,041,892	686,023	-	2,080,876	-	-	-	-	10,505,470	9.4%
Totals		70,462,944	29,964,474	4,130,873	436,799	2,092,786	5,600	-	2,466,016	1,614,090	111,173,582	100.0%
% by source		63.4%	27.0%	3.7%	0.4%	1.9%	0.0%	0.0%	2.2%	1.5%		
% by similar source			90.3%				6.0%			3.7%	100.0%	

Appendix B

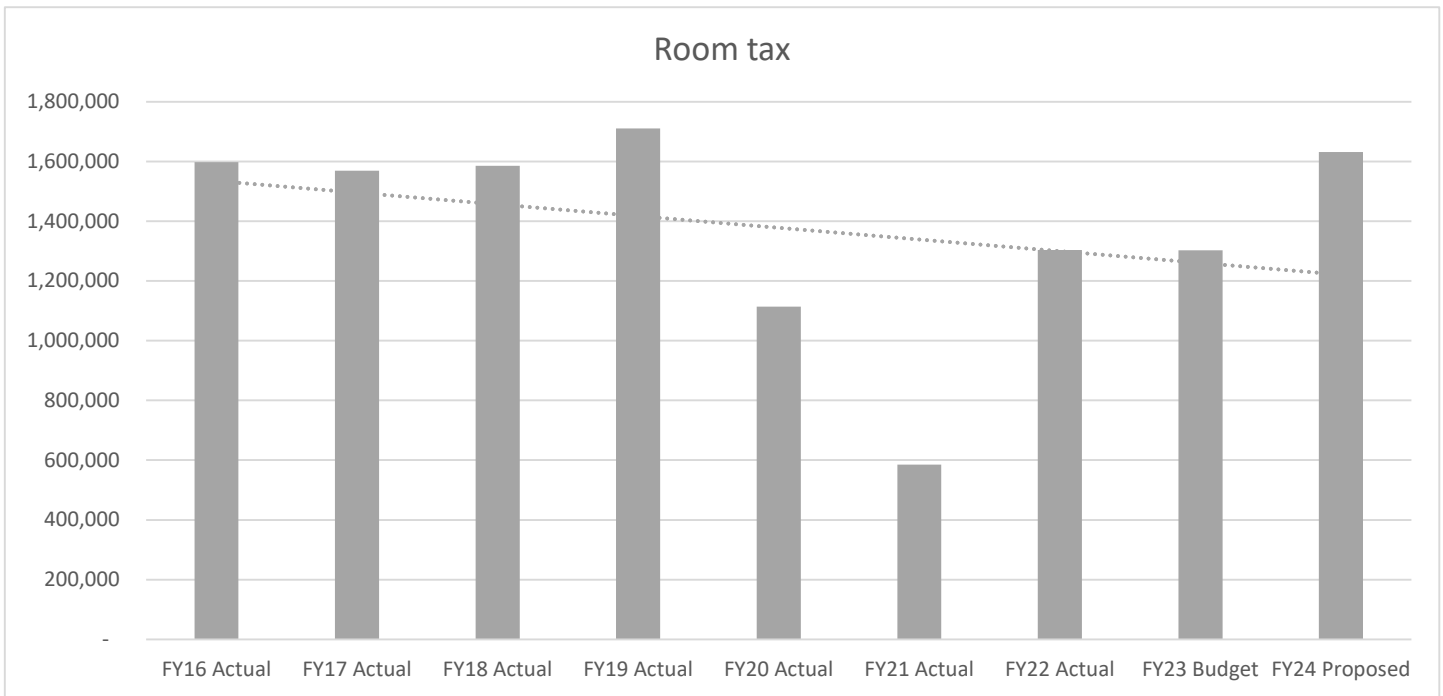
Local Receipts – History of actuals, prior year budget, and current proposed budget



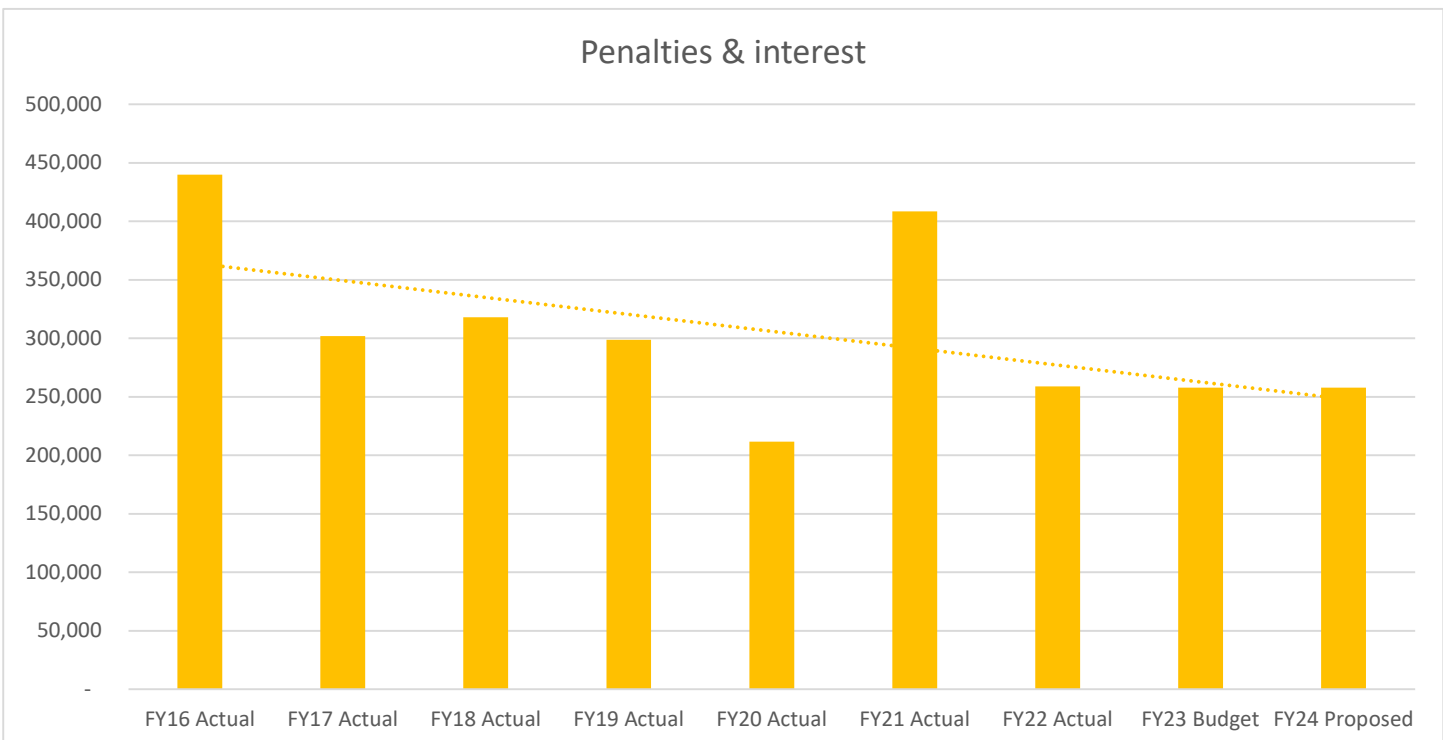
Under Massachusetts General Law Chapter 60A, the Commonwealth imposes an excise in-lieu of property tax on motor vehicles, the proceeds of which are received by the municipality where the vehicle is principally kept. The excise is a uniform rate of \$25 per \$1,000 of vehicle valuation. Valuations are determined by a statutorily defined depreciation schedule based on the manufacturer’s list price and the year of manufacture.



