



Braintree Town Council

Committee of Ways & Means

One JFK Memorial Drive
Braintree, Massachusetts 02184

MEMBERS

Meredith Boericke, Chairwoman
Charles Ryan, Vice-Chair
Donna Connors, Member
Julia Flaherty, Member
Steven Sciascia, Member

MINUTES

Thursday, May 6, 2021

A meeting of the Committee of Ways & Means was held Remote via Zoom Webinar, on Thursday, May 6, 2021 at 6:00p.m.

Councilor Boericke was in the Chair.

Clerk of the Council, Susan M. Cimino conducted the roll call.

All votes were taken by Roll Call Vote.

Present: Meredith Boericke, Chairwoman
Charles Ryan, Vice-Chairman
Donna Connors, Member
Julia Flaherty, Member
Steven Sciascia, Member

Also Present: Nicole Taub, Chief of Staff/Town Solicitor
Ed Spellman, Director Municipal Finance
Daryn Brown, Director of Golf
Rob DeVito, Director of DPW finance
James Arsenault, DPW Director
Ben Hulke, DPW Asst Director
Shawn McGoldrick, Town Auditor
Katherine Pomeroy, Town Auditor

FY2022 documentation and questions and answers can be found on the Town's website:

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

Town of Braintree YouTube channel will also have recordings of meetings.

Approval of Minutes

- None

Old Business

- None

New Business

- **21 020 Mayor: FY2022 Operating Budget or take up any action relative thereto**

MOTION: by Councilor Ryan to take off the TABLE Order 21 020

Motion: by Councilor Ryan take off the TABLE Order 21 020

Second: by Councilor Connors

Roll Call Vote: For (5–Boericke, Connors, Flaherty, Ryan, Sciascia), Against (0), Absent (0), Abstain (0)

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Nicole Taub, Chief of Staff/Town Solicitor noted all FY2022 documentation and questions and answers can be found on the Town’s website: <https://braintreema.gov/449/Fiscal-Year-Budgets>

GOLF

The Golf Division operates within the Department of Public Works and oversees the Town’s 18 hole golf course and its grounds. This includes mowing for the grass, greens, repairing divots, keeping up the general grounds, outhouse, driving range, golf carts, water around the course, concessions, simulators, dining area, many golf events, training, competition, and many other duties. Currently the focus has been on using our expanded facility as best we can, getting a new liquor license year round, getting the simulators placed for the winter, getting more functions and cafeteria use, a future upgrade of the sprinkler system when possible and routine updates as needed.

The funding of this division has improved greatly with a new concessions facility, simulators and events.

The following is a history of greens fees and golf cart revenues:

- FY17--\$1,181,429.23
- FY18--\$1,209,017.42
- FY19--\$1,138,417.50
- FY20--\$1,070,257.81

To date, for Fiscal Year 2021, greens fee and golf cart revenue totals \$1,415,783.83. With two months remaining in the fiscal year, revenues have already surpassed Fiscal Year 2018, where the golf course had the highest revenues in the last 5 years, by \$206,766.42. When compared to Fiscal Year 2020, the revenues are already \$345,526.02 higher.

Simulator revenue has seen a similar increase in FY21.

- Between December 2019 and March 2020, total simulator revenue was \$71,497.25, with food and beverage revenue for the same period coming in at \$29,068.81.
 - Between December 2020 and March 2021, total simulator revenue was \$95,506.50, with food and beverage revenue for the same period coming in at \$42,373.09.
- In total, the simulator and food and beverage revenue for this time period was up by \$37,713.53.

Golf Questions and Answers

- Why is the budget transfer from Golf \$93,499 in the summary, but \$102,629 in the Golf Department Budget?
- 596101: transfer to general fund is \$102,629, but in the summary \$93,499. Why is there a \$9,100 delta?

