



Braintree Town Council
Committee of Ways & Means
One JFK Memorial Drive
Braintree, Massachusetts 02184

MEMBERS

Joseph Reynolds, Chairwoman
Julia Flaherty, Vice-Chairman
Elizabeth Maglio, Member

AGENDA

Tuesday, May 9, 2023

Starting Time – 5:00p.m.

Horace T. Cahill Auditorium, Town Hall

1. Pledge of Allegiance/Moment of Silence
2. Roll Call
3. Approval of Minutes
 - None
4. Old Business
 - None
5. New Business
 - 23 025 Mayor: FY2024 Operating Budget or take up any action relative thereto
 - APPENDIX H**
610 Golf
 - APPENDIX F**
151 Law
~~121 Mayor's Office~~
133 Finance Programs
 - 23 026 Mayor: FY2024 Budget – Community Preservation Committee or take up any action relative thereto
 - **(Presented by Director of Planning – TABLED to May 16)**
 - 23 027 Mayor: FY2024 Budget - Continuation of Revolving Funds or take up any action relative thereto
 - **(Revolving Accounts on the date Department Head presents Budget)**
 - 5/4 Library[®]
 - 5/9 Golf[®] (Table to May 10)
 - 5/10 Department of Public Works[®] - Recycling
 - 5/16 Dept. of Elder Affairs[®]
 - 5/16 Municipal Licenses & Inspections[®]
 - 5/17 Education[®]
6. Adjournment



BRAINTREE DEPARTMENT OF PUBLIC WORKS

Golf Course Division

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FY24 Budget Increase Explanations

63001-7163001-511002 Department Head: This current position serves a dual role as both Head Golf Course Superintendent in charge of Golf Course Maintenance and the General Manager of the Facility. With the addition of the Food & Beverage business and winter indoor golf simulator business, an upgrade was warranted. A request for a re-classification of this position is currently awaiting Union approval.

63001-7163001-511004 Administrative Professional: Currently we split this Clerical Position with the Recreation Department 50/50. This position only processes payroll and invoices for the golf course. We are now a very busy year-round business, and we are exploring the idea of making this a full-time position. Up until 2008 this was a full-time position at the golf course that was eliminated due to budget cuts.

63001-7163001-512002 Part-Time Employees: We had another minimum wage increase this past January. Similar to other businesses, this past season we've had to raise our hourly pay rate for seasonal outside maintenance staff higher than minimum wage to attract and maintain a quality workforce. College students and retirees constitute the majority of this staff.

63001-7163001-517006 Pension Fund: This increase is based on the budget numbers that we receive from the Retirement Board.

63001-716001-530003 Data Processing: Now that BELD no longer provides our internet service, we have been forced to purchase Comcast Commercial Broadband services on a monthly basis.

63004-7163004-511005 Labor/Custodians: This line account is for our AFCME union employees. The projected increase is based on anticipated cost of living wage adjustments once union contracts have been ratified. The Golf Course only has 3 full-time AFCME positions.

63004-7163004-546007 Fertilizer/Lime: The majority of this account is used to purchase all the fertilizer for the golf course. A bag of our most used fertilizer cost us \$23.13 in August of 2020, and we paid \$41.34 for the same bag of fertilizer in August of 2022. Fertilizer costs worldwide have dramatically increased.

63001-7163004-546007 Pesticides: As we continue to incorporate more organically based plant protectants into our programs, we need to increase this line account to cover the increased costs of those products.

63005-7163005-519007 Professional Staff Expenses: This line account covers all the Part-time seasonal staff for Pro Shop Operations such as Inside Pro Shop Staff, Starter, and the Rangers out on the golf course. Due to another minimum wage increase and our very busy indoor golf simulator business throughout the winter requires us to increase this line account.

