

Town of Braintree, Massachusetts
Fiscal year 2024 Projected General Fund Revenue and Budget Summary

Revenues:	Original FY 2023	Proposed FY 2024	2024-less 2023 Difference	increase decrease
Prior year tax levy	102,673,152	105,841,127	3,167,975	
Add 2 1/2 %	2,566,829	2,646,028	79,199	
Debt Exclusion	2,660,159	2,664,529	4,370	
New growth (997,481 is 10 yr. avg.)	850,000	850,000	-	
FY Tax Levy	108,750,140	112,001,684	3,251,544	
Less: Reservation for Abatement	(1,225,000)	(1,225,000)	-	
Net Tax Levy Available	107,525,140	110,776,684	3,251,544	3.02%
	-			
State Aid-Receipts	26,365,682	28,035,138	1,669,456	
Less Offsets	(70,739)	(90,297)	(19,558)	
Less Assessments	(4,536,820)	(4,954,588)	(417,768)	
Net State Aid	21,758,123	22,990,253	1,232,130	5.66%
Local Receipts	18,806,176	20,882,990	2,076,814	11.04%
Total Revenue	148,089,439	154,649,927	6,560,488	4.43%
Other Financing Sources:				
Budgeted transfer from Golf fund	82,539	99,746	17,207	
Overlay Surplus	200,000	300,000	100,000	
Waterways fund for Harbormaster budget	9,700	28,500	18,800	
Sale of Cemetery Lots for Cemetery budget	22,000	22,000	-	
Budgeted transfer from Water/Sewer fund	855,545	994,226	138,681	
Budgeted transfer from Storm Water fund	40,828	55,994	15,166	
Town owned land	-	-	-	
Certified Free Cash	-	4,254,608	4,254,608	
Amercian Rescue Plan Act Federal	2,808,773	-	(2,808,773)	
Total Other Financing Sources	4,019,385	5,755,074	1,735,689	43.18%
Total Revenue and Other Financing Sources	152,108,824	160,405,001	8,296,177	5.45%
Other Financing Uses:				
	-	-	-	
	-	-	-	
Total-Other Financing Uses	-	-	-	#DIV/0!
Total Department Requests and Other Financing Uses	(152,108,824)	(160,405,001)	(8,296,177)	5.45%
Budgetary Surplus/(Shortfall)	-	(0)	(0)	

Town of Braintree, Massachusetts
Fiscal year 2024 Projected Water-Sewer, Golf and Storm Water Revenue and Budget Summary

	<u>Original FY 2023</u>	<u>Proposed FY 2024</u>	<u>2024-less 2023 Difference</u>	<u>Percentage</u>
<u>Water-Sewer</u>				
Receipts from customers and users	22,197,444	23,264,129	1,066,685	4.81%
Retained Earnings	-	-	-	
Water Sewer Rehabilitation Fund	103,694	103,694	-	0.00%
Operating Budget for FY	<u>(22,301,138)</u>	<u>(23,367,823)</u>	<u>(1,066,685)</u>	4.78%
	-	0	0	
Retained Earnings 7/1/21 balance available	9,199,492			
Less Appropriated operating budget FY 2022	-			
Less Appropriated Capital FY 2022	<u>(3,387,846)</u>			
Retained Earnings available	<u>5,811,646</u>			
Retained Earnings 7/1/22 balance available		9,612,903		
Less Appropriated operating budget FY 2023		-		
Less Appropriated Capital FY 2023		<u>(3,725,000)</u>		
Retained Earnings available		<u>5,887,903</u>		
<u>Golf</u>				
Receipts from customers and users				
General fund subsidy				
Operating Budget for FY	1,753,456	1,933,892	180,436	10.29%
Retained Earnings	-	-	-	
Operating Budget for FY	<u>(1,753,456)</u>	<u>(1,933,892)</u>	<u>(180,436)</u>	10.29%
	-	-	-	
Retained Earnings 7/1/21 balance available	180,423			
Less Appropriated operating budget FY 2022	-			
Less Appropriated Capital FY 2022	-			
3 yr. ammortization	<u>-</u>			
Retained Earnings available	<u>180,423</u>			
Retained Earnings 7/1/22 balance available		263,252		
Less Appropriated operating budget FY 2023		-		
Less Appropriated Capital FY 2023		<u>(17,000)</u>		
3 yr. ammortization		<u>246,252</u>		
Retained Earnings available		<u>246,252</u>		
<u>Storm Water</u>				
Receipts from customers and users				
General fund subsidy				
Operating Budget for FY	1,190,815	1,412,833	222,018	18.64%
Retained Earnings	-	-	-	
Operating Budget for FY	<u>(1,190,815)</u>	<u>(1,412,833)</u>	<u>(222,018)</u>	18.64%
	-	-	-	
Retained Earnings 7/1/21 balance available	572,391			
Less Appropriated operating budget FY 2022	-			
Less Appropriated Capital FY 2022	<u>(223,000)</u>			
Retained Earnings available	<u>349,391</u>			
Retained Earnings 7/1/22 balance available		334,524		
Less Appropriated operating budget FY 2023		-		
Less Appropriated Capital FY 2023		<u>(231,750)</u>		
Retained Earnings available		<u>102,774</u>		