The revised budget transfer from Golf to the General Fund is \$93,499. The value of the transfer is calculated each year based on an allocation of current year budgeted expenses and a charge off for a portion of Town costs (i.e., payroll processing, accounting costs and administration to the various enterprise funds). The value of the indirect costs supported by the transfer is based on the overall DPW budget and this year's decrease in corresponds to the decrease in the DPW budget.

Mower repairs--\$130,000 was included in the Capital Budget for a triplex mower. Are we anticipating \$30,000 will be needed to repair a brand new mower?

- Why the \$8,000 increase in mower repairs (7163003-524004)? I know a new tri-plex mower was requested and approved from the capital plan this year.

The Golf Course has 30+ different types of mowers, golf utility vehicles, a full size front-end loader and tractors. Most of the mowers are used on a daily basis and are becoming aged, requiring more repairs and upkeep. The funds are necessary to cover an increase in cost for spare parts and shipping likely resulting from the pandemic.

- What kind of animals does the golf course maintain for \$4,000?
- What is animal maintenance (7163004-538011) and why the budget this year?

The Golf Course has 7 goats, 1 border collie and a bee hive that require maintenance. Historically, other accounts have been used to cover the costs and this line has been created to more appropriately account for the spending. Additionally, we are in the process of pursuing Audubon Cooperative Sanctuary Certification and will require additional funding for wildlife maintenance as part of that program.

- What are the planned "improvements" that are costing \$50,000?
- Why are improvements (7163004-580000) being increased to \$50K this year? Are there particular plans in the work?

Yes. The funding will be used to address landscaping concerns around the clubhouse, to reconstruct bunkers and tees and to address elements of the drainage system. Additionally, this fund is used in the event of unforeseen damage that requires repair.

- Please explain the professional staff expense. What professional staff does it support?
The Professional Staff account is used to pay the golf course Starters, Rangers, Golf Cart Cleaning Staff, and Pro Shop Clerks behind the counter. These are all part-time seasonal employees that work directly under the Golf Pro.
- Since food & drink is becoming a revolving fund, once we fund it this year in the budget, should we expect this item to drop from the enterprise budget next year?
- Now that F&B is being moved to a revolving fund, will this department be zeroed out for the FY22 budget request?

Revised documentation will be provided to reflect the removal of the Food and Beverage Program from the Enterprise Fund for FY22. The operation will be fully funded from the newly established revolving fund.

- Will there be any increase in golf rates?
Rates were adjusted prior to the start of the 2021 season and are not likely to change during the year.
- Where is the amortized payment to the general fund for the COVID-19 FY21 deficit?
- \$345,958 that the TC adopted (motion 20-077): my understanding was Golf would reimburse the General Fund \$115,319 in the FY22 budget. If this is correct, where is this amount captured?

The deficit is recorded separately in the golf enterprise fund and does not require any further appropriation prior to payment of the debt. Rather than reflect the payment in the budget, it will be transferred at year end from net activity or retained earnings.

- It seems odd that group life & medical insurance (7163001-517005) and pension fund (7163001-517006) would go down from the prior year. Does this have anything to do with F&B being moved to a revolving fund?
The life and medical insurance costs have been reduced in large part due to the creation of the Food and Beverage Revolving Fund and the removal of those costs from the Enterprise Fund. The pension fund amount decreased as a result of the elimination of 2 full time positions in the FY21 budget and the delay in the reflection of the savings in the payments.
- What specifically does the simulator operations (7163005-550002) budget consist of (\$8K request this year)?
If costs were incurred in prior years, where were these costs charged to?

After 3 years of use, the simulators require new screens and hitting mats. This is to be expected based on normal wear and tear after a record revenue year. Additionally, the funding would be used to complete minor upgrades and improvements to other aspects of the simulator room for use during the winter months.

Additional Golf question was what would happen if Golf accumulated over the year's significant funds. Can it be used in the General fund?

Director Spellman stated with excess funds the Golf course could do repairs with those funds that would otherwise have to be paid by out of the Towns General fund. Building up a surplus would help mitigate fees going up in the future.

