

Ways & Means

How did we arrive at the designated amount for the 9C Cut Reserve?

- In establishing the budget for the Finance Department, all contractual and salary related items were funded first. Then a review was completed of other items (travel, meetings/seminars, mileage, etc.) to determine the appropriate funding level. At the end, the balance of available funds for the program were allocated to the line.

Were all of the grants received considered part of FY21 "cost savings"?

- Some grant funding supported operating expenditures, reducing the amount of spending required; however, some awards have specific spending eligibility separate from the operating budget.

Overall, MA health benefits increase by an average of ~8%, what were we able to do to have our benefits increase by only 2%?

- Due to COVID, the Town's medical claims were lower than anticipated and the FY22 budgeted amount was reduced to reflect that trend and the availability of funds in the Trust Fund.

Where do the fees from the Town Clerk's office go? Do they go into the general fund?

- Yes, these fees are projected in the annual revenue and deposited into the general fund.

Could we move the municipal elections to the even years to save money? Why did we decide to put the muni elections on the odd years or is this state determined?

- Section 7-1 of the Charter requires that the regular town election shall be held on the first Tuesday following the first Monday in November in each odd-numbered year.

Were the BPD overtime cost reductions a result of grant funding or were they a result of fewer OT hours due to the scheduling changes that have been discussed?

- The reductions in OT costs are the result of scheduling changes made to reduce the expenditures. An analysis of the prior year's spending was completed and sworn personnel were moved to various shifts to reduce overtime due to time off or injury. Additionally, two detectives assigned to federal task forces were brought back to the department to reduce OT and add a detective to the drug control unit. Some of the OT incurred will be reimbursed through grant programs, including for example Click It or Ticket, where the work being performed is specific to the grant objective. Finally, any OT incurred as a result of COVID will be reimbursed through FEMA (currently valued at \$51,149.54) and reduced from the operating total.

Were the four new recruits for the BFD incremental staff or replacement staff?

- These are replacement hires that have been delayed for budgetary reasons as well as Academy closures due to COVID.

How much money has the town given the golf course over the last 10 years and what are the terms the town has set forth for the golf course to repay the gen. fund?

- The Town has tracked the total transfers to the golf course since FY18. The total amount transferred to support golf operations is \$424,217.00 and includes support to operating, food concession and capital. The FY20 deficit has been amortized over three years and totals \$345,958.15. The Golf Course will make these payments out of the enterprise fund. FY22 will be the first year that operations proceed without the food and beverage program and it will be important for operations to stabilize before establishing a payment schedule. Also, unlike any other community golf course, the golf course has returned \$1,195,224 back to the Town to cover indirect costs since FY04. There are several other contributions made, including donations to the Braintree HS golf teams and the Special Needs Program and Braintree Athletic Association.

For the revenues that are behind at this point (payment in lieu of tax, cemetery etc..) can you provide info - are they one payments that happen at the end of the year - were they already due and if so do we think we can recoup them.

- PILOT payments are typically made quarterly throughout the year, with the exception of the largest program (BELD), which makes equal payments of \$862,500 in December and June. As of March 31, there was a \$350,000 payment outstanding from Massport and a \$77,250 payment outstanding from the Sheriff's Department. Notices have been sent to both entities for payment.
- Cemetery Receipts come in throughout the year and are slightly behind schedule with 62.76% collected as of March 31, 2021.
- Investment Income is down due to reduced interest rates below the original projections.
- Medicaid Payments are received quarterly and there are two payments outstanding.
- Miscellaneous Recurring is currently at approximately \$923,000 as of May 1 due to two receipts that came in April at approximately \$525,000, bringing total receipts to roughly 90% collected.

Will the 1.5M for the sale of Allen Street be paid in full by the years end and if so - where will the 200K not accounted for in the actual be used for

- The following information was previously provided to the Committee regarding the payment schedule:

The Town has executed a Purchase and Sale with Arch Communities and Winn Development for the purchase of the Allen Street Property. The following is the payment schedule, all of which will be deposited into the land sale fund and subsequently transferred to the general fund:

- Proposal Security--\$75,000 (received)
- Deposit--\$75,000 (received)

- Receipt of Permits--\$150,000
- Pre-Application Approval (but no later than December 15, 2021--\$100,000
- Funding Award (but no later than August 31, 2022)--\$150,000
- Balance Due no later than October 15, 2022--\$950,000

All payments are non-refundable. In November 2020, prior to setting the tax rate, a supplemental appropriation was approved to transfer \$1.3M to replace this revenue in the FY21 budget. As a result, no further appropriation will be required and the funds have not been included in the FY22 budget.

Will we get a revised budget prior to voting on Wednesday night incorporating all changes made including the OPEB reduction, updated school funding from that and the small misc changes made last week?

- Yes