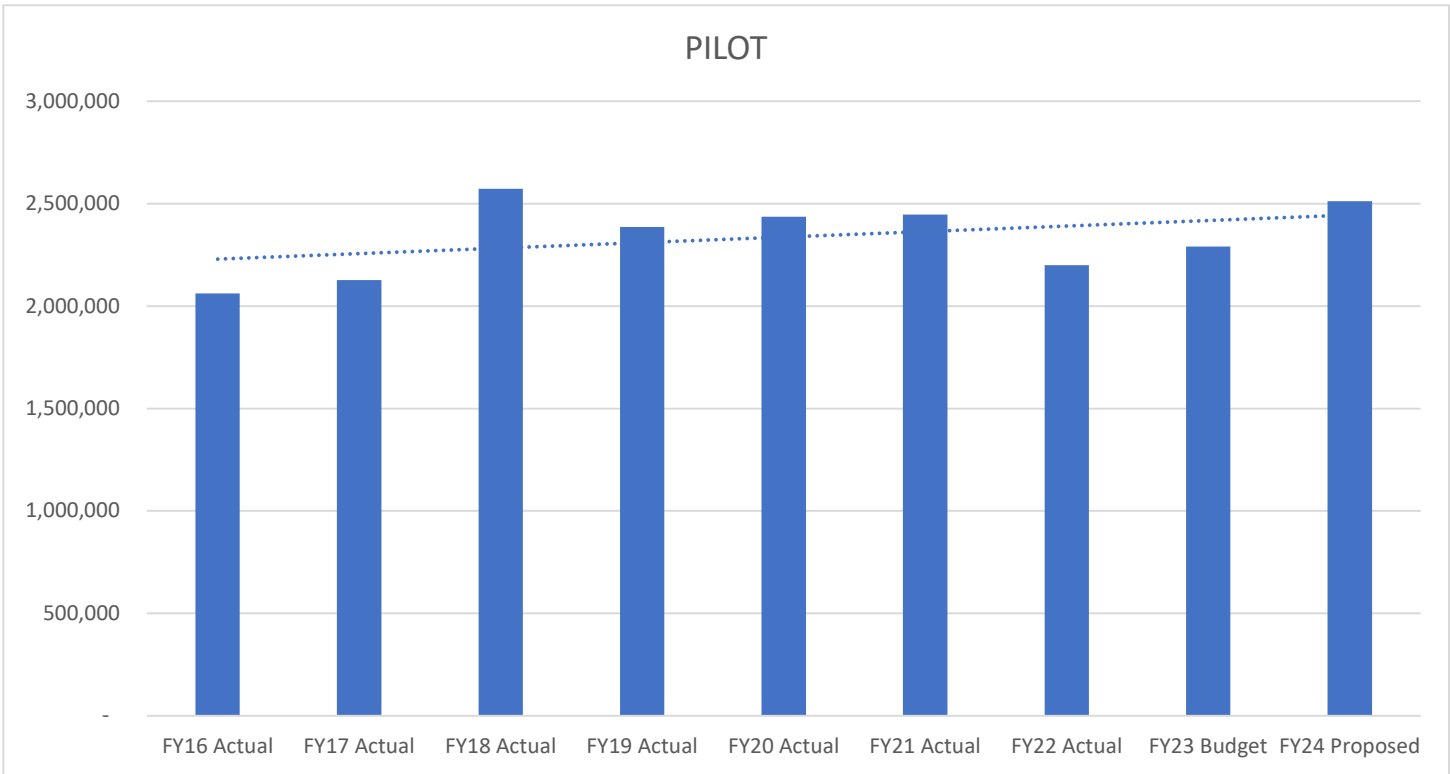
The Town levies 0.75% for the sale of restaurant meals in accordance with Massachusetts General Law, Chapter 64L, Section 2. The tax is paid by the operator of each establishment to the State Commissioner of Revenue, who in turn pays the tax back to the Town in quarterly distributions.



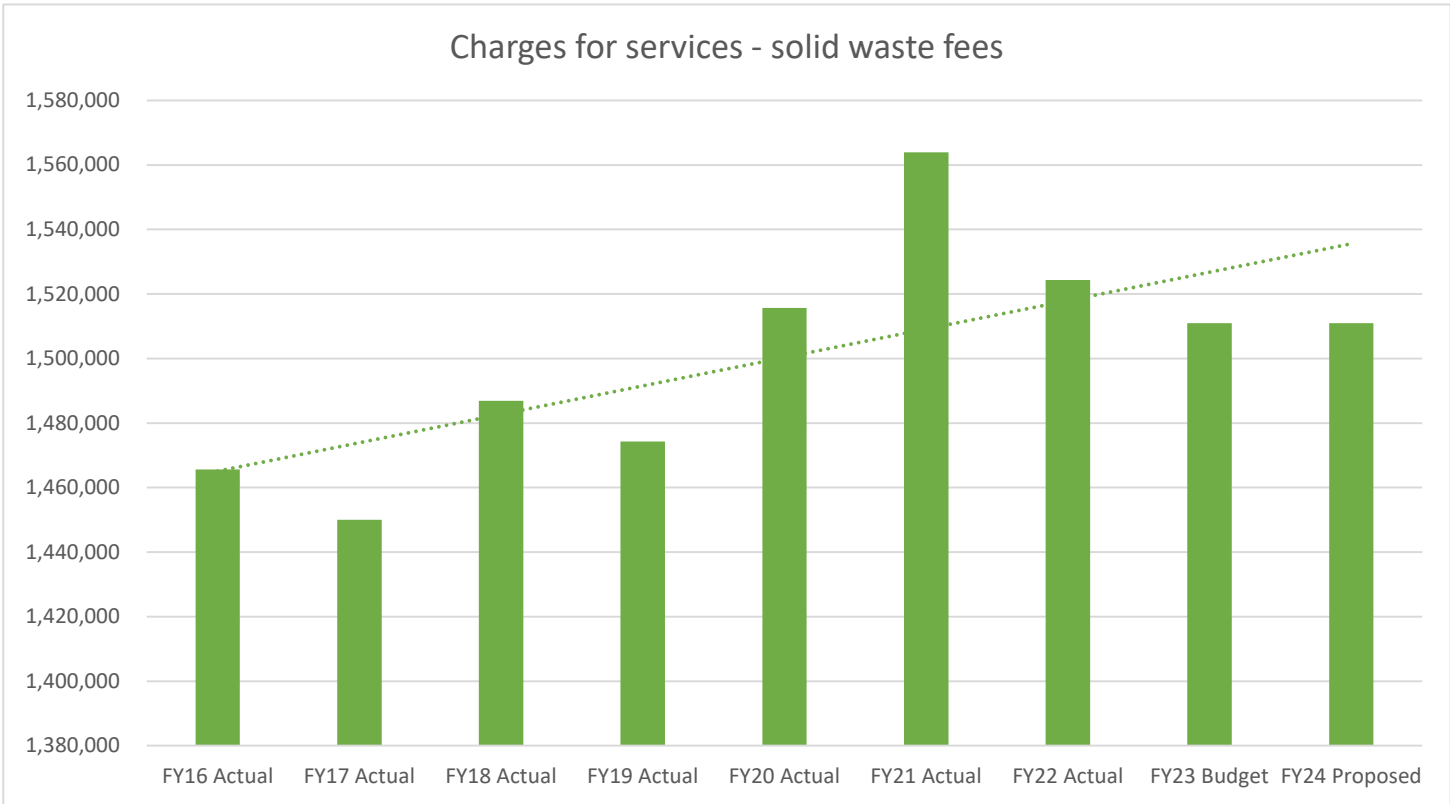
The Town levies 6% of the cost of renting hotel, motel, lodging house and bed and breakfast rooms in accordance with Massachusetts General Law, Chapter 64G, Section 3A. The tax is paid by the operator of each establishment to the State Commissioner of Revenue, who in turn pays the tax back to the Town in quarterly distributions.



