

Town of Braintree, Massachusetts
 FY 2023 Summary of Budget Changes
 From The original budget April 26, 2022 budget submission
 5/10/2022

<u>page #</u>	<u>dept./ program</u>	<u>line</u>	<u>department</u>	<u>line</u>	<u>original</u>	<u>revised</u>	<u>change</u>	<u>fund change</u>
Budget motions								
	Local receipts				18,715,590	18,806,176	90,586	
	Other financing sources				4,109,385	4,019,385	(90,000)	
	General Fund raise and appropriate the sum of (total)				152,108,238	152,108,824	586	
<u>#3</u>	Water Sewer fund appropriate the sum of (total)				22,029,038	22,209,038	180,000	
	Water Sewer Fund to be raised in Water Sewer Receipts				21,925,344	22,105,344	180,000	

#1 Revenue Budget Summary

Water Sewer Fund page 2	water sewer revenue	Water Sewer Revenue	21,925,344	22,105,344	180,000
		Total Revenue Changes	<u>21,925,344</u>	<u>22,105,344</u>	<u>180,000</u>

#9 FY 22 Budget Report Department Requested Expenses Appendix F

General Fund				Overtime	-	586.00	586.00	
Tab F pp 82	154101	513001	Elder Affairs					
				Total General Fund change				586.00

#10FY 23 Budget Report Department Requested Expenses Appendix G

Water Sewer Fund				Chemicals	205,000.00	385,000.00	180,000.00	
Tab G pp 14	7043805	546009	Water	Total Water Sewer Fund change				180,000.00
				Total Appropriation Changes	<u>205,000.00</u>	<u>385,586.00</u>	<u>180,586.00</u>	

original total	177,676,850.06
plus gen fund& water sewer adj.	<u>180,586.00</u>
revised	<u>177,857,436.06</u>

fund	description	orig	revised	change
01	town gen fund	152,108,238.00	152,108,824.00	586.00
	total general fund	152,108,238.00	152,108,824.00	586.00
7043	water sewer	22,029,038.00	22,209,038.00	180,000.00

Town of Braintree, Massachusetts
Fiscal year 2023 Projected General Fund Revenue and Budget Summary

	Original FY 2022	Proposed FY 2023	2023-less 2022 Difference	increase decrease
Revenues:				
Prior year tax levy	99,317,719	102,673,152	3,355,433	
Add 2 1/2 %	2,482,943	2,566,829	83,886	
Debt Exclusion	2,659,954	2,660,159	205	
New growth (997,481 is 10 yr. avg.)	850,000	850,000	-	
FY Tax Levy	105,310,616	108,750,140	3,439,524	
Less: Reservation for Abatement	(1,200,000)	(1,225,000)	(25,000)	
Net Tax Levy Available	104,110,616	107,525,140	3,414,524	3.28%
State Aid-Receipts	25,262,782	26,365,682	1,102,900	
Less Offsets	(60,386)	(70,739)	(10,353)	
Less Assessments	(4,132,962)	(4,536,820)	(403,858)	
Net State Aid	21,069,434	21,758,123	688,689	3.27%
Local Receipts	17,331,691	18,806,176	1,474,485	8.51%
Total Revenue	142,511,741	148,089,439	5,577,698	3.91%
Other Financing Sources:				
Budgeted transfer from Golf fund	93,499	82,539	(10,960)	
Overlay Surplus	250,000	200,000	(50,000)	
Waterways fund for Harbormaster budget	9,700	9,700	-	
Sale of Cemetery Lots for Cemetery budget	22,000	22,000	-	
Budgeted transfer from Water/Sewer fund	857,525	855,545	(1,980)	
Budgeted transfer from Storm Water fund	38,251	40,828	2,577	
Town owned land	-	-	-	
Certified Free Cash	-	-	-	
Americian Rescue Plan Act Federal	1,834,500	2,808,773	974,273	
Total Other Financing Sources	3,105,475	4,019,385	913,910	29.43%
Total Revenue and Other Financing Sources	145,617,216	152,108,824	6,491,608	4.46%
Other Financing Uses:				
	-	-	-	
	-	-	-	
	-	-	-	
Total-Other Financing Uses	-	-	-	#DIV/0!
Total Department Requests and Other Financing Uses	(145,617,216)	(152,108,824)	(6,491,608)	4.46%
Budgetary Surplus/(Shortfall)	0	(0)	(0)	

Town of Braintree, Massachusetts
Fiscal year 2023 Projected Water-Sewer, Golf and Storm Water Revenue and Budget Summary

	Original FY 2022	Proposed FY 2023	2023-less 2022 Difference	Percentage
<u>Water-Sewer</u>				
Receipts from customers and users	21,512,204	22,105,344	593,140	2.76%
Retained Earnings	-	-	-	
Water Sewer Rehabilitation Fund	103,694	103,694	-	0.00%
Operating Budget for FY	<u>(21,615,898)</u>	<u>(22,209,038)</u>	<u>(593,140)</u>	2.74%
	-	-	-	
Retained Earnings 7/1/20 balance available	7,086,956			
Less Appropriated operating budget FY 2021	-			
Less Appropriated Capital FY 2021	<u>(681,000)</u>			
Retained Earnings available	<u>6,405,956</u>			
		9,199,492		
Retained Earnings 7/1/21 balance available		-		
Less Appropriated operating budget FY 2022		<u>(3,387,846)</u>		
Less Appropriated Capital FY 2022		<u>5,811,646</u>		
Retained Earnings available		<u>5,811,646</u>		
<u>Golf</u>				
Receipts from customers and users				
General fund subsidy				
Operating Budget for FY	1,708,653	1,753,456	44,803	2.62%
Retained Earnings	-	-	-	
Operating Budget for FY	<u>(1,708,653)</u>	<u>(1,753,456)</u>	<u>(44,803)</u>	2.62%
	-	-	-	
Retained Earnings 7/1/20 balance available	(345,958)			
Less Appropriated operating budget FY 2021	-			
Less Appropriated Capital FY 2021	<u>345,958</u>			
3 yr. ammortization	<u>-</u>			
Retained Earnings available	<u>-</u>			
		180,423		
Retained Earnings 7/1/21 balance available		-		
Less Appropriated operating budget FY 2022		<u>-</u>		
Less Appropriated Capital FY 2022		<u>180,423</u>		
3 yr. ammortization		<u>-</u>		
Retained Earnings available		<u>180,423</u>		
<u>Storm Water</u>				
Receipts from customers and users				
General fund subsidy				
Operating Budget for FY	1,074,266	1,190,815	116,549	10.85%
Retained Earnings	-	-	-	
Operating Budget for FY	<u>(1,074,266)</u>	<u>(1,190,815)</u>	<u>(116,549)</u>	10.85%
	-	-	-	
Retained Earnings 7/1/20 balance available	180,911			
Less Appropriated operating budget FY 2021	(120,000)			
Less Appropriated Capital FY 2021	<u>-</u>			
Retained Earnings available	<u>60,911</u>			
		572,391		
Retained Earnings 7/1/21 balance available		-		
Less Appropriated operating budget FY 2022		<u>(223,000)</u>		
Less Appropriated Capital FY 2022		<u>349,391</u>		
Retained Earnings available		<u>349,391</u>		

