



**City of Quincy**  
MASSACHUSETTS

# FISCAL YEAR 2024 PROPOSED BUDGET



THE HONORABLE THOMAS P. KOCH  
PRESENTED MAY 15, 2023

City of Quincy



# Fiscal Year 2024 Proposed Budget

**Thomas P. Koch, Mayor**

**City Council**

**President: Noel T. DiBona**

**Finance Committee Chairman: Charles J. Phelan, Jr.**

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**Ward 5: Charles J. Phelan, Jr.**  
**Ward 6: William P. Harris**

**Councilors-At-Large: Noel T. DiBona, Nina X. Liang, Anne M. Mahoney**

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## GENERAL FUND YEAR-TO-DATE

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## MOST RECENT BASIC FINANCIAL STATEMENT

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## MOST RECENT MANAGEMENT LETTER & SEFA



# Executive Summary



### Budget Overview

The Fiscal 2024 City Budget is a stable roadmap for City operations. In most areas, this is a level-service budget – maintaining existing staffing levels and programs with a handful of minor, strategic additions in various departments. It reflects the City’s strong fiscal health and strong record of financial management. This document primarily outlines Quincy’s operating budget.

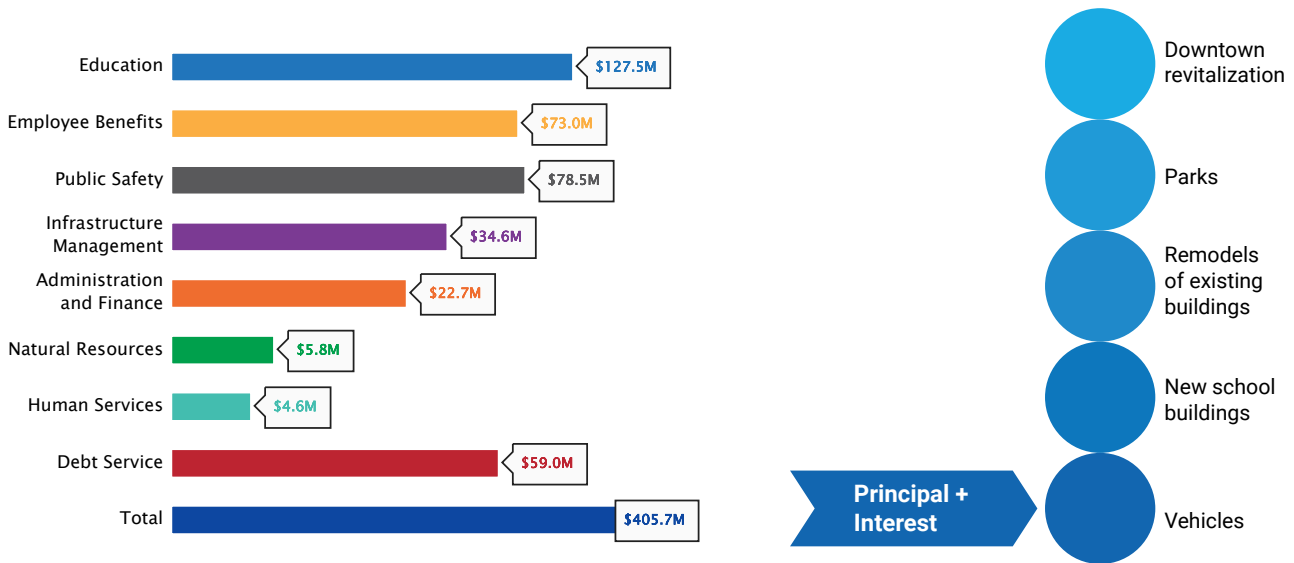
### The Operating & Capital Budgets

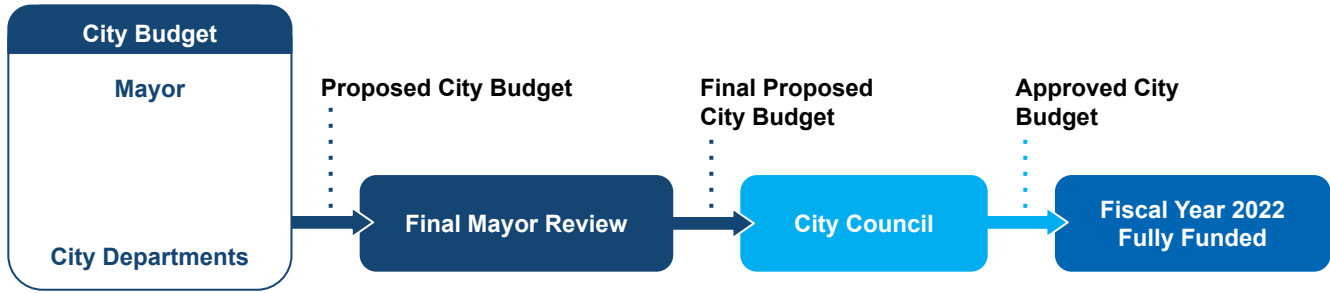