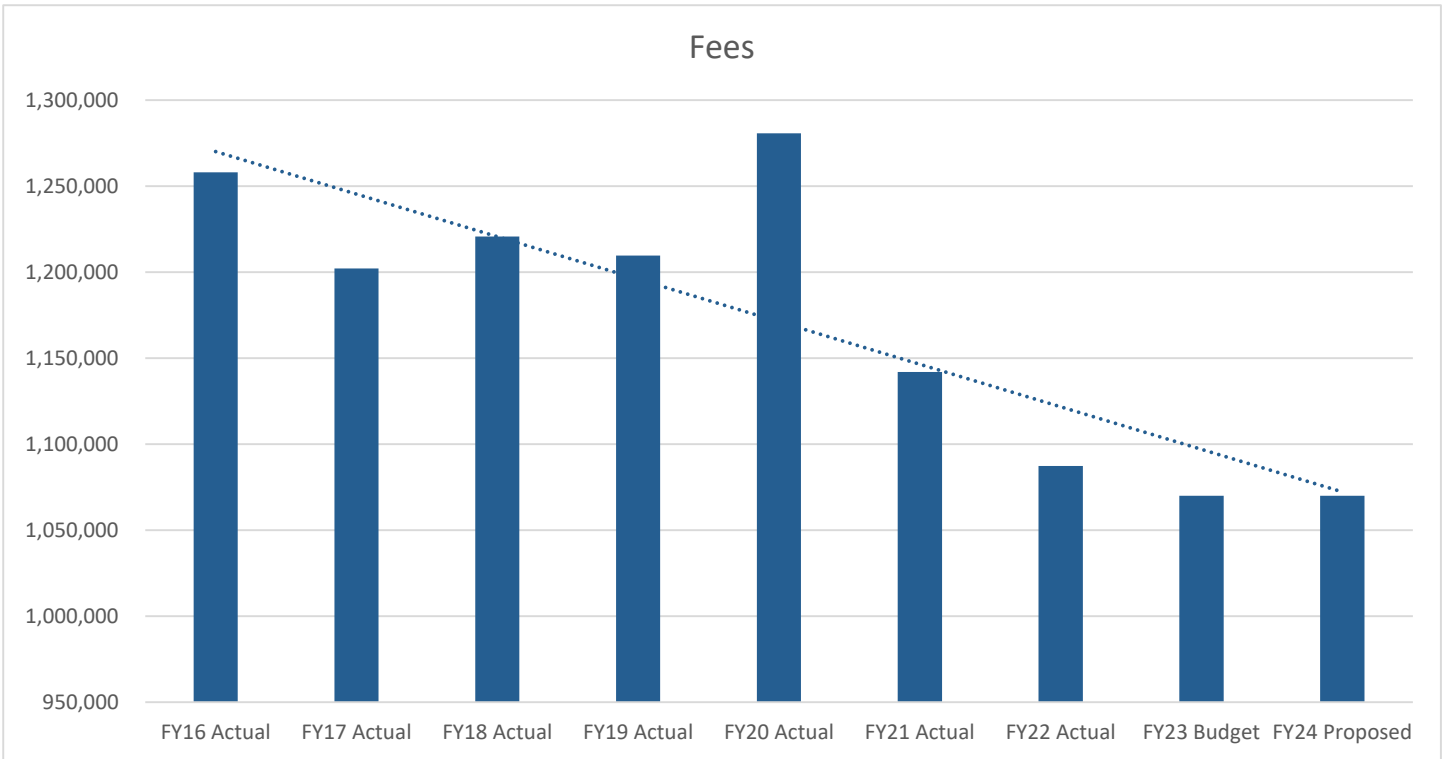
The Town receives penalties and interest when various types of bills are not paid in a timely manner. The most notable types of bills are for real estate and property taxes and motor vehicle excise.



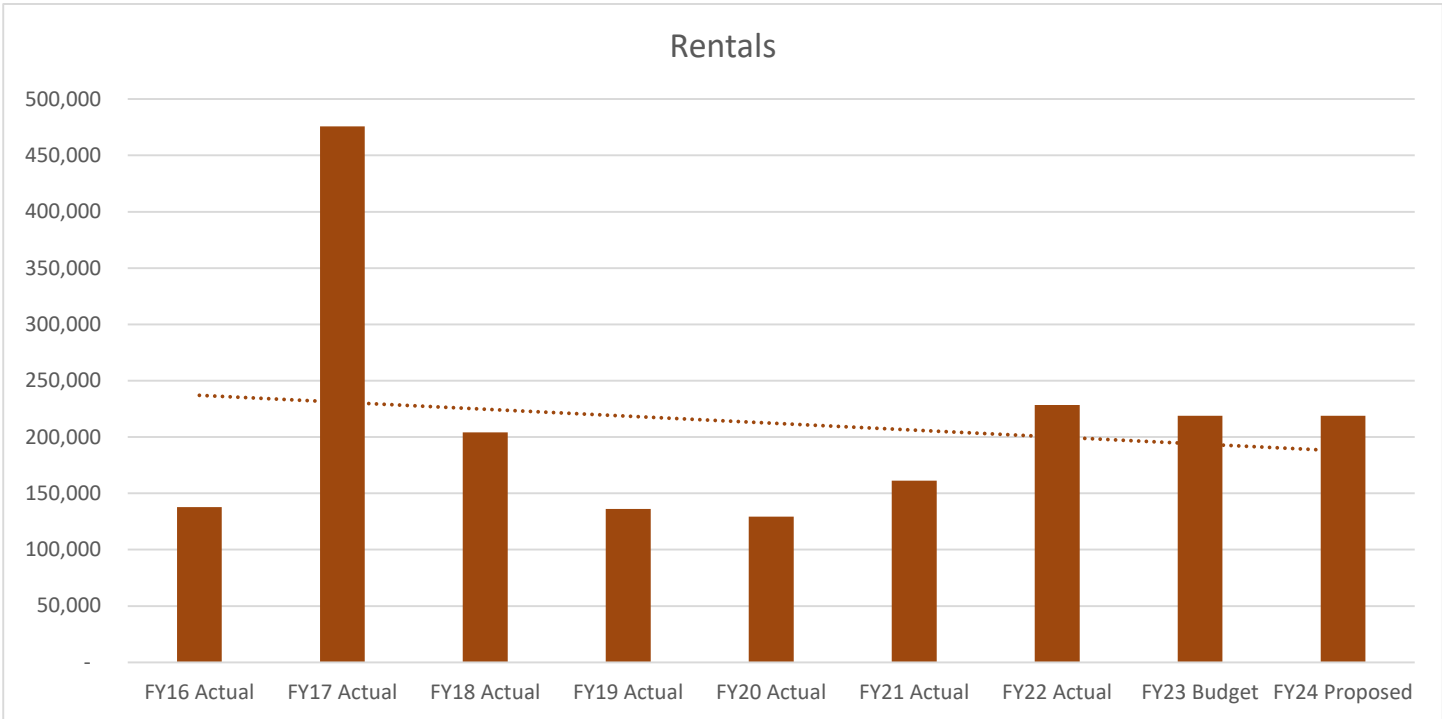
Payments In Lieu Of Taxes (PILOTs) are agreements with tax exempt entities to partially compensate the Town for services rendered to the entities. The most significant PILOT programs areas are as follows: • BELD: \$1,500,000 • Massport: \$350,000 • Landing: \$242,500.



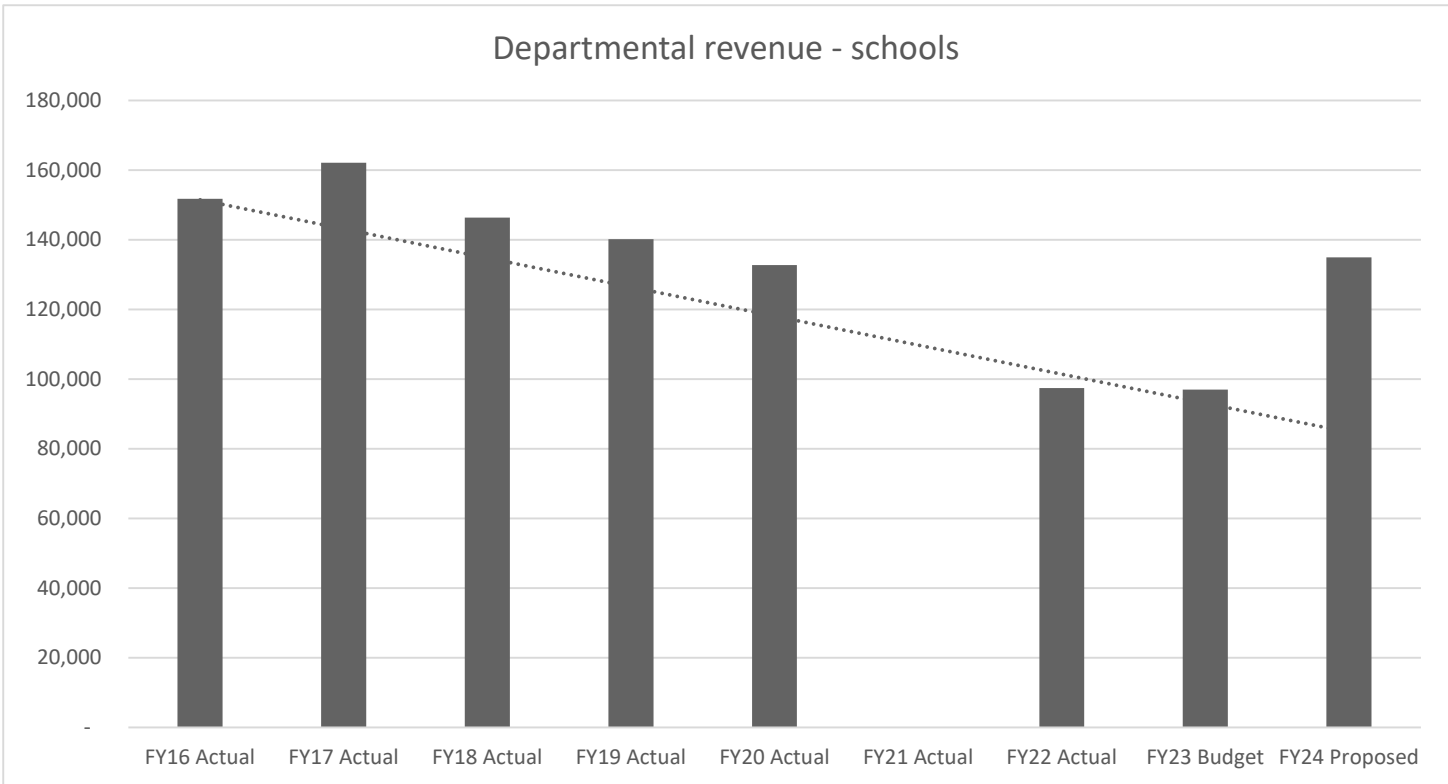
Better known as trash fees, on an annual basis these fees are levied for each residential property that utilizes the collection service. The collection service includes weekly curbside collection.