Town of Braintree, Massachusetts
Fiscal year 2024 Projected Community Preservation Act Revenue and Budget Summary

<u>Community Preservation Act Fund</u>	<u>Original FY 2023</u>	<u>Proposed FY 2024</u>	<u>2024-less 2023 Difference</u>	<u>Percentage</u>
Annual Revenues and Available Funds				
Receipts from Surcharge	849,316	881,553	32,237	3.80%
Receipts from State Trust fund	263,493	284,537	21,044	7.99%
Receipts from other interest and gifts	22,500	22,500	-	0.00%
	-	-	-	
Operating Budget for FY	<u>1,135,309</u>	<u>1,188,590</u>	53,281	
Appropriations and Reservations				
Community Housing	200,000	125,000	(75,000)	-37.50%
Open Space	200,000	125,000	(75,000)	-37.50%
Historic Preservation	200,000	125,000	(75,000)	-37.50%
Undesignated Budget Reserve	478,544	754,160	275,616	57.59%
Administrative and Operating Expense	56,765	59,430	2,665	4.69%
Total FY 2023 voted	1,135,309			
Total Proposed for FY 2024 Vote		<u>1,188,590</u>		
Other- unappropriated , unreserved	-	-		

Department/Program		FY 2023 Original	FY 2024 Proposal	Difference 2024-2023	% of FY 2024 Total	% of FY 2024 increase over FY 2023 Total
111	Town Council Programs					
1	Administration	197,211.54	200,233.00	3,021		
4	Auditor	<u>71,000.00</u>	<u>65,000.00</u>	<u>(6,000)</u>		
111	Department total	268,212	265,233.00	(2,979)	0.17%	-1.11%
121	Mayor's Office-Programs					
1	Administration	<u>481,344.34</u>	<u>440,870.16</u>	<u>(40,474)</u>		
121	Department total	481,344	440,870.16	(40,474)	0.27%	-8.41%
133	Finance Programs					
1	Administration	901,295.64	985,853.19	84,558		
4	Accounting	280,565.39	287,662.45	7,097		
7	Assessing	308,281.15	303,516.18	(4,765)		
8	Information Technology	641,930.00	694,619.75	52,690		
9	General Insurances	978,623.00	1,267,485.00	288,862		
10	Treasurer/Collector	1,001,895.21	627,473.25	(374,422)		
50	Principal on debt	4,938,733.00	4,937,600.00	(1,133)		
51	Interest on debt	2,760,339.00	2,667,813.00	(92,526)		
339-52	Lease payments	56,640.00	56,640.00	-		
53	Capital BSBA	-	-	-		
54	Excluded debt	<u>2,660,159.00</u>	<u>2,664,529.00</u>	<u>4,370</u>		
133	Department total	14,528,461	14,493,191.82	(35,270)	9.04%	-0.24%
151	Law					
1	Administration	<u>173,430.05</u>	<u>254,297.00</u>	<u>80,867</u>		
151	Department total	173,430	254,297.00	80,867	0.16%	46.63%
152	Human Resources-Programs					
1	Administration	813,706.19	828,303.47	14,597		
4	Employee Benefits	23,354,328.37	23,293,717.00	(60,611)		
16	Veteran Benefits	439,635.20	402,420.79	(37,214)		
17	Celebrations	<u>4,000.00</u>	<u>9,000.00</u>	<u>5,000</u>		
152	Department total	24,611,670	24,533,441.26	(78,229)	15.29%	-0.32%
161	Town Clerk					
1	Administration	148,821.07	188,531.32	39,710		
4	Elections	146,663.00	213,312.00	66,649		
5	Registration	<u>216,852.70</u>	<u>235,793.41</u>	<u>18,941</u>		
161	Department total	512,337	637,636.73	125,300	0.40%	24.46%