**The operating budget** covers all of the expenses required to keep the City operational on an annual basis. Education, public safety, and infrastructure management are typical services the operating budget covers. Revenue from local receipts, property taxes, and state aid fund the budget that provides these services.

**The capital budget** covers projects and improvements that require large upfront expenditures to be paid out over time. Consequently, the capital budget is funded primarily with debt.

The new Richard Decristofaro Learning Center for special education students as well as the Public Safety Headquarters are good examples of the capital budget at work.

#### Expenses to provide necessary services:





**Who determines the budget, and how is the budget developed?**

The 2024 fiscal year begins on July 1, 2023 and goes through June 30, 2024. In the months before the fiscal year begins, the budget is determined by the Mayor (collaborating with the City departments) and approved by the City Council. The entire process follows a common sequence of steps annually.

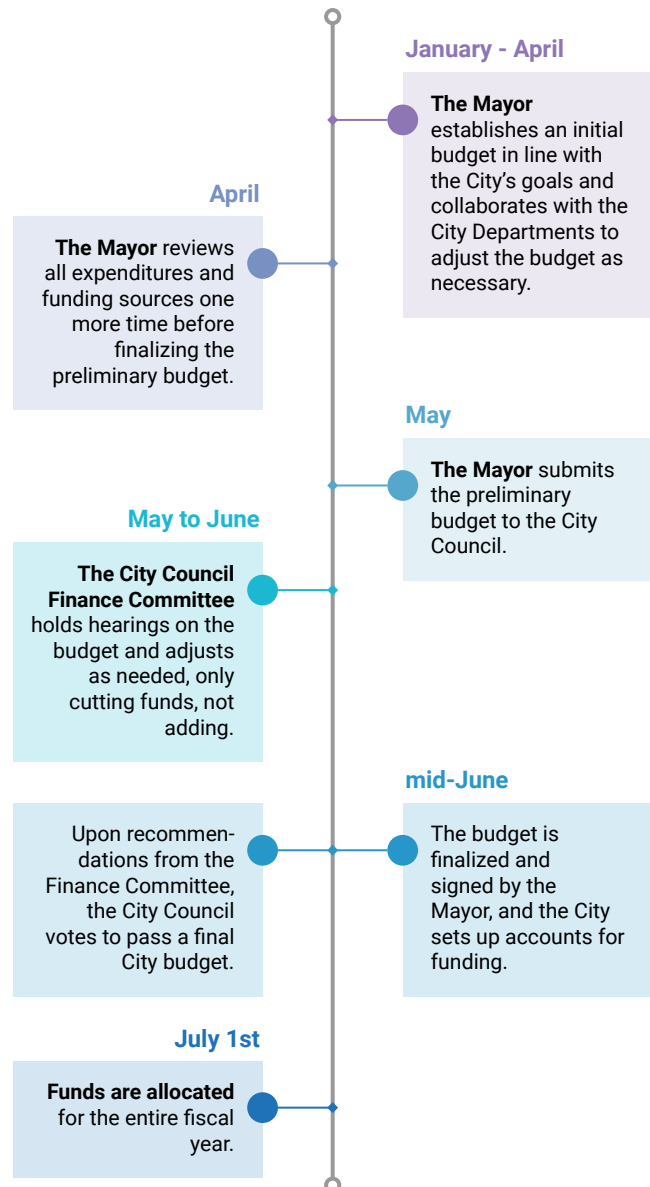
In January, the Mayor begins the budget process. After developing an initial budget, the Mayor collaborates with all City departments from February through April to refine and adjust the proposed budget.

