



TOWN *of* BRAINTREE MASSACHUSETTS

Budget - FY2026

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Introduction



Executive Summary / Budget in Brief



The Mayor’s Fiscal Year 2026 (FY2026) budget is a balanced and responsible proposal, which builds off last year’s roll out of a multiyear presentation of the Town’s operating revenues and expenses and overall budget balance. Overall, spending increases by a rate of 2.9% percent from FY2025, which is in line with available operating revenues. As discussed below, the FY2026 plan continues to limit the reliance on one-time resources while

putting emphasis on sustaining core municipal and educational services.

Below we outline the development of the FY2026 budget, including key revenue and expense considerations and major highlights and initiatives. This is followed by an outlook for the post-FY2026 fiscal years, including budget gap projections and opportunities and challenges. Finally, we highlight key initiatives that have been completed or are ongoing related to Town budgetary or financial matters.



Please visit the Mayor’s FY2026 Budget webpage for all materials related to the proposed FY2026 plan and any updates that may be provided in the future.

<https://braintreema.gov/449/Fiscal-Year-Budgets>

Key Financial Initiatives

1. **Debt Affordability and Management** – As noted previously, the FY2026 and out-year budget assumptions reflect a target of maintaining the General Fund costs of repaying its borrowing (“debt service”) in the range of 6% and 7% of annual operating revenues. Establishing this target through a debt affordability policy helps to ensure that current and future capital borrowings are funded and can grow in line with the Town’s overall revenue growth, but do not “crowd out” other funding for core municipal services. Furthermore, through a sensible debt management policy that ensures borrowing for capital projects is done in the most financially beneficial manner, the Town maintains its debt at affordable and sustainable levels.
2. **Budgetary Reserves** – Maintaining and building reserves is essential for the Town to support its long-term financial stability. Reserves help to limit the impact on the Town’s annual operating budget from swings in spending demands for programs that can be subject to high variability in annual outlays. For example, Special Education costs can be heavily affected by the number of students requiring services and the setting of each service delivery, which can be difficult to forecast for any given year. Additionally, reserves help to ensure that the Town has the resources needed to face any sudden or unanticipated challenges. To this end, the Town transferred \$4 million to its Rainy Day Fund at the close of FY2024 and has updated its policy for the funding and use of reserves.
3. **Fee Setting and Review** – Beginning in FY2025, most Town Departments conducted a review of existing fees to assess whether they remained appropriate; and, if intended, that they continue to recover the cost of whichever service they support and are in line with comparable fees assessed by neighboring communities. A new central tracking system was developed to monitor the annual review of fees and a corresponding policy has been updated to support this change.
4. **Budget Monitoring and Controls** – The Town’s budget requires routine oversight and transparent reporting to key stakeholders. Beginning in FY2025, the Town’s Finance Department re-launched Quarterly Reports to the Ways and Means Committee, utilizing quarterly benchmarking reports of revenue and spending and highlighting key issues and trends over the year since the adoption of the budget.
5. **Accounting, Treasury, and Related Procedures** – The Town’s Finance Department continues to update or develop new policies and procedures, with the intent of maintaining best practices across a wide range of financial activities and operations and maximizing the best use of its resources on behalf of the Town’s residents and businesses. Please visit the Finance Department’s Policies webpage regularly to view existing and new policies.

FY2026 Budget Development



Beginning in Fall 2024 steps began for the development of the FY2026 budget, including identification of initial revenue projections for the ensuing fiscal year and key economic or financial conditions affecting current and future year spending, updates to staffing plans that may affect the budget, and preparation of a budget development calendar, starting from preliminary budget discussions in Fall 2024 to the adoption and implementation of the FY2026 budget in the Town’s accounting system in June 2025. Departments were asked to prepare and submit requests for their level service budgets for FY2026 by February 2025. These requests were then analyzed and compared to forecasted available resources, with adjustments being made to ensure that the FY2026 budget is balanced. Attention was also given to out-year impacts on the Town’s budgetary balance and whether additional opportunities or challenges could impact these projections.

It should be noted that given the substantial change in anticipated FY2025 revenue and expense projections as compared to the Adopted FY2025 budget, the current or “FY2025 Projected” data has been generally used throughout the budget process and by extension this final budget document. Using the most accurate projections as a comparison provides a more complete year-to-year picture, particularly given that much of the supplemental expenses driving the revised FY2025 spending figure (most notably within the Fire Department) add to base spending in FY2026.

The tables on the following page provide a summary of the revenue and expenditures proposed for FY2026 using both the adopted and projected FY2025 budgets for reference.

FY2025 Adopted vs. FY2026 Proposed Budgets

Description	FY2025 Adopted Budget	FY2026 Proposed Budget	\$ Change	% Change
Operating Revenue				
Town Levy / Property Taxes	\$ 121,814,189	\$ 126,121,224	\$ 4,307,035	3.41%
Local Aid	\$ 23,344,524	\$ 23,530,221	\$ 185,697	0.79%
Local Receipts	\$ 23,540,279	\$ 24,384,100	\$ 843,821	3.46%
Other Financing Sources	\$ 1,551,845	\$ 1,650,771	\$ 98,926	5.99%
TOTAL REVENUES	\$ 170,250,837	\$ 175,686,316	\$ 5,435,479	3.09%
Operating Expenditures				
Schools	\$ 79,532,996	\$ 82,316,651	\$ 2,783,655	3.38%
General Government	\$ 53,580,046	\$ 56,423,533	\$ 2,843,487	5.04%
Debt	\$ 10,536,233	\$ 11,472,220	\$ 935,987	8.16%
Benefits & Insurances	\$ 25,033,417	\$ 25,451,642	\$ 418,225	1.64%
TOTAL OPERATING EXPENDITURES	\$ 168,682,692	\$ 175,664,045	\$ 6,981,353	3.97%
Other Financing Sources/Uses				
Transfer (to) from Override Stabilization	\$ (1,500,000)		\$ 1,500,000	100.00%
TOTAL OTHER SOURCES	\$ (1,500,000)	\$ -	\$ 1,500,000	100.00%
DIFFERENCE	\$ 68,145	\$ 22,271	\$ (45,874)	-67.32%

FY2025 Projected vs. FY2026 Proposed Budgets

Description	FY2025 Projected	FY2026 Proposed Budget	\$ Change	% Change
Operating Revenue				
Town Levy / Property Taxes	\$ 122,228,835	\$ 126,121,224	\$ 3,892,390	3.09%
Local Aid	\$ 23,502,142	\$ 23,530,221	\$ 28,079	0.12%
Local Receipts	\$ 23,015,891	\$ 24,384,100	\$ 1,368,209	5.61%
Other Financing Sources	\$ 3,577,170	\$ 1,650,771	\$ (1,926,399)	-116.70%
TOTAL REVENUES	\$ 172,324,037	\$ 175,686,316	\$ 3,362,279	1.91%
Operating Expenditures				
Schools	\$ 79,532,996	\$ 82,316,651	\$ 2,783,655	3.38%
General Government	\$ 55,713,874	\$ 56,423,533	\$ 709,659	1.26%
Debt	\$ 10,219,229	\$ 11,472,220	\$ 1,252,991	10.92%
Benefits & Insurances	\$ 25,196,202	\$ 25,451,642	\$ 255,440	1.00%
TOTAL OPERATING EXPENDITURES	\$ 170,662,301	\$ 175,664,045	\$ 5,001,745	2.85%
Other Financing Sources/Uses				
Transfer (to) from Override Stabilization	\$ (1,500,000)		\$ 1,500,000	100.00%
TOTAL OTHER SOURCES	\$ (1,500,000)	\$ -	\$ 1,500,000	100.00%
DIFFERENCE	\$ 161,737	\$ 22,271	\$ (139,466)	-86.23%

FY2026 Revenues



Total Operating Revenues are forecast to increase by 2.0% from updated FY2025 projections, or an increase from \$172.3 million to \$175.7 million. When FY2025 revenues are adjusted downward to account for \$2.0 million in non-recurring revenues associated with the use of prior year Free Cash, revenue growth in fact totals 3.2% from FY2025 projected. Key factors for this increase by major revenue category are listed below. Further discussion on each revenue category is provided in the section titled Financial Overview.

Total Operating Revenues

Description	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Proposed Budget
Total Property Tax Levy	\$ 110,776,684	\$ 110,522,119	\$ 121,814,189	\$ 122,228,835	\$ 126,121,224
State Aid	\$ 22,990,253	\$ 22,888,751	\$ 23,344,524	\$ 23,502,142	\$ 23,530,221
Local Receipts	\$ 20,882,990	\$ 22,937,319	\$ 22,619,054	\$ 23,015,891	\$ 24,384,100
Other Available General Funds	\$ 1,500,466	\$ 1,957,473	\$ 1,551,845	\$ 1,551,845	\$ 1,650,771
Free Cash	\$ 4,254,608	\$ 6,266,608	\$ 921,225	\$ 2,025,325	\$ -
Total Revenue	\$ 160,405,001	\$ 164,572,270	\$ 170,250,837	\$ 172,324,037	\$ 175,686,316

Town Levy / Property Taxes – Net Town property tax levy revenues is estimated to total \$126.1 million, a 3.2% increase from FY2025. The change is primarily driven by the statutorily-capped increase in the annual Town-wide levy of 2.5% growth, corresponding to \$3.0 million of the total \$3.9 million increase of the levy overall. The FY2026 revenue budget assumes \$800,000 in New Growth, which is up from the FY2025 budgeted level of \$595,000. Finally, the FY2026 net tax projection reflects an increase of \$105,000 in the debt exclusion-related taxes, increasing from \$2.7 million to \$2.8 million.

State Aid – The State Aid amounts projected for FY2026 reflect Governor Maura Healey’s January 2025 filed budget proposal for FY2026. Total net local aid revenues are \$23.5 million in FY2026, an increase of 0.08% from FY2025 aid. In FY2026, gross local aid, which consists primarily of Chapter 70 aid for K-12 education and unrestricted general governmental aid (UGGA), increased by 2.6%. This increase, however, was almost entirely offset by increases in the state assessments and offsets that are “netted off” local aid by the Commonwealth for costs incurred by the state on behalf of the Town. In total, these assessments are \$5.9 million in FY2026, up from \$5.2 million in the prior year. Final State Aid funding is set in the State Legislature’s enacted budget, which is not due till the end of June.

Local Receipts – Estimated local receipts for FY2026 are \$24.4 million, as compared to projected FY2025 levels of \$23.0 million, an increase of 6.0%. One of the key contributors to this growth is the planned \$50 increase to the annual trash collection fee, bringing the single family annual fee to \$250. FY2026 marks the second year of a three-year plan to increase the fee to bring in revenues more in line with the underlying costs to the Town for trash collection and recycling operations. Overall, the increase in the trash collection fee corresponds to a \$500,000 increase. Beyond this increase, other meaningful changes in this revenue category of note include:

- ✓ \$400,000 increase in projected Motor Vehicle Excise revenues;
- ✓ \$140,000 increase in projected hotel occupancy tax receipts;
- ✓ \$140,000 increase in revenues from payment-in-lieu of taxes and similar agreements;
- ✓ \$90,000 increase in building rental income;
- ✓ \$80,000 in licenses and permit fees; and
- ✓ \$100,000 in interest/investment earnings.

Other Financing – This revenue category is made up of transfers from other funds to the General Fund to support the annual operating budget, primarily from indirect cost charges to the Town’s various Enterprise Funds (e.g., Water & Sewer Fund). In FY2026, these transfers total \$1.6 million, with \$1.1 million in revenue coming from the Water and Sewer Fund. Additional transfers making up the rest of the FY2026 revenues include:

- ✓ \$300,000 from the Town’s Overlay Account estimated to be available to support the FY2026 budget;
- ✓ \$112,000 from the Golf Fund;
- ✓ \$62,000 from the Stormwater Fund; and,
- ✓ \$25,000 Sale of Cemetery Lots Fund.

As noted in previous discussion, the Other Financing revenue category includes any budgeted use of Free Cash or other non-recurring or “one-time” revenues. For FY2026, the Mayor’s budget does not propose to use any Free Cash to support FY2026 operating costs.

FY2026 Spending



Total proposed spending for FY2026 is \$175.7 million, a 2.9% increase from the prior year projected spending level of \$170.7 million. The following provides a summary by major spending category.

Expenditure Category	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2025 Projected Budget	FY2026 Proposed Budget
General Government				
Public Safety	\$ 22,495,189	\$ 24,648,718	\$ 25,814,615	\$ 26,115,061
Department Of Public Works	\$ 15,398,067	\$ 16,191,004	\$ 16,831,429	\$ 16,507,859
Health & Human Services	\$ 1,068,225	\$ 1,107,001	\$ 964,326	\$ 1,033,673
Culture & Recreation	\$ 2,166,882	\$ 2,202,716	\$ 2,203,514	\$ 2,331,110
Other General Government	\$ 9,655,986	\$ 9,430,606	\$ 9,899,990	\$ 10,435,830
Benefits & Insurance	\$ 24,561,202	\$ 25,033,417	\$ 25,196,202	\$ 25,451,642
Debt Service	\$ 10,326,582	\$ 10,536,233	\$ 10,219,229	\$ 11,472,220
Education	\$ 74,732,868	\$ 79,532,996	\$ 79,532,996	\$ 82,316,651
TOTAL OPERATING EXPENDITURES	\$ 160,405,001	\$ 168,682,692	\$ 170,662,301	\$ 175,664,045

General Government (32.1% of Total Budget) – Total spending within this wide category totals \$56.4 million, an increase of 1.3% from projected FY2025 spending levels. Overall this funding level supports “level service” across the various departments in this grouping, where services performed this fiscal year are able to be sustained in FY2026. The budget provides for a 2% salary reserve for pending labor contracts that would be effective in July 2024. The final amount needed is subject to negotiations. A 1% increase equates to roughly \$350,000 in cost across General Government departments.

Debt Service (6.5% of Total Budget) – Total spending within this wide category increase by 12.3%, from \$10.2 million in FY2024 to \$11.5 million on FY2025. A notable driver of the increase from FY2024 is the costs for the repayment of the borrowing the Town issued in order to fund the \$14.9 million settlement the Town reached with the plaintiff Frederick Weichel who had sued the Town for wrongful imprisonment following successfully winning a similar case against the Commonwealth of Massachusetts. In total the costs are \$786,000 in FY2026. Ultimately, the final costs to the Town of this settlement will be affected by Town’s efforts to recovery insurance proceeds to defray a meaningful portion of the settlement.



Schools (46.9% of Total Budget) – Total direct funding provided to the Braintree Public Schools for its operations in FY2026 is \$82.3 million a 3.5% increase from the prior year. The increase corresponds to the target that was published by the Mayor in the FY2025 budget as a long-term planning amount for the Town’s budget in lieu of current levels of projected operating revenues. During its FY2026 budget development process the BPS projected that it would require funding at \$82.81 million in order to sustain existing staffing and services levels in the next year, corresponding to spending growth of 4.1%. Major drivers of cost include contractual salary increases for annual cost of living adjustments as well steps/lanes and other longevity milestones, inflation in service provider costs, a new lease agreement for buses, and technology licenses and services.

In order to achieve savings necessary to operate at the 3.5% growth amount, BPS evaluated whether to consolidate its K-4 facilities by reducing the total school buildings it occupies from the current six in the upcoming school year. These savings, along with the net savings within the Town’s School Facilities program from operating one less school, would have helped BPS close the majority of the initial funding gap identified. In order to evaluate the options further, as well as to broaden the scope to all school facilities planning, the Mayor has proposed utilizing up to \$800,000 in reserves and other sources to avoid other reductions that would be required by BPS while it works to further assess how to most cost effectively operate within its facilities. Specifically the Mayor’s budget proposes:

- ✓ The establishment of a new Special Education Stabilization Fund, which serves the purposes of providing for payment of unbudgeted, unforeseen special education expenses in any year, without forcing cuts to other school services during that year. The FY2026 budget would provide a sum of \$600,000 to the new Fund. These funds would be available to BPS should it incur costs above levels budgeted in FY2026 and allow BPS from needing to budget for up to \$300,000 in unforeseen costs increases next year.
- ✓ Up to \$500,000 would be made available to BPS from a reserve originally established in FY2025 and made available for BPS to support its operations.

Benefits & Insurance – Total spending within this wide category is \$25.5 million, an increase of 1.0% from projected FY2025 spending levels. The yearly increase reflects steps taken for FY2026 to limit the increases of the Town’s pension and health insurance costs.

- ✓ **Pensions** – In FY2026, the Town was able to reduce the annual increase in its pension contribution costs by working with the Braintree Retirement System to extend the schedule by one year from 2033 to 2034. The annual contribution from the General Fund increase in FY2026 to \$11.7 million from \$10.9 million but would have been over \$1 million if the schedule was not amended.
- ✓ **Health Insurance** – The Town appropriates funding annual from the General Fund and Enterprise Funds to its Health Insurance Trust Fund, which also collects employee and retiree contributions and pharmacy rebates. The Trust then makes payments to insurance carriers for medical claims for insured employees and retirees and their family members. For FY2026, the annual General Fund appropriation totals \$9.5 million which compares to \$10.3 million in FY2025. The reduction in FY2026 funding offset by a proposed transfer of \$1.1 million in available balances from non-budgeted funds that have not been utilized for several fiscal years. Additionally, the Town is implementing a new proposal to target a minimum balance of the Trust for it to have for annual reserves.
- ✓ **Other Insurance** – The FY2026 budget reflects estimated increases in premiums for property, auto, general liability and related coverages, where the General Fund share will increase to \$1.6 million from \$1.5 million. The property and casualty markets have shown signs of moderating increases after several years of double-digit premium growth.



Future Opportunities and Challenges for Budget Balance



Every year a balanced budget must be filed by the Mayor for the ensuing 12-month fiscal year. While not required at this time, it is essential to identify steps that may be considered for closing future budget gaps and risks that may present themselves to current forecast for future years.

Opportunities

- ✓ **New Development and Growth** – The current assumptions for New Growth’s contribution to additional tax levy are modest, and do not yet fully account for anticipated benefits from projects currently in the pipeline. With pending development projects totaling in the hundreds of millions of dollars worth of new real estate investments there is an opportunity for new and expanded short-term (e.g., permit fees) and long-term (e.g., real estate taxes, local sales/meals) revenues to support existing and expanded levels of service. Each year, updated forecasts will incorporate these additional resources into the budget.
- ✓ **Expanded Local Options for Revenue** – As noted, the Municipal Empowerment Act first proposed by Governor Healey in 2024 would provide key tools for cities and towns to expand their revenue sources and rely less on the tax levy for new revenue growth. Depending on the final action on this proposal, such legislation could result in over \$1 million in new Town revenues annually.
- ✓ **Spending Efficiencies and Modernization** – In a heavily regulated environment, where service and program standards are often proscribed in state law or rules, it is not always possible to change the manner in which Town-operated services are performed quickly. However, through digital solutions and other innovations, the Town will continue to make the delivery of core municipal services as cost-effective and efficient as possible. Similarly, opportunities will continue to be sought through the Town’s long-term capital planning to improve energy efficiency and operational performance while limiting the costs impacts of the associated capital borrowing on the Town’s budget.



Challenges and Risks

- ✓ **Economic Risk** – The Town has a vibrant and diversified economy with a relatively large commercial base when compared to other similar cities and towns in Massachusetts. The regional, state, and national economic climate can affect a wide swath of factors that can hit home here in Braintree, from the housing market, to local employment conditions, to business sentiment and investment climate in the Town. These risks are tracked closely to assess if and how they would affect the Town’s finances over a multi-year period of time.
- ✓ **State and Federal Fiscal Changes** – While the direct impact to the Town’s operating budget from state and federal funding is modest, a meaningful drop in these annual resources would further challenge the annual need to ensure the budget is in balance. Federal funding is only a small portion of the Town operating receipts, but it is substantially more important to the Commonwealth and the Town could ultimately be at risk for local aid or other state grant reductions as a result of the state facing its own drop in federal budgetary revenues.
- ✓ **Controlling Spending to Long-Term Growth Targets** – Growth targets for various components of the Town’s annual spending are essential tools for long-term budget sustainability. Setting such targets must account for realistic projections about what resources levels are available today and into the future to support Town spending. However, a consequence of meeting these targets is typically the need to find ways to bring spending requests down to levels within the annual targets, which may require associated program and services reductions or foregone investments. Consequently, assumptions and projections for these targets must be routinely re-assessed to account for underlying costs and service demands.
- ✓ **Long Term Liabilities** – Two of the Town’s largest cash liabilities relate to employee pension and health care benefits. The accurate and regular measurement and financing of these liabilities is a long-standing policy objective of state and local officials. Consequently, the measurement of these liabilities is done routinely and corresponding increases to previous cost assumptions are common, particularly as technological and medical innovations have allowed pensioners to live longer in their retirement. The Town’s operating budget will be continually challenged to balance the need to fund these long-term costs while meeting the present-day needs of municipal services.

April 29, 2025

Council President Charles Ryan, Councilor At-Large
Meredith Boericke, Chair, Ways and Means Committee,

Today I am pleased to file my proposed Fiscal Year 2026 (FY2026) budget in accordance with the Town of Braintree's Charter.

This budget proposal represents a balanced and responsible spending plan, funding core municipal services and meeting key strategic objectives while being mindful of the sustainable revenue available to the Town to support its current and future operations. To this end, my budget updates the multi-year forecast published last year (now through FY2029) to present future revenue and spending with a long-term view of their impact on a balanced budget for the Town.



Coming off a challenging FY2025 where the Town was faced with an \$18 million budget gap, which was partly addressed through a voter-approved \$8 million operational override, my FY2026 proposal moves Braintree forward by:

- Preserving services at the current level they are provided in FY2025 while ensuring that the Town addresses growing challenges to performing key responsibilities, in lieu of aging workforces and retiring police officers and firefighters;
- Limiting the reliance of one-time or non-recurring revenue sources, including using no Free Cash (or prior year surplus) to fund current operations; and,
- Adapting my original FY2026 financial forecast released with the FY2025 budget to account for additional funding for the Fire Department, new debt service associated with the \$14.9 million settlement between the Town and plaintiff Frederick Weichel, and the removal of \$921,000 in increase revenue assumed from the state adoption of the Municipal Empowerment Act. The Town budget has been shown to be able to weather these changes and will continue to be resilient in the future for other unknowns.

As I note in the pages that follow, the Town will continue to face challenges in trying to balance available revenues with the demand for services and programs. There is also much uncertainty in the days and months ahead on state and federal fiscal environments and how any changes at these levels could affect Massachusetts communities such as Braintree.

I look forward to our partnership in addressing Braintree's long-term financial condition as we work collaboratively through this budget process.

Truly Yours, in Service to the Town of Braintree,

Erin V. Joyce, PE
Mayor of Braintree

Town Council

The Town of Braintree is a municipal corporation that is governed by an elected Mayor and a nine-member Town Council, which serves as the Town's legislative branch of government. It is comprised of nine Council Members of which three are elected as Councilors-at-Large and six are elected as District Councilors. Members are elected every two years. The Council passes ordinances on a broad range of issues and has the power to approve or disapprove the Mayor's budget appropriations.



Caption: Town Council members acknowledge Braintree High School's dance team for outstanding performance (from left to right, President Charles B. Ryan, Elizabeth Maglio, Shannon L. Hume, Vice President David M. Ringius, Jr., Joseph Reynolds, Julia C. Flaherty, Anmary Quilty, Peter Morin, and Meredith Boericke)

Current Town Council Members

President Charles B. Ryan (At-Large), Term Expires 2026

Vice President David M. Ringius, Jr. (At-Large), Term Expires 2026

Councilor Shannon L. Hume (At-Large), Term Expires 2026

Councilor Julia C. Flaherty (District 1), Term Expires 2026

Councilor Joseph Reynolds (District 2), Term Expires 2026

Councilor Elizabeth Maglio (District 3), Term Expires 2026

Councilor Anmary Quilty (District 4), Term Expires 2026

Councilor Meredith Boericke (District 5), Term Expires 2026

Councilor Peter Morin (District 6), Term Expires 2026

For meeting locations and schedules, notices, agendas, minutes and additional information, please visit the following site for regular updates: <https://www.braintreema.gov/419/Town-Council>

FY2025 Budget Status

In the discussion that follows below a brief recap is provided for the adopted FY2025 budget evolution and key changes that have occurred since then.

FY2025 Budget Evolution

When the Mayor filed her proposal for FY2025 in April 2024, there were two budget versions presented; “With” and “Without” the approval of the \$8 million operating override. On June 15, 2024 the Town’s residents approved the override, adding the \$8 million to the annual tax levy raised beginning in FY2025 along with the corresponding funding restorations added back to the budget. Specifically, \$4 million in additional funding was appropriated for Braintree



Public Schools, \$1.5 million was provided for the Braintree Police Department, and \$1.0 million in funding was provided for programs within Braintree’s Department of Public works. Additionally, a reserve of \$1.5 million was established, which would serve as a “stabilization” trust allowing for a portion of the additional tax resources to be reserved for the future to help defray some of the cost increases of the restored spending. For the following discussion, the Original or “Adopted” FY2025 Budget shall indicate the “with override” version.

The Original FY2025 Budget projected \$170.3 million in revenues, made up primarily by the Town’s Tax Levy (\$121.8 million), followed by Local Aid of \$23.3 million, and Local Receipts of \$23.5 million. The latter assumed that \$921,000 in revenues would be generated by the local adoption of increased hotel and sales/meals taxes and a new motor vehicle surcharge following the enactment by the state legislature of Governor Healey’s Municipal Empowerment Act (MEA). However, language in the budget authorized the use of a corresponding amount of Free Cash from the budget should the MEA not be adopted.

The FY2025 adopted budget authorizes \$168.7 million in spending, a 5.2% increase from the prior year. Of this amount, \$79.5 million was appropriated directly to the Braintree Public Schools and \$53.6 million was allocated to all other municipal operations, commonly noted as General Government, and inclusive of police, fire, public works, licensing, planning, library operations, services to elders and veterans, elections and records, and other central Town business functions such as finance, human resources, and legal services. The remainder of the funding was split between benefits and insurance (\$25.0 million in FY2025) and debt service (\$10.5 million). Finally, as noted above, \$1.5 million in FY2025 revenues was transferred to the newly created Override Stabilization Trust.

Even at 5.2% growth, the FY2025 budget represented a substantial reduction in funding for most of Town departments when compared to level-service funding requirements, or the cost next year of maintaining the equivalent level of services and staffing funded in the current year. Furthermore, the Mayor noted that spending in the future would need to be controlled to growth levels in line with Town revenue growth, which was projected to be closer to 2.5%-3.0% annually. At the same time that the Mayor proposed her FY2025 spending plan she published an outyear forecast through FY2028. As she noted, the long-term structural balance of the Town’s budget would be preserved if the Town is successfully able to limit the use of one-time budget resources that create mismatches between ongoing revenues and expenses and control spending to manageable targets as a reflection of the reality of the Town’s available revenues in the years ahead. To this end, the Mayor’s budget published initial long-term planning targets for Schools of 3.5% and General Government of 2.0%, while limiting debt service to a range of 6% to 7% of annual operating revenues and accounting for larger growth rates in Benefits & Insurance, especially since much of the ability to control these costs from year to year is limited for the Town.

The table below depicts the progression of the FY2025 budget including the current projections which are discussed in the following paragraphs including key changes impacting the current fiscal year.

Description	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2025 Projected	\$ Change	% Change
Operating Revenue					
Town Levy / Property Taxes	\$ 110,776,684	\$ 121,814,189	\$ 122,228,835	\$ 414,646	0.34%
State Aid	\$ 22,990,253	\$ 23,344,524	\$ 23,502,142	\$ 157,618	0.68%
Local Receipts	\$ 20,882,990	\$ 23,540,279	\$ 23,015,891	\$ (524,388)	-2.20%
Other Financing Sources	\$ 5,755,074	\$ 1,551,845	\$ 3,577,170	\$ 2,025,325	130.51%
TOTAL REVENUES	\$ 160,405,001	\$ 170,250,837	\$ 172,094,038	\$ 2,073,201	1.2%
Operating Expenditures					
Schools	\$ 74,732,868	\$ 79,532,996	\$ 79,532,996	\$ -	0.00%
General Government	\$ 50,840,989	\$ 53,580,046	\$ 55,713,874	\$ 2,133,828	4.0%
Debt	\$ 10,269,942	\$ 10,536,233	\$ 10,219,229	\$ (317,004)	-3.01%
Benefits & Insurances	\$ 24,561,202	\$ 25,033,417	\$ 25,196,202	\$ 162,785	0.65%
TOTAL OPERATING EXPENDITURES	\$ 160,405,001	\$ 168,682,692	\$ 170,662,301	\$ 1,979,609	1.20%
Other Financing Sources/Uses					
Transfer (to) from Override Stabilization	\$ -	\$ (1,500,000)	\$ (1,500,000)	\$ -	0.00%
TOTAL OTHER SOURCES	\$ -	\$ (1,500,000)	\$ (1,500,000)	\$ -	0.00%
DIFFERENCE	\$ -	\$ 68,145	\$ 161,737	\$ 93,592	

FY2025 Revenue Projections



Total revenues are projected to be \$2 million greater than the adopted FY2025 budget, increasing from \$170.3 million to \$172.3 million.

Town Levy / Property Taxes – Estimated revenues are projected to be \$415,000 greater than the adopted budget due to greater than budgeted “New Growth”-tax receipts. The original tax forecast assumed \$595,000 in New Growth, but the FY2025 Tax Rate setting process ultimately identified \$1.04 million in New Growth. The associated increase was offset by a small reduction in the total levy based on the final adopted tax rates set in December 2024.

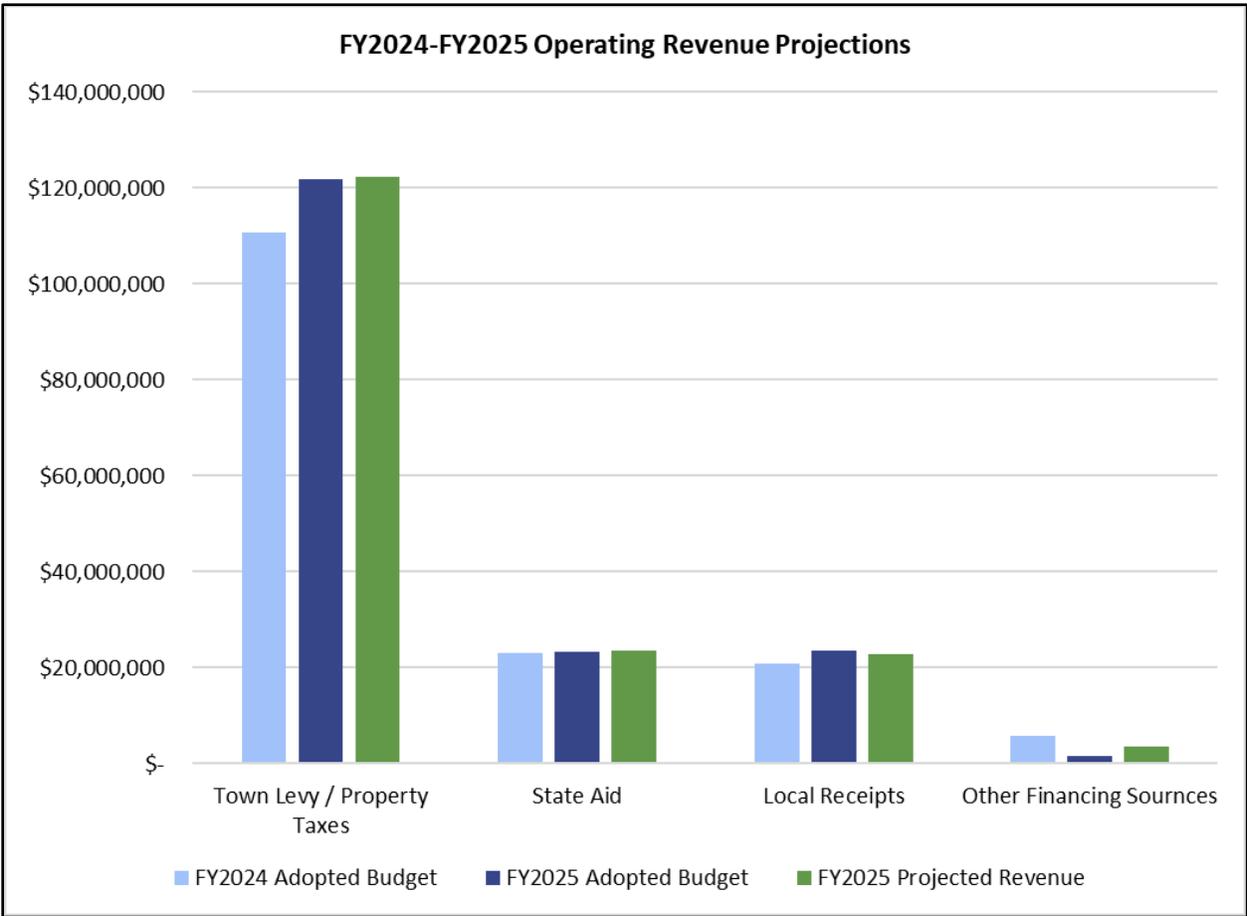
State Aid – Receipts from local aid or “Cherry Sheet” aid were increase by \$158,000 due to the final budget allocations adopted by the State Legislature for unrestricted general governmental aid (UGGA).

Local Receipts – Total revenues are projected to be \$524,000 less than the adopted budget, which is primarily the result of the shift of \$921,00 from this revenue category to Other Financing to reflect that the Municipal Empowerment Act (MEA) was not adopted by the State Legislature and therefore could not be available for the Town to general additional revenues as noted above. Beyond this change, current estimates across the various sources in this category have been updated resulting in a net increase in forecast FY2025 receipts of \$397,000. Given the wide variety of revenue types (e.g., motor vehicle excise fees, trash collection fees, interest earnings, municipal permits and licenses) in this category, the Town monitors the grouping closely and updates these revenues over the course of the year.

Other Financing – Overall, the annual estimate for this revenue category is currently \$3.6 million a \$2.0 million increase from the adopted budget. This increase is attributable to the use of a corresponding amount in Free Cash resources, associated (1) with the MEA item note above and (2) the use of \$1.1 million in Free Cash to support supplemental spending within the Fire Department during FY2025.

The graphics on the following page offer a pictorial view of the FY2025 revenue projections.

Description	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2025 Projected	\$ Change	% Change
Operating Revenue					
Town Levy / Property Taxes	\$ 110,776,684	\$ 121,814,189	\$ 122,228,835	\$ 414,646	0.34%
State Aid	\$ 22,990,253	\$ 23,344,524	\$ 23,502,142	\$ 157,618	0.68%
Local Receipts	\$ 20,882,990	\$ 23,540,279	\$ 23,015,891	\$ (524,388)	-2.20%
Other Financing Sources	\$ 5,755,074	\$ 1,551,845	\$ 3,577,170	\$ 2,025,325	130.51%
TOTAL REVENUES	\$ 160,405,001	\$ 170,250,837	\$ 172,324,038	\$ 2,073,201	1.2%



FY2025 Spending

Total spending in FY2025 is projected to total \$170.7 million, or roughly \$2 million in additional spending than the adopted budget. Key items that have led to a net increase in spending are:

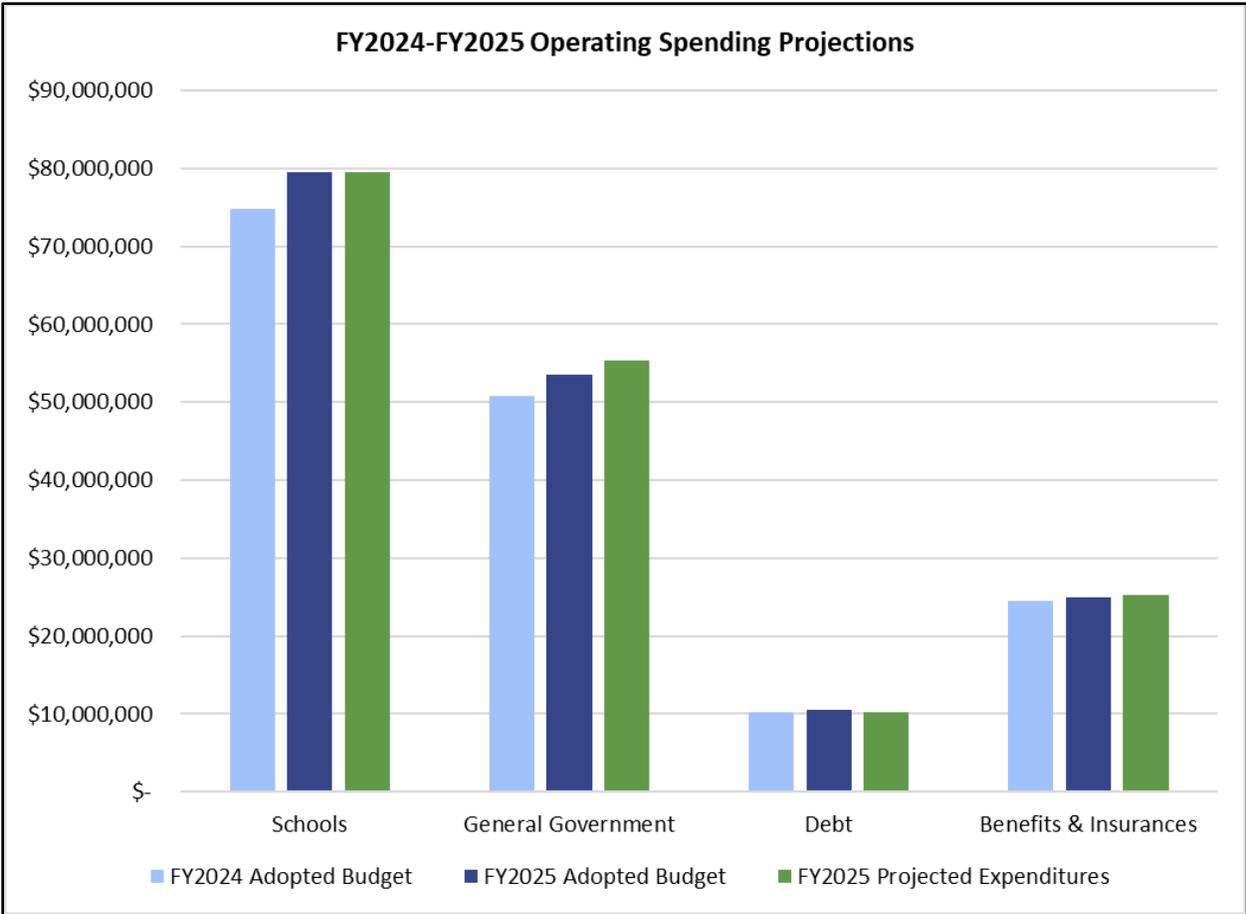
- ✓ \$1.1 million in Fire Department expenses, most notably for salary and overtime costs and other operating costs;
- ✓ \$300,000 in utility expenses currently forecast across school buildings throughout the Town, particularly driven by below normal temperatures and high unit costs of heating energy;
- ✓ \$275,000 in Snow and Ice costs incurred this winter;
- ✓ \$125,000 in legal service expenses;
- ✓ \$62,000 in insurance expenses; and,
- ✓ \$118,000 in other operating department expenses.

The above unanticipated increases are offset partially by \$317,000 in projected decreased spending in the Town's annual debt service expenses from the adopted budget level.

Overall the Town's FY2025 budget remains in balance with a modest surplus projected at this time currently estimated at \$160,000. However, it's important to note that the revised budget projections now show that FY2025 relies on \$2.0 million in non-recurring revenues, from the use of Free Cash, which must be accounted for in developing the FY2026 budget.

The graphics on the following page offer a pictorial view of the FY2025 spending projections.

Description	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2025 Projected	\$ Change	% Change
Operating Expenditures					
Schools	\$ 74,732,868	\$ 79,532,996	\$ 79,532,996	\$ -	0.00%
General Government	\$ 50,840,989	\$ 53,580,046	\$ 55,713,874	\$ 2,133,828	4.0%
Debt	\$ 10,269,942	\$ 10,536,233	\$ 10,219,229	\$ (317,004)	-3.01%
Benefits & Insurances	\$ 24,561,202	\$ 25,033,417	\$ 25,196,202	\$ 162,785	0.65%
TOTAL OPERATING EXPENDITURES	\$ 160,405,001	\$ 168,682,692	\$ 170,662,301	\$ 1,979,609	1.2%



Budget Process

Annual Budget Adoption

Under the Town of Braintree’s Charter, the Mayor is required to file a proposed budget by April 30 for the fiscal year that begins on the following July 1. Under the charter the submission must include:

- A complete financial plan for all Town funds and Town activities for the ensuing fiscal year.
- Modern concepts of fiscal presentation so as to furnish an optimum level of information and the best financial control
- Detail on all estimated income from the proposed property tax levy and from all other sources and all proposed expenditures, including debt service, for the fiscal year.
- Proposed expenditures for current operations during the ensuing fiscal year, detailed by Town agency and position, in terms of work programs, and the method of financing such expenditures; and,
- Estimated surplus revenue and free cash at the end of the current fiscal year, including estimated balances in any special accounts established for specific purposes.

Following the Mayor’s budget submission, the Ways and Means Committee conducts a series of hearings in the ensuing weeks on all the major categories of the budget, providing for examination of staffing, and other spending proposals as well as any trends or issues of concerns. Following the recommendation of the Ways and Means Committee, the full Town Council will hold a public hearing scheduled to take action on the budget no later than 45 days after the Mayor’s submission date. The Town Council is authorized by the charter to delete or decrease any programs or amounts but is not able to add programs or increase amounts. Please see the calendar on Page 23.

Budget Process

In order for the Mayor’s budget submission to be filed on time, work begins many months earlier. The following calendar is provided as the process for the development of the FY2026 Town Budget. Beginning in October of 2024 a preliminary Revenue and Expenditure estimate is developed by the Finance Department, which includes revisions to the revenues and spending projections for FY2025 through 2029 from the assumptions reflected in the adopted FY2025 budget. Preliminary revenue projections are updated periodically throughout the budget process.

Following the preliminary estimates, the Finance Department issued Initial Guidance to Town and School departments regarding the calendar for budget development for FY2026 as well as preliminary steps that can or should be taken in advance of the FY2026 budget instructions being released. Most Town and School departments concurrently met with the Mayor’s Office and the Finance Department in order to identify key items that may affect the upcoming budget. This would include potentially any budget issues in the current year (FY2025) that may have a continued impact into the next year.

In early January formal budget instructions were released by the Finance Department outlining steps and deadlines required for Town and School departments to submit “level service” or “maintenance” budgets” within the Town’s Financial and Accounting application (known commonly as MUNIS). Following these submissions the Mayor’s Office and Finance Department work to assess projected FY2026 maintenance costs in comparison to available revenues, ultimately leading to the development of revenue and spending initiatives and adjustments required to ensure that the Mayor can file a balanced budget request by the April 30, 2025 deadline.

Basis of Budgeting

The Mayor is required to file a balanced budget, in which expenses cannot exceed revenues. This budget has been developed upon projected assumptions of available revenues as restricted by the state law known as Proposition 2½. The budget ceiling is bound by the projected available budgetary revenues for the upcoming fiscal year. Additionally, the Mayor and Finance Department track the use of non-recurring or “one-time” resources used to support ongoing expenses within the budget, with the goal to limit these revenues to the greatest extent possible and provide a multi-year forecast so the impact from the use of such one-timers on out-years is understood.

As noted, for FY2026 the Town of Braintree used a level service budgeting methodology when building the first versions of the budget. The concept of level service allows a community to understand the cost of performing services next year in the same manner as present conditions. Given the substantial percentage of department and school spending on their workforces, the maintenance costs are primarily driven by negotiated or anticipated collective bargaining increases, as well as annual increases in pension contributions and the costs of employee benefits (health care). Other factors for consideration is market inflation on the costs of goods and equipment as well as contracted service provider rates. Once maintenance levels are projected, the budget may requires adjustments to these levels in order to bring revenues and expenditures into balance.

The budget for FY2026 also is prepared with an “multi-year” or “out-year” forecast, in which any budgeted revenue and spending levels are projected over a four-year period to assess the long-term ability for revenues to support projected expenditures and to maintain structural budget balance. This perspective is essential for cities and towns, particularly given that their primary revenue source (the annual tax levy) is bound by the restrictions established under Proposition 2½.

FY2026 Budget Calendar

FY2026 Budget Development Calendar

Item	Key Date(s)
Preliminary Revenue & Expenditure Estimate	10/15/2024
Initial Guidance to Town and School Departments	10/17/2024
Budget Planning Meetings (to begin following initial guidance)	Ongoing
FY2026 Budget Instructions Released	01/06/2025
FY2026 Budget Submissions Completed in MUNIS	02/14/2025
Deadline to File Mayor Budget Proposals	04/30/2025
Ways & Means Budget Hearings	05/01/2025 – 05/31/2025
Town Council Deadline to Act on Mayor's Budget	06/15/2025
FY2026 Final Budget in MUNIS	06/21/2025
Budget Implementation Instructions Issued by Finance Dept.	07/01/2025
Beginning of FY2026	07/01/2025



Braintree Community Profile

Historical Background and Overview

Located in Norfolk County, Braintree is a vibrant suburban community that combines historical charm with modern amenities. Since 1640, Braintree has offered a unique blend of cultural history and natural beauty. As its population grows and diversifies, the Town faces the challenges of urbanization while maintaining its small-Town feel. A hub of economic activity, Braintree strategically positions itself to take advantage of regional trends such as burgeoning commercial and its industrial sectors.



The land upon which Braintree is located was previously inhabited by the indigenous groups such as the Massachusetts, Wampanoag, Pokanoket, and Pawtucket nations. The Town has 14 historic buildings that



exhibit local history and preserve artifacts. Braintree was founded on land first colonized in 1625 by Captain Wollaston, and initially named Mount Wollaston. Under the rule of Thomas Morton, it was renamed Merry Mount. The area was resettled and incorporated as the Town of Braintree, named after the English town of Braintree in 1640, on land which is now part of the current Town of Braintree, from which Randolph, the City of Quincy, and part of Milton split off.

Immediately Braintree was established as a mill town, farming community, and industrial hub during the 18th and 19th centuries. Braintree is the birthplace to Presidents John Adams and John Quincy Adams as well as statesman John Hancock and General Sylvanus Thayer. Braintree's development was driven by its proximity to Boston, with the arrival of the railroad in the mid-1800s sparking suburban growth¹.

Town Government

The Town of Braintree operates under a Mayor and Town Council form of government. A nine-member Town Council, with three members at large and six district members, serves as representative legislature. The School Committee, consisting of six elected members and the Mayor, appoints the School Superintendent who administers the public school system of the Town.

¹ 1. The Office of the Mayor, 1 Braintree Master Plan § (2022).

The Mayor is elected by the voters and serves a four-year term. As stated in the Town Charter, the Mayor is the chief executive officer whose powers can be exercised personally, or through the different boards and departments under the Mayor's general supervision.

The Mayor is also responsible for the daily management of our municipal government, which includes handling budgetary matters and participation in any projects that require the Town's planning or development. The Mayor's Office represents the Town for any State or Federal issues involving Braintree.

2

Financials

In FY2025, The Town of Braintree's operating budget was \$168.7 million. Revenue by source, without enterprise and CPA, funds was reported to the Massachusetts Department of Revenue as 67.09% tax levy receipts, 16.93% state aid, 12.74% local receipts, and 3.25% other. The FY2025 average single family tax bill was \$7,029; and the total budget per capita was \$4,757 in FY2024 .⁴



(Left) Braintree's 2nd Town Hall (built 1858, burned 1911).
(Right) The original Thayer Public Library (built 1874) (photo circa 1907)

Geography

According to the U.S. Census Bureau, Braintree has a total of 13.76 square miles and is bordered by Holbrook to the south, Randolph to the west, Quincy to the north, and Weymouth to the east. Braintree's geography is characterized by its varied landscape, which includes rolling hills, wetlands, and several water bodies, most notably the Monatiquot River, which runs through Town. The presence of these natural features has historically influenced the Town's development and settlement patterns³.

² "Braintree, MA: Official Website." Braintree, MA | Official Website. Accessed October 31, 2024. <https://www.braintreema.gov/>.

³ "U.S. Census Bureau Quickfacts: Braintree Town City, Massachusetts." U.S. Census Bureau. Accessed October 31, 2024. <https://www.census.gov/quickfacts/braintreetowncitymassachusetts>.

⁴ "Municipal Finance Trend Dashboard," Mass.gov, accessed November 12, 2024, <https://www.mass.gov/info-details/municipal-finance-trend-dashboard>.

Transportation

Located 10 miles south of Boston, at the intersection of Route 3 and Route I-93 (128), Braintree is ideal for commerce, providing easy access to and from the greater Boston area as well as Cape Cod. Residents and visitors can travel between Braintree and Boston on the MBTA Red line, which originates in Braintree. The Red Line offers transit connections to Boston, Quincy, and Cambridge. The Town also has commuter rail stops for access to Boston and nearby regions.

Braintree currently has 150 miles of roads with 64 percent of those classified as small local roads meant for local access and lower traffic volumes. The Town operates half of its traffic signals and related equipment on the local road network. Most people who are employed in Braintree live outside of the Town (90%), and most residents work outside of Braintree (87.4%).

Nearly 70% of Braintree residents commute to work by driving alone or carpooling. Housing and transportation costs consume around 48% of the average resident's income, surpassing affordability thresholds.

Braintree Station's Red Line saw an average of 3,512 boardings per day in 2019. Though ridership dropped to 1,202 boarding during the COVID-19 pandemic (a 99% decrease), it has since partially rebounded to 1,483 boardings showing a 23% increase between 2020 and 2022.

Employment



The employment rate in Braintree is 67.2%, which is higher than the overall Massachusetts employment rate. Of Braintree's class of workers ages 16 and older, 28.9% work in the educational services, and health care and social assistance; 14.1% in professional, scientific and management, and administrative and waste management services; 10.8% in finance and insurance, and real estate and rental and leasing; 8.7% in retail trade; 8.7% in arts, entertainment, and

recreation, and accommodation and food services; 6.3% in construction; 5.3% in public administration; 4.8% in other services, except public administration; and 4.0% in transportation and warehousing, and utilities.

Braintree's workforce travels on average 32.6 minutes commuting to work, which is slightly higher than the average time to work in Massachusetts being 29.9 minutes. The majority, 64.2%, drive alone to work while 6.0% carpool, and 10.9% use public transit to get to work. Braintree also has 15.2% of residents that work from home³.

Highlights & Accomplishments

The Town recently passed an override. The override was necessary to add sustainable and reoccurring year-over-year revenue that boosts the tax base and fills the remaining gap in operating expenses. It includes \$4 million of funding for Braintree Public Schools, \$1.5 million for public safety, \$1 million for public works, and \$1.5 million for an override stabilization account².

Braintree Demographics

- ✓ Population: 38,490
- ✓ Median Household Income (in 2022): \$120,593
- ✓ Owner Occupied Housing Rate: 76.7%
- ✓ Bachelor's degree or higher, percent of persons age 25years+: 46.1%
- ✓ Total Housing Units: 15,077
- ✓ Total Households: 14,407
- ✓ Median Age: 41.4
- ✓ Residents aged 65 and older: 17.4%
- ✓ Veterans: 1,610
- ✓ Residents with a disability under age 65: 5.4%
- ✓ Residents living below the poverty level: 5.1%
- ✓ Racial Composition:
 - White alone 70.7%
 - Black or African American 3.3%
 - American Indian and Alaska Native alone 0.0%
 - Asian alone 20.7%
 - Two or more races 4.3%,
 - Hispano or Latino 2.9%

Organization-Wide Goals

GOAL #1



Support Educational Excellence for Our Students

- Invest in occupational and workforce development opportunities for Braintree and Blue Hills Regional Votech students across a wide spectrum of skills and capabilities to prepare them for the job market of the future.
- Maintain and plan for safe and thriving education settings to foster a vibrant learning environment for our students.
- Preserve funding for highly effective educators and professionals to sustain academic excellence and results across all levels of education in Braintree's schools.



GOAL #2



Promote a Sustainable Braintree Economy

- Expand economic development programs to expand opportunities for commercial development in Town.
- Support residential development with focus on affordability for Braintree residents.
- Preserve and expand public commercial hubs and transportation networks to ensure a thriving local economy.

GOAL #3



Invest in a Safe and Vibrant Community

- Develop and fund long-term Police Department and Fire Department recruitment, training, and staffing plan to address vacancies and upcoming retirements as well as maintain necessary force level to operate law enforcement and community support activities.
- Provide permanent funding and organizational support for the Town's emergency preparedness and response activities.
- Cultivate an emergency preparedness system that would especially focus on the Fore River Basin and Communications System.



GOAL #4



Strengthen Community Engagement

- Improve communication with residents and encourage citizen participation by increasing outreach via The 02184 Newsletter and Weekly Snapshot, social media, website updates, and alert signups.
- Coordinate website and social media review and updates to ensure accuracy and relevance of all content.
- Digitize government and ensure Town Hall is up to date with proper technical functions.

GOAL #5



Improve our Public Infrastructure

- Concentrate Town investments to preserve and modernize our public assets for our community and its future.
- Develop and publish a Braintree Capital Improvement Plan (CIP) to guide and instruct capital projects going forward for the next five years.
- Conduct regular assessments on existing assets and long-term financial requirements to maintain them.

GOAL #6



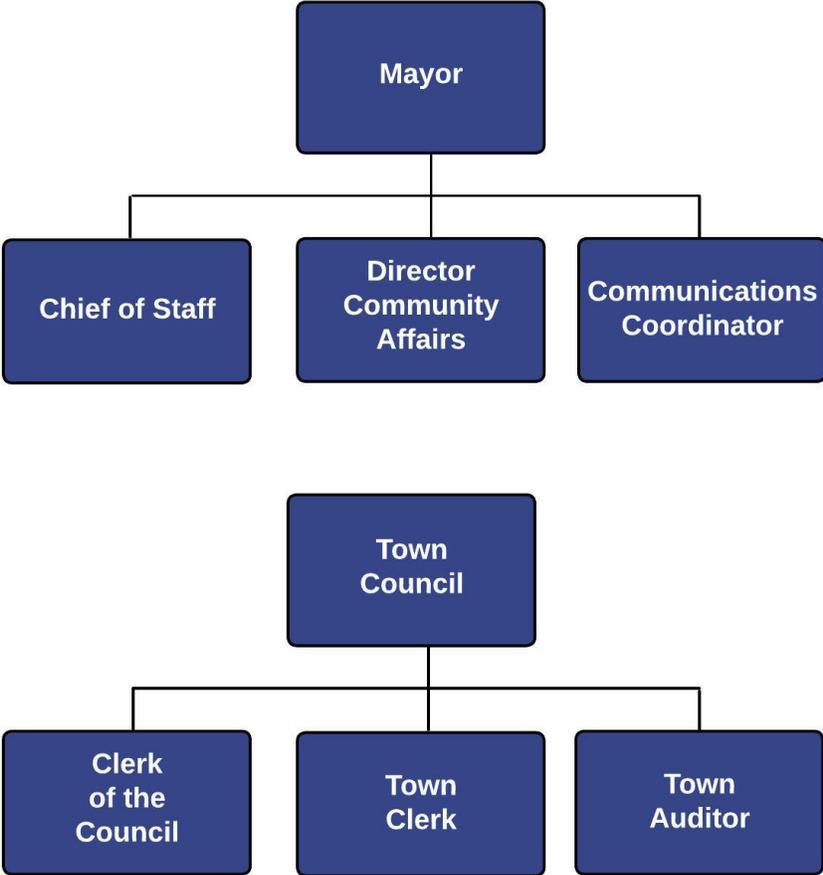
Adopt Strong Financial Practices

- Develop a budget that conforms with the Braintree financial policies and does not rely on one-time funding sources for reoccurring costs or unsustainable practices.
- Maintain at a minimum, a level-service budget, while continuing to offer the same services residents have come to enjoy and develop creative means to improve in all areas of municipal service.
- Develop, publish, and update multi-year projections of Town revenues and expenses, ensuring long-term impacts are considered for decisions made today.