Fiscal year 2023 Projected Community Preservation Act Revenue and Budget Summary

<u>Community Preservation Act Fund</u>	<u>Original FY 2022</u>	<u>Proposed FY 2023</u>	<u>2023-less 2022 Difference</u>	<u>Percentage</u>
Annual Revenues and Available Funds				
Receipts from Surcharge	806,085	849,316	43,231	5.36%
Receipts from State Trust fund	92,700	263,493	170,793	184.24%
Receipts from other interest and gifts	25,000	22,500	(2,500)	-10.00%
	-	-	-	
Operating Budget for FY	<u>923,785</u>	<u>1,135,309</u>	<u>211,524</u>	
Appropriations and Reservations				
Community Housing	150,000	200,000		
Open Space	150,000	200,000		
Historic Preservation	150,000	200,000		
Undesignated Budget Reserve	427,596	478,544		
Administrative and Operating Expense	46,189	56,765		
	<u>923,785</u>	<u>1,135,309</u>		
Total FY 2022 voted				
Total Proposed for FY 2023 Vote				
Other- unappropriated , unreserved	-	-		

Department/Program		FY 2022 Original	FY 2023 Proposal	Difference 2023-2022	% of FY 2023 Total	% of FY 2023 increase over FY 2022 Total
111	Town Council Programs					
1	Administration	202,714	197,211.54	(5,502)		
4	Auditor	71,000	71,000.00	-		
111	Department total	273,714	268,211.54	(5,502)	0.18%	-2.01%
121	Mayor's Office-Programs					
1	Administration	479,204	481,344.34	2,140		
121	Department total	479,204	481,344.34	2,140	0.32%	0.45%
133	Finance Programs					
1	Administration	453,611	901,295.64	447,685		
4	Accounting	278,773	280,565.39	1,792		
7	Assessing	305,152	308,281.15	3,129		
8	Information Technology	687,344	641,930.00	(45,414)		
9	General Insurances	875,881	978,623.00	102,742		
10	Treasurer/Collector	612,307	1,001,895.21	389,588		
50	Principal on debt	4,777,533	4,938,733.00	161,200		
51	Interest on debt	2,865,123	2,760,339.00	(104,784)		
339-52	Lease payments	56,640	56,640.00	-		
53	Capital BSBA	-	-	-		
54	Excluded debt	2,659,954	2,660,159.00	205		
133	Department total	13,572,318	14,528,461.39	956,143	9.55%	7.04%
151	Law					
1	Administration	172,543	173,430.05	887		
151	Department total	172,543	173,430.05	887	0.11%	0.51%
152	Human Resources-Programs					
1	Administration	798,854	813,706.19	14,852		
4	Employee Benefits	21,756,115	23,354,328.37	1,598,213		
16	Veteran Benefits	387,197	439,635.20	52,438		
17	Celebrations	-	4,000.00	4,000		
152	Department total	22,942,166	24,611,669.76	1,669,504	16.18%	7.28%
161	Town Clerk					

		FY 2022	FY 2023	Difference	% of FY	% of FY 2023
Department/Program		Original	Proposal	2023-2022	2023 Total	increase over FY 2022 Total
1	Administration	146,272	148,821.07	2,549		
4	Elections	80,370	146,663.00	66,293		
5	Registration	<u>216,105</u>	<u>216,852.70</u>	<u>748</u>		
161	Department total	442,747	512,336.77	69,590	0.34%	15.72%
175	Planning and Community Development					
1	Administration	296,847	315,928.84	19,082		
4	Planning	11,850	9,600.00	(2,250)		
5	Conservation	122,435	123,188.42	753		
6	Zoning Board of Appeals	83,177	82,590.92	(586)		
7	Economic Development	34,700	39,700.00	5,000		
8	Fair Housing	950	950.00	-		
9	Historical Commission	<u>6,850</u>	<u>6,850.00</u>	<u>-</u>		
175	Planning and Community Develo	556,809	578,808.18	21,999	0.38%	3.95%
210	Police					
1	Administration	1,375,844	1,380,294.34	4,451		
2	Building Maintenance	109,200	109,600.00	400		
3	Equipment Maintenance	203,000	203,000.00	-		
4	Patrol Bureau	6,520,309	7,489,227.08	968,918		
5	Communications	594,812	592,857.49	(1,955)		
6	Detective Bureau	1,708,501	1,647,537.87	(60,963)		
7	Traffic Bureau	-	-	-		
8	Special Services/Community Poli	802,326	832,327.83	30,002		
9	Harbormaster	3,200	3,000.00	(200)		
10	Animal Control	<u>78,977</u>	<u>76,476.76</u>	<u>(2,500)</u>		
210	Police	11,396,169	12,334,321.37	938,152	8.11%	8.23%
220	Fire					
1	Administration	285,730	287,936.98	2,207		
2	Building Maintenance	85,800	85,800.00	-		
3	Equipment Maintenance	117,100	117,100.00	-		
4	Fire Suppression	8,628,533	8,733,161.00	104,628		
5	Fire Alarm Repair	144,732	150,803.86	6,072		
6	Hazmat	120,011	132,941.88	12,931		
7	Fire Prevention	133,342	133,441.86	100		
8	Training	119,611	119,711.17	100		
9	Fire Boat	<u>25,134</u>	<u>24,971.49</u>	<u>(163)</u>		
220	Fire	9,659,993	9,785,868.24	125,875	6.43%	1.30%

		FY 2022 Original	FY 2023 Proposal	Difference 2023-2022	% of FY 2023 Total	% of FY 2023 increase over FY 2022 Total
241	Municipal Licenses and Inspections					
1	Administration	234,051	236,418.68	2,368		
3	Equipment Maintenance	1,200	1,200.00	-		
4	Commission on Disabilities	1,014	1,014.00			
5	Inspections/Code Enforcement	444,462	452,663.38	8,201		
6	Substance Abuse Coordinator	69,061	88,961.08	19,900		
7	Health	219,156	229,140.96	9,985		
241	Municipal Licenses and Inspectic	968,944	1,009,398.10	40,454	0.66%	4.18%
300	Education					
	Education	71,947,500	73,472,068.00	1,524,568		
300	Department total	71,947,500	73,472,068.00	1,524,568	48.30%	2.12%
350	Blue Hill Regional	2,582,753	2,831,399.00	248,646		
	Blue Hill Capital	-	-	-		
350	Department total	2,582,753	2,831,399.00	248,646	1.86%	9.63%
400	Public Works Department					
1	Administration	381,699	681,692.00	299,993		
2	Building Maintenance	1,368,865	1,484,704.00	115,839		
3	Equipment Maintenance	173,280	351,960.00	178,680		
4	Engineering	202,060	178,197.00	(23,863)		
5	Construction Administration	261,182	162,271.00	(98,911)		
6	Highway	1,460,887	1,249,589.00	(211,298)		
7	Drains	10,000	10,000.00	-		
8	Sidewalks	29,400	29,400.00	-		
9	Street Lightings	300,000	300,000.00	-		
10	Traffic	129,490	129,490.00	-		
11	Snow and Ice	550,000	600,000.00	50,000		
12	Environmental Affairs/Waste Col	2,536,452	2,917,987.00	381,535		
13	Cemetery	146,880	147,206.00	326		
14	Maintenance Town Hall	116,469	116,469.00	-		
15	Recreation and Community Even	295,615	305,149.00	9,534		
18	Grounds Maintenance	496,847	590,966.00	94,119		
20	Summer Programs	160,000	230,000.00	70,000		
21	Bra-Wey Recreation	117,851	136,351.00	18,500		
400	Department total	8,736,977	9,621,431.00	884,454	6.33%	10.12%