In April, the Mayor and his staff finalize the preliminary budget they will present to the City Council. Determining the budget’s funding via property taxes, local receipts, and state aid is a big task during finalization. At the end of the budget development process, the Mayor delivers the City’s Proposed Budget to the City Council.

The review process begins once the budget is in the City Council’s hands. Through May and June, the City Council intensely reviews all spending and funding projections and adjusts the budget as required. During the review, the City Council may make budget cuts, but it can not add new funding.

Prior to July 1, the City Council presents and votes on a budget. About two weeks after the approval, on July 1st, the new fiscal year begins and funds from the approved budget are allocated to individual departments.

**Budget Process Timeline**





## What does the budget do for the City?

The nearly six-month process of developing the budget ensures efficient public services for Quincy's citizens. This long development period lets each department determine their priorities and how to best make improvements. The budget has an overall goal of providing the resources that Quincy's residents find the most essential. For Fiscal Year 2024, the budget prioritizes these four pillars of the community:

### EDUCATION

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With an ever-present focus on the quality of its public schools, Quincy continues to increase funding for education. In the last three years, education spending has increased by more than \$13 million. This increase improves core programs and optimizes student-to-teacher ratios, supporting Quincy's long-standing tradition for innovative curricula and instruction.

### PUBLIC SAFETY

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A safe city is a welcoming city. Public safety spending ensures quick response times, emergency preparedness, and robust staffing. The public safety budget assures a full complement of firefighters and police officers on duty at all times.

### NATURAL RESOURCES

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The City values its green spaces, and parks to ensure a high quality of life for all citizens. The Department of Natural Resources focuses on improving City open spaces and parks.

### INFRASTRUCTURE

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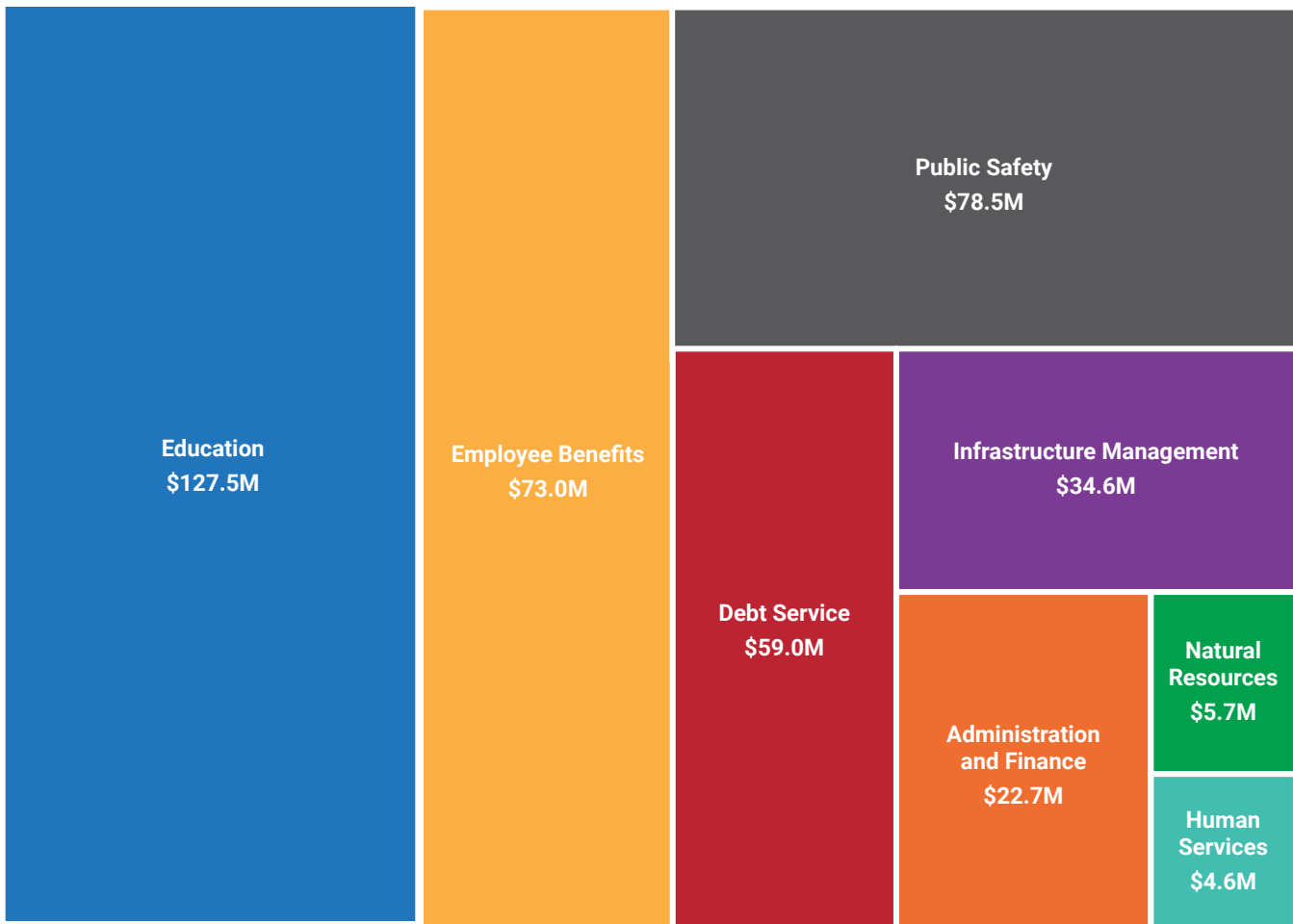
The operation and maintenance of the City's public assets – roads, water lines, sewer pipes, traffic controls, parks, and coastal protections – are a fundamental component of the City's responsibilities to its citizens.