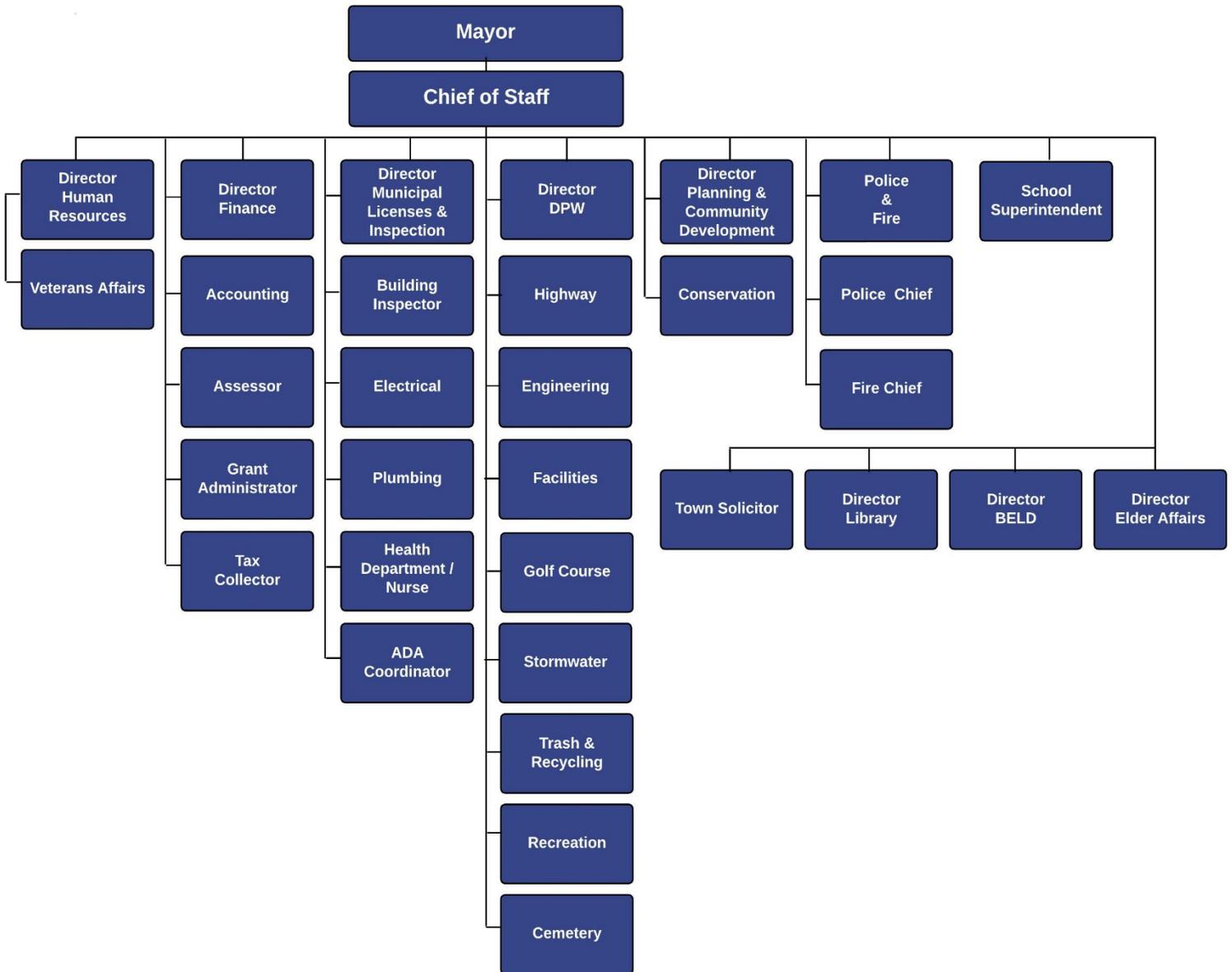
Town-Wide Organizational Charts

Mayor & Town Council



Town-Wide Organizational Charts

Town Departments



Position Summary Schedule

FTE Positions – Fiscal Years 2023, 2024, 2025, and 2026 (Budget)

**Full Time Equivalents (FTEs) are based upon 35 hours per week. The Total FTE count represents Full Time and Part Time positions. FYs 2023 and 2024 represent actual staffing levels as of June 2023 and June 2024, respectively, while FY 2025 represents the budgeted level. In most years, actual staffing levels are below the budgeted amount.*

Department	FY2023	FY2024	FY2025	FY2026 Budget
BRAINTREE PUBLIC SCHOOLS (BPS)	806	810	809	811
DEPARTMENT OF PUBLIC WORKS (DPW)	96	97	80	80
TOWN COUNCIL	1	1	1	1
MAYORS OFFICE	5	4	5	4
TOWN TREASURER-COLLECTOR	8	9	8	8
MUNICIPAL FINANCE DEPARTMENT	2	2	2	2
TOWN ACCOUNTANT OFFICE	4	4	4	4
TOWN ASSESSOR OFFICE	5	3	3	2
HUMAN RESOURCE	5	6	6	5
TOWN CLERK	5	4	4	4
PLANNING-COMMUNITY DEVELOPMENT	5	5	5	5
POLICE	109	106	99	99
FIRE	90	91	91	91
LICENSING-INSPECTION	10	12	14	14
ELDER AFFAIRS	8	7	7	7
PUBLIC LIBRARY	21	22	25	25
RETIREMENT BOARD	3	3	3	3
BRAINTREE ELECTRIC LIGHT DIV	79	79	79	79
GOLF ADMINISTRATION	29	35	34	34
STORMWATER ADMINISTRATION	11	10	12	12
DPW WATER ADMINISTRATION	26	26	31	31
TOWN SOLICITOR	1	-	-	1
Total # of FTEs	1,325	1,331	1,320	1,319



Financial Overview

Funds & Accounting Overview

Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when the liabilities are incurred. Real estate and personal property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The statement of activities demonstrates the degree to which the direct expenses of a particular function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include the following:

- Charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment;
- Grants and contributions that are restricted to meeting the operational requirements of a particular function or segment; or
- Grants and contributions that are restricted to meeting the capital requirements of a particular function or segment.

Governmental fund financial statements are reported using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences, claims and judgments which are recognized when the obligations are expected to be liquidated with current expendable available resources.

Real estate and personal property tax revenues are considered available if they are collected within 60 days after year-end. Investment income is susceptible to accrual. Other receipts and tax revenues become measurable and available when the cash is received and are recognized as revenue at that time. Entitlements and shared revenues are recorded at the time of receipt or earlier if the accrual criteria is met. Expenditure driven grants recognize revenue when the qualifying expenditures are incurred, and all other grant requirements are met.

Funds Overview

Major Funds

The following major governmental funds are reported:

- **General Fund** - The general fund is the primary operating fund. It is used to account for all financial resources, except those that are required to be accounted for in another fund.
- **General Stabilization Fund** - The balance in the general stabilization fund or “Rainy Day Fund” increased from \$9,860 in 2023 to \$4,012,352. This fund serves as the Town’s primary funding source in cases of unanticipated drops in revenue and or increased expenses, which cannot be addressed through other revenue or spending actions.
- **Other Special Purposes Stabilization Fund** – This fund group includes the capital stabilization fund (\$72,771 in 2024), the school building stabilization fund increased from \$78,371 in 2022 to \$88,519 in 2024, and the Override Stabilization Trust (\$1.5 million). The stabilization funds can be used for general and/or capital purposes upon Town Council and the Mayor’s approval.
- **Capital Projects Fund** - The Town capital projects fund is used to account for the construction and renovation of various Town projects.

Non-Major Funds

The non-major governmental funds consist of other special revenue and permanent funds that are aggregated and presented in the nonmajor governmental funds column on the governmental funds financial statements. The following describes the general use of these fund types:

- **Special Revenue Fund** - The special revenue fund is used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than permanent funds or capital projects.
- **Permanent Fund** - The permanent fund is used to account for and report financial resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the governmental programs.
- **Proprietary Fund** - Proprietary fund financial statements are reported using the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when the liabilities are incurred. Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary funds principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Major Proprietary Funds (Enterprise)

The following major proprietary funds are reported:

- **Water / Sewer Enterprise Fund** - The water and sewer enterprise fund was jointly established in 1984 pursuant to an act establishing the water and sewer commission. It is used to account for water and sewer activities.
- **Golf Course Enterprise Fund** - The golf course enterprise fund is used to account for the operations of the municipal golf course.
- **Stormwater Enterprise Fund** - The stormwater enterprise fund is used to account for the Town's stormwater activities.
- **PEG Access Enterprise Fund** - The PEG access enterprise fund is used to account for the Town's cable public access television (BCAM-TV).
- **Electric Light Enterprise Fund** - The electric light enterprise fund is used to account for electric light activities.

Proprietary Funds

Additionally, the following proprietary fund type is reported:

- **Internal Service Fund** - The internal service fund is used to account for the financing of services provided by one department to other departments or governmental units. This fund is used to account for risk financing activities related to health insurance.

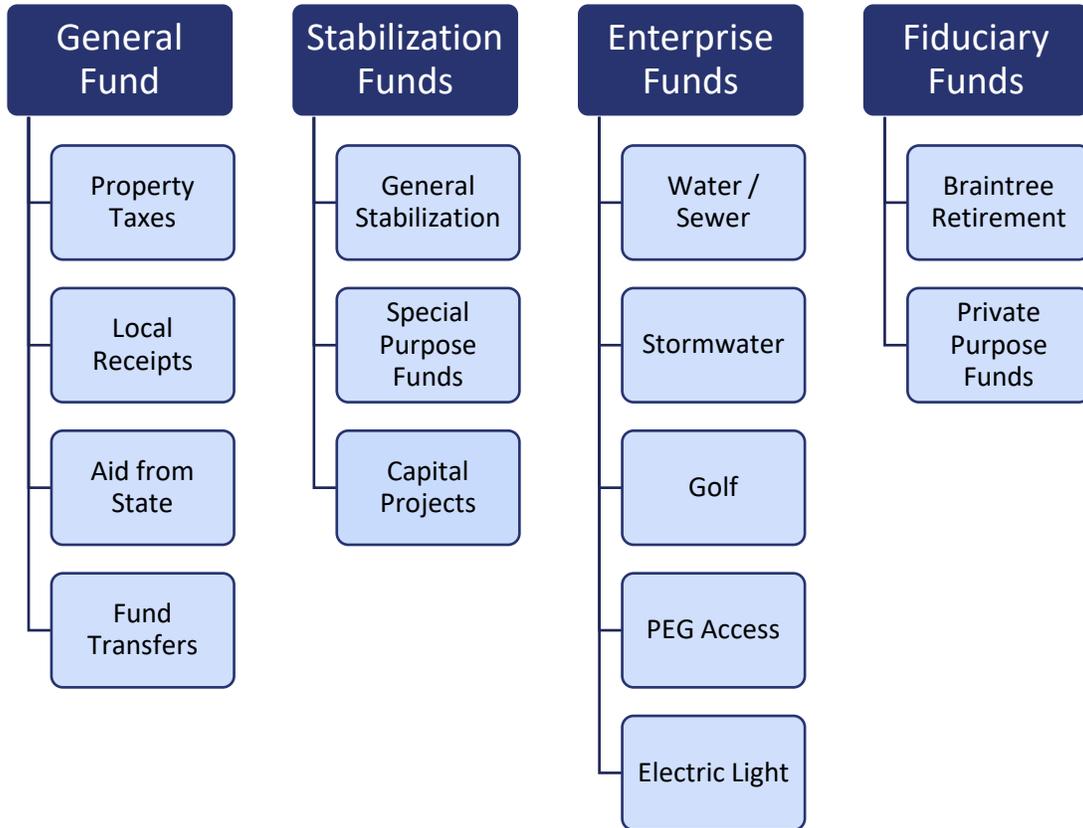
Fiduciary Funds

Fiduciary fund financial statements are reported using the flow of economic resources measurement focus and use the accrual basis of accounting. Fiduciary funds are used to account for assets held in a trustee capacity for others that cannot be used to support the governmental programs. The following fiduciary fund types are reported:

- **Pension / Other Employee Benefits Trust Funds** - The pension and other employee benefit trust funds is used to account for the activities of the Braintree Contributory Retirement System, which accumulates resources to provide pension benefits to eligible retirees and their beneficiaries, and to accumulate resources to provide funding for future other postemployment benefits liabilities.
- **Private Purpose Trust Fund** - The private purpose trust fund is used to account for trust arrangements that exclusively benefit individuals, private organizations, or other governments. Some of these trust funds have donor restrictions and trustee policies that do not allow the endowment portion and any unrealized appreciation to be spent. These restrictions and trustee

policies only allows the trustees to approve spending of the realized investment earnings. The Town's educational scholarships are accounted for in this fund.

Funds Map



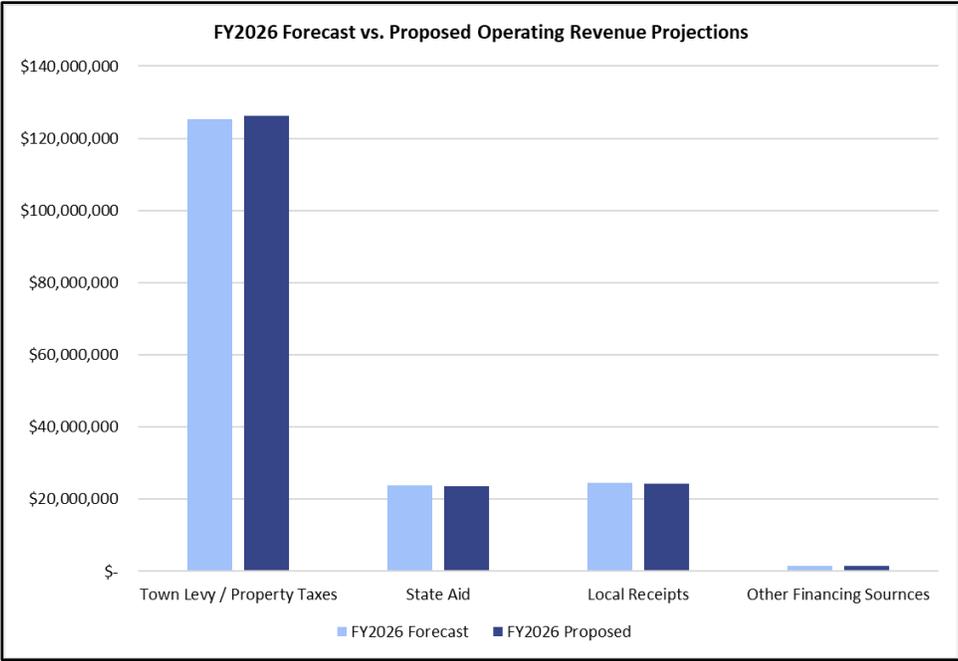
Financial Forecasting

FY2026 Proposed vs. Original Forecast

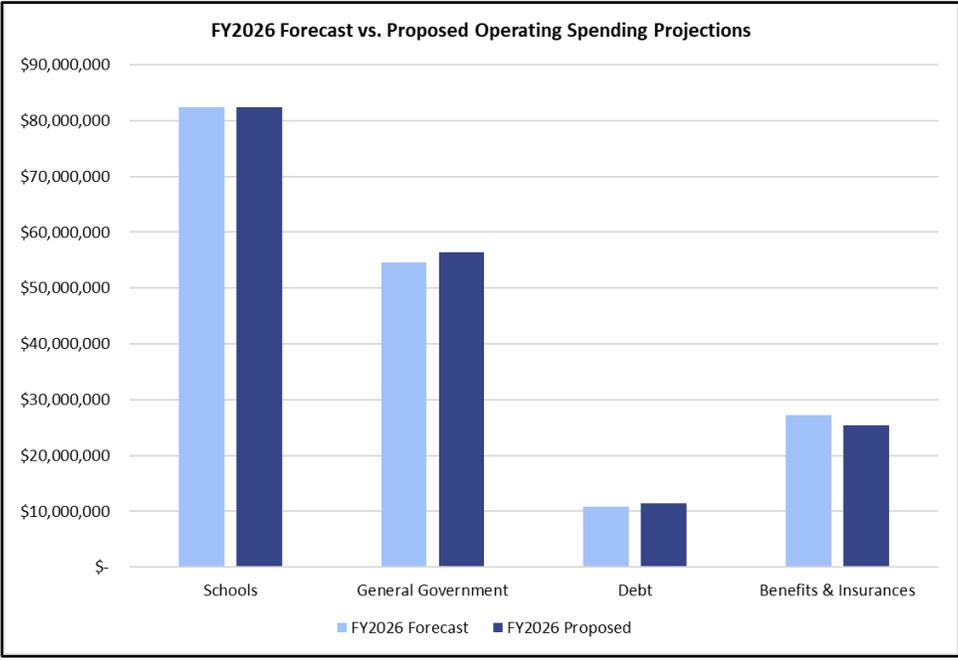
As noted, in her FY2025 budget proposal the Mayor forecasted available revenues and spending for the next three fiscal years. Financial forecasting is a critical tool used to monitor current budgets and project later years budget activity.

Description	FY2026 Forecasted Budget	FY2026 Proposed Budget	\$ Change	% Change
Operating Revenue				
Town Levy / Property Taxes	\$ 125,402,807	\$ 126,121,224	\$ 718,417	0.57%
State Aid	\$ 23,730,000	\$ 23,530,221	\$ (199,779)	-0.85%
Local Receipts	\$ 24,644,122	\$ 24,384,100	\$ (260,022)	-1.07%
Other Financing Sources	\$ 1,576,882	\$ 1,650,771	\$ 73,889	4.48%
TOTAL REVENUES	\$ 175,353,811	\$ 175,686,316	\$ 332,505	0.19%
Operating Expenditures				
Schools	\$ 82,316,651	\$ 82,316,651	\$ (0)	0.00%
General Government	\$ 54,651,647	\$ 56,423,533	\$ 1,771,886	3.14%
Debt	\$ 10,819,850	\$ 11,472,220	\$ 652,370	5.69%
Benefits & Insurances	\$ 27,257,577	\$ 25,451,642	\$ (1,805,935)	-7.10%
TOTAL OPERATING EXPENDITURES	\$ 175,045,725	\$ 175,664,045	\$ 618,320	0.35%
Other Financing Sources/Uses				
Transfer (to) from Override Stabilization	\$ (308,086)	\$ -	\$ 308,086	100.00%
TOTAL OTHER SOURCES	\$ (308,086)	\$ -	\$ 308,086	100.00%
DIFFERENCE	\$ -	\$ 22,271	\$ 22,271	

Operating revenues are budgeted at a very modest increase of 0.2% more than the original forecast; however, the amounts of various revenue groups has shifted. In FY2026, the tax levy is now estimated to be \$721,000 or 0.6% more than originally forecast. This is primarily due to increased New Growth in FY2025, which increases the Town-wide tax levy amount permanently. The Local Aid revenue budgeted for FY2026 is 0.8% below the original forecast. Gross local aid is in line with the original forecast; however, the original forecast did not project as substantial of an increase in it the state assessments, which was noted earlier reduced net local to 0.1%. Local Receipts represents the largest percent change from the original forecast, where revenues are 1.1% or \$260,000 below the original estimate for FY2026. The original forecast assumed that over \$1.1 million in annualized new local tax revenue option revenues would be collected by the Town, following the adoption of the Municipal Empowerment Act. The FY2026 budget does not assume the MEA is adopted, and the revenue loss is offset by other increases in the Local Receipts category.



The FY2026 budget proposes operating spending that is 0.4% or \$613,000 greater than the original forecast for the year. Direct aid to Braintree Public Schools, the largest portion of Town spending is unchanged at \$82.3 million, or 3.5% growth from the prior year. General Government shows a 3.2% increase from the original budget, or \$1.8 million. The bulk of this increase corresponds to the FY2026 annualization of the \$1.1 million in supplemental funding appropriated to the Fire Department. Similarly, additional supplemental funding was provided to the Law Department and Treasurer/Collector’s office in FY2025, which results in above-forecasted funding in the following year.

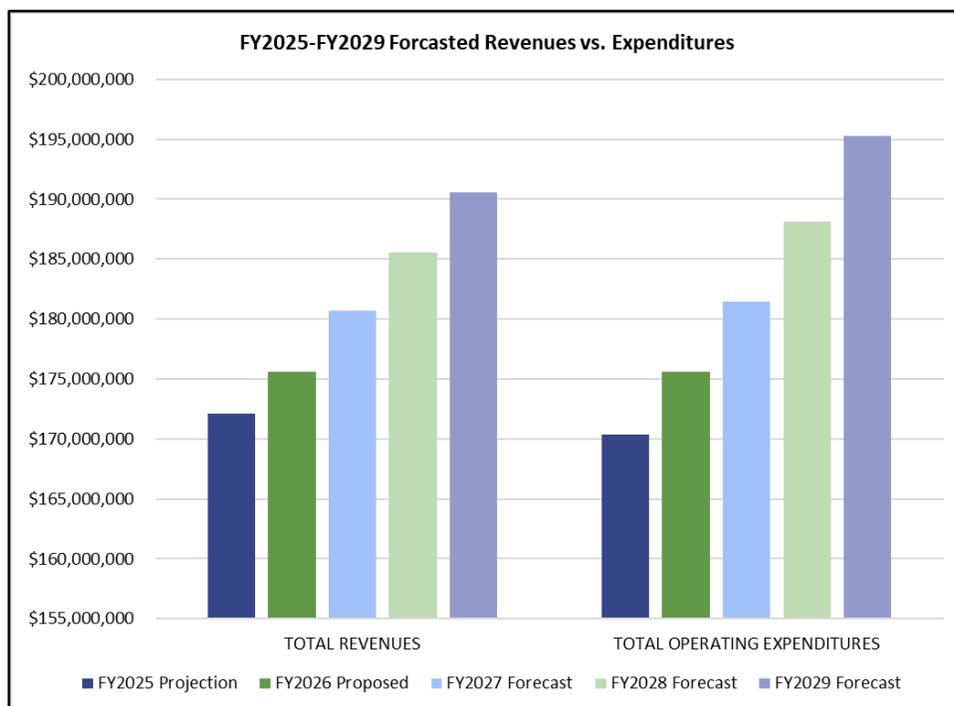


As noted previously, debt service costs in FY2026 include the annual costs of the repayment of the \$14.9 million settlement reached in the fall of 2024, which had not been anticipated at the time of the original FY2025 proposal. After accounting for these costs of \$786,000, debt service is estimated to be slightly lower by \$134,000 than the original FY2026 forecast. Finally, the Benefits & Insurance budget for FY2026 totals \$1.8 million, or 6.6%, less than original forecast. This corresponds to the savings from the extension of the pension funding schedule for an additional year to 2034 as well as the reduction in the Town’s General Fund contribution to the Medical trust in FY2026. Finally, one other noteworthy change in the FY2026 budget from the original forecast is that the former does not provide for an additional transfer, initially budgeted for \$308,000, to be further transferred to the Override Stabilization Trust in FY2026. Initially a surplus equal to this amount was forecast for the year, which would have been available for this purpose. However, at the moment there is no budgeted surplus for the General Fund at the end of FY2026.

Five-Year Financial Forecast

Along with the upcoming revenue and spending amounts budgeted for the next fiscal year, it is essential to similarly provide forecasts of the ensuing fiscal year’s to assess the degree of structural balance that the Town’s current financial plan represents after accounting for expected growth in revenues and expenses. These projections, and the corresponding underlying assumptions, are subject to routine review and updates. But they serve to inform Town officials and residents about longer-term prospects of the Town to balance future budgets within available resources.

As the graph and table below illustrate, operating revenues are projected to grow between 2.5% and 3%, consistently with long-term baseline projections. Baseline expenditure estimates project annual growth ranging from 3.3% in FY2027 to 3.8% in FY2029. Assuming that \$500,000 is allocated from the Override Stabilization Trust in each of the three fiscal years from FY2027 through FY2029, projected budget deficits



would grow from \$225,000 in FY2027 to \$4.2 million in FY2029, for a cumulative gap of \$6.6 million over the three-year period. This equates to 1.2% of the total projected operating revenues (\$557 million) over the same timeframe.

Description	FY2025 Projection Budget	FY2026 Proposed Budget	FY2027 Forecast Budget	FY2028 Forecast Budget	FY2029 Forecast Budget
Operating Revenue					
Town Levy / Property Taxes	\$ 122,228,835	\$ 126,121,224	\$ 130,025,372	\$ 134,041,146	\$ 138,180,934
State Aid	\$ 23,502,142	\$ 23,530,221	\$ 23,880,000	\$ 24,220,000	\$ 24,570,000
Local Receipts	\$ 23,015,891	\$ 24,384,100	\$ 25,210,206	\$ 25,633,604	\$ 26,119,129
Other Financing Sources	\$ 3,577,170	\$ 1,650,771	\$ 1,618,500	\$ 1,652,000	\$ 1,686,501
TOTAL REVENUES	\$ 172,324,037	\$ 175,686,316	\$ 180,734,079	\$ 185,546,750	\$ 190,556,564
<i>Annual Revenue Growth w/o FY2025 Free Cash</i>		<i>3.16%</i>	<i>2.87%</i>	<i>2.66%</i>	<i>2.70%</i>
Operating Expenditures					
Schools	\$ 79,532,996	\$ 82,316,651	\$ 85,197,734	\$ 88,179,654	\$ 91,265,942
General Government	\$ 55,713,874	\$ 56,423,533	\$ 57,552,003	\$ 58,703,043	\$ 59,877,104
Debt	\$ 10,219,229	\$ 11,472,220	\$ 11,490,246	\$ 11,673,352	\$ 11,986,906
Benefits & Insurances	\$ 25,196,202	\$ 25,451,642	\$ 27,224,667	\$ 29,616,651	\$ 32,153,495
TOTAL OPERATING EXPENDITURES	\$ 170,662,301	\$ 175,664,045	\$ 181,464,650	\$ 188,172,701	\$ 195,283,447
<i>Annual Spending Growth</i>			<i>3.30%</i>	<i>3.70%</i>	<i>3.78%</i>
Other Financing Sources/Uses					
Transfer (to) from Override Stabilization	\$ (1,500,000)	\$ -	\$ 500,000	\$ 500,000	\$ 500,000
TOTAL OTHER SOURCES	\$ (1,500,000)	\$ -	\$ 500,000	\$ 500,000	\$ 500,000
DIFFERENCE	\$ 161,737	\$ 22,271	\$ (230,572)	\$ (2,125,951)	\$ (4,226,883)
Annual Gap @ % of Annual Revenue	\$ -		-0.13%	-1.15%	-2.22%

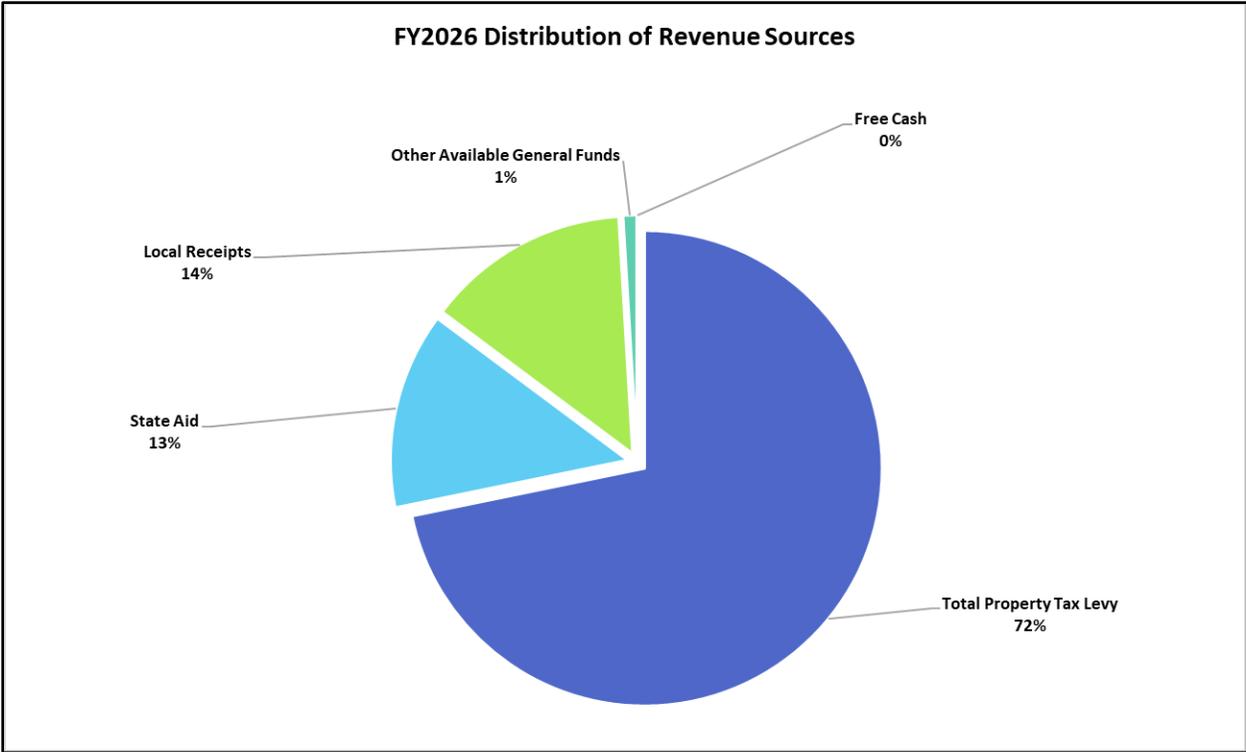
The cumulative gap beginning in FY2027 through FY2029 is approximately \$6,583,406 or 1.18% as a percentage of 3-year revenue projections.

Revenue Narrative

Revenue Budget

In general, the Town’s revenue is classified in four main categories: property taxes, local receipts, state aid, and other available funds. In FY2026, the total revenue is expected to increase from \$170.2 million in FY2025 to approximately \$175.6 million, or 2.0%.

Description	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Proposed Budget
Total Property Tax Levy	\$ 110,776,684	\$ 110,522,119	\$ 121,814,189	\$ 122,228,835	\$ 126,121,224
State Aid	\$ 22,990,253	\$ 22,888,751	\$ 23,344,524	\$ 23,502,142	\$ 23,530,221
Local Receipts	\$ 20,882,990	\$ 22,937,319	\$ 22,619,054	\$ 23,015,891	\$ 24,384,100
Other Available General Funds	\$ 1,500,466	\$ 1,957,473	\$ 1,551,845	\$ 1,551,845	\$ 1,650,771
Free Cash	\$ 4,254,608	\$ 6,266,608	\$ 921,225	\$ 2,025,325	\$ -
Total Revenue	\$ 160,405,001	\$ 164,572,270	\$ 170,250,837	\$ 172,324,037	\$ 175,686,316



Property Taxes

Property Taxes are the largest single revenue source for the Town and historically provide 70%-72% of the total operating revenues. As the Town’s primary revenue source, Property Taxes are expected to increase by \$4.3 million to \$126.1 million or 3.54%. This projection includes the allowable 2.5% increase of \$3.0 million, \$800,000 in anticipated New Growth, and \$2.76 million in Debt Exclusions. The FY2026 revenue budget assumes \$800,000 in New Growth, which is up from the FY2025 budgeted level of \$595,000. Finally, the FY2026 net tax projection reflects an increase of \$105,000 in the debt exclusion-related taxes, increasing from \$2.7 million to \$2.8 million.

Description	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2026 Proposed Budget
Prior Year Levy Limit	\$ 105,841,127	\$ 105,841,127	\$ 109,082,590	\$ 120,819,736
Proposition 2.5%	\$ 2,646,028	\$ 2,729,887	\$ 2,727,065	\$ 3,020,493
New Growth	\$ 850,000	\$ 595,435	\$ 595,435	\$ 800,000
Debt Exclusions	\$ 2,664,529	\$ 2,664,529	\$ 2,659,099	\$ 2,762,245
Override	\$ -	\$ -	\$ 8,000,000	\$ -
(Less Unused Capacity)	\$ -	\$ (83,859)	\$ -	\$ -
(Less Allowance for Abatement)	\$ (1,225,000)	\$ (1,225,000)	\$ (1,250,000)	\$ (1,281,250)
Total Property Tax Levy	\$ 110,776,684	\$ 110,522,119	\$ 121,814,189	\$ 126,121,224

State Aid

State Aid, which is the smallest component of Braintree’s primary revenue sources, is expected to increase by 0.1%, from \$23.3 million in FY2025 to \$23.5 million based on the Governor’s Budget. Projected State Aid for FY2026 represents only 13% of our revenue sources. Final state aid funding levels will not be certain until later in the state’s budget cycle, after the state budget is passed by the legislature, typically in June or July.

Description	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2026 Proposed Budget
Chapter 70	\$ 20,652,576	\$ 20,652,576	\$ 20,808,006	\$ 21,575,475
Charter Tuition Reimbursement	\$ 199,239	\$ 238,274	\$ 182,016	\$ 313,083
Unrestricted General Government Aid	\$ 6,761,226	\$ 6,840,770	\$ 7,045,993	\$ 7,201,005
Veterans Benefits	\$ 145,500	\$ 167,542	\$ 171,284	\$ 153,063
Exemp: VBS and Elderly	\$ 133,857	\$ 30,622	\$ 104,604	\$ 170,220
State Owned Land	\$ 52,443	\$ 52,392	\$ 52,696	\$ 53,705
Public Libraries	\$ 90,297	\$ 89,504	\$ 87,884	\$ 101,045
Total State Aid	\$ 28,035,138	\$ 28,071,679	\$ 28,452,483	\$ 29,567,596
Less: State Assessments & Charges	\$ (5,044,885)	\$ (5,096,369)	\$ (5,305,645)	\$ (6,037,375)
Net State Aid	\$ 22,990,253	\$ 22,975,310	\$ 23,146,838	\$ 23,530,221

Local Receipts

Local Receipts are expected to increase by 7.8%, or \$1.7 million when compared to the FY2025 budget. Local Receipts include a variety of fees, permits, fines and license related monies that the Town receives, as well as interest earnings on investments and penalties assessed to delinquent taxpayers. The single largest source of funds within this category is Motor Vehicle Excise Tax, which is a state tax collected by the municipality for its own use. The level of local receipts is greatly affected by outside economic conditions. For example, a recessionary or slow period will often result in less building permits being issued, and fewer new vehicles being purchased. Economic factors also affect the amount of money earned on investments and the level of delinquent taxes being paid with interest.

Description	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2026 Proposed Budget
Motor Vehicle Excise Tax	\$ 6,780,090	\$ 7,529,549	\$ 6,626,000	\$ 7,538,000
Meals Tax	\$ 1,306,000	\$ 1,403,900	\$ 1,430,000	\$ 1,475,000
Hotel Tax	\$ 1,631,000	\$ 1,813,009	\$ 1,888,000	\$ 1,976,000
Penalties and Interest on Taxes	\$ 258,000	\$ 276,835	\$ 321,000	\$ 296,000
Payments in Lieu of Taxes	\$ 2,512,000	\$ 2,443,432	\$ 2,597,054	\$ 2,741,000
Trash Fees	\$ 1,511,000	\$ 1,546,688	\$ 2,020,000	\$ 2,520,100
Fees	\$ 1,070,000	\$ 1,191,696	\$ 1,204,000	\$ 1,328,000
Rentals	\$ 219,000	\$ 165,136	\$ 281,825	\$ 374,000
Schools	\$ 135,000	\$ -	\$ -	\$ -
Cemetery Fees	\$ 25,000	\$ 37,975	\$ 36,000	\$ 37,000
Other Departmental Revenue	\$ 234,000	\$ 286,813	\$ 268,000	\$ 280,000
Licenses and Permits	\$ 2,166,000	\$ 2,488,276	\$ 2,278,000	\$ 2,640,000
Fines and Forfeitures	\$ 60,000	\$ 90,747	\$ 77,000	\$ 80,000
Investment Income	\$ 1,900,000	\$ 2,263,409	\$ 2,430,000	\$ 1,974,000
Medicaid Reimbursement	\$ 284,000	\$ 495,383	\$ 380,000	\$ 376,000
Misc. Recurring	\$ 791,900	\$ 724,574	\$ 782,400	\$ 749,000
Misc. Non-Recurring	\$ -	\$ 179,898	\$ -	\$ -
Total Local Receipts	\$ 20,882,990	\$ 22,937,319	\$ 22,619,279	\$ 24,384,100

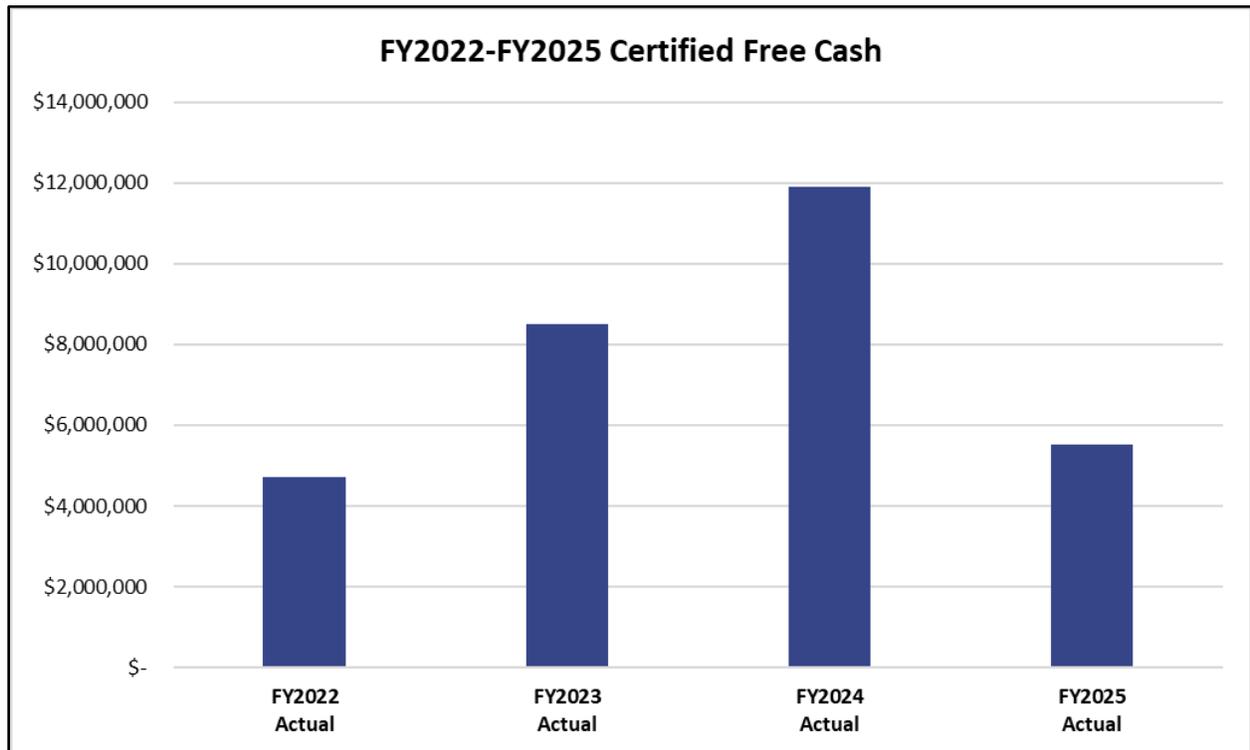
The Town's local receipts are increasing across most categories. This is due in large part to an increase in Motor Vehicle Excise Taxes, License & Permit Fees, and Investment Income. These estimates are based on the actual amounts received in FY2024 as well as projected funds received to date in F2025. Finally, in cases such as the trash collection fee charged to residents special factors such as fee increases explain why they are increased from the prior year.

Free Cash Summary

Free Cash is the operating budget surplus from the prior year, which is available to be spent in the current year. Local receipts for car excise taxes, fees, or interest on investments, for example, which are higher than budgeted contribute to Free Cash. Expenditures for salaries, benefits, materials, and contracts that are lower than budgeted also go into Free Cash at year-end.

Free Cash is not available for new appropriations until the amount has been certified by the state as part of its annual procedure of reviewing and approving all the Town's year-end reports. Additionally, Free Cash, as a best practice, should support one-time expenses and not be used to fund any portion of the operating budget.

Description	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Actual
Certified Free Cash (Prior Year)	\$ 4,707,796	\$ 8,507,983	\$ 11,912,508	\$ 5,522,259



Revenue Summary

Revenue Budget: FY2025 Adopted vs. FY2026 Proposed

Revenue Description	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2026 Proposed Budget	\$ Change	% Change
Operating					
Prior Year Levy Limit	\$ 105,841,127	\$ 109,082,590	\$ 120,819,736	\$ 11,737,146	10.76%
Proposition 2.5%	\$ 2,646,028	\$ 2,727,065	\$ 3,020,493	\$ 293,429	10.76%
Override	\$ -	\$ 8,000,000		\$ (8,000,000)	-100.00%
Debt Exclusions	\$ 2,664,529	\$ 2,659,099	\$ 2,762,245	\$ 103,146	3.88%
New Growth	\$ 850,000	\$ 595,435	\$ 800,000	\$ 204,565	34.36%
Less Allowance for Abatement	\$ (1,225,000)	\$ (1,250,000)	\$ (1,281,250)	\$ (31,250)	2.50%
TOTAL TAX LEVY RAISED	\$ 110,776,684	\$ 121,814,189	\$ 126,121,224	\$ 4,307,036	3.54%
State Aid					
State Aid	\$ 28,035,138	\$ 28,650,169	\$ 29,567,596	\$ 917,427	3.20%
Less Offsets	\$ (90,297)	\$ (87,884)	\$ (101,045)	\$ (13,161)	14.98%
Less Assessments	\$ (4,954,588)	\$ (5,217,761)	\$ (5,936,330)	\$ (718,569)	0.00%
TOTAL NET STATE AID	\$ 22,990,253	\$ 23,344,524	\$ 23,530,221	\$ 185,697	0.80%
Local Receipts					
Local Receipts	\$ 20,882,990	\$ 22,619,279	\$ 24,384,100	\$ 1,764,821	7.80%
TOTAL LOCAL RECEIPTS FUNDING	\$ 20,882,990	\$ 22,619,279	\$ 24,384,100	\$ 1,764,821	7.80%
Other Financing Sources/Uses					
Budgeted Transfer from Golf Fund	\$ 99,746	\$ 106,149	\$ 112,000	\$ 5,851	5.51%
Overlay Surplus	\$ 300,000	\$ 300,000	\$ 300,000	\$ -	0.00%
Waterways Fund for Harbormaster Budget	\$ 28,500	\$ 28,500	\$ -	\$ (28,500)	-100.00%
Sale of Cemetery Lots for Cemetery Budget	\$ 22,000	\$ 22,000	\$ 25,000	\$ 3,000	0.00%
Budgeted Transfer from Water/Sewer fund	\$ 994,226	\$ 1,037,517	\$ 1,087,000	\$ 49,483	4.77%
Budgeted transfer from Storm Water fund	\$ 55,994	\$ 57,678	\$ 62,000	\$ 4,322	0.00%
Certified Free Cash*	\$ 4,254,608	\$ 921,000	\$ -	\$ (921,000)	-100.00%
Storm Water Debt Service	\$ -	\$ -	\$ 64,771	\$ 64,771	0.00%
Transfer to Override Stabilization Reserve			\$ -	\$ -	0.00%
TOTAL OTHER SOURCES	\$ 5,755,074	\$ 2,472,845	\$ 1,650,771	\$ (822,074)	-33.24%
TOTAL REVENUE & FINANCING SOURCES	\$ 160,405,001	\$ 170,250,837	\$ 175,686,316	\$ 5,435,480	3.19%

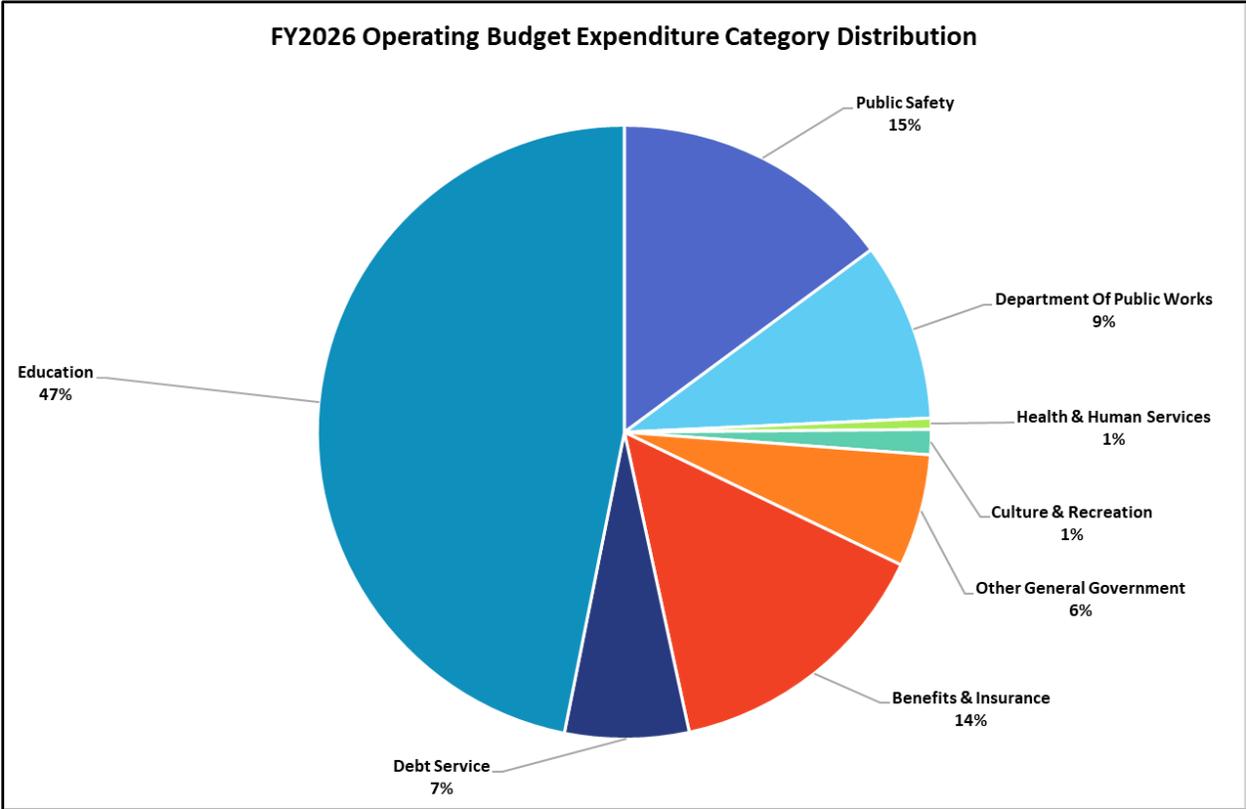
Revenue Budget: FY2025 Projected vs. FY2026 Proposed

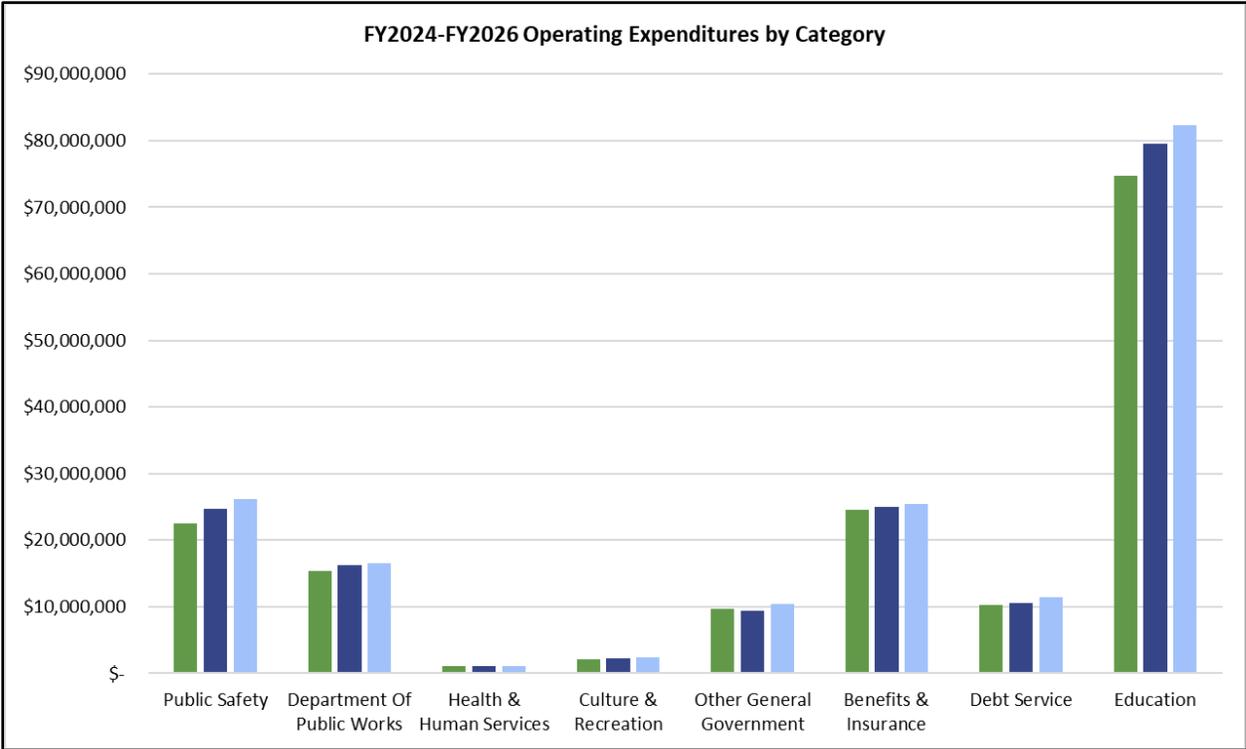
Revenue Description	FY2024 Adopted Budget	FY2025 Projected Budget	FY2026 Proposed Budget	\$ Change	% Change
Operating					
Prior Year Levy Limit	\$ 105,841,127	\$ 109,082,590	\$ 120,819,736	\$ 11,737,146	10.76%
Proposition 2.5%	\$ 2,646,028	\$ 2,679,733	\$ 3,020,493	\$ 340,761	12.72%
Override	\$ -	\$ 8,000,000		\$ (8,000,000)	-100.00%
Debt Exclusions	\$ 2,664,529	\$ 2,659,099	\$ 2,762,245	\$ 103,146	3.88%
New Growth	\$ 850,000	\$ 1,057,413	\$ 800,000	\$ (257,413)	-24.34%
Less Allowance for Abatement	\$ (1,225,000)	\$ (1,250,000)	\$ (1,281,250)	\$ (31,250)	2.50%
TOTAL TAX LEVY RAISED	\$ 110,776,684	\$ 122,228,835	\$ 126,121,224	\$ 3,892,390	3.18%
State Aid					
State Aid	\$ 28,035,138	\$ 28,815,396	\$ 29,567,596	\$ 752,200	2.61%
Less Offsets	\$ (90,297)	\$ (99,579)	\$ (101,045)	\$ (1,466)	1.47%
Less Assessments	\$ (4,954,588)	\$ (5,213,675)	\$ (5,936,330)	\$ (722,655)	13.86%
TOTAL NET STATE AID	\$ 22,990,253	\$ 23,502,142	\$ 23,530,221	\$ 28,079	0.12%
Local Receipts					
Local Receipts	\$ 20,882,990	\$ 23,015,891	\$ 24,384,100	\$ 1,368,209	5.94%
TOTAL LOCAL RECEIPTS FUNDING	\$ 20,882,990	\$ 23,015,891	\$ 24,384,100	\$ 1,368,209	5.94%
Other Financing Sources/Uses					
Budgeted Transfer from Golf Fund	\$ 99,746	\$ 106,149	\$ 112,000	\$ 5,851	5.51%
Overlay Surplus	\$ 300,000	\$ 300,000	\$ 300,000	\$ -	0.00%
Waterways Fund for Harbormaster Budget	\$ 28,500	\$ 28,500	\$ -	\$ (28,500)	-100.00%
Sale of Cemetery Lots for Cemetery Budget	\$ 22,000	\$ 22,000	\$ 25,000	\$ 3,000	13.64%
Budgeted Transfer from Water/Sewer fund	\$ 994,226	\$ 1,037,517	\$ 1,087,000	\$ 49,483	4.77%
Budgeted transfer from Storm Water fund	\$ 55,994	\$ 57,678	\$ 62,000	\$ 4,322	7.49%
Certified Free Cash*	\$ 4,254,608	\$ 2,025,325	\$ -	\$ (2,025,325)	-100.00%
Storm Water Debt Service	\$ -	\$ -	\$ 64,771	\$ 64,771	100.00%
Transfer to Override Stabilization Reserve			\$ -	\$ -	0.00%
TOTAL OTHER SOURCES	\$ 5,755,074	\$ 3,577,170	\$ 1,650,771	\$ (1,926,399)	-53.85%
TOTAL REVENUE & FINANCING SOURCES	\$ 160,405,001	\$ 172,324,037	\$ 175,686,316	\$ 3,362,279	1.95%

Expenditure Summary

The following table and graphs provide a high-level pictorial representation of FY2024 through FY2026 expenditure budgets. Further details on department and program level spending are located within the Department, Education, and Non-Departmental sections of this document.

Expenditure Category	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2025 Projected Budget	FY2026 Proposed Budget
General Government				
Public Safety	\$ 22,495,189	\$ 24,648,718	\$ 25,814,615	\$ 26,115,061
Department Of Public Works	\$ 15,398,067	\$ 16,191,004	\$ 16,831,429	\$ 16,507,859
Health & Human Services	\$ 1,068,225	\$ 1,107,001	\$ 964,326	\$ 1,033,673
Culture & Recreation	\$ 2,166,882	\$ 2,202,716	\$ 2,203,514	\$ 2,331,110
Other General Government	\$ 9,655,986	\$ 9,430,606	\$ 9,899,990	\$ 10,435,830
Benefits & Insurance	\$ 24,561,202	\$ 25,033,417	\$ 25,196,202	\$ 25,451,642
Debt Service	\$ 10,326,582	\$ 10,536,233	\$ 10,219,229	\$ 11,472,220
Education	\$ 74,732,868	\$ 79,532,996	\$ 79,532,996	\$ 82,316,651
TOTAL OPERATING EXPENDITURES	\$ 160,405,001	\$ 168,682,692	\$ 170,662,301	\$ 175,664,045





Expenditure Detail

The following Expenditure Detail compares FY2025 Projected to FY2026 Proposed in the “\$ Change” and “% Change” columns to demonstrate a more accurate year-over-year picture of spending trends.