		FY 2023	FY 2024	Difference	% of FY	% of FY 2024
	Department/Program	Original	Proposal	2024-2023	2024 Total	increase over
						FY 2023 Total
175	Planning and Community Development					
1	Administration	315,928.84	322,932.66	7,004		
4	Planning	9,600.00	9,550.00	(50)		
5	Conservation	123,188.42	123,906.42	718		
6	Zoning Board of Appeals	82,590.92	80,634.49	(1,956)		
7	Economic Development	39,700.00	29,700.00	(10,000)		
8	Fair Housing	950.00	950.00	-		
9	Historical Commission	6,850.00	6,850.00	-		
175	Planning and Community Develo	578,808	574,523.57	(4,285)	0.36%	-0.74%
210	Police					
1	Administration	1,380,294.34	1,412,761.43	32,467		
2	Building Maintenance	109,600.00	109,600.00	-		
3	Equipment Maintenance	203,000.00	203,000.00	-		
4	Patrol Bureau	7,489,227.08	7,268,981.41	(220,246)		
5	Communications	592,857.49	578,183.81	(14,674)		
6	Detective Bureau	1,647,537.87	1,806,339.94	158,802		
7	Traffic Bureau	-	215,393.88	215,394		
8	Special Services/Community Poli	832,327.83	856,648.93	24,321		
9	Harbormaster	3,000.00	28,500.00	25,500		
10	Animal Control	76,476.76	77,190.46	714		
210	Police	12,334,321	12,556,599.86	222,278	7.83%	1.80%
220	Fire					
1	Administration	287,936.98	295,551.58	7,615		
2	Building Maintenance	85,800.00	95,697.37	9,897		
3	Equipment Maintenance	117,100.00	143,504.51	26,405		
4	Fire Suppression	8,733,161.00	8,816,520.08	83,359		
5	Fire Alarm Repair	150,803.86	147,175.18	(3,629)		
6	Hazmat	132,941.88	134,314.05	1,372		
7	Fire Prevention	133,441.86	134,814.05	1,372		
8	Training	119,711.17	133,914.05	14,203		
9	Fire Boat	24,971.49	37,097.96	12,126		
220	Fire	9,785,868	9,938,588.83	152,721	6.20%	1.56%
241	Municipal Licenses and Inspections					
1	Administration	236,418.68	240,968.69	4,550		
3	Equipment Maintenance	1,200.00	2,600.00	1,400		
4	Commission on Disabilities	1,014.00	1,014.00			

	FY 2023 Original	FY 2024 Proposal	Difference 2024-2023	% of FY 2024 Total	% of FY 2024 increase over FY 2023 Total
5	Inspections/Code Enforcement	452,663.38	456,054.84	3,391	
6	Substance Abuse Coordinator	88,961.08	89,894.08	933	
7	Health	229,140.96	240,272.69	11,132	
241	Municipal Licenses and Inspectic	1,009,398	1,030,804.30	21,406	0.64%
300	Education				
	Education	73,472,068.00	74,732,868.00	1,260,800	
16	School Custodian services		2,987,679.00	2,987,679	
17	School maintainance Division		1,195,202.00	1,195,202	
19	School Utilities		1,348,197.00	1,348,197	
300	Department total	73,472,068	80,263,946	6,791,878	50.04%
	80,413,946				9.24%
350	Blue Hill Regional	2,831,399.00	3,047,374.00	215,975	
	Blue Hill Capital	-	-	-	
350	Department total	2,831,399	3,047,374.00	215,975	1.90%
400	Public Works Department				
1	Administration	681,692.00	662,807.70	(18,884)	
2	Building Maintenance	1,484,704.00	1,764,076.76	279,373	
3	Equipment Maintenance	351,960.00	420,420.00	68,460	
4	Engineering	178,197.00	170,014.00	(8,183)	
5	Construction Administration	162,271.00	161,955.26	(316)	
6	Highway	1,249,589.00	1,453,486.75	203,898	
7	Drains	10,000.00	10,000.00	-	
8	Sidewalks	29,400.00	29,400.00	-	
9	Street Lightings	300,000.00	250,000.00	(50,000)	
10	Traffic	129,490.00	137,611.00	8,121	
11	Snow and Ice	600,000.00	600,000.00	-	
12	Environmental Affairs/Waste Col	2,917,987.00	3,027,100.00	109,113	
13	Cemetery	147,206.00	174,952.00	27,746	
14	Maintenance Town Hall	116,469.00	116,469.00	-	
15	Recreation and Community Even	305,149.00	369,071.58	63,923	
16	School Custodian services	-	-	-	
17	School maintainance Division	-	-	-	
19	School Utilities	-	-	-	
18	Grounds Maintenance	590,966.00	677,034.17	86,068	
20	Summer Programs	230,000.00	200,000.00	(30,000)	
21	Bra-Wey Recreation	136,351.00	211,662.00	75,311	
400	Department total	9,621,431	10,436,060.22	814,629	6.51%
541	Elder Affairs				8.47%