### What is the budget amount for FY 2024?

The Mayor’s budget proposal for Fiscal Year 2024 is 405.7 million, an 8.7 percent increase from Fiscal 2023. The budget includes no major program expansions but focuses on maintaining existing services while ensuring that employees are compensated fairly via new collective bargaining agreements. Substantive increases are largely related to those wage adjustments for employees and other fixed costs, such as health care costs for City employees and debt service for major City projects. The chart below shows how the budget breaks down in various categories.

**City Budget by Categories, Fiscal Year 2024**





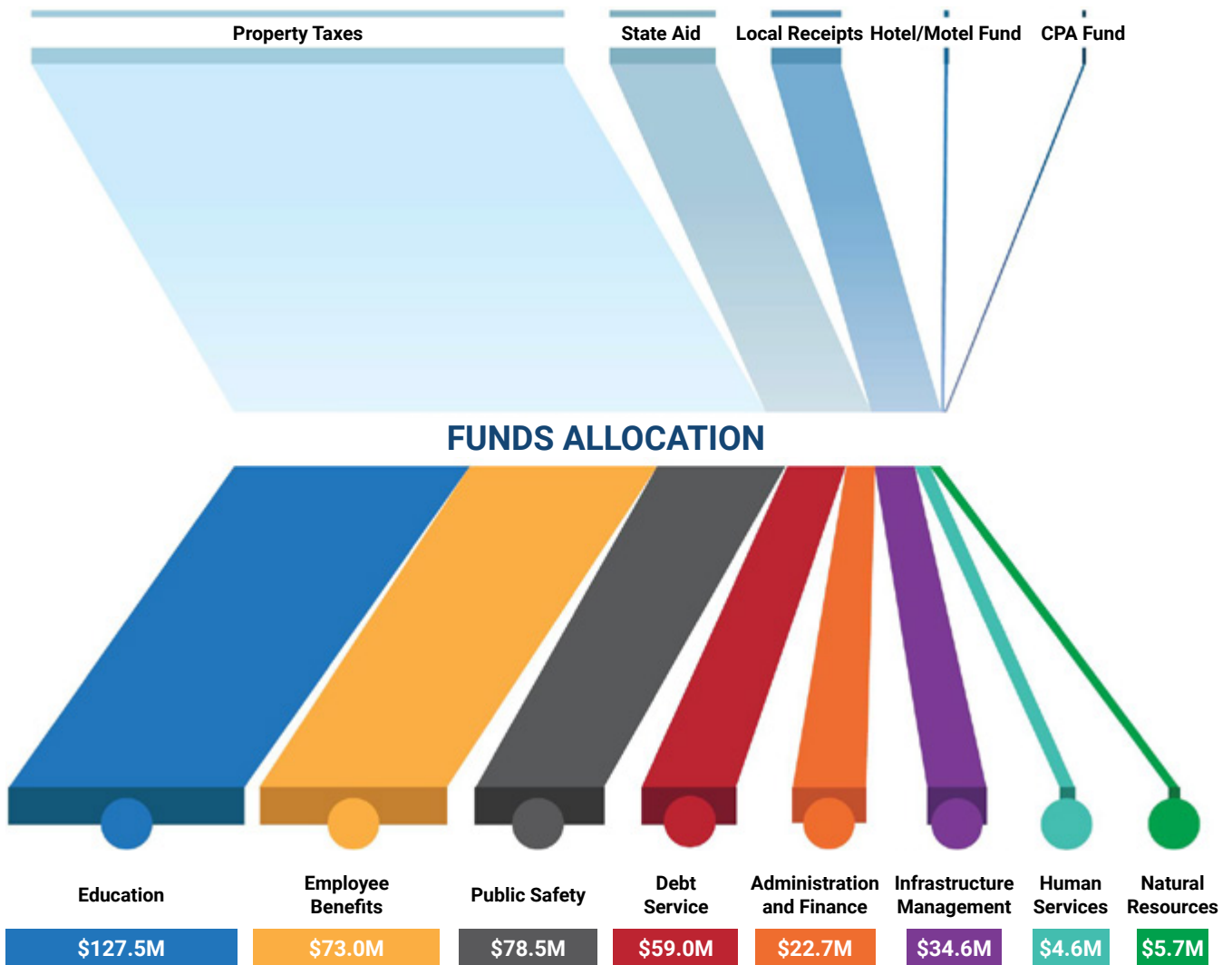
## Fiscal Year 2024 Priorities

- Reflects new wage and benefits packages agreed to by all collective bargaining units, with a focus on employee retention and recruitment
- Separates existing downtown division workforce into its own department to provide budget clarity
- Adds an additional full-time crisis response manager in the Police Department
- Adds two Archivists to the staff of the Thomas Crane Public Library
- Creates additional officer positions in the Fire Department to maintain a full-service fourth ladder company for the first time since 1989.
- Includes the first year of wage adjustments for non-union employees based on a market analysis conducted by an independent research firm
- Funds debt service for a number of major projects, several million dollars of which is ultimately offset by revenue sources outside of property taxes.
- Reflects increases associated with the costs of disposing recyclable materials and other contractual waste disposal lines
- Includes a decrease in funding for snow and ice removal that reflects a three-year average of actual costs.