Department / Program	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2025 Projected Budget	FY2026 Proposed Budget	\$ Change	% Change
GENERAL FUND PROGRAMS						
111 Town Council Programs						
1 Administration	\$ 200,233	\$ 204,384	\$ 204,384	\$ 205,096	\$ 712	0.3%
4 Auditor	\$ 65,000	\$ 65,000	\$ 65,000	\$ 62,500	\$ (2,500)	-3.8%
111 Department Total	\$ 265,233	\$ 269,384	\$ 269,384	\$ 267,596	\$ (1,788)	-0.7%
121 Mayor's Office-Programs						
1 Administration	\$ 440,870	\$ 445,201	\$ 445,201	\$ 449,293	\$ 4,092	0.9%
121 Department Total	\$ 440,870	\$ 445,201	\$ 445,201	\$ 449,293	\$ 4,092	0.9%
133 Finance Programs						
1 Administration	\$ 985,853	\$ 305,202	\$ 305,202	\$ 1,015,452	\$ 710,250	232.7%
4 Accounting	\$ 287,662	\$ 307,379	\$ 329,170	\$ 345,445	\$ 16,275	4.9%
7 Assessing	\$ 303,516	\$ 394,097	\$ 394,597	\$ 349,232	\$ (45,365)	-11.5%
8 Information Technology	\$ 694,620	\$ 703,298	\$ 703,298	\$ 734,000	\$ 30,702	4.4%
9 General Insurances	\$ 1,267,485	\$ 1,408,000	\$ 1,556,800	\$ 1,656,100	\$ 99,300	6.4%
10 Treasurer/Collector	\$ 627,473	\$ 608,344	\$ 615,380	\$ 755,462	\$ 140,082	22.8%
50 Principal on debt	\$ 4,937,600	\$ 4,889,000	\$ 4,889,000	\$ 5,554,500	\$ 665,500	13.6%
51 Interest on debt	\$ 2,667,813	\$ 2,988,134	\$ 2,671,130	\$ 3,155,475	\$ 484,345	18.1%
339-52 Lease payments	\$ 56,640	\$ -	\$ -	\$ -	\$ -	----
53 Capital BSBA	\$ -	\$ -	\$ -	\$ -	\$ -	----
54 Excluded debt	\$ 2,664,529	\$ 2,659,099	\$ 2,659,099	\$ 2,762,245	\$ 103,146	3.9%
133 Department Total	\$ 14,493,192	\$ 14,262,554	\$ 14,123,677	\$ 16,327,911	\$ 2,204,234	15.6%
151 Law						
1 Administration	\$ 254,297	\$ 252,400	\$ 491,700	\$ 308,391	\$ (183,309)	-37.3%
151 Department Total	\$ 254,297	\$ 252,400	\$ 491,700	\$ 308,391	\$ (183,309)	-37.3%
152 Human Resources-Programs						
1 Administration	\$ 828,303	\$ 822,180	\$ 1,060,937	\$ 879,627	\$ (181,310)	-17.1%
4 Employee Benefits	\$ 23,293,717	\$ 23,625,417	\$ 23,639,402	\$ 23,795,542	\$ 156,140	0.7%
6 Veteran Benefits	\$ 402,421	\$ 410,000	\$ 304,325	\$ 338,350	\$ 34,025	11.2%
17 Celebrations	\$ 9,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	0.0%
152 Department Total	\$ 24,533,441	\$ 24,864,598	\$ 25,011,664	\$ 25,020,519	\$ 8,854	0.0%
161 Town Clerk						
1 Administration	\$ 188,531	\$ 168,207	\$ 168,207	\$ 163,007	\$ (5,200)	-3.1%
4 Elections	\$ 213,312	\$ 143,272	\$ 143,272	\$ 102,000	\$ (41,272)	-28.8%
5 Registration	\$ 235,793	\$ 250,094	\$ 250,094	\$ 247,531	\$ (2,563)	-1.0%
161 Department Total	\$ 637,637	\$ 561,573	\$ 561,573	\$ 512,538	\$ (49,035)	-8.7%

Department / Program		FY2024 Adopted Budget	FY2025 Adopted Budget	FY2025 Projected Budget	FY2026 Proposed Budget	\$ Change	% Change
GENERAL FUND PROGRAMS							
175 Planning and Community Development							
1	Administration	\$ 322,933	\$ 343,323	\$ 343,323	\$ 340,009	\$ (3,315)	-1.0%
4	Planning	\$ 9,550	\$ 9,900	\$ 9,900	\$ 10,350	\$ 450	4.5%
5	Conservation	\$ 123,906	\$ 128,226	\$ 103,226	\$ 110,465	\$ 7,239	7.0%
6	Zoning Board of Appeals	\$ 80,634	\$ 84,625	\$ 84,625	\$ 86,047	\$ 1,422	1.7%
7	Economic Development	\$ 29,700	\$ 6,100	\$ 6,100	\$ 6,100	\$ -	0.0%
8	Fair Housing	\$ 950	\$ 500	\$ 500	\$ 500	\$ -	0.0%
9	Historical Commission	\$ 6,850	\$ 3,250	\$ 3,250	\$ 3,250	\$ -	0.0%
175	Department Total	\$ 574,524	\$ 575,924	\$ 550,924	\$ 556,721	\$ 5,796	1.1%
210 Police							
1	Administration	\$ 1,412,761	\$ 1,807,014	\$ 1,807,895	\$ 1,792,823	\$ (15,073)	-0.8%
2	Building Maintenance	\$ 109,600	\$ 129,400	\$ 129,400	\$ 139,060	\$ 9,660	7.5%
3	Equipment Maintenance	\$ 203,000	\$ 307,000	\$ 307,000	\$ 309,760	\$ 2,760	0.9%
4	Patrol Bureau	\$ 7,268,981	\$ 8,237,701	\$ 8,658,607	\$ 8,274,691	\$ (383,916)	-4.4%
5	Communications	\$ 578,184	\$ 620,689	\$ 620,689	\$ 708,060	\$ 87,371	14.1%
6	Detective Bureau	\$ 1,806,340	\$ 2,241,685	\$ 2,241,685	\$ 2,292,696	\$ 51,011	2.3%
7	Traffic Bureau	\$ 215,394	\$ 420,906	\$ -	\$ 224,387	\$ 224,387	0.0%
8	Special Services/Community Policing	\$ 856,649	\$ 863,826	\$ 863,826	\$ 901,311	\$ 37,485	4.3%
9	Harbormaster	\$ 28,500	\$ 49,500	\$ 49,500	\$ 32,000	\$ (17,500)	-35.4%
10	Animal Control	\$ 77,190	\$ 97,279	\$ 97,279	\$ 88,565	\$ (8,714)	-9.0%
210	Department Total	\$ 12,556,600	\$ 14,775,000	\$ 14,775,882	\$ 14,763,353	\$ (12,528)	-0.1%
220 Fire							
1	Administration	\$ 295,552	\$ 373,156	\$ 357,707	\$ 411,140	\$ 53,433	14.9%
2	Building Maintenance	\$ 95,697	\$ 96,985	\$ 112,000	\$ 116,000	\$ 4,000	3.6%
3	Equipment Maintenance	\$ 143,505	\$ 163,505	\$ 276,465	\$ 223,465	\$ (53,000)	-19.2%
4	Fire Suppression	\$ 8,816,520	\$ 8,628,034	\$ 9,674,925	\$ 9,943,256	\$ 268,331	2.8%
5	Fire Alarm Repair	\$ 147,175	\$ 154,888	\$ 156,112	\$ 156,113	\$ 0	0.0%
6	Hazmat	\$ 134,314	\$ 142,027	\$ 145,917	\$ 146,367	\$ 450	0.3%
7	Fire Prevention	\$ 134,814	\$ 142,527	\$ 140,917	\$ 144,367	\$ 3,450	2.4%
8	Training	\$ 133,914	\$ 141,627	\$ 143,717	\$ 146,717	\$ 3,000	2.1%
9	Fire Boat	\$ 37,098	\$ 30,971	\$ 30,971	\$ 28,662	\$ (2,309)	-7.5%
10	Emergency Management	\$ -	\$ -	\$ -	\$ 35,620	\$ 35,620	0.0%
220	Department Total	\$ 9,938,589	\$ 9,873,718	\$ 11,038,733	\$ 11,351,707	\$ 312,974	2.8%
241 Municipal Licenses and Inspections							
1	Administration	\$ 240,969	\$ 262,715	\$ 262,715	\$ 263,315	\$ 600	0.2%
3	Equipment Maintenance	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,950	\$ 350	13.5%
4	Commission on Disabilities	\$ 1,014	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%
5	Inspections/Code Enforcement	\$ 456,055	\$ 472,548	\$ 472,548	\$ 487,456	\$ 14,908	3.2%
6	Substance Abuse Coordinator	\$ 89,894	\$ 94,101	\$ 94,101	\$ 88,199	\$ (5,902)	-6.3%
7	Health	\$ 240,273	\$ 265,119	\$ 228,119	\$ 268,947	\$ 40,828	17.9%
241	Department Total	\$ 1,030,804	\$ 1,098,082	\$ 1,061,082	\$ 1,111,867	\$ 50,784	4.8%
300 Education							
	Braintree Public Schools	\$ 74,732,868	\$ 79,532,996	\$ 79,532,996	\$ 82,316,651	\$ 2,783,655	3.5%
300	Department Total	\$ 74,732,868	\$ 79,532,996	\$ 79,532,996	\$ 82,316,651	\$ 2,783,655	3.5%
350	Blue Hill Regional	\$ 3,047,374	\$ 3,440,760	\$ 3,427,760	\$ 3,501,353	\$ 73,593	2.1%
350	Department Total	\$ 3,047,374	\$ 3,440,760	\$ 3,427,760	\$ 3,501,353	\$ 73,593	2.1%

Department / Program		FY2024 Adopted Budget	FY2025 Adopted Budget	FY2025 Projected Budget	FY2026 Proposed Budget	\$ Change	% Change
GENERAL FUND PROGRAMS							
400 Public Works Department							
1	Administration	\$ 662,808	\$ 719,923	\$ 688,923	\$ 707,546	\$ 18,623	2.7%
2	Building Maintenance	\$ 1,764,077	\$ 2,348,783	\$ 2,348,783	\$ 2,483,139	\$ 134,356	5.7%
3	Equipment Maintenance	\$ 420,420	\$ -	\$ -	\$ -	\$ -	----
4	Engineering	\$ 170,014	\$ 165,406	\$ 165,406	\$ 171,262	\$ 5,856	3.5%
5	Construction Administration	\$ 161,955	\$ 157,442	\$ 157,442	\$ 162,839	\$ 5,397	3.4%
6	Highway	\$ 1,453,487	\$ 1,417,075	\$ 1,417,075	\$ 1,439,171	\$ 22,096	1.6%
7	Drains	\$ 10,000	\$ -	\$ -	\$ -	\$ -	----
8	Sidewalks	\$ 29,400	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0%
9	Street Lightings	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	0.0%
10	Traffic	\$ 137,611	\$ 130,946	\$ 130,946	\$ 135,971	\$ 5,025	3.8%
11	Snow and Ice	\$ 600,000	\$ 600,000	\$ 866,935	\$ 600,000	\$ (266,935)	-30.8%
12	Environmental Affairs/Waste Collection	\$ 3,027,100	\$ 3,141,400	\$ 3,146,684	\$ 3,190,459	\$ 43,775	1.4%
13	Cemetery	\$ 174,952	\$ 181,164	\$ 181,164	\$ 181,561	\$ 397	0.2%
14	Maintenance Town Hall	\$ 116,469	\$ -	\$ -	\$ -	\$ -	----
15	Recreation and Community Events	\$ 369,072	\$ 385,768	\$ 385,768	\$ 494,738	\$ 108,970	28.2%
16	School Custodian Services	\$ 2,987,679	\$ 2,818,362	\$ 2,818,362	\$ 2,796,951	\$ (21,411)	-0.8%
17	School Maintenance Division	\$ 1,195,202	\$ 1,323,382	\$ 1,323,382	\$ 1,381,115	\$ 57,733	4.4%
18	Grounds Maintenance	\$ 677,034	\$ 734,404	\$ 734,404	\$ 739,704	\$ 5,300	0.7%
19	School Utilities	\$ 1,348,197	\$ 1,975,000	\$ 2,376,934	\$ 2,020,000	\$ (356,934)	-15.0%
20	Summer Programs	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	0.0%
21	Bra-Wey Recreation	\$ 211,662	\$ 212,717	\$ 209,988	\$ 233,141	\$ 23,153	11.0%
400	Department Total	\$ 15,967,138	\$ 16,776,772	\$ 17,417,197	\$ 17,202,597	\$ (214,599)	-1.2%
541 Elder Affairs							
1	Administration	\$ 251,650	\$ 239,923	\$ 239,923	\$ 236,531	\$ (3,392)	-1.4%
2	Equipment Maintenance	\$ 63,977	\$ 75,040	\$ 75,040	\$ 76,501	\$ 1,461	1.9%
3	Building Maintenance	\$ 18,997	\$ 21,819	\$ 21,819	\$ 24,146	\$ 2,327	10.7%
541	Department Total	\$ 334,624	\$ 336,781	\$ 336,781	\$ 337,177	\$ 396	0.1%
610 Library							
1	Administration	\$ 246,276	\$ 265,602	\$ 265,602	\$ 270,600	\$ 4,998	1.9%
2	Building Maintenance	\$ 83,250	\$ 83,250	\$ 83,250	\$ 83,250	\$ -	0.0%
3	Equipment Maintenance	\$ 200	\$ -	\$ -	\$ -	\$ -	----
4	Technology	\$ 57,000	\$ 57,000	\$ 57,000	\$ 57,000	\$ -	0.0%
5	Current Topics and Titles	\$ 1,037,653	\$ 1,041,529	\$ 1,041,529	\$ 1,052,224	\$ 10,695	1.0%
6	Lifelong Learning	\$ 164,732	\$ 163,568	\$ 163,568	\$ 165,698	\$ 2,130	1.3%
7	Community Commons	\$ 8,700	\$ 6,000	\$ 6,798	\$ 7,600	\$ 802	11.8%
610	Department Total	\$ 1,597,811	\$ 1,616,948	\$ 1,617,746	\$ 1,636,372	\$ 18,625	1.2%
General Fund Total		\$ 160,405,001	\$ 168,682,692	\$ 170,662,301	\$ 175,664,046	\$ 5,001,745	3.0%

Department / Program		FY2024 Adopted Budget	FY2025 Adopted Budget	FY2025 Projected Budget	FY2026 Proposed Budget	\$ Change	% Change
ENTERPRISE FUND PROGRAMS							
400 Golf							
1	Administration	\$ 905,378	\$ 1,007,969	\$ 1,032,911	\$ 1,031,810	\$ 23,842	-0.1%
2	Building Maintenance	\$ 57,700	\$ 59,700	\$ 59,700	\$ 64,200	\$ 4,500	7.5%
3	Equipment Maintenance	\$ 62,500	\$ 63,000	\$ 63,000	\$ 73,500	\$ 10,500	16.7%
4	Turf Maintenance	\$ 463,501	\$ 497,846	\$ 509,619	\$ 555,432	\$ 57,586	9.0%
5	Golf Pro	\$ 247,953	\$ 317,403	\$ 317,403	\$ 324,240	\$ 6,837	2.2%
6	Golf Cart Operations	\$ 120,000	\$ 136,205	\$ 136,205	\$ 143,205	\$ 7,000	5.1%
50	Principal Payments On Debt	\$ 68,000	\$ 40,000	\$ 40,000	\$ 79,000	\$ 39,000	97.5%
51	Interest Payments On Debt	\$ 8,860	\$ 5,250	\$ 5,250	\$ 10,183	\$ 4,933	94.0%
Golf	Department total	\$ 1,933,892	\$ 2,127,373	\$ 2,164,089	\$ 2,281,570	\$ 154,198	5.4%
Golf	Golf Enterprise Fund Total	\$ 1,933,892	\$ 2,127,373	\$ 2,164,089	\$ 2,281,570	\$ 154,198	18.0%
436 Sewer							
2	Building Maintenance	\$ 82,000	\$ 82,000	\$ 82,000	\$ 82,000	\$ -	0.0%
3	Equipment Maintenance	\$ 55,050	\$ 55,050	\$ 55,050	\$ 55,050	\$ -	0.0%
4	Pump Stations	\$ 66,640	\$ 66,640	\$ 79,330	\$ 66,640	\$ -	-16.0%
5	Sewer System Rehab.	\$ 589,436	\$ 536,620	\$ 540,651	\$ 603,467	\$ 66,847	11.6%
7	MWRA assessment	\$ 10,899,682	\$ 10,899,682	\$ 10,613,254	\$ 10,688,000	\$ (211,682)	0.7%
50	Principal Payments On Debt	\$ 164,434	\$ 173,929	\$ 173,929	\$ 168,929	\$ (5,000)	-2.9%
51	Interest Payments On Debt	\$ 2,750	\$ 1,750	\$ 1,750	\$ 1,000	\$ (750)	-42.9%
436	Sewer Department total	\$ 11,859,992	\$ 11,815,671	\$ 11,545,964	\$ 11,665,086	\$ (150,585)	1.0%
438 Water							
1	Administration	\$ 3,537,730	\$ 3,954,605	\$ 4,117,736	\$ 4,118,972	\$ 164,366	0.0%
2	Building Maintenance	\$ 113,566	\$ 124,200	\$ 124,286	\$ 124,200	\$ -	-0.1%
3	Equipment Maintenance	\$ 113,345	\$ 133,345	\$ 146,021	\$ 133,345	\$ -	-8.7%
4	System Rehab.	\$ 1,071,667	\$ 1,262,120	\$ 1,289,776	\$ 1,198,483	\$ (63,637)	-7.1%
5	Treatment Division	\$ 1,245,698	\$ 1,281,012	\$ 1,316,365	\$ 1,260,954	\$ (20,058)	-4.2%
6	Meter Division	\$ 624,092	\$ 639,367	\$ 680,834	\$ 634,197	\$ (5,170)	-6.9%
7	Tritown	\$ 1,367,193	\$ 1,367,193	\$ 1,368,943	\$ 1,091,893	\$ (275,300)	-20.2%
8	Cross Connections	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	0.0%
50	Principal Payments On Debt	\$ 2,341,498	\$ 2,325,666	\$ 2,325,666	\$ 2,764,041	\$ 438,375	18.8%
51	Interest Payments On Debt	\$ 1,058,042	\$ 967,014	\$ 967,014	\$ 879,023	\$ (87,991)	-9.1%
438	Water Department total	\$ 11,507,831	\$ 12,089,522	\$ 12,371,642	\$ 12,240,108	\$ 150,586	-1.1%
W / S	Water/Sewer Enterprise Fund total	\$ 23,367,823	\$ 23,905,193	\$ 23,917,606	\$ 23,905,194	\$ 1	-0.1%
439 Storm Water							
1	Administration	\$ 705,240	\$ 841,328	\$ 913,797	\$ 821,939	\$ (19,389)	-10.1%
2	Building Maintenance	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%
3	Equipment Maintenance	\$ 118,278	\$ 151,278	\$ 165,713	\$ 169,278	\$ 18,000	2.2%
4	Labors	\$ 588,315	\$ 630,799	\$ 630,799	\$ 632,188	\$ 1,389	0.2%
50	Principal Payments On Debt	\$ -	\$ -	\$ -	\$ -	\$ -	---
51	Interest Payments On Debt	\$ -	\$ -	\$ -	\$ -	\$ -	---
STRM	Storm Water Enterprise Fund total	\$ 1,412,833	\$ 1,624,405	\$ 1,711,310	\$ 1,624,405	\$ (0)	-5.1%
Cable Television							
	PEG Transfer	\$ 630,175	\$ 630,175	\$ 630,175	\$ 630,175	\$ -	0.0%
PEG	Cable Television enterprise fund total	\$ 630,175	\$ 630,175	\$ 630,175	\$ 630,175	\$ -	0.0%
Grand Total		\$ 187,749,724	\$ 196,969,838	\$ 199,085,480	\$ 204,105,390	\$ 5,019,910	2.5%

Consolidated Financial Schedule

REVENUE & OTHER FINANCING SOURCES					
Revenue Description	FY2024 Budget	FY2025 Budget	FY2026 Proposed Budget	\$ Change	% Change
OPERATING LEVY					
Prior Year Levy Limit	\$ 105,841,127	\$ 109,082,590	\$ 120,819,736	\$ 11,737,146	10.76%
Proposition 2.5%	\$ 2,646,028	\$ 2,727,065	\$ 3,020,493	\$ 293,429	10.76%
Override	\$ -	\$ 8,000,000		\$ (8,000,000)	-100.00%
Debt Exclusions	\$ 2,664,529	\$ 2,659,099	\$ 2,762,245	\$ 103,146	3.88%
New Growth	\$ 850,000	\$ 595,435	\$ 800,000	\$ 204,565	0.00%
Less Allowance for Abatement	\$ (1,225,000)	\$ (1,250,000)	\$ (1,281,250)	\$ (31,250)	0.00%
TOTAL TAX LEVY RAISED	\$ 110,776,684	\$ 121,814,189	\$ 126,121,224	\$ 4,307,036	3.54%
OPERATING FUNDING					
State Aid	\$ 28,035,138	\$ 28,650,169	\$ 29,567,596	\$ 917,427	3.20%
Less Offsets	\$ (90,297)	\$ (87,884)	\$ (101,045)	\$ (13,161)	14.98%
Less Assessments	\$ (4,954,588)	\$ (5,217,761)	\$ (5,936,330)	\$ (718,569)	0.00%
Local Receipts	\$ 20,882,990	\$ 22,619,279	\$ 24,384,100	\$ 1,764,821	7.80%
TOTAL OPERATING FUNDING	\$ 43,873,243	\$ 45,963,803	\$ 47,914,321	\$ 1,950,518	4.24%
OTHER FINANCING SOURCES					
Budgeted Transfer from Golf Fund	\$ 99,746	\$ 106,149	\$ 112,000	\$ 5,851	0.00%
Overlay Surplus	\$ 300,000	\$ 300,000	\$ 300,000	\$ -	0.00%
Waterways Fund for Harbormaster Budget	\$ 28,500	\$ 28,500	\$ -	\$ (28,500)	0.00%
Sale of Cemetery Lots for Cemetery Budget	\$ 22,000	\$ 22,000	\$ 25,000	\$ 3,000	0.00%
Budgeted Transfer from Water/Sewer fund	\$ 994,226	\$ 1,037,517	\$ 1,087,000	\$ 49,483	0.00%
Budgeted transfer from Storm Water fund	\$ 55,994	\$ 57,678	\$ 62,000	\$ 4,322	0.00%
Certified Free Cash*	\$ 4,254,608	\$ 921,000	\$ -	\$ (921,000)	0.00%
Storm Water Debt Service	\$ -	\$ -	\$ 64,771	\$ 64,771	0.00%
Transfer to Override Stabilization Reserve			\$ -	\$ -	0.00%
TOTAL OTHER FINANCING SOURCES	\$ 5,755,074	\$ 2,472,845	\$ 1,650,771	\$ (822,074)	-33.24%
TOTAL REVENUE & FINANCING SOURCES	\$ 160,405,001	\$ 170,250,837	\$ 175,686,316	\$ 5,435,480	3.19%

EXPENDITURES & OTHER FINANCING USES						
Revenue Description	FY2024 Budget	FY2025 Budget	FY2026 Proposed Budget	\$ Change	% Change	
OPERATING						
General Government						
Public Safety	\$ 22,495,189	\$ 24,648,718	\$ 26,115,061	\$ 1,466,342	5.95%	
Department Of Public Works	\$ 15,398,067	\$ 16,191,004	\$ 16,507,859	\$ 316,855	1.96%	
Health & Human Services	\$ 1,068,225	\$ 1,107,001	\$ 1,033,673	\$ (73,329)	-6.62%	
Culture & Recreation	\$ 2,166,882	\$ 2,202,716	\$ 2,331,110	\$ 128,394	5.83%	
Other General Government	\$ 9,655,986	\$ 9,430,606	\$ 10,435,830	\$ 1,005,224	10.66%	
Benefits	\$ 24,561,202	\$ 25,033,417	\$ 25,451,642	\$ 418,225	1.67%	
Debt Service	\$ 10,326,582	\$ 10,536,233	\$ 11,472,220	\$ 935,987	8.88%	
Education	\$ 74,732,868	\$ 79,532,996	\$ 82,316,651	\$ 2,783,655	3.50%	
TOTAL OPERATING EXPENDITURES	\$ 160,405,001	\$ 168,682,692	\$ 175,664,045	\$ 6,981,353	4.14%	
OTHER FINANCING SOURCES						
Tranfer to Override Stabilization Fund	\$ -	\$ 1,500,000	\$ -	\$ (1,500,000)	0.00%	
TOTAL OTHER FINANCING SOURCES	\$ -	\$ 1,500,000	\$ -	\$ (1,500,000)	-100.00%	
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 160,405,001	\$ 170,182,692	\$ 175,664,045	\$ 5,481,353	3.22%	
BALANCED BUDGET (Revenue = Expenditures)	\$ (0)	\$ 68,145	\$ 22,271			

Balance Sheet (Unaudited)¹

Year Ending June 30, 2024

	General	Town Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents.....	\$ 29,286,128	\$ -	\$ 21,405,557	\$ 50,691,685
Investments.....	-	-	7,548,930	7,548,930
Receivables, net of uncollectibles:				
Real estate and personal property taxes.....	2,073,269	-	-	2,073,269
Tax liens.....	1,349,716	-	-	1,349,716
Community preservation fund surtax.....	-	-	8,588	8,588
Motor vehicle and other excise taxes.....	840,889	-	-	840,889
Departmental and other.....	256,504	-	-	256,504
Intergovernmental.....	356,194	5,465,569	1,180,090	7,001,853
Community preservation state share.....	-	-	173,787	173,787
Tax foreclosures.....	78,281	-	-	78,281
Due from other funds.....	2,907,979	-	736,078	3,644,057
TOTAL ASSETS.....	\$ 37,148,960	\$ 5,465,569	\$ 31,053,030	\$ 73,667,559
LIABILITIES				
Warrants payable.....	\$ 623,509	\$ 9,207	\$ 613,577	\$ 1,246,293
Accrued payroll.....	11,542,353	-	49,424	11,591,777
Tax refunds payable.....	4,105,300	-	-	4,105,300
Due to other funds.....	-	2,907,979	-	2,907,979
Other liabilities.....	-	-	1,277,177	1,277,177
Fees collected in advance.....	-	-	369,036	369,036
Notes payable.....	-	6,470,444	-	6,470,444
TOTAL LIABILITIES.....	16,271,162	9,387,630	2,309,214	27,968,006
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue.....	4,282,153	5,465,569	1,323,889	11,071,611
FUND BALANCES				
Nonspendable.....	-	-	2,564,529	2,564,529
Restricted.....	-	-	27,352,060	27,352,060
Assigned.....	1,544,317	-	-	1,544,317
Unassigned.....	15,051,328	(9,387,630)	(2,496,662)	3,167,036
TOTAL FUND BALANCES.....	16,595,645	(9,387,630)	27,419,927	34,627,942
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES.....	\$ 37,148,960	\$ 5,465,569	\$ 31,053,030	\$ 73,667,559

¹ Town of Braintree, MA, Report on Examination of the Basic Financial Statements and Additional Information, Year Ended June 30, 2024 - Unaudited.

Schedule of Revenue & Expenditure¹

Year Ended June 30, 2024

	General	Town Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES:				
Real estate and personal property taxes, net of tax refunds.....	\$ 110,120,872	\$ -	\$ -	\$ 110,120,872
Tax liens.....	113,535	-	-	113,535
Motor vehicle and other excise taxes.....	7,529,549	-	-	7,529,549
Hotel/motel tax.....	1,833,883	-	-	1,833,883
Meals tax.....	1,403,900	-	-	1,403,900
Penalties and interest on taxes.....	276,835	-	-	276,835
Payments in lieu of taxes.....	943,432	-	-	943,432
Intergovernmental - state aid.....	28,086,750	-	-	28,086,750
Intergovernmental - School Building Authority.....	-	4,407,001	-	4,407,001
Intergovernmental - Teachers Retirement.....	14,089,534	-	-	14,089,534
Intergovernmental - other.....	2,944	-	21,804,511	21,807,455
Departmental and other.....	6,741,946	-	5,674,041	12,415,987
Community preservation taxes.....	-	-	962,136	962,136
Community preservation state match.....	-	-	195,098	195,098
Contributions and donations.....	-	-	1,460,491	1,460,491
Investment income (loss).....	2,586,688	-	370,073	2,956,761
TOTAL REVENUES.....	173,729,868	4,407,001	30,466,350	208,603,219
EXPENDITURES:				
Current:				
General government.....	5,071,653	24,983	5,999,700	11,096,336
Public safety.....	24,669,641	313,963	4,705,333	29,688,937
Education.....	78,650,944	11,269,893	15,053,104	104,973,941
Public works.....	12,842,602	2,293,930	2,625,330	17,761,862
Human services.....	511,457	-	203,243	714,700
Sanitation.....	2,997,162	-	-	2,997,162
Culture and recreation.....	1,549,649	-	1,176,887	2,726,536
Community preservation.....	-	-	514,398	514,398
Pension benefits - Town.....	10,908,416	-	-	10,908,416
Pension benefits - Teachers Retirement.....	14,089,534	-	-	14,089,534
Property and liability insurance.....	1,363,188	-	-	1,363,188
Employee benefits.....	12,171,418	-	-	12,171,418
State and county charges.....	5,006,072	-	-	5,006,072
Debt service:				
Principal.....	6,342,300	-	-	6,342,300
Interest.....	3,899,279	-	-	3,899,279
TOTAL EXPENDITURES.....	180,073,315	13,902,769	30,277,995	224,254,079
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....	(6,343,447)	(9,495,768)	188,355	(15,650,860)
OTHER FINANCING SOURCES (USES):				
Premium from issuance of bonds.....	-	-	29,799	29,799
Proceeds from the sale of capital assets.....	-	-	300,000	300,000
Transfers in.....	1,550,500	61,000	156,250	1,767,750
Transfers out.....	-	-	(50,500)	(50,500)
TOTAL OTHER FINANCING SOURCES (USES).....	1,550,500	61,000	435,549	2,047,049
NET CHANGE IN FUND BALANCES.....	(4,792,947)	(9,434,768)	623,904	(13,603,811)
FUND BALANCES AT BEGINNING OF YEAR.....	21,388,592	47,138	26,796,023	48,231,753
FUND BALANCES AT END OF YEAR.....	\$ 16,595,645	\$ (9,387,630)	\$ 27,419,927	\$ 34,627,942

¹ Town of Braintree, MA, Report on Examination of the Basic Financial Statements and Additional Information, Year Ended June 30, 2024 - Unaudited.



Departmental



General Government

Mayor

Erin Joyce Mayor	(781)-794-8000 mayorsoffice@braintree.ma.gov	1 John F. Kennedy Memorial Drive Braintree, MA, 02184
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Mission Statement

The Mayor's Office is committed to serving the residents of Braintree by providing transparent responsive leadership and fostering a community that is safe, inclusive, and forward thinking. We work to enhance public services, support local businesses, and improve infrastructure. Through collaboration, our goal is to operate Braintree through a fiscally responsible lens while ensuring our residents are served and supported by their government.

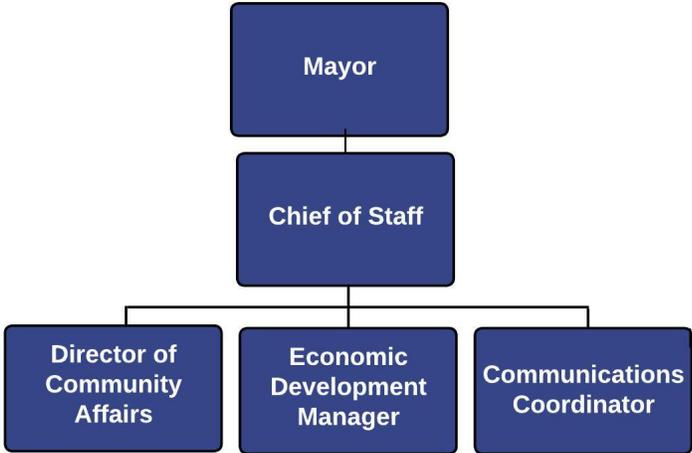


Department Responsibilities

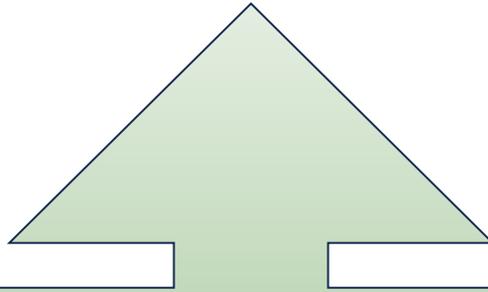
The Mayor is elected by the voters and serves a four-year term. As stated in the Town Charter, the Mayor is the chief executive officer whose powers can be exercised by her personally, or through the different boards and departments under her general supervision.

The Mayor is also responsible for the daily management of Braintree's municipal government, which includes handling budgetary matters and her participation in any projects that require the Town's planning or development. The Mayor's Office is represented at any state or federal issues involving Braintree. If you have any concerns, the Mayor's Office is open during Town Hall hours.

Organizational Chart



FY2024 Accomplishments



- Passed override for an additional \$8 million in real estate and personal property taxes to fund
 - ✓ General Municipal Government - \$2,500,00
 - ✓ School department - \$4,000,000
 - ✓ Override Stabilization Fund for General Municipal and School Department Operations - \$1,500,000
- Publishing of The 02184 Newsletter and the Weekly Snapshot
- Regular posting on social media
- Civic Alert System switch over enabling translation of materials into other languages
- Participation in regional networking through organizations like the Metro Mayors Coalition
- Weekly department head meetings

Further departmental information can be found on the Town website at

<https://braintreema.gov/444/Mayors-Office>



FY2025 Goal Updates

GOAL #1	Community Outreach
Objective	Increase the amount of residents signed up for our Civic plus alerts
Measurement	Track the amount of residents signed up for alerts and how much they increase after sign-up efforts continue
Timing	Increase number of residents on our alert systems
Status Update	3,070 people signed up for Civic Plus alerts to date

GOAL #2	Communication and Outreach
Objective	Coordinate website, alerts, and social media reviews and updates to ensure accuracy and relevance of all content and outreach to residents
Measurement	Track social media following, track resident calls about communications
Timing	Increase residents using our digital platforms
Status Update	Currently 1,187 residents following our Instagram and 4,900 residents following our Facebook



GOAL #3	Economic Development
Objective	Establish the foundational aspects of building an economic development infrastructure by meeting goals within the Master Plan and the Mayor’s vision including hiring an Economic Development Manager, establishing an Economic Development Advisory Committee, and producing/acquiring business resources, guides, and tools to streamline relationships between the Town and businesses
Measurement	Placement of staff, establishment of committee, and production/acquisition of resources prior to end of FY2025
Timing	End of FY2025/beginning of FY2026
Status Update	Economic Development Manager hired in February of FY2025; Advisory Committee to be formed before end of FY2025; resources, guides, and tools are currently in the process of being built and brought on board to lay the foundation of economic development to attract, retain, and support businesses of all sizes

FY2026 Goals

GOAL #1	Community Engagement
Objective	Initiate Mayor’s Office community meets and coffee hours with the Mayor
Measurement	Track number of residents that come and meetings that are held
Timing	FY2026

GOAL #2	Information Accuracy
Objective	Ensure that all information on Town website is up-to-date and that the website is modern and user friendly. Remove out-of-date information
Measurement	Track all information on each department page and remove out-of-date information
Timing	Website redesign will begin in January 2025

GOAL #3	Economic Development
Objective	Use economic development infrastructure built in FY2025 to execute projects, support, retain, and attract businesses, and move economic development efforts to a larger role in marketing Braintree and courting large scale commercial development
Measurement	Specific project execution, creation and deployment of marketing materials, signs of lower commercial vacancy rates, anticipated increase in future new growth, easy and accessible resources and tools for businesses, a general reputation change of doing business in Braintree
Timing	By 6/1/2026

Trends/Metrics

Description	FY2023	FY2024	FY2025 (2 nd Qtr.)	FY2026 (Target)
See Click Fix Responses	--	5,250	300	800
Residents Signed up for Town Alerts	--	3,070	4,000	5,500
Instagram following	--	1,187	2,500	3,000
Facebook Following	--	4,900	5,200	5,500

Budget (Mayor)

Department	Program	Account Description	FY2024 Budget	FY2025 Budget	FY2026 Proposed Budget	\$ Variance	% Variance
121 - Mayor's Office	121-1	Administration	440,870	445,201	449,293	4,092	0.92%
151 - Law	151-1	Administration	254,297	252,400	303,420	51,020	20.21%
175 - Planning & Community Development	175-7	Economic Development	29,700	6,100	6,100	-	0.00%
	175-8	Fair Housing	950	500	500	-	0.00%
Total			725,817	704,201	759,313	55,112	7.83%

Budget (Governance)

Department	Program	Account Description	FY2024 Budget	FY2025 Budget	FY2026 Proposed Budget	\$ Variance	% Variance
111 - Town Council Programs	111-1	Administration	200,233	204,384	200,096	(4,289)	-2.10%
	111-4	Auditor	65,000	65,000	62,500	(2,500)	-3.85%
Total			265,233	269,384	262,596	(6,789)	-2.52%



Finance

<p>Michael Esmond Director of Municipal Finance</p> <p>Lorraine See Contract Administrator / Grant Writer</p>	<p>(781) 794-8035 Mesmond@braintreema.gov</p> <p>(781) 794-8144 lsee@braintreema.gov</p>	<p>1 John F. Kennedy Memorial Drive Braintree, MA, 02184</p>
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Mission Statement

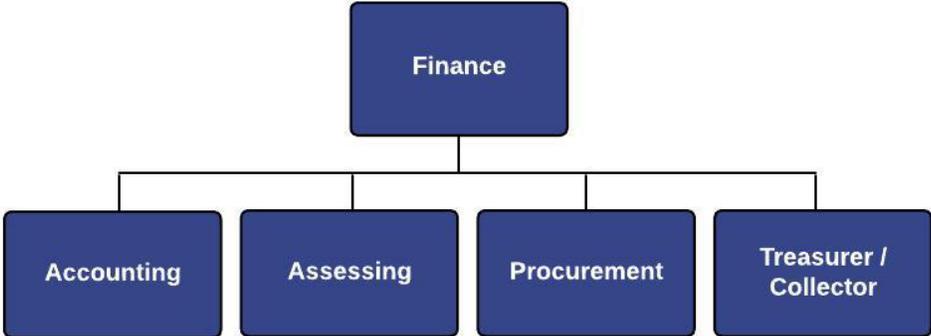
The Braintree Finance Department serves the Town and its residents by delivering timely and accurate financial reporting and providing proper oversight of all expenditures and revenue collections in order to successfully support the operations of the Town.



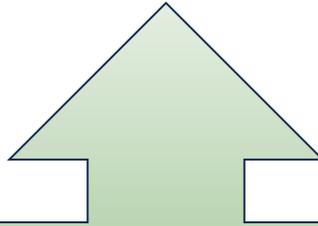
Department Responsibilities

The Department of Municipal Finance is responsible for the coordination of all of the fiscal and financial activities of the Town. The Department coordinates all of the duties and responsibilities performed by or under the authority of the Town Accountant, the Treasurer, the Collector of Taxes, the Town Assessor, the Trust Fund Commissioners, and the Management Information Systems. Importantly, the Town’s Procurement and Grant Administration responsibilities are coordinated centrally within the Finance Department, providing critical guidance and support to Town and school personnel.

Organizational Chart



FY2024 Accomplishments



- Increased Rainy Day fund balance to \$4 million from only \$9,800 at end of FY2023
- Provided multi-year budget forecast with the Mayor’s FY2025 budget filing
- Limited use of FY2023 Free cash to \$2 million despite need to address various mid-year funding deficiencies reported during the year

Further departmental information can be found on the Town website at

<https://www.braintree.ma.gov/167/Municipal-Finance>

FY2025 Goal Updates

GOAL #1	Update Five-Year Capital Plan
Objective	Develop a revised five-year capital investment plan
Measurement	Plan development
Timing	Initially targeted to be filed at end of first quarter / beginning of second quarter
Status Update	Now target time for filing at end of second quarter

GOAL #2	Develop New and Update Existing Finance Policies
Objective	Adopt new policies or revised policies related to financial procedures, reserves, fees, purchasing, etc
Measurement	Policies released
Timing	New and revised policies to be released through the year
Status Update	On track

GOAL #3	Provide Quarterly Budget Updates
Objective	Provide brief quarterly updates to be issued outlining performance to date for the Town’s operating budget
Measurement	Four quarterly reports for FY2025
Timing	First report (Q1) was issued in November 2024
Status Update	On track

FY2026 Goals

GOAL #1	Increase Projected Town Budget Reserves
Objective	Focus on maintaining and growing Town reserves, including permanent and temporary reserves for budgetary and other purposes
Measurement	Fund balances at close of fiscal year
Timing	FY2026

GOAL #2	Release New Mayoral Budget Document
Objective	Working with UMASS Collins Center release new Budget Document adopting best practices/standards for the Mayor’s FY2026 budget
Measurement	FY2026 Budget Filing
Timing	Due by May 1, 2025

GOAL #3	Update and Improve Digital Government and Resources
Objective	Offer more payment options to residents for online payment and improve information available to the public regarding programs, benefits and related items
Measurement	Update web page/s and potential new payment options
Timing	Updates complete by no later than FY2026 conclusion

Trends/Metrics

Description	FY2023	FY2024	FY2025 (2 nd Qtr.)	FY2026 (Target)
Free Cash	\$11,912,550	\$5,522,260	\$5,447,183	\$8,750,000
Stabilization Fund (Rainy Day Fund)	\$9,860	\$4,012,354	\$4,192,260	\$4,359,950
Debt Service Ratio Target (at or below 6.5% of Annual Operating Revenues)	6.85%	6.40%	6.19%	6.60%
Pension Fund % Funded	66.04%	71.1%	72.5%	73.8%

Budget

Department	Program	Account Description	FY2024 Budget	FY2025 Budget	FY2026 Proposed Budget	\$ Variance	% Variance
152 - Finance Department	133-1	Administration	985,853	305,202	1,015,452	710,250	232.71%
	339-52	Lease Payments	56,640	-	-	-	0.00%
Total			1,042,493	305,202	1,015,452	710,250	232.71%



Town Accountant

Mark Lin Town Accountant	(781)-794-8030 mlin@braintree.ma.gov	1 John F. Kennedy Memorial Drive Braintree, MA, 02184
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Mission Statement

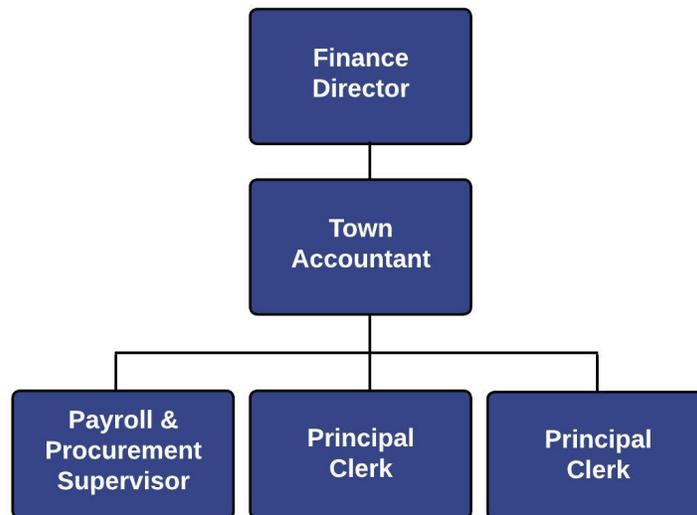
The mission of the Accounting Division of the Department of Municipal Finance is to protect the fiduciary interests of the Town by providing independent, timely oversight of the Town's finances and to ensure that financial transactions are executed legally, efficiently, and effectively in accordance with Massachusetts General Laws.



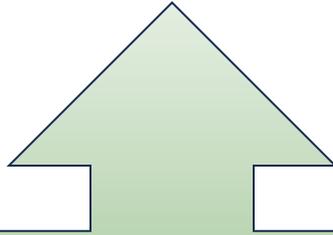
Department Responsibilities

The Accounting Department assures that all financial transactions are undertaken in accordance with federal, state, and local law. Additionally, the Department monitors adherence to all applicable regulations, contracts, and Town policies as well as compliance to generally acceptable accounting principles (GAAP). The Department serves as a barrier to potential fraud or misuse of Town's resources.

Organizational Chart



FY2024 Accomplishments



- Processed 55 invoice warrants, in the amount of \$228,880,855.60
 - Reviewed and approved 27,364 Invoices from various Town departments
 - Generated 15,191 vendor checks
 - Reviewed and approved 26 payroll warrants
 - Approved 231 Contracts
- Further departmental information can be found on the Town website at <https://braintreema.gov/168/Accounting>

FY2025 Goal Updates

GOAL #1	Set Town Tax Rate
Objective	Timely setting of the Town’s Tax Rate
Measurement	Date approved
Timing	Late November/Early December 2024
Status Update	Completed in December 2024

GOAL #2	DOR Schedule A
Objective	Completion of the Town’s DOR Schedule A
Measurement	Date approved
Timing	December 2024
Status Update	Completed in February 2025

GOAL #3	Town Free Cash
Objective	Certification of Free Cash
Measurement	Date approved
Timing	December 2024
Status Update	Completed in February 2025

FY2026 Goals

GOAL #1	Town Balance Sheet Submission
Objective	The timely submission of the Towns’ balance sheet to the Dept of Revenue in order for Free Cash to be certified
Measurement	Successfully submitting balance sheet to DOR and certification of free cash
Timing	October 2025

GOAL #2	Assist with Implementation of Operating Budget
Objective	Assist Finance Director in the submission of operating budget
Measurement	Completion of Key Tasks Required to Implement Adopted Budget including Accounting System Configuration and Controls
Timing	June / July 2025

Trends/Metrics

Description	FY2023	FY2024	FY2025 (2 nd Qtr.)	FY2026 (Target)
Free Cash	January 2023	January 2024	February 2025	October 2025
Schedule A	January 2023	January 2024	February 2025	November 2025
Tax Recap	November 2022	November 2023	Nov / Dec 2024	Nov / Dec 2025

Budget

Department	Program	Account Description	FY2024 Budget	FY2025 Budget	FY2026 Proposed Budget	\$ Variance	% Variance
133 - Finance Department	133-4	Accounting	287,662	307,379	345,445	38,066	12.38%
<i>Total</i>			287,662	307,379	345,445	38,066	12.38%



Assessing

Paul J. Sullivan Deputy Assessor	(781)-794-8050 Psullivan@braintree.ma.gov	1 John F. Kennedy Memorial Drive Braintree MA, 02184
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Mission Statement

The Town of Braintree's Board of Assessors and Assessors Office staff are committed to fairly and equitably assessing all real estate and personal property located within their jurisdiction at full and fair market value in accordance with Massachusetts General Laws Chapter 59, Section 38 regarding assessment, and mass appraisal; to administer motor vehicle excise program, boat excise program, process exemptions, community preservation exemptions, and abatement programs; and to address concerns of members of the public efficiently and accurately.



Department Responsibilities

Assessor Responsibilities

The Assessor's primary responsibility is to find the Fair Market Value of all real and personal property within the municipality. This is done as of January 1 of each year. Valuation in Massachusetts is based on "full and fair cash" value, which is the amount a willing buyer and willing seller would pay for the property on the open market. Assessors are required to submit the assessed values to the Department of Revenue, Division of Local Assessment every five years for certification. In the interim years between certification, the Assessors must also maintain the values and adjust if required.

By keeping pace with the real estate market on an annual basis, taxpayers will see the valuation of their property as current as possible, and not only after a five-year time period. This is done so that the taxpayer pays only their fair share of the tax burden of the cost to maintain their local government. Property taxes are one of the main sources of funding for community services, such as schools, police and fire protection, and the upkeep of the roads. The reason that values should reflect "full and fair cash" value is so that the property tax levy is fairly distributed.

Finding the "full and fair cash" value or "market value" of a property involves discovering what similar properties are selling for, what the property would cost to replace today, and what financial factors are affecting investors in the current economy. An Assessor reviews sales, cost tables and income and

expense information every year. The percentage change in each property owner's assessed value will differ according to location, structural style, property size, etc. Other factors that cause an increase in valuation include structural changes (new additions, adding a garage) upgrading amenities (kitchen, bathroom) certain neighborhood or location factors, as well as market factors (supply and demand). In a



revaluation there is not a uniform increase or decrease factor, because each property is affected differently by the factors indicated.

It is important to understand that the Assessor does not create value. Rather, the Assessor has the legal responsibility to discover and reflect changes that are occurring in the marketplace.

Also, please be aware that not all classes of real estate appreciate at the same rate and the commercial and industrial property represent a different aspect of the market and are analyzed separately. There are typically fewer sales of commercial property to analyze, and the value will often be derived from other valuation approaches such as the Income Approach and the Cost Approach. The Income Approach analyzes rents, vacancy, expenses and capitalization rates to arrive at a value based upon the anticipated rate of return of an investment. The Sales Comparison Approach is the most reliable in the valuing of residential property when there are sufficient sales to analyze. The Cost Approach can be the most reliable when the property is new construction or unique.

Assessors also have the responsibility for administering the Motor Vehicle Excise Tax. The valuation originates at the Registry of Motor Vehicle and is considered a local tax for each community. In the administration of the Motor Vehicle Excise Tax, the Assessor's Office does grant abatements and can answer any questions you may have.

Another function of the Assessor is to administer the Real Estate Tax Exemptions that are available for certain qualifying taxpayers. Elderly Person, Blind Persons, Disabled Veterans, Surviving Spouses, Orphaned or Minor Children of a Police Officer or Firefighter killed in the line of duty.

In addition, the Assessor administers certain Statutory Exemptions. M.G.L., Chapter 59, Section 5 provides for Statutory Exemptions for property used for charitable, benevolent, educational, literary, and scientific or temperance purposes. It also provides exemption for property occupied by or for the benefit of religious organizations, houses of worship and parsonages. M.G.L. Chapter 61, 61A & 61B allows Assessors to classify property as either Forest Land, Agricultural Land or Horticultural Land, which provides for a discounted credit for the time that the property is classified and used for such purposes.

The Assessors' Office is responsible for maintaining and updating the real estate data, real estate ownership, generating certified abutters lists and updating personal (business) property records for the Town of Braintree.

In addition to those responsibilities, the Assessors' Office reviews deed recordings for Braintree as provided by the Norfolk County Registry of Deeds, looking for ownership and other changes, subdivisions, mergers, etc., to update town records accordingly. The Assessors' Office reviews all properties for which a building permit has been issued by the Town, to determine what changes or additions have been made. The Office then updates the property's valuation accordingly.

What an Assessor DOES NOT DO

The Assessor does not raise or lower taxes. Assessors do not make the laws which govern local taxation and have nothing to do with the total amount of taxes collected. The Assessor does set the tax rate each year with all of the taxing agencies after having created a budget needed to provide municipal services. The tax rate is simply the rate which will provide for those services. The amount of taxes you pay is determined by the appropriations voted by the Town. The Town adopts a budget that reflects what services will be provided and the cost to provide those services. The amount of taxes to be raised is calculated in accordance with Proposition 2-1/2 and divided by the total taxable valuation of the Town to determine the projected single tax rate.



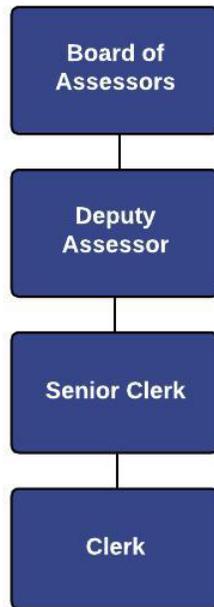
The Town Council holds a public hearing to determine whether and how much residential tax will be shifted onto the commercial properties, commonly referred to as the split tax rate (commercial properties pay a higher tax rate than residential properties). All the information is forwarded to the Department of Revenue for its review and approval. The tax rates are then finalized to raise the needed dollars to pay for the services, such as schools, roads, and public safety that the Town voted to approve.

What are the Taxpayers Responsibilities?

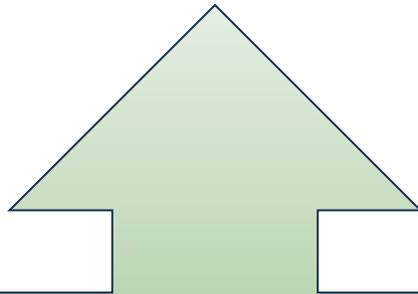
If your opinion of the value of your property differs from the assessed value, you can appeal your assessment. You must collect pertinent data to support your opinion. Deadline to file an abatement application is February 1st.

Please remember you are appealing your assessment, not your taxes. You must pay your taxes pending your appeal.

Organizational Chart



FY2024 Accomplishments



- Sent real estate, business personal property, motor vehicle, and boat excise bills in timely manner
- Assisted Engineering Department on new mapping system. Assessor is helping with assessing data including neighborhood mapping and property identification
- Contracted with Real Estate Research Consultants (RRC) to complete Townwide listing and discovery of all business personal property accounts
- Continue cyclical Inspections of properties as prescribed by Department of Revenue (DOR) to ensure data quality

Further departmental information can be found on the Town website at

<https://braintreema.gov/169/Assessors>

FY2025 Goal Updates

GOAL #1	Tax Bills Mailed Timely
Objective	Make sure tax bills are mailed timely
Measurement	Mailing on time
Timing	Quarterly mailings
Status Update	On time

GOAL #2	Cyclical Inspections
Objective	Update property record cards
Measurement	Yearly number of properties viewed and inspected
Timing	Daily
Status Update	On time

GOAL #3	Exemptions
Objective	Process exemptions in a timely manner
Measurement	Process on a yearly basis
Timing	Daily
Status Update	On time

FY2026 Goals

GOAL #1	Tax Bills mailed timely
Objective	Make sure tax bills mailed timely
Measurement	Mailing on time
Timing	Quarterly mailings

GOAL #2	Cyclical Inspections
Objective	Update property record cards
Measurement	Yearly number of properties viewed and inspected
Timing	Daily

GOAL #3	Exemptions
Objective	Process exemptions in a timely manner
Measurement	Process on a yearly basis
Timing	Daily

Trends/Metrics

Description	FY2023	FY2024	FY2025 (2 nd Qtr.)	FY2026 (Target)
Process Abatements	108	108	110	115
Process Exemptions	450	453	475	500
Complete Cyclical Inspections & Building Permits	1000	1100	1200	1250
Board of Assessor Meetings	6	6	12	12

Budget

Department	Program	Account Description	FY2024 Budget	FY2025 Budget	FY2026 Proposed Budget	\$ Variance	% Variance
133 - Finance Department	133-7	Assessing	303,516	394,097	349,232	(44,865)	-11.38%
<i>Total</i>			<i>303,516</i>	<i>394,097</i>	<i>349,232</i>	<i>(44,865)</i>	<i>-11.38%</i>

Information Technology & Security (ITS)

<p>Jim Boyle Division Manager Technology & Security</p>	<p>(781)-348-2353</p>	<p>150 Potter Road Braintree, MA, 02184</p>
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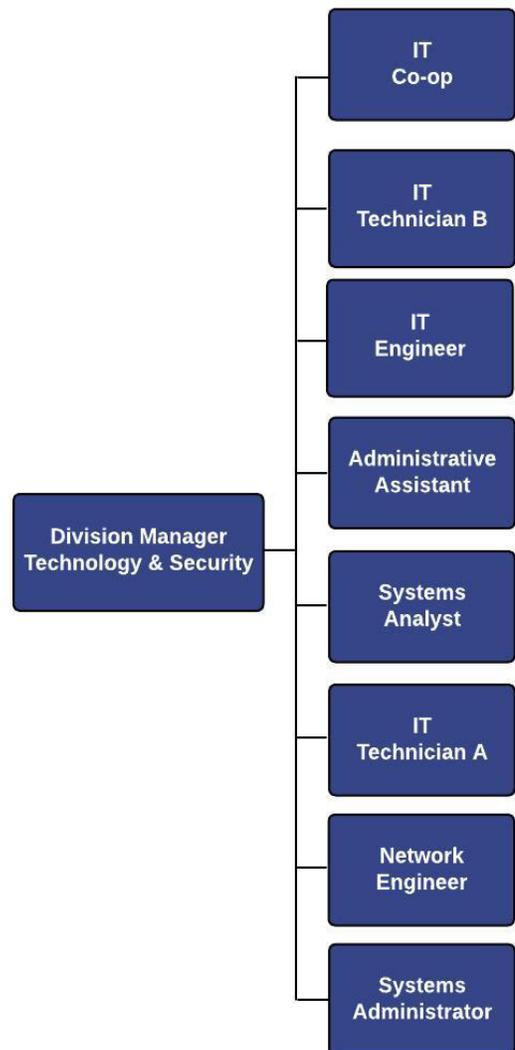
Mission Statement

The Information Technology and Security (ITS) Department is committed to delivering innovative, secure, and resilient technological solutions that enhance municipal operations and public services. We safeguard our digital infrastructure and sensitive data while promoting efficiency, collaboration, and continuous improvement in service to our community.

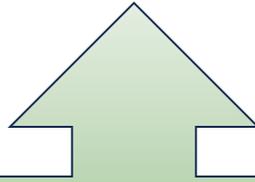
Department Responsibilities

ITS is responsible for technology and security operations for BELD and the Town of Braintree. This includes, service desk, network connectivity, wireless, server and application management, telephony, and assistance with larger organizational projects. ITS handles the management of the BELD/Town’s two datacenters. ITS is also responsible for both cyber and physical security and BELD/Town’s overall security program including management of NERC CIP Compliance.

Organizational Chart



FY2024 Accomplishments



- Migrated several SaaS applications to Okta Single Sign-On
- 98% Completion of Annual Security Awareness Training
- Assisted with implementation of new GIS Online Solution

Further departmental information can be found on the Braintree Electric Light Department website at <https://www.beld.com/>

FY2025 Goal Updates

GOAL #1	Phone System Update
Objective	Migrate to modern phone system
Measurement	Complete
Timing	FY2025
Status Update	Awaiting Funding

GOAL #2	Workstation Fleet Replacement Program
Objective	Develop workstation fleet replacement program
Measurement	Replace workstations
Timing	FY2025
Status Update	Ongoing

GOAL #3	Improve Processes
Objective	Improve employee management processes
Measurement	0%
Timing	By March 1, 2025
Status Update	Not Started

FY2026 Goals

GOAL #1	Windows 11 Installation
Objective	Upgrade Workstation Fleet to Windows 11
Measurement	Scheduling and completion of upgrades
Timing	October 2025

GOAL #2	Network Climate Controlled Room
Objective	Move network room into a climate controlled space (Town Hall)
Measurement	Is it moved?
Timing	September 2025

GOAL #3	Improved Communication
Objective	Better Communication with Town Departments
Measurement	Unplanned vs. Planned Projects
Timing	ASAP FY2026

Trends/Metrics

Description	FY2023	FY2024	FY2025 (2 nd Qtr.)	FY2026 (Target)
Tickets Logged	--	2081	735	2100
Tickets Closed	--	2073	740	2082

Budget

Department	Program	Account Description	FY2024 Budget	FY2025 Budget	FY2026 Proposed Budget	\$ Variance	% Variance
133 - Finance Department	133-8	Information Technology	694,620	703,298	734,000	30,702	4.37%
<i>Total</i>			694,620	703,298	734,000	30,702	4.37%

Treasurer / Collector

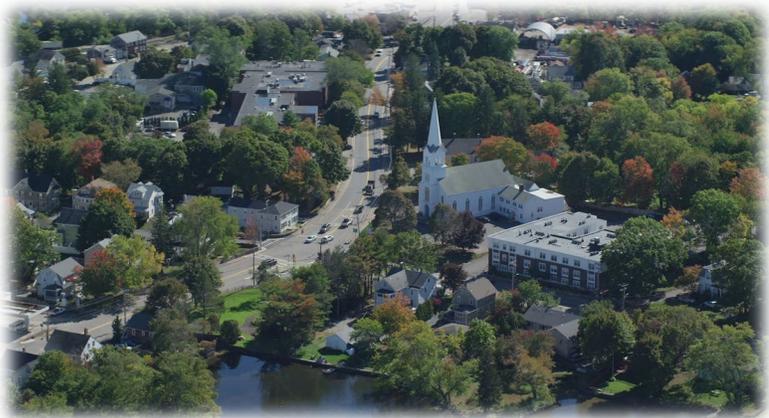
Kristina O’Connell Treasurer/Collector	(781) 794.8135 Koconnell@braintree.ma.gov	1 John F. Kennedy Memorial Drive Braintree, MA, 02184
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Mission Statement

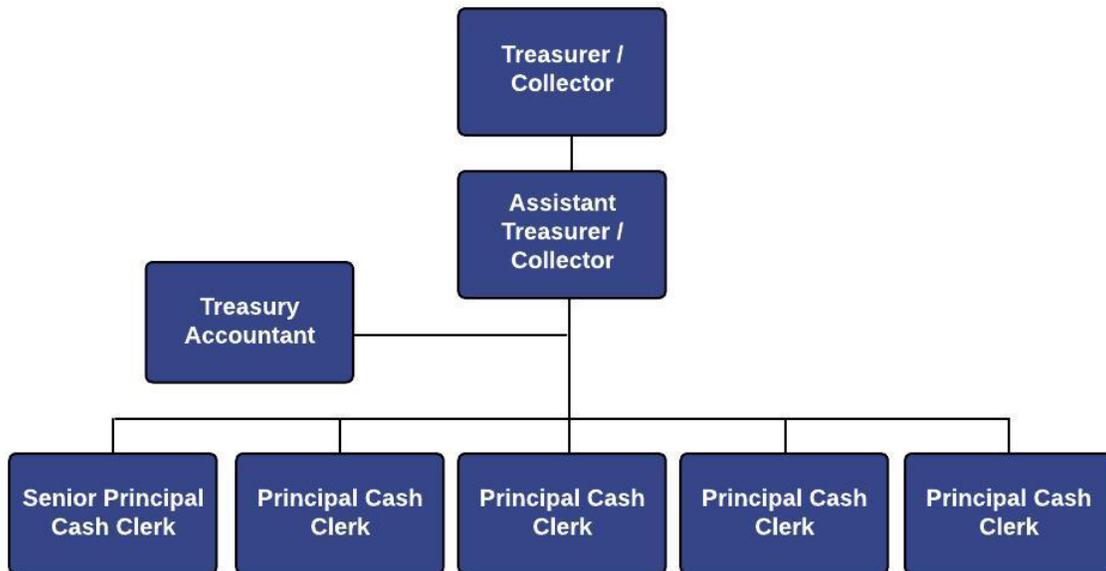
To manage all financial resources within our purview with prudence, accuracy, and integrity while serving the Town’s residents and employees with courtesy and professionalism.