63006-7163006-527003 Cart rentals: This line account is used to pay for the rental golf carts that we must bring in for large 120+ golfer tournaments. In 2019 we were paying \$55 per rental cart and that price has been rapidly increasing for the past few years. For the 2023 golf season the rates have once again increased to \$90 per cart. We are exploring the idea of adding an additional 15 golf carts to our current fleet of 59 carts which would negate the need to bring in additional rental carts, this all depends on availability. The golf course makes significant revenue from these large tournaments, and we already have a record breaking 14 of these tournaments scheduled for 2023.

GOLF COURSE ENTERPRISE FUND:

1. Expenditures

a. 63001 – Golf Administration

- i. Part-time employees (7163001-512002) is increasing \$19,000 or 20%: is this due to additional employees or increase in wages? (see additional documentation)
 1. If the answer is “hiring additional staff”; why the need?
- ii. Administrative/clerical (7163001-511004) is going up almost \$20,000 or 75%. Is this an additional employee or increase in wages? (see additional documentation)
 1. If the answer is “hiring additional staff”; why the need? (see additional documentation)
- iii. Credit card expenses (7163001-529003); actuals have been between \$36k-\$44k last 3 years, why is there no increase in the budget for FY24? We’re planning to shift all credit card expenses incurred by the Food & Beverage Division to be paid out of the Food & Beverage revolving fund. We do some of that of that currently, especially near the end of the fiscal year when we have those numbers.

b. 63002 – Golf Building Maintenance

- i. This division seems to consistently spend between \$62-\$69k, is \$57,700 FY24 budget enough? Our building certainly needs some maintenance and repair which we handle the most pressing issues throughout the season. Depending on the revenue in FY24, I’m hoping to come back to Town Council in the Fall for additional funding to address some of our bigger issues long term.

c. 63004 – Golf Turf Maintenance

- i. Labor/Cust (7163004-511005) increase of over \$20,000: is this due to wages increase or additional staff? (see additional documentation)
- ii. Fertilizer (7163004-546001) and Pesticides (7163004-546007): I’m assuming the increases are simply due to inflation costs? (see additional documentation)

d. 63005 – Golf Pro

- i. Professional (7163005-519007): Last & current fiscal year actuals are close to \$130,000- why the increase to \$145,000? (see additional documentation)

e. 63006 – Golf Cart Operations

- i. Golf Cart (7163006-527001): what do these costs represent and why the budget decrease? The cost of our annual “service agreement” with the golf cart vendor is less by contract because we have a brand-new fleet of golf carts this season and they charge us less for the maintenance when the carts are new. The cost of this increases each year as the carts get older.
- ii. Cart rent (7163006-527003): why the increase? Is this related to a lease agreement? (see additional documentation)

f. 63003- Golf Equipment Maintenance

- i. Why no increase for gas/diesel? Current year actuals are already over budget.

TOWN SOLICITOR
(Law-Administration)
(Page)

Under the direction of the Town Solicitor, the law department provides legal counsel to the Mayor, all Town departments, boards and commissions and the Town Council. Practice areas include labor and employment, discrimination/harassment, contracts, zoning, land use, construction, environmental issues, civil rights, tort liability, Charter/Ordinance interpretation, municipal finance, and ethics/conflict of interest. The Town Solicitor serves as a member of the Town's negotiating team during collective bargaining, monitors all claims submitted by employees and members of the public, prosecutes and defends lawsuits for and on behalf of the Town, negotiates contracts on behalf of the Town, and various other legal responsibilities.

More than 72% of the Law program is salary related and reflects the reorganization with the Mayor's Office, whereby the Town Solicitor position has been separated from the Chief of Staff position, and correspondingly returned to the law department. Moreover, the law department anticipates filling the Assistant Town Solicitor position this fiscal year. Additionally, the program includes certain obligated costs like the legal research program and cell phone (purchased through BELD). Currently, most of the Town's litigation is handled in house, rather than utilizing outside counsel at a higher hourly rate. For example, in FY23, the office has handled all land use matters and environmental appeals, several other appeals, protests, and ongoing litigation relative to the construction of the Petersen Pool/Rink Facility. Additionally, the office has been able to provide more substantive support to outside counsel when they are utilized. In FY23, the majority of legal services provided by outside counsel relate to the lawsuit involving E Street, LLC and the Superior Court Appeal of the 40B decisions issued by the Housing Appeals Committee. As a result, the Legal Services line has been level funded from FY23.