		FY 2022	FY 2023	Difference	% of FY	% of FY 2023
Department/Program		Original	Proposal	2023-2022	2023 Total	increase over FY 2022 Total
541	Elder Affairs					
1	Administration	247,521	247,745.19	224		
2	Equipment Maintenance	60,189	60,188.94	(0)		
3	Building Maintenance	17,978	17,978.00	-		
541	Department total	325,688	325,912.13	224	0.21%	0.07%
610	Library					
1	Administration	250,427	254,357.31	3,930		
2	Building Maintenance	87,500	89,120.00	1,620		
3	Equipment Maintenance	500	500.00	-		
4	Technology	57,000	57,000.00	-		
5	Current Topics and Titles	995,821	1,003,895.12	8,074		
6	Lifelong Learning	154,193	155,041.76	849		
7	Community Commons	14,250	14,250.00	-		
610	Department total	1,559,691	1,574,164.19	14,473	1.03%	0.93%
	General fund total	145,617,216	152,108,824.06	6,491,608	100%	4.46%
	total Munis budget	149,750,178	156,697,333.06			
	less state assessments	(4,132,962)	(4,588,509.00)			
	net department requests	145,617,216	152,108,824.06			
		0	-			
400	Golf					
1	Administration	814,052	813,025.00	(1,027)		
2	Building Maintenance	79,700	57,700.00	(22,000)		
3	Equipment Maintenance	58,500	62,500.00	4,000		
4	Turf Maintenance	415,522	415,521.00	(1)		
5	Golf Shop Operations	223,909	231,910.00	8,001		
6	Golf Cart Operations	69,500	99,700.00	30,200		
50	Principal on debt	43,000	63,000.00	20,000		
51	Interest on debt	4,470	10,100.00	5,630		
	Department total	1,708,653	1,753,456.00	44,803	100%	2.62%
golf	Golf enterprise fund total	1,708,653	1,753,456.00	44,803	100%	
		FY 2022	FY 2023			
		Original	Proposal			
436	Sewer					
2	Building Maintenance	81,930	82,000.00	70		
3	Equipment Maintenance	46,445	55,050.00	8,605		
4	Pump Stations	66,640	66,640.00	-		

	FY 2022 Original	FY 2023 Proposal	Difference 2023-2022	% of FY 2023 Total	% of FY 2023 increase over FY 2022 Total
5 Sewer System Rehab.	508,344	445,652.00	(62,692)		
7 MWRA assessment	10,527,612	10,945,624.00	418,012		
50 Principal payments on debt	363,399	162,024.00	(201,375)		
51 Interest payments on debt	<u>10,115</u>	<u>4,500.00</u>	<u>(5,615)</u>		
436 Sewer Department total	11,604,485	11,761,490.00	157,005	53%	1.35%
438 Water					
1 Administration	3,227,236	3,295,418.00	68,182		
2 Building Maintenance	113,566	113,566.00	-		
3 Equipment Maintenance	95,950	113,345.00	17,395		
4 System Rehab.	1,048,934	1,047,376.00	(1,558)		
5 Treatment Division	945,086	1,120,049.00	174,963		
6 Meter Division	360,047	469,786.00	109,739		
7 Tritown	829,655	1,079,655.00	250,000		
8 Cross Connections	35,000	35,000.00	-		
50 Principal payments on debt	2,280,660	2,172,688.00	(107,972)		
51 Interest payments on debt	<u>1,075,279</u>	<u>1,000,665.00</u>	<u>(74,614)</u>		
438 Water Department total	10,011,413	10,447,548.00	436,135	47%	4.36%
w/s Water/Sewer enterprise total	21,615,898	22,209,038.00	593,140	100%	2.74%
439 Storm Water					
1 Administration	528,027	634,981.00	106,954		
2 Building Maintenance	1,500	1,000.00	(500)		
3 Equipment Maintenance	82,550	85,200.00	2,650		
4 Labors	462,189	469,634.00	7,445		
50 Principal payments on debt	-	-	-		
51 Interest payments on debt	<u>-</u>	<u>-</u>	<u>-</u>		
Storm Water enterprise fund total	1,074,266	1,190,815.00	116,549	100%	10.85%
Cable Television					
PEG Transfer	<u>505,099</u>	<u>595,303.00</u>	<u>90,204</u>		
Cable Television enterprise fund total	505,099	595,303.00	90,204	100%	17.86%
Grand total	<u>170,521,132</u>	<u>177,857,436.06</u>	<u>7,336,304</u>		4.30%

MOTIONS FOR TOWN COUNCIL APPROVAL OF FISCAL YEAR 2023
OPERATING BUDGET REVISED

1. That the Town of Braintree raise and appropriate the sum of \$152,108,824 to provide for all of the expenses for the maintenance and operation of the Town's several departments and programs for the fiscal year 2023 and that the several sums herein set forth are hereby approved for the several purposes and are subject to the source of funding for said expenditures as outlined on the attached Exhibit A, specifically, that the sum of \$82,539 be transferred from Golf Course receipts, the sum of \$200,000 be transferred from the Overlay Surplus account, the sum of \$9,700 be transferred from the Waterways Improvement fund, the sum of \$22,000 be transferred from the Sale of Cemetery Lots, the sum of \$855,545 be transferred from Water and Sewer receipts, the sum of \$40,828 be transferred from Stormwater receipts, the sum of \$2,808,773 to be transferred from the American Rescue Plan Act account, and the balance to be raised in the tax levy, which shall include \$2,660,159 from the debt exclusion.

2. That the Town of Braintree appropriate the sum of \$1,753,456 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 2023 and that the several sums herein set forth are hereby approved for the several purposes as outlined on the attached Exhibit A, specifically, and that the sum of \$1,753,456 be raised in the Golf Course receipts.

3. That the Town of Braintree appropriate the sum of \$22,209,038 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 2023 and that the several sums herein set forth are hereby approved for the several purposes as outlined on the attached Exhibit A, specifically, that the sum of \$103,694 be transferred from the Water Sewer Rehabilitation Fund and the balance of \$22,105,344 be raised in the Water and Sewer receipts.

4. That the Town of Braintree appropriate the sum of \$1,190,815 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 2023 and that the several sums herein set forth are hereby approved for the several purposes as outlined on the attached Exhibit A, specifically, and that the sum of \$1,190,815 be raised in the Stormwater receipts.

5. That the Town of Braintree appropriate the sum of \$595,303 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 2023 and that the several sums herein set forth are hereby approved for the several purposes as outlined on the attached Exhibit A, specifically, and that the sum of \$595,303 be raised in the Cable Franchise Fees receipts.
6. To see if the Town of Braintree will accept the provisions of Chapter 44, 53F ½ of the Massachusetts General Laws establishing a Tri Town Regional Water Treatment Plant fund as an enterprise fund effective fiscal year 2024.
7. Pursuant to Massachusetts 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 2023.