	FY 2023 Original	FY 2024 Proposal	Difference 2024-2023	% of FY 2024 Total	% of FY 2024 increase over FY 2023 Total
Department/Program					
1 Administration	247,745.19	251,649.97	3,905		
2 Equipment Maintenance	60,188.94	63,976.80	3,788		
3 Building Maintenance	17,978.00	18,997.00	1,019		
541 Department total	325,912	334,623.77	8,712	0.21%	2.67%
610 Library					
1 Administration	254,357.31	246,275.64	(8,082)		
2 Building Maintenance	89,120.00	83,250.00	(5,870)		
3 Equipment Maintenance	500.00	200.00	(300)		
4 Technology	57,000.00	57,000.00	-		
5 Current Topics and Titles	1,003,895.12	1,037,653.06	33,758		
6 Lifelong Learning	155,041.76	164,732.04	9,690		
7 Community Commons	14,250.00	8,700.00	(5,550)		
610 Department total	1,574,164	1,597,810.74	23,647	1.00%	1.50%
General fund total	152,108,824	160,405,001.26	8,296,177	100%	5.45%
total Munis budget	156,697,333.06	165,359,589.26			
less state assessments	(4,588,509.00)	(4,954,588.00)			
net department requests	152,108,824.06	160,405,001.26			
	-	-			
400 Golf					
1 Administration	813,025.00	905,378.17	92,353		
2 Building Maintenance	57,700.00	57,700.00	-		
3 Equipment Maintenance	62,500.00	62,500.00	-		
4 Turf Maintenance	415,521.00	463,501.00	47,980		
5 Golf Shop Operations	231,910.00	247,953.00	16,043		
6 Golf Cart Operations	99,700.00	120,000.00	20,300		
50 Principal on debt	63,000.00	68,000.00	5,000		
51 Interest on debt	10,100.00	8,860.00	(1,240)		
Department total	1,753,456	1,933,892.17	180,436	100%	10.29%
golf Golf enterprise fund total	1,753,456	1,933,892.17	180,436	100%	
436 Sewer					
2 Building Maintenance	82,000.00	82,000.00	-		
3 Equipment Maintenance	55,050.00	55,050.00	-		
4 Pump Stations	66,640.00	66,640.00	-		
5 Sewer System Rehab.	445,652.00	589,435.57	143,784		
7 MWRA assessment	10,945,624.00	10,899,682.00	(45,942)		
50 Principal payments on debt	162,024.00	164,434.00	2,410		
51 Interest payments on debt	4,500.00	2,750.00	(1,750)		

	FY 2023 Original	FY 2024 Proposal	Difference 2024-2023	% of FY 2024 Total	% of FY 2024 increase over FY 2023 Total
436 Sewer Department total	11,761,490	11,859,991.57	98,502	51%	0.84%
438 Water					
1 Administration	3,295,418.00	3,537,730.21	242,312		
2 Building Maintenance	113,566.00	113,566.00	-		
3 Equipment Maintenance	113,345.00	113,345.00	-		
4 System Rehab.	1,047,376.00	1,071,667.11	24,291		
5 Treatment Division	1,212,149.00	1,245,697.92	33,549		
6 Meter Division	469,786.00	624,092.00	154,306		
7 Tritown	1,079,655.00	1,367,193.00	287,538		
8 Cross Connections	35,000.00	35,000.00	-		
50 Principal payments on debt	2,172,688.00	2,341,498.00	168,810		
51 Interest payments on debt	<u>1,000,665.00</u>	<u>1,058,042.00</u>	<u>57,377</u>		
438 Water Department total	10,539,648	11,507,831.24	968,183	49%	9.19%
w/s Water/Sewer enterprise total	22,301,138	23,367,822.81	1,066,685	100%	4.78%
439 Storm Water					
1 Administration	634,981.00	705,240.00	70,259		
2 Building Maintenance	1,000.00	1,000.00	-		
3 Equipment Maintenance	85,200.00	118,278.00	33,078		
4 Labors	469,634.00	588,315.00	118,681		
50 Principal payments on debt	-	-	-		
51 Interest payments on debt	<u>-</u>	<u>-</u>	<u>-</u>		
Storm Water enterprise fund total	1,190,815	1,412,833.00	222,018	100%	18.64%
Cable Television					
PEG Transfer	<u>595,303.00</u>	<u>630,175.00</u>	<u>34,872</u>		
Cable Television enterprise fund total	595,303	630,175.00	34,872	100%	5.86%
Grand total	<u>177,949,536</u>	<u>187,749,724.24</u>	<u>9,800,188</u>		5.51%