The following is a summary of the remaining accounts:

- 115101-542002 (Office Supplies)
 - Increased by \$25.00.
 - Based on prior years' spending.
- 115101-573001 (Dues/Memberships)
 - Increased by one third.
 - This will cover bar dues for the Town Solicitor and Assistant Town Solicitor; membership in the Massachusetts Municipal Lawyers Association for the Town Solicitor and the Assistant Town Solicitor; 1 registration for the MMA; 1 registration for the Massachusetts Continuing Legal Education Annual Land Use and Environmental Law Conference, 1 registration for the Massachusetts Continuing Legal Education Annual Employment Law Conference.
- 115101-576003 (Claim Settlements)
 - Level funded based on prior years' spending
- 01-15101-578011 (Law Books/Research)
 - Level funded based on contract price.

Town of Braintree Finance Division

My first accounting professor defined three basic financial operations that all businesses are run on. They are as follows:

- 1) Cash receipts
- 2) Cash disbursements
- 3) Payroll

The Finance Division of the Town of Braintree is responsible for those operations and our three major customers are the public, the employees, and other departments. Below is a list of the ten programs that make up the Finance Division. A summary of the departments can be found after a review of the FY24 budget.

	<u>Department/Program</u>	<u>FY 2023 Original</u>	<u>FY 2024 Proposal</u>	<u>Difference 2024-2023</u>
1	Administration	901,296	985,853	84,558
4	Accounting	280,565	287,662	7,097
7	Assessing	308,281	303,516	(4,765)
8	Information Technology	641,930	694,620	52,690
9	General Insurances	978,623	1,267,485	288,862
10	Treasurer/Collector	1,001,895	627,473	(374,422)
50	Principal on debt	4,938,733	4,937,600	(1,133)
51	Interest on debt	2,760,339	2,667,813	(92,526)
339-52	Lease payments	56,640	56,640	-
54	Excluded debt	<u>2,660,159</u>	<u>2,664,529</u>	<u>4,370</u>
133	Department total	14,528,461	14,493,192	(35,270)

Major Changes in Finance FY 2024 Budget

There were no changes to the number of staff in the Finance Division. The salary increases include only step increases as no contracts have been settled for FY 2024.

Finance

The consultant line traditionally funds the annual student activity account review, an annual retirement report needed for the Town and BELD and Housing Authority audits and an annual update of personal property utilities. This year we are decreasing the account because the Town has hired a full-time assessor no longer needing the part time temporary consultant in the Assessor's Office.

The budget includes the continued funding of the 9C Reserve Account (01-13301-578050) to help support any potential deficits later in the fiscal year. In order to reduce the amount of free cash required for supplemental appropriations, this line has been created to provide a source of reserve funding. This year we have increased the amount for costs related to Collective Bargaining Agreements for FY 2024 that have not been settled since all contracts expired 6/30/22. Once contracts are negotiated and signed, we will request the Town Council's approval of the line item transfers to the move the funds from the reserve line to the various town line items impacted. The school department for FY 2024 have included funds in their budget for their FY 2024 salary increases.

Accounting

The salary lines reflect step increases and a longevity increase for the administrative clerical line and an increase.

The copier line increase to the contract for an additional copier. The additional copier is for the replacement of the old copier and line printer in the Assessor's Office.

There is an increase in the copier paper line due to an increase in the cost of paper.

Assessing

The salary lines reflect a decrease in the Department Head line item by hiring a new Deputy Assessor starting at a lower step and increases for the administrative clerical line and a decrease in the longevity line.