Department Responsibilities

- Manage Town monies to ensure maximum cash availability when needed and maximum interest yield on short-term investments of idle cash
- Custodian of stabilization funds, retirement funds, sinking funds, trust and investment funds, and all other property of the Town not specifically allocated to other agencies
- Maintain cash book reflecting breakdown of all receipts, disbursements, and cash balances
- Make payments and account for amounts due on bills payable, scheduling disbursements to meet all due dates, to include receiving and disbursing funds for municipal electric light, golf, water, and stormwater divisions
- Make payments and account for all amounts due for all Town salaries and wages (1500+). Account for and disburse all payroll deductions to include taxes, retirement, insurance; monitors IRS limits of 457/403B etc.; maintains all payroll records
- Collect taxes on real estate and personal property; collect betterment assessments, trash fees and motor vehicle excise taxes, and water/sewer and storm water fees
- Maintain tax title accounts; conducts sales of land of low value; purchases land not sold for taxes for the Town; petitions land court to establish title on other tax title property performs tax liens sales when applicable, and maintains tax deferrals
- Serve as Town Parking Clerk recording payments on vendor site, updating/correcting fees on site, and work with residents to clear outstanding balances



Organizational Chart



FY2024 Accomplishments

- Onboarded new Treasurer/Collector
- Treasurer/Collector and Assistant Treasurer/Collector completed one year of a three-year training/education program geared towards obtaining state Treasurer/Collector certification
- Collaborated with the Recycling Department to reset Town curbside collection and trash sticker fees to better align with program expenses
- Collaborated with Water and Sewer Department to move curbside collection and trash sticker fees to the water and sewer billing program to increase efficiencies and reduce overhead

Further departmental information can be found on the Town website at

<https://braintreema.gov/171/Treasurer>

<https://braintreema.gov/577/Collector>

FY2025 Goal Updates

GOAL #1	Prudent Investing
Objective	Obtain Town Council approval to allow adoption of Prudent Investor rule for management of Town trust funds
Measurement	Town Council approval
Timing	Complete
Status Update	Town Council approved motion on October 1, 2024

GOAL #2	Records Retention Project
Objective	Review and purge Treasurer/Collectors Office of all unnecessary paper records (not completed in untold number of years)
Measurement	Visible reduction in office clutter, increase in available physical space
Timing	Complete
Status Update	Treasurer/Collector vault, office, and general workspace along with Treasurer/Collector records in accounting vault all reviewed and destroyed, in accordance with MGL More than 1,300 GALLONS of paper disposed (over 20 64-gallon bins)

GOAL #3	Boat Excise Tax billings
Objective	Reestablish Town's boat excise tax billing process and execute boat excise tax billing (not completed by the Town since 2021)
Measurement	Boat excise tax bills for 2022, 2023, and 2024 calculated, committed and mailed, with accounts for collection established in Munis
Timing	Complete
Status Update	Boat excise tax bills for 2022 through 2024 issued (2022 and 2023 issued August 2024 with 2024 issued in October 2024) Munis accounts established and funds already incoming from the successful collections effort

GOAL #4	Capital Improvement Project – Treasurer/Collector Office
Objective	Upgraded shelving installed in Treasurer/Collector vault and new carpeting installed throughout Treasurer/Collector space
Measurement	Shelving and carpeting installation completed
Timing	Ongoing, expected completion December 31, 2024
Status Update	Capital Improvement project planned with Facilities and Finance Director approval; good faith estimates obtained for carpet and shelving, shelving ordered and old shelving removed. Vault to be painted by mid November 2024 with new shelving installed by November 30, 2024. Carpet to be installed by Facilities by end of year 2024

GOAL #5	Tax Taking
Objective	Execute Tax Taking for FY2021 through FY2023 (first tax taxing by Town since FY2021)
Measurement	Record at the Norfolk County Registry of Deeds any parcel liens for overdue real estate, water/sewer and trash bills due the Town of Braintree for FY2021 through FY2023
Timing	Ongoing. Tax Taking to be completed December 4, 2024; Recordation at the Norfolk County Registry of Deeds by January 31, 2024
Status Update	Certified Letters sent on 99 parcels resulting in over \$125K in revenue collected and 44 parcels removed from taking list Remaining 55 parcels submitted for advertisement in the Patriot Ledger on November 12, 2024 Any parcels remaining unpaid as of December 4, 2024 will be taken



GOAL #6	Tax Taking - Records Migration
Objective	Move all tax titled records from Softright software to Munis (Records not migrated when Town moved to Munis in 2021)
Measurement	All general ledger accounts created properly in Munis and all data entry of all years' titles (spanning back to 192) for all 161 accounts moved to Munis
Timing	Ongoing, expected completion by December 31, 2024
Status Update	Munis training is underway. General ledger accounts have been set up and all years established in Munis. Manual movement/data entry of individual accounts to begin mid-November, 2024

GOAL #7	Tax Title – Payment Plan Agreements
Objective	Obtain Town Council approval to allow interest-reducing payment agreements with residents in tax title
Measurement	Town Council approval
Timing	Ongoing
Status Update	Attorney consultation got underway and proposal memo for Mayor to Town Council drafted. Benchmarking with other towns to determine recommendation parameters underway. Draft to Mayor by 12/30/2024, review by Town Council for referral to Ways and Means for Town Council recommendation and approval by February 28, 2025

GOAL #8	Scholarship Reconciliation
Objective	Identify current balances of all scholarship funds; complete reconciliations of account balances to ensure funds balance matches investment intentions; reinvest BPS scholarship funds prudently, ensuring responsible oversight of all invested funds
Measurement	Reconciliations completed by January 31, 2025; funds reinvested by March 30, 2025
Timing	Ongoing
Status Update	In process

FY2026 Goals

GOAL #1	Organizational Modernization
Objective	Update position descriptions and right size staffing to levels appropriate for the work necessary to achieve the organizational mission
Measurement	Reclassification evaluations completed with staffing recommendations made to senior management
Timing	December 2025

GOAL #2	Tailings
Objective	Execute tailings process and escheat funds to general fund (not executed since 2022)
Measurement	Posting notice of unclaimed funds on Town website, advertising notice and processing any fund claims, and escheating remaining unclaimed funds
Timing	Notice to be posted August 2025, claims processed by December 2025, funds escheated by January 31, 2026

GOAL #3	Monthly Reconciliations
Objective	Create and complete monthly transfer logs documenting all bank transfers in support of vendor and payroll warrants and create a monthly cash to general ledger reconciliation sheet to allow for timely and accurate balances of the Town's general ledger to the bank balances (reinstating a process discontinued in September 2023)
Measurement	To have general ledger and bank balances balanced within 15 days of the month end
Timing	Templates created and monthly balances effected timely by September 2025

GOAL #4	Tax Takings – Takings
Objective	Record at the Norfolk County Registry of Deeds any parcel liens for overdue real estate, water/sewer and trash bills due the Town of Braintree for FY2024
Measurement	Recording FY2024 tax takings at the Norfolk Registry of Deeds
Timing	Tax Taking to be completed April 2025; Recordation at the Norfolk County Registry of Deeds by June 30, 2026

GOAL #5	Tax Takings – Certifications
Objective	Complete certifications of any unpaid real estate tax, water/sewer and trash balances onto any existing tax titled accounts (certifications not done by Town since at least 2021)
Measurement	Certifications filed at the Norfolk Registry of Deeds
Timing	To be completed by June 30, 2026

Trends/Metrics

Description	FY2023	FY2024	FY2025 (1st Qtr.)	FY2026 (Target)
Real Estate Tax Collection	\$101,663,956.40	\$105,373,594.15	25,395,771.79	\$108,007,934
MV Excise Tax Collection	\$5,575,062.45 / 30,401 bills	\$6,063,629.75 / 30,974 bills	N/A	\$6,500,000 / 31,400
Payroll Funds Disbursed	\$116,744,777.60	\$127,902,590.59	\$32,894,072.98	\$138,000,000

Budget

Department	Program	Account Description	FY2024 Budget	FY2025 Budget	FY2026 Proposed Budget	\$ Variance	% Variance
133 - Finance Department	133-10	Treasurer/Collector	627,473	608,344	755,462	147,118	24.18%
Total			627,473	608,344	755,462	147,118	24.18%

Human Resources

Christopher Shipps Director of Human Resources	(781)-794-8260 Cshipps@braintreema.gov	1 John F. Kennedy Memorial Drive Braintree MA, 02184
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Mission Statement

The Human Resources Department's mission is to provide respectful and caring Human Resource services and solutions by developing and implementing equitable policies to enhance the recruitment, retention, training and development of our most valuable resource, the Town of Braintree employees. We strive to provide them with a safe and positive workplace with fair compensation and benefits.

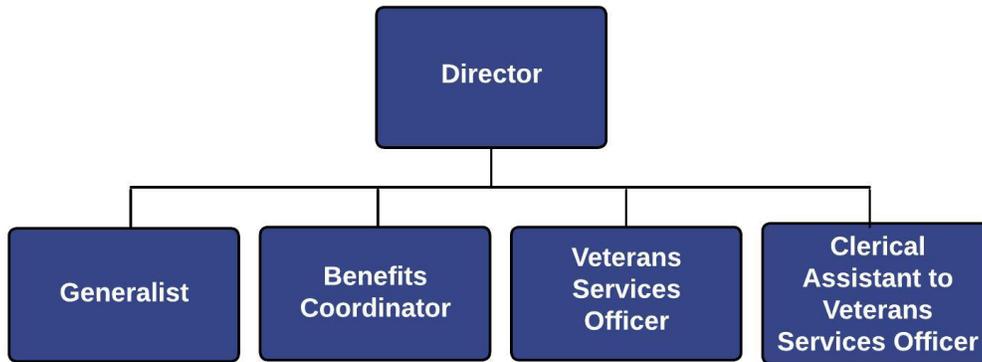
Department Responsibilities

- Administration of Benefits for Town, School and BELD Employees and Retirees
- Calculation of Vacation and Sick Buyouts per CBA Guidelines
- Compensation and Classification Management
- Coordination of pre-employment physicals and drug screens
- Coordination, review and approval of requests for leaves of absences
- Conduct Benefit Fairs for Employees and Retirees
- Conduct reference checks, process CORI checks and NSOPW checks
- Development and implementation of Policies and Procedures
- Labor and Employee Relations
- Labor and Employment Law Compliance
- Leadership Support and Counseling
- Maintenance and record keeping of all Health Premium Direct Payments
- Management of Unemployment Claims
- Management of Grievances and Discipline
- Management of the FMCSA Drug and Alcohol Clearinghouse
- Organization of the bi-annual Firefighter Exam process
- Overseeing the entire recruiting process; interviewing, hiring, onboarding of new hires
- Personnel Record Keeping
- Processing and tracking drug testing to ensure the Town remains in compliance with DOT Regulations and Collective Bargaining Agreements
- Processing of promotions, demotions, suspensions, layoffs and terminations
- Professional Development and Training

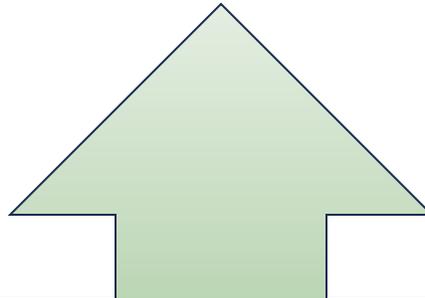


- Risk Management Compliance
- Track and maintain records regarding attendance and leave usage and balances
- Verifies employment for financial institutions
- Wellness Initiatives
- Managing shared Veterans' Services officer roles and responsibilities

Organizational Chart



FY2024 Accomplishments



Human Resources

- Developed Personnel Requisition Forms to enhance tracking and accountability for each Department
- Streamlined Senior Work Off application
- Supported the efforts of the Health and Wellness Initiative
- Successfully finalized collective bargaining agreements
- Held two successful benefit fairs for employees and retirees
- Reviewed and updated job descriptions requiring updates to reflect the current responsibilities

Further departmental information can be found on the Town website at

<https://braintreema.gov/162/Human-Resources>

FY2025 Goal Updates – *Human Resources*

GOAL #1	Training
Objective	Munis training for Human Resources staff
Measurement	Four training sessions scheduled before end of FY2025
Timing	By end of FY2025
Status Update	In progress

GOAL #2	Resources
Objective	Increase utility and enhance Human Resources webpage on the Town website
Measurement	More efficient employment application process and access to employee benefit materials and other HR forms and documents
Timing	By end of FY2025
Status Update	Complete/Ongoing

GOAL #3	Fire Exam
Objective	Organize the bi-annual firefighter exam process
Measurement	Coordinate with schools for a host location. Coordinate with Exam Administrator. Advertise and process applicants in preparation for the exam
Timing	By 3 rd Quarter of FY2025
Status Update	Complete

FY2026 Goals – *Human Resources*

GOAL #1	Benefits Cost
Objective	Evaluate benefits and employee/employer cost split to enhance employee recruitment and retention
Measurement	Scheduling regular meetings with Broker, PEC, etc.
Timing	By January 31, 2026

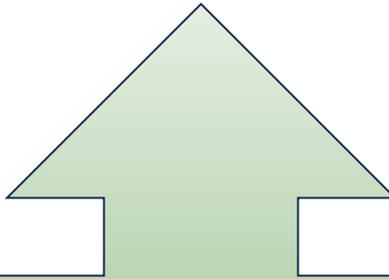
GOAL #2	Resources
Objective	Develop a digital benefits application process
Measurement	Scheduling meetings with and in collaboration with Communications Coordinator
Timing	By June 30, 2026

GOAL #3	Resources
Objective	Update the Human Resources webpage
Measurement	Add useful forms and information to the webpage: FMLA, New Hire paperwork, Insurance enrollment forms, etc.
Timing	By June 30, 2026

Trends/Metrics – Human Resources

Description	FY2023	FY2024	FY2025 (2 nd Qtr.)	FY2026 (Target)
Covered Lives Non-Senior Plans	1,181	1,730	1,727	1,730
Covered Lives Senior Plans	432	421	389	400
Unemployment Claims	68	43	24	48
Resumes Received and Acknowledged	204	260	348	550
Interviews Conducted	59	43	60	100
Workers Compensation Claims	88	65	30	60
Employee and Retiree Benefit Fairs	2	2	1	2
Wellness Initiative Training and Events	12	4	10	10

FY2024 Accomplishments



Veterans' Services

- Actively provided services to veterans in the towns of Braintree, Holbrook and Avon
- Assisted veterans with filing claims for federal benefits
- Guided veterans, dependents and surviving spouses through the process of applying for state and local benefits
- Hosted several social and informative events at the Foster Veterans Center providing a welcoming environment and an open-door policy
- Continued the Hometown Hero Banner program

Further departmental information can be found on the Town website at

<https://braintreema.gov/166/Veterans-Services>



FY2025 Goal Updates – Veterans’ Services

GOAL #1	Department Efficiency
Objective	Improve Department Efficiency and Accessibility
Measurement	Updating records retention and filing systems
Timing	By end of FY2025
Status Update	In progress

GOAL #2	Community Outreach
Objective	Organize veterans’ appreciation events, workshops, and informational sessions.
Measurement	Host twice monthly informational sessions to provide information and a place for Veterans to gather in comradeship.
Timing	By end of FY2025
Status Update	Complete/Ongoing

FY2026 Goals – Veterans’ Services

GOAL #1	Veteran’s Services Website
Objective	Update Veterans Services website to reflect the leadership and resources available for Veterans
Measurement	Add useful resources for Veterans for them to get their understood benefits
Timing	By June 30, 2026

Trends/Metrics – Veterans’ Services

Description	FY2023	FY2024	FY2025 (2 nd Qtr.)	FY2026 (Target)
Estimated Number of Veteran Residents per Census.gov	1,453	2,272	2,272	--
Chapter 115 Clients Serviced	28.3	24.6	18.3	19
Flags ordered and placed at Veterans Graves	13,000	14,300	15,730	17,303
Hometown Hero Banners	75	47	--	--

Budget

Department	Program	Account Description	FY2024 Budget	FY2025 Budget	FY2026 Proposed Budget	\$ Variance	% Variance
152 - Human Resources	133-1	Administration	828,303	822,180	879,627	57,446	6.99%
	133-16	Veteran Benefits	402,421	410,000	338,350	(71,650)	-17.48%
	133-17	Celebrations	9,000	7,000	7,000	-	0.00%
Total			1,239,724	1,239,181	1,224,977	(14,204)	-1.15%



Town Clerk

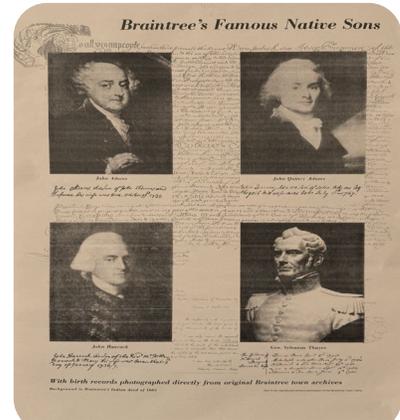
James M. Casey Town Clerk	781.794.8202 jmcasey@braintreema.gov	One JFK Memorial Drive Braintree, MA 02184
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Mission Statement

Considered the core of local government, the Town Clerk’s office is the “keeper of records” and serves as the central information center for local residents and citizens at large and operates in accordance with the provisions of more than 75 Chapters and over 500 sections of Massachusetts General Law.

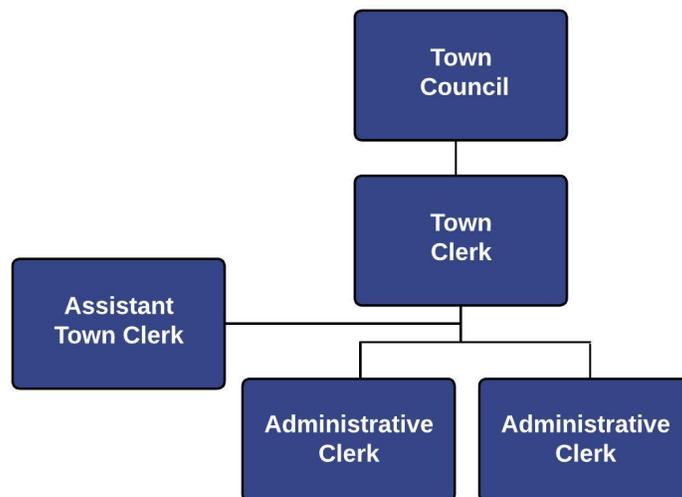
Department Responsibilities

Under the umbrella of services managed by the Clerk’s office include, but not limited to, elections, public record access, vital records, recording of planning board and zoning board decisions, federal and local census, dog registrations, open meeting law, manage State mandated conflict of interest law and ethic training compliance, maintaining the preservation of town records, codification of new ordinances, and provides administrative support for the Board of License Commissioners.



Further departmental information can be found on the Town website at <https://braintreema.gov/375/Town-Clerk>.

Organizational Chart



FY2025 Goal Updates

GOAL #1	Transition Staff – Election Activities
Objective	Transition staff in assuming a greater role in pre/post-election activities
Measurement	Review of assigned activities
Timing	July to November
Status Update	Staff exceeded expectations given the unexpected challenge during the November Presidential Election

GOAL #2	Transition Staff – Business Licenses
Objective	Transition staff in assuming a greater role during the annual renewal of business licenses
Measurement	Issuing annual licenses by year end
Timing	September to December
Status Update	Staff exceeded expectations given the unexpected challenge at year end

FY2026 Goals

GOAL #1	Transition Staff – Election Activities
Objective	Staff to execute all phases of the November Local Election and 2026 State Elections
Measurement	Meeting each election law timetables
Timing	All year

GOAL #2	Transition Staff – Business Licenses
Objective	Staff to execute all phases of issuing new and the annual renewal of all business licenses
Measurement	Timely preparation of documents for licensing board action
Timing	June to December

GOAL #3	Transition Staff – Documents and Codification
Objective	Transition staff in the preparation of documents for codification of adopted legislation and adopted ordinances
Measurement	Identifying appropriate documents
Timing	January/February 2026

Trends/Metrics

Description	FY2023	FY2024	FY2025 (2 nd Qtr.)	FY2026 (Target)
Revenue	\$274,960	\$285,621	\$229,428	\$290,000
Dog Registrations*	2,332	2,398	2,290	2,400

*Dog registration period begins April 1st and ends on March 31st

Budget

Department	Program	Account Description	FY2024 Budget	FY2025 Budget	FY2026 Proposed Budget	\$ Variance	% Variance
161 - Town Clerk	161-1	Administration	188,531	168,207	163,007	(5,200)	-3.09%
	161-4	Elections	213,312	143,272	102,000	(41,272)	-28.81%
	161-5	Registration	235,793	250,094	247,531	(2,563)	-1.02%
Total			637,637	561,573	512,538	(49,035)	-8.73%

IS YOUR DOG LICENSED?

ALL DOGS 6 MONTHS & OLDER MUST BE LICENSED ANNUALLY.
REGISTRATION PERIOD BEGINS ON APRIL 1st
RABIES VACCINATION REQUIRED WITHIN LAST 3 YEARS.
REGISTER ONLINE AT
[https://www.braintreema.gov/426/Dog Registrations](https://www.braintreema.gov/426/Dog%20Registrations)



I need to be licensed because:

- If I run away it will help me get home
- The City requires it
- You can be fined if I don't have a tag



Annual license fee:

- \$10 spayed/neutered
- \$15 not spayed/neutered

Need assistance licensing your dog.... Call the Town Clerks Office @ 781-794-8240

Planning & Community Development

Peter Matchak Director	(781)-794-8234 pmatchak@braintreema.gov	1 John F. Kennedy Memorial Drive Braintree MA, 02184
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Mission Statement

To foster and maintain responsible and sustainable levels of economic development, historic preservation, open space protection, land use, growth, and housing production while considering inclusion, fiscal health, and quality of life for the entire community. To promote proper planning in all disciplines including but not limited to; master plan implementation, land use and housing, conservation and open space, hazard mitigation, historic preservation and inventory, zoning, and ordinance improvement.



Department Responsibilities

The Department has several Divisions, each with a broad set of responsibilities and is the staff for several boards, committees, and commissions. The Department staff assists the public daily regarding the various jurisdictions the Department is responsible for.

Divisions & Boards/Commissions/Committee

Planning	<ul style="list-style-type: none"> • Planning Board (Special Permit Granting Authority)
Housing	<ul style="list-style-type: none"> • Master Plan Implementation Committee • HOME Consortium • Metro Mayors Housing Task Force • MAPC SSC Sub Region • Wood Road Core Group • Regional Fair Housing Committee
Conservation	<ul style="list-style-type: none"> • Conservation Commission • Hazard Mitigation Committee • Open Space Committee • Metro Mayors Climate Task Force
Zoning	<ul style="list-style-type: none"> • Zoning Board of Appeals
Historical	<ul style="list-style-type: none"> • Historical Commission

Planning Division

Responsible for land use and regulatory permitting review, short- and long-range studies and planning, community engagement, housing programs, policy and development, mitigation analysis, regional engagement and participation, ordinance review and amendments, grant procurement and oversight, interdepartmental review and collaboration

Housing Division

Responsible for fair housing, staff for SSHC, permits and monitors Local Action Units and maintains the Town's SHI. Works with developers to create, preserve and promote affordable housing development

Conservation Division

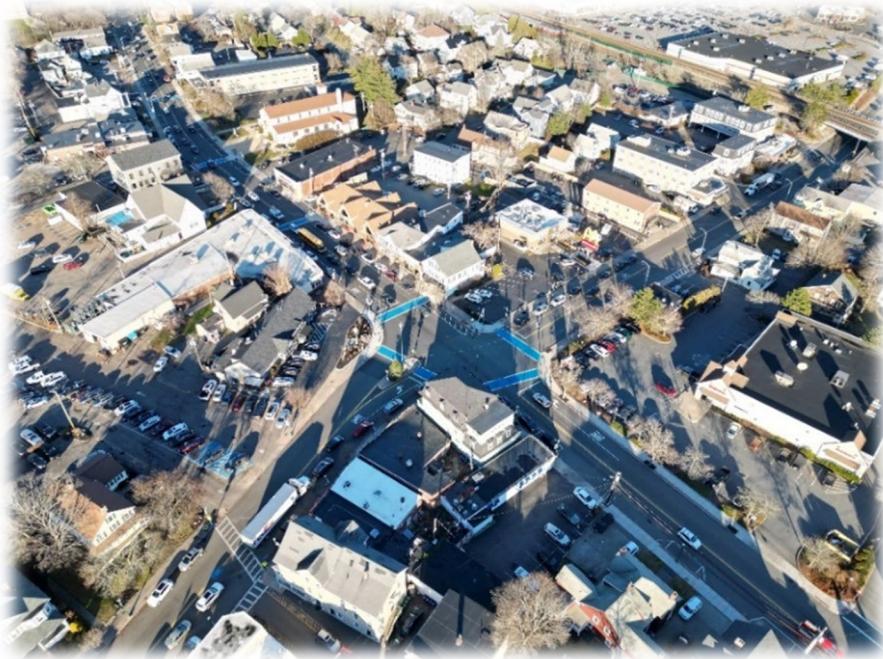
Responsible for regulatory permitting review, local enforcement of the Wetlands Protection Act and Local Wetland Ordinance, monitoring of open space, floodplain and CRS (Community Rating System) management and compliance, grant procurement and oversight, open space planning, vegetation monitoring and treatment and open space education

Zoning Division

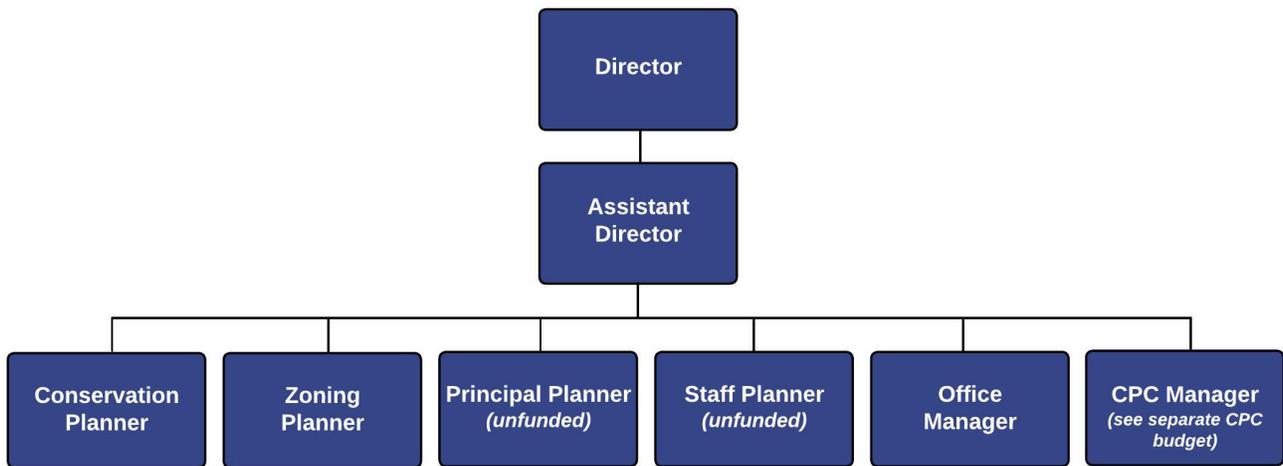
Responsible for regulatory permitting review, building permit review for zoning compliance, ordinance review and amendments and substantial resident guidance and application assistance.

Historical Division

Responsible for regulatory permitting review, demolition delay ordinance oversight, policy and guideline development and implementation, ongoing preservation projects, and grant procurement and oversight

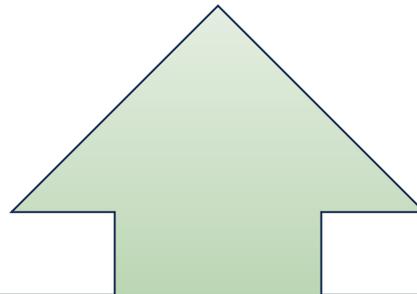


Organizational Chart



Planning, Economic Development & Housing Divisions

FY2024 Accomplishments



- Completion of Master Plan and Begin Implementation
- Phase I and II MAPC Wood Road Economic Development Study
- MBTA 3A Zoning Implementation
- Floodplain Ordinance FEMA Compliant
- Route 37 MASSDOT Corridor Study
- Completion of 74 and 90 Pond Street Affordable Housing Feasibility Study
- Worked with SSHC to secured \$2.5 million in HOME funds for the Winn Development 56 Units Mixed Income Residential Development on Allen Street
- Executed a Three (3) Year \$304,000 Tenant Based Rental Assistance Program (TBRA)

Further departmental information can be found on the Town website at <https://www.braintree.ma.gov/236/Planning-Community-Development>

FY2025 Goal Updates

GOAL #1	MBTA 3A Zoning Implementation and Project Generation
Objective	To redevelopment underutilized properties to create housing near transit
Measurement	District approval by EOHL and development application submission
Timing	1 st Quarter FY2025/ 3 rd and 4 th Quarter FY2025
Status Update	Completed and on target

GOAL #2	Creation of Zoning Ordinance Amendment Priorities and Schedule
Objective	To modernize the zoning ordinance to reflect the Master Plan goals and strategies
Measurement	Active and live schedule of priorities and amendment forecast
Timing	4 th Quarter FY2025
Status Update	In discussion at a staff level



GOAL #3	Completion of the MAPC Wood Road Economic Development Study
Objective	To create a vision and strategies that will assist the re-development of properties abutting and in very close proximity to interstate 93
Measurement	Locally adopted - live and active plan with implementation schedule
Timing	3 rd and 4 th Quarter FY2025
Status Update	On target

GOAL #4	Master Plan Phase II – Implementation
Objective	Checks and balances to ensure the Master Plan is carried out
Measurement	Creation of MPI Committee
Timing	3 rd and 4 th Quarter FY2025
Status Update	Ongoing

GOAL #5	Work with the SSHC to Re-establish the Regional Fair Housing Committee
Objective	To promote fair housing within the consortium’s region
Measurement	Formed and regular committee meetings
Timing	By the end of FY2025
Status Update	Committee discussions

GOAL #6	Administer the TBRA Program
Objective	To provide very low-income households with a temporary housing subsidy
Measurement	Participation in program and funds expended
Timing	Ongoing
Status Update	Program is full, serving maximum number of households based on funding (Households on Wait List)

GOAL #7	74 and 90 Pond Street Affordable Housing RFP
Objective	Redevelop 74 and 90 Pond Street as senior affordable housing
Measurement	Town Council action and RFP available to public
Timing	4 th Quarter FY2025 and FY2026
Status Update	On Target

FY2026 Goals

GOAL #1	Public Disposition / Issue RFP for 74 and 90 Pond Street
Objective	Redevelop 74 and 90 Pond Street as senior affordable housing
Measurement	Town Council action and RFP available to public
Timing	Most of FY2026

GOAL #2	Zoning Ordinance Amendments
Objective	To modernize the zoning ordinance to reflect the Master Plan goals and strategies
Measurement	Amendments approved by Town Council
Timing	Ongoing FY2025

GOAL #3	Expend Additional EOED Grant Business Guide and Branding
Objective	Complete Business Guide and begin Braintree branding
Measurement	Completed guide and expended funds
Timing	1st Quarter FY2026

GOAL #4	Expend Additional EOED Grant Beautification and Wayfinding
Objective	To highlight our local Business Districts
Measurement	Installed signage or kiosk
Timing	Post Goal #3

GOAL #5	Wood Road Revitalization and Mixed-Use Development Initiative Implementation
Objective	To carry out the goals and strategies in the study to incentive redevelopment and investment in the study area
Measurement	Satisfying of goals in the study
Timing	Ongoing FY2026

Historic Division
FY2024 Accomplishments



- Completion of Elm Street Cemetery
 - Historic Inventory Ongoing
- Further departmental information can be found on the Town website at
<https://braintree.ma.gov/288/Historic-Division>

FY2025 Goal Updates

GOAL #1	Creation of Historic District Design Guidelines
Objective	To provide clear direction on development and alteration of structures within the District
Measurement	Adopted Guidelines
Timing	4 th Quarter FY2025 into FY2026
Status Update	Researched and presented samples to the Historical Commission, may need consultant support

GOAL #2	Provide Guidance 2JFK Dispatch Center Permitting
Objective	To provide guidance related to the alteration to the structure and premise as it relates to historical Jurisdictions
Measurement	Issuance of a certificate of compliance
Timing	Ongoing
Status Update	Meetings have been put on hold

GOAL #3	Creation of Monument / Memorial Mall to Honor JFK
Objective	To ensure that the 2JFK Mall is planned for with careful consideration, significance and historical value
Measurement	Completion of a plan and guidelines and potential historic preservation restriction
Timing	3 rd or 4 th Quarter FY2025 into FY2026
Status Update	Pending creation of committee by Mayor Joyce

FY2026 Goals

GOAL #1	Future Use Plan for 1006 Liberty Street Dwelling
Objective	To determine the future ownership and use of the structure
Measurement	Community supported plan and funding (if needed)
Timing	3 rd Quarter FY2026

GOAL #2	Elm Street Cemetery Ceremony and Additional Historic Inventory
Objective	To continue to properly highlight, celebrate and document older structures and historic assets
Measurement	Scheduled event and contract to executive services
Timing	1 st Quarter and 3 rd Quarter FY2026

GOAL #3	Creation of Historic District Design Guidelines
Objective	To provide clear direction on development and alteration of Structures within the District
Measurement	Adopted guidelines
Timing	1 st and 2 nd Quarter FY2026

GOAL #4	Creation of Historical Commission Application Form Instructions and Applications with Fee Schedule
Objective	To Streamline the Permitting Process and Generate Fees
Measurement	Adopted Fee Schedule and Completed Instructions and Applications
Timing	1 st and 2 nd Quarter FY26

Department Wide Trends/Metrics

Application Fees Collected (Deposited General Fund)

Description	FY2023	FY2024	FY2025 Thru 11/8/2024	FY2026 (Target)
Planning Board	\$22,210.45	\$23,244.80	\$1,960.65	\$35,000.00
Conservation Commission	\$2,827.50	\$5,140.00	\$2,555.50	\$6,500.00
Zoning Board of Appeals	\$7,925.00	\$10,350.00	\$3,500.00	\$13,000.00
Historical Commission	--	--	--	\$1,000.00

Department Wide Trends/Metrics

Number of Applications Submitted

Description	FY2023	FY2024	FY2025 Thru 11/8/2024	FY2026 (Target)
Planning Board (Includes Admin SPR)	13	28	5	30
Conservation Commission	6	14	5	15
Zoning Board of Appeals	35	32	15	40
Historical Commission	2	3	--	--

Budget

Department	Program	Account Description	FY2024 Budget	FY2025 Budget	FY2026 Proposed Budget	\$ Variance	% Variance
175 - Planning & Community Development	175-1	Administration	322,933	343,323	343,309	(15)	0.00%
	175-4	Planning	9,550	9,900	10,350	450	4.55%
	175-9	Historical Commission	6,850	3,250	3,250	-	0.00%
Total			339,333	356,473	356,909	435	0.12%

Conservation

Laura Morrison Conservation Planner	(781)-794-8233 lmorrison@braintree.ma.gov	1 JFK Memorial Drive Braintree, MA, 02184
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Mission Statement

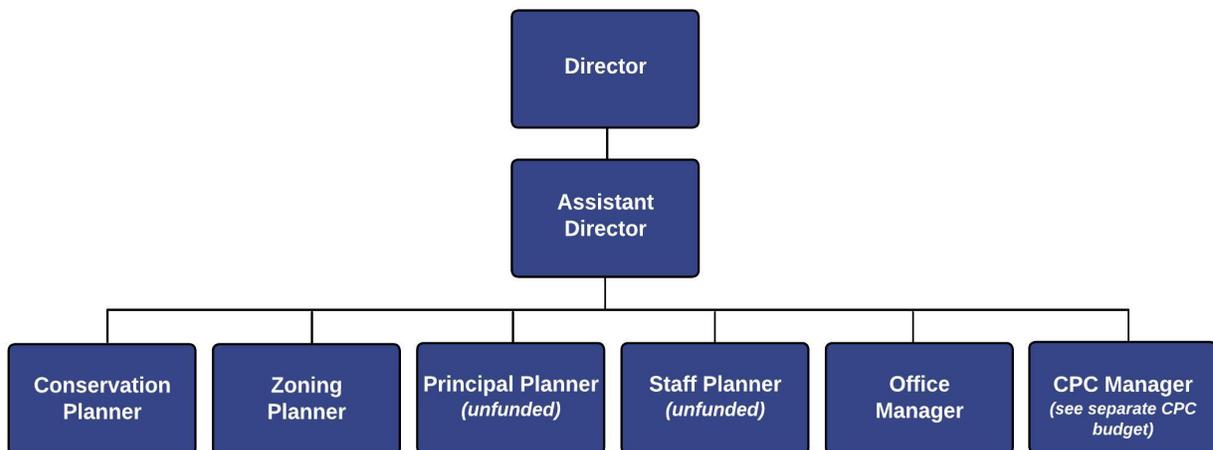
The Conservation Commission is dedicated to the protection of resource areas, including wetlands, vernal pools, rivers, streams, and the wildlife that inhabits these areas.



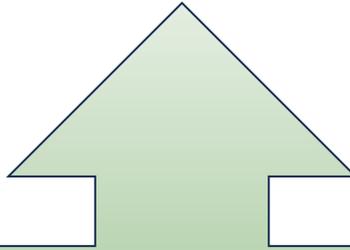
Department Responsibilities

Is responsible for regulatory permitting review, local enforcement of the Wetlands Protection Act and Local Wetland Ordinance, monitoring of open space, floodplain and CRS (Community Rating System) management and compliance, grant procurement and oversight, open space planning, vegetation monitoring and treatment and open space education.

Organizational Chart



FY2024 Accomplishments



- 80% Completion of the Hazard Mitigation Plan
- Kickoff on Armstrong Dam Removal
- Community Rating System Compliance (15% Discount of Flood Insurance for Residents)
- Completion of the Middle Street Trail
- Watson Park Monitoring/Adaptive Management (into FY25)
- Hiring of a New Conservation Ranger

Further departmental information can be found on the Town website at
<https://www.braintree.ma.gov/388/Conservation-Commission>

FY2025 Goal Updates

GOAL #1	Armstrong Dam Removal
Objective	To remove the dam and create public boardwalk
Measurement	Completion of contracted items and grant obligations
Timing	4 th Quarter FY2025 to 1 st Quarter FY2026
Status Update	Final contract amendment executed

GOAL #2	Completion of the Hazard Mitigation Plan
Objective	To continually have up to date plans that are required to obtain various grants
Measurement	Town Council adoption
Timing	2 nd Quarter FY2025
Status Update	Completed

GOAL #3	Sunset Lake – Treatment of 15 acres mid-June. Vegetation & water quality monitoring treatment to comply with Natural Heritage and Endangered Species Program requirements
Objective	To ensure appropriate vegetation and habitat are within Sunset Lake
Measurement	Monitoring Reports
Timing	Ongoing
Status Update	Ongoing

FY2026 Goals

GOAL #1	Watson Park Seawall Rehabilitation
Objective	To protect the Watson Park asset and investment
Measurement	Permitted and funded plan
Timing	Most of FY2026 and FY2027

GOAL #2	Trail Improvement and Maintenance Policy and Plans
Objective	To ensure that public open Space areas are well maintained, accessible and safe from natural hazards
Measurement	Completed and implemented policy and plans
Timing	1 st , 2 nd and 3 rd Quarter

GOAL #3	Update: Open Space and Recreation Plan
Objective	To continually have up to date plans that are required to obtain various grants
Measurement	Locally adopted plan
Timing	1 st and 2 nd Quarter FY2026

Trends/Metrics

Description	FY2023	FY2024	FY2025 (2 nd Qtr.)	FY2026 (Target)
Application Fees Collected (Deposited General Fund0	\$2,827.50	\$5,140.00	\$2,555,50	\$6,500.00
Number of Applications Submitted	6	14	5	15

Budget

Department	Program	Account Description	FY2024 Budget	FY2025 Budget	FY2026 Proposed Budget	\$ Variance	% Variance
175 - Planning & Community Development	175-05	Conservation	123,906	128,226	110,465	(17,761)	-13.85%
<i>Total</i>			123,906	128,226	110,465	(17,761)	-13.85%



Zoning Board of Appeals

Jonathan Dickinson Zoning Planner	(781)-794-8232 jdickinson@braintreema.gov	1 JFK Memorial Drive Braintree, MA 02184
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Mission Statement

The Zoning Board of Appeals (ZBA) is committed to ensuring fair and equitable land use decisions by reviewing and resolving appeals related to zoning ordinances, variances, and special permits. The mission is to serve the community by upholding the principles of good planning, fostering sustainable development, and balancing the rights of property owners with the interests of the public.

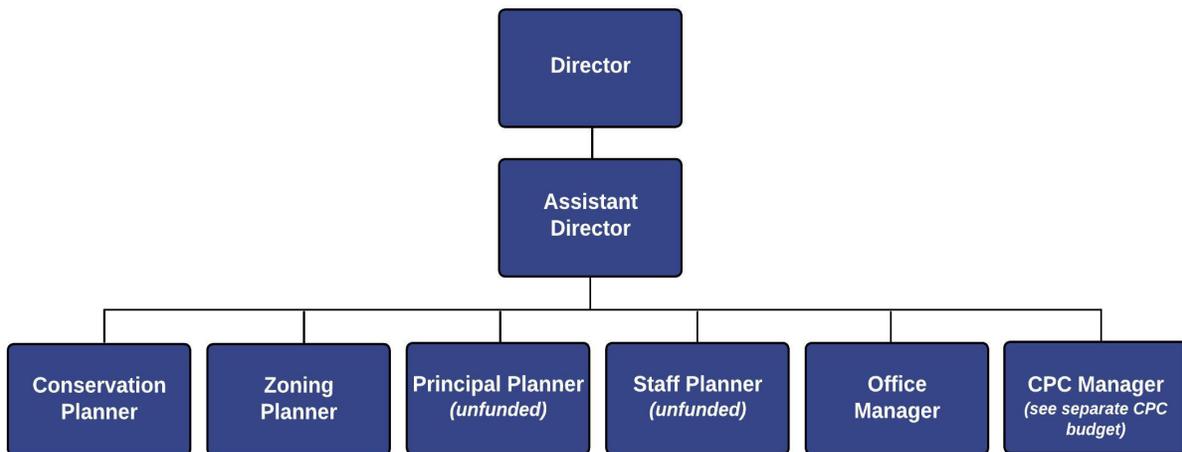


Department Responsibilities

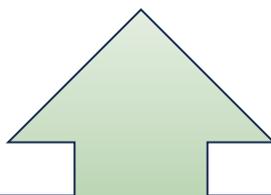
The Zoning Board of Appeal is responsible for hearing appeals of zoning decision(s) of the Building Inspector, acting on requests to modify or alter preexisting nonconforming structures, acting on requests for variances from the bulk and dimensional requirements of this chapter, and the issuance of earth removal permits, as authorized under this chapter.



Organizational Chart



FY2024 Accomplishments



- Hiring of Zoning Planner
- Process Thirty-Two Applications to the Zoning Board of Appeals
- Streamline plan review between Municipal License and Inspections and the Planning and Community Development Department.

Further departmental information can be found on the Town website at
<https://www.braintree.ma.gov/335/Zoning-Board-of-Appeals>

FY2025 Goal Updates

GOAL #1	Update Application Forms and Fees
Objective	To provide clear and easy to follow instructions and forms
Measurement	Update application form and Fees are made public and posted to the website
Timing	3 rd Quarter FY2025
Status Update	Drafts ready for review

GOAL #2	Update Zoning Bylaw
Objective	Review and analysis for revisions to sections 402, 403, and 407 in the zoning ordinance
Measurement	Adopted zoning amendments
Timing	4 th Quarter FY2025
Status Update	Ongoing

FY2026 Goals

GOAL #1	Develop Process for Administrative Site Plan Review for Exempt Uses
Objective	To develop a process of consistent review of exempt uses within the parameters of MGL 40A Section 3
Measurement	Adopted Zoning Bylaw Amendments and Application process created and implemented, with instructions and forms uploaded to the website
Timing	1 st and 2 nd Quarter FY2026

GOAL #2	Create Application Process for Review: Construction of ADU's
Objective	To create a clear streamlined process
Measurement	Application process, instructions and application forms uploaded to the website
Timing	1 st Quarter FY2026

Trends/Metrics

Description	FY2023	FY2024	FY2025 (2 nd Qtr.)	FY2026 (Target)
Number of Applications Submitted	35	32	15	40
Application Fees Collected	\$7,925.00	\$10,350.00	\$3,500.00	\$13,000.00

Budget

Department	Program	Account Description	FY2024 Budget	FY2025 Budget	FY2026 Proposed Budget	\$ Variance	% Variance
175 - Planning & Community Development	175-6	Zoning Board of Appeals	80,634	84,625	86,047	1,422	1.68%
<i>Total</i>			80,634	84,625	86,047	1,422	1.68%

Community Preservation

Elizabeth Manning CPC Manager	781-794-8236 emanning@braintreema.gov	1 JFK Memorial Drive Braintree MA, 02184
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Mission Statement

By adopting the Community Preservation Act (CPA), Braintree has prioritized protecting its historic and natural resources as well as supporting and preserving housing available to an inclusive variety of incomes and household types. The Community Preservation Committee (CPC) works to encourage superior recreational facilities, abundant natural open space suitable for active and passive outdoor recreation, preservation and promotion of historic resources and attributes as well as affordable housing initiatives. CPC members and staff also encourage

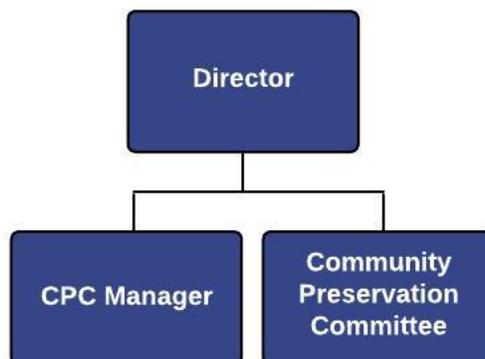


and value collaborative engagement and input from residents and community partners who will take part in community preservation initiatives that guide community needs and projects. *(Language adapted from Master Plan Vision Statement)*

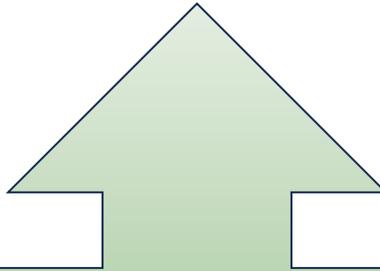
Department Responsibilities

- Prepare Community Preservation Plan and annual updates
- Provide guidance in CPA compliance
- Review and recommend CPA projects
- Records management, annual budget and Department of Revenue reporting

Organizational Chart



FY2024 Accomplishments



- Recommended \$3.2 million in new CPC projects
- Completed latest Elm Street Cemetery Restoration Phase
- 50 Historic Inventory House Forms Drafted
- Middle Street Trail Project Opened
- Acoustic Panels at Daughraty Installed
- Completed Annual Public Hearing and all State/DOR reporting
- Held 8 public meetings; reviewed 5 CPA applications



Further departmental information can be found on the Town website at
<https://braintreema.gov/236/Planning-Community-Development>

FY2025 Goal Updates

GOAL #1	Initiate Community Preservation Plan Process
Objective	To plan and prioritize the type of projects the Community would like to fund
Measurement	Completed Planning Process
Timing	January – June 2025
Status Update	Scheduled initial stakeholder meeting (December 2024)

GOAL #2	Review and Recommend Three CPA projects
Objective	Spend Community Preservation funds
Measurement	Number of projects
Timing	September – June 2025
Status Update	1 of 3 projects reviewed and recommended

GOAL #3	Update CPA website content with ArcGIS Story Maps
Objective	Informative and transparent Information for the public
Measurement	Number of web pages updated
Timing	November – June 2024
Status Update	Content and pictures are being developed



FY2026 Goals

GOAL #1	Community Preservation Plan Completed
Objective	To plan and prioritize the type of projects the Community would like to fund
Measurement	Completed plan
Timing	Complete by December 2025

GOAL #2	Review and Recommend Three CPA projects
Objective	Spend Community Preservation funds
Measurement	Number of projects
Timing	Complete by June 2025

GOAL #3	Community Preservation Plan Implementation
Objective	To align CPC Projects with Community priorities
Measurement	Number of recommendations implemented
Timing	Complete by June 2025

Trends/Metrics

Description	FY2023	FY2024	FY2025 (2 nd Qtr.)	FY2026 (Target)
Applications Recommended	5	5	1	4
Public Meetings Held	9	8	2	8
Projects Completed	3	3	0	3

Budget

REVENUE							
Department	Program	Account Description	FY2024 Budget	FY2025 Budget	FY2026 Proposed Budget	\$ Variance	% Variance
Annual Revenues & Available Funds		Receipts from Surcharge	881,553	1,041,246	1,067,000	25,754	2.47%
		Receipts from State Trust Fund	284,537	200,000	170,720	(29,280)	-14.64%
		Receipts from Other Interest & Gifts	22,500	19,000	19,000	-	0.00%
Total			1,188,590	1,260,246	1,256,720	(3,526)	-0.28%

EXPENDITURE							
Department	Program	Account Description	FY2024 Budget	FY2025 Budget	FY2026 Proposed Budget	\$ Variance	% Variance
Appropriations & Reservations		Community Housing	125,000	150,000	150,000	-	0.00%
		Open Space	125,000	150,000	150,000	-	0.00%
		Historic Preservation	125,000	150,000	150,000	-	0.00%
		Undesignated Budget Reserve	754,160	747,234	743,884	(3,350)	-0.45%
		Administrative & Operating Expense	59,430	63,012	62,836	(176)	-0.28%
Total			1,188,590	1,260,246	1,256,720	(3,526)	-0.28%



Public Safety



Police

Timothy Cohoon Police Chief	(781)-843-1212 Tcohoon@braintree.ma.gov	282 Union Street Braintree MA, 02184
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Mission Statement

The mission of the Braintree Police Department (BPD) is to work in partnership with the citizens of Braintree toward providing a safe environment and enhancing the quality of life consistent with the values of the community. This BPD will accomplish this mission by providing dedicated police officers of high integrity, honesty, morals, and trustworthiness who are committed to establishing strong partnerships between the community, its residents, and this department. In doing so, the BPD will be guided by its core values of Honesty, Integrity, Respect and Compassion.

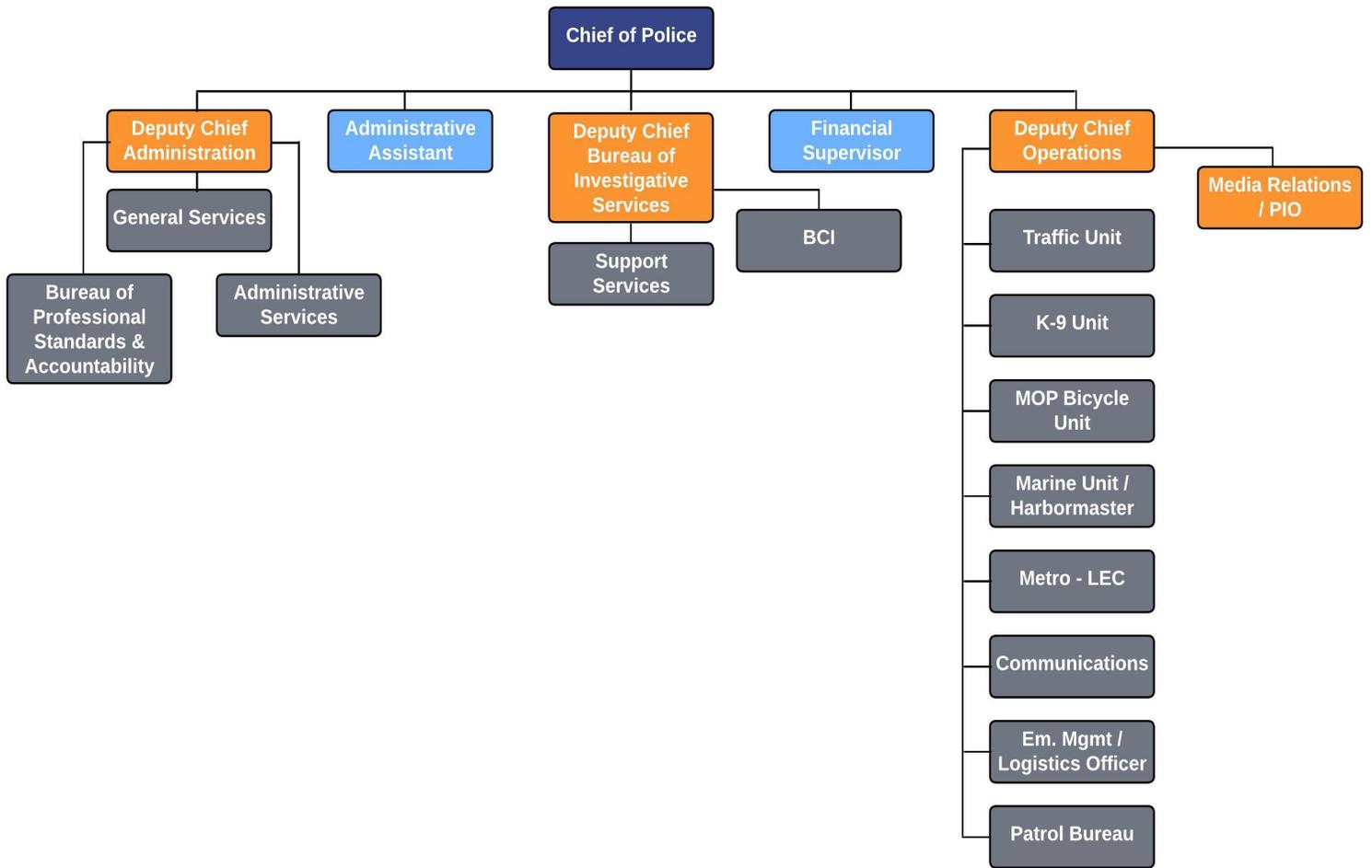


Department Responsibilities

The Braintree Police Department’s primary responsibility is for the public safety and security of the Town of Braintree’s residents, business owners and employees, commuters, visitors, and property. Each member of the Department strives to fulfill these responsibilities and the Department’s mission with the highest levels of integrity, respect, professionalism, and compassion. The Department’s operational charge is accomplished by responding to emergency and non-emergency calls for service, conducting investigations, enforcing traffic laws and parking regulations, training, maintaining property and evidence, and providing a variety of support services such as mental health and substance use disorder response, animal control, drug investigations, licensing, recordkeeping, maritime safety and security, community programs and School Resource Officers, sex offender registration, emergency management, and more.