- Raises expense lines in various infrastructure departments to meet rising energy and material costs
- Adds a Recreation Operations Coordinator in the Recreation Division of the Department of Natural Resources

## Budget Funding

After understanding who determines the budget and what the budget prioritizes, it's important to know where the money comes from. The three primary sources of revenue every year and for the Fiscal Year 2024 are property taxes, local receipts, and state aid.

Property taxes have long been the City's main source of revenue, although recent economic growth and conservative spending have limited individual tax bill increases to well below the state average for cities and towns. Funds allocated by the Commonwealth of Massachusetts are the second-largest source of revenue, and local receipts, such as building permit fees and motor vehicle excise taxes, account for the smallest of the three primary revenue categories.





## Revenues Overview

As the City, and economy, returns to its pre-Covid trends, baseline revenue performance has returned. As of April 30th, 2023 (83.3% of the fiscal year) the City has collected 87.5% of all revenues. From a performance basis, the City appears to have successfully past the first fiscal checkpoint signifying a full recovery of operational revenue. Fiscal 2024 will likely produce the final data needed to confirm the completion of the recovery. Across all categories of local receipts, as of April 30th, 2023, the City has collected 88.2% of estimated revenue. Given that 88.2% of projected local receipts have been collected through 83% of the year, the City is likely to well surpass its projected local receipts revenue.