Information Technology

This program funds the Town's IT support, financial system (Munis), including implementation, maintenance, and training, as well as existing technology town wide, including website, Microsoft 365 and Microsoft Office.

Consultant – This line covers the Town's annual support contract with BELD for town IT (excluding the schools) support and service. This payment is part of a 3-year contract and reflects a \$25,000 increase over FY23.

Website – this line supports the civic plus, see click fix and page freezer programs.

Office 365 - Supports town wide Office 365 G3 Licensing (SharePoint, Teams, Office Suite) and Email Users. This supports the current licensing and protects against technology vulnerabilities.

Telephone - This supports the town wide telephone system excluding the schools.

Maintenance - This the to cover the Munis annual maintenance contractual increase of 5% to support the Munis programs.

Connect CTY - This supports the town Rave 911 which is the emergency communication system, and it was increased by 5.00%.

Other Equipment This funding was increased to support the replacement of equipment town wide.

General Insurance

This program covers all the town property including all schools and liability insurance for the town, school and police.

The increase is the result of three main items, first the additional of a New \$86,00,000 South Middle School, Second, a projected 10% increase due to several major claims for the school department and a third an increase in the carrying value of several our buildings.

Treasurer

The salary lines reflect step increases for the treasurer and administrative clerical lines.

Postage / Printing - There are increases to the postage and printing lines in conjunction with the printing and mailing of the tax bills.

OPEB Liability – The funding has been decreased in the FY24 budget by \$377,500. This amount is intended to be restored in the future as operations stabilize.

Debt Principal

This decrease of \$1,133 is the projection of the FY 2024 general fund principal debt service the retirement of older debt and includes projections of the new debt to be issued in June.

Debt interest

This decrease of \$92,526 is the projection of the FY 2024 general fund interest on debt service including the retirement of old debt and a projection of the new debt to be issued in June.

Debt Exclusion

This program was added to pay the new debt service costs for the \$50,000,000 debt issued to date for the new South Middle School that was issued in November 2020 for a net interest cost of 1.99%. The increase is the new debt service costs for new school security debt service in conjunction of the debt exclusion for the school security item.

Finance Department Overview

Contract Administrator/Grant Writer

Under the guidance of the Finance Director and Town Solicitor, the Contract Administrator/Grant Writer manages the procurement process for all Town departments. The Administrator provides technical support to departments for issues relating to compliance with Massachusetts procurement laws and best practices for drafting contracts.

The Administrator ensures the smooth management of both the large and small procurement projects performed by the departments by setting reasonable and attainable procurement schedules, producing the procurement documents in a timely manner, publishing all required legal notices, conducting the bids and evaluations, preparing contract documents for signature, and maintaining complete procurement records.

The Administrator has held an Massachusetts Certified Public Purchasing Official (MCPPO) Designation from the Office of the Inspector General of the Commonwealth since 2014. MCPPO designees must maintain their knowledge and skills and document continuing professional education when they apply to renew their designation every three years. The Administrator's current designation is valid through December 31, 2025.

The MCPPO program was created in 1997 to address a significant need to develop expertise and professionalism in public procurement. As well as learning about procurement, contracting, and ethics laws, participants receive practical recommendations to assist them in implementing best practices in their own jurisdictions.

Recipients of an MCPPO designation have successfully passed three examinations, completed at least 60 hours of professional training, met experience requirements, complied with continuing education requirements, and received a CORI (criminal record) check. Municipal job postings often require the MCPPO designation.

Additionally, the Administrator researches grant programs and writes funding applications. Serving as a liaison between Town departments and funding agencies, the Administrator assists project managers in writing grant applications, editing drafts for accuracy, completeness, clarity, and compliance with grant requirements. Upon award, the Administrator manages the grant procurement process and reviews expenditures and project status to ensure proper expenditures are made.