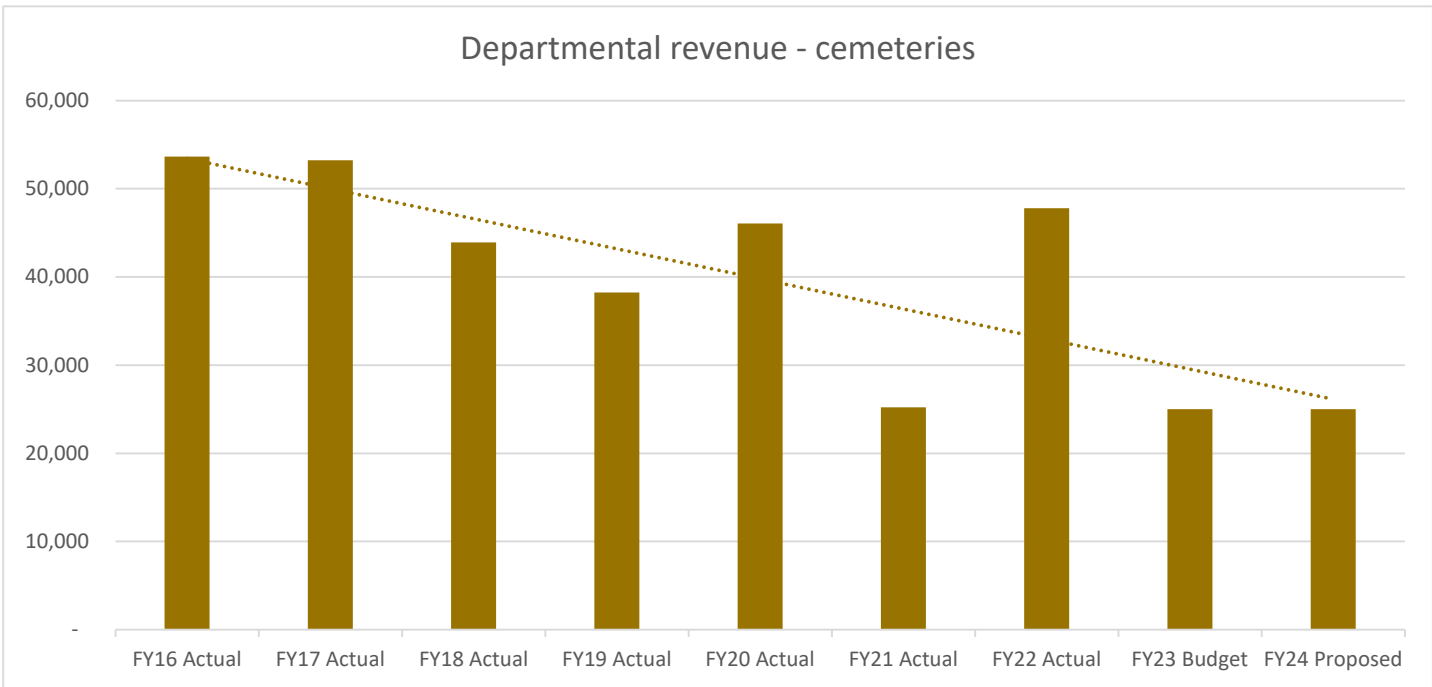
The majority of the fees within this local receipt section relate to SEMASS host fees, which is tied into trash disposal. Other much smaller, but notable fees relate to admin fees for police and fire detail and demand fees.



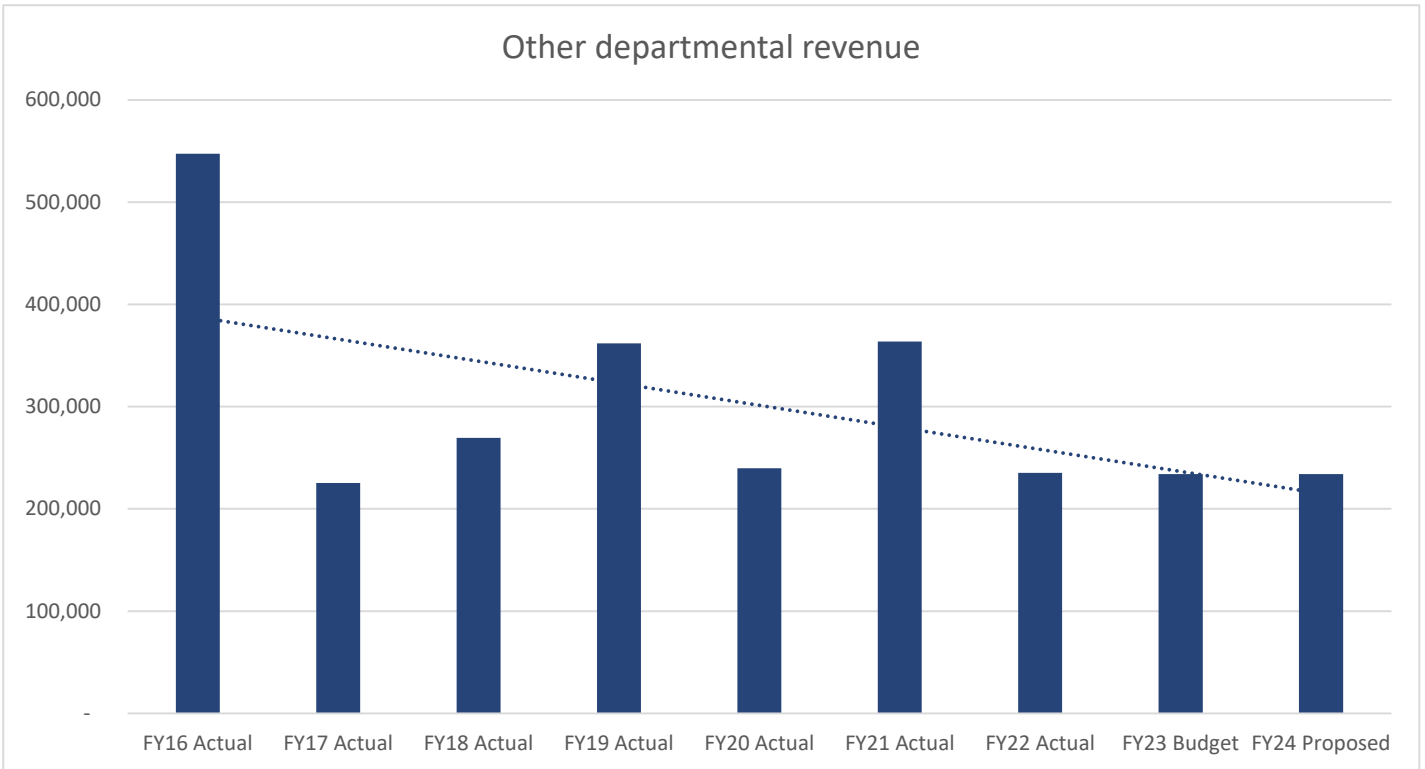
Receipts associated with the rental of town owned property and buildings.