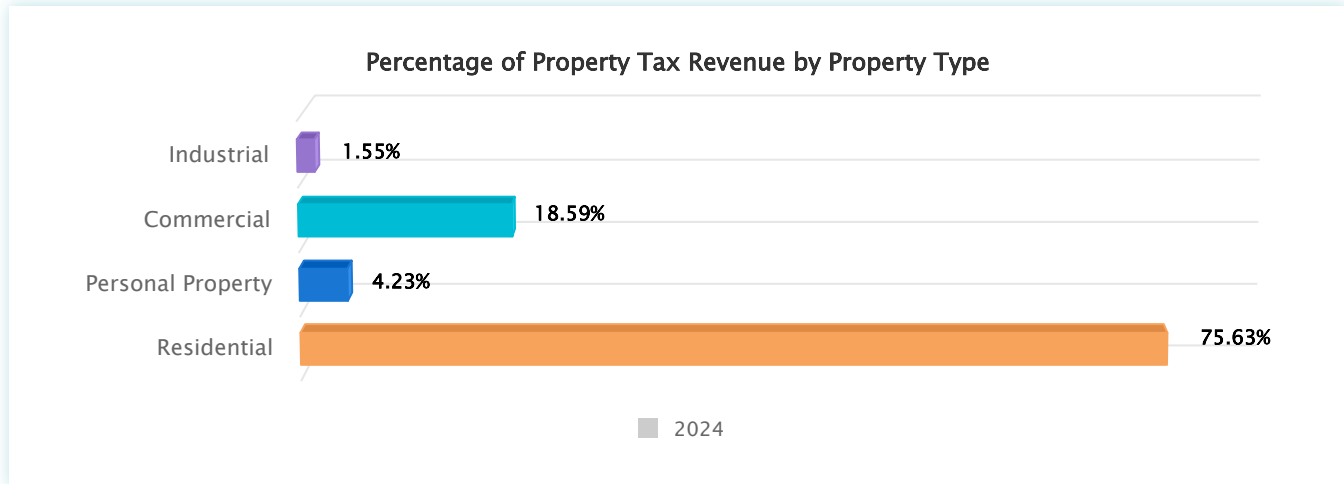
A survey of the local receipts, of which a detailed ledger can be found in the document, shows particularly strong performance in meals tax, interest earned on liquidity, and tax title redemption. Meal tax, of which 75% of payments received is likely to see an approximately 10% over expected revenue. Interest on liquidity, or the interest earned on the funds held by the City at banks, has seen a dramatic increase. This increase is due to the recovery of US treasury rates and the increase in the Federal Fund rate and other tertiary effects related to US Federal monetary policy. The increase in tax title redemption can be credited to the efforts of the City's Treasury Department to work with delinquent property owners to rectify back taxes. None of these proceeds were from tax titles sales, but rather volunteer tax payments.

Levy collection remains strong with 87% of the tax levy collected through 83% of the fiscal year. This remains one of the highest collection rates we have seen in recent years and puts the City firmly on track with its intended collection rate. With property tax constituting approximately 75% of the City revenue base, this strong collection number provides strong assurance in the proper funding of the City's budget.