EXHIBIT A

General Fund-Revenue and Budget Summary
Enterprise Funds-Revenue and Budget Summary

MOTIONS FOR TOWN COUNCIL APPROVAL OF FISCAL YEAR 2023
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 \$200,000 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 \$200,000 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 \$200,000 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 \$478,544 be appropriated from the community preservation fund to the community preservation **undesignated** 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 \$56,765 be appropriated from the community preservation fund to the fiscal year 2023 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 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 2023 beginning on July 1, 2022 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	FY2023 Spending Limit
Elder Affairs Services and Activities	Department of Elder Affairs	\$30,000
Immunization	Board of Health	\$50,000
Library Materials	Library Trustees	\$45,000
Library Room Rental	Library Trustees	\$5,000
Recycling Materials	Mayor, in conjunction with Recycling Coordinator	\$4,800
Household Hazardous Waste	Mayor, in conjunction with Recycling Coordinator	\$50,000
Full Day Kindergarten	School Committee	\$1,050,000
Pro Shop	Mayor, in conjunction with Director of Golf Operations	\$200,000
Food and Beverage	Mayor, in conjunction with Director of Golf Operations	\$450,000
Water Meter	Mayor, in conjunction with Director of Water Operations	\$50,000

Town of Braintree, Massachusetts
 Local Estimated Receipts
 Fiscal Year 2023

Appendix C

Category	code	Budget	actual	A	B
		FY 2020	FY 2021	Budget FY 2022	Budget FY 2023
Motor Vehicle Excise	1	6,059,136	6,769,882	6,489,891	6,488,690
Local Option Meals Tax	2A	1,547,029	999,800	936,000	1,120,586
Other excise Hotel/Motel	2B	1,114,426	585,016	632,500	1,004,000
Penalties & Interest	3	211,739	408,643	328,000	328,000
Payment in Lieu of Taxes	4	2,435,755	2,446,889	2,305,515	2,340,000
Trash Fee	8	1,515,727	1,563,890	1,511,000	1,511,000
Fees	10	1,280,663	1,141,928	1,220,000	1,220,000
Rental Building	11	129,397	161,279	134,000	134,000
Department School Bus	12	132,790	-	132,000	99,000
Department Cemetery	14	46,060	25,200	25,000	25,000
Other Dept. Revenue	16	239,709	363,755	319,000	269,000
Licenses and Permits	17	1,670,632	1,991,536	1,869,667	1,870,000
Fines & Forfeitures	19	78,879	80,834	80,000	80,000
Investment Income	20	1,061,340	225,887	216,333	291,000
Medicaid Reimbursement	21	540,071	279,297	284,000	284,000
Misc.-Recurring	22	595,971	851,817	849,970	791,900
Misc.-Non-Recurring	23	180,000	1,465,758		950,000
TOTAL		18,839,324	19,361,411	17,332,876	18,806,176



Bulletin

BUL-2022-5

FY2023 BUDGET ISSUES AND OTHER RELATED MATTERS

TO: City/Town/District/Regional School District Officials
FROM: Deborah A. Wagner, Director of Accounts
DATE: May 2022
SUBJECT: FY2023 Budget Issues and Other Related Matters

This *Bulletin* addresses several topics that cities, towns, regional school and other districts should consider for FY2023 budgeting and other related matters.

Coronavirus Relief Fund (CvRF) and The American Rescue Plan Act (ARPA)

Cities and towns that have COVID-19 expenses charged to Coronavirus Relief Fund – Municipal Program (CvRF-MP) that have been deemed ineligible upon audit by the Executive Office for Administration and Finance's (A&F) Federal Funds Office (FFO) will not be mandated to raise on the FY2023 Tax Rate Recap (Recap) or otherwise fund such expenses. Please refer to [Bulletin 2022-3](#).

Deficits in FEMA and CvRF-MP special revenue funds on the 6/30/2022 balance sheet will not have to be raised on the 2023 tax rate recap form or otherwise provided for. These deficits will need to be provided for at a later date.

For information regarding [American Rescue Plan Act \(ARPA\)](#) funds, please go to the DLS webpage. The US Treasury has recently issued a [Final Rule FAQ](#). For accounting guidance, please refer to [Bulletin 2021-6](#).

Dedication of Revenue Stream to a Stabilization Fund

After a city, town or district has accepted [G.L. c. 40 § 5B](#), its legislative body may vote to dedicate a revenue source to a stabilization fund by a two-thirds vote. The vote must include the (1) specific revenue source being dedicated; (2) the percentage of that revenue source being dedicated, which must be at least 25 percent of the source; and (3) the fund into which the revenue source is being dedicated. A separate vote should be taken for each dedication. The vote must take place before July 1 of the fiscal year in which the dedication is to begin. Please refer to [IGR 17-20, Stabilization Funds](#), for more information.

Estimating FY2023 Receipts

It is the Bureau of Accounts' (Bureau) position that forecasts for local receipts (page 3) of the tax recap should be conservatively based on historical trend analyses. The Division of Local Services' (DLS) *Municipal Finance Trend Dashboard* includes a Local Receipts – Estimates vs. Actuals metric that shows historical trend information on local receipts for assistance when estimating receipts. Under G. L. c. 59 § 23, estimated receipts “shall not exceed the aggregate amount of actual receipts received during the preceding fiscal year from the same source, except with the written approval of the commissioner...”

When revenue is from a new source and there is no historical information available to help with forecasting future revenue, we will require written documentation to support the revenue estimate. With regard to Cannabis Excise, please be sure estimates take into consideration when the establishment opened and when the community will receive its first distribution of local option excise revenue from the state, and whether that will be for a full year or less. When estimating revenue for a Cannabis Impact Fee, please be sure that these funds have either already been received or are not contingent on a receipt of a license which has not yet been granted.

When estimating local receipts, please complete the recap page 3 variances form. For FY2023, to help simplify the tax rate recap process this will no longer be an excel upload to page 3, but a Gateway form that will auto-populate amounts after page 3 of the recap is completed, eliminating the need for city and town officials to data enter this information. Municipalities will now only need to provide explanations for increases and decreases on this form and to provide details for both actual and estimated miscellaneous recurring and non-recurring receipts.

Estimating FY2023 Enterprise Revenues

Estimated increases in FY2023 enterprise fund receipts above prior year actual receipts must be supported by a voted rate increase made prior to the submission of the tax rate recap. If the increase in receipts is due to an increase in usage, this should be documented in writing as well, with an explanation justifying the assumed increase in usage.

Please complete the Enterprise Fund User Charge Template to support increases of estimated vs actual revenues. The date of the rate increase vote, the effective date of the rate increase, along with the old rates and new rates should be included on the template. If usage has increased the old usage and new usage should be documented here also. This template must be uploaded to the applicable A-2 in Gateway. Lack of proper documentation for estimated revenue increases above actual may cause additional questions, potentially delaying the setting of the tax rate.

General fund subsidies to an enterprise fund must be voted by the legislative body. Certified retained earnings deficits must be provided for in the next annual tax rate; for example 6/30/2022 certified retained earnings deficits must be provided for on the FY2023 tax rate recap. If 6/30/2022 retained earnings are not certified, any deficits must be shown on the Letter in Lieu of Balance Sheet on the Enterprise Fund Balance Deficit line and provided for on the FY2023 tax recap. For more information regarding enterprise funds, refer to the Enterprise Fund Manual.

Budgeting Overlay

Guidance regarding budgeting for overlay, calculating overlay surplus and releasing overlay surplus is contained in IGR 17-23 Overlay and Overlay Surplus.

As part of the annual budget and tax rate process, the assessors must analyze the balance in the overlay account and determine whether it is adequate to fund anticipated property tax abatements, exemptions and receivables during the upcoming fiscal *year in addition to existing* abatement, exemption and receivable exposure for all previous fiscal years. If the account balance is not adequate, the assessors may raise any additional amount required in the municipal or district tax rate for the year without appropriation. G.L. c. 59 § 25. Assessors should provide the amount they intend to raise to their local budget officials during the annual budget process.