Shawn McGoldrick, Town Auditor stated we would want a surplus in our Golf fund incase another COVID hits or another rainy season hits or flooding that shuts the Golf course down for weeks. Having a surplus is a great thing in all Enterprise funds.

Councilor Flaherty asked if Golf would ever pay back money borrowed from the General fund. Director Spellman stated we are tracking that and the thought is if Golf could build up a sufficient balance they could pay that back over a number of years from those appropriations for their past deficit.

TOWN SOLICITOR
(Law-Administration)
(Page 19)

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 half of the Law program is salary related. The FY22 budgeted amount includes the cost of living increase and total salary expense for 52.2 weeks. Additionally, the program includes certain obligated costs like the legal research program (Westlaw-year 3 of a 3 year contract) and cell phone (purchased through BELD). All lines, with the exception of the personnel costs, have been reduced for FY22.

The following is a summary of reductions to the existing accounts:

- 01-15101-530002 (Legal Services)
 - Reduced by 13.33%
 - The addition of a full time assistant town solicitor will allow the office to keep more litigation in house and reduce the need for outside counsel.
 - To date, the majority of the outside counsel expenses have been incurred relative to the litigation relating to the proposed 40B project at 383 Washington Street.
- 01-15101-534002 (Postage)
 - Reduced by 50% (Reduced by 50% in FY21)
 - Based on prior years' spending
- 01-15101-534004 (Cell Phone)
 - Reduced by 13.6% (Reduced by 3.84% in FY21)
- 01-15101-542002 (Office Supplies)
 - Reduced by 25% (Reduced by 33.33% in FY21)
 - Based on prior years' spending and priority in expenses

- 01-15101-573001 (Dues/Memberships)
 - Reduced by 18% (Reduced by 20% in FY21)
 - 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 Real Estate Conference; and 1 membership to the Real Estate Bar Association for Massachusetts.
- 01-15101-576002 (Court Judgments)
 - Reduced by 100%
 - Based on prior years' spending. Additionally, the previously funded amount (\$500) would not likely be sufficient to cover a judgment.
- 01-15101-576003 (Claim Settlements)
 - Reduced by 80% (Reduced by 50% in FY21)
 - Based on prior years' spending
- 01-15101-578011 (Law Books/Research)
 - Reduced by 16.67% (Reduced by 14.28% in FY21)
 - Based on monthly legal research software (Westlaw) costs. YTD spending as of 4/30/21 in this line is \$2,270.55.

MAYOR'S OFFICE
(121-Administration)
(Page 4)

The Mayor's Office works under the direction of the Mayor, who is the Chief Executive Officer pursuant to the Town Charter. In this capacity, the Mayor is responsible for the daily management of our government, including oversight of financial matters and the Town's planning and development. The Mayor's Office is currently staffed by the Services Coordinator, Personal Assistant to the Mayor and Chief of Staff/Town Solicitor.

The Mayor's Office was previously staffed with a Project Manager, IT; however, when the position became vacant in December 2019, the decision was made to not fill the role. Instead, and in order to ensure the continuation of important technology related projects, including MUNIS implementation, the funds were used to cover the cost of technical support to the Town. Those services will conclude at the end of the fiscal year and the funding for the full time position in the office has been removed due to current financial constraints. If further IT support is required for MUNIS implementation, the funding will be provided through the Finance Department's Technology Program.

The Fiscal Year 2022 budget proposal includes the cost of living adjustment for staff and reductions in several accounts based on need and prior years' spending.

