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**Cc:** [dimunahm@dor.state.ma.us](mailto:dimunahm@dor.state.ma.us)  
**Subject:** Notification of free cash approval - Braintree  
**Date:** Monday, January 29, 2024 3:33:59 PM  
**Attachments:** [FreeCashCertification.PDF](#)

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**Massachusetts Department of Revenue Division of Local Services**

Geoffrey E. Snyder, Commissioner

Sean R. Cronin, Senior Deputy Commissioner of Local Services

1/29/2024

**NOTIFICATION OF FREE CASH APPROVAL - Town of Braintree**

Based upon the un-audited balance sheet submitted, I hereby certify that the amount of available funds or "free cash" as of July 1, 2023 for the Town of Braintree is:

General Fund		\$11,912,508.00	
Enterprise Fund	CH 44 53F 1/2	\$494,865.00	Golf
Enterprise Fund	CH 44 53F 1/2	\$6,412,938.00	Water/Sewer
Enterprise Fund	CH 44 53F 1/2	\$646,062.00	Storm Water
Enterprise Fund	CH 44 53F 1/2	\$4,511.00	PEG

This certification is in accordance with the provisions of G. L. Chapter 59, §23, as amended.

Certification letters will be emailed to the mayor/manager, board of selectmen, prudential committee, finance director and treasurer immediately upon approval, provided an email address is reported in DLS' Local Officials Directory. Please forward to other officials as you deem appropriate.

Sincerely,



Deborah A. Wagner  
Director of Accounts  
Massachusetts Department of Revenue

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**General Fund Free Cash Projected Used and Balance**

	Amount	Note
<b>Certified Free Cash as of June 30, 2022</b>	<b>\$ 8,507,983.00</b>	<b>Per DOR Certification 01/2023</b>
Adjust to June 30, 2022 Balance:		
Reserved for FY 2024 Budget	\$ (4,254,608.00)	Adopted Budget
FY 2023 Supplementals	\$ (609,569.70)	
Excess/Shortfall local receipts (CL#6)	\$ 6,185,487.00	FY23 DLS Closeout
Add actual revenues received but not estimated (CL#12)	\$ -	FY23 DLS Closeout
Excess/Shortfall cherry sheet receipts (CL #8)	\$ (87,866.00)	FY23 DLS Closeout
Add unencumbered/unexpended appropriations (CL #11)	\$ 4,196,739.00	FY23 DLS Closeout
Other adjustments for deferred revenue/miscellaneous	\$ (2,025,615.26)	FY23 DLS Closeout
<b>Certified Free Cash as of June 30, 2023</b>	<b>\$ 11,912,550.04</b>	<b>Per DOR Certification 01/2024</b>
Adjust to June 30, 2023 Balance:		
Reserved for FY 2025 Budget	\$ (1,500,000.00)	Payroll Reorganization Reserve
Reserved for FY 2025 Budget	\$ (921,000.00)	Temporary Funding for Municipal Empowerment Act
FY 2024 Supplementals	\$ (2,010,000.00)	Currently Filed Supplementals - CO 24-017
FY 2025 Reserve Transfer	\$ (4,000,000.00)	Funding Transferred for Stabilization Fund (8341)
Excess/Shortfall local receipts (CL#6)	\$ -	TBD
Add actual revenues received but not estimated (CL#12)	\$ -	TBD
Excess/Shortfall cherry sheet receipts (CL #8)	\$ -	TBD
Add unencumbered/unexpended appropriations (CL #11)	\$ -	TBD
Other adjustments for deferred revenue/miscellaneous	\$ -	TBD
<b>Current Projected Free Cash as of June 30, 2024</b>	<b>\$ 3,481,550.04</b>	