Organizational Chart



FY2024 Accomplishments

- Through a DMH Grant, enhanced the Crisis Intervention Mental Health Training through an advanced Integrating Communications, Assessment and Tactics (ICAT) De-escalation training resulting in 18 Officers trained in FY2024
- Deployed group of trained officers to solve community problems by increasing the number of School Resource Officers (SROs) from 1 to 2 and establishing a Traffic Unit to further enforce traffic regulations, reduce traffic accidents and provide related services such as car seat installations and inspections
- Through a DHS Grant, established and made operational the BPD Marine Unit. The unit is responsible (and jointly through MOUs with other state, local and Federal agencies) for maritime safety and security and adjacent facilities in and along the Fore River Basin, Town River, Back River and Neponset River
- Executed a contract with AXON to provide new Taser 10 less-than-lethal weapons to all officers. Procured and introduced effective, scalable and cost-efficient Taser 10 Virtual Reality capabilities that prepares officers for complex, real-world situations with a focus on de-escalation. Conducted 10 training sessions utilizing this capability including facilitation at surrounding police departments.

Further departmental information can be found on the BPD website at

<https://www.braintreepd.org/>



FY2025 Goal Updates

GOAL #1	Hiring & Deployment
Objective	Hire new personnel to offset attrition and restore programs that were paused for budgetary reasons
Measurement	Headcount & program restoration
Timing	Ongoing
Status Update	As of 10/30/2024, the Department is in the process of hiring up to 13 Officers via Civil Service and lateral transfer. Compared to a previous authorized strength of 89 sworn, headcount is projected to be at 76 by 11/30/2024. Lateral transfers will impact minimum manning in Q3 FY2025, while Civil Service hires will impact manning in Q1 FY2026. As a result of the override, we have been able to partially restore the Traffic Unit and School Resource Officer program

GOAL #2	Technology
Objective	Deploy new technology and software that increases public safety and operational efficiency
Measurement	New technology deployed
Timing	Ongoing
Status Update	The Department added 3 Flock license plate readers in FY24 and plans to add 3 more by the end of Q2 FY2025. We've contracted for a Townwide gunshot detection system that will be operational in FY2025 and are currently exploring drone technology and body cameras for late FY2025 and FY2026, respectively

GOAL #3	ICAT De-Escalation Training
Objective	Provide officers more tools, skills, and options for handling critical incidents involving subjects who are acting erratically due to a diminished capacity (mental health or behavioral crisis) and who are unarmed or armed with a weapon other than a firearm
Measurement	50% of officers trained in Integrating Communications, Assessment and Tactics (ICAT) De-escalation training
Timing	End of FY2025
Status Update	17% Trained

FY2026 Goals

GOAL #1	Hiring & Deployment
Objective	Meet FY2026 staffing goals relative to five-year plan, restore paused programming, and fill other open assignment needs
Measurement	Headcount of 94-95 sworn personnel, fully staffed Traffic Unit, additional School Resource Officer
Timing	By 6/30/2026

GOAL #2	Body-Worn Camera Program
Objective	Deploy the use of body-worn cameras to allow for additional documentation of police-public contacts, arrests, and critical incidents; Provide greater public transparency and serve as a means to enhance officer accountability and focused training; Enhance the Departments ability to review probable cause for arrest, officer and suspect interaction, evidence for investigative and prosecutorial purposes
Measurement	100% all sworn personnel equipped with bodycams
Timing	By 6/30/2026

GOAL #3	Braintree Regional Emergency Communications Center (BRECC)
Objective	Achieve significant progress in the design, construction and administration of the future RECC
Measurement	Location finalized and at least 50% developed, IT and MOU logistics established
Timing	By 6/30/2026

Trends/Metrics

Description	FY2023	FY2024	FY2025 YTD	FY2026 (Target)
Calls for Service	23,453	24,900	7,179	27,900
Mental Health Calls (1)	382	380	113	450
Overdoses/Saves (2)	31/25	24/23	9/8	20/19
Grant Funding	\$1,076,314.16	\$904,018.44	\$847,434.88	\$932,178.37
Headcount	88	84	77	95

NOTES:

1. *Calls classified as Mental Health or Overdose Calls may be higher due to a different classification in ProPhoenix (new RMS system). +/- 5% error rate without ability to multiclass an incident*
2. *Narcan is readily available to the public and no longer need police intervention to administer, we hope to see more saves*



Budget

Department	Program	Account Description	FY2024 Budget	FY2025 Budget	FY2026 Proposed Budget	\$ Variance	% Variance
210 - Police	210-1	Administration	1,412,761	1,807,014	1,792,823	(14,191)	-0.79%
	210-2	Building Maintenance	109,600	129,400	139,060	9,660	7.47%
	210-3	Equipment Maintenance	203,000	307,000	309,760	2,760	0.90%
	210-4	Patrol Bureau	7,268,981	8,237,701	8,274,691	36,991	0.45%
	210-5	Communications	578,184	620,689	708,060	87,371	14.08%
	210-6	Detective Bureau	1,806,340	2,241,685	2,292,696	51,011	2.28%
	210-7	Traffic Bureau	215,394	420,906	224,387	(196,520)	-46.69%
	210-8	Special Services/Community Policing	856,649	863,826	901,311	37,485	4.34%
	210-9	Harbormaster	28,500	49,500	32,000	(17,500)	-35.35%
	210-10	Animal Control	77,190	97,279	88,565	(8,714)	-8.96%
Total			12,556,600	14,775,000	14,763,353	(11,647)	-0.08%



Fire

Fire Chief Acting Chief Viola	(781)-843-3600 fviola@braintree.ma.gov	1 Union Place Braintree MA, 02184
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Mission Statement

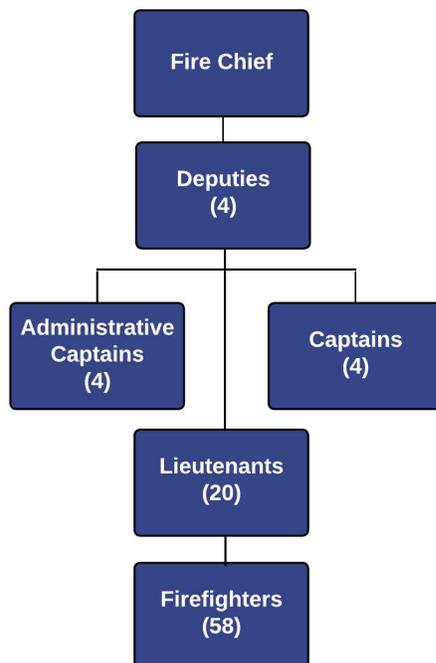
Dedicated and proud professionals providing efficient, quality fire protection and suppression, emergency medical services, public service and assistance, response to hazardous situations, natural disasters, and active shooter threats to the citizens and visitors to the Town of Braintree. Our mission is to prevent, protect and prepare for the worst while giving the best to our Town.



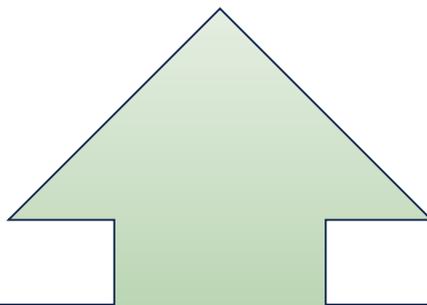
Department Responsibilities

The Braintree Fire Department strives to provide quality fire protection, emergency responses, emergency medical services, and life safety programs to the community. The fire department responds to fires, motor vehicle accidents, hazardous materials incidents, emergency medical calls, and other public safety emergencies. The fire department also issues permits, enforces codes, conducts plan reviews, and conducts smoke detector/CO inspections. Our Department is in service to the residents and businesses of our community.

Organizational Chart



FY2024 Accomplishments



- Overhauled the outside paid detail invoicing system
- Audit of Fire Department payroll, invoice and payment processes.
- Worked with Treasurer to correct all fire department payroll for accuracy
- Appointed a new Grant Writer/Procurement Officer
- Appointed new Dispatch Liaison for interfacing with 911 and Brewster dispatch.
- Sent four Officers to Incident Command Train the Trainer class to enhance fire operations and safety.
- Worked with Mayor and Human Resources to schedule a new exam for firefighter
- Authored a new employee skill handbook.

Further departmental information can be found on the Town website at
<https://braintree.ma.gov/203/Braintree-Fire-Department>

FY2025 Goal Updates

GOAL #1	Technology Upgrades
Objective	Enhance all technology throughout the Department
Measurement	New technology development
Timing	Ongoing
Status Update	Department in the process of review and procurement for some vendors as well as pricing out equipment. This technology upgrade would enhance the department, and it's needs to allow more up-to date equipment and enhance public safety. Department is also working on potential online bill pay, which would be part of the technology upgrades

GOAL #2	Hiring
Objective	Hire new personnel to backfill open positions
Measurement	Headcount & full staffing
Timing	Ongoing
Status Update	As of 4/1/2025, the Department has hired 4 new staff members and looking to continue to add to the Department to ensure we are fully staffed to assist with coverage and backfill as a result of movement in the department

GOAL #3	Department Website
Objective	Update the Department website
Measurement	Enhancement of information and look of the website
Timing	Spring 2025
Status Update	There is currently a committee developed to working with the Mayor's office to update the Fire Department website. This will allow for more real-time updates and information to assist internal and external departments as well as the public. Information would be things like who to contact, frequently asked questions, fee structures, etc.



FY2026 Goals

GOAL #1	Headquarters Renovation Project
Objective	Station floor 2 renovation
Measurement	Secure funding and plans for project
Timing	Ongoing project to renovate the headquarters station starting with the roof and 2 nd floor. Working internally with departments to develop a team to work on the committee for running meetings and meetings with external OPM. This will be an ongoing year-to-year renovation, which would like to kick off starting end of FY2025 into FY2026

GOAL #2	Apparatus
Objective	Command & administration vehicle replacement
Measurement	Replacement of vehicles
Timing	Ongoing: This is part of the capital project planning to procure new trucks for the Department as well as review ongoing the shape of all equipment. This will assist with the safety of the Department as well as the public. Working on preventative maintenance programs in-house to ensure we have our current equipment maintained until these can be upgraded and/or replaced

GOAL #3	Upgrade outdated equipment
Objective	Replace 2 fire pumpers
Measurement	Replacement of equipment
Timing	Ongoing

Trends/Metrics

Description	FY2023	FY2024	FY2025 (2 nd Qtr.)	FY2026 (Target)
Calls/24 hours	20.8/day	21.9/day	19/day	unknown
Overdoses	29	24	3	Unknown
Headcount	79	79	83	90

Budget

Department	Program	Account Description	FY2024 Budget	FY2025 Budget	FY2026 Proposed Budget	\$ Variance	% Variance
220 - Fire	220-1	Administration	295,552	373,156	411,140	37,984	10.18%
	220-2	Building Maintenance	95,697	96,985	116,000	19,015	19.61%
	220-3	Equipment Maintenance	143,505	163,505	223,465	59,960	36.67%
	220-4	Fire Suppression	8,816,520	8,628,034	9,943,256	1,315,222	15.24%
	220-5	Fire Alarm Repair	147,175	154,888	156,113	1,225	0.79%
	220-6	Hazmat	134,314	142,027	146,367	4,341	3.06%
	220-7	Fire Prevention	134,814	142,527	144,367	1,841	1.29%
	220-8	Training	133,914	141,627	146,717	5,091	3.59%
	220-9	Fire Boat	37,098	30,971	28,662	(2,309)	-7.46%
Total			9,938,589	9,873,718	11,316,087	1,442,369	14.61%



Emergency Management

Robert Millette Director	(781)-794-8188 Rmillette@braintree.ma.gov	1 John F. Kennedy Memorial Drive Braintree MA, 02184
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Mission Statement

BEMA's mission is to reduce the loss of life and property by supporting citizens and first responders through awareness, education, and preparedness in order to promote a safer, less vulnerable, and more resilient community with the capacity to cope with hazards and disasters.

Department Responsibilities

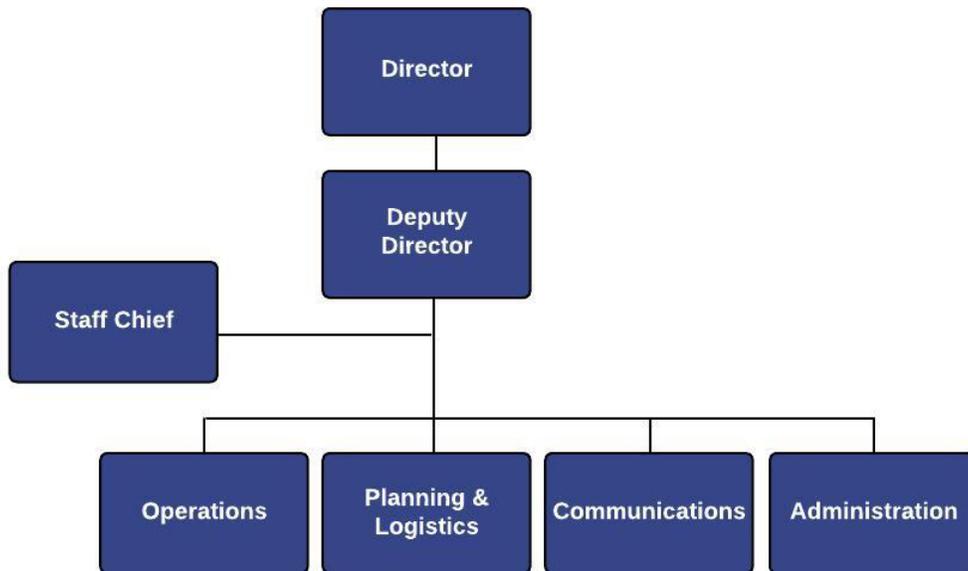
The Agency's routine activities include public safety support through crowd control, traffic control, communications support, lighting tower transport and deployment, and provision of supplies at many events in Town and regularly provide upkeep and maintenance to a wide variety of equipment for the Town's use. BEMA also helps prepare and maintain local, state, and federally approved emergency disaster plans and assists businesses with their contingency plans. BEMA will help locate and secure resources from within and outside the



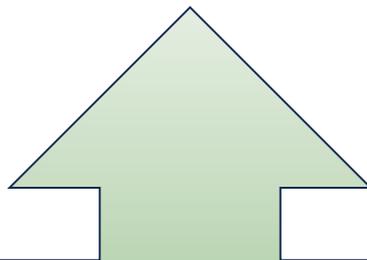
state and keep an inventory of emergency supplies and equipment on hand. BEMA develops and maintains a volunteer group with appropriate training to assist in disaster situations and disseminate information regarding disaster and emergency preparedness.

In an emergency situation, BEMA will assist Town departments and coordinate with the state's emergency response, requesting state aid when disaster response overwhelms local and mutual aid support. BEMA has assisted with, either in Braintree or in a mutual aid situation, search and rescue operations, first responder (primarily firefighter) rehabilitation during incidents, medical support, traffic support (directing traffic and closing roads), back up communications support (Public Safety, GMRS, and amateur radio), shelter operations, transportation and handling of equipment and supplies, warming and cooling center operations, food deliveries to Covid positive patients, point of distribution support, and reunification activities.

Organizational Chart



FY2024 Accomplishments



- Wrote and won CCP grant
- Integrated general mobile radio service capability to be one of the first agencies in the state to utilize the service
- Integrated P25 radio capability to be first fully P25 capable agency in Town of Braintree
- Integrated Digital Mobile Radio (DMR) capability to be the only fully DMR capable agency in Town of Braintree
- Reinstated Regional Community Emergency Response Team training program

Further departmental information can be found on the Town website at <https://braintreema.gov/199/Braintree-Emergency-Management-Agency>

FY2025 Goal Updates

GOAL #1	Regionalization
Objective	The Braintree Emergency Management Agency seeks to optimize efficiency and increase the sheltering capacity of the agency by partnering with the regional shelter in Weymouth
Measurement	Braintree will become a member of the shelter committee
Timing	FY2026
Status Update	Awaiting the shelter committee meeting

GOAL #2	Citizen Participation
Objective	Encourage citizen participation by increasing sign-ups for the Braintree Emergency Management Agency
Measurement	Add five new members
Timing	By June of 2025
Status Update	BEMA has one new member

GOAL #3	Grant opportunities
Objective	Support vital Town of Braintree emergency management functionality by continuing to advocate and pursue funding options available via state grants to reduce taxpayer burden whilst maintaining an excellent emergency management response team
Measurement	Receive two grants
Timing	FY2026
Status Update	Two grants have been received

FY2026 Goals

GOAL #1	ADA Compliance
Objective	Establish Americans with Disabilities Act (ADA) compliance by continuing the purchase of equipment and supplies and receiving training
Measurement	Bring in new equipment and supplies, increase member training
Timing	Autumn 2025

GOAL #2	Emergency Preparedness
Objective	Improve communication with residents and encourage citizen participation by holding training courses that are open to the public and allow for better all hazards preparedness with a whole community approach
Measurement	10 training courses offered
Timing	FY2026

GOAL #3	Emergency Communications
Objective	Improve communications with residents and encourage citizen participation by improving and increasing the methods available to the auxiliary communications team within the Braintree Emergency Management agency
Measurement	Add two new methods of communication to the auxiliary communications system
Timing	FY2026



Trends/Metrics

Description	FY2023	FY2024	FY2025 (2 nd Qtr.)	FY2026 (Target)
Cooling/Warming Stations	5	4	0	N/A
Lighting Tower Deployments	20	17	12	15
Farmers Market Assistance	16	17	15	17
Mutual Aid requests	9	7	6	6
Firefighter/Funeral Rehab Assignments	3	0	0	N/A
Event Support	16	18	12	20
Grants Received	2	2	2	2
Community Engagement	2	3	1	5
Training Opportunities	15	21	5	30

Budget

Department	Program	Account Description	FY2024 Budget	FY2025 Budget	FY2026 Proposed Budget	\$ Variance	% Variance
220 - Fire	220-10	Emergency Management	-	-	35,620	35,620	100.00%
<i>Total</i>			-	-	35,620	35,620	100.00%





Building & Highway



Department of Public Works (DPW)

<p>Matthew Jaques Director DPW</p>	<p>(781)-794-8254 Mjaques@braintree.ma.gov</p>	<p>85 Quincy Ave Braintree MA, 02184</p>
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Mission Statement

The Braintree Department of Public Work’s (DPW) principal mission is to enhance the quality of life for those living, working, or visiting the Town of Braintree. Through sound management, communication, leadership, innovation, teamwork and vision, the Braintree DPW strives to provide dependable, high quality, responsive public works and utility services, consistent with community values and at reasonable costs to Braintree’s citizens, businesses, institutions, and visitors today and into the future.



Department Responsibilities

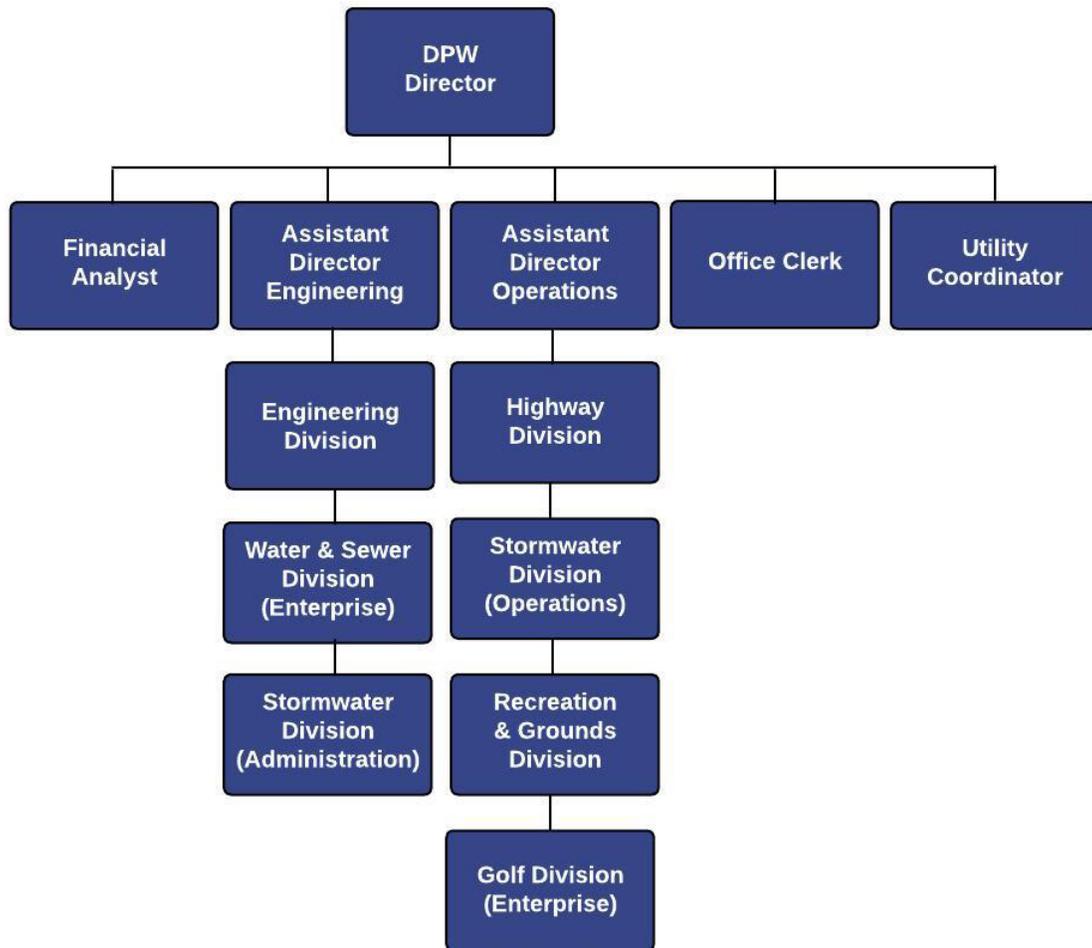


The Braintree DPW is comprised of 99 full-time employees (excluding school custodians) and 97 part-time employees (varying seasonally) within seven divisions. These include Administration, Engineering, Water & Sewer, Stormwater, Highway (which includes Solid Waste Management), Parks and Recreation (which includes Grounds and Cemetery Operations), and Facilities.

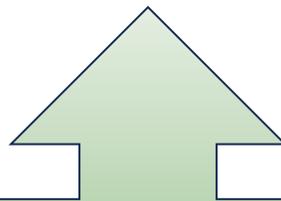
The DPW owns and maintains a large segment of the Town’s infrastructure. The assets that the DPW manages include Braintree’s municipal and school facilities; roadways, sidewalks, traffic signs and traffic signal systems; catch basins, storm drains, culverts and outfalls; Town parks, playgrounds, cemeteries, and public shade trees; the Town’s compost site, closed landfill, and recycling center; the public water supply, including three reservoirs, a water treatment plant, storage tanks and distribution system; and the Town’s sewer collection system, including 11 pumping stations; and DPW buildings and equipment.

Delivering key services like water service, sewer service, curbside waste management, storm response, and winter snow and ice management is also a core responsibility of the Braintree DPW.

Organizational Chart



FY2024 Accomplishments



- Received \$622,200 in grant funding for Engineering Division and Stormwater projects
- Broke ground on the new Tri-Town Regional water treatment plant
- Filled the GIS Coordinator position and made significant advances towards developing an internal GIS and asset management system

Further departmental information can be found on the Town website at

<https://braintreema.gov/184/Public-Works>

FY2025 Goal Updates

GOAL #1	Improve Traffic Efficiency at Elm Street Intersection
Objective	Implement new vehicle detection and traffic signal timing at the Intersection of Elm Street, Middle Street, Hawthorn Road, and Adams Street
Measurement	Completion of Project
Timing	July 2024
Status Update	Completed

GOAL #2	Delory Field Improvement
Objective	Complete construction of the new Delory Field at Watson Park
Measurement	Completion of construction
Timing	April 2025
Status Update	90% Complete

GOAL #3	Plain Street Cemetery
Objective	Complete construction of the Plain Street Cemetery expansion
Measurement	Opening of Expansion
Timing	May 2025
Status Update	100% Complete

FY2026 Goals

GOAL #1	Master Planning
Objective	Continue to look for ways to initiate programs consistent with the Town's new Master Plan
Measurement	Ongoing
Timing	Varies by project

GOAL #2	Capital Funding
Objective	Continue to seek capital funding to invest in town infrastructure
Measurement	Will Vary
Timing	Capital Budget Planning Cycle

Trends/Metrics

Description	FY2023	FY2024	FY2025 (2 nd Qtr.)	FY2026 (Target)
Grants Obtained	6,025,000*	622,200	241,024	--
Centerline Miles of Accepted Roads	106.07 Miles	106.15 Miles	106.15 Miles	--

*Includes one-time federal funding for Allen St reconstruction

Budget

Department	Program	Account Description	FY2024 Budget	FY2025 Budget	FY2026 Proposed Budget	\$ Variance	% Variance
400 - Public Works Department	400-1	Administration	662,808	719,923	707,546	(12,377)	-1.72%
	400-12	Environmental Affairs/Waste Collection	3,027,100	3,141,400	3,190,459	49,059	1.56%
Total			3,689,908	3,861,323	3,898,005	36,682	0.95%



Engineering

John Thompson, PE Assistant DPW Director	(781)-794-8013 Jthompson@braintree.ma.gov	85 Quincy Ave Braintree MA, 02184
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Mission Statement

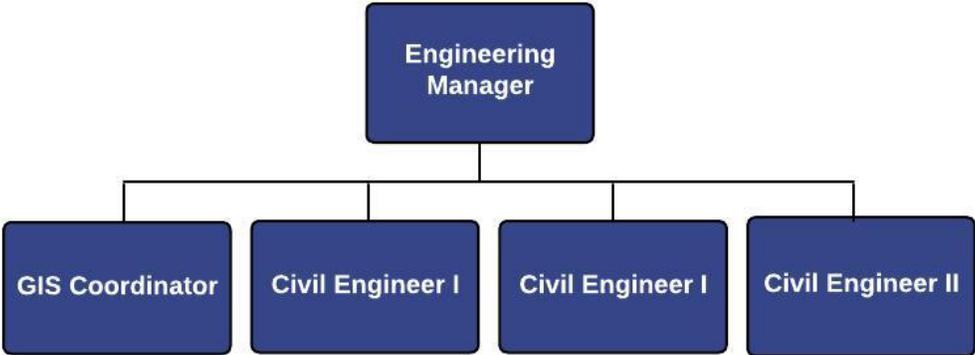
The Engineering Division mission is to provide quality professional engineering services in a courteous, timely, and cost-effective way. The safety, health, and quality of life for our citizens will continue to be at the forefront of our decision-making. We will responsibly serve our citizens, our customers, and other Town Departments with bearing in mind the 3 Rs (respect, refinement, and responsibility) and the 3 Cs (courtesy, cooperation, and consideration).



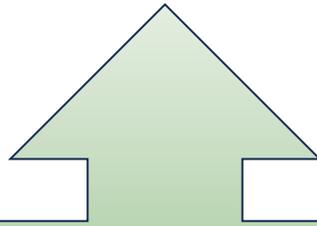
Department Responsibilities

The Engineering Division is mostly engaged in the planning, design, and administration of capital projects including water, sewer, drainage, and roadway improvements projects. The Engineering Division also leverages GIS technology to maintain and updates the Town’s assessor mapping, asset management, utility records, and street listing including questions from residents on past, current, and future projects. Additionally, the Engineering Division provides technical support to other Town Departments and boards, as well as private engineers, surveyors, and residents.

Organizational Chart



FY2024 Accomplishments



- Resurfaced 19,000 feet of roadways
- Reconstructed 12,500 feet of sidewalks
- Implemented ADA Upgrades and RRFBs to the intersection of Pond Street at Wayne Avenue
- Initiated a Townwide sidewalk Inventory
- Planted 25 Trees on Hawthorn Road to reestablish the tree canopy

Further departmental information can be found on the Town website at

<https://braintreema.gov/187/Engineering>

FY2025 Goal Updates

GOAL #1	Roadway Resurfacing
Objective	Resurface 15,000 feet of roadway
Measurement	Length of Roadway Resurfaced
Timing	Completed by 5/30/2025
Status Update	Resurfaced 13,000 feet of roadway

GOAL #2	Sidewalk Reconstruction
Objective	Reconstruct 9,500 feet of sidewalk
Measurement	Feet of Sidewalk Reconstructed
Timing	Completed
Status Update	Completed

GOAL #3	ADA Improvements
Objective	Complete ADA Improvements to entrances to Flaherty School and Morrison School and rear pathways to East Middle School
Measurement	Fully internalized and managed by Town Staff
Timing	8/30/2025
Status Update	On Schedule

FY2026 Goals

GOAL #1	Roadway Resurfacing
Objective	Resurface 18,000 feet of roadway
Measurement	Length of Roadway to be Resurfaced
Timing	6/30/2026

GOAL #2	Sidewalk Reconstruction
Objective	Reconstruct 10,000 feet of sidewalk
Measurement	Feet of Sidewalk to be Reconstructed
Timing	6/30/2026

GOAL #3	GIS
Objective	Complete Internalization of Town's GIS
Measurement	Completely managed by Town Staff
Timing	8/30/2025

Trends/Metrics

Description	FY2023	FY2024	FY2025 (2 nd Qtr.)	FY2026 (Target)
Roadway Resurfacing	14,700 ft	19,000 ft	15,000 ft	18,000 ft
Sidewalk Reconstructed	17,100 ft	12,500 ft	9,500 ft	10,000 ft

Budget

Department	Program	Account Description	FY2024 Budget	FY2025 Budget	FY2026 Proposed Budget	\$ Variance	% Variance
400 - Public Works Department	400-4	Engineering	170,014	165,406	171,262	5,856	3.54%
	400-5	Construction Administration	161,955	157,442	162,839	5,397	3.43%
	400-8	Sidewalks	29,400	15,000	15,000	-	0.00%
	400-9	Street Lightings	250,000	250,000	250,000	-	0.00%
	400-10	Traffic	137,611	130,946	135,971	5,025	3.84%
Total			748,980	718,794	735,072	16,278	2.26%

Highway

Ben Hulke Assistant Director, DPW	bhulke@braintree.ma.gov	245 Union Street Braintree MA, 02184
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Mission Statement

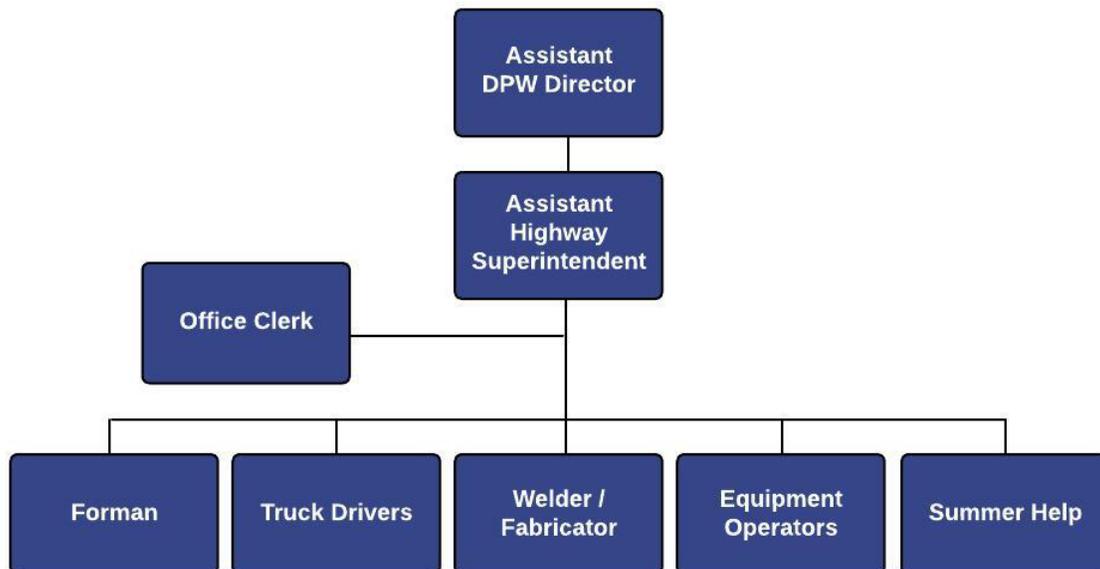
To support and enhance the quality of life for the Town's residents, businesses, and visitors by providing dependable, well planned, responsive, high-quality, cost-effective services to promote personal safety, transportation, and economic growth.



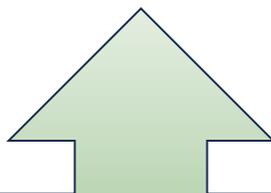
Department Responsibilities

The Highway Division is responsible for the operation and maintenance of the Town's infrastructure in the areas of streets, sidewalks, snow, and ice operations, leaf compost site, recycling center, refuse pick up, as well as grounds maintenance of certain Town-owned buildings.

Organizational Chart



FY2024 Accomplishments



- Coordinate with Braintree pickleball to install Improved pathway and tree plantings
- Purchased and installed three additional speed radar signs to promote safe driving
- Installed several RRFBs at high traffic crosswalks
- Continued maintenance of public right of ways

Further departmental information can be found on the Town website at
<https://braintreema.gov/189/Highway-Grounds>

FY2025 Goal Updates

GOAL #1	Aging Equipment Replacements
Objective	Seek capital funding for equipment replacements
Measurement	If appropriated/funding awarded
Timing	Depends on project
Status Update	FY2025

GOAL #2	Vacant Positions
Objective	Create effective ways to entice CDL holders to apply for vacant positions
Measurement	Employees hired to fill vacancies
Timing	Ongoing
Status Update	Positions partially filled

FY2026 Goals

GOAL #1	Highway Department Online Permitting
Objective	Establish online permitting for street opening and contractor permits
Measurement	Online permitting up and running
Timing	FY2026

GOAL #2	Solid Waste Costs
Objective	Monitor solid waste contracts/programs to identify any areas for savings
Measurement	Cost savings associated with contracts/programs
Timing	FY2026

Trends/Metrics

Description	FY2023	FY2024	FY2025 (2 nd Qtr.)	FY2026 (Target)
Street Opening Permits	91	106	35	n/a
Leaf Site Contractor Permits	14	3*	9	15
Snow Callouts – Treatment Only	5	6	0	--
Snow Callouts – Treatment and Plowing	9	9	0	--
Snow Plowing Contractors	38	40	40	45
Trash Tonnage	11,048.18	10,859.64	5,594.9	10,500
Recycling Tonnage	2,565.66	2,674.14	1,322.96	2,700

**Change is a function of discussed closure of site prior to override vote and timing of collecting the revenues.*

Budget

Department	Program	Account Description	FY2024 Budget	FY2025 Budget	FY2026 Proposed Budget	\$ Variance	% Variance
400 - Public Works Department	400-6	Highway	1,453,487	1,417,075	1,439,171	22,096	1.56%
	400-7	Drains	10,000	-	-	-	0.00%
	400-11	Snow and Ice	600,000	600,000	600,000	-	0.00%
	400-13	Cemetery	174,952	181,164	181,561	397	0.22%
	400-18	Grounds Maintenance	677,034	734,404	739,704	5,300	0.72%
Total			2,915,473	2,932,643	2,960,436	27,793	0.95%



Facilities & Equipment

<p>Michael McGourty Director of Facilities</p>	<p>(781) 794-8247 mmcgourty@braintree.ma.gov</p>	<p>249 Union St. Braintree, MA, 02184</p>
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Mission Statement

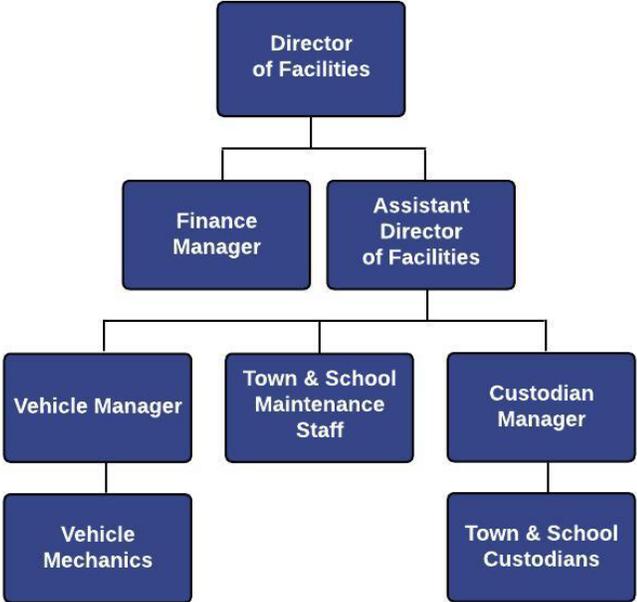
To support all employees, students and users of Town & School facilities and to ensure the safety, cleanliness, and functionality of all buildings and equipment.



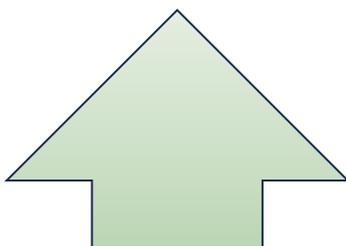
Department Responsibilities

The Department maintains all Town & School buildings. The work includes cleaning and upkeep of buildings, repair and maintenance of heating/cooling systems, security, pest control, etc. The Department also manages capital building projects such as the American Legion painting, Daugherty Gym renovations, 74 Pond Street renovation, Police Station renovations, Fire Station renovations, Town Hall renovations, Town Hall HVAC upgrades, etc. When practicable, in-house labor is used to perform these repairs. They have saved the Town an immeasurable amount of money in contrast to contracting out the work. The Department is also responsible for the repair and maintenance of all Town vehicles and heavy equipment except for the Police, Fire, and School Department vehicles. This Department is responsible for in-house repair, management of outside vehicle repair, and the purchase of necessary parts, equipment, and tires.

Organizational Chart



FY2024 Accomplishments



- Morrison School asbestos abatement and ceiling tile replacement
- Hollis School asbestos abatement and flooring repair/replacement
- Highlands School asbestos and flooring repair/replacement
- Eldridge School asbestos abatement
- Old South Middle School asbestos abatement, flooring installed in each classroom, classrooms newly painted
- Installation of new play area for the special needs program at Liberty School

Further departmental information can be found on the Town website at
<https://braintree.ma.gov/Facilities>

FY2025 Goal Updates

GOAL #1	Thayer Library RTU replacement
Objective	Replace aging RTU's at the Thayer Library
Measurement	Completion of project
Timing	Spring 2025
Status Update	Bids being sought

GOAL #2	Flaherty School Modular Classroom Relocation and New Connector Constructed
Objective	Repurpose and utilize modular classrooms that would have been rendered useless if not moved
Measurement	Completion of project
Timing	Summer 2024
Status Update	Complete

GOAL #3	Successful Relocation of All Contents in the Monatiquot School
Objective	Abandonment of the Monatiquot School building by BPS necessitated the transport of all classroom contents to various other schools.
Measurement	Completion of project
Timing	Summer 2024
Status Update	Complete

GOAL #4	Ross School Play Area Fenced In
Objective	Installed fencing around play area to maintain safety of the Ross School students.
Measurement	Completion of project
Timing	Summer 2024
Status Update	Complete

GOAL #5	Demolition and Reconstruction of the Town Hall Portico
Objective	Inspection of the portico at Town Hall resulted in its immediate demolition, repair and reconstruction.
Measurement	Completion of project
Timing	Summer/Fall 2024
Status Update	In progress

GOAL #6	Lining of Waste-Line Piping at Braintree High School
Objective	Waste lines at BHS constantly were backing up. The lines were inspected and were seen to be dilapidated and decomposed. Composite material pipe lining is needed to maintain the functionality of waste systems upstream.
Measurement	Completion of project
Timing	Fall/Winter 2024
Status Update	In progress

GOAL #7	Police Station Library RTU Replacement
Objective	Replace aging RTU's at the Police Department headquarters
Measurement	Completion of project
Timing	Spring 2025
Status Update	Planning stage

GOAL #8	Replacement of Steam Boiler at Old South Middle School
Objective	The steam boiler serving a segment of the building failed resulting in the need for emergency replacement before cold weather sets in.
Measurement	Completion of project
Timing	Fall/Winter 2024
Status Update	Planning stage

GOAL #9	New Burner for the Steam Boiler at Hollis
Objective	The burner used in the steam boiler system is non-functioning and is in need of replacement.
Measurement	Completion of project
Timing	Spring 2025
Status Update	Planning stage

FY2026 Goals

GOAL #1	Ongoing Facility Maintenance
Objective	Complete as much work in-house to save on outside contracts
Measurement	As arises
Timing	Varies

GOAL #2	Rental Revenue Review
Objective	Properly assessing rent based upon cost of providing space and all costs associated
Measurement	Varies by event
Timing	Ongoing

Budget

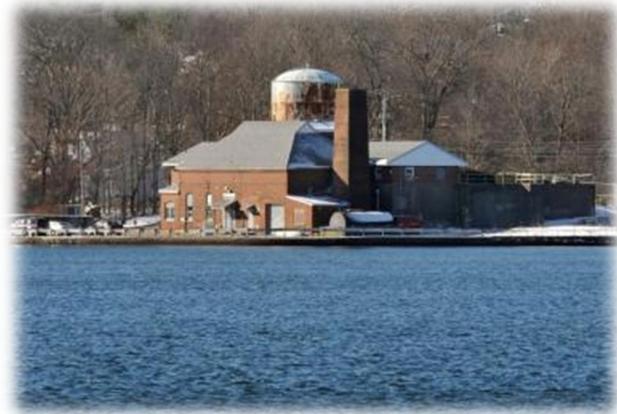
Department	Program	Account Description	FY2024 Budget	FY2025 Budget	FY2026 Proposed Budget	\$ Variance	% Variance
400 - Public Works Department	400-2	Building Maintenance	1,764,077	2,348,783	2,483,139	134,356	5.72%
	400-3	Equipment Maintenance	420,420	-	-	-	0.00%
	400-14	Maintenance Town Hall	116,469	-	-	-	0.00%
	400-16	School Custodian Services	2,987,679	2,818,362	2,796,951	(21,411)	-0.76%
	400-17	School Maintainance Division	1,195,202	1,323,382	1,381,115	57,733	4.36%
	400-19	School Utilities	1,348,197	1,975,000	2,020,000	45,000	2.28%
Total			7,832,044	8,465,527	8,681,205	215,678	2.55%

Water & Sewer (Enterprise)

Louis Dutton Superintendent of Water & Sewer	(781)-794-8943 ldutton@braintree.ma.gov	85 Quincy Ave Braintree MA, 02184
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Mission Statement

The Braintree Water and Sewer Department's primary mission is to maintain and improve the quality and reliability of the water and sewer systems in the Town of Braintree and to maintain the highest level of service at the lowest possible cost to the ratepayers.



Department Responsibilities

The Braintree Water and Sewer Division is responsible for the treatment, storage, and distribution of clean drinking water to Braintree



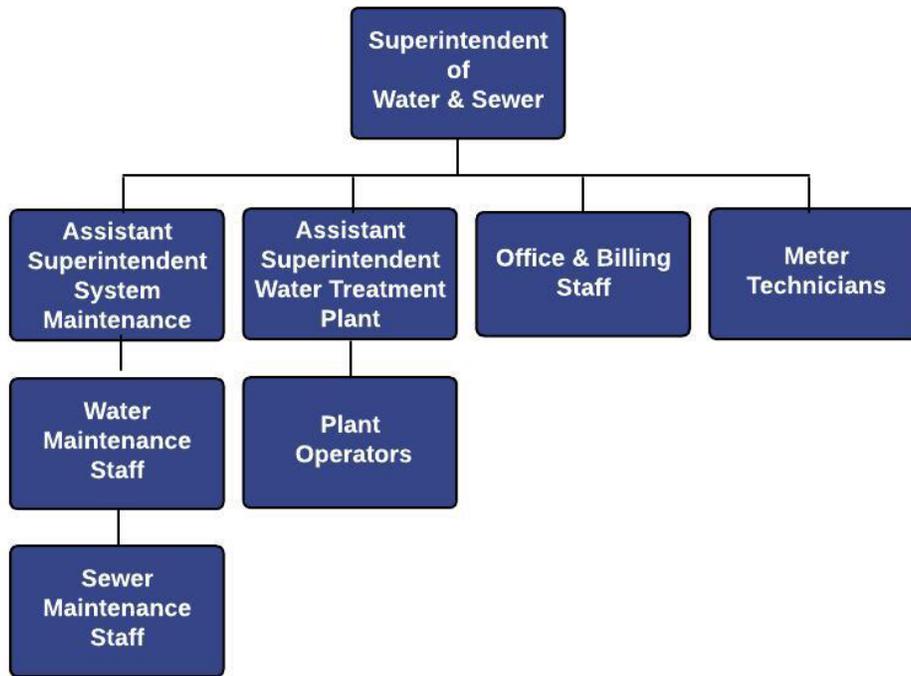
residents and businesses. This includes delivery, metering, and billing of potable water to over 12,000 individual water services through 176 miles of water mains and four storage tanks. The Division also owns and maintains the Town's sewer collection system, consisting of 220 miles of sewer mains and 11 sewer pump stations for ultimate delivery to the MWRA sewer system for treatment.

The Braintree Water and Sewer Division also oversees the Tri-Town water treatment facility. The Tri-Town Water District is a Massachusetts public water supply district established by a 2019 legislative act, serves as a public water supply district in Massachusetts. It's primary purpose is to provide wholesale water services to the communities of Braintree, Holbrook, and Randolph. The Tri-Town Water mission revolves around ensuring the safe supply, treatment, and transmission of potable water to member communities, with a focus on health, sustainability, and community well-being.

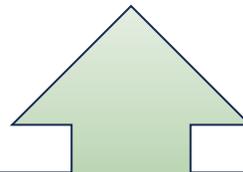
The overall project is funded through a combination of the following grant and loan programs:

- Federal Bipartisan Infrastructure Bill (low interest loan program)
- Massachusetts Drinking Water State Revolving Loan Program (low interest and partial loan forgiveness)
- Gap Grant Funding for Energy Efficiency and Clean Energy Project
- 2020 Massachusetts Department of Environmental Protection for Design of PFAS Treatment Systems in PFAS-Impacted Communities (Round 2)

Organizational Chart



FY2024 Accomplishments



- Tri-Town Water Treatment Plant 60% Construction Complete
- Trash bill consolidated into utility billing
- Completed construction of new water mains along Quincy Avenue

Further departmental information can be found on the Town website at <https://braintreema.gov/320/Water-Sewer>

FY2025 Goal Updates

GOAL #1	Water System Upgrades
Objective	Increase system reliability and reduce number of water main breaks
Measurement	7,250 feet of Water Main Replaced
Timing	Seasonal, Multi-Year
Status Update	FY25 Compete

GOAL #2	Commercial Water Meter Replacement
Objective	Replace underreporting meters
Measurement	Increased Revenue
Timing	Multi-Year
Status Update	Ongoing

GOAL #3	Lead and Copper Rule Revisions
Objective	Complete Lead Service Line Inventory per MassDEP Requirements
Measurement	Completion of inventory
Timing	October 2024
Status Update	Complete

FY2026 Goals

GOAL #1	Water System Upgrades
Objective	Increase system reliability and reduce number of water main breaks
Measurement	To replace 5,200 feet of water main
Timing	Multi-Year

GOAL #2	Online Permitting
Objective	Move to paperless permitting process
Measurement	Testing and going live
Timing	Fall 2026

GOAL #3	Neptune 360
Objective	Resident access to meter data to detect leaks before billing cycle
Measurement	Rollout and going live
Timing	June 2025

Trends/Metrics

Description	FY2023	FY2024	FY2025 (2 nd Qtr.)	FY2026 (Target)
Permits	110	109	40	115
Final Meter Reads	329	313	216	n/a
Work Orders	1306	1370	536	n/a
Water Main Replacement (ft.)	4,030	7,500	7,250	5,200



Budget

REVENUE							
Department	Program	Account Description	FY2024 Budget	FY2025 Budget	FY2026 Proposed Budget	\$ Variance	% Variance
400 - Enterprise		Operating Revenue	23,264,129	23,759,193	23,759,194	1	0.00%
		Water Sewer Rehabilitation Fund	103,694	146,000	146,000	-	0.00%
Total			23,367,823	23,905,193	23,905,194	1	0.00%
EXPENDITURE							
Department	Program	Account Description	FY2024 Budget	FY2025 Budget	FY2026 Proposed Budget	\$ Variance	% Variance
400 - Enterprise	436-2	Building Maintenance	82,000	82,000	82,000	-	0.00%
	436-3	Equipment Maintenance	55,050	55,050	55,050	-	0.00%
	436-4	Pump Stations	66,640	66,640	66,640	-	0.00%
	436-5	Sewer System Rehab.	589,436	536,620	603,467	66,847	12.46%
	436-6	MWRA assessment	10,899,682	10,899,682	10,688,000	(211,682)	-1.94%
	438-1	Administration	3,537,730	3,954,605	4,118,972	164,366	4.16%
	438-2	Building Maintenance	113,566	124,200	124,200	-	0.00%
	438-3	Equipment Maintenance	113,345	133,345	133,345	-	0.00%
	438-4	System Rehab.	1,071,667	1,262,120	1,198,483	(63,637)	-5.04%
	438-5	Treatment Division	1,245,698	1,281,012	1,260,954	(20,058)	-1.57%
	438-6	Meter Division	624,092	639,367	634,197	(5,170)	-0.81%
	438-7	Tritown	1,367,193	1,367,193	1,091,893	(275,300)	-20.14%
	438-8	Cross Connections	35,000	35,000	35,000	-	0.00%
	436-50	Principal Payments On Debt	164,434	173,929	168,929	(5,000)	-2.87%
	436-51	Interest Payments On Debt	2,750	1,750	1,000	(750)	-42.86%
	438-50	Principal Payments On Debt	2,341,498	2,325,666	2,764,041	438,375	18.85%
	438-51	Interest Payments On Debt	1,058,042	967,014	879,023	(87,991)	-9.10%
Total			23,367,823	23,905,193	23,905,194	1	0.00%

Stormwater (Enterprise)

Hillary Waite Stormwater Manager	(781)-794-8930 Hwaite@braintree.ma.gov	85 Quincy Ave Braintree MA, 02184
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Mission Statement

The Stormwater Division of the Department of Public Works maintains and improves the quality and performance of the Town's storm sewer (drainage) system through system maintenance and inspection; illicit discharge detection and elimination; construction site and post-construction pollution control; and public education.



Department Responsibilities

The Stormwater Division's primary responsibility is to plan and execute the Town's Stormwater Management Program to comply with the requirements of the MA Small MS4 General Permit (MS4 Permit). The MS4 Permit's six minimum control measures (MCMs) and the Division's strategies to achieve them are below.

- Public Outreach and Education: participation in public events, maintenance of the Stormwater Division website and social media accounts, work with Braintree Public Schools and Thayer Public Library
- Public Participation and Involvement: public meetings related to stormwater projects, Adopt-a-Drain program
- Illicit Discharge Detection and Elimination (IDDE): systematic investigation of the Town's storm sewer to identify and eliminate improper discharges to the system; enforcement to prohibit and prevent improper discharges
- Construction Site Runoff Control: Construction site permitting, construction site inspections
- Post-Construction Runoff Control: Ongoing monitoring of development, both public and private, to ensure operations and maintenance of stormwater systems on site
- Pollution Prevention/Good Housekeeping for Municipal Operations: Implement a Stormwater Pollution Prevention Plan for the Town DPW Facility and the Compost site; comprehensive catch basin cleaning and street sweeping program; employee education on pollution prevention and IDDE; operation and maintenance of all stormwater best management practices (BMPs) owned by the Town or its departments

The Stormwater Division also manages and maintains the Town's storm sewer system, consisting of:

- 3900 catch basins
- 2,135 manholes
- 98 miles of drainpipe
- 342 outfalls/interconnections
- 25 BMPs (infiltration systems, bioretention systems)

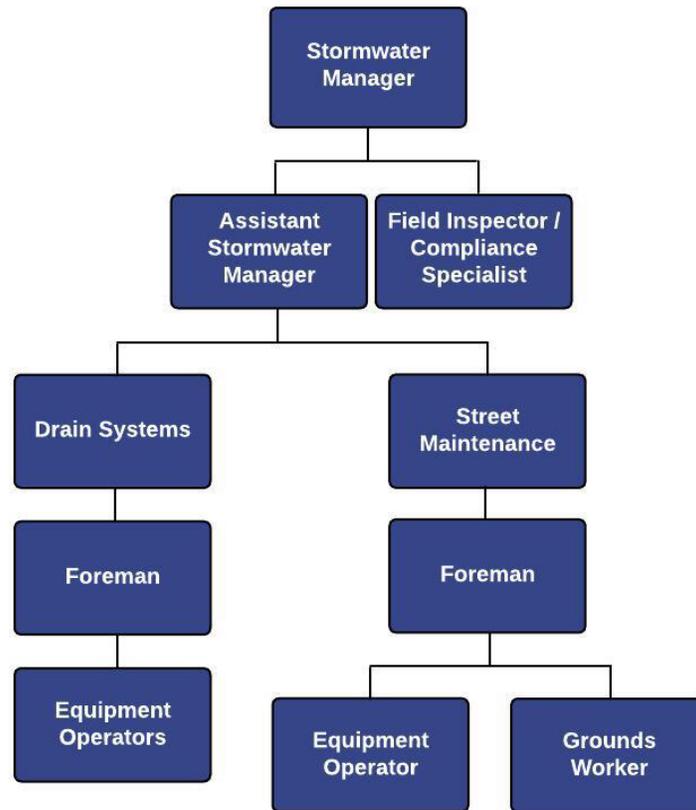
The Division constructs drainage replacements and retrofits to improve the system's management of water quantity and quality. The Division works with the Water/Sewer Division to ensure the accuracy of Stormwater Utility Fee billing. The Stormwater Division manages its own budget, payroll and payment warrants, and writes grants to support special projects.



An enterprise fund as authorized under MGL Ch. 44 §53F½ is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery—direct, indirect, and capital costs—are identified. This structure allows the community the option to recover total service costs through user fees.



Organizational Chart



Keeping Braintree's Water Clean

保持布伦特里的水源清洁

The garden in front of you is more than just a garden. It is a rain garden, working hard to capture and filter stormwater before it reaches the Monaquot River. **Rain gardens** are shallow depressions that use soil, plants, and microbes to remove pollution from stormwater and control stormwater flow.

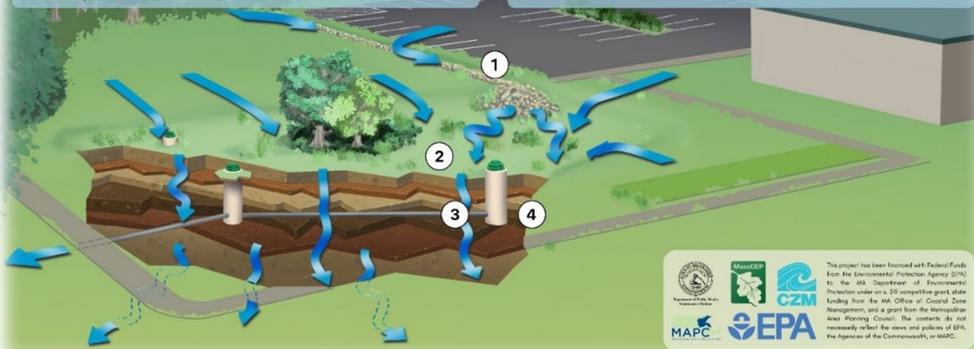
而你面前的花园也不仅仅是一个普通的花园。它同样在努力地收集和过滤雨水，防止这些雨水流入莫纳提克河。生物滞留池是指利用土壤，植物和微生物净化雨水并控制雨水径流的浅洼地。

How does it work?

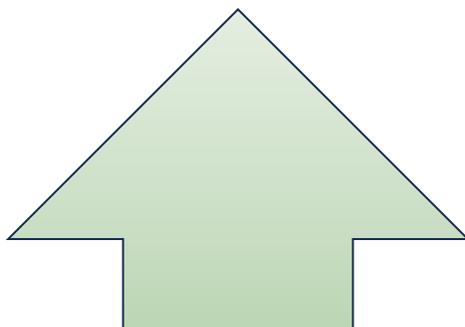
- 1 Stormwater runs off streets and hard surfaces into the garden, carrying excess bacteria, nutrients, and other pollutants.
- 2 Plants and microbes filter out sediment and absorb nutrients.
- 3 Stormwater infiltrates into well-draining soil beneath the plants.
- 4 If a storm is very heavy, an overflow drain in the garden takes water through a pipe and into the Monaquot River.