The following is a summary of reductions to the existing accounts:

- 01-12101-51104 (Administrative/Clerical)
 - Reduction of 8.43%
 - Elimination of Project Manager, IT position funding
- 01-12101-521005 (Awards & Ceremonies)
 - Reduction of 25% (Reduced by 31.97% in FY21)
 - Based on prior years' use and priority in spending
- 01-12101-530004 (Consultants)
 - Reduced by 100%
 - No foreseeable need for a consultant contract
- 01-12101-530005 (Advertising)
 - Reduced by 37.5% (Reduced by 18.36% in FY21)
 - Based on anticipated reduced need for legal ads in FY22
- 01-12101-534002 (Postage)
 - Reduced by 50% (Reduced by 59.18% in FY21)
 - Based on prior years' spending
- 01-12101-542001 (Printing/Forms)
 - Reduced by 44.4% (Reduced by 26.53% in FY21)
 - FY21 included various one time expenditures that will not be repeated in FY22
- 01-12101-542002 (Office Supplies)
 - Reduced by 18.18% (Reduced by 10.2% in FY21)
 - Based on prior years' spending and priority in spending
- 01-12101-571001 (Meetings/Seminars)
 - Reduced by 66.67% (Reduced by 31.97% in FY21)
 - Based on prior years' spending and priority in spending
- 01-12101-5711 (Mileage)
 - Reduced by 20% (Reduced by 48.97% in FY21)
 - Based on prior years' spending and use of individual vehicles

The Cell Phone line in the program (0112101-534001) is new for FY22 and is used to pay for 3 cell phones, issued by BELD, and used by the Mayor, Services Coordinator and Personal Assistant to the Mayor. The Dues/Memberships line was the only budgeted increase in the FY22 budget and covers the Town wide MMA membership, our MAPC membership and newspaper subscriptions.

Town of Braintree Finance Division

(Pages 8-18 in budget book)

Director Spellman stated my first accounting professor defined three basic financial operations that all business are run on. They are:

- 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 1) the public 2) the employees and 3) the other departments.

Below is a list of the eleven programs that make up the Finance Division. A summary of the departments can be found after a review of the FY22 budget.

	Department/Programs	FY 2021 Current	FY 2022 Proposal	Difference 2022- 2021
133	Finance Programs			
1	Administration	263,234	453,611	190,377
4	Accounting	289,490	278,773	(10,717)
7	Assessing	296,877	305,152	8,275
8	Information Technology	652,782	687,344	34,562
9	General Insurances	899,248	875,881	(23,367)
10	Treasurer/Collector	597,738	989,807	392,069
50	Principal on debt	3,831,733	4,777,533	945,800
51	Interest on debt	1,290,338	2,865,123	1,574,785
339-				
52	Lease payments	56,640	56,640	-
53	Capital BSBA	2,768,868	-	(2,768,868)
54	Excluded Debt	-	<u>2,659,954</u>	<u>2,659,954</u>
133	Department total	10,946,948	13,949,818	3,002,870

Major Changes in Finance FY 2022 budget

There were no changes to the number of staff in the Finance division.

Salary increases include the year three cost of living adjustments (COLA) and contractual changes, including any step increases per the various union contracts.

Finance

The salary lines reflect a two percent COLA increase and a step increase in the grant writer line. We are required to conduct an Other Post Employment Benefit (OPEB) valuation every two years to update the information for the Town’s annual audit report. As a result, the “Revaluation” line (01-13301-576001) has been increased from \$0 in FY21 to \$10,000 in FY22. The line will be reduced to \$0 again in FY23 and subsequently increased in FY24.

The program also includes the reactivation of “9C Cut Reserve,” (01-13301-578050). Understanding that other programs may incur a deficit later in the fiscal year, and 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.

Other reductions in the program include:

- Consultant—Reduced 8.57%
- Advertising—Reduced 50%
- Postage—Reduced 50%
- Printing—Reduced 50%
- Office Supplies—Reduced 50%
- Mileage—Reduced 50%
- Dues/Memberships/Subscriptions—Reduced 50%

Accounting

The salary lines reflect a two percent COLA increase and step increases for the administrative clerical line.