A list of recent grants awarded to the Town of Braintree is below:

Grant or Program	Amount Awarded	Department	Awarding Authority
Emergency Management Performance Grant (EMPG)	\$5,000.00	BEMA	Massachusetts Emergency Management Agency (MEMA)
Property Loss Prevention Equipment	\$9,000.00	Facilities	Massachusetts Interlocal Insurance Association (MIIA)
Municipal Road Safety Program	\$33,033.00	Police	Executive Office of Public Safety and Security (EOPSS)
Mass Works - Allen Street Reconstruction	\$2,500,000.00	Public Works	Executive Office of Housing and Economic Development (EOHED)
FY23 Community Funding Project - Allen Street Reconstruction	\$3,150,000.00	Public Works	U.S. Department of Transportation (USDOT)
Winter Recovery Assistance Program (WRAP)	\$348,684.64	Public Works	Massachusetts Department of Transportation (MassDOT)
Clean Water Asset Management Planning Grant	\$82,178.00	Public Works	Massachusetts Department of Environmental Protection (DEP)
Sewer Investigation and Rehab Program 75%Grant, 25% Loan #1406	\$684,100.00	Public Works Sewer I+I	Massachusetts Water Resources Authority (MWRA)
Sewer Investigation and Rehab Program 75%Grant, 25% Loan #1407	\$980,000.00	Public Works Sewer I+I	Massachusetts Water Resources Authority (MWRA)

State 911 Department Regional Public Safety Answering Point and Regional Secondary Public Safety Answering Point and Regional Emergency Communications Center Development Grant	\$4,097,559.00	Public Safety	Executive Office of Public Safety and Security (EOPSS)
Sustainable Materials Recovery Program (SMRP)	\$23,400.00	Recycling	Massachusetts Department of Environmental Protection (DEP)
Reimbursement for January 2022 Snowstorm Expenses	\$310,184.08	Town Wide	Federal Emergency Management Agency (FEMA)
Gap Energy Grant Program	\$182,179.00	Tri-Town Board of Water Commissioners	Massachusetts Department of Environmental Protection (MassDEP)
Massachusetts Clean Water Trust - \$7,500,000, 0% interest loan and \$1,995,000 loan forgiveness and additional loan forgiveness	\$7,500,000.00	Tri-Town Board of Water Commissioners	Massachusetts Department of Environmental Protection (MassDEP)
Massachusetts Clean Water Trust - \$10,000,000, 0% interest loan and loan forgiveness	\$10,000,000.00	Tri-Town Board of Water Commissioners	Massachusetts Department of Environmental Protection (MassDEP)

Assessors

The Board of Assessors and the Assessors Department primary responsibility is to annually determine the valuations for all real and personal property in the Town of Braintree according to Chapter 59 of Massachusetts General Laws under the oversight of the Massachusetts Department of Revenue (DOR). This is accomplished each year after full review of all property sales, analysis of income and expense data from commercial property owners as well as cyclical property inspections. Deeds are reviewed and entered into the database to update ownership as well as qualify sales for the analysis.

After valuations have been certified by the DOR, New Growth is then submitted for approval. New Growth is new construction and other improvements/additions, subdivisions and condo conversions subject to taxation for the first time that are added to the Tax Levy outside of Proposition 2 ½. This New Growth is collected based on property inspections from building permits and subdivision plans.

Under Proposition 2 1/2, the Tax Levy or amount to be raised through local taxation cannot exceed 2½% from the prior Fiscal Year plus New Growth (plus any override or debt exclusion) passed by the Town. This calculation is known as the Levy Limit. Once the values and New Growth have been approved by DOR, it is merged on their Gateway system with other reports completed by the Director of Municipal Finance and Town Accountant to determine a proposed tax rate to be voted on by the Town Council at the Annual Classification hearing. Once the Town Council votes at the annual classification hearing, all reports are then submitted to DOR for final tax rate approval.

Property inspections are completed of all businesses in Town for Personal Property tax purposes. Forms of lists are sent out and reviewed for these valuations.