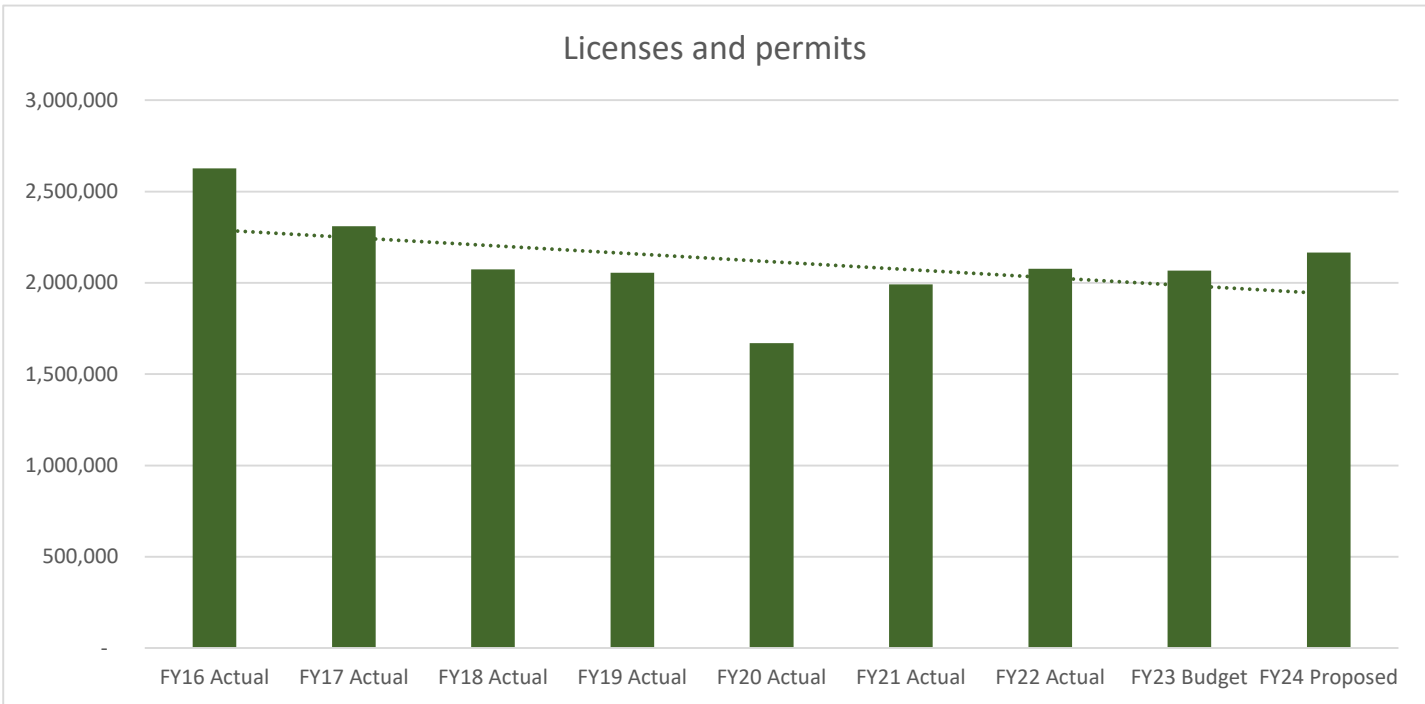
School pupil transportation fees for bussing. No revenue was charged/collected in fiscal year 2021 due to COVID-19.



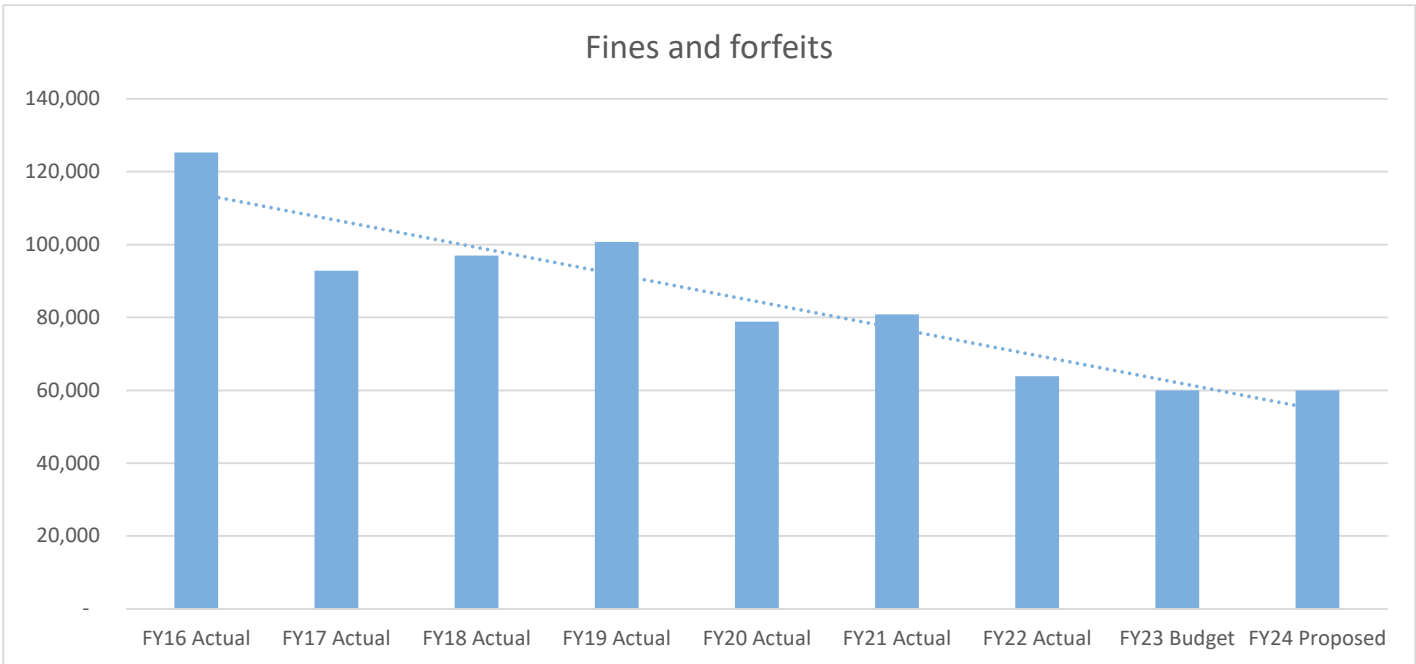
Fees generated from the cemetery department in the form of mainly burial permits.



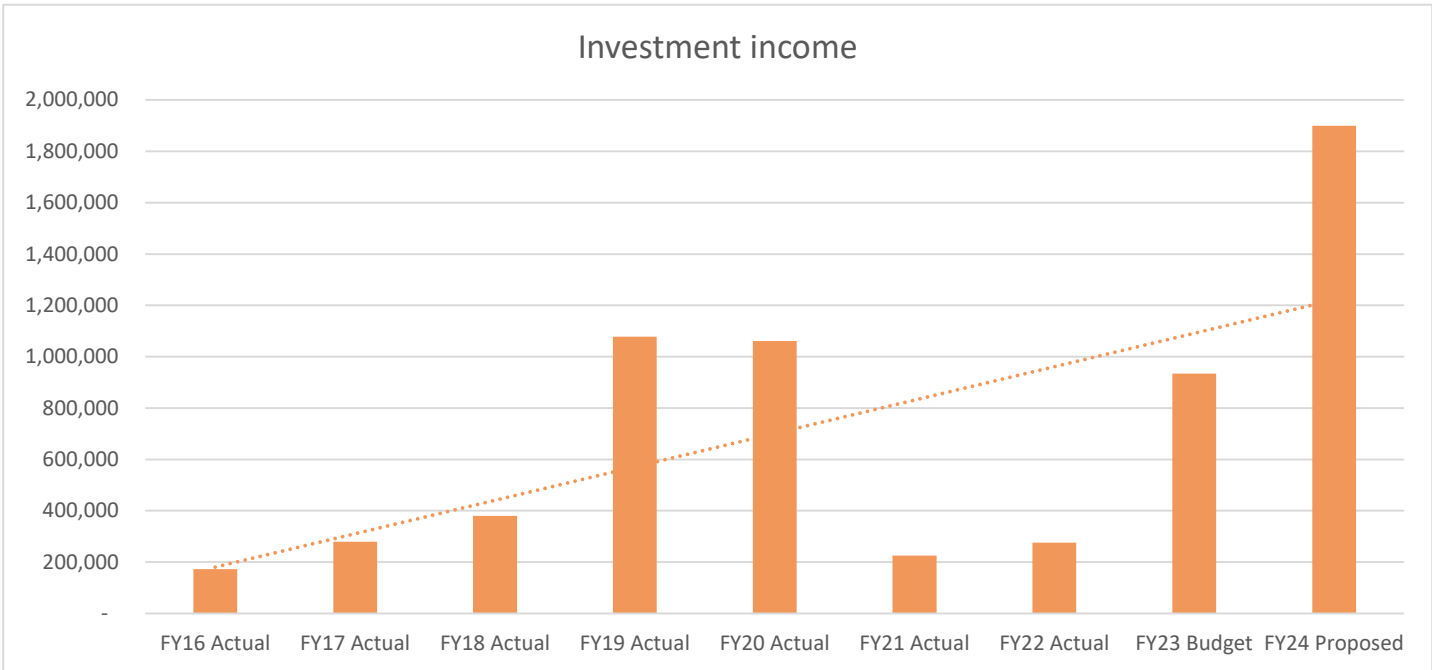
Typically other fee types not broken out by another individual category as noted on this exhibit. Examples could be fire and smoke detector revenue, certified copy fees and various other departmental fees.



