

TOWN OF BRAINTREE
 DETAILED CPA ACCOUNT ANALYSIS
 3/31/2019

Appendix L

acct. number	Project	fund balance type	Z/1/2018	New authorizations	art. Close	expense & encumbrances	adjusted 3/31/2019	CO#
27-00800-6015	Town Hall Art.19 May 03 ATM	U	4,110.00	-	-	-	4,110.00	05 May STM Art. 5#2
27-00802-6004	2 JFK Master Plan	H	668.31	-	-	-	668.31	09-063
27-01129-6030	Old Thayer Library	U	11,457.46	-	-	-	11,457.46	11-029-B
27-01233-6026	Gallivan House Roof	U	1,900.00	-	-	-	1,900.00	CO 12-033
27-01326-6132	Elm St. Cemetery Gravestone / Security n	U	1,040.00	-	-	-	1,040.00	CO 13-026
27-01444-6030	Exterior Restoration old Thayer III	UH	67,677.50	-	(67,677.50)	-	250.00	CO 14-044
27-01622-6248	Consultant Elm St. Cemetery Improvement	H	18,532.15	-	(18,282.15)	-	392,150.00	CO 16-022
27-01623-6249	Elm St. Cemetery Improvement	U	600,978.98	-	(208,828.98)	-	392,150.00	CO 16-023
27-01645-6251	Union School Assessment	U	905.00	-	-	-	905.00	CO 16-045
27-01724-6271	2017 Braintree Open Space Plan	O	1,891.00	-	-	-	1,891.00	CO 17-024
27-01772-6333	Union School Construction	U	1,300,000.00	(1,300,000.00)	-	-	-	CO 17-072
27-01774-6334	Union School Architectural Services	H	49,287.50	-	-	-	4,075.00	CO 17-074
27-01831-6337	Middle St. Land Requisition	O	620,000.00	-	(45,212.50)	-	4,075.00	CO 18-031
27-01836-6339	Daugherty Gym Exterior Features	UH	165,000.00	-	(620,000.00)	-	2,500.00	CO 18-036
27-01837-6340	Morrison Elem Sch. Outdoor Classroom	U	133,854.00	-	(162,500.00)	-	2,500.00	CO 18-037
27-01838-6341	Flaherty Elem Sch Gaga Pit	U	1,800.00	-	(22,500.00)	-	111,364.00	CO 18-038
27-01856-6342	Match Fund for Stream Restoration	U	65,500.00	-	(1,578.49)	-	-	CO 18-038
27-18001-5797	Committee Operating Expenses	O	35,000.00	-	(65,500.00)	-	-	CO 18-056
	Detail of CPA Fund Approved Projects		2,678,447.90	401,154.00	(1,300,221.51)	(1,223,213.30)	23,866.32	CO 18-027-5
					encumbrances	(272,633.49)	556,167.09	
					expenses	(950,579.81)		

Account #	Accounts Name	Appropriation	Appropriation TC	Actual Expenses	Net Revenue	Closed out	Adjusted 03/31/20
27-3200-3245	Budgeted Reserve						450,000.00
27-3200-3240	Encumbrances for approved projects	366,154.00		(939,446.13)		(1,300,221.51)	804,934.26
27-3200-3244	FB Reserved for Open Space	95,000.00	(65,500.00)				428,421.84
27-3200-3242	FB Reserved for Historic Preservation	95,000.00	(82,500.00)				289,102.18
27-3200-3243	FB Reserved for Community Housing	95,000.00					645,944.10
27-3590-3590	Unreserved Fund Balance		(503,154.00)	(11,133.68)	669,876.95	1,300,221.51	4,618,662.06
	Fund Balance	651,154.00		(950,579.81)	669,876.95	1,300,221.51	7,237,064.44
							Encumbrances
							7,509,697.93
							CPA Fund Total

Legend

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

CPA BUDGETED REVENUE ESTIMATES

REVENUE	2014 Appr.	2015 Appr.	2017 Appr.	2018 Appr.	2019 Appr.	2020 Appr.
Surcharge	590,269	620,012	685,632	676,992	714,214	805,268
State Trust Distribution	135,731	108,880	130,264	101,549	78,563	92,606
Other interest	9,000	9,500	29,000	41,250	50,000	105,000
Total	735,000	738,392	844,896	819,791	842,777	1,002,873

EXPENDITURES

EXPENDITURES	2014 Appr.	2015 Appr.	2017 Appr.	2018 Appr.	2019 Appr.	2020 Appr.
Community Housing	90,000	95,000	95,000	95,000	95,000	150,000
Open Space	90,000	95,000	95,000	95,000	95,000	150,000
Historic Preservation	400,000	350,000	450,000	450,000	450,000	450,000
Undesignated Budget Reserve	35,000	35,000	40,000	35,000	35,000	50,000
Administration and Operating Expense						
Total	705,000	670,000	775,000	770,000	770,000	950,000

Total fy 2015 voted
 Total Voted for FY 2016

Total Voted for FY 2017
 Total Voted for FY 2018

Total Voted for FY 2019
 Requested for FY 2020

770,000
 770,000
 770,000

950,000

2.5% over 2018 actual 785,627
 805,268 * 115% DOR/ DLS FY guide %
 5,000,000 avg bal * .0210 est % MMA rate