The Assessor's Office also handles any abatements, exemptions and deferrals related to property tax bills. Exemptions are available to qualifying Senior/ Widow, Veteran, and Blind persons under locally adopted DOR guidelines. Appeals are reviewed and decided by the Board of Assessors. Further appeals are defended at the Appellate Tax Board in Boston. The Assessor's Office is also responsible for submitting all motor vehicle and boat excise tax bills to the Treasurer Collector's Office and handling any abatements or exemption applications associated with those bills.

The Assessors also maintain the historical Assessor Maps for all parcels in Town and help coordinate those maps and related data with the Engineering Department to provide the Town's GIS Mapping System. Certified Abutters Lists are completed by the Assessor's office to assist other departments, residents and property owners with permits, licenses, and hearings.

The Assessing Office administers over 38,000 motor vehicle excise tax bills yearly. The office handles FOIA requests and various taxpayer requests daily. The office enters building permits and subdivision plan information on property record cards after they have been applied for. 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 exemptions 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 a discounted credit for the time that the property is classified and used for such purposes.

QUALIFICATIONS OF ASSESSORS (G.L. c. 58, § 1) The Commissioner of Revenue (Commissioner) may establish minimum standards for assessment performance, including the qualification of assessing personnel. G.L. c. 58, §1. 830 CMR 58.3.1. The Commissioner may conduct or sponsor the training programs required to meet those standards and require assessors to attend those programs. This guideline establishes the standard that assessors, as well as members of their staff who have valuation responsibilities, must meet to be qualified to perform the statutory duties of their office. **GUIDELINES:** Course 101, Introduction To Assessment Administration: Law, Procedures and Valuation, is the basic training program that the Division of Local Services (DLS) requires of local assessors. This course provides a basic knowledge of Massachusetts assessment law, administration, procedure, and techniques, including the income, cost and market approaches to property valuation. Assessors and their staff with valuation responsibilities must complete the online Course 101 modules and learning assessments (found within the DLS Gateway application) within one year of their original election or appointment. If elected or appointed prior to the effective date of 830 CMR 58.3.1 (September 16, 2022), Course 101 must be completed within two years.

Paul Sullivan, MAA designation # 978, has been a MA Accredited Assessor for 21.5 years. The designation holders successfully complete a series of educational programs, pass exams, and agree to comply with a code of ethics. They adhere to high standards of professional practices. To maintain a designation, designation holders must complete 28 hours of continuing education, which includes 7 hours of USPAP every two years. Paul continually attends educational opportunities to maintain his designation.

The Board of Assessors must take the Department of Revenue Course 101 in order to sign the Tax Rate Recapitulation Sheet for submittal to the Department of Revenue (D.O.R.) yearly.

Accounting

The mission of the Accounting Office 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.

The Accounting Office is headed by the Town Accountant. The Accounting Office is responsible for the following general duties:

1. Examination of all books and accounts of those Town agencies charged with the responsibility of the custody or authority to expend Town funds.
2. Preparation and processing vendor and payroll warrants to the general ledger.
3. Reviews and posts cash receipts in general ledger as received. Monitors expenditures of all town funds; examines all department bills schedules and payrolls for appropriateness of expenditure and for accuracy and availability of funds before payment by Treasurer.
4. Maintains a complete set of financial records for all town accounts, appropriations, debts, and contracts; maintains a general ledger and journal for the recording of all transactions. Reconciles Treasurer's cash balance and receivables with General Ledger.

At the close of the fiscal year the Town Accountant is responsible for the submittal of the combined balance sheet to the Department of Revenue (DOR). The balance sheet is the report that shows the Town's financial position at the end of the fiscal year. It summarizes account balances of assets, liabilities, and fund equity and is used by DOR in calculating free cash.

Subsequent to free cash certification, the Schedule A is completed. The Schedule A is a statement of revenues, expenditures, fund balances and other financing sources and uses. This report, prepared at the end of the year for the recently past fiscal year, is sent to DOR.