它的工作原理是什么？

- 1 雨水从街道和坚硬的路面流进洼地，携带过量的细菌、营养物质和其他污染物。
- 2 植物和微生物可以过滤沉积物，汲取养分。
- 3 雨水渗入植物下面排水良好的土壤。
- 4 如遇暴雨天气，绿地内的溢流排水口会将水通过管道引入最近的自然水体。



FY2024 Accomplishments



- All annual MS4 Permit requirements successfully completed
- 553 catch basins cleaned; 2,100 miles of streets swept
- IDDE Program: Investigation of 17 stormwater catchments completed; 1 illicit discharge removed
- Issued 5 Major Stormwater Permits and 10 Minor Stormwater Permits
- Issued 123 educational messages through social media, mail, Town website, classroom visits and public events
- Completed final design and permitting for two stormwater retrofit projects; conducted significant public outreach related to the construction

Further departmental information can be found on the Town website at <https://braintreema.gov/765/Stormwater-Division> and on [Instagram](#), [Facebook](#), and [Twitter @cleanbraintree](#)

FY2025 Goal Updates

GOAL #1	Section 319 Grant Retrofits
Objective	Complete construction of a bioretention system and supportive structures at Elder Affairs; Complete construction of a subsurface infiltration system at Watson Park. Execute a comprehensive public education and outreach program related to the projects including creations of bilingual interpretive signage and bilingual videos
Measurement	Construction work complete and educational messages distributed
Timing	By September 30, 2024 (to achieve grant deadlines)
Status Update	Work substantially completed in September 2024

GOAL #2	BMP Maintenance Contract
Objective	Draft and issue an RFP for maintenance of Town-Owned Stormwater Best Management Practices (BMPs)
Measurement	RFP drafted and issued; maintenance budget incorporated into Stormwater Division budget
Timing	Winter-early spring 2025
Status Update	Received similar documents from Somerville and Boston; now in the early drafting stages

GOAL #3	IDDE Year 2
Objective	Continue the Town’s systematic IDDE program with Stacey DePasquale Engineering, Inc. to investigate the storm sewer system for improper discharges and eliminate them
Measurement	Complete investigation of as many stormwater catchments as possible, weather permitting. Complete all investigations of Problem Catchments
Timing	Ongoing
Status Update	5 catchments completed so far this year

GOAL #4	GIS Transition
Objective	In partnership with the Engineering Department, move Stormwater mapping, investigation, and reporting systems to the new ArcGIS Online environment
Measurement	Mapping, catch basin cleaning, and BMP maintenance inspections recorded in the new ArcGIS environment
Timing	By the end of FY2025
Status Update	Maps have been moved. Training of staff is ongoing to move mapping and other inspection functions

GOAL #5	NPDES MS4 Permit Requirements
Objective	Complete all NPDES MS4 Permit Requirements from the 2016 MA Small MS4 General Permit
Measurement	Goals for all 6 minimum control measures met. See Goal #3 above for IDDE-specific goals
Timing	End of fiscal year, which is also the permit year for this program
Status Update	Significant outreach and IDDE work was conducted in late summer and early fall

GOAL #6	Culvert Assessment
Objective	Complete Town-wide assessment of culverts with assistance from Environmental Partners, our consultant on the project. Review findings and begin strategizing culvert repairs and replacements
Measurement	Assessment complete
Timing	End of December 2024.
Status Update	Our study of Town culverts is nearly complete. The final report is expected in the fall of 2024

FY2026 Goals

GOAL #1	IDDE Year 3
Objective	Continue the Town’s systematic IDDE program with Stacey DePasquale Engineering, Inc. to investigate the storm sewer system for improper discharges and eliminate them
Measurement	Complete investigation of as many stormwater catchments as possible, weather permitting
Timing	Year-round

GOAL #2	Stetson Street Culvert
Objective	Continue to pursue advancement of and funding for the replacement of the culvert of Smelt Brook at Stetson Street. Our assessment is expected to identify this culvert as the highest priority for replacement
Measurement	Grant funds received, project progress into design, permitting, and construction
Timing	Multiyear

GOAL #3	Replace Catch Basin Truck
Objective	The Division operates two catch basin trucks. One is new (2023) and the other is a 1999 model year in poor condition. The truck spends significant time awaiting and receiving repairs, which bears out in the amount of catch basins we are able to clean annually. A new truck would allow staff to clean catch basins with increased frequency and efficiency
Measurement	New truck replaced or plan in place to accommodate debt service for new truck
Timing	FY2026 budget



Trends/Metrics

Description	FY2023	FY2024	FY2025 (2 nd Qtr.)	FY2026 (Target)
Catch Basins Cleaned	1,122	553	300	1,200
Major Permits Issued	6	5	2	n/a
Minor Permits Issued	2	10	0	n/a
Catchment Investigations Completed	4	17	5	30
Construction Site Inspections Completed	36	40	2	n/a
Enforcement Actions Taken	9	7	3	n/a
Educational Measures Completed	132	123	48	100

Budget

REVENUE							
Department	Program	Account Description	FY2024 Budget	FY2025 Budget	FY2026 Proposed Budget	\$ Variance	% Variance
400 - Enterprise		Operating Revenue	1,412,833	1,624,405	1,624,405	-	0.00%
		Retained Earnings				-	#DIV/0!
Total			1,412,833	1,624,405	1,624,405	-	0.00%

EXPENDITURE							
Department	Program	Account Description	FY2024 Budget	FY2025 Budget	FY2026 Proposed Budget	\$ Variance	% Variance
400 - Enterprise	439-1	Administration	705,240	841,328	821,939	(19,389)	-2.30%
	439-2	Building Maintenance	1,000	1,000	1,000	-	0.00%
	439-3	Equipment Maintenance	118,278	151,278	169,278	18,000	11.90%
	439-4	Labors	588,315	630,799	632,188	1,389	0.22%
	439-50	Principal Payments On Debt	-	-	-	-	0.00%
	439-51	Interest Payments On Debt	-	-	-	-	0.00%
Total			1,412,833	1,624,405	1,624,405	(0)	0.00%



Human Services



Elder Affairs

Sharmila Biswas Director of Elder Affairs	(781)-848-1963 Sbiswas@braintree.ma.gov	71 Cleveland Ave Braintree MA, 02184
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Mission Statement

Live, Laugh, Learn and be Happy

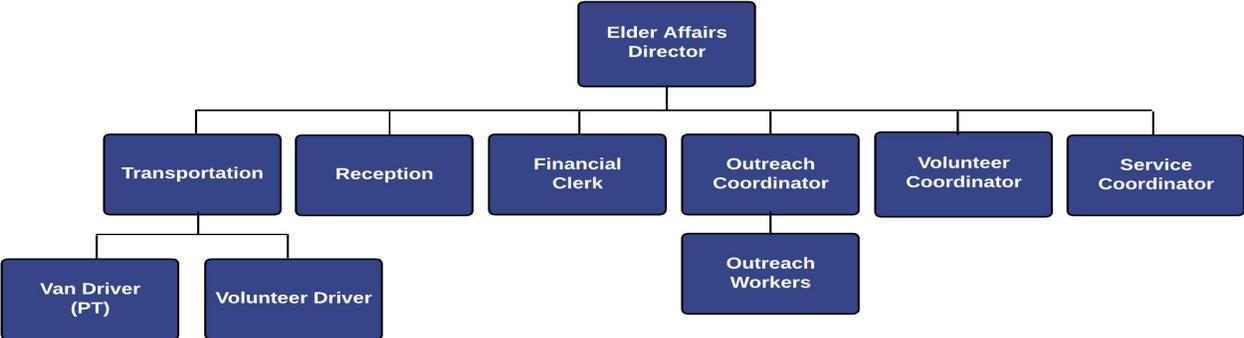
Braintree Elder Affairs is the official designated agency to provide exceptional services supporting the unique and essential needs of the older residents of Braintree. Our mission is to encourage their intellectual, emotional, physical, and social wellbeing, and help them live a healthy life with dignity and independence. We strive to serve the homebound, hard to reach, and a diverse population. We also promote an age-friendly community.



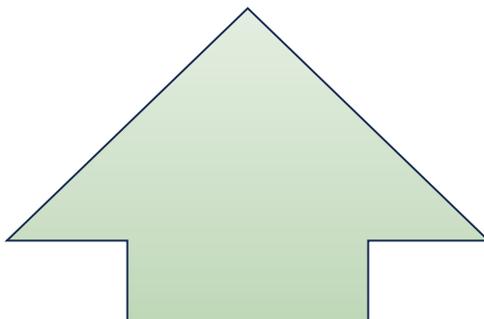
Department Responsibilities

The Department of Elder Affairs serves the older adults (people over 60) who live in the Town of Braintree. It provides transportation for people who stay in their homes alone and cannot drive. Rides to the Boston hospitals are also provided through a contracted transportation company. With a focus on older people to remain healthy, a variety of exercises are offered every morning. Recreation and socialization are provided through the daily programs and special programs. Our special programs provide entertainment and education on topics important to our patrons. Being mindful of the older adults of the Chinese community Braintree, Elder Affairs hosts a weekly program where Chinese older adults can come and enjoy different activities with their peers in a safe and comfortable space. Finally the Department administers the Senior Work Off program which allows seniors to lower their property taxes by working for the Town.

Organizational Chart



FY2024 Accomplishments



- Volunteers knitted over 600 hats, afghans, and lap blankets. These were widely distributed to veterans, premature children, and nursing home residents
- Alzheimer's and Dementia Education and Awareness was held for the community and Town departments which was an attempt to create a Townwide understanding of the disease. Over 100 people attended the various programs on dementia
- Gifts were delivered to people who are frail and lonesome. Gifts are donations received from the community and organized by Outreach staff
- Transportation: 2030 rides were offered to 180 older adults. Rides are used for medical appointments, to join activities and programs at the Senior Center and occasional small errands
- Older adults took advantage of services and programs provided by Elder Affairs 20,342 times

Further departmental information can be found on the Town website at

<https://braintreema.gov/154/Elder-Affairs>



FY2025 Goal Updates

GOAL #1	Activities and Programs
Objective	Provide a safe and comfortable place for older adults to socialize, join exercise classes, enjoy the programs, share occasional meals, and make new friends. Programs for Alzheimer's education and End of Life have also been introduced. Monthly support groups for Low Vision and Dementia Care Givers. Continue Senior Work off program
Measurement	Bringing in a variety of programs for everyone to enjoy. Striving to make our patrons happy. Checking the rate of participation in programs
Timing	FY2025
Status Update	865 people have participated 6,850 times

GOAL #2	Outreach
Objective	Reaching frail older adults who are in need of services and also those who are isolated and homebound. Because of a large Asian population, Elder Affairs has a group of Asian older adults who enjoy group activity once a week. Home visits are also provided as needed
Measurement	Number of people who have received services from Outreach staff
Timing	FY2025
Status Update	75 people have received services 952 times



GOAL #3	Transportation
Objective	Provide transportation to people who are unable to drive. This helps them to remain healthy and independent in their own homes. Rides are offered to people for medical appointments, grocery shopping, back and forth to the senior center and occasional small errands
Measurement	Counting the number of rides and the riders who are transported
Timing	FY2025
Status Update	770 rides were given to 102 riders.

FY2026 Goals

GOAL #1	Programs and Activities
Objective	Keep the ongoing programs and introduce new programs. With people living longer and still being very active, Elder Affairs have programs and activities to satisfy the need of two generations. Work towards making Braintree residents Dementia Friendly with education and to have discussion on End of Life
Measurement	Number of programs and participation
Timing	FY2026

GOAL #2	Outreach
Objective	Reach out to people who are in need of services, with special focus on people who are frail and homebound
Measurement	The number of phone calls, office visits and home visits
Timing	FY2026

GOAL #3	Transportation
Objective	Provide transportation to people who live alone and do not drive. This helps them to remain healthy and independent in their own homes
Measurement	Number of rides and riders
Timing	FY2026

Trends/Metrics

Description	FY2023	FY2024	FY2025 (2 nd Qtr.)	FY2026 (Target)
Events Participation	15,091	16,198	6,780	17,000
Rides	1,720	2,235	752	2,500
Outreach	2,485 calls / visits	1,480 calls / visits	589 calls / visits	3,000 calls / visits
Asian Outreach (Grant)	525 calls / visits	400 calls, visits / visits	100 calls visits / gatherings	380 calls / visits / gatherings

Budget

Department	Program	Account Description	FY2024 Budget	FY2025 Budget	FY2026 Proposed Budget	\$ Variance	% Variance
541 - Elder Affairs	541-1	Administration	251,650	239,923	236,531	(3,392)	-1.41%
	541-2	Equipment Maintenance	63,977	75,040	76,501	1,461	1.95%
	541-3	Building Maintenance	18,997	21,819	24,146	2,327	10.67%
Total			334,624	336,781	337,177	396	0.12%



Inspections (Building Division)

<p>Marybeth McGrath Director ML & I-Building Division</p>	<p>(781) 794-8095 mmcgrath@braintreema.gov</p>	<p>Address: Town Hall 1 JFK Memorial Drive Braintree, MA 02184</p>
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Mission Statement

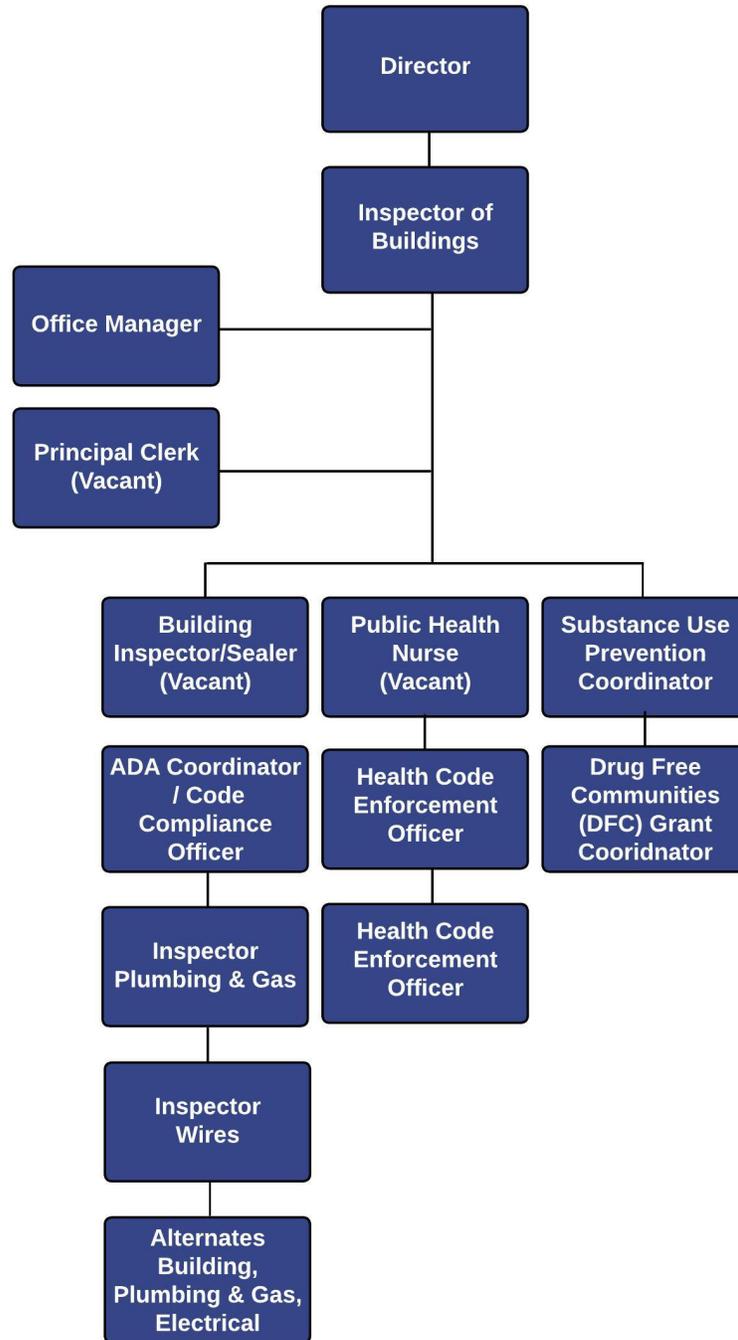
The mission of the Department of Municipal Licenses and Inspections - Building Division is to assist the Town in protecting the public safety, health, and welfare of its residential and business communities in the construction, use and occupancy of buildings throughout Town through the administration and enforcement of the State Building, Energy (Stretch), Access, Electrical, Mechanical, Plumbing, and Gas Codes, Weights and Measures Codes; and General and Zoning Ordinances.

Department Responsibilities

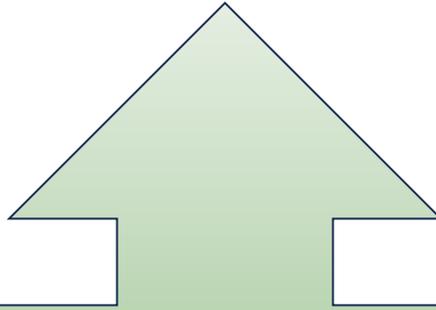
The Building Division is the enforcement agent for applicable local General and Zoning Ordinances, and State Building, Energy (Stretch), Access, Electrical, Mechanical, Plumbing, Gas and Weights and Measures Codes, rules and regulations. The Building Division provides for the regulatory permitting and inspection of activities involving the construction, alteration or change in use of buildings and structures; inspections of places of assembly and institutional uses; and inspection of private properties for compliance of the general and zoning ordinances to ensure the safety of residents, customers and employees.



Organizational Chart



FY2024 Accomplishments



- Applied for and awarded the Community Compact IT Grant to upgrade the Online Permit Eyes permitting and inspectional software
 - Applied for and awarded the Mass DOT Shared Streets and Spaces Grant for equipment.
 - Continuing collaboration with the Attorney General’s Office-Neighborhood Renewal Division to assist the Town with abandoned properties, as well as Skyline Apartments improvements.
 - Continuing cross-departmental collaboration involving projects associated with the Town’s Transition Plan.
 - Ongoing partnership with the School and Facilities Department for improvements of Town buildings and properties.
- Further departmental information can be found on the Town website at <https://braintreema.gov/204/Building-Division>

FY2025 Goal Updates

GOAL #1	Upgrades to Online Permitting Software
Objective	Implementation of the upgraded online permitting software
Measurement	Provide all information necessary for the software company to successfully transfer existing data and upgrade the permitting software system
Timing	Upgrades completed to go LIVE by October 31, 2024
Status Update	Upgraded permitting software system went LIVE on October 21, 2024

GOAL #2	Revised Permit Fee Schedule
Objective	Implement revised permit fee schedule
Measurement	Preparation and submittal for approval and implementation of proposed revisions to permit fee schedule
Timing	Implementation of the approved updated permit fee schedule on October 15, 2024
Status Update	Approved revised fee schedule implemented on October 15, 2024

GOAL #3	Department Staff Vacancies
Objective	Successfully reclassify the Inspector of Buildings and Local Building Inspector/Sealer of Weights and Measures positions and find funding source for unfunded Principal Clerk position
Measurement	Provide comparable community data to Human Resources and Mayor to support the approval of reclassifications and successfully fill Local Building Inspector position. Find additional funding for the Principal Clerk position
Timing	Immediately
Status Update	Working with Human Resources Director and Chief of Staff regarding reclassifications and have not been able to allocate funding for the unfunded Principal Clerk position

FY2026 Goals

GOAL #1	Department Staff Vacancies
Objective	Successfully fill Local Building Inspector/Sealer of Weights and Measures position and find funding source for unfunded Principal Clerk position
Measurement	Provide competitive salary to entice licensed Building Inspectors interested in this vacant Town position. Find additional funding for the Principal Clerk position
Timing	Immediately

GOAL #2	Approval of Accessory Dwelling Unit (ADU) Amendment to Existing Zoning Bylaws, and Approval of the Lithium Ion Battery Ordinance
Objective	To prepare proposed amendment for ADU's to be approved and incorporated into the existing Zoning Bylaws; and seek approval of the pending proposed Lithium Ion Battery Ordinance
Measurement	Approval of both through the Town Council
Timing	Immediately

GOAL #3	Staff Development
Objective	Provide ongoing training opportunities for staff to enhance job performance, such as IT
Measurement	Work with Human Resources Department to offer and implement training opportunities for staff
Timing	Ongoing opportunities

Trends/Metrics

Description	FY2023	FY2024	FY2025 (2 nd Qtr.)	FY2026 (Target)
Building Permits	1415	1564	600	1450
Electrical Permits	825	778	354	750
Plumbing Permits	814	1018	285	700
Gas Permits	437	361	152	350

Budget

Department	Program	Account Description	FY2024 Budget	FY2025 Budget	FY2026 Proposed Budget	\$ Variance	% Variance
241 - Municipal Licenses & Inspections	241-1	Administration	240,969	262,715	263,315	600	0.23%
	241-3	Equipment Maintenance	2,600	2,600	2,950	350	13.46%
	241-5	Inspections/Code Enforcement	456,055	472,548	487,456	14,908	3.15%
Total			699,624	737,863	753,721	15,858	2.15%

Inspections – Health Division

Marybeth McGrath Director	(781)-794-8095 mmcgrath@braintree.ma.gov	1 John F. Kennedy Memorial Drive Braintree MA, 02184
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Mission Statement

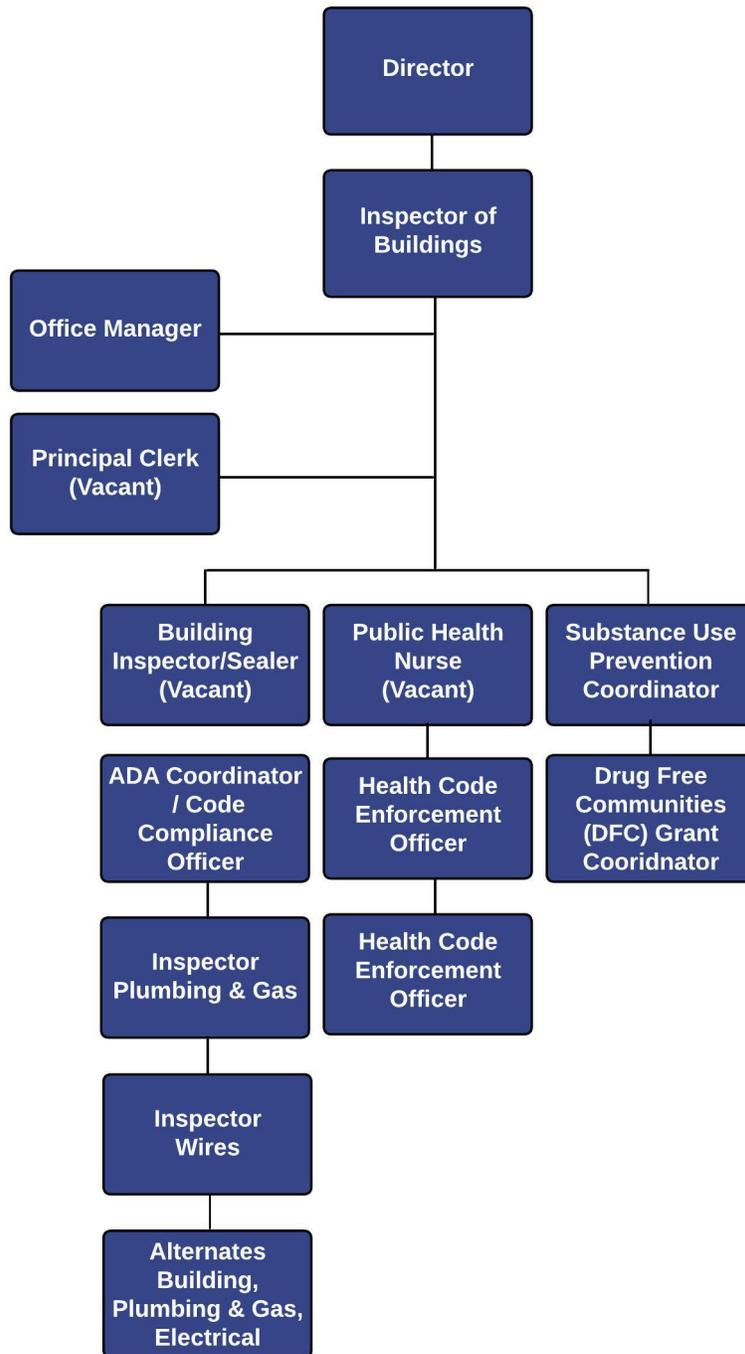
The mission of the Department of Municipal Licenses and Inspections - Health Division is to assist the Town to protect, promote and sustain the health, wellbeing, and quality of life for residents, businesses, and the environment through health assessment, education, and prevention.

Department Responsibilities

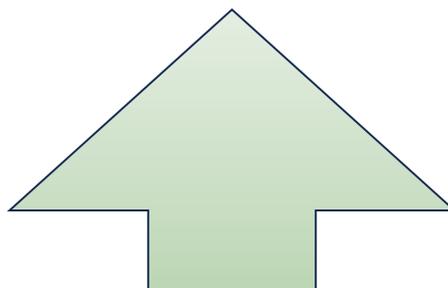
The Health Division is the enforcement agent for applicable local and state public health and environmental codes, rules, and regulations. The Health Division provides three branches of services, as follows: Clinical, Inspectional, and Substance Use Prevention. Clinical Services includes, but is not limited to, immunizations, communicable disease surveillance, community health promotion, and disease prevention, and school health. Inspectional Services provides for regulatory permitting and inspections of all food establishments, housing, sewage disposal, beaches, tanning, hotels, recreational camps for children, public and semi-public swimming pools, septage/offal, tobacco control, vector and animal control, and public and environmental nuisances. Substance Use Prevention provides a wide variety of services to reduce and prevent substance use and support individuals and families struggling with addiction.



Organizational Chart



FY2024 Accomplishments



- Applied for and awarded the Drug-Free Communities (DFC) Grant
- Applied for and awarded the Community Compact IT Grant to upgrade the online Permit Eyes permitting and inspectional software
- Ongoing member participation in the awarded MA Department of Public Health(MDPH) - Public Health Excellence (PHE) Shared Services Grant
- Collaboration with Administration regarding the Opioid Settlement Funding
- Continuing collaboration with the Attorney General’s Office - Neighborhood Renewal Division to assist the Town with abandoned properties, as well as Skyline Apartments improvements

Further departmental information can be found on the Town website at
<https://braintree.ma.gov/217/Health-Division>

FY2025 Goal Updates

GOAL #1	Upgrades to Online Permitting Software
Objective	Implementation of the upgraded online permitting software
Measurement	Provide all information necessary for the software company to successfully transfer existing data and upgrade the permitting software system
Timing	Upgrades completed to go LIVE by July 2024
Status Update	Upgraded permitting software system went LIVE on June 24, 2024

GOAL #2	Revised Permit Fee Schedule
Objective	Implement revised permit fee schedule
Measurement	Preparation and submittal to for approval and implementation of proposed revisions to permit fee schedule
Timing	Implementation of the approved updated permit fee schedule on October 15, 2024
Status Update	Approved revised fee schedule implemented on October 15, 2024

GOAL #3	Department Staff Vacancies
Objective	Successfully fill Public Health Nurse position and find funding source for unfunded Principal Clerk position
Measurement	Advertise position to broadly reach qualified and interested Registered Nurses. Find additional funding for the Principal Clerk position
Timing	Immediately
Status Update	Public Health Nurse position remains vacant and have not been able to allocate funding for the unfunded Principal Clerk position



FY2026 Goals

GOAL #1	Department Staff Vacancies
Objective	Successfully fill Public Health Nurse position and find funding source for unfunded Principal Clerk position
Measurement	Advertise position to broadly reach qualified and interested Registered Nurses. Find additional funding for the Principal Clerk position
Timing	Immediately

GOAL #2	MDPH-Public Health Excellence (PHE) Staff Training
Objective	Ongoing statewide MDPH-PHE Food Code and Housing Code required certification trainings for Director and Health Code Enforcement Officers
Measurement	Completion of pre-requisite courses and acceptance into mandatory statewide class and field certification trainings for the food and housing codes with MA Department of Public Health
Timing	As ongoing class openings become available for staff for each of the subject training

GOAL #3	Staff Development
Objective	Provide ongoing training opportunities for staff to enhance job performance, such as IT
Measurement	Work with Human Resources Department to offer and implement training opportunities for staff
Timing	Ongoing opportunities

Trends/Metrics

Description	FY2023	FY2024	FY2025 (2 nd Qtr.)	FY2026 (Target)
Food Establishment Inspections	560	530	161	500
Housing Inspections	700	756	300	500
Nuisance Inspections	188	157	100	150
Communicable Disease Investigations	145	259	124	Unknown

Budget

Department	Program	Account Description	FY2024 Budget	FY2025 Budget	FY2026 Proposed Budget	\$ Variance	% Variance
241 - Municipal Licenses & Inspections	241-4	Commission on Disabilities	1,014	1,000	1,000	-	0.00%
	241-6	Substance Abuse Coordinator	89,894	94,101	88,199	(5,902)	-6.27%
	241-7	Health	240,273	265,119	268,947	3,828	1.44%
Total			331,181	360,220	358,146	(2,074)	-0.58%





Culture & Recreation

Library

Terri Stano Library Director	(781)-848-0405 tstano@braintreema.gov	798 Washington Street Braintree MA, 02184
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Mission Statement

The Thayer Public Library is an essential resource supporting life-long learning, providing quality services, and creating connections to the community in an accessible and equitable environment for all.

Department Responsibilities

Thayer Public Library has three levels and houses a collection of over 100,000 items. The Library employs a total of 25 personnel, with eight full-time staff members holding master's degrees in library science.

The Library is open 64 hours per week throughout most of the year, over six days and four evenings. Thayer Public Library is a welcoming community space where staff members are dedicated to improving the experience of visitors.

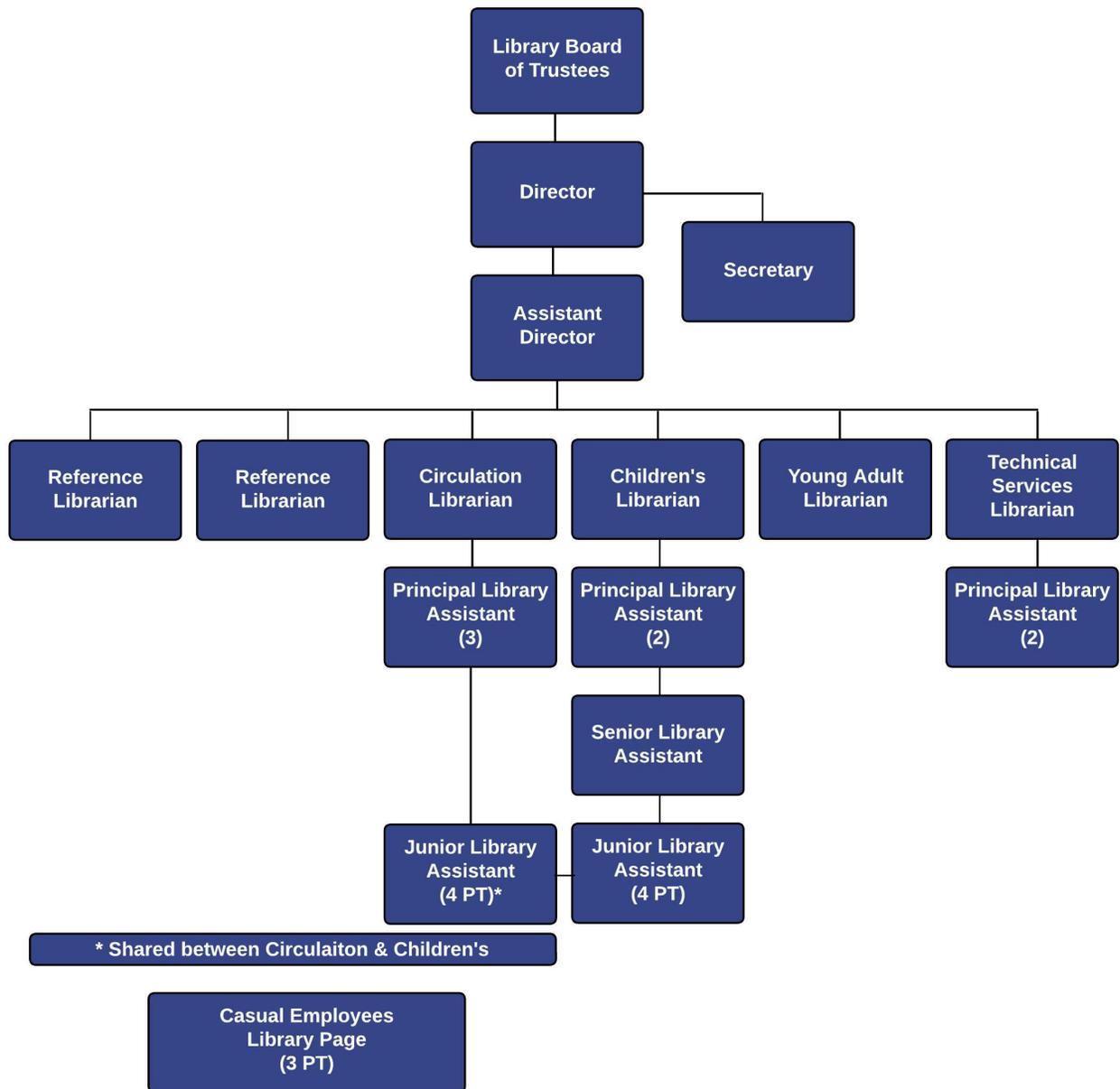


The Library is dedicated to adapting to evolving library services and is committed to upholding its mission of promoting continuous learning, fostering the love of reading, offering high-quality services, and building connections within the community. With a focus on inclusivity and sustainability, the Library prioritizes outreach efforts, enhancing resources to meet diverse needs, and ensuring equitable access to materials for all members of the community.

The governance of the Library falls under the Board of Library Trustees. The Board of Trustees hold responsibility for policy setting, collaborating with the Library Director to maintain the Library's vitality, ensuring adequate funding, and representing the community.

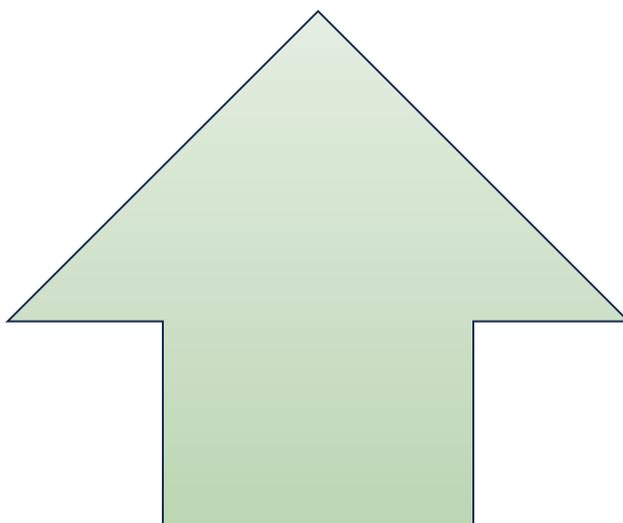
Thayer Public Library's primary funding is from the Town of Braintree's annual operating and capital budgets. Additionally, financial support is received from the Commonwealth of Massachusetts by means of State Aid to Public Libraries awards, contingent upon meeting essential standards of library services. Certification by the Massachusetts Board of Library Commissioners is required for the Thayer Public Library to receive these funds. The Thayer Public Library and Board of Library Trustees continue to use the Library's Strategic Plan to assist in achieving goals and establishing priorities for the upcoming year.

Organizational Chart



**THAYER PUBLIC
LIBRARY**

FY2024 Accomplishments



- Achieved a 44% increase in program attendance by increasing the diversity of programs offered, collaborating with external organizations, and hosting story time at the South Shore Plaza
- Successful development and approval by the Board of Library Trustees of three new library policies focused on fostering a welcoming environment, protecting patron privacy and maintaining the library collection and space for all
- Building a stronger staff by providing staff with an average of two training sessions per month on topics such as diversity, conflict resolution, and customer service
- Translated two library brochures into different languages
- The utilization of electronic resources through the library's reading app Libby, has surged by 52% due to the increased allocation of funds towards electronic content
- Thayer Public Library celebrated 150 years of serving, education, connecting Braintree residents from 1874-2024, with 25 years in the current building. To mark the milestone a diverse range of programs were offered to all age groups
- With the celebration of 150 years in the community, the library continues to look towards the future. To ensure the library continues to meet the evolving needs of our community, the Board of Library Trustees have partnered with Aaron Cohen Associates for a comprehensive space needs assessment

Further departmental information can be found on the Library website at

<https://www.thayerpubliclibrary.org/>

FY2025 Goal Updates

GOAL #1	Provide Modern, Accessible and Welcoming Spaces for Library Users
Objective	Investigate space redesigning areas to create spaces where people can both gather and work independently
Measurement	Request proposals from 3-to-5 building/design consultants Hire a consultant Final report that assesses current Library building, evaluation of resources on current use, programs, collections and services, with deliverables to enhance Library layout, create flexible spaces to accommodate various activities and community needs
Timing	FY2025
Status Update	Evaluation process of current use of building, existing programs, collections and meeting with Board of Library Trustees, staff, and focus group completed

GOAL #2	Expand Library's Visible Presence in the Community
Objective	Seek opportunities for staff to participate and promote Library services and resources outside the Library
Measurement	Expand outreach in the community such as Braintree Farmer's Market, Arts in the Park, Braintree Public Schools, South Shore Plaza Storytime, Rotary Club, and Braintree Partnership
Timing	FY2025
Status Update	Ongoing

GOAL #3	Expansion of Resources
Objective	Foster appreciation of the local history of Braintree
Measurement	Digitize the Library's 140 microfilm rolls of historic newspapers
Timing	FY2025

FY2026 Goals

GOAL #1	Staff Development
Objective	Develop and inclusive team culture and staff growth
Measurement	Review organizational structure, workflows, and schedules to enhance efficiency and ensure that the Library meets the changing needs of both the Library and community
Timing	FY2026

GOAL #2	Sustainable Spaces for All
Objective	Provide modern, accessible, and welcoming spaces for Library users
Measurement	Develop a phased implementation strategy based on the finalized space planning report to be completed in FY2025 to effectively execute the proposed enhancements to provide a modern and welcoming space
Timing	FY2026

GOAL #3	Expand Library's Visible Presence in the Community
Objective	Increase number of registered borrowers
Measurement	Achieve a 5% increase in Library cardholders in FY2026
Timing	FY2026



Trends/Metrics

Highlights from Annual Report Information Survey (ARIS)

Program Attendance

Age Group	FY2026 (through 2 nd Qtr.)	FY2025	FY2024	FY2023
Children's	4,699	9,400	9,341	5,355
Young Adult	300	600	592	282
Adult	1,758	3,520	3,518	2,385
All Ages	32	192	194	247
All Ages Passive prg.	2,700	5,400	5,328	3,792
Total	9,489	19,112	18,973	12,061

*FY2024 -688 Library programs offered

Physical Circulation by Age Group

Materials Category	FY2026 (through 2 nd Qtr.)	FY2025	FY2024	FY2023
Children's	62,188	124,378	117,979	121,156
Young Adult	5,418	10,836	10,078	9,954
Adult	52,545	104,490	102,498	104,229
Total	120,151	239,704	230,555	235,339

E-Circulation (OverDrive/Libby) by Format

Format	FY2026 (through 2 nd Qtr.)	FY2025	FY2024	FY2023
Ebook	23,690	47,384	46,915	29,920
Eaudiobook	17,349	34,698	34,355	17,301
Total	14,309	82,082	81,270	47,221

Online Learning Platforms Use

Platform (how counted)	FY2026 (through 2 nd Qtr.)	FY2025	FY2024	FY2023
Ancestry.com (documents)	2,418	4,836	4,636	3,620
Consumer Reports (page views)	1,999	4,000	3,983	3,009
Gale Courses (course logins)	194	392	286	283
Gale Udemy (courses enrolled)	422	845	843	N/A – new
Hoopla (borrows)	8,185	16,372	15,347	14,327
Kanopy (plays)	1,950	3,900	3,601	3,291
Total	15,168	30,345	28,696	24,530

Budget

Department	Program	Account Description	FY2024 Budget	FY2025 Budget	FY2026 Proposed Budget	\$ Variance	% Variance
610 - Library	610-1	Administration	246,276	265,602	270,600	4,998	1.88%
	610-2	Building Maintenance	83,250	83,250	83,250	-	0.00%
	610-3	Equipment Maintenance	200	-	-	-	0.00%
	610-4	Technology	57,000	57,000	57,000	-	0.00%
	610-5	Current Topics and Titles	1,037,653	1,041,529	1,052,224	10,695	1.03%
	610-6	Lifelong Learning	164,732	163,568	165,698	2,130	1.30%
	610-7	Community Commons	8,700	6,000	7,600	1,600	26.67%
Total			1,597,811	1,616,948	1,636,372	19,424	1.20%

Golf Course (Enterprise)

Daryn Brown Director of Golf Operations	(781)-843-6513 dbrown@braintree.ma.gov	101 Jefferson Street Braintree MA, 02184
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Mission Statement

Braintree Municipal Golf Course is one of 60 Municipal golf courses in Massachusetts. Our ultimate goal is to provide affordable golfing opportunities for golfers of all skill levels; In particular Braintree residents, who receive up to a 30% discount on greens fees and seasonal memberships. We have made a commitment to helping golfers of all ages and abilities improve their game through our diverse offerings of lessons and clinics for youth, women, and neurodiverse golfers. We always strive to be good environmental stewards of our 160+ acres of green space and provide sanctuaries for native plants and wildlife. Ensuring a welcoming environment for golfers and visitors of all ages with a friendly staff and a warm and inviting clubhouse is also a goal we always strive to achieve.

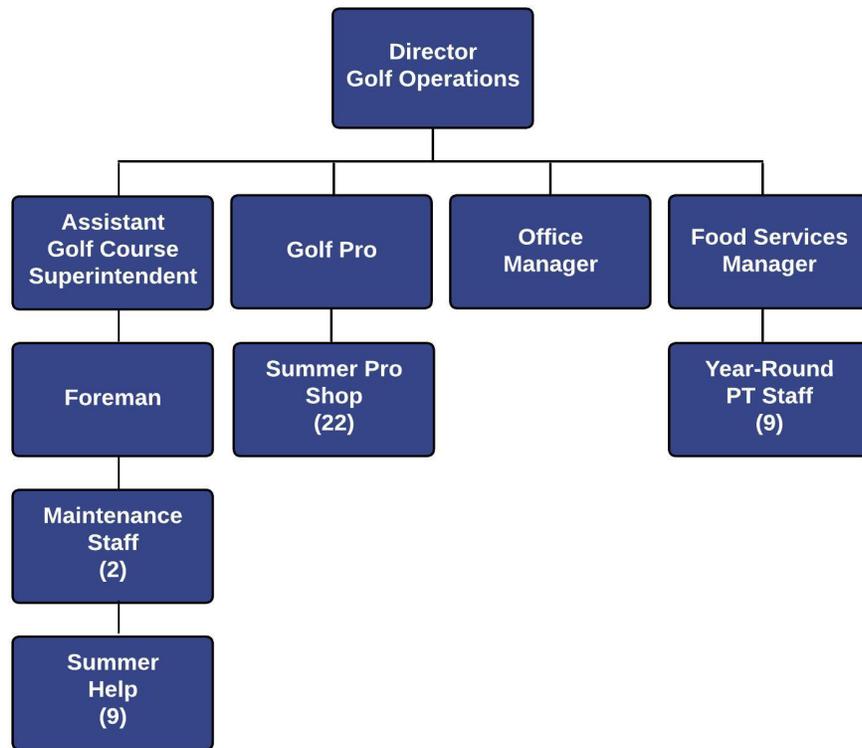


Department Responsibilities

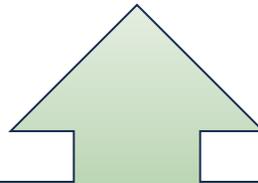


The Golf Course is responsible for the operation and maintenance of the Golf Course, Pro Shop, and Food and Beverage operations. This includes the maintenance of all 80+ acres of turfgrass to ensure high-quality experience; building maintenance and operations of the Club House, maintenance garages, and irrigation pumphouse; processing of all invoices, receipts, and payroll for 60+ full-time and seasonal help; and ensuring compliance with all licenses, inspections, and trainings.

Organizational Chart



FY2024 Accomplishments



- Credit Card Conversion
- Selling Golf Cart Ads
- Upgrade Golf Course Signage
- Clubhouse carpeting and audio/visual improvements

Further information can be found at the Braintree Municipal Golf Course website at

<https://www.braintreegolf.com/>

FY2025 Goal Updates

GOAL #1	Maintenance
Objective	Clubhouse/grounds repairs on food & beverage kitchen equipment And new starter shack to help with the pace of play
Measurement	Repairs needed for next golf season
Timing	By the end of the calendar year
Status Update	On Schedule

GOAL #2	Food & Beverage
Objective	Food & beverage profit margin
Measurement	Food & beverage sales throughout the year
Timing	FY2025
Status Update	Profit of 20% increase from last fiscal year

GOAL #3	Junior Clinic
Objective	Increase the number of applicants to me more than last year. Last year we had 120 juniors participate in the clinic
Measurement	Increase the number of juniors to 140 and add an extra week of clinics
Timing	FY2025
Status Update	On Schedule



FY2026 Goals

GOAL #1	Lessons
Objective	Teach more individual lessons to youth and adults
Measurement	Lessons throughout the year
Timing	400 Lessons – FY2026

GOAL #2	Sand Trap
Objective	Sand bunker improvements
Measurement	Modify and rehabilitate four sand traps on the front nine
Timing	Throughout the FY2026 season

GOAL #3	Clubhouse Improvements
Objective	Replacing windows and doors to make sure they are ADA Compliant and energy saving
Measurement	Repairs to be done throughout the year to entire clubhouse
Timing	FY2026

Trends/Metrics

Description	FY2023	FY2024	FY2025 (2 nd Qtr.) Nov 1	FY2026 (Target)
Greens Fees	\$981,683.76	\$1,659,277.40	\$972,972.54	\$1,800,000.00
Food & Beverage	\$341,120.94	\$486,248.51	\$285,651.84	\$525,000.00
Lessons Taught	335	377	119	400
League Members	2,357	2,826	1,181	3,000
Cart Revenue	\$233,414.44	\$428,824.73	\$275,338.08	\$450,000.00

Budget

REVENUE							
Department	Program	Account Description	FY2024 Budget	FY2025 Budget	FY2026 Proposed Budget	\$ Variance	% Variance
400 - Enterprise		Operating Revenue	1,933,892	2,127,373	2,281,570	154,197	7.25%
Total			1,933,892	2,127,373	2,281,570	154,197	7.25%

EXPENDITURE							
Department	Program	Account Description	FY2024 Budget	FY2025 Budget	FY2026 Proposed Budget	\$ Variance	% Variance
400 - Enterprise	400-1	Administration	905,378	1,007,969	1,031,810	23,842	2.37%
	400-2	Building Maintenance	57,700	59,700	64,200	4,500	7.54%
	400-3	Equipment Maintenance	62,500	63,000	73,500	10,500	0.00%
	400-4	Turf Maintenance	463,501	497,846	555,432	57,586	11.57%
	400-5	Golf Pro	247,953	317,403	324,240	6,837	2.15%
	400-6	Golf Cart Operations	120,000	136,205	143,205	7,000	5.14%
	400-50	Principal Payments On Debt	68,000	40,000	79,000	39,000	97.50%
	400-51	Interest Payments On Debt	8,860	5,250	10,183	4,933	93.96%
Total			1,933,892	2,127,373	2,281,570	154,198	7.25%



Recreation and Grounds

Brendan Croak Director of Recreation	(781)-794-8900 bcroak@braintree.ma.gov	74 Pond Street Braintree MA, 02184
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Mission Statement

To provide and expand accessible programming for individuals of all ages, cultures, and abilities to improve quality of life in our community. We also maintain the Town’s playing fields, playgrounds, and publicly owned cemeteries.



Department Responsibilities

The Recreation Department is responsible for developing and implementing recreational programs for all ages, including specialized activities for neurodiverse individuals. Seasonal programs include summer organized play, waterfront activities, and *Nelson’s Neighbors* summer program for neurodiverse individuals. The department also coordinates community events, such as the *Nelson Chin Summer Concert Series*, *Parties in the Park*, and the *Braintree Day Celebration and Parade*. Additionally, the Department organizes group trips for families to cultural and sporting events.



Sports and fitness programs managed by the Recreation Department include after school programming, school vacation programming, special events, summer organized play, *Nelson’s Neighbors*, and youth sports programs. The Department ensures that community recreational facilities are efficiently managed through master scheduling and

handles rental and scheduling of the *Braintree Community Arts Center* and the *Alice Daughraty Gymnasium* for public use.

The Department prioritizes safety and inclusivity in all programs and continuously evaluates them to align with the evolving needs of the community.

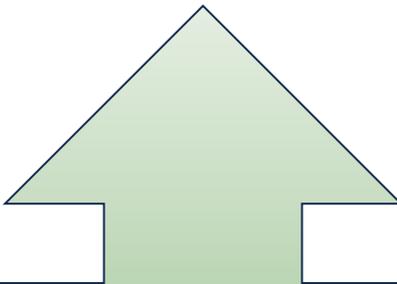
Additionally, the Recreation Department is responsible for managing the grounds and cemetery divisions of the Department of Public Works. This includes working with the Assistant Superintendent of Grounds on oversight, maintenance and improvements of athletic fields, parks, and playgrounds. The Department handles all billing, payroll, and record keeping relating to Recreation, Grounds, Cemetery, and Art Center revenue and expenses.

Organizational Chart





FY2024 Accomplishments



- Completed bleacher replacement project throughout the Town
- Secured CPC funding for the complete renovation of Delory Field
- Installed soundproofing for the Pickleball courts with CPC funding
- Executed a comprehensive summer programming schedule
- Expanded non-summer programming offerings and enhanced neurodiverse and inclusive initiatives
- Installed ADA equipment and improvements at Davis and Berwick parks
- Secured plan to replace damaged play structure at French's Common

Further departmental information can be found on the Town website at

<https://braintreema.gov/190/Recreation-Community-Events>

FY2025 Goal Updates

GOAL #1	Baseball Diamond Improvements
Objective	Fix drainage problems at the JV Baseball Field and repair mound issues at the Varsity, JV, and French's Common baseball fields
Measurement	Completion of repairs (ongoing observation of JV field drainage response to large-scale rain events)
Timing	FY2025
Status Update	Near complete, minor punch list items in Spring 2025

GOAL #2	Refresh Summer Program Offerings
Objective	Refresh summer program offerings and structure
Measurement	Enhanced activities at summer programs and community events
Timing	Winter 2024 / Spring 2025
Status Update	Ongoing

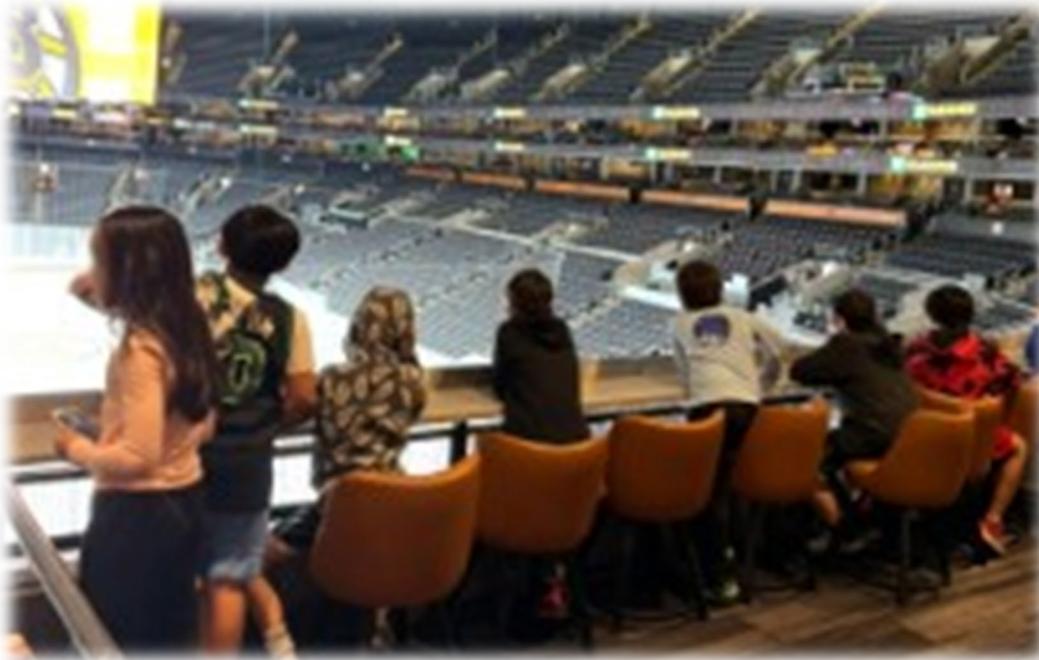
GOAL #3	Additional Cemetery Section
Objective	Add and open an additional cemetery section
Measurement	Construction and opening of section
Timing	Fall 2024
Status Update	Partially complete-Opening expected spring 2025

GOAL #4	French's Common Play Structure
Objective	Finalize process to re-install damaged playground equipment at French's Common
Measurement	Play area re-opened to public
Timing	ASAP
Status Update	Finished

FY2026 Goals

GOAL #1	Field Fee and Field Permit Application Overhaul
Objective	Assess current field fees and field permit application process and reengineer, as needed
Measurement	Completion of new field fee structure and new field permit application process
Timing	Effective fall 2025 season

GOAL #2	Increased Program Offerings
Objective	Increase recreation program offerings during non-summer seasons
Measurement	Advertise a minimum of 3-5 new programs per season
Timing	Starting fall 2025 season



GOAL #3	Creation of Capital Inventory and Improvement Plan
Objective	Gather an inventory of current fields, playgrounds, and other facilities to develop and begin execution of capital improvement plan
Measurement	Creation of a centralized document that evaluates each field and playground based on quality and outlines improvement needs related to safety and/or aesthetics
Timing	Ongoing – end of FY2026

GOAL #2	Moderate Field Rehabs
Objective	Rehab various fields with moderate improvements
Measurement	If funding located
Timing	FY2026



Trends/Metrics

Description	FY2023	FY2024	FY2025 (2 nd Qtr.)	FY2026 (Target)
Registration Revenue	\$223,352	\$314,822	\$16,591*	\$250,000
Program Registrations	1254	1264	725	700
Trip Registrations	331	715	285	250

**The FY2025 registration revenue does not account for the revenue generated by our summer programming, which typically represents nearly 67% of the department's annual income. This revenue is usually received at the end of March or early April when summer registration begins. Additionally, we experience a significant increase in revenue during the winter months from our Ski & Snowboard Lesson program at Blue Hills Ski Area.*

Budget

Department	Program	Account Description	FY2024 Budget	FY2025 Budget	FY2026 Proposed Budget	\$ Variance	% Variance
400 - Public Works Department	400-15	Recreation and Community Events	369,072	385,768	494,738	108,970	28.25%
	400-20	Summer Programs	200,000	200,000	200,000	-	0.00%
	400-21	Bra-Wey Recreation	211,662	212,717	233,141	20,424	9.60%
Total			780,734	798,485	927,879	129,394	16.20%

Mayor Erin V. Joyce and Braintree Recreation Present

BINGO Night

Inclusive and accessible for all!
Thursday, December 12th
Starts at 6:00pm

No registration required
Bring your own dabber or purchase one at the door!

BINGO

Drinks & Snacks available for purchase
10 prizes, 10 winners!

At Cahill Auditorium in Town Hall

soccerstars

INDOOR CLASSES KICK OFF
FEB 15TH @
BRAINTREE PARKS & REC

REGISTER NOW AT
BRAINTREE PARKS & REC

Summer Programs

CLINICS:

Kiddo's Clinic

Ages 5-7
Come enjoy story time, sensory activities, playground games and more!

Neighborhood Neighbors

Ages 5-22
Inclusive fitness program for neighborhood residents!

Sports Clinic

Ages 8-15
Come enjoy games, sports, arts & crafts, and more!

Field Trippers

Ages 8-15
Come enjoy day trips to fun and exciting places around New England!

Special Summer Events!

Party in the Park!

Monday, June 10, 11am-12pm

Family Movie Night!

Tuesday, June 11, 7pm-9pm

Kids Day!

Wednesday, June 12, 10am-12pm



Education



Education Overview

Overview

The Braintree Public School District operates ten (10) separate schools serving grades preschool through 12. The District serves approximately 5,200 students and has an exceptional history of student performance; by almost any measure, Braintree students achieve at very high levels. With a complete and total focus on providing high-quality instruction that is personalized for every child, Braintree students are the direct beneficiaries of a school-community dedicated to providing outstanding teachers and academic support services that are second to none.

Our Vision

The Braintree Public Schools will assist students in the fulfillment of their aspirations and their potential through an engaging curriculum that encourages critical thinking and innovation while consistently maintaining high standards and expectations.

Our Mission

The mission of the Braintree Public Schools, in partnership with families and the community, is to prepare all students to become responsible and contributing members of a diverse and global society. We facilitate the development of each student intellectually, physically, socially, and emotionally through a rigorous and supportive educational program within an inclusive and safe environment that nurtures creativity and critical thinking, the development of values, and the pursuit of lifelong learning.