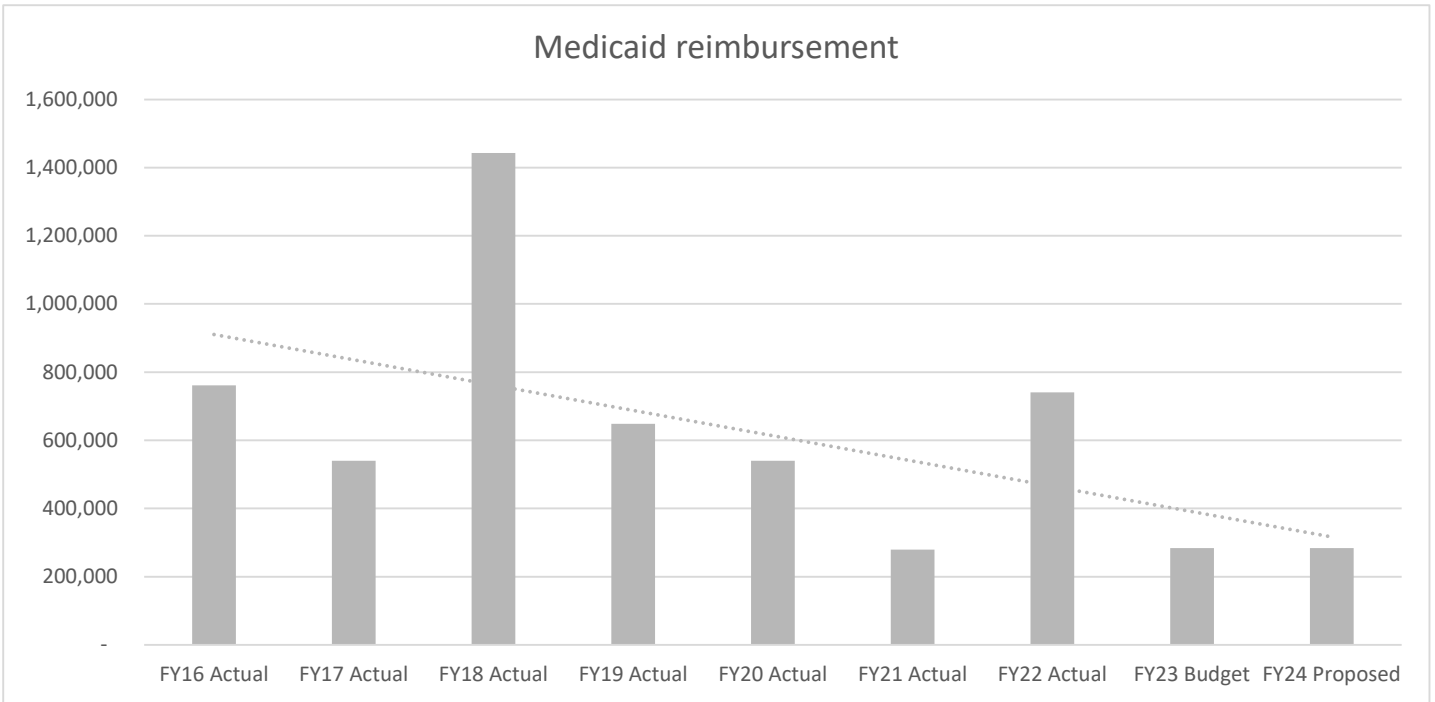
Revenue generated by the Town through license and permit fees for items such as; building permits, plumbing permits, electrical permits, alcohol licenses, and health permits.



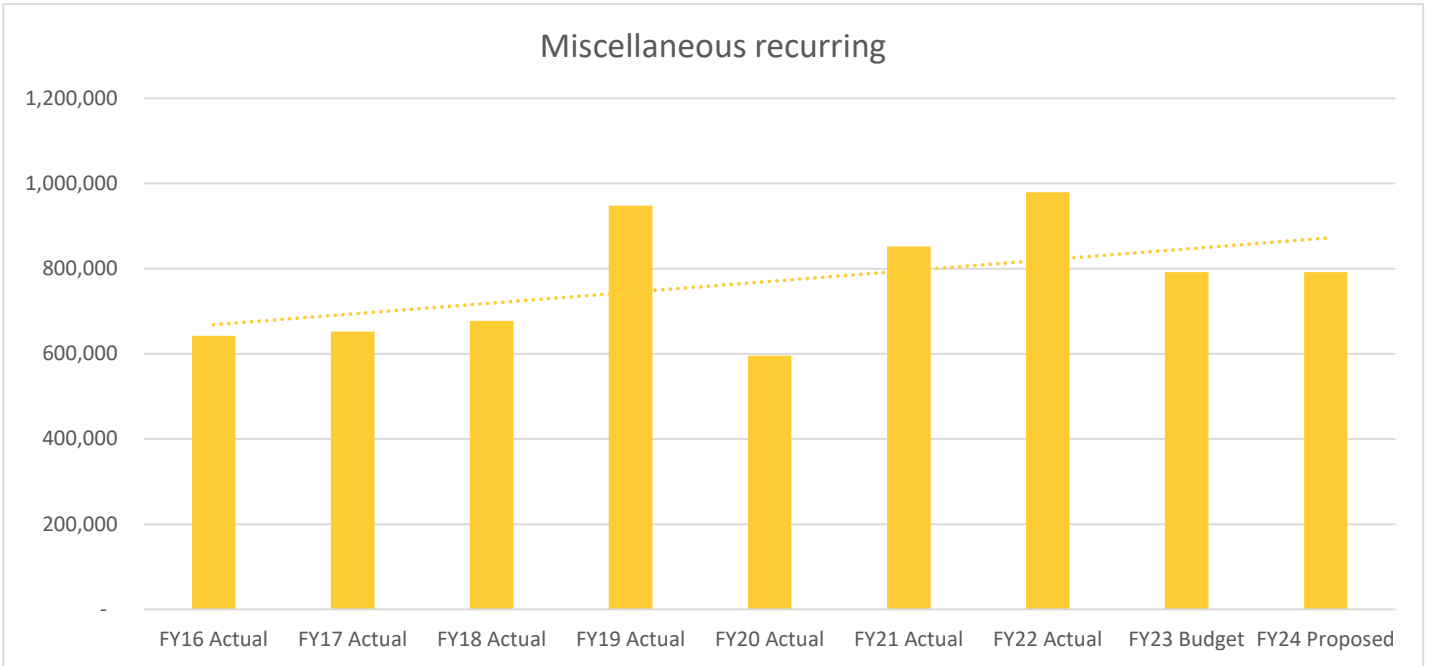
Revenue associated with parking violations, tow fees, and also court fines.



