

TOWN OF BRAINTREE
 DETAILED CPA ACCOUNT ANALYSIS
 3/31/2022

Appendix P

ORG	OBJ	ACCOUNT DESCRIPTION	TYPE	FY23 Appropriati	Prior Year	APPR(TRANFRS/ADJSM	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
40100000	582000	TOWN HALL RENOVATION	E		4,110.00	0.00	4,110.00	0.00	0.00	4,110.00	0.00
40100963	530004	2 JFK MASTER PLAN	E		668.31	0.00	668.31	0.00	0.00	668.31	0.00
40101129	582000	EXTERIOR OF OLD THAYER LIBRARY	E		11,457.46	0.00	11,457.46	0.00	0.00	11,457.46	0.00
40101326	587000	ELM ST CEMETERY GRAVESTONE/SEC	E		1,040.00	0.00	1,040.00	0.00	0.00	1,040.00	0.00
40101444	582000	EXTERIOR RESTORATION OLD THAYE	E		67,677.50	0.00	67,677.50	0.00	67,677.50	0.00	100.00
40101622	530004	CONSULTANT ELM ST. CEMETERY IM	E		387.44	0.00	387.44	0.00	137.44	250.00	35.50
40101623	587000	ELM ST. CEMETERY IMPROVEMENT	E		225,166.23	0.00	225,166.23	0.00	11,716.23	213,450.00	5.20
40101836	582000	DAUGHERTY GYM EXTERIOR FEATURE	E		51,400.00	0.00	51,400.00	0.00	48,900.00	2,500.00	95.10
40101837	582000	MORRISON ELEM SCH OUTDOOR CLAS	E		76,041.72	0.00	76,041.72	22,632.72	0.00	53,409.00	29.80
40101920	587000	ARMSTRONG DAM PUBLIC ACCESS	E		17,500.00	0.00	17,500.00	0.00	0.00	17,500.00	0.00
40101948	587000	WINFIELD ADAMS PLAYGROUND BASE	E		21,500.00	0.00	21,500.00	0.00	0.00	21,500.00	0.00
40102045	580000	LAND PURCHASE LIBERTY/GROVE ST	E		40,166.39	0.00	40,166.39	2,200.00	0.00	37,966.39	5.50
40102050	582000	MORRISON OUTDOOR CLASSROOM	E		30,470.71	0.00	30,470.71	30,470.71	0.00	0.00	100.00
40102058	521001	HISTORIC INVENTORY 2020	E		30,000.00	0.00	30,000.00	0.00	0.00	30,000.00	0.00
40102073	583000	MIDDLE ST MONATIQUOT RV TRAIL	E		300,000.00	0.00	300,000.00	265,141.59	34,858.41	0.00	100.00
40102074	583000	ARMSTRONG DAM TRAIL	E		300,000.00	0.00	300,000.00	0.00	62,500.00	237,500.00	20.80
40102143	583000	HOLLIS FIELD/WATSON PK DESIGN	E		90,000.00	0.00	90,000.00	44,535.00	45,465.00	0.00	100.00
40102144	587000	SHORELINE STABLZTN WATSON PARK	E		89,293.38	0.00	89,293.38	83,356.02	5,937.36	0.00	100.00
40102155	587000	BASKETBALL/PICKLEBALL COURT	E		443,000.00	0.00	443,000.00	443,000.00	0.00	0.00	100.00
40102158	582000	WINDJAMMER COVE PROJECT	E		1,147,041.00	0.00	1,147,041.00	1,147,040.00	0.00	1.00	100.00
40102210	583000	GRAVESTONE/TOMB RESTORETION	E		98,000.00	526.00	98,526.00	74,995.85	23,530.15	0.00	100.00
40102219	582000	STREET HOCKEY	E		450,000.00		450,000.00		25,500.00	424,500.00	5.70
40102238	530004	SMELT BROOK RESTORETION STUDY	E	15,000.00			15,000.00	15,000.00		0.00	100.00
40102253	582000	TOWN HALL HANDICAP RAMP	E	55,000.00			55,000.00			55,000.00	0.00
40102254	587000	MIDDLE ST MONATIQUOT RV TRAIL	E	300,000.00			300,000.00	189,410.91	20,260.09	90,329.00	69.90
40102311	587000	WATSON/DELOREY FIELD REHAB	E	737,142.00			737,142.00			737,142.00	0.00
				1,107,142.00	3,494,920.14	526.00	4,602,588.14	2,317,782.80	346,482.18	1,938,323.16	2,284,805.34

Account #	Accounts Name	U	CO 22-026	Sources of new Appropriation	Actual Expenses	Net Revenue	Closed out	Adjusted 03/31/2023
4000-3590	Unreserved Fund Balance	U	3,658,897.80	(1,703,091.00)	(29,799.17)	854,940.35		2,780,947.98
27-3200-3242	FB Reserved for Historic Preservation	H	549,434.68	(55,000.00)				694,434.68
27-3200-3243	FB Reserved for Community Housing	CH	242,759.10	-				442,759.10
27-3200-3244	FB Reserved for Open Space	O	10,949.84	-				210,949.84
27-3200-3245	Budgeted Reserve		427,595.00	50,949.00				478,544.00
Fund Balance			4,889,636.42	650,949.00	(1,758,091.00)	-	(29,799.17)	4,607,635.60
Administration and Operating Expense				56,765.00		(29,799.17)		26,965.83

legend
 fund balance type
 O Open Space
 H Historic Preservation
 CH Community Housing
 U Unreserved Fund Balance
 article reference
 N - - NEW PROPOSED PROJECTS
 C - - CLOSE OUT UNUSED BALANCES

CPA BUDGETED REVENUE ESTIMATES	budget	budget	budget	budget	proposed	proposed	assumptions
REVENUE	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
Surcharge	714,214	805,268	785,234	806,085	849,316	881,553.30	2.5% over 2022 actua =860,052*1.025
State Trust Distribution	78,563	92,606	90,302	92,700	263,493	284,537.00	4 yr average 349641+371519+233585+185375/4= 228453763493
Other interest	50,000	105,000	25,000	25,000	22,500	22,500.00	5,000,000 avg bal *.0045 est % MMA rate
Total	842,777	1,002,873	900,536	923,784	1,135,309	1,188,590.30	

EXPENDITURES	2019 Appr.	2020 Appr.	2021 Appr.	2022 Appr.	2023 Appr.	2024 Appr.
Community Housing	95,000	150,000	150,000	150,000	200,000	125,000.00
Open Space	95,000	150,000	150,000	150,000	200,000	125,000.00
Historic Preservation	95,000	150,000	150,000	150,000	200,000	125,000.00
Undesignated Budget Reserve	450,000	450,000	400,000	427,595	478,544	754,160.78
Administration and Operating Expense	35,000	50,000	45,000	46,189	56,765	59,429.52
Total Voted for FY 2019	770,000					
Total Voted for FY 2020		950,000				
Total Voted for FY 2021			895,000			
Total Voted for FY 2022				923,784		
Total Voted for FY 2023					1,135,309	
Requested for FY 2024						1,188,590.30