Other reductions in the program include:

- Inservice Training—Reduced by 100%
- Photocopy Rental—Reduced by 42.86%
- Data Processing Costs—Reduced by 100%
- Office Supplies—Reduced by 22.22%
- Copy/Photo Supplies—Reduced by 11.11%

Assessing

The salary lines reflect a two percent COLA increase and step increases for the administrative clerical line.

The Clothing Allowance was increased as required by the collective bargaining agreement.

Mileage was eliminated.

Information Technology

This program funds the Town’s financial softright, including implementation, maintenance and training, as well as existing technology town wide, including Microsoft 365 and Microsoft Office.

Equipment Maintenance is increased to support continued support of Softright as we continue the transition to MUNIS.

Consultant covers the Town’s annual support contract with BELD for IT support and service. This payment is part of a 3 year contract and reflects a \$10,000 increase over FY21.

Website Expenses has been reduced by 48.84%.

Office 365 Upgrade supports a town wide upgrade to Office 365 E-Mail and Applications to ensure current licensing and protect against technology vulnerabilities.

MUNIS Annual Maintenance has been reduced by 10.91% as a result of BELD taking over some system updates and an annual maintenance fee increase.

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

General Insurance

Treasurer

The salary lines reflect a two percent COLA increase and step increases for the administrative clerical line.

OPEB Liability – The Town did not fund this line in FY21 and has increased the line to \$377,500. This amount will continue to increase as operations stabilize.

Reductions in the program include:

- Data Processing Costs—Reduced by 50%
- Consultants—Reduced by 33.33%
- Office Supplies—Reduced by 55.56%
- Prescription Glasses—Eliminated
- Meetings/Seminars—Reduced by 50%
- Recordings/Takings—Reduced by 20%

Debt Principal

Bond Principal- this increase of \$945,800 is the projection of the FY 2022 general fund principal debt service for the new debt to be issued in June. This also includes moving the East Middle School debt principal from program 53 to this line.

Debt interest

Bond interest - this increase of \$1,574,785 is the projection of the FY 2022 general fund interest on debt service for the new debt to be issued in June. This also includes moving the East Middle School debt interest from program 53 to this line.

Reserve for Capital Projects

Reserve – this program was accounting for the debt service for the middle school projects. As noted above, East Middle School debt service has moved to the debt principal and debt interest lines.

Debt Exclusion

This program has been added to pay the new debt service costs for the \$50,000,000 debt issued for the new South Middle School that was issued last November for a net interest cost of 1.99%

Finance Department overviews

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.

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	Award Amount	Department	Awarding Authority
Emergency Management Performance Grant Program COVID-19 Supplemental (EMPG-S)	\$9,500	BEMA	Massachusetts Emergency Management Agency (MEMA)
Assistance to Firefighters Grant - PPE and Decontamination Equipment	\$33,840	Fire	Federal Emergency Management Agency (FEMA)
Firefighter Safety Equipment Grant	\$19,772.00	Fire	Department of Fire Services (DFS)
Municipal Preparedness Vulnerability Program	\$750,000	Planning	Executive Office of Energy and Environmental Affairs (EOEEA)
Historic Building Survey	\$15,000	Planning	Massachusetts Historical Commission (MHC)
Rapid Recovery Plan Program - Small Business Technical Assistance	\$60,000	Planning	Mass Downtown Initiative (MDI)
Traffic Safety Equipment and Enforcement	\$25,000	Police	National Highway Traffic Safety Administration
Edward J. Byrne Memorial Justice Assistance Grant - Covert Operations Equipment	\$40,000	Police	Executive Office of Public Safety and Security (EOPSS)
Flu Vaccine Clinics	\$3,631.28	Public Health	Department of Public Health (DPH)
Watson Park Shoreline Erosion Mitigation and Coastal Resiliency Improvement	\$102,329	Public Works	Massachusetts Office of Coastal Zone Management (CZM)