The Town Accountant also provides financial data for the School Department's End of Year Financial Report. In addition, the Town Accountant provides the financial data needed for the completion of the Annual Town Audit and the preparation of the Annual Comprehensive Financial Report (ACFR) and reporting to Federal, State, Local governments, bonding and banking markets.

The Massachusetts Municipal Auditors' & Accountants' Association is **to** facilitate the development of closer relationships and better understanding among those concerned with municipal accounting and finance in Massachusetts and support the discussion and analysis of problems relating to municipal finance under the laws of Massachusetts and discover other objectives of mutual interest between Massachusetts municipal accounting officers.

In March 1985 the Massachusetts Municipal Auditors' and Accountants' Association (MMAAA) established a Certification Program to provide a measurement of achievement for governmental auditors and accountants. The Program, which is purely voluntary and restricted only to members, is offered by the Association to advance the professionalism of its members.

Members who pass both the Practical (Accounting) and Legal examinations and meet all of the educational and experience requirements are recognized as a Certified Governmental Accountant (CGA) by the Association. The examinations, which are very in-depth, test a member's knowledge of municipal accounting and law.

The examinations are held at the Annual School (usually at U-Mass, Amherst in March), and the certificates are awarded to those newly certified members at our Annual Meeting (usually at Cape Cod in June).

In order to retain CGA status, one must be a continuous member of the Association every year, and attend the Annual School at least once every three years.

Treasurer/Collector

The Treasurer's Office has 3 employees, 2 clerks are responsible for processing/maintaining the Town's Payroll for approximately 1,600 employees (2,000 + in summer) on a Bi-Weekly schedule. The office verifies all departmental revenue turnovers are submitted, managing the "Direct Pay" health insurance for employees & retirees and collects and issues "One Load Permits" for the Recycling Center.

The 3rd employee is the Treasury Accountant who balances all bank accounts each month based on the turnovers submitted by each department. After balancing all accounts, the Treasury Accountant submits the monthly revenue to the Town Accountant to post to the General Ledger.

The Treasurer's Office process tax titles for those that have a lien on property for non- payment of taxes, have tax lien sales, handle unclaimed checks, NSF checks, and pay Federal and State taxes on payroll. The office also files 941 & 945 paperwork for the Town and Braintree Retirement. Additionally, the Treasurer's Office monitors bank stability and rating and move money to maximize safety, liquidity, and yield at all times.

The Collector's Office has an office of 3 clerks and the Assistant Treasurer/Collector. The Collector's Office are responsible for mailing out Real Estate Taxes (12,000 plus 2 x a year), Personal Property Taxes (1,200 2 x a year), Excise Taxes (40,000 plus throughout the year) and Trash bills (12,000 once a year) for the Town and collect those payments. When received, the payments are turned over to the Treasurer on a weekly basis. The Collector's Office assist residents with questions on bills and forms that are required to get an excise abated and with Tax Services, Attorneys, and Mortgage companies so they have correct information for payments. The Collector's Office also process MLC's for sales/refinances.

The Collector's Office works closely with the Recycling Department regarding Trash Cart delivery/pick up and with the Building Department on various permits requested by taxpayers.

The Collector starts the process of a Tax Taking on those properties that have not paid their taxes and when filed give to Treasurer for either foreclosure or lien sale.

The Treasurer/Collector belongs to the Mass Collector/Treasurer's Association which helps keep the Treasurer and Collectors up to date on Laws etc. within the Commonwealth. In 1982, the MCTA started a "Certification" program for Collector/Treasurers. Each year there is "Annual School" held at UMass Amherst, for classes to obtain certification (takes 3 years) then a test. Certified Treasurer

and Collector's (certification renews every 5 years) must take special classes to keep their certification (either June or Annual school) and must go 3 out of 5 years. The Association has also opened it up for Assistants to become certified, which was not done in the past.