Our Values

The Braintree Schools recognize their shared responsibility with parents in developing students' values. This shared responsibility includes educating the whole child and working toward developing a good and informed citizenry. In support of the above, the following values are an integral part of the students' overall education.

achievement – adaptability – citizenship – collaboration – cooperation – courage – creativity – curiosity – empathy – honesty – inclusivity – independence – integrity – kindness – patience – perseverance – respect – responsibility – work ethic



Our Beliefs

Since excellence in instruction and student achievement is our primary objective, we are committed to the following beliefs:

- Students can acquire a rigorous core of knowledge by thinking critically and creatively and making wise judgments in an inclusive environment that promotes higher level thinking skills across the curriculum.
- All students can achieve academic proficiency and strive for excellence.
- All students possess unique talents and gifts and should be encouraged to reach their maximum individual potential.
- Students can collaborate and communicate effectively through reading, writing, speaking, problem solving, the arts, and technology.
- Students can acquire the knowledge and skills necessary to achieve and maintain optimum health and lifelong wellness.
- Students can develop a sense of self-awareness, self-esteem, and self-reliance to demonstrate social, civic, and environmental responsibility.
- Students can acquire skills to adapt to an evolving and technologically advancing society.
- Students can understand, respect, and appreciate the racial, ethnic, and cultural diversity of our school community.
- A safe and orderly environment, free of prejudice, drugs, violence, bullying, hazing and harassment of any kind, is essential to promote student learning.
- Ongoing opportunities for the professional growth and development of staff are essential for improving teaching and learning.
- Parents, guardians, and caregivers, in partnership with schools, are an integral part of their child's learning.
- Community involvement should be actively solicited, encouraged, and developed.

Enrollment¹

School	FY2023	FY2024	FY2025
Archie T Morrison Elementary School	305	299	327
Donald Ross Elementary School	206	179	182
Highlands Elementary School	409	350	350
Hollis Elementary School	333	322	365
Liberty Elementary School	371	309	367
Mary E Flaherty School	290	281	290
Monatiquot School Kindergarten Center	200	183	0
East Middle School	971	999	999
South Middle School	514	638	635
Braintree High School	1,706	1,677	1,579
<i>Total</i>	<i>5,305</i>	<i>5,237</i>	<i>5,210</i>

Per Pupil Expenditure²

District	FY2021	FY2022	FY2023
Braintree Public Schools	\$17,464.59	\$17,124.16	\$19,047.85
<i>State Average</i>	<i>\$19,066.35</i>	<i>\$20,133.67</i>	<i>\$21,377.40</i>

¹ DESE School and District Profiles, "Enrollment Data", <https://profiles.doe.mass.edu/profiles/student.aspx?orgcode=00400000&orgtypecode=5&&fycode=2024>.

² DESE School and District Profiles, "Per Pupil Expenditures, All Funds", <https://profiles.doe.mass.edu/statereport/ppx.aspx>.

Circuit Breaker Funding³

Fiscal Year	Net Claim	Reimbursement Amount	% of Claim	Number of Students
FY20	\$2,596,490	\$1,962,026	75%	63
FY21	\$2,836,221	\$2,158,513	75%	63
FY22	\$3,446,576	\$2,629,346	75%	71
FY23	\$3,959,642	\$3,013,380	75%	70
FY24	\$4,817,458	\$3,454,772	75% Tuition / 57.756% Transportation	75
FY25	\$5,738,491	\$3,531,309	75% Tuition / 44% Transportation	75

Federal & State Grant Funding

Fiscal Year	Total Budgeted	Total Received
FY21	\$4,409,411	\$4,409,411
FY22	\$6,940,561	\$6,940,561
FY23	\$3,301,925	\$3,301,925
FY24	\$4,339,276	\$4,339,276
FY25	\$3,244,253	\$3,138,033
<i>FY26 Projection</i>	<i>\$2,962,263</i>	<i>Pending</i>

³ DESE Administration and Finance, "Circuit Breaker Reimbursement Payments", <https://www.doe.mass.edu/finance/circuitbreaker/payments/default.html>.

Strategic Plan: Braintree Public Schools



Braintree Public Schools
ACHIEVING • CREATIVE • INCLUSIVE

The Braintree Public Schools works from a Strategic Plan created for the years 2023-2026. At the beginning of the school year, the District determines priority objectives that serve as the focus for work being done towards completing the Strategic Plan. For FY2025, the District focused on three specific objectives noted below.

FY2025 Strategic Plan Goal Updates

GOAL #1.1	Teaching & Learning
Objective	Review programs and systems to support all students in accessing the curriculum and demonstrating growth.
Status Update	<p>The district’s work in these areas has resulted in the development and implementation of a robust MTSS (Multi-Tiered Systems of Support) program at each school. Through effective professional development and piloted initiatives, this program is now in place in grades K-12 to support individual students in their learning and in their well-being. At the same time, the district’s special education department has produced a revised Special Services Process and Procedures Manual, to ensure consistent application of IEP (Individual Educational Plan) services and full compliance with state and federal laws. Both of these accomplishments highlight the district’s pursuit of Objective 1.1.</p> <p>Other initiatives related to Objective 1.1 included the piloting of software from Open Architect, which allows a desktop for teachers with access to assessment & student data across all academic levels and the curriculum. Utilizing MTSS and data from multiple streams, academic achievement is improved, as evidenced by the record 933 Advanced Placement exams being given at Braintree High School, the 85 Seals of Biliteracy being awarded to students proficient in multiple languages, and at the elementary level, 72% of K-2 Students are at or above grade level for reading whereas 80% of our grade 3 students are at or above grade level.</p>

GOAL #2.1	Family & Community Engagement
Objective	Increase opportunities to engage families and the community with the schools.
Status Update	<p>In the area of Family & Community Engagement, Objective 2.1, the district has made great strides in engaging our ELL families by providing outreach and opportunities to share in their experiences. Cultural events and listening sessions have been used to solicit feedback from this community to improve our work with their children. Our nursing staff has translated common symptoms of ailments and concerns into all of the languages represented in our district (40+) to improve communication for students with nurses when they seek assistance. Similarly, the district has worked extensively with the two new interim co-chairs of our SEPAC (Special Education Parent Advisory Council) to increase engagement with families around issues related to the new IEP. Braintree High School has also continued its program, Credit for Life, which engages all senior students in a full-day event focused on personal finance. Members of the business community and the community at-large participate in providing students with an experience in which they must manage jobs, health insurance, shelter, loans, and other expenses. This community-based program is now in its twelfth year and is funded through the operating budget, grants, and community contributions.</p>



GOAL #3.2	Social Emotional Learning & Wellness
Objective	Continue to develop and enhance the integration of district-wide social/emotional learning and wellness programming that provides students with the appropriate skills needed to make effective decisions regarding conflict resolution, bullying, social media, and social pressures within all content areas and grade levels.
Status Update	Lastly, Objective 3.2 under Social Emotional Learning and Wellness has been addressed through our work with MTSS (Multi-Tiered Systems of Support). The district has committed the resources necessary to provide professional development and planning time to construct a support program that encompasses all students at every level. Utilizing teachers, parents, administrators, school psychologists, Board Certified Behavioral Analysts, and school adjustment counselors, the individual needs of students are being assessed through a data lens, and concrete plans to address the needs are constructed, implemented, and reviewed for effectiveness. This approach is designed to maximize the performance of each student and represents a solid investment by the school system in all of its students.

FY2026 Strategic Plan Goals

District Administration will develop the FY2026 priority objectives during the late summer and early fall of 2025. Please visit <https://www.braintreeschools.org/district/strategic-plan> for more information on Braintree Public Schools FY2023-2026 Strategic Plan.



Updates: Blue Hills Regional Technical School



The Blue Hills Regional District School Committee is pleased to submit its Annual Report to the residents of Braintree. Blue Hills Regional Technical School continues its steadfast commitment to providing the highest caliber academic and technical instruction to students in grades nine through twelve, and to adults receiving postgraduate training. The nine towns comprising the district include Avon, Braintree, Canton, Dedham, Holbrook, Milton, Norwood, Randolph, and Westwood.

Ms. Jill Rossetti continues to serve as Superintendent, Mr. Geoff Zini serves as Principal, Ms. Jill Brilhante serves as Business Manager, and Mr. Carl Walker is the Avon representative for the District School Committee.

The District School Committee meets once a month with the caveat that additional meetings will be added to the schedule should they be needed to address the needs of the District.



These meetings take place in the William T. Buckley District Board Room (Room W-218) at Blue Hills Regional and begin at 7:00 PM. Although the state continues to allow remote or hybrid meetings, Blue Hills Regional's District School Committee meetings are In-Person. The School Committee continues to encourage public attendance. Further, public participation is welcomed during the Public Comment portion of any meeting by community members that have signed up to be heard.

There were 910 students enrolled at Blue Hills as of October 1, 2024.

The Blue Hills Sports Program has record participation numbers from the student body and the individual teams are working and playing hard. Most have had winning seasons as well as participating in local, vocational, state championship games, and tournaments. The Golf and Football teams are Mayflower League Champions, the Girls Soccer team was exceptional, and the Swim and Volleyball teams had outstanding seasons. To date, the Girls Basketball team is undefeated. Go Warriors!

The Superintendent – Director introduced an initiative whereby students in grades 10, 11, and 12 are invited to apply to participate on a council with the Superintendent-Director. Students participating in this Cabinet, Superintendent-Director's Student Cabinet (SDSC), will represent their class and fellow students play a critical role in enhancing student experience at Blue Hills by elevating their voice to the district level. The students will work cooperatively by engaging in meaningful discussions that directly impact students, advocating for positive change, addressing issues, sharing diverse perspectives and providing feedback, spearheading projects aimed at enhancing school culture, and fostering greater student involvement in

district initiatives and programs. When the group was asked what their primary responsibility was, they answered that “We advocate for the student’s perspective”.



The service project the cabinet selected was to organize a gently used clothing drive to aid Catie’s Closet. They planned, promoted, and collected over 30 bags of clothing. The Cabinet members felt that they had learned a lot and set up a good foundation for the next group to build on.

This year’s SDSC members include Jaina Kimble, Isabel Rosario, Thalia Bizile, Phoenix Duggan, Caitlin Dennehy, Natalie Finch, Samantha Caul, Kabirah Azeez, Jean Gakaya, Alyssa Rabs, Kaily Hixon, and Saige O’Keefe.

The academic and vocational programs proved to be successful as demonstrated by Blue Hills MCAS scores. (2022, 2023 and 2024). Typical student support, coupled with specialized help put in place during the pandemic, continues to aid all students. Blue Hills Regional was cited by DESE and named “A School of Recognition” for having the highest score (95% rating) in the state of Massachusetts. This is an exceptional accomplishment for Blue Hills under Superintendent-Director Rossetti’s leadership.

Summer School was offered again this past summer; 14 students registered at Blue Hills and an additional student participated at a sending school. Three of the students have IEP plans. Fourteen of the students passed. Classes offered included English, Math, History, Science, Psychology, Sociology, and Wellness. The classes were all on-line and three teachers were available to assist students on-site.



End-of-year awards, celebrations, accomplishments and honors were noted and celebrated in both the spring and fall of 2023. Event participants turned out in record numbers. Activities include Prom, Field Day, the National Honor Society Induction Ceremony, sport team recognition events, and Senior Awards Night. This past fall, we welcomed both returning and new students who have hit the ground running in all areas, most participating in school clubs, activities, and sports. The annual Open House and Showcase were held in November. Both events enjoyed

record attendance from all District towns. The new Alumni of the Month initiative brought former students back into the fold while encouraging current students to work hard to succeed. Our first Entrepreneur Week was a great success sparking student imagination and some very impressive ideas were shared and enjoyed by the school community.



Senior Scholarship and Awards Night was celebrated on May 23, 2024. Dozens of students were honored for their achievements. Over 60 single and multi-recipient awards/scholarships were distributed to the student honorees. They were recognized or given scholarships for their academic, athletic, and technical program success. Blue Hills Regional truly appreciates all the individuals, civic, and municipal organizations that generously recognized these deserving young men and women. Blue Hills has 61 John and Abigail Adams Scholars in the Class of 2024, five were from Avon. Abigail Adams Avon Scholars are Morgan I. Hart, Khylee K. Hollins-Greene, Julian M. Joseph, John F. Kenney, and Kathie A. Oteri.



Commencement was held on June 4, 2024, on the BHTS Turf Field. There were 220 graduates.

Blue Hills Regional is proud to offer various services (Cosmetology, Early Education and Care, Construction Technology, Graphics, Design & Visual Communications, our in-house, student-run restaurant, the Chateau de Bleu, Electrical, Metal Fabrication and Automotive) to District residents, and in some cases, the general public. Over the years, residents and civic or municipal groups in the District towns have saved considerable money by

having Blue Hills Regional students perform work for them. In addition, the school pool is open and continues to be available to community schools.





A year and a half ago, Luca, BR's Therapy Dog in Training, joined our school community and brought smiles, laughter, and joy. Luca is a male Golden Labradoodle who just loves to visit with students in and out of the classroom. He often attends games and hangs out with the cheerleaders. He enjoys meeting the students on their way into school and is always happy and ready to engage when he is sought out by students and staff alike.

The Practical Nursing Program (Postsecondary) was a full-time program of study provided to adults on a tuition and fee basis. Due to the creation of very inexpensive nursing educational opportunities offered by the state, it became cost prohibitive to continue to offer a post graduate LPN program here at Blue Hills. The Practical Nursing program (Postsecondary Programs Division) held its 35th and final Commencement on June 20, 2024, celebrating 20 graduates.

Blue Hills continues to offer and provide our students and school community with the very best academic and vocational education experiences for their immediate and future success.



Budget Summary & Timeline

FY2026 Budget Summary Discussion

Budget discussions for the School department begin in the Finance & Operations subcommittee of the School Committee, typically in November or December based on other priority discussion topics for the group. In parallel, the Superintendent, Assistant Superintendent, and Director of Finance and Operations meet with School department leadership on budget needs for their respective areas (building and curriculum). The budget discussion then moves to the full School Committee in December or January. The School Committee is mandated to hold a public hearing on the school budget three weeks before the committee votes on the budget. The public hearing typically occurs in April, with the vote occurring three weeks subsequently. This timeline is subject to change based on School Committee priorities and/or Town Hall directives.



FY2026 Budget Development Timeline

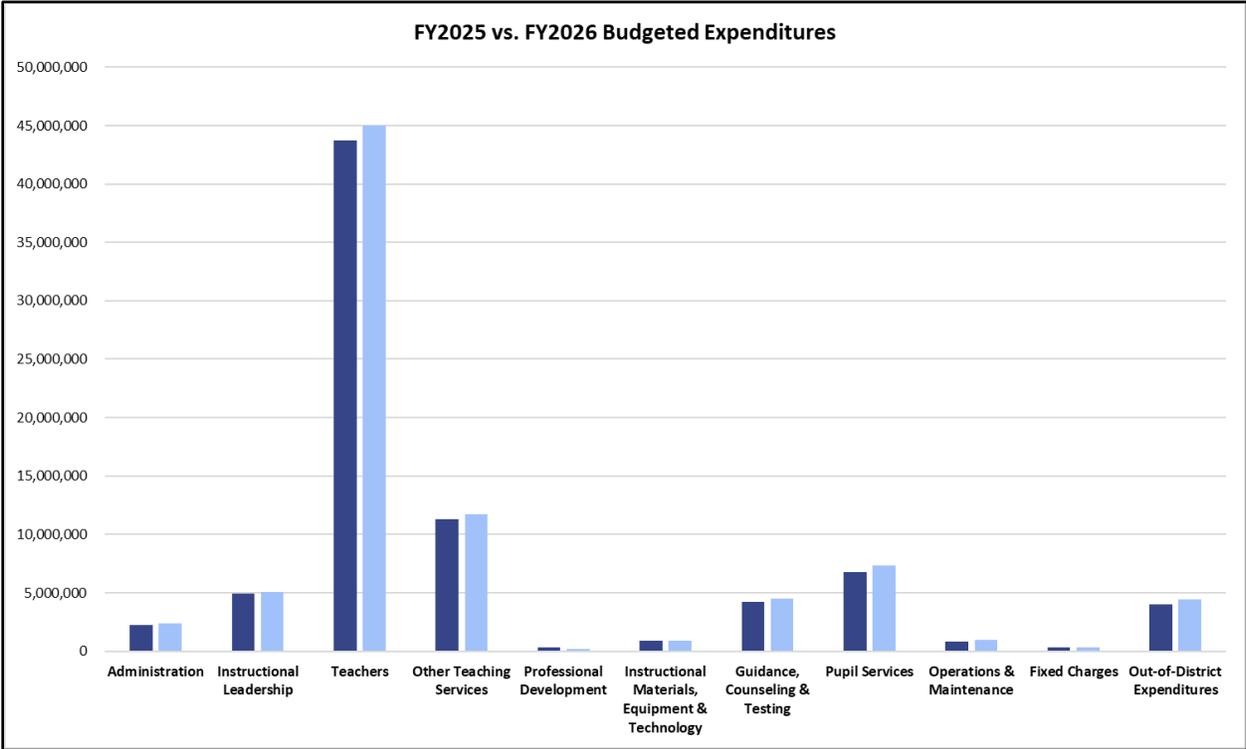
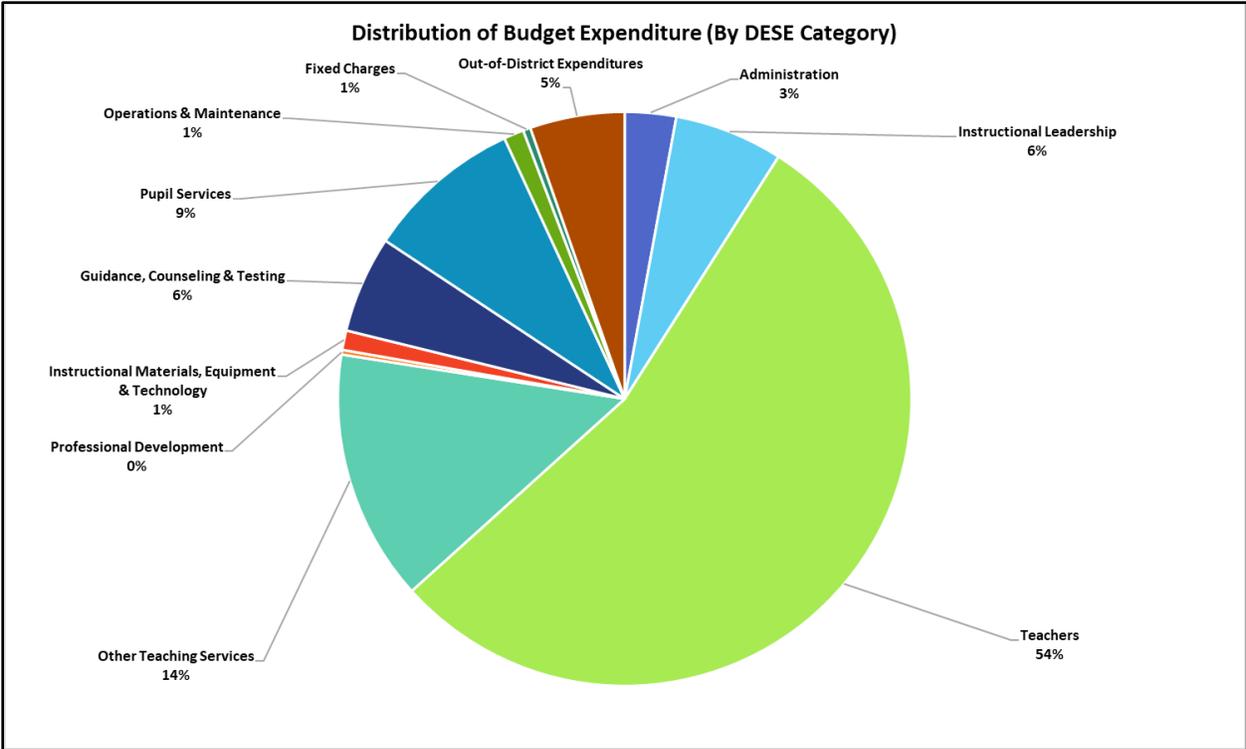
Month	Activity Description	Responsible Party
November	Finance and Operations Subcommittee starts preliminary budget discussions	Finance & Operations Subcommittee, Superintendent, Director of Finance & Operations
	Preliminary budget conversations with school department leadership	School Department leadership
December	Finance and Operations Subcommittee continue budget discussions, present to full School Committee	School Committee, Superintendent, Assistant Superintendent, Director of Finance & Operations
	School department leadership discussions ongoing	School Department leadership
January	School Committee continues budget discussions	School Committee, Superintendent, Assistant Superintendent, Director of Finance & Operations
	School department leadership discussions ongoing	School Department leadership
February	School Committee continues budget discussions	School Committee, Superintendent, Assistant Superintendent, Director of Finance & Operations
March	School Committee continues budget discussions	School Committee, Superintendent, Assistant Superintendent, Director of Finance & Operations
April	Public hearing and School Committee Vote	School Committee, Superintendent, Assistant Superintendent, Director of Finance & Operations
May	School Department presents budget to Ways & Means Committee and Town Council	Superintendent, Director of Finance & Operations

FY2026 Budget Request

Distribution of Budget Expenditure (By DESE Category)

DESE Category	FY2025 Revised Budget	FY2026 Proposed Budget	\$ Increase	% Increase
Administration	2,233,239	2,391,543	158,304	7.09%
Instructional Leadership	4,929,780	5,070,586	140,806	2.86%
Teachers	43,692,463	44,963,708	1,271,245	2.91%
Other Teaching Services	11,277,372	11,714,325	436,953	3.87%
Professional Development	341,491	217,357	(124,134)	-36.35%
Instructional Materials, Equipment & Technology	908,862	908,862	0	0.00%
Guidance, Counseling & Testing	4,206,568	4,518,158	311,590	7.41%
Pupil Services	6,798,284	7,301,239	502,955	7.40%
Operations & Maintenance	787,512	936,382	148,870	18.90%
Fixed Charges	340,020	347,228	7,208	2.12%
Out-of-District Expenditures	4,017,407	4,419,790	402,383	10.02%
Total Expenditures	79,532,998	82,789,178	3,256,180	4.09%

Please Note: The Mayor's FY2026 budget provides an increase of 3.5% in direct funding for Braintree Public Schools (or \$82.3 million) but additionally proposes the use of \$500,000 in reserve funding to support BPS as it undertakes a master planning project to assess current and future enrollment and its use of school building facilities going forward.



Significant Budget Drivers

Driver Description	Approximate Cost
<ul style="list-style-type: none"> Salaries / Collective Bargaining Settlements & Pending Settlements (including COLA, steps & lanes, net of projected retirement savings) 	\$2.3 million
<ul style="list-style-type: none"> Special Education Costs (including evaluations, program analysis & an additional LINKS classroom) 	\$260,000
<ul style="list-style-type: none"> Out of District Tuition 	\$400,000
<ul style="list-style-type: none"> Transportation (lease for big buses increased & an added small bus) 	\$186,000
Total Approximate Budget Impact	\$3.15 million

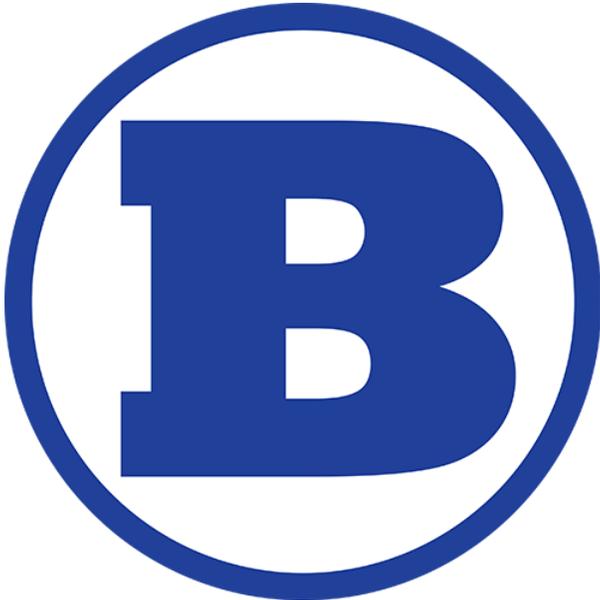
Budget

Department	Program	Account Description	FY2024 Budget	FY2025 Budget	FY2026 Proposed Budget	\$ Variance	% Variance
300/350 - Education	300	Braintree Public Schools	74,732,868	79,532,996	82,316,651	2,783,655	3.50%
	350	Blue Hill Regional	3,047,374	3,440,760	3,501,353	60,593	1.76%
Total			77,780,242	82,973,756	85,818,004	2,844,248	3.43%

Enrollment

Actual & Projected Pupil Enrollment (October 1st)

Grade	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Projected	FY2028 Projected
PK	107	110	110	110	110
K	335	335	335	335	335
1	381	380	380	380	380
2	417	381	380	380	380
3	393	417	381	380	380
4	397	393	417	381	380
5	430	397	393	417	381
6	388	430	397	393	417
7	406	388	430	397	393
8	413	406	388	430	397
9	357	413	406	388	430
10	403	357	413	406	388
11	436	403	357	413	406
12	374	436	403	357	413
Total	5,237	5,246	5,190	5,167	5,190



Budget vs. Actual

Regular Education Day Expenditures

	FY22	FY22	FY23	FY23	FY24	FY24	FY25
DESE Category	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Administration	1,782,327.29	1,914,358.67	1,955,188.39	2,073,349.42	2,027,523.12	2,001,881.72	2,087,328.91
Instructional Leadership	4,405,043.66	3,958,932.92	4,323,682.86	4,268,251.94	4,427,470.36	4,531,655.47	4,608,556.95
Teachers	30,458,451.95	29,835,483.27	30,864,867.63	30,685,238.61	32,972,993.00	31,609,293.09	32,978,042.96
Other Teaching Services	1,190,090.03	1,182,230.18	1,189,329.82	2,084,385.22	1,531,704.00	2,419,572.63	2,151,115.85
Professional Development	271,548.00	240,695.97	272,201.93	262,829.11	259,629.74	314,663.45	341,490.70
Instructional Materials	967,110.31	529,247.89	1,343,440.29	1,164,738.37	1,300,814.65	934,779.31	864,574.73
Guidance & Counseling	1,423,144.27	1,326,776.79	1,404,866.26	660,713.86	1,461,682.00	1,436,155.83	1,497,890.24
Other School Services	3,973,241.33	3,957,132.08	3,857,009.92	4,545,512.47	3,826,123.80	4,657,534.57	4,259,195.54
Operations & Maintenance	5,290,010.44	5,555,955.08	1,090,160.18	935,331.99	913,111.08	1,007,124.61	1,103,302.01
Fixed Costs	200,000.00	200,420.57	200,000.00	211,978.73	207,412.00	219,159.27	197,209.73
Out-of-District Expenditures	44,000.00	51,626.48	97,612.00	89,972.52	97,612.00	74,094.35	90,000.00
	50,004,967.28	48,752,859.90	46,598,359.28	46,982,302.24	49,026,075.75	49,205,914.30	50,178,707.62

Special Education Expenditures

	FY22	FY22	FY23	FY23	FY24	FY24	FY25
DESE Category	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Administration	43,435.98	72,003.31	45,019.64	160,108.98	52,199.32	212,189.04	145,909.66
Instructional Leadership	253,771.69	222,499.09	311,096.03	325,481.86	296,174.00	375,438.49	321,222.55
Teachers	8,171,440.81	8,206,776.86	8,584,480.36	8,246,600.60	9,218,237.07	9,287,175.33	10,714,419.61
Other Teaching Services	6,253,548.48	4,424,814.75	6,572,167.40	7,198,035.40	7,743,723.00	8,090,723.71	9,126,256.13
Professional Development	-	-	-	-	19,207.26	395.00	-
Instructional Materials	61,898.97	58,427.08	82,007.86	56,135.61	61,333.47	60,694.37	44,287.18
Guidance & Counseling	-	-	-	-	-	-	-
Other School Services	3,894,311.36	4,546,117.93	3,930,104.52	4,732,230.61	4,232,802.39	5,247,624.88	5,074,786.39
Operations & Maintenance	-	-	-	-	-	-	-
Fixed Costs	-	-	-	-	-	-	-
Out-of-District Expenditures	2,945,948.19	4,645,052.95	3,882,394.64	2,303,380.59	5,297,747.57	3,466,805.39	3,927,406.84
	21,624,355.48	22,175,691.97	23,407,270.45	23,021,973.65	26,921,424.08	26,741,046.21	29,354,288.36

Total Expenditures

District Total	71,629,322.76	70,928,551.87	70,005,629.73	70,004,275.89	75,947,499.83	75,946,960.51	79,532,995.98
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Non-Departmental

Debt Service

Overview

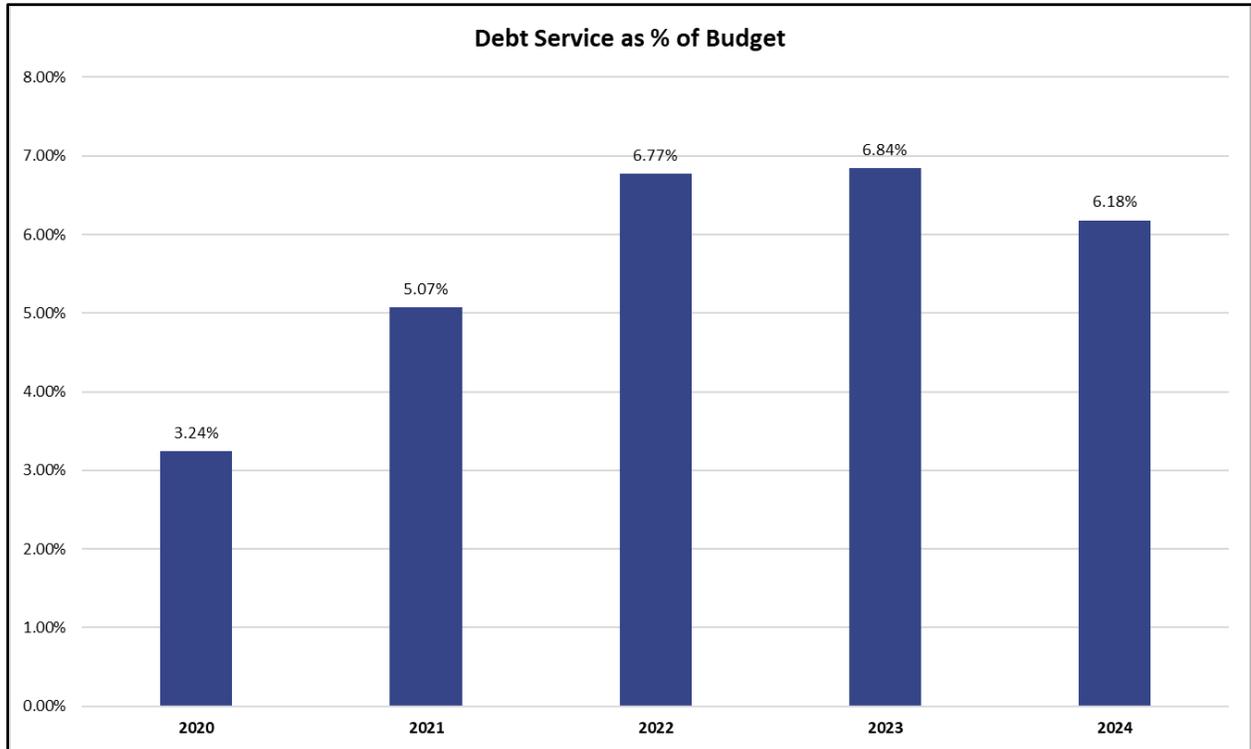
The sale of municipal bonds is an alternative form of financing capital projects authorized under Massachusetts General Laws, Chapter 44, Sections 7 & 8. Bonds are sold through a competitive bidding process or are directly negotiated with banks and brokerage firms. Once sold, the funds are available in their entirety to the municipality with repayment of the principal plus interest spread over several years.

When the Town issues debt (whether through longer term bonds or short term notes) in order to finance large capital investments in its roads, buildings, and large equipment, it must budget each year for the associated repayment of the borrowing owed that fiscal year. These amounts are determined typically at the time of the borrowing based on interest rates offered by financial markets accounting for the amount term of the borrowing as well as the Town’s credit rating. Town department staff work with municipal finance consultants to structure the terms of the borrowing to comply with federal and state rules, while optimizing the repayment terms to align with the Town’s debt service budget target. Presently the Town’s operating budget targets General Fund-supported debt service to total between 6 and 7 percent of the Town’s operating revenues. In addition to the General Fund, the Town also utilizes other funding sources to support the costs of its long-term borrowing. Most notably, these include enterprise funds, such as the Water & Sewer Fund, the Stormwater Fund, and the Golf Fund.

The Town’s General Fund debt service costs for FY2026 total \$11.5 million and are appropriated in programs with the Town’s Finance Department. The Town’s annual debt service costs for enterprise fund-supported activities are appropriated directly from each related enterprise fund.

The table and graph that follow denotes Braintree’s annual debt service as a percentage of total budget.

Fiscal Year	Total Outstanding Debt	Annual Debt Service	Total Budget	Debt Service as % of Budget
2020	155,811,912	4,661,334	143,991,336	3.24%
2021	197,273,058	7,561,469	149,080,714	5.07%
2022	188,019,389	10,158,088	150,066,844	6.77%
2023	179,545,221	10,747,388	157,208,360	6.84%
2024	163,516,952	10,291,247	166,447,370	6.18%



Braintree is legally obligated to pay the principal and interest associated with a bond issuance; this annual payment is known as the debt service payment. Braintree’s total outstanding debt portfolio (principal only) is \$163,516,952 as of June 30, 2024.

Budget (*General Fund*)

Department	Program	Account Description	FY2024 Budget	FY2025 Budget	FY2026 Proposed Budget	\$ Variance	% Variance
133 - Finance Department	133-50	Principal on debt	4,937,600	4,889,000	5,554,500	665,500	13.61%
	133-51	Interest on debt	2,667,813	2,988,134	3,155,393	167,259	5.60%
	133-52	Capital BSBA	-	-	-	-	0.00%
	133-54	Excluded debt	2,664,529	2,659,099	2,762,245	103,146	3.88%
Total			10,269,942	10,536,233	11,472,138	935,905	8.88%

Budget (Enterprise Funds)

Department	Program	Account Description	FY2024 Budget	FY2025 Budget	FY2026 Proposed Budget	\$ Variance	% Variance
400 - Golf Enterprise	400-50	Principal Payments On Debt	68,000	40,000	79,000	39,000	97.50%
	400-51	Interest Payments On Debt	8,860	5,250	10,183	4,933	93.96%
436 - Sewer Enterprise	436-50	Principal Payments On Debt	164,434	173,929	168,929	(5,000)	0.00%
	436-51	Interest Payments On Debt	2,750	1,750	1,000	(750)	-42.86%
438 - Water Enterprise	438-50	Principal Payments On Debt	2,341,498	2,325,666	2,764,041	438,375	0.00%
	438-51	Interest Payments On Debt	1,058,042	967,014	879,023	(87,991)	-9.10%
439 - Storm Water Enterprise	439-50	Principal Payments On Debt	-	-	-	-	0.00%
	439-51	Interest Payments On Debt	-	-	-	-	0.00%
Total			3,643,584	3,513,609	3,902,176	388,567	11.06%

Pension, Benefits & Insurance

The Town annually funds in its operating budget the costs of retiree pensions, employee medical and other benefits, and other important related purposes, including insurance. The largest of these items is summarized below.

Pension

With the exception of Braintree school teachers -who are enrolled in the Massachusetts Teachers Retirement Systems- all full-time town employees are enrolled in the Braintree Retirement System, which is overseen by five directors and System management. The System hires professionals to regularly value its assets and liabilities and updates a funding schedule currently structured for the Town to fully fund its measured pension liability by 2034. Annually the System invoices the Town for the amount called for that fiscal year. This annual amount has seen increases well above 5 percent from the previous year, and in FY2026 the Town's pension contributions have grown by 8%, accounting for the funding required to be full funded.

In FY2026 the General Fund portion of the Town's pension costs is \$11.7 million, and the total Town contribution inclusive of Enterprise funds and Braintree Electric Light Department totals \$15.9 million.

Workers Compensation

The Town annually funds that cost of employees workers compensation claims as well as the costs of administering the benefits within it Human Resources Department. In FY2026 the total appropriation is \$500,000.

Unemployment Compensation

Unemployment costs for former employees of the Town are paid by the Town on a pay as you go basis (PAYGO), which contrasts to private sector employers who contribute to the state-managed unemployment fund, from which unemployment benefits are paid. In FY2026, the Town's project unemployment compensation costs are appropriated in the amount of \$100,000 within the Town's Human Resources Department.

Medical / Life Insurance

The costs of providing annual medical insurance benefits for it employees and retirees and is substantial portion of Town's annual budget. The Town operates a medical trust, into which it appropriates an annual contribution from the General Fund and enterprise funds and deposits employee contributions to their medical premiums. From the trust payments are made to the health insurance carriers who the Town contracts with provide health and related benefits to employees and their families.

In FY2026 the Town’s General Fund appropriation into the medical trust is \$9.5 million. Along with employer contributions from enterprise funds and employees contributions, this funding is estimated to support over \$20 million in payments for health and pharmacy benefits over the course of FY2026.

Medicare

The Town funds the employer Medicare tax contribution that is paid on behalf of all employees based on a percentage of paid wages. This amount in FY2026 totals \$1.6 million and is funded with the Town’s Human Resources Department.

Budget

Department	Program	Account Description	FY2024 Budget	FY2025 Budget	FY2026 Proposed Budget	\$ Variance	% Variance
152 - Human Resources	152-4	Employee Benefits	23,293,717	23,625,417	23,795,542	170,125	0.72%
Total			23,293,717	23,625,417	23,795,542	170,125	0.72%

Other

In addition to pension, medical and other employee benefits the Town funds other key annual costs, most notably property and casualty insurance, state assessments and charges, and other purposes.

Property, Casualty & Other Insurance

The Town annually secures several lines of insurance to help protect it from the costs of major financial and asset losses that could occur over the course of the year, including property insurance, casualty, management and employment practices, automobile, and law enforcement liability. Currently the Town enters into an agreement with the Massachusetts Interlocal Insurance association (MIIA) to procure annual policies for these coverage lines. The cost of these policy premiums are appropriated with the Finance Department’s Insurance program and, inclusive of budgeted deductible expenses, total an amount of \$1.6 million in Fiscal Year 2026.

Budget

Department	Program	Account Description	FY2024 Budget	FY2025 Budget	FY2026 Proposed Budget	\$ Variance	% Variance
133 - Finance Department	133-9	General Insurances	1,267,485	1,408,000	1,656,100	248,100	17.62%
Total			1,267,485	1,408,000	1,656,100	248,100	17.62%

PEG Cable TV

In Braintree, public-access television (which is grouped with public, educational, and government channels, under the acronym PEG) is operated by BCAM-TV, a non-profit Braintree organization. The Town operates as a pass-through entity for the collection of federally-required cable and telecommunications industry contributions and transfer these fees to BCAM-TV to support its operations. In FY2026, the total appropriation for this purpose is \$630,175.

State Assessments

Each year when the Commonwealth of Massachusetts appropriates the “Cherry Sheet” or local aid provided to each city or town in the state it simultaneously determines the amount of costs that are incurred by state agencies or other organizations and are “assessed” back to each municipality by netting the amount off of its gross local aid amount. These assessments are based on an array of purposes, most notably for retired teachers health insurance paid in arrears by the Town, assessments to the Massachusetts Bay Transportation Authority (MBTA) for communities served by the MBTA, and charges for charter school tuition incurred by other municipalities on behalf of Braintree students

In FY2026 the Assessments and Charges calculated by the Commonwealth increased substantially, by 14 percent from the prior year. In total, these costs sum to \$5.9 million in FY2026.

Budget

Department	Program	Account Description	FY2024 Budget	FY2025 Budget	FY2026 Proposed Budget	\$ Variance	% Variance
N/A (Direct offset to State Aid Revenues)	N/A	County Tax	338,881	347,353	340,428	(6,925)	-1.99%
		Retired Teachers Health Insurance	2,774,613	2,917,719	3,395,474	477,755	16.37%
		Mosquito Control Projects	116,091	118,731	118,433	(298)	0.00%
		Air Pollution Districts	14,555	14,919	14,718	(201)	-1.35%
		Metropolitan Area Planning Council	22,484	23,047	23,363	316	0.00%
		RMV Non-Renewal Surcharge	26,620	31,160	35,140	3,980	12.77%
		MBTA	941,568	961,143	984,705	23,562	0.00%
		Special Education	4,600	5,228	296	(4,932)	0.00%
		School Choice Sending Tuition	212,906	255,073	157,963	(97,110)	-38.07%
		Charter School Sending Tuition	502,270	563,485	865,810	302,325	0.00%
		Total			4,954,588	5,237,858	5,936,330

It should be noted that the above assessments are offset by State Aid and not directly budgeted as an expenditure.

Transfers & Other Financing Uses

The final major non-departmental category of the Town's operating budget consists of annual transfers to and from the General Fund as well as other financial sources and uses that may be necessary to maintain the budget balance during the fiscal year. In this grouping there is typically a mixture of recurring and one-time or short-term funding items. Typically, separate motions are filed within the annual Town budget to appropriate the transfer of funds from one Fund to another.

Transfers from Enterprise Funds

Under Massachusetts Municipal Finance Law the use of Enterprise Funds, such as Water & Sewer or Stormwater, is restricted to the actual costs incurred by the Town for the limited purpose for each Enterprise fund was created. However, it is the case that the Town will incur costs centrally (including indirect back-office costs) which are recovered as General Fund revenues by transferring funds in the operating budget from the Enterprise Fund to the General Fund. In FY2026, annual transfers from the Water & Sewer Fund, Golf Fund and Stormwater Fund are proposed in an amount of \$1.3 million.

Other Interfund Transfers

In addition to the above the Town will also annually transfer funds from Special Fund revenues to the General Fund to defray a portion of its operating costs in support of the activities that generate these revenues. For FY2026 the Town transfers \$28,400 from the Cemetery Lots Fund which collects fees from the sale of cemetery plots. This revenue defrays a portion of the Town's costs of grounds maintenance and upkeep at Town-operated facilities.

Overlay Surplus Transfer

In the case where the Town projects a surplus in its overlay account, in which anticipated cost of property tax abatements and exemptions are meaningfully less than the resources set aside for this purpose the Town may budget for a transfer to the General Fund for some portion of this surplus. During FY2026 the Town is budgeting for a \$300,000 transfer to the General Fund from the Overlay account.

Transfers to Reserve Fund

In previous fiscal years the Town's operating budget relied on the use of General Fund Free Cash or prior fiscal year surpluses to remain in balance. The use of Free Cash in this way presents challenges to the Town's long-term structural balance since prior year surpluses are one-time resources are not sustainable options for funding recurring operating expenses. In FY2026 the Town's operating budget does not rely on the use of Free Cash to support its ongoing operations.

Capital Outlay



Capital Outlay Narrative

Braintree's Capital Planning Process

The Town of Braintree is governed by its Town Charter, which has established a capital planning process in Article 6-10, Finance and Fiscal Procedures, stating that:

The Mayor shall submit a capital improvement program to the Town Council at least 120 days before the start of each fiscal year. The capital improvement program shall be based on material prepared by the capital planning committee established by ordinance. It shall include:

- *A clear and concise general summary of its contents;*
- *A list of all capital improvements proposed to be undertaken during the next ensuing five years, with supporting information as to the need for each capital improvement;*
- *Cost estimates, methods of financing and recommended time schedules for each improvement; and*
- *The estimated annual cost of operating and maintaining each facility and piece of major equipment involved.*

This information is to be annually revised by the Mayor with regard to the capital improvements still pending or in the process of being acquired, improved, or constructed.

For FY2025, the Mayor launched a revamped capital planning process. Templates are issued to Town departments and Braintree Public Schools. These templates provide for proposals to be prepared on a project-level basis, requiring comprehensive information to be provided on each project, including project timelines, proposed spending amounts, budget classifications, identification of key project objectives, and existing conditions of existing assets to be replaced or upgraded (where applicable).

Under the new process capital planning is intended to launch off cycle to the operating budget while also being informed by projected revenues identified in the most recently filed multi-year budget by the Mayor. The operating budget projections are critical to develop a budget for the CIP. By developing the capital budget on a separate time frame it also helps to avoid competing deadlines of various Town employees, that would otherwise be working on both at the same time.

Capital projects may be funded from a variety of funding sources including General Fund or Enterprise Fund-supported debt, General Fund, or other fund retained earnings balances, federal and state grants, and other sources (e.g., trust funds). In general, capital projects must exceed a value of \$50,000 in total investment and are closely reviewed for the anticipated life of the newly developed asset prior to being placed in service.

Braintree's Capital Process Calendar



Notable Capital Projects

5 Years of Top 10 Capital Projects

The table below lists a number of notable projects that have been funded through the Town’s annual capital improvement plan. Many of the projects, most notably school construction and the Tri-Town Water Treatment Plan, are funded jointly with other state or municipal entities.

Project Description	Cost	Timing
Roadway Improvements	\$2 - \$3 million <i>including Chapter 90 funding</i>	Annually
Water System Replacements	\$3 million, <i>approximately</i>	Annually
East Middle School Renovation & Addition	\$83 million	Fall 2020
South Middle School Construction	\$72 million, <i>estimated</i>	Fall 2023
Roof Replacements: Flaherty, Highlands, Hollis & Liberty Elementary Schools	\$9.5 million	2024
Plain Street Cemetery Expansion	\$565,000	2025
Monatiquot River Restoration Project	\$5.5 million	2025
Tri-Town Water Treatment Plant Construction	\$122 million, <i>estimated</i>	2026
Thayer Library & Police Station HVAC Replacements	\$1 million	2026
Fire Headquarters Renovation	Final Budget TBD	Pending Revised Plan





Appendices



Glossary of Terms

Abatement – A reduction or elimination of a levy imposed by a governmental unit, applicable to tax levies, motor vehicle excise, fess, charges, and special assessments.

Accounting System – The total structure of records and procedures which identify, record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, balanced account groups, and organizational components. The Town uses MUNIS for its accounting system, including the Braintree Public Schools.

Accrued Interest – In an original governmental bond sale, accrued interest is the amount of interest which has accumulated on the bonds from the day they are dated, up to but not including, the date of delivery (settlement date).

Amortization – The gradual elimination of an obligation, such as a bond, according to a specified schedule of times and amounts. The principal amount of a home mortgage, for example, is amortized by monthly payments.

Appropriation – An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended. Only a town meeting, council or the school committee can authorize money appropriated for one purpose to be used for another. Any amount which is appropriated may be encumbered. Any part of a “general” appropriation not spent or encumbered by June 30 automatically reverts to the undesignated fund balance which may result in Free Cash. If departments know of remaining unpaid bills at the close of the fiscal year and properly notify the accountant (Chapter 41, § 58), the departmental appropriation is encumbered to extend the general spending authorization until such time that the bill is paid, or it is decided not to spend the funds. If these encumbrances are not acted on within a year, the accountant generally notifies the department and closes them out. A special warrant article/appropriation, on the other hand, may carry forward from year to year until spent for the designated purpose or transferred by town meeting vote to another account.

Arbitrage – As applied to municipal debt, the investment of tax-exempt bond or note proceeds in taxable higher yielding securities. This practice is restricted under Section 103 of the Internal Revenue Service (IRS) Code, and (beyond certain limits) earnings are required to be rebated (paid) to the IRS.

Assessed Valuation – A valuation set upon real estate or other property by a government as a basis for levying taxes. In Massachusetts, assessed valuation is based on “full and fair cash value,” the amount a willing buyer would pay a willing seller on the open market. Assessors must collect, record, and analyze information about the physical characteristics of the property and the market in order to estimate the fair market value of all taxable properties in their communities.

Audit – An examination of systems, procedures, and financial data by a certified accountant, reporting on the fairness of financial statements and compliance with statutes and regulations. (The audit is a valuable management tool for evaluating the fiscal performance of a community).

Audit Report – The product of an audit prepared by an independent auditor. The report often includes (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions; (d) financial statements and schedules; and (e) statistical tables, supplementary comments, and recommendations.

Authentication – see Certification.

Available Funds – These are funds established through previous appropriations or results of favorable conditions. These may be appropriated to meet emergency or unforeseen expenses, large one-time or capital expenditures. Examples: Free Cash, Stabilization Fund, Overlay Surplus, Water Surplus, and enterprise retained earnings.

Balance Sheet – A statement which discloses the assets, liabilities, reserves, and equities of a fund or governmental unit at a specified date.

Basis of Accounting – Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported on the financial statements. Basis of accounting related to the timing of the measurements made, regardless of the measurement focus applied. All governmental funds and expendable trust and agency funds could be accounted for using the modified accrual method of accounting. Their revenues are recognized when they become measurable and available, as net current assets, with the following guidelines: Property taxes, excise taxes, departmental and governmental receivables are recorded as revenue when received in cash, as well as amounts received during the first 60 days of the following fiscal year. Expenditures are generally recognized under the accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include principal and interest on general long-term debt which is recognized when due. All proprietary funds and nonexpendable trust and pension trust funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

Betterments (Special Assessments) – Whenever a specific area of a community receives benefit from a public improvement (e.g. water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the cost it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full, or the property owner may request the assessors apportion the betterment over 20 years. Over the lifetime of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond – A written promise to pay a specified sum of money, called the face value (par value) or principal amount, at a specified date or dates in the future, called maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the latter runs for a longer period of time.

Bond Anticipation Note (BAN) – Once borrowing for a specific project has been approved by two-thirds vote of town meeting or city council and prior to issuing long-term bonds, short-term notes may be issued to provide cash for initial project costs. BANs may be issued for a period not to exceed five years, but with the reduction of principal after two years (Chapter 44, § 17). The final maturity date of the project

borrowing, beginning from the date the short-term note was issued, may not exceed the term specified by statute (Chapter 44, §§ 7 and 8). BANs are full faith and credit obligations.

Bond Authorization – see Debt Authorization.

Bonds Authorized and Unissued – Bonds which a government has been authorized to sell but has not yet done so. Issuance at this point is only contingent upon action by the Treasurer and Mayor or Selectmen.

Bond Counsel – An attorney or law firm engaged to review an opinion upon legal aspects of a municipal bond or note issue.

Bond Issue – Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bonds Payable – The face value of bonds issued and unpaid.

Bond Premium – The excess of the price at which a bond is acquired or sold over its face value. An example is a \$1,000 bond which sells for \$1,010. The premium equals \$10.

Budget – A plan of financial operation embodying an estimate of proposed revenues and expenditures for a given period and the proposed means of financing them. A budget may be “preliminary” – the financial plan presented to the Town Meeting, or “final” – the plan approved by that body. The budget should be separated into basic units, either by department, program, or service. The format is important because by classifying by service or department, the budget is clearly defined and more easily understood by both local officials and Town Meeting.

Capital Budget – An annual appropriation or spending plan for capital expenditures (tangible assets or projects that cost at least \$25,000 and have a useful life of at least five years). This budget should recommend the method of financing for each item recommended and identify those items which are recommended to be deferred due to scarce resources.

Capital Expenditures/Improvements – These are items generally found in the capital budget, such as construction, acquisitions, site development, major repairs or replacement to capital facilities and public ways and overhead costs. The fees for architects, engineers, lawyers, and other professional services plus the cost of financing, advance planning may be included.

Capital Improvement Program – A comprehensive schedule for planning a community’s capital expenditures. It coordinates community planning, fiscal capacity, and physical development. While all the community’s needs should be identified in the program, there should also be a set of criteria which prioritizes the expenditures. The capital program is a plan for capital expenditures that extends five years beyond the capital budget and is updated yearly.

Capital Outlay Expenditure Exclusion – A vote by a community at an election to exclude payments for a single year capital project from the levy limit. The exclusion is limited to one year and may temporarily increase the levy above the levy ceiling.

Cash – Currency, coin, checks, postal and express money orders, and bankers’ drafts on hand or on deposit with an official or agency designated as custodian of cash and bank deposits.

Cash Management – The process of managing monies of a local government in order to insure maximum cash availability and maximum yield on short-term investment of idle cash.

Cemetery Perpetual Care – These funds are donated by individuals for the care of grave sites. According to Chapter 114, § 25, funds from this account must be invested and spent as directed by perpetual care agreements. If no agreements exist, interest (but not principal) may be used as directed by the cemetery commissioners for the purpose of maintaining cemeteries.

Certification – The action of a bank or trust company (or DOR’s Bureau of Accounts for State House Notes) in certifying the genuineness of the municipal signatures and seal on a bond issue. The certifying agency may also supervise the printing of bonds and otherwise safeguard their preparation against fraud, counterfeiting, or over-issue. Also known as Authentication.

Cherry Sheet – Named for the cherry-colored paper on which it was originally printed, the Cherry Sheet is the official notification from the Commissioner of Revenue of the next fiscal year’s state aid and assessments to communities and regional school districts. State aid to municipalities and regional school districts consists of two major types – distributions and reimbursements. Distributions provide funds based on formulas while reimbursements provide funds for costs incurred during a prior period for certain programs or services. In addition, communities may receive “offset items” which must be spent on specific programs. Cherry Sheet Assessments are advanced estimates of state assessments and charges and county tax assessments. Local assessors are required to use these figures in setting the local tax rate. (Because these figures are estimates, it should be noted that based on filing requirement and/or actual data information the final aid or assessment may differ.)

Cherry Sheet Offset Items – Local aid accounts which may be spent without appropriation in the budget, but which must be spent for specific municipal and regional school district programs. Current offset items include School Choice Receiving Tuition and Public Libraries.

Classification of Real Property – Assessors are required to classify all real property according to use into one of four classes: Residential, Open Space, Commercial, and Industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners (see Classification of the Tax Rate).

Classification of the Tax Rate – In accordance with Chapter 40, § 56, the Town Council votes to determine the tax rate options. Based on the residential factor adopted (see Residential Factor), any community may set as many as four different tax rates for: residential property; open space; and commercial, industrial, and personal property.

Collective Bargaining – The negotiations between an employer and union representative regarding wage, hours, and working conditions.

Conservation Fund – This fund may be expended for lawful conservation purposes as described in Chapter 40, § 8C. This fund may also be expended for damages related to the taking of land by eminent domain provided that such taking has first been approved by a two-thirds vote of the city council or town meeting.

Debt Authorization – Formal approval to incur debt by municipal officials, in accordance with procedures stated in Chapter 44, specifically §§ 1, 2, 3, 4a and 6-15.

Debt Burden – The level of debt of an issuer, usually as compared to a measure of value (debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden is used in referring to debt service costs as a percentage of the annual budget.

Debt Exclusion – This is a vote by a municipality at an election to exclude debt service payments for a particular capital project from the levy limit. The amount necessary to cover the annual debt service payment is added to the levy limit for the life of the debt only. A debt exclusion may temporarily increase the levy above the levy ceiling.

Debt Limit – The maximum amount of debt which a municipality may have authorized for qualified purposes under state and self-imposed ceilings.

Debt Service – The cost (usually stated in annual terms) of the principal retirement and interest of any particular issue.

Default – Failure to pay principal or interest when due.

Encumbrance – Obligations in the form of purchase orders, contract, or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved.

Enterprise Funds – An accounting mechanism which allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy. With an enterprise fund, all costs of service delivery, direct, indirect, and capital costs, are identified. This allows the community to recover total service costs through user fees if it so chooses. Enterprise accounting also enables communities to reserve the “surplus” or retained earnings generated by the operation of the enterprise rather than closing it out at year end. According to Chapter 44, § 53F½, all the services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs) – The determination of the full and fair cash value of all property in the Commonwealth which is subject to local taxation. EQVs have historically been used as variables in distributing certain state aid accounts, and for determining county assessments and certain other costs. The Commissioner of Revenue, in accordance with Chapter 58, § 10C, is charged with the responsibility of biannually determining an equalized valuation for each town and city in the Commonwealth.

Estimated Receipts – Estimates of state and local miscellaneous receipts based on previous year’s receipts deducted by the Assessors from gross amount to be raised by taxation.

Excess and Deficiency – Also called the “surplus revenue” account, this is the amount by which cash, accounts receivable and other assets exceed the liabilities and reserves.

Excess Levy Capacity – The difference between the levy limit and the amount of real and personal property taxes actually levied in a given year. Annually, the Town Council must be informed of excess levying capacity and evidence of such acknowledgement must be submitted to DOR when setting the tax rate.

Exemptions – Upon approval of an application to the Board of Assessors, these are full or partial discharges from the obligation to pay a property tax by statute on particular categories of property or persons. Examples include hospitals, schools, houses of worship, and cultural institutions that are of benefit to the community. In addition, exemptions may be granted for qualified veterans, blind individuals, surviving spouses, persons over 70 years of age, and residents with certain financial hardships.

Expenditure – The spending of money by the town or city for programs within the approved budget.

Federal Aid Anticipation Note (FAAN) – A short-term loan issued to be paid off at the time of receipt of a federal grant. FAANs are full faith and credit obligations.

Fiduciary Funds – Fiduciary funds account for assets held by the municipality in a trustee capacity or as an agent for individuals, private organizations, other governments, and other funds. These include expendable trust, non-expendable trust, pension trust, and agency funds. Non-expendable trust and pension trust funds are accounted for in essentially the same manner as proprietary funds. Expendable trust funds are accounted for in essentially the same manner as governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Financial Advisor – An individual or institution which assists municipalities in the issuance of tax-exempt bonds and notes. This function in Massachusetts is performed either by the public Finance Department of a commercial bank or a non-bank advisor.