Several cities and towns transferred from overlay to overlay surplus an amount greater than excess overlay under G.L. c. 59 § 25. While the Bureau will take no action in requiring a municipality to raise overlay to make up for the excessive transfer, we urge cities and towns to maintain an adequate overlay balance going forward.

Further, in order to approve the annual tax rate, the Commissioner must determine that the overlay account balance is reasonable, i.e., adequate to cover anticipated abatements and exemptions and property tax receivables for all fiscal years. G.L. c 59 § 25. The reasonableness of the account balance will be judged based on the following factors:

- The account balance as of June 30 of the previous fiscal year.
- Abatements and exemptions granted and payments made for prior fiscal years from July 1 to the date the tax rate is submitted.
- The average of granted abatements and exemptions and outstanding receivables for the five previous fiscal years.
- Whether local assessments are scheduled for review and certification by the Department of Revenue. G.L. c. 40 § 56.
- The potential abatement liability in cases pending before, or on appeal from, the Appellate Tax Board (ATB).
- Other significant factors known to the Commissioner.

The Bureau may require a revision of the overlay to be raised on the FY2023 tax rate recap if such amount is determined to be insufficient by the Bureau.

Structural Deficits

Cities and towns may have had their certified free cash reduced for deficits in special revenue, capital projects, and trust and agency funds. Some of these reductions to free cash may be recurring and indicative of a structural deficit. Notification of free cash certification is made with a copy of the free cash calculation attached. We encourage municipalities to review these calculations and, where the same deficits occur in multiple years, consider providing for them on the FY2023 tax rate recap. This will eliminate reductions to free cash for the same amounts in the subsequent years' certifications.

Appropriations from Free Cash to Reduce the Tax Levy

If a city or town has taken a vote to reduce the tax rate, the vote must be clear as to the intention of the vote and include a specific dollar amount. The following is sample motion language:

"I move that the city/town vote to appropriate \$120,000 from Free Cash to Reduce the FY23 Tax Rate."

Also, votes to reduce the tax rate must be included on tax rate recap page 2, Part III.d. in order to have the intended effect on the tax rate. Such a vote does not belong on tax rate recap page 4 as it will have no effect on the tax rate.

Appropriating from Free Cash or Enterprise Retained Earnings

Appropriation from free cash and retained earnings may only be made after certification by the Bureau and in no greater amount than so certified. Under G.L. c. 59 § 23, appropriations from certified free cash may only be made until the June 30th following its July 1 certification date. As a result, free cash certified by the director as of July 1, 2022 is available for appropriation only up to and including June 30, 2023.

Balance Sheets as of 6/30/2022 and Revenue Recognition

The Bureau historically has allowed revenue recognition of State aid payments including MSBA and other quasi state agencies as well as other reimbursements on the balance sheet as of June 30. For free cash certification purposes, receipts from July 1 thru September 30 can be applied to offset expenditures that resulted in a deficit fund balance as of June 30. The Bureau will allow revenue recognition for expected reimbursements not received by September 30 from MassDOT for Chapter 90 expenditures and for other similarly managed grants provided by MassDOT, provided the community can document that the request for reimbursement has been filed with MassDOT by September 30, 2022; and the Bureau must be satisfied that payment will be made.

Debt Exclusions

All voted debt exclusions must be reflected in the levy limit in any year a debt service payment is due, whether or not that levy capacity is needed to balance the budget within the limits of proposition 2 1/2. Therefore, all voted debt exclusions must be shown on the DE-1 so that the correct maximum allowable levy is shown on the levy limit form and the actual excess capacity can be calculated.

Betterment Reserve

G. L. c. 44 § 53J, requires that betterment and special assessment payments must be reserved for appropriation to pay debt service on any bonds issued to finance the improvements for which betterments were assessed. This reserve is required when a city, town or district authorizes a borrowing on or after November 7, 2016, to pay for improvements for which betterments or special assessments are assessed.

When money is borrowed to pay for enterprise improvements for which the betterments or special assessments are assessed, the payments and any interest earned thereon are reserved for appropriation to pay debt service.

Special Accounting Treatment for Intended FEMA Reimbursement

For the March 2-3, 2018 Nor'easter, FEMA issued a Major Disaster Declaration for the counties of Barnstable, Bristol, Essex, Nantucket, Norfolk, and Plymouth. For the March 13-14, 2018 Nor'easter, FEMA issued a Major Disaster Declaration for the counties of Essex, Middlesex, Norfolk, Suffolk and Worcester.

These Declarations activated the Federal Emergency Management Agency (FEMA)'s Public Assistance Program for these counties making federal funding available to local governments for eligible disaster-related costs such as emergency work and permanent repair and replacement of facilities damaged as a direct result of the storm.

For June 30, 2022 balance sheet purposes, the Bureau will allow city and town accounting officials in Barnstable, Bristol, Essex, Middlesex, Nantucket, Norfolk, Plymouth, Suffolk, and Worcester counties a transfer of qualifying expenditures incurred during the applicable time period into a separate special revenue fund account. We recommend separate special revenue fund accounts be established for each storm (if applicable).

On April 18, 2022, the Commonwealth of Massachusetts received a Major Disaster Declaration (FEMA-4651-DR-MA) for Bristol, Norfolk, Plymouth and Suffolk counties. The Bureau will allow the same accounting treatment as the 2018 Nor'easters.

For these storms, deficits in the special revenue accounts are to be offset as reimbursements are received. We are aware that some reimbursements are still pending. After the community receives final reimbursements from FEMA, any remaining deficit in these accounts must be raised or otherwise funded on the next Tax Rate Recap, or any remaining surplus must be closed to the General Fund on the next June 30. The Bureau will not reduce free cash due to the deficit in this special account if properly recorded.

Borrowing Purposes and Terms

In February 2022, Informational Guideline Release (IGR) 22-02 was issued to inform city, town and district treasurers and other officials about borrowing purposes and debt issuance procedures, including changes made by An Act Relative to Immediate COVID-19 Recovery Needs.

The purposes for which cities and towns may borrow as well as the terms for those loans are included under G.L. c. 44 §§ 7 and 8. See G.L. c. 44 § 9 for the purposes for which districts, as defined in G.L. c. 44 § 1, may borrow. The debt limits for city, town and district borrowings are included in G.L. c. 44 § 10.

An Act Relative to Immediate COVID-19 Recovery Needs changed procedures related to the receipt of premiums on bonds and notes, including for excluded debt issued on or after December 13, 2021. Refer to IGR 22-01 and IGR 22-02.

Please refer to the Director of Accounts Guidelines – Asset Useful Life Schedules and Maximum

Borrowing Term that establish the maximum term that cities, towns, improvement districts and regional school districts may borrow to finance certain capital projects based on the useful life of the asset. These guidelines include (1) all borrowing purposes authorized by those statutes, (2) their maximum statutory terms, and (3) their maximum terms, if any, established by the Director.

Borrowing - Premiums, Surplus Proceeds and Debt Exclusions

In February 2022, IGR 22-01 was issued to explain adjustments to an approved Proposition 2½ debt exclusion under G L. c. 59 § 21C(k) when premiums are received in connection with the sale of the bonds or notes for the excluded borrowing and when surplus loan proceeds remain after the project or purpose of the borrowing is completed. The treatment of premiums and surplus proceeds was changed by An Act Relative to Immediate COVID-19 Recovery Needs (COVID-19 Recovery Act), effective December 13, 2021.