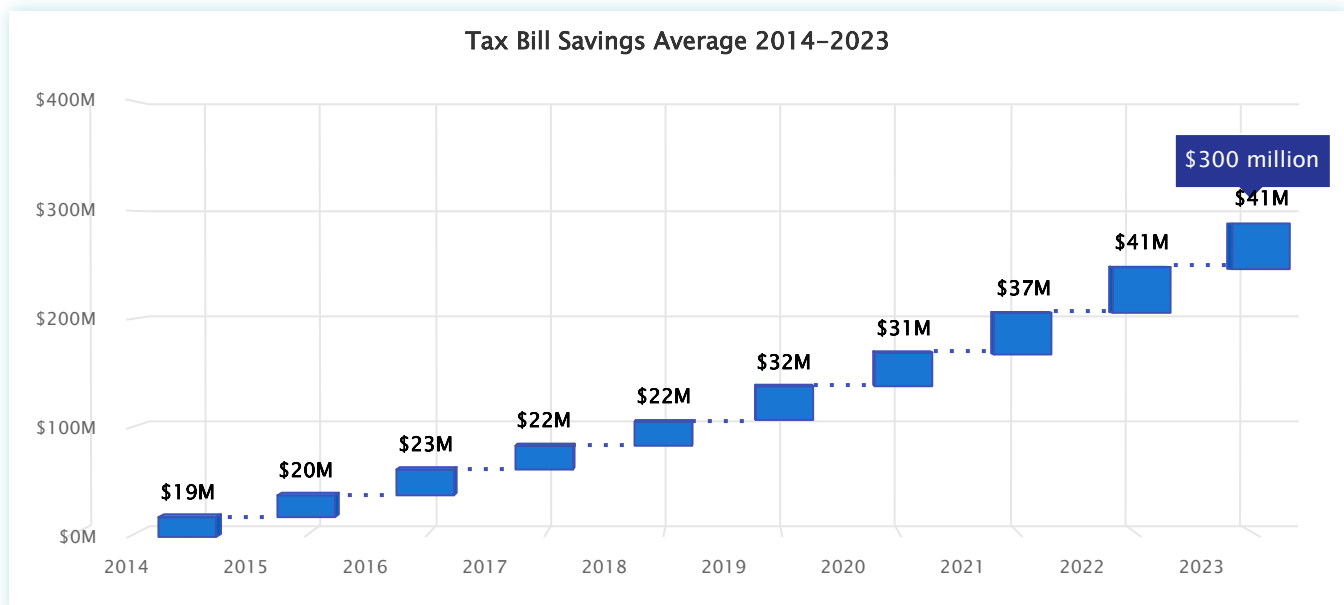
State Aid, which is the second largest portion of revenues, is set to have a net value of \$64.9 million for the fiscal year 2024. Gross State revenue is expected to be \$70.2 million and gross expenses are expected to be \$5.2 million. This represents an increase of \$10.1 million, or 18.4%, from last fiscal year. The majority of this increase is from an increase in Chapter 70 (education), which is reflected in the increase to the school budget.

### Property Tax

Property tax generates more than 75% of all revenue for the budget. The tax revenue is composed of both residential and commercial property tax.



The revenue that the City generates through property taxes is called the **levy**. The **levy limit** is the maximum amount of property tax revenue the City can collect in a given year. However, the City does not have to meet this maximum; it may choose to collect less taxes than the levy limit. The difference between the levy limit and the actual levy collected is called the **excess levy capacity**.



**Over the last 10 years**, the City has maintained on average almost \$29.6 million in excess capacity every year, totaling \$295.9 million in tax bill savings.

Thanks to new growth the City has generated \$19.3 million of additional revenue in the last three years. This new revenue increases the levy without raising the tax rate. Because taxes have remained stable, Quincy’s excess levy capacity is now at \$49.1M. The City’s excess capacity is the 5th highest in all of Massachusetts, keeping property tax increases in Quincy at just about half of the state average.



### Local Receipts

In addition to the property tax, the various local taxes and fees that the City collects fuel the budget. For example, miscellaneous recurring fees such as registering a car, staying in a hotel, and eating out at restaurants are all simple ways that help Quincy build revenue to invest back into the quality of the City and its neighborhoods.

**Motor Vehicles:** A registration tax collected by the municipality in which the motor vehicle is kept.

**Room Occupancy:** A tax on hotel, motel, and lodging house rooms at 5% of the cost of renting such rooms.

**Meals Tax:** A 0.75% tax on restaurant meals.

### State Aid

State aid is the second-largest means of revenue and contributes **\$64.9 million** to the operating budget. State aid comes from fees that are paid directly to the State such as income taxes, sales taxes, business taxes, and other revenue collected directly by the Commonwealth. While paying taxes to the State can be frustrating, the good news is that a sizable portion of that money goes right back to Quincy. In fact, nearly \$550 per person comes back to the City through state aid.

#### State Aid Fiscal Year 2024 Breakdown

Education Items	General Government
Chapter 70	Unrestricted General Government
Chapter Tution Reimbursement	Veterans Benefits
	Exempt: VBS and Elderly
	State Owned Land
	Public Libraries