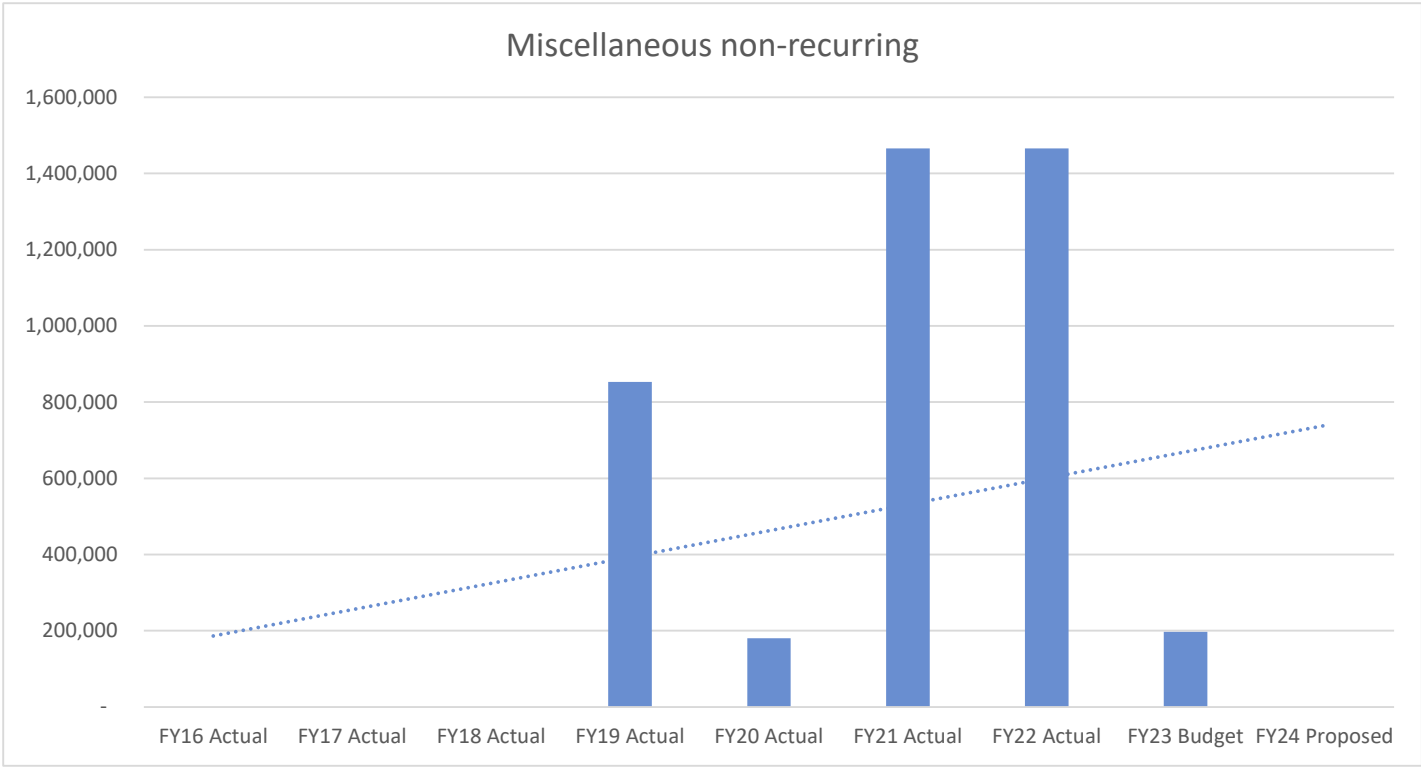
In general, the Town’s level of investment income is a function of prevailing short-term interest rates and daily cash balances.



Mainly represents funds received as reimbursement for school quarterly Medicaid filing.

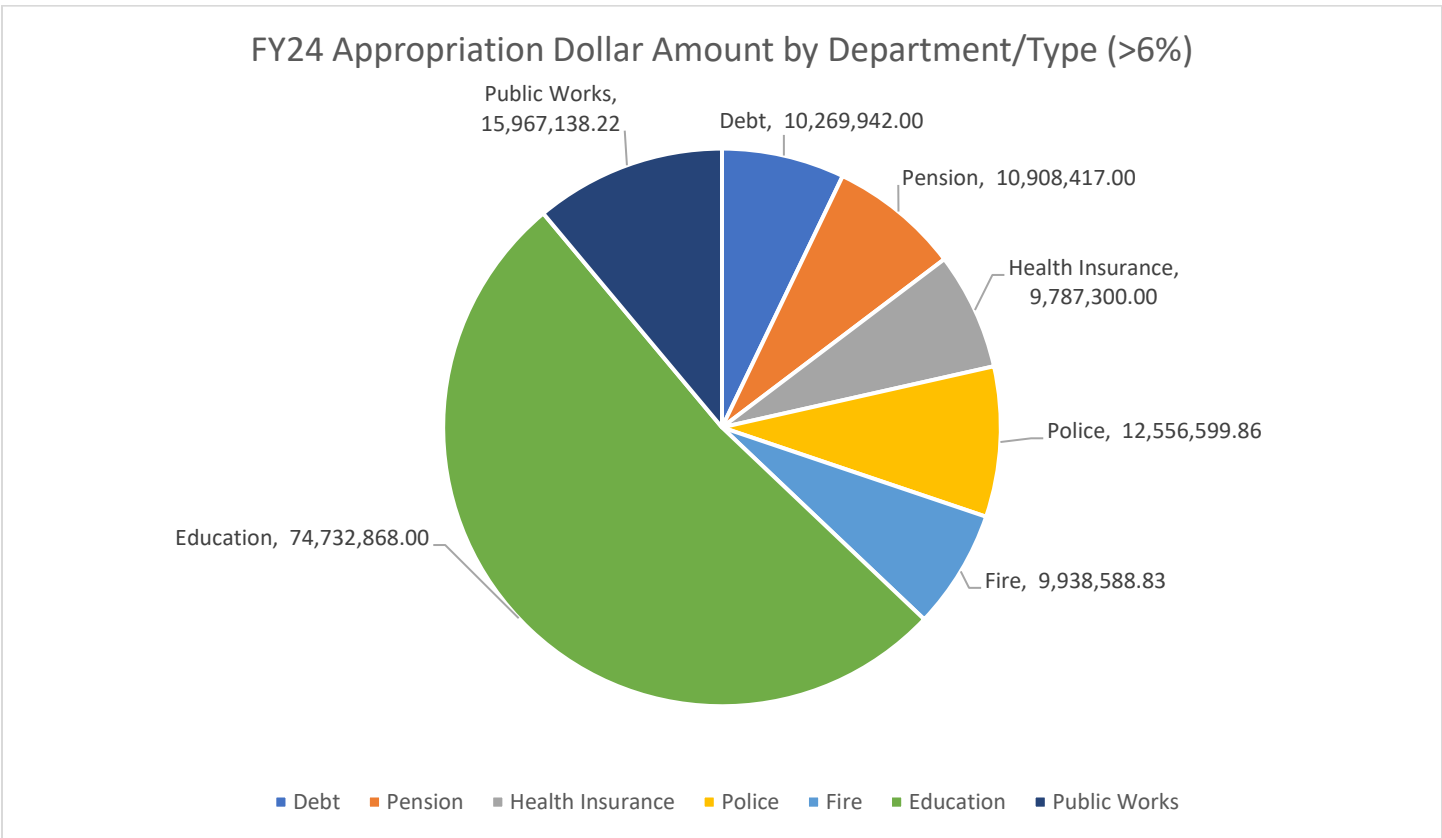
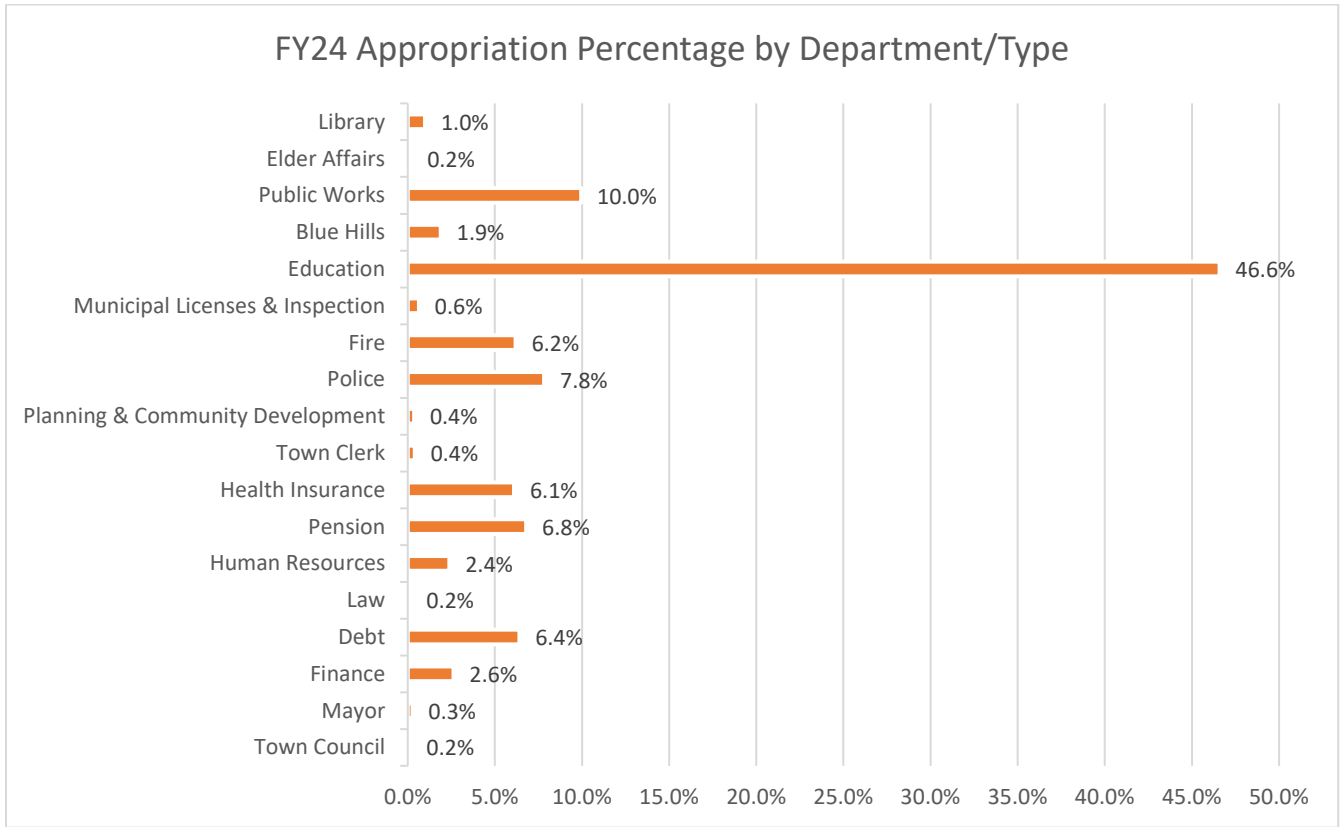