For bonds sold pursuant to a Proposition 2½ debt exclusion on or after December 13, 2021, premiums (net of issuance costs) and accrued interest must be used to pay project costs and to reduce the amount of the borrowing authorization by the same amount. G.L. c. 44 § 20. Additionally, the borrowing vote no longer requires express authorization language. This change eliminates the need for the community to adjust the debt exclusion to reflect the true interest costs of the borrowing. Also, premiums (net of issuance costs) and accrued interest received as a result of the issuance of bonds, in the amount of \$50,000 or less, can alternatively be applied to the payment of any debt service with the approval of the chief executive officer.

For notes sold on or after December 13, 2021, the effective date of the COVID-19 Recovery Act, premiums (net of issuance costs) and accrued interest must be applied to the first payment of interest on the note.

For bonds or notes sold on or after November 7, 2016, the effective date of the Municipal Modernization Act, but before December 13, 2021, the effective date of the COVID-19 Recovery Act, premiums (net of issuance costs) and accrued interest must be (1) used to reduce the amount of the borrowing authorization by the same amount when the borrowing vote so authorizes or (2) reserved for appropriation for capital projects for which a loan has been or may be authorized for an equal or longer period of time than the loan for which the premiums were received. G.L. c. 44 § 20. Since the excluded amount must be adjusted to reflect the true interest cost of the borrowing per G.L. c. 44 § 20, bonds or notes for which net premiums and accrued interest are reserved for appropriation for capital projects must be reduced by a premium adjustment unless the amount of the net premium received at the time of the sale is \$50,000 or less.

General fund premiums received on bonds or notes sold before November 7, 2016 for debt excluded borrowings must either be: (1) reserved for appropriation to offset interest paid in future years for the loan or (2) appropriated to pay project costs and reduce the amount of the borrowing.

For further information, refer to IGR 22-01.

Certification of Notes and Receipt of Audit Reports

For FY2023, the Bureau will not certify revenue notes of a city, town, district or regional school district if a required audit for the period ended June 30, 2021 has not been submitted to the Bureau.

Court Judgments

G.L. c. 44 § 31 allows payments without appropriation for final judgments, which is defined as awards or payments ordered or approved by a state or federal court or adjudicatory agency with municipal counsel certification. However, these payments must be funded before the next fiscal year's tax rate is set or the amount will be included in the determination of the next subsequent annual tax rate.

Departmental Revolving Funds

In September 2021, IGR 21-23 was issued to inform local officials about the procedures and requirements of departmental revolving funds. The revolving funds statute, G. L. c. 44 § 53E½, requires that such funds be established once by by-law or ordinance and that the legislative body vote to establish the spending limit before July 1 each year for the upcoming fiscal year for each fund so established. This spending limit can be increased, as needed, during the fiscal year with approval of the selectboard and finance committee in a town and city council and mayor in a city.

For various models concerning the establishment of a departmental revolving fund bylaw or ordinance, please see DLS Bulletin 2017-01B.

Emergency Expenditures

Non-COVID-19 Emergency expenditures made in FY2022 after the setting of the FY2022 tax rate and through June 30, 2022 under G.L. c. 44 § 31 must be reported to the assessors for inclusion in the FY2023 tax rate unless otherwise funded.

Energy Generating Facilities Enterprise Fund

Cities and towns that own and operate energy generating facilities subject to the accounting, finance and reporting provisions of G.L. Chapter 44 rather than Chapter 164 may establish an enterprise fund under G.L. c. 44 § 53F½ using the same method as for any other utility. Any funds received as energy credits by the city or town that would otherwise close to the General Fund under G.L. c. 44 § 53 would now close to the enterprise fund.

Energy PILOTS

In October 2021, IGR 21-24 regarding property tax exemptions for solar powered, wind powered, fuel cell powered and energy storage systems, was issued. This IGR provides assessors, local officials and energy system owners with information about property tax exemptions for solar powered systems, wind powered systems, fuel cell powered systems and

energy storage systems, including under a negotiated tax agreement.

These guidelines explain the municipal finance provisions of assessing solar powered, wind powered, fuel cell powered and energy storage systems under G.L. c. 59 § 5, cl. 45 and cl. 45B, as amended by Chapter 8 of the Acts of 2021, An Act Creating A Next-Generation Roadmap for Massachusetts Climate Policy (the Act).

The Act amended clause 45 to provide clarity for local officials when determining whether certain energy systems are exempt from local property taxes. That determination will be based upon a combination of factors including the type of system, the ability of that system to produce certain levels of electricity measured in relation to the real property where it is located, whether a solar or wind powered system is co-located with a verified energy storage system, and whether the municipality has entered into an agreement for payments in lieu of taxes (PILOT) for that system. **The amended clause 45 exemption will become effective for the first time for property tax assessments as of the January 1, 2022 assessment date for fiscal year 2023.**

As with all property tax exemptions, the burden is on the property owner seeking the exemption to demonstrate eligibility for the exemption as of the eligibility date. If the property does not qualify for the exemption, the property will be taxable unless another exemption applies.

For more detailed information on the matter, including whether any revenue estimates for PILOT payments should be included in local receipts (page 3) of the tax recap, please contact your Field Advisor at the Bureau of Local Assessment prior to submitting the tax rate recap.

Expenditure Budgeting for FY2023

Pension Appropriations: Pension assessments must be fully funded in the FY2023 tax rate. If the amount appropriated is less than the assessment, the amount needed to fully fund the assessment must be raised on the Tax Rate Recap, (page 2, part IIB, line 10) per G.L. c. 32 § 22.

Self-Insurance Plans for Employee Health Insurance: If the June 30, 2022 claims trust fund balance is in deficit, the deficit must be provided for (1) in a city or town by appropriation or by raising it on the Tax Rate Recap as an Other Amount to be Raised or (2) in a regional school district by providing for it in the FY2023 regional school district budget. The Bureau will notify DESE of any regional school district deficit. Any deficit in a city or town will result in a reduction to its certified free cash and in a regional school district, a reduction to its certified excess and deficiency amount.

Communities with a self-insurance fund must record on the balance sheet for the fund both the warrants payable and IBNR amounts as of June 30, 2022. Any undesignated fund balance deficit which may result, after being offset by the working deposit, must be raised on the current year's Tax Rate Recap. If the balance sheet for free cash certification is not submitted to the Division of Local Services before the setting of the tax rate, this deficit must be disclosed on the Accountant's Letter in Lieu of Balance Sheet.

Expenditure of Federal Funds Threshold

The FY2023 threshold under the Federal Single Audit Act of 1984, as amended, requires that there be a financial audit or, a specific program audit, if granted by the appropriate federal oversight or cognizant agency whenever \$750,000 or more in federal funds are expended during

any one fiscal year. In October 2021 the Bureau issued a letter to municipalities that may be required to have an audit for the first time due to the historic disbursement of COVID-19 mitigation funds by the federal government. This letter also provides a link to several audit resources that can be found on our website.

Recently, The Office of Management and Budget (OMB) has amended its compliance rules to allow for a simplified process for municipalities that would not be required to undergo a federal audit if not for expenditures of Coronavirus State and Local Fiscal Recovery Funds (SLFRF) under the American Rescue Plan Act (ARPA).

Under the OMB addendum, issued on April 8, SLFRF recipients that expend \$750,000 or more during their fiscal year and meet two specific criteria have the option for their auditor or practitioner to follow the Alternative Compliance Examination Engagement guidance. The criteria are:

1. The recipient's total SLFRF award received directly from the U.S. Department of the Treasury or received (through states) as a non-entitlement unit of local government is at or below \$10 million; and
2. Other federal award funds the recipient expended (not including their SLFRF award funds) are less than \$750,000 during the recipient's fiscal year.