Shared Streets and Spaces Program - School Crosswalk Improvements	\$291,237.50	Public Works	Massachusetts Department of Transportation (MassDOT)
Sustainable Materials Recovery Program (SMRP)	\$19,800	Recycling	Massachusetts Department of Environmental Protection (DEP)
Food Security Infrastructure Grant (FSIG) - Meal Distribution System	\$42,614.82	Schools	Executive Office of Energy and Environmental Affairs (EEA)
IT Security Risk Assessment	\$10,000	Schools	Massachusetts Interlocal Insurance Association (MIIA)
Accelerating Climate Resiliency Winter Program	\$12,000	Stormwater	Metropolitan Area Planning Council (MAPC)
Election Administration Equipment	\$13,465	Town Clerk	Center for Tech and Civic Life
Cybersecurity Training Licenses	N/A	Town Wide	Executive Office of Technology Services and Security (EOTSS)
Green Communities Designation	\$202,590	Town Wide	Department of Energy Resources Commissioner (DOER)
Reimbursement for Direct COVID Costs – Emergency Protective Measures	\$88,501.84	Town Wide	Federal Emergency Management Agency (FEMA)
Reimbursement for Direct COVID Costs – Emergency Protective Measures	\$64,087.16	Town Wide	Federal Emergency Management Agency (FEMA)
Reimbursement for Direct COVID Costs – Emergency Protective Measures	\$86,406.30	Town Wide	Federal Emergency Management Agency (FEMA)

Assessors

The Board of Assessors and the Assessors Department’s 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 Classification 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.

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.

The Town Accountant also provides the financial data needed for the competition of the Annual Town Audit and the preparation of the annual Comprehensive Annual Financial Report (CAFR) and reporting to Federal, State, Local governments, bonding and banking markets.

Treasurer/Collector

The Treasurer's Office employs 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 submitted, manages 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, submits the monthly revenue to the Town Accountant to post to the General Ledger.

We 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.

We also monitor 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. We mail out Real Estate (12,000 plus 2 x a year), Personal Property (1,200 2 x a year), Excise (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. We help 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. We also process MLC's for sales/refinances and help Police department with parking tickets (moved to them in 2021)

We work closely with the Recycling department regarding Trash Cart delivery/pick up and with the Building department on various permits requested by tax payers.

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.

Questions from Ways & Means

Administration (13301):

- Does the \$10K for revaluation (0113301-576001) represent Assessing reval work? If so, should this be placed under the 13307 Assessing department (does it matter)?

No, this is a valuation of the Town' OPEB liability, which must be completed every two years and is separate from the Assessing Department.

- What specifically does the 9C cut reserve represent (0113301-578050)? Is this for a particular bargaining unit or units? Is this expected to cover all increases or is this just a piece of the pie if you will?
- Addition of 9C Cut Reserve

Understanding that other programs may incur a deficit later in the fiscal year, and in order to reduce the amount of free cash required for supplemental appropriations, this line has been reactivated to provide a source of reserve funding.

Accounting (13304):

- Why the cut in photocopy rental (0113304-527002)? Was this simply to remove some of the budgetary surplus?

The Town has entered into a new state copier contract with savings and the requested amount is sufficient to cover the cost of the new contract.

Information Technology (13308):

- Why the almost 50% cut in website expenses (0113308-530021)?

Several adjustments have been made to the website contract that have resulted in reduced expenses. Additionally, the Town previously paid several up front costs for the build out of the website that are no longer required, leaving only support/maintenance costs for the website. Finally, the Town previously supported the School Department website, but they have switched to a new host and the costs incurred by the Town have been removed from the budget.

For information purpose, there were 490,000 website visits from 2020 to 2021, a 56% increase over the prior year. The average visit is 2 minutes and 55 seconds, which is a good indicator, with 47% of the traffic coming from a desktop and 53% from a mobile device. In total, there have been 50,934 downloads from the website this past year.

General Insurance (13309):

- Insurance premiums (0113309-574005) actuals have increased greatly year over year from 2019 to 2021, but there appears to be a projected slow down on this for FY22. What assumptions or information changed?