The majority of this category consists of revenues from the South Shore Plaza mitigation agreement along with other governmental reimbursements.



Non-recurring, “one-time” revenues that flow through the general fund. Examples could be FEMA reimbursements or sale of town owned land.

Fiscal Year 2024 Appropriation Summaries



MOTIONS FOR TOWN COUNCIL APPROVAL OF FISCAL YEAR 2024
OPERATING BUDGET

1. That the Town of Braintree raise and appropriate the sum of \$160,405,001 to provide for all of the expenses for the maintenance and operation of the Town's several departments and programs for the fiscal year 2024 and that the several sums herein set forth are hereby approved for the several purposes and are subject to the source of funding for said expenditures as outlined on the attached Exhibit A, specifically, that the sum of \$99,746 be transferred from Golf Course receipts, the sum of \$300,000 be transferred from the Overlay Surplus account, the sum of \$28,500 be transferred from the Waterways Improvement fund, the sum of \$22,000 be transferred from the Sale of Cemetery Lots, the sum of \$994,226 be transferred from Water and Sewer receipts, the sum of \$55,994 be transferred from Stormwater receipts, the sum of \$4,254,608 be transferred from the FY 2022 Certified Free cash and the balance to be raised in the tax levy, which shall include \$2,664,529 from the debt exclusion.

2. That the Town of Braintree appropriate the sum of \$1,933,892 to provide for all of the expenses for the maintenance and operation of the Town's Golf Course and related programs for the fiscal year 2024 and that the several sums herein set forth are hereby approved for the several purposes as outlined on the attached Exhibit A, specifically, and that the sum of \$1,933,892 be raised in the Golf Course receipts.

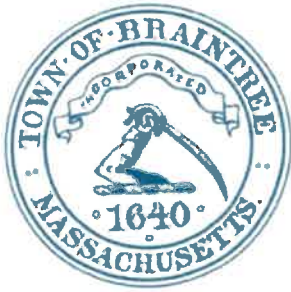
3. That the Town of Braintree appropriate the sum of \$23,367,823 to provide for all of the expenses for the maintenance and operation of the Town's Water and Sewer Division and related programs for the fiscal year 2024 and that the several sums herein set forth are hereby approved for the several purposes as outlined on the attached Exhibit A, specifically, that the sum of \$103,694 be transferred from the Water Sewer Rehabilitation Fund and the balance of \$23,264,129 be raised in the Water and Sewer receipts.

4. That the Town of Braintree appropriate the sum of \$1,412,833 to provide for all of the expenses for the maintenance and operation of the Town's Stormwater Division and related programs for the fiscal year 2024 and that the several sums herein set forth are hereby approved for the several purposes as outlined on the attached Exhibit A, specifically, and that the sum of \$1,412,833 be raised in the Stormwater receipts.

5. That the Town of Braintree appropriate the sum of \$630,175 to provide for all of the expenses for the maintenance and operation of the Town's Cable Television Public, Education and Government Access and related programs for the fiscal year 2024 and that the several sums herein set forth are hereby approved for the several purposes as outlined on the attached Exhibit A, specifically, and that the sum of \$630,175 be raised in the Cable Franchise Fees receipts.

6. Pursuant to General Law Chapter 44, Section 31D, the town is authorized to incur a liability in excess of the amount appropriated for snow and ice for fiscal year 2024.

#23-029



Office of the Mayor

One JFK Memorial Drive
Braintree, Massachusetts 02184

Charles C. Kokoros
Mayor

781-794-8100

To: Meredith Boericke, President of the Council
Susan Cimino, Clerk of the Council
James Casey, Town Clerk

From: Charles C. Kokoros, Mayor *ccr*

CC: Margaret E. Laforest, Chief of Staff and Director of Operations
Ed Spellman, Director of Municipal Finance
Crystal Huff, Town Solicitor
Jim Arsenault, Director, Department of Public Works

Date: May 22, 2023

Re: Ordinance to Establish Revolving Funds Pursuant to M.G.L. c. 44 s. 53E1/2

President Boericke, Clerk Cimino, Clerk Casey,

The departmental revolving fund statute, M.G.L. c. 44 s. 53E1/2, as amended by the Municipal Modernization Act. St. 2016, c. 218 s. 86, requires that revolving funds be authorized by bylaw or ordinance rather than an annual legislative body vote. The Town Council must still vote on or before July 1 on the amount that may be spent from each revolving fund during the subsequent fiscal year; however, re-establishment of each fund is no longer required. As the other revolving funds amounts have been set, two motions are presented for your consideration.

Enclosed is an amendment to General Ordinance 3.140.00, establishing a Tree Replacement Revolving Fund, as well as the corresponding motion and motion for authorization of expenditure.

Accordingly, your review and approval of the following Ordinance and spending maximum is requested.

General Ordinance 3.140.00 – Departmental Revolving Funds

Amend 3.140.050 Authorized Revolving Funds to include new subsection J. as set forth below:

J. Tree Replacement Revolving Fund

(1) Fund Name: Tree Replacement

(2) Revenues: The Town Accountant shall establish the Tree Replacement Revolving Fund as a separate account and credit to the fund all permit fees, and payment in lieu of replacement fees received under General Ordinance 12.30, as well as fees received under Zoning Ordinance §135-711(as amended).

(3) Purpose and Expenditures: During each fiscal year, the Mayor, in conjunction with the Director of Public Works, may incur liabilities against and spend monies from the Tree Replacement Revolving Fund for the payment of salaries, expenses and contractual services associated with the Tree Replacement Revolving Fund.

(4) Fiscal Years: The Tree Replacement Revolving Fund shall operate for fiscal years that begin on or after July 1, 2023.

Motion: To amend municipal code 3.140.050 to include subsection J establishing the Tree Replacement Revolving Fund.

Motion:

That, in accordance with the provisions of chapter 44, section 53e1/2 of the General Laws, the Town of Braintree hereby sets the maximum amount that may be spent during fiscal year 2024 beginning July 1, 2023 for the Tree Replacement Revolving Fund as \$100,000.