Fiscal Year – The Commonwealth, state, and municipalities (as of 1974) operate on a fiscal year which begins on July 1 and ends on June 30. The number of the fiscal year is that of the calendar year in which the fiscal year ends, e.g. the 2016 fiscal year, July 1, 2015, to June 30, 2016, usually written as FY16 or FY2016. This, however, no longer coincides with the fiscal year followed by the federal government, for beginning in 1976 the federal fiscal year was changed to begin on October 1 and end on September 30.

Fixed Costs – These are costs which are legally or contractually mandated. (Examples: retirement, FICA/Social Security, insurances, debt service or interest.)

Float – The amount of money making up the difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Foundation Budget – The target set for each school district defining the spending level necessary to provide an adequate education for all students. The Foundation Budget is comprised of both local effort and state aid.

Free Cash – (Also Budgetary Fund Balance) Funds remaining from the operations of the previous fiscal year which are certified by DOR's Director of Accounts as available for appropriation. Remaining funds include unexpended free cash from the previous year, receipts in excess of estimates shown on the tax recapitulation sheet, and unspent amounts in budget line items. Unpaid property taxes and certain deficits reduce the amount of remaining funds which can be certified as free cash. The calculation of free cash is made based on the balance sheet, which is submitted by the community's Auditor, Accountant or Comptroller. Typically, a community will attempt to maintain a free cash balance of between 3 and 5

percent of its total budget as a hedge against unforeseen expenditures, to insure there will be an adequate reserve to prevent sharp fluctuations in the tax rate, and to prevent expensive short-term borrowing. (Maintenance of an adequate free cash level is not a luxury but a necessary component of sound local fiscal management. Credit rating agencies and other members of the financial community expect municipalities to maintain free cash reserves; judgments regarding a community's fiscal stability are made, in part, on the basis of free cash.) Also see Available Funds.

Full Faith and Credit – A legal pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund – An accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting – Organizing the financial records of a municipality into multiple funds. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the General Fund and Enterprise Funds. Communities whose accounting records are organized according to the Uniform Massachusetts Accounting System use multiple funds.

General Fund – This non-restricted fund is used to account for most financial resources and activity governed by the normal Town Meeting/City Council appropriation process. The bulk of Town revenues are deposited into the General Fund. Similarly, most Town spending is appropriated from the General Fund.

General Obligation Bonds – Bonds issued by a municipality which are backed by the full faith and credit of its taxing authority.

Governing Body – The board, committee, commissioners, or other legislative body of a governmental unit, including the school committee of a municipality.

Indirect Cost – Costs of a service not reflected in the service's operating budget. A determination of these costs is necessary to analyze the total costs of service delivery. (An example of an indirect cost of providing water service would be health insurance costs for water employees.)

Interest – Compensation paid or to be paid for the use of money, including interest payable at periodic intervals or as discount at the time a loan is made.

Interest Rate – The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments – Securities and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in governmental operations.

Judgment – An amount to be paid or collected by a governmental unit as a result of a court decision, including a condemnation award in payment for private property taken for public use.

Land Fund – A fund established in FY86 to which may be added an annual appropriation earmarked for the acquisition of land or debt service on designated land purchases.

Law Enforcement Trust Fund – A revolving fund established to account for a portion of the proceeds from the sale of property seized from illegal drug-related activities. Funds may be expended to defray certain qualified law enforcement costs as outlined in Chapter 94C, § 47. Funds from this account may be expended by the police chief without further appropriation.

Legal Opinion – An opinion by an attorney or law firm that bonds have been legally issued by a public body, and that the bonds are exempt from federal income taxes and some Massachusetts taxes under existing laws, regulations, and rulings.

Levy Ceiling – The maximum tax assessed on real and personal property may not exceed 2.5 percent of the total full and fair cash value of all taxable property (Chapter 59, § 21C). Property taxes levied may exceed this limit only if the community passes a capital outlay expenditure exclusion, a debt exclusion, or a special exclusion.

Levy Limit – The maximum amount a community can levy in a given year. The limit can grow each year by 2.5 percent of the prior year's levy limit (Chapter 59, § 59C(f,g,k)) plus new growth and any overrides. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion or special exclusion.

Line-Item Budget – A budget which focuses on inputs of categories of spending, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid – Revenue allocated by the Commonwealth to towns, cities, and regional school districts. Estimates of local aid are transmitted to towns, cities, and districts annually by the "Cherry Sheet." Most of the Cherry Sheet aid programs are considered revenues of the municipality's or the regional school district's General Fund and may be spent for any purpose subject to appropriation.

Local Appropriating Authority – In Braintree, the Town Council has the power to directly levy a property tax and authorize the Town's annual budget.

Local Receipts – Locally generated revenues other than real and personal property taxes and excluding enterprise fund revenues. Examples include motor vehicle excise, investment income, hotel/motel tax, fees, rentals, and charges. Annual estimates of local receipts are shown on the tax rate recapitulation sheet.

M.G.L. (or G.L.) – Massachusetts General Laws, Annotated

Massachusetts Clean Water Trust – formerly the Massachusetts Water Pollution Abatement Trust – established in 1989 to improve the water quality in the Commonwealth through the provision of low-cost capital financing to cities, towns and other eligible entities.

Massachusetts Municipal Depository Trust – Founded in 1977, it is an investment program in which municipalities may pool excess cash. It is under the supervision of the State Treasurer.

Massachusetts School Building Authority – A quasi-independent government authority created to reform the process of funding capital improvement projects in the Commonwealth’s public schools

Maturity – The date upon which the principal of a bond becomes due and payable.

Minimum Required Local Contribution – The minimum that a town or city must appropriate from property taxes and other local revenues for the support of schools.

Moody’s Investment Services, Inc. – One of the leading municipal bond rating agencies.

Municipal(s) – (As used in the bond trade) “Municipal” refers to any governmental unit below or subordinate to the state. “Municipals” (i.e., municipal bonds) include not only the bonds of all local subdivisions such as towns, cities, school districts, special districts, but also bonds of states and agencies of the state.

Municipal Revenue Growth Factor – An estimate of the percentage change in a municipality’s revenue growth for a fiscal year.

Municipal Finance Oversight Board – A board authorized by M.G.L. to review and approve applications by municipalities to exceed their statutory debt limit, define the term of borrowing for certain purposes, for example when a community borrows to fund a legal settlement, as well as designate issues of “Qualified Bonds” under chapter 44a.

Net School Spending (NSS) – Includes both school budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures. A community’s NSS funding must be equal or exceed the NSS Requirement established annually by the Department of Elementary and Secondary Education.

New Growth – the taxing capacity added by new construction and other increases in the property tax base. New growth is calculated by multiplying the value associated with new construction by the tax rate of the previous fiscal year. For example, FY2016 new growth is determined by multiplying the value of new construction in calendar 2014 (as valued on January 1, 2015) by the FY2015 tax rate.

Note – A short-term loan, typically of a year or less in maturity.

Notice of Sale – A detailed statement which is published to advertise the sale of municipal bonds by competitive bid.

Objects of Expenditures – A classification of expenditures that is used for coding any department disbursement, such as “personal services,” “expenses” or “capital outlay.”

Official Statement – A document containing information about a prospective bond issue or a note issue which contains information about the issue and the issuer and is intended for the potential investor. The Official Statement is sometimes published with the Notice of Sale. It is sometimes called an Offering Circular or Prospectus.

Operating Budget – The plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Other Amounts to be Raised – The amounts raised through taxation, but which are not appropriation items. Generally, these are locally generated expenditures (e.g., overlay, teacher pay deferral, deficits) as well as state, county, and other special district charges. Because these must be funded in the annual budget, special consideration should be given to them when finalizing the budget recommendations to Town Meeting. (see Tax Rate Recapitulation Sheet)

Overlay – (Overlay Reserve or Reserve for Abatements and Exemptions) An account established annually to fund anticipated property tax abatements and exemptions in that year. The overlay reserve is not established by the normal appropriation process, but rather on the tax rate recapitulation sheet.

Overlay Deficit – A deficit that occurs when the amount of overlay raised in a given year is insufficient to cover abatements and statutory exemptions for that year. Overlay deficits must be provided for in the next fiscal year.

Overlay Surplus - Any balance in the overlay account of a given year more than the amount remaining to be collected or abated can be transferred into this account (see Overlay). Within ten days of a written request by the chief executive officer of a town or city, the assessors must provide a certification of the excess amount of overlay available for transfer. Overlay surplus may be appropriated for any lawful purpose. At the end of each fiscal year, unused overlay surplus is “closed” to surplus revenue, i.e. it becomes a part of free cash.

Override – A vote by a community at an election to permanently increase the levy limit. An override vote may increase the levy limit to no higher than the levy ceiling. The override question on the election ballot must state a purpose for the override and the dollar amount. (see Underride)

Override Capacity – The difference between a community’s levy ceiling and its levy limit. It is the maximum amount by which a community may override its levy limit.

Par Value – The face amount of a bond, e.g. \$1,000 or \$5,000.

Parking Meter Receipts Reserved for Appropriation – This fund allows a community to charge for parking and to reserve these proceeds in a separate account. In accordance with Chapter 40, § 22A, the process may be used to offset certain expenses for the acquisition, installation, maintenance and operation of parking meters and the regulation of parking and other traffic activities.

Paying Agent – A bank or other institution which acts as the agent for a municipality in making bond interest and principal payments.

PERAC - The Public Employee Retirement Administration Commission – created for and dedicated to the oversight, guidance, monitoring, and regulation of the Massachusetts Public Pension Systems.

Performance Budget – A budget which stresses output both in terms of economy and efficiency.

Personnel Services – The cost of salaries, wages, and related employment benefits.

Premium – The amount by which the price exceeds the principal amount of a bond or par value.

Principal – The face amount of a bond, exclusive of accrued interest.

Program Budget – A budget which relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Property Tax Levy – The amount of community can raise through the property tax. The levy can be any amount up to the levy limit plus exclusions.

Purchased Services – The cost of services that are provided by a vendor.

Ratings – Designations used by credit rating services to give relative indications of quality. Mood's ratings range from the highest Aaa down through Aa, A-1, A, Baa-1, Baa, Ba, B, Caa, Ca, C. Standard & Poor's ratings include AAA, AA, A, BBB, BB, B, CCC, CC, C, DDD, DD and D.

Refunding – System by which an issue is redeemed by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund – An amount set aside annually within the budget of a town (not to exceed 5 percent of the tax levy for the preceding year) or city (not to exceed 3 percent of the tax levy for the preceding year) to provide a funding source for extraordinary and unforeseen expenditures. In a town, the Finance Committee can authorize transfers for this fund for "extraordinary and unforeseen" expenditures. Other uses of the fund require budgetary transfers by Town Meeting. In a city, transfers from this fund may be voted by the City Council upon recommendation of the Mayor.

Residential Factor – Adopted by a community annually, this governs the percentage of the tax levy to be paid by property owners. If local officials choose a low residential factor, (for example the statutory minimum set by the Commissioner of Revenue) residential property owners will pay a proportionately lower share of the total levy (split or multi-tax rate). A residential factor of "1" will result in the taxation of all property at the same rate (single tax rate).

Retained Earnings – An equity account reflecting the accumulated earnings of an enterprise fund, which may be used to fund capital improvements, to reimburse the General Fund for prior year subsidies, to reduce user charges and for enterprise deficits (operating loss).

Revaluation (or recertification of property values) – The Assessors of each community are responsible to develop a reasonable and realistic program to achieve a fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the Assessors' analysis and consideration of many factors including, but not limited to, the results of an in-depth sales ratio study, the location and style of properties, and the accuracy of existing property record information. Every three years, Assessors must submit property values to the state Department of Revenue for certification. Assessors must also maintain these values in the years between certifications. This is done so that each property taxpayer in the community pays his or her share of the cost of local government – no more or less – in proportion to the amount of money the property is worth.

Revenue Anticipation Borrowing – Cities, towns and districts may issue temporary notes in anticipation of taxes (TANs) or other revenue (RANs). The amount of this type of borrowing is limited to the total of the prior year’s tax levy, the net amount collected in motor vehicle and trailer excise in the prior year and payments made by the Commonwealth in lieu of taxes in the prior year. According to Chapter 44, § 4, towns, cities and districts may borrow up to one year in anticipation of such revenue.

Revenue Anticipation Note (RAN) – 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.

Revenue Bond – A bond payable from and secured by specific revenues and thereby not full faith and credit obligations.

Revolving Fund – Allows a community to raise revenues from a specific service and use those revenues to support the service without appropriation. For departmental revolving funds, Chapter 44, § 53E stipulates that each fund must be reauthorized each year at an annual town meeting or by city council action, and that a limit on the total amount which may be spent from each fund must be established at that time. The aggregate of all revolving funds may not exceed ten percent of the amount raised by taxation by the town or city in the most recent fiscal year, and no more than one percent of the amount raised by taxation may be administered by a single department or board. No revolving fund expenditures shall be made for the purpose of paying any wages or salaries for full-time employees. Revolving funds for other programs as provided by statute are still allowed, and a departmental revolving fund may be implemented in addition to or in conjunction with other existing statutory revolving funds, provided that the departmental revolving fund does not conflict with provisions of other revolving funds.

Sale of Cemetery Lot Fund – This fund is established to account for proceeds of the sale of cemetery lots. The proceeds must be used to offset certain expenses of the Cemetery Department under provisions of Chapter 114, § 43C.

Sale of Real Estate Fund – This fund is established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure. Chapter 44, § 63 states that such proceeds shall be applied first to the retirement of debt on the property sold. In the absence of such debt, funds may generally be used for purposes for which the town or city is authorized to borrow for a period of five years or more.

Security – For Massachusetts municipalities, bonds or notes evidencing a legal debt on the part of the issuer.

Serial Bond – A bond of an issue which has maturities scheduled annually over a period of years.

Special Assessment – see Betterments.

Special Exclusion – For a few limited capital purposes, a community may assess taxes above the amount of its levy limit or levy ceiling without voter approval. see Proposition 21/2 chapter in this Manual.

Stabilization Fund – Also known as Braintree’s Rainy Day Fund, this is a reserve account from which amounts may be appropriated for any lawful purpose. Towns may appropriate into this fund in any year an amount not to exceed ten percent of the prior year’s tax levy or a larger amount with the approval of the Director of Accounts. The aggregate of the Stabilization Fund shall not exceed ten percent of the

town's equalized value, and any interest shall be added to and become a part of the fund. A two-thirds vote of Town Council is required to appropriate money from the Stabilization Fund.

Standard & Poor's Corporation – One of the leading municipal bond rating agencies.

State Aid Anticipation Note (SAAN) – A short-term loan issued in anticipation of a state grant or aid.

State House Notes – Notes for towns, cities, counties, and districts certified by the Director of Accounts. State House Notes are generally less costly and easier to issue than conventional issues for borrowings. Therefore, these notes are more commonly used for temporary loans and smaller long-term issues.

Surplus Revenue – The amount by which cash, accounts receivable and other floating assets exceed the liabilities and reserves.

Tailings – This fund is reserved for unclaimed checks written on city or town accounts. The procedures for retaining money from unclaimed checks is outlined in Chapter 200A, § 9A. Written notice must be filed with the Clerk if these procedures are to be followed.

Tax Rate – The amount of tax stated in terms of a unit of the tax base, for example, \$14.80 per \$1,000 of assessed valuation of taxable property.

Tax Rate Recapitulation Sheet (also Recap Sheet) – A document submitted by a town or city to the Department of Revenue to set a property tax rate. The recap sheet shows all estimated revenues and actual appropriations which affect the property tax rate. (In order to issue the first-half semiannual property tax bills before October 1st, the recap sheet should be submitted to the Department of Revenue in September, or in December to issue the third quarterly property tax bills before January 1st.)

Tax Title – Collection procedure which secures a lien on real property and protects the municipality's right to payment of overdue property taxes. (Without following this procedure, the lien on real property expires if three years elapse from the October first following the assessment date, and the property is transferred. If amounts remain outstanding on the property after issuing a demand for overdue property taxes and after publishing a notice of tax taking, the Collector may take the property for the city or town. After properly recording the instrument of taking, the Collector transfers responsibility for collecting the overdue amounts to the Treasurer).

Term Bond – Bonds the entire principal of which matures on one date. Massachusetts municipal general obligation bonds are required by law to be retired on a serial basis.

Trust Fund – In general, a fund held for the specific purpose stipulated by a trust agreement. The Treasurer acts as custodian of trust funds and invests and expends such funds as stipulated by trust agreements or as directed by the commissioners of trust funds or by town meeting. Both principal and interest may be used if the trust is established as an expendable trust. For non-expendable trust funds, interest but not principal may be expended as directed.

Override – A vote by a community to permanently decrease the tax levy limit. As such, it is the exact opposite of Override.

Underwriter – For municipal debt issues, a commercial bank or securities dealer which purchases all or part of a new issue to sell the securities to investors. A group of underwriters is called a syndicate.

Unfunded Pension Liability- Unfunded pension liability is the difference between the value assigned to the retirement benefits already deemed by the town's employees and the assets the town's retirement system will have on hand to meet these obligations. The dollar value of the unfunded pension liability is driven by assumptions about interest rates at which a retirement system's assets will grow and the rate of future costs of living increases to pensioners.

Uniform Massachusetts Accounting System (UMAS) – A comprehensive and practical municipal accounting system that conforms to Generally Accepted Accounting principles (GAAP) for local governments. UMAS is regarded by the Department of Revenue as the professional standard for modern municipal accounting in Massachusetts. (Among the benefits of conversion to UMAS are increased consistency in reporting and record keeping and enhanced comparability of data among cities and towns.)

Unreserved Fund Balance – Also referred to sometimes as “surplus revenue account,” this is the amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to “stockholders’ equity” account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as “accounts receivable” may be taxes receivable and uncollected. (see Free Cash).

Valuation (100%) – Requirement that the assessed valuation must be the same as the market value for all properties; 100 percent valuation may offer greater equity in the redistribution of state aid to cities and towns based upon local real estate values.

Warrant – A list of items to be acted on by Town Meeting. (A treasury warrant, and the assessors’ warrant authorize the Treasurer to pay specific bills and the tax Collector to collect taxes in the amount and from the persons listed, respectively.)

Water Surplus – For water departments operating under Chapter 41, § 69B, any revenues in excess of estimated water receipts or unspent water appropriations close to a water surplus account. Water surplus may be appropriated to fund water-related general and capital expenses or to reduce water rates.

Waterways Improvement Fund – An account into which 50 percent of the proceeds of the boat excise are deposited. Use of these proceeds is limited to certain waterway expenses as outlined in Chapter 40, § 5G.

Yield – The net annual percentage of income derived from an investment. The yield of a bond reflects interest rate, length of time to maturity and write-off of premium or accrual of discount. (Also referred to as “yield to maturity.”)

MOTIONS FOR TOWN COUNCIL APPROVAL OF FISCAL YEAR 2026
OPERATING BUDGET

1. That the Town of Braintree raise and appropriate the sum of \$175,664,045 to provide for all of the expenses for the maintenance and operation of the Town's several departments and programs for the Fiscal Year 2026 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 Exhibit A, specifically, that the sum of \$112,000 be transferred from Golf Course receipts, that the sum of \$300,000 be transferred from the Overlay Surplus Account, that the sum of \$25,000 be transferred from the Sale of Cemetery Lots, that the sum of \$1,087,000 be transferred from Water and Sewer receipts, that the sum of \$62,000 be transferred from Stormwater receipts, and the balance to be raised in the tax levy, which shall include \$2,762,245 from the debt exclusion.
2. That the Town of Braintree appropriate the sum of \$2,281,570 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 2026 and that the several sums herein set forth are hereby approved for the several purposes as outlined on Exhibit A, specifically, and that the sum of \$2,281,570 be raised in the Golf Course receipts.
3. That the Town of Braintree appropriate the sum of \$23,905,194 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 2026 and that the several sums herein set forth are hereby approved for the several purposes as outlined on Exhibit A, specifically, that the sum of \$146,000 be transferred from the Water Sewer Rehabilitation Fund and the balance of \$23,759,194 be raised in the Water and Sewer receipts.
4. That the Town of Braintree appropriate the sum of \$1,624,405 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 2026 and that the several sums herein set forth are hereby approved for the several purposes as outlined on Exhibit A, specifically, and that the sum of \$1,624,405 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 2026 and that the several sums herein set forth are hereby approved for the several purposes as outlined on 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 2026.
7. That a sum of \$20,000 be transferred from the Stormwater Fund Fiscal Year 2024 Certified Free Cash for a reserve for the purposes of funding drain maintenance during Fiscal Year 2026.
8. That a sum of \$64,771 be transferred from the Stormwater Fund Fiscal Year 2024 Certified Free Cash to the General Fund for the purposes of funding Stormwater Fund-debt service expenses during Fiscal Year 2026.
9. That a sum of up to \$500,000 be transferred from the Human Resources / Administration / Payroll Restructuring Reserve to the Fund 0003 / School Operating Fund, provided that such transfer shall only be completed upon the written approval of the Mayor.
10. That a sum of \$600,000 be transferred from Sale of Real Estate Fund 3502 to the General Fund to reimburse the General Fund for debt service for the East Middle School Renovation.
11. That a sum of \$600,000 be transferred from the General Fund to the Special Education Stabilization Fund.
12. That a sum of \$676,368 be transferred from Fund 4112 Workers Compensation to Fund 8344 Health Insurance Trust Fund.
13. That a sum of \$461,574 be transferred from Fund 4144 Catastrophic Protection to Fund 8344 **Health Insurance Trust Fund**.

MOTIONS FOR TOWN COUNCIL APPROVAL OF FISCAL YEAR 2026 COMMUNITY
PRESERVATION COMMITTEE BUDGET

- C1. In accordance with the provisions of Massachusetts General Laws chapter 44b, section 5 and the recommendation of the community preservation committee, that the sum of \$150,000 be appropriated from the community preservation fund to the community housing reserve for acquisition, creation, preservation, or support of community housing or the rehabilitation or restoration of community housing that is acquired or created as provided in Massachusetts General Laws chapter 44b, section 5.

- C2. In accordance with the provisions of Massachusetts General Laws chapter 44b, section 5 and the recommendation of the community preservation committee, that the sum of \$150,000 be appropriated from the community preservation fund to the open space reserve for the acquisition, creation, or preservation of open space or the rehabilitation or restoration of open space that is acquired or created as provided in Massachusetts General Laws chapter 44b, section 5.

- C3. In accordance with the provisions of Massachusetts General Laws chapter 44b, section 5 and the recommendation of the community preservation committee, that the sum of \$150,000 be appropriated from the community preservation fund to the historic resources reserve for the acquisition, preservation, rehabilitation, or restoration of historic resources as provided in Massachusetts General Laws chapter 44b, section 5.

- C4. In accordance with the provisions of Massachusetts General Laws chapter 44b, section 5 and the recommendation of the community preservation committee, that the sum of \$743,884 be appropriated from the community preservation fund to the community preservation budgeted reserve as provided in Massachusetts General Laws chapter 44b, section 5.

- C5. In accordance with the provisions of Massachusetts General Laws chapter 44b, section 5 and the recommendation of the community preservation committee, that the sum of \$62,836 be appropriated from the community preservation fund to the Fiscal Year 2026 administrative operating fund as provided in Massachusetts General Laws chapter 44b, section 5 said funds to be expended under the direction of community preservation committee and by the director of planning and community development.

MOTION FOR FISCAL YEAR 2026 CONTINUATION OF REVOLVING FUNDS

R1. 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 2026 beginning on July 1, 2025 for the revolving funds established by ordinance for certain departments, boards, committees, agencies or officers, as follows:

Revolving Fund	Department, Board, Committee, Agency or Officer	FY2026 Spending Limit
Elder Affairs Services and Activities (Fund 3002)	Department of Elder Affairs	\$30,000
Immunization (Fund 3001)	Board of Health	\$50,000
Library Materials (Fund 3006)	Library Trustees	\$45,000
Library Room Rental (Fund 3007)	Library Trustees	\$5,000
Recycling Materials (Fund 3004)	Mayor, in conjunction with Recycling Coordinator	\$4,800
Household Hazardous Waste (Fund 3005)	Mayor, in conjunction with Recycling Coordinator	\$50,000
Full Day Kindergarten (Fund 1008)	School Committee	\$1,100,000
Pro Shop (Fund 7103)	Mayor, in conjunction with Director of Golf Operations	\$300,000
Food and Beverage (Fund 7104)	Mayor, in conjunction with Director of Golf Operations	\$700,000
School Bus (Fund 2011)	School Committee	\$500,000
Tree Replacement (Fund 3013)	Mayor, in conjunction with Department of Public Works	\$100,000
Building Maintenance (Fund TBD)	Mayor, in conjunction with Department of Public Works	\$200,000

EXHIBITA.1 - Schedule of FY 2026 Budgeted Revenues
Town of Braintree, Massachusetts
Fiscal Year 2026 Projected General Fund Revenue and Budget Summary

Revenues:	Adopted FY 2023	Adopted FY 2024	Adopted FY 2025	Projected FY 2025	Proposed FY 2026	FY26 Prop. v FY25 Proj. \$Change	FY26 Prop. v FY25 Proj. %Change
Prior Year Tax Levy	\$ 102,673,152	\$ 105,841,127	\$ 109,082,590	\$ 109,082,590	\$ 120,819,736	\$ 11,737,146	10.8%
Add 2 1/2 %	2,566,829	2,646,028	2,727,065	2,679,733	3,020,493	340,761	12.7%
Override	-	-	8,000,000	8,000,000	-	(8,000,000)	-100.0%
Debt Exclusion	2,660,159	2,664,529	2,659,099	2,659,099	2,762,245	103,146	3.9%
New Growth	850,000	850,000	595,435	1,057,413	800,000	(257,413)	-24.3%
FY Tax Levy	108,750,140	112,001,684	123,064,189	123,478,835	127,402,474	3,923,640	3.2%
Less: Reservation for Abatement	(1,225,000)	(1,225,000)	(1,250,000)	(1,250,000)	(1,281,250)	(31,250)	2.5%
Net Tax Levy Available	\$ 107,525,140	\$ 110,776,684	\$ 121,814,189	\$ 122,228,835	\$ 126,121,224	\$ 4,307,036	3.5%
State Aid-Receipts	\$ 26,365,682	\$ 28,035,138	\$ 28,650,169	\$ 28,815,396	\$ 29,567,596	\$ 752,200	2.6%
Less Offsets	(70,739)	(90,297)	(87,884)	(99,579)	(101,045)	(1,466)	1.5%
Less Assessments	(4,536,820)	(4,954,588)	(5,217,761)	(5,213,675)	(5,936,330)	(722,655)	13.9%
Net State Aid	\$ 21,758,123	\$ 22,990,253	\$ 23,344,524	\$ 23,502,142	\$ 23,530,221	\$ 185,697	0.1%
Local Receipts*	18,806,176	20,882,990	23,540,279	23,015,891	24,384,100	1,368,209	5.9%
Total Revenue	\$ 148,089,439	\$ 154,649,927	\$ 168,698,992	\$ 168,746,868	\$ 174,035,545	\$ 5,336,553	3.1%
Other Financing Sources (Uses):							
Budgeted Transfer from Golf Fund	\$ 82,539	\$ 99,746	\$ 106,149	\$ 106,149	\$ 112,000	\$ 5,851	5.5%
Overlay Surplus	200,000	300,000	300,000	300,000	300,000	-	0.0%
Waterways Fund for Harbormaster Budget	9,700	28,500	28,500	28,500	-	(28,500)	-100.0%
Sale of Cemetery Lots for Cemetery Budget	22,000	22,000	22,000	22,000	25,000	3,000	13.6%
Budgeted Transfer from Water/Sewer fund	855,545	994,226	1,037,517	1,037,517	1,087,000	49,483	4.8%
Budgeted Transfer from Storm Water Fund	40,828	55,994	57,678	57,678	62,000	4,322	7.5%
Certified Free Cash*	-	4,254,608	-	2,025,325	-	(2,025,325)	-100.0%
Storm Water Debt Service	-	-	-	-	64,771	64,771	---
American Rescue Plan Act Federal	2,808,773	-	-	-	-	-	---
Total Other Financing Sources	\$ 4,019,385	\$ 5,755,074	\$ 1,551,845	\$ 3,577,170	\$ 1,650,771	\$ (4,104,303)	-53.9%
Total Revenue and Other Financing Sources	\$ 152,108,824	\$ 160,405,001	\$ 170,250,837	\$ 172,324,037	\$ 175,686,316	\$ 3,362,279	2.0%
*in Fiscal Year 2025, Motion #2 Provided for a Transfer of \$921,000 from Certified Free Cash, but this would be repealed upon adopt of 3 proposed local options filed by the Governor in the 2024 Municipal Empowerment Act.							

Town of Braintree, Massachusetts

Fiscal Year 2026 Projected Water-Sewer, Golf and Storm Water Revenue and Budget Summary, and Retained Earnings Balances

Fund / Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
<u>Water-Sewer</u>					
Receipts from Customers and Users	\$ 22,197,444	\$ 23,264,129	\$ 23,759,193	\$ 23,771,606	\$ 23,759,194
Retained Earnings	-	-	-	-	-
Water Sewer Rehabilitation Fund	103,694	103,694	146,000	146,000	146,000
Operating Budget for FY	<u>\$ (22,301,138)</u>	<u>\$ (23,367,823)</u>	<u>\$ (23,905,193)</u>	<u>\$ (23,917,606)</u>	<u>\$ (23,905,194)</u>
Retained Earnings Balance Available	\$ 9,199,492	\$ 9,612,903	\$ 12,589,183	\$ 10,410,795	\$ 10,410,795
Less Supplemental Appropriations	-	-	(7,957)	-	-
Less Capital Appropriations	<u>(3,387,846)</u>	<u>(3,725,000)</u>	<u>(650,000)</u>	<u>TBD</u>	<u>TBD</u>
Retained Earnings Available	<u>\$ 5,811,646</u>	<u>\$ 5,887,903</u>	<u>\$ 11,931,226</u>	<u>\$ 10,410,795</u>	<u>\$ 10,410,795</u>
<u>Golf</u>					
Operating Revenue for FY	\$ 1,753,456	\$ 1,933,892	\$ 2,127,373	\$ 2,164,089	\$ 2,281,570
Retained Earnings	-	-	-	-	-
Operating Expense for FY	<u>(1,753,456)</u>	<u>(1,933,892)</u>	<u>(2,127,373)</u>	<u>(2,164,089)</u>	<u>(2,281,570)</u>
Retained Earnings Balance Available	\$ 408,005	\$ 375,505	\$ 518,974	\$ 471,025	\$ 166,045
Less Supplemental Appropriations	-	-	(140,559)	(84,332)	-
Less Capital Appropriations	-	-	(39,000)	TBD	TBD
Repayment to General Fund Free Cash	-	(17,000)	(100,000)	(220,648)	-
Retained Earnings Available	<u>\$ 408,005</u>	<u>\$ 358,505</u>	<u>\$ 239,415</u>	<u>\$ 166,045</u>	<u>\$ 166,045</u>
<u>Storm Water</u>					
Receipts from Customers and Users	\$ 1,190,815	\$ 1,412,833	\$ 1,624,405	\$ 1,711,310	\$ 1,624,405
Operating Revenue for FY	-	-	-	-	-
Retained Earnings	-	-	-	-	-
Operating Expense for FY	<u>\$ (1,190,815)</u>	<u>\$ (1,412,833)</u>	<u>\$ (1,624,405)</u>	<u>\$ (1,711,310)</u>	<u>\$ (1,624,405)</u>
Retained Earnings Balance Available	\$ 572,391	\$ 334,524	\$ 923,702	\$ 456,630	\$ 373,860
Less Supplemental Appropriations	-	-	(15,736)	(82,770)	(15,736)
Less Capital Appropriations	<u>(223,000)</u>	<u>(231,750)</u>	<u>(520,600)</u>	<u>TBD</u>	<u>TBD</u>
Retained Earnings Available	<u>\$ 349,391</u>	<u>\$ 102,774</u>	<u>\$ 387,366</u>	<u>\$ 373,860</u>	<u>\$ 358,124</u>

**Town of Braintree, Massachusetts
Fiscal Year 2026 Projected Community Preservation Act Revenue and Budget Summary**

<u>Community Preservation Act Fund</u>	<u>Adopted FY 2023</u>	<u>Adopted FY 2024</u>	<u>Adopted FY 2025</u>	<u>Proposed FY2026</u>
Annual Revenues and Available Funds				
Receipts from Surcharge	\$ 849,316	\$ 881,553	\$ 1,041,246	\$ 1,067,000
Receipts from State Trust Fund	263,493	284,537	200,000	170,720
Receipts from Other Interest and Gifts	22,500	22,500	19,000	19,000
	-	-	-	-
Operating Budget for FY	\$ 1,135,309	\$ 1,188,590	\$ 1,260,246	\$ 1,256,720
Appropriations and Reservations				
Community Housing	\$ 200,000	\$ 125,000	\$ 150,000	\$ 150,000
Open Space	200,000	125,000	150,000	150,000
Historic Preservation	200,000	125,000	150,000	150,000
Undesignated Budget Reserve	478,544	754,160	747,234	743,884
Administrative and Operating Expense	56,765	59,430	63,012	62,836
	-	-	-	-
Total	\$ 1,135,309	\$ 1,188,590	\$ 1,260,246	\$ 1,256,720

EXHIBIT A.2 SCHEDULE OF FY 2026 BUDGETED PROGRAM SPENDING

Program Spending Summaries

Department/Program	Adopted FY 2023	Adopted FY 2024	Adopted FY 2025	Projected FY 2025	Proposed FY 2026	FY2026 Prop. vs FY2025 Proj. \$	FY2026 Prop. vs FY2025 Proj. %
GENERAL FUND PROGRAMS							
111 Town Council Programs							
1 Administration	\$ 197,212	\$ 200,233	\$ 204,384	\$ 204,384	\$ 205,096	\$ 711	0.3%
4 Auditor	\$ 71,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 62,500	\$ (2,500)	-3.8%
111 Department Total	\$ 268,212	\$ 265,233	\$ 269,384	\$ 269,384	\$ 267,596	\$ (1,789)	-0.7%
121 Mayor's Office-Programs							
1 Administration	\$ 481,344	\$ 440,870	\$ 445,201	\$ 445,201	\$ 449,293	\$ 4,092	0.9%
121 Department Total	\$ 481,344	\$ 440,870	\$ 445,201	\$ 445,201	\$ 449,293	\$ 4,092	0.9%
133 Finance Programs							
1 Administration	\$ 901,296	\$ 985,853	\$ 305,202	\$ 305,202	\$ 1,015,452	\$ 710,250	232.7%
4 Accounting	\$ 280,565	\$ 287,662	\$ 307,379	\$ 329,170	\$ 345,445	\$ 16,275	4.9%
7 Assessing	\$ 308,281	\$ 303,516	\$ 394,097	\$ 394,597	\$ 349,232	\$ (45,365)	-11.5%
8 Information Technology	\$ 641,930	\$ 694,620	\$ 703,298	\$ 703,298	\$ 734,000	\$ 30,702	4.4%
9 General Insurances	\$ 978,623	\$ 1,267,485	\$ 1,408,000	\$ 1,556,800	\$ 1,656,100	\$ 99,300	6.4%
10 Treasurer/Collector	\$ 1,001,895	\$ 627,473	\$ 608,344	\$ 615,380	\$ 755,462	\$ 140,082	22.8%
50 Principal Payments On Debt	\$ 4,938,733	\$ 4,937,600	\$ 4,889,000	\$ 4,889,000	\$ 5,554,500	\$ 665,500	13.6%
51 Interest Payments On Debt	\$ 2,760,339	\$ 2,667,813	\$ 2,988,134	\$ 2,671,130	\$ 3,155,475	\$ 484,345	18.1%
52 Lease Payments	\$ 56,640	\$ 56,640	\$ -	\$ -	\$ -	\$ -	----
54 Excluded Debt	\$ 2,660,159	\$ 2,664,529	\$ 2,659,099	\$ 2,659,099	\$ 2,762,245	\$ 103,146	3.9%
133 Department Total	\$ 14,528,461	\$ 14,493,192	\$ 14,262,554	\$ 14,123,677	\$ 16,327,911	\$ 2,204,234	15.6%
151 Law							
1 Administration	\$ 173,430	\$ 254,297	\$ 252,400	\$ 491,700	\$ 308,391	\$ (183,309)	-37.3%
151 Department Total	\$ 173,430	\$ 254,297	\$ 252,400	\$ 491,700	\$ 308,391	\$ (183,309)	-37.3%
152 Human Resources-Programs							
1 Administration	\$ 813,706	\$ 828,303	\$ 822,180	\$ 1,060,937	\$ 879,627	\$ (181,310)	-17.1%
4 Employee Benefits	\$ 23,354,328	\$ 23,293,717	\$ 23,625,417	\$ 23,639,402	\$ 23,795,542	\$ 156,140	0.7%
6 Veteran Benefits	\$ 439,635	\$ 402,421	\$ 410,000	\$ 304,325	\$ 338,350	\$ 34,025	11.2%
17 Celebrations	\$ 4,000	\$ 9,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	0.0%
152 Department Total	\$ 24,611,670	\$ 24,533,441	\$ 24,864,598	\$ 25,011,664	\$ 25,020,519	\$ 8,854	0.0%

EXHIBIT A.2 SCHEDULE OF FY 2026 BUDGETED PROGRAM SPENDING

Program Spending Summaries

Department/Program	Adopted FY 2023	Adopted FY 2024	Adopted FY 2025	Projected FY 2025	Proposed FY 2026	FY2026 Prop. vs FY2025 Proj. \$	FY2026 Prop. vs FY2025 Proj. %
161 Town Clerk							
1 Administration	\$ 148,821	\$ 188,531	\$ 168,207	\$ 168,207	\$ 163,007	\$ (5,200)	-3.1%
4 Elections	\$ 146,663	\$ 213,312	\$ 143,272	\$ 143,272	\$ 102,000	\$ (41,272)	-28.8%
5 Registration	\$ 216,853	\$ 235,793	\$ 250,094	\$ 250,094	\$ 247,531	\$ (2,563)	-1.0%
161 Department Total	\$ 512,337	\$ 637,637	\$ 561,573	\$ 561,573	\$ 512,538	\$ (49,035)	-8.7%
175 Planning and Community Development							
1 Administration	\$ 315,929	\$ 322,933	\$ 343,323	\$ 343,323	\$ 340,009	\$ (3,315)	-1.0%
4 Planning	\$ 9,600	\$ 9,550	\$ 9,900	\$ 9,900	\$ 10,350	\$ 450	4.5%
5 Conservation	\$ 123,188	\$ 123,906	\$ 128,226	\$ 103,226	\$ 110,465	\$ 7,239	7.0%
6 Zoning Board of Appeals	\$ 82,591	\$ 80,634	\$ 84,625	\$ 84,625	\$ 86,047	\$ 1,422	1.7%
7 Economic Development	\$ 39,700	\$ 29,700	\$ 6,100	\$ 6,100	\$ 6,100	\$ -	0.0%
8 Fair Housing	\$ 950	\$ 950	\$ 500	\$ 500	\$ 500	\$ -	0.0%
9 Historical Commission	\$ 6,850	\$ 6,850	\$ 3,250	\$ 3,250	\$ 3,250	\$ -	0.0%
175 Department Total	\$ 578,808	\$ 574,524	\$ 575,924	\$ 550,924	\$ 556,721	\$ 5,796	1.1%
210 Police							
1 Administration	\$ 1,380,294	\$ 1,412,761	\$ 1,807,014	\$ 1,807,895	\$ 1,792,823	\$ (15,073)	-0.8%
2 Building Maintenance	\$ 109,600	\$ 109,600	\$ 129,400	\$ 129,400	\$ 139,060	\$ 9,660	7.5%
3 Equipment Maintenance	\$ 203,000	\$ 203,000	\$ 307,000	\$ 307,000	\$ 309,760	\$ 2,760	0.9%
4 Patrol Bureau	\$ 7,489,227	\$ 7,268,981	\$ 8,237,701	\$ 8,658,607	\$ 8,274,691	\$ (383,916)	-4.4%
5 Communications	\$ 592,857	\$ 578,184	\$ 620,689	\$ 620,689	\$ 708,060	\$ 87,371	14.1%
6 Detective Bureau	\$ 1,647,538	\$ 1,806,340	\$ 2,241,685	\$ 2,241,685	\$ 2,292,696	\$ 51,011	2.3%
7 Traffic Bureau	\$ -	\$ 215,394	\$ 420,906	\$ -	\$ 224,387	\$ 224,387	----
8 Special Services/Community Policing	\$ 832,328	\$ 856,649	\$ 863,826	\$ 863,826	\$ 901,311	\$ 37,485	4.3%
9 Harbormaster	\$ 3,000	\$ 28,500	\$ 49,500	\$ 49,500	\$ 32,000	\$ (17,500)	-35.4%
10 Animal Control	\$ 76,477	\$ 77,190	\$ 97,279	\$ 97,279	\$ 88,565	\$ (8,714)	-9.0%
210 Department Total	\$ 12,334,321	\$ 12,556,600	\$ 14,775,000	\$ 14,775,882	\$ 14,763,353	\$ (12,528)	-0.1%
220 Fire							
1 Administration	\$ 287,937	\$ 295,552	\$ 373,156	\$ 357,707	\$ 411,140	\$ 53,433	14.9%
2 Building Maintenance	\$ 85,800	\$ 95,697	\$ 96,985	\$ 112,000	\$ 116,000	\$ 4,000	3.6%

EXHIBITA.2 SCHEDULE OF FY 2026 BUDGETED PROGRAM SPENDING

Program Spending Summaries

	Department/Program	Adopted FY 2023	Adopted FY 2024	Adopted FY 2025	Projected FY 2025	Proposed FY 2026	FY2026 Prop. vs FY2025 Proj. \$	FY2026 Prop. vs FY2025 Proj. %
3	Equipment Maintenance	\$ 117,100	\$ 143,505	\$ 163,505	\$ 276,465	\$ 223,465	\$ (53,000)	-19.2%
4	Fire Suppression	\$ 8,733,161	\$ 8,816,520	\$ 8,628,034	\$ 9,674,925	\$ 9,943,256	\$ 268,331	2.8%
5	Fire Alarm Repair	\$ 150,804	\$ 147,175	\$ 154,888	\$ 156,112	\$ 156,113	\$ 0	0.0%
6	Hazmat	\$ 132,942	\$ 134,314	\$ 142,027	\$ 145,917	\$ 146,367	\$ 450	0.3%
7	Fire Prevention	\$ 133,442	\$ 134,814	\$ 142,527	\$ 140,917	\$ 144,367	\$ 3,450	2.4%
8	Training	\$ 119,711	\$ 133,914	\$ 141,627	\$ 143,717	\$ 146,717	\$ 3,000	2.1%
9	Fire Boat	\$ 24,971	\$ 37,098	\$ 30,971	\$ 30,971	\$ 28,662	\$ (2,309)	-7.5%
10	Emergency Management	\$ -	\$ -	\$ -	\$ -	\$ 35,620	\$ 35,620	----
220	Department Total	\$ 9,785,868	\$ 9,938,589	\$ 9,873,718	\$ 11,038,733	\$ 11,351,707	\$ 312,974	2.8%
241	Municipal Licenses and Inspections							
1	Administration	\$ 236,419	\$ 240,969	\$ 262,715	\$ 262,715	\$ 263,315	\$ 600	0.2%
3	Equipment Maintenance	\$ 1,200	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,950	\$ 350	13.5%
4	Commission on Disabilities	\$ 1,014	\$ 1,014	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%
5	Inspections/Code Enforcement	\$ 452,663	\$ 456,055	\$ 472,548	\$ 472,548	\$ 487,456	\$ 14,908	3.2%
6	Substance Abuse Coordinator	\$ 88,961	\$ 89,894	\$ 94,101	\$ 94,101	\$ 88,199	\$ (5,902)	-6.3%
7	Health	\$ 229,141	\$ 240,273	\$ 265,119	\$ 228,119	\$ 268,947	\$ 40,828	17.9%
241	Department Total	\$ 1,009,398	\$ 1,030,804	\$ 1,098,082	\$ 1,061,082	\$ 1,111,867	\$ 50,784	4.8%
300	Education							
	Braintree Public Schools	\$ 73,472,068	\$ 74,732,868	\$ 79,532,996	\$ 79,532,996	\$ 82,316,651	\$ 2,783,655	3.5%
300	Department Total	\$ 73,472,068	\$ 74,732,868	\$ 79,532,996	\$ 79,532,996	\$ 82,316,651	\$ 2,783,655	3.5%
350	Blue Hill Regional							
	Blue Hill Regional	\$ 2,831,399	\$ 3,047,374	\$ 3,440,760	\$ 3,427,760	\$ 3,501,353	\$ 73,593	2.1%
350	Department Total	\$ 2,831,399	\$ 3,047,374	\$ 3,440,760	\$ 3,427,760	\$ 3,501,353	\$ 60,593	2.1%
400	Public Works Department							
1	Administration	\$ 681,692	\$ 662,808	\$ 719,923	\$ 688,923	\$ 707,546	\$ 18,623	2.7%
2	Building Maintenance	\$ 1,484,704	\$ 1,764,077	\$ 2,348,783	\$ 2,348,783	\$ 2,483,139	\$ 134,356	5.7%
3	Equipment Maintenance	\$ 351,960	\$ 420,420	\$ -	\$ -	\$ -	\$ -	----
4	Engineering	\$ 178,197	\$ 170,014	\$ 165,406	\$ 165,406	\$ 171,262	\$ 5,856	3.5%
5	Construction Administration	\$ 162,271	\$ 161,955	\$ 157,442	\$ 157,442	\$ 162,839	\$ 5,397	3.4%
6	Highway	\$ 1,249,589	\$ 1,453,487	\$ 1,417,075	\$ 1,417,075	\$ 1,439,171	\$ 22,096	1.6%

EXHIBIT A.2 SCHEDULE OF FY 2026 BUDGETED PROGRAM SPENDING

Program Spending Summaries

Department/Program	Adopted FY 2023	Adopted FY 2024	Adopted FY 2025	Projected FY 2025	Proposed FY 2026	FY2026 Prop. vs FY2025 Proj. \$	FY2026 Prop. vs FY2025 Proj. %
7 Drains	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	---
8 Sidewalks	\$ 29,400	\$ 29,400	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0%
9 Street Lightings	\$ 300,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	0.0%
10 Traffic	\$ 129,490	\$ 137,611	\$ 130,946	\$ 130,946	\$ 135,971	\$ 5,025	3.8%
11 Snow and Ice	\$ 600,000	\$ 600,000	\$ 600,000	\$ 866,935	\$ 600,000	\$ (266,935)	-30.8%
12 Environmental Affairs/Waste Collection	\$ 2,917,987	\$ 3,027,100	\$ 3,141,400	\$ 3,146,684	\$ 3,190,459	\$ 43,775	1.4%
13 Cemetery	\$ 147,206	\$ 174,952	\$ 181,164	\$ 181,164	\$ 181,561	\$ 397	0.2%
14 Maintenance Town Hall	\$ 116,469	\$ 116,469	\$ -	\$ -	\$ -	\$ -	---
15 Recreation and Community Events	\$ 305,149	\$ 369,072	\$ 385,768	\$ 385,768	\$ 494,738	\$ 108,970	28.2%
16 School Custodian Services	\$ -	\$ 2,987,679	\$ 2,818,362	\$ 2,818,362	\$ 2,796,951	\$ (21,411)	-0.8%
17 School Maintenance Division	\$ -	\$ 1,195,202	\$ 1,323,382	\$ 1,323,382	\$ 1,381,115	\$ 57,733	4.4%
18 Grounds Maintenance	\$ 590,966	\$ 677,034	\$ 734,404	\$ 734,404	\$ 739,704	\$ 5,300	0.7%
19 School Utilities	\$ -	\$ 1,348,197	\$ 1,975,000	\$ 2,376,934	\$ 2,020,000	\$ (356,934)	-15.0%
20 Summer Programs	\$ 230,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	0.0%
21 Bra-Wey Recreation	\$ 136,351	\$ 211,662	\$ 212,717	\$ 209,988	\$ 233,141	\$ 23,153	11.0%
400 Department Total	\$ 9,621,431	\$ 15,967,138	\$ 16,776,772	\$ 17,417,197	\$ 17,202,597	\$ (214,599)	-1.2%
541 Elder Affairs							
1 Administration	\$ 247,745	\$ 251,650	\$ 239,923	\$ 239,923	\$ 236,531	\$ (3,392)	-1.4%
2 Equipment Maintenance	\$ 60,189	\$ 63,977	\$ 75,040	\$ 75,040	\$ 76,501	\$ 1,461	1.9%
3 Building Maintenance	\$ 17,978	\$ 18,997	\$ 21,819	\$ 21,819	\$ 24,146	\$ 2,327	10.7%
541 Department Total	\$ 325,912	\$ 334,624	\$ 336,781	\$ 336,781	\$ 337,177	\$ 396	0.1%
610 Library							
1 Administration	\$ 254,357	\$ 246,276	\$ 265,602	\$ 265,602	\$ 270,600	\$ 4,998	1.9%
2 Building Maintenance	\$ 89,120	\$ 83,250	\$ 83,250	\$ 83,250	\$ 83,250	\$ -	0.0%
3 Equipment Maintenance	\$ 500	\$ 200	\$ -	\$ -	\$ -	\$ -	---
4 Technology	\$ 57,000	\$ 57,000	\$ 57,000	\$ 57,000	\$ 57,000	\$ -	0.0%
5 Current Topics and Titles	\$ 1,003,895	\$ 1,037,653	\$ 1,041,529	\$ 1,041,529	\$ 1,052,224	\$ 10,695	1.0%
6 Lifelong Learning	\$ 155,042	\$ 164,732	\$ 163,568	\$ 163,568	\$ 165,698	\$ 2,130	1.3%
7 Community Commons	\$ 14,250	\$ 8,700	\$ 6,000	\$ 6,798	\$ 7,600	\$ 802	11.8%
610 Department Total	\$ 1,574,164	\$ 1,597,811	\$ 1,616,948	\$ 1,617,746	\$ 1,636,372	\$ 18,625	1.2%
General Fund Total	\$ 152,108,824	\$ 160,405,001	\$ 168,682,692	\$ 170,662,301	\$ 175,664,045	\$ 4,995,244	2.9%

EXHIBITA.2 SCHEDULE OF FY 2026 BUDGETED PROGRAM SPENDING

Program Spending Summaries

Department/Program	Adopted FY 2023	Adopted FY 2024	Adopted FY 2025	Projected FY 2025	Proposed FY 2026	FY2026 Prop. vs FY2025 Proj. \$	FY2026 Prop. vs FY2025 Proj. %
ENTERPRISE FUND PROGRAMS							
400 Golf							
1 Administration	\$ 813,025	\$ 905,378	\$ 1,007,969	\$ 1,032,911	\$ 1,031,810	\$ (1,101)	-0.1%
2 Building Maintenance	\$ 57,700	\$ 57,700	\$ 59,700	\$ 59,700	\$ 64,200	\$ 4,500	7.5%
3 Equipment Maintenance	\$ 62,500	\$ 62,500	\$ 63,000	\$ 63,000	\$ 73,500	\$ 10,500	16.7%
4 Turf Maintenance	\$ 415,521	\$ 463,501	\$ 497,846	\$ 509,619	\$ 555,432	\$ 45,813	9.0%
5 Golf Pro	\$ 231,910	\$ 247,953	\$ 317,403	\$ 317,403	\$ 324,240	\$ 6,837	2.2%
6 Golf Cart Operations	\$ 99,700	\$ 120,000	\$ 136,205	\$ 136,205	\$ 143,205	\$ 7,000	5.1%
50 Principal Payments On Debt	\$ 63,000	\$ 68,000	\$ 40,000	\$ 40,000	\$ 79,000	\$ 39,000	97.5%
51 Interest Payments On Debt	\$ 10,100	\$ 8,860	\$ 5,250	\$ 5,250	\$ 10,183	\$ 4,933	94.0%
Golf Department total	\$ 1,753,456	\$ 1,933,892	\$ 2,127,373	\$ 2,164,089	\$ 2,281,570	\$ 117,481	5.4%
436 Sewer							
2 Building Maintenance	\$ 82,000	\$ 82,000	\$ 82,000	\$ 82,000	\$ 82,000	\$ -	0.0%
3 Equipment Maintenance	\$ 55,050	\$ 55,050	\$ 55,050	\$ 55,050	\$ 55,050	\$ -	0.0%
4 Pump Stations	\$ 66,640	\$ 66,640	\$ 66,640	\$ 79,330	\$ 66,640	\$ (12,690)	-16.0%
5 Sewer System Rehab.	\$ 445,652	\$ 589,436	\$ 536,620	\$ 540,651	\$ 603,467	\$ 62,816	11.6%
7 MWRA assessment	\$ 10,945,624	\$ 10,899,682	\$ 10,899,682	\$ 10,613,254	\$ 10,688,000	\$ 74,746	0.7%
50 Principal Payments On Debt	\$ 162,024	\$ 164,434	\$ 173,929	\$ 173,929	\$ 168,929	\$ (5,000)	-2.9%
51 Interest Payments On Debt	\$ 4,500	\$ 2,750	\$ 1,750	\$ 1,750	\$ 1,000	\$ (750)	-42.9%
Sewer Department total	\$ 11,761,490	\$ 11,859,992	\$ 11,815,671	\$ 11,545,964	\$ 11,665,086	\$ 119,122	1.0%
438 Water							
1 Administration	\$ 3,295,418	\$ 3,537,730	\$ 3,954,605	\$ 4,117,736	\$ 4,118,972	\$ 1,236	0.0%
2 Building Maintenance	\$ 113,566	\$ 113,566	\$ 124,200	\$ 124,286	\$ 124,200	\$ (86)	-0.1%
3 Equipment Maintenance	\$ 113,345	\$ 113,345	\$ 133,345	\$ 146,021	\$ 133,345	\$ (12,676)	-8.7%
4 System Rehab.	\$ 1,047,376	\$ 1,071,667	\$ 1,262,120	\$ 1,289,776	\$ 1,198,483	\$ (91,293)	-7.1%
5 Treatment Division	\$ 1,212,149	\$ 1,245,698	\$ 1,281,012	\$ 1,316,365	\$ 1,260,954	\$ (55,411)	-4.2%
6 Meter Division	\$ 469,786	\$ 624,092	\$ 639,367	\$ 680,834	\$ 634,197	\$ (46,637)	-6.9%
7 Tritown	\$ 1,079,655	\$ 1,367,193	\$ 1,367,193	\$ 1,368,943	\$ 1,091,893	\$ (277,050)	-20.2%
8 Cross Connections	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	0.0%
50 Principal Payments On Debt	\$ 2,172,688	\$ 2,341,498	\$ 2,325,666	\$ 2,325,666	\$ 2,764,041	\$ 438,375	18.8%
51 Interest Payments On Debt	\$ 1,000,665	\$ 1,058,042	\$ 967,014	\$ 967,014	\$ 879,023	\$ (87,991)	-9.1%

EXHIBIT A.2 SCHEDULE OF FY 2026 BUDGETED PROGRAM SPENDING

Program Spending Summaries

Department/Program	Adopted FY 2023	Adopted FY 2024	Adopted FY 2025	Projected FY 2025	Proposed FY 2026	FY2026 Prop. vs FY2025 Proj. \$	FY2026 Prop. vs FY2025 Proj. %
438 Water Department total	\$ 10,539,648	\$ 11,507,831	\$ 12,089,522	\$ 12,371,642	\$ 12,240,108	\$ (131,534)	-1.1%
W / S Water/Sewer Enterprise Fund total	\$ 22,301,138	\$ 23,367,823	\$ 23,905,193	\$ 23,917,606	\$ 23,905,194	\$ (12,412)	-0.1%
439 Storm Water							
1 Administration	\$ 634,981	\$ 705,240	\$ 841,328	\$ 913,797	\$ 821,939	\$ (91,858)	-10.1%
2 Building Maintenance	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%
3 Equipment Maintenance	\$ 85,200	\$ 118,278	\$ 151,278	\$ 165,713	\$ 169,278	\$ 3,565	2.2%
4 Laborers	\$ 469,634	\$ 588,315	\$ 630,799	\$ 630,799	\$ 632,188	\$ 1,389	0.2%
50 Principal Payments On Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	---
51 Interest Payments On Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	---
STRM Storm Water Enterprise Fund total	\$ 1,190,815	\$ 1,412,833	\$ 1,624,405	\$ 1,711,310	\$ 1,624,405	\$ (86,904)	-5.1%
Cable Television							
PEG Transfer	\$ 595,303	\$ 630,175	\$ 630,175	\$ 630,175	\$ 630,175	\$ -	0.0%
PEG Cable Television enterprise fund total	\$ 595,303	\$ 630,175	\$ 630,175	\$ 630,175	\$ 630,175	\$ -	0.0%
Grand total	\$ 177,949,536	\$ 187,749,724	\$ 196,969,838	\$ 199,085,480	\$ 204,105,390	\$ 5,013,410	2.5%