We encourage communities to reach out to their audit firm for further guidance on this matter.

Free Cash Update and Non-Recurrent Distributions to Cities and Towns

Cities and towns may request from the Director of Accounts an update of free cash to reserve and appropriate non-recurrent distributions over a certain period of time.

Under G.L. c. 59 § 23, collections attributable to prior years, principally collection of property taxes, received up to March 31 may be included in an update of the free cash amount previously certified. This update provides additional spending authority based on those items but must first be certified by the Director before appropriation. The Director will not certify an additional amount if use of those funds could, in the Director's opinion, result in negative free cash as of the following June 30. Only one request may be made per fiscal year. If an amount is certified by the Director and negative free cash results the following June 30, no similar update may be requested for the following fiscal year.

Advances in Anticipation of Issuing Debt

The Bureau reminds treasurers and other local officials that G.L. c. 44 § 20A, which permits advances from available unrestricted revenue funds to pay expenses of a borrowing before the debt is issued, also requires that such advances be repaid during the same fiscal year. The treasurer must complete an "Advance of Funds in Lieu of Borrowing" form to document each advance. The form must be signed by the approving official or board and a copy submitted to the accounting officer and the Bureau of Accounts Public Finance Section within 48 hours of approval of the advance.

Minimum Performance Bond – Treasurers, Collectors and Clerks

You will find guidance on how to determine your minimum bond amount using the bond amount schedule on the [Accounting Guidance, Oversight and Financial Management Publications](#) page of our website. Please review the requirements to ensure the bond is satisfactory for the faithful performance of your duties.

Year End Transfers

Under the [G.L. c. 44 § 33B](#) alternative end-of-fiscal-year transfer procedures, transfers may be made between May 1 to July 15 from any departmental budget and from health insurance, debt service or other unclassified or non-departmental line item appropriations. School and light departments are exempt from this procedure. See [IGR 17-13](#).

School Finance

State Special Education Reimbursement Fund (“Circuit Breaker”)

Per DESE regulations, the balance in this fund at the close of FY2022 can be no greater than DESE’s FY2022 reimbursement, not including extraordinary assistance. Any excess fund balance must close to the General Fund. Any deficit fund balance must be charged to FY2022’s school budget. See [603 CMR 10.07](#) for additional details.

Regional Transportation Reimbursement Fund

Per DESE regulations, the balance in this fund at the close of FY2022 can be no greater than DESE’s FY2022 reimbursement. Any excess fund balance must close to the General Fund. Any deficit fund balance must be charged to FY2022’s school budget. See Chapter 233 of the Acts of 2014 and [DESE’s Advisory](#) for additional details.

Federal and State School Grant Deficits

The Bureau has noted that a number of balance sheet reports reflect deficits in certain federal and state school grants. The Bureau may reduce free cash or excess and deficiency for any federal or state school grants which have been reported in deficit on the balance sheet.

Regional Schools Only

Annual Audit

Per [G.L. c. 71 § 16A](#), the regional school committee must ensure that the district has an annual financial audit and its auditors forward a copy of the audit directly to the Director of Accounts.

Appropriation of Excess and Deficiency (E & D)

If a regional school district plans to use E & D in their FY2023 proposed budget, E & D must be certified prior to the budget adoption by the School Committee and submittal to the local appropriating authority for the assessment vote. If E & D is not certified prior to that vote, the

District does not have authority to use E & D as a funding source in the FY2023 budget. If the District plans to use E & D after the vote, the district would have to follow the procedures as defined in statute to amend their budget which may impact local assessments.

The authority to appropriate E & D in the fiscal year expires on June 30.

Balance Sheet

Regional school districts must submit a balance sheet as of June 30 to the Bureau of Accounts for certification of excess and deficiency on or before October 31 of each year. DESE regulations indicate that if a balance sheet is not filed timely, the Commissioner of DESE may request the Commissioner of Revenue to withhold all or some part of the District's State Aid distribution until the balance sheet is submitted. 603 CMR 41. 06. The Bureau provides annually instructions on submission requirements. Audited balance sheets are not required, but the submission must be in the required format that will allow the Bureau to calculate an excess and deficiency amount.

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2301 FY23 TOWN OPERATING BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 1	PCT CHANGE
541 ELDER AFFAIRS							
54101 ELDER AFFAIRS - ADMIN							
0154101 511002 DEPART HED	85,182.51	93,195.18	95,624.68	79,225.76	97,537.00	97,537.14	.0%
0154101 511004 ADMINISTRA	133,615.93	129,583.26	139,016.06	119,508.63	145,648.00	145,872.05	.2%
0154101 513001 OVERTIME	.00	179.36	363.02	.00	586.00	586.00	.0%
0154101 514003 LONGEVITY	.00	.00	.00	.00	.00	.00	.0%
0154101 521002 SOCIAL ACT	500.00	.00	250.00	.00	.00	.00	.0%
0154101 534002 POSTAGE	997.85	999.90	999.80	249.98	250.00	250.00	.0%
0154101 542001 PRINTING/F	895.00	867.96	342.87	501.09	300.00	300.00	.0%
0154101 542002 OFFICE SUP	3,472.58	2,355.45	1,904.18	1,395.82	1,000.00	1,000.00	.0%
0154101 542004 CPIER TNER	1,387.57	1,503.92	1,653.56	461.21	800.00	800.00	.0%
0154101 548005 PRESCRIPTI	175.00	.00	.00	.00	250.00	250.00	.0%
0154101 549006 CLOTH ALLW	450.00	600.00	750.00	600.00	600.00	600.00	.0%
0154101 571002 MILEAGE	560.06	690.24	294.25	124.66	550.00	550.00	.0%
TOTAL ELDER AFFAIRS - ADMIN	227,236.50	229,975.27	241,198.42	202,067.15	247,521.00	247,745.19	.1%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2301 FY23 TOWN OPERATING BUDGET										
ACCOUNTS FOR:										
GENERAL FUND		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 1	PCT CHANGE		
54103	ELDER AFFAIRS - BLDG MAINT									
0154103	521007 FUEL OIL	8,004.90	6,201.97	2,492.34	.00	.00	.00	.0%		
0154103	521008 LIGHTING	7,282.08	6,472.40	5,390.49	6,262.57	6,278.00	6,278.00	.0%		
0154103	521009 NATURAL GA	2,344.59	2,545.21	4,502.62	6,000.00	6,000.00	6,000.00	.0%		
0154103	523001 WATER/SEWE	1,052.32	1,000.00	917.52	1,000.00	1,000.00	1,000.00	.0%		
0154103	534001 TELEPHONE	1,729.20	1,840.08	2,158.59	2,147.78	2,000.00	2,000.00	.0%		
0154103	543001 BUILDING R	3,142.72	4,318.34	2,517.71	2,069.08	2,700.00	2,700.00	.0%		
TOTAL ELDER AFFAIRS - BLDG M		23,555.81	22,378.00	17,979.27	17,479.43	17,978.00	17,978.00	.0%		
TOTAL ELDER AFFAIRS		311,988.31	310,688.15	317,572.66	268,201.28	323,688.00	323,912.13	.1%		



NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2301		FY23 TOWN OPERATING BUDGET				FOR PERIOD 99	
ACCOUNTS FOR:							
GENERAL FUND	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 1	PCT CHANGE
990 OTHER FINANCING SOURCES/USES							
99000 OTHER FINANCING USES							
0199000 599000 0FU	67,142,167.63	70,628,795.00	3,638,294.00	250,000.00	.00	.00	.0%
TOTAL OTHER FINANCING USES	67,142,167.63	70,628,795.00	3,638,294.00	250,000.00	.00	.00	.0%
TOTAL OTHER FINANCING SOURCE	67,142,167.63	70,628,795.00	3,638,294.00	250,000.00	.00	.00	.0%
TOTAL GENERAL FUND	138,567,540.58	142,211,050.42	149,576,422.42	133,723,493.98	77,811,178.05	156,697,333.06	101.4%
GRAND TOTAL	138,567,540.58	142,211,050.42	149,576,422.42	133,723,493.98	77,811,178.05	156,697,333.06	101.4%

** END OF REPORT - Generated by Spellman Jr., Edward J. **

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2303 FY23 WATER/SEWER OPERATING BUDGET FOR PERIOD 99

ACCOUNTS FOR:

WATER/SEWER OPERATING	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 1	PCT CHANGE
43805 WTR - TREATMENT DIVISION							
7043805 511005 LABOR/CUST	406,417.28	455,705.88	492,002.08	400,315.20	483,281.00	478,245.00	-1.0%
7043805 513001 OVERTIME	148,150.76	64,798.10	63,910.96	100,278.45	50,000.00	50,000.00	.0%
7043805 514003 LONGEVITY	600.00	600.00	300.00	300.00	300.00	300.00	.0%
7043805 515006 MEAL ALLOW	.00	2,770.81	705.00	1,440.00	2,000.00	2,000.00	.0%
7043805 524006 EQUP REPAR	8,652.84	18,617.37	14,931.41	22,476.51	98,904.00	23,904.00	-75.8%
7043805 524011 STAND PIPE	162.50	2,943.00	.00	12,670.00	5,000.00	5,000.00	.0%
7043805 530008 TELLERMETER	18,287.74	19,252.13	18,647.63	12,946.41	15,000.00	15,000.00	.0%
7043805 530011 WATER TEST	12,807.50	20,443.00	21,263.00	26,276.00	45,000.00	45,000.00	.0%
7043805 534004 WIRELESS D	2,824.64	1,423.28	900.00	900.00	900.00	900.00	.0%
7043805 543001 BUILDING R	1,831.49	3,976.29	2,339.46	559.01	3,000.00	3,000.00	.0%
7043805 546002 TOOLS	820.20	1,110.56	903.11	277.90	1,000.00	1,000.00	.0%
7043805 546009 CHEMICALS	181,549.22	159,707.75	184,145.62	172,419.27	205,000.00	385,000.00	87.8%
7043805 548005 PRESCRIPTI	.00	.00	250.00	.00	1,300.00	1,300.00	.0%
7043805 549005 SAFETY SHO	.00	1,500.00	1,650.00	1,500.00	1,800.00	1,800.00	.0%
7043805 549006 CLOTH ALLW	.00	3,600.00	5,538.00	3,700.00	4,400.00	4,400.00	.0%
7043805 553012 SLUDGE MAN	53,704.07	54,200.00	34,959.86	82.00	85,000.00	85,000.00	.0%
7043805 558003 FILTR PLNT	15,395.80	16,165.65	10,914.91	11,195.41	15,200.00	15,200.00	.0%
7043805 573002 LICENSE FE	.00	523.69	60.00	42.99	3,000.00	3,000.00	.0%
7043805 578005 ENCUMBER	.00	.00	.00	.00	.00	.00	.0%
TOTAL WTR - TREATMENT DIVISI	851,204.04	827,337.51	853,421.04	767,379.15	1,020,085.00	1,120,049.00	9.8%



NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2303		FY23 WATER/SEWER OPERATING BUDGET		FOR PERIOD 99			
ACCOUNTS FOR:							
WATER/SEWER OPERATING	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 1	PCT CHANGE
43862	W/S CAPITAL PROJECTS	.00	.00	.00	.00	.00	.0%
7043862	BROOKSIDE	.00	.00	.00	.00	.00	.0%
	TOTAL W/S CAPITAL PROJECTS	7,011,842.73	7,305,325.85	8,132,176.92	5,747,617.15	10,011,413.00	4.4%
	TOTAL W/S - WATER	18,007,831.36	18,370,204.33	19,139,749.96	15,549,139.44	21,615,898.00	2.7%
	TOTAL WATER/SEWER OPERATING	18,007,831.36	18,370,204.33	19,139,749.96	15,549,139.44	21,615,898.00	2.7%
	GRAND TOTAL	18,007,831.36	18,370,204.33	19,139,749.96	15,549,139.44	21,615,898.00	2.7%

** END OF REPORT - Generated by Spellman Jr., Edward J. **

Town of Braintree, Massachusetts
 General Fund Comparative Budgeted Revenues
 (Comparing FY 2022 and FY 2023)

Appendix N

Recurring Revenue	Original FY 2022	Original FY 2023	Difference
Net Tax Levy	104,110,616	107,525,140	3,414,524
State aid receipts	25,262,782	26,365,682	1,102,900
Offsets	(60,386)	(70,739)	(10,353)
Assessments	(4,132,962)	(4,536,820)	(403,858)
Net State Aid	21,069,434	21,758,123	688,689
Local Receipts	17,331,691	18,806,176	1,474,485
Other Financing Sources	1,020,975	1,010,612	(10,363)
Total Recurring Revenue	143,532,716	149,100,051	5,567,335
			3.88%
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Non- Recurring Revenue			
Overlay Surplus	250,000	200,000	(50,000)
Town Owned land			
Free Cash			
Americia Rescue act Plan(Fed)	1,834,500	2,808,773	974,273
Total Non- Recurring Revenue	2,084,500	3,008,773	924,273
Total General fund revenue	145,617,216	152,108,824	6,491,608
			4.46%

Note: This illustrates the recurring revenue sources with the use of fund balance and other one time sources of revenue such as free cash and overlay surplus

	TOWN OF BRAINTREE				
	FY 2023 Budget				
	Department/Programs	FY 2023 Original *	FY 2023 Revised		Change
111	Town Council Programs	268,212	268,211.54		-
121	Mayor's Office-Programs	481,344	481,344.34		-
133	Finance Programs	14,528,461	14,528,461.39		-
151	Law	173,430	173,430.05		-
152	Human Resources-Programs	24,611,670	24,611,669.76		-
161	Town Clerk	512,337	512,336.77		-
175	Planning and Community Development	578,808	578,808.18		-
210	Police	12,334,321	12,334,321.37		-
220	Fire	9,785,868	9,785,868.24		-
241	Municipal Licenses and Inspections	1,009,398	1,009,398.10		-
300	Education	73,472,068	73,472,068.00		-
350	Blue Hill Regional	2,831,399	2,831,399.00		-
400	Public Works Department	9,621,431	9,621,431.00		-
541	Elder Affairs	325,326	325,912.13		586
610	Library	1,574,164	1,574,164.19		-
	TOTAL GENERAL FUND	152,108,238	152,108,824.06		586
400	Golf Fund	1,753,456	1,753,456.00		-
436	Sewer Fund	11,761,490	11,761,490.00		-
438	Water Fund	10,267,548	10,447,548.00		180,000
450	Storm Water Fund	1,190,815	1,190,815.00		-
690	Cable Access PEG Fund	595,303	595,303.00		-
	TOTAL ALL FUNDS	177,676,850	177,857,436.06		180,586
	* as submitted by Mayor 4/26/2022				