The Town has incurred several major losses that remain part of the look back period for our policy renewal including, for example, the two school roof losses. These claims have affected our rate and caused increases over the last few years. The increase in the premium line is the result of increases in certain deductibles and a MIIA rewards credit of \$29,000.

Treasurer/Collector (13310):

- How was the \$377,500 OPEB liability insurance amount arrived at (0113310-578010)? A percentage of the projected OPEB actuarial valuation contribution?
- Is there a plan to increase OPEB Liability to prior year levels?

This amount is half of the funding from FY2020 (\$755,000). As businesses continue to reopen and revenues improve, the Plan is to bring the balance up over time.

Councilors asked about the 9C Reserve fund and why is the \$175,000 the right amount.

The OPEB fund was questioned and what would happen if we do not fund it this year. Director Spellman stated there is no legislation stating we need to add to the OPEB fund this year. I felt it important to start the funding again to get the money invested. It is a question the rating companies ask. The plan would be to have this funded by 2033.

Councilors questioned PILOT payments. Director Spellman stated PILOT payments are voluntary agreements with non-profit organizations and are not required by statute.

MOTION: by Councilor Ryan to TABLE Order 21 020

Motion: by Councilor Ryan TABLE Order 21 020

Second: by Councilor Connors

Roll Call Vote: For (5–Boericke, Connors, Flaherty, Ryan, Sciascia), Against (0), Absent (0), Abstain (0)

- **21 021 Mayor: FY2022 Budget – Community Preservation Committee or take up any action relative thereto**

Chairwoman Boericke stated no action is required on Order 21 021 this evening.

Chairwoman Boericke stated this Order 21 021 will be discussed when the Melissa SantucciRozzi, Director of Planning & Community Development is presenting her proposed FY22 Budget on May 12, 2021.

- **21 022 Mayor: FY2022 Budget - Continuation of Revolving Funds or take up any action relative thereto**

MOTION: by Councilor Ryan to take off the TABLE Order 21 022

Motion: by Councilor Ryan take off the TABLE Order 21 022

Second: by Councilor Connors

Roll Call Vote: For (5–Boericke, Connors, Flaherty, Ryan, Sciascia), Against (0), Absent (0), Abstain (0)

Chairwoman Boericke asked are there any discussion/questions on the Revolving Funds for Golf? Appendix O shows the history of the Revolving funds. Behind the Table of Contents shows the specific R1 and it was noted this Motion will be read in full at the final W&M budget meeting on May 13. (Revolving Accounts discussion/questions on the date Department Head presents Budget)

5/4 Library®

5/6 Golf®

5/10 Department of Public Works® - Recycling

5/12 Dept. of Elder Affairs®

5/12 Municipal Licenses & Inspections®

5/13 Education®

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 2022 beginning on July 1, 2021 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	FY2022 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	\$2,000
Household Hazardous Waste	Mayor, in conjunction with Recycling Coordinator	\$50,000
Full Day Kindergarten	School Committee	\$925,000
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

MOTION: by Councilor Ryan to TABLE Order 21 022

Motion: by Councilor Ryan TABLE Order 21 022

Second: by Councilor Connors

Roll Call Vote: For (5–Boericke, Connors, Flaherty, Ryan, Sciascia), Against (0), Absent (0), Abstain (0)

It was unanimously voted to adjourn the meeting at 7:30p.m. by Roll Call Vote.

Respectfully submitted,

Susan M. Cimino
Clerk of the Council

Documents provided for Meeting

- 21 020 Mayor: FY2022 Operating Budget or take up any action relative thereto
- 21 021 Mayor: FY2022 Budget – Community Preservation Committee or take up any action relative thereto (Presented by Planning Department/Melissa SantucciRozzi on May 12) TABLE TO MAY 12
- 21 022 Mayor: FY2022 Budget - Continuation of Revolving Funds or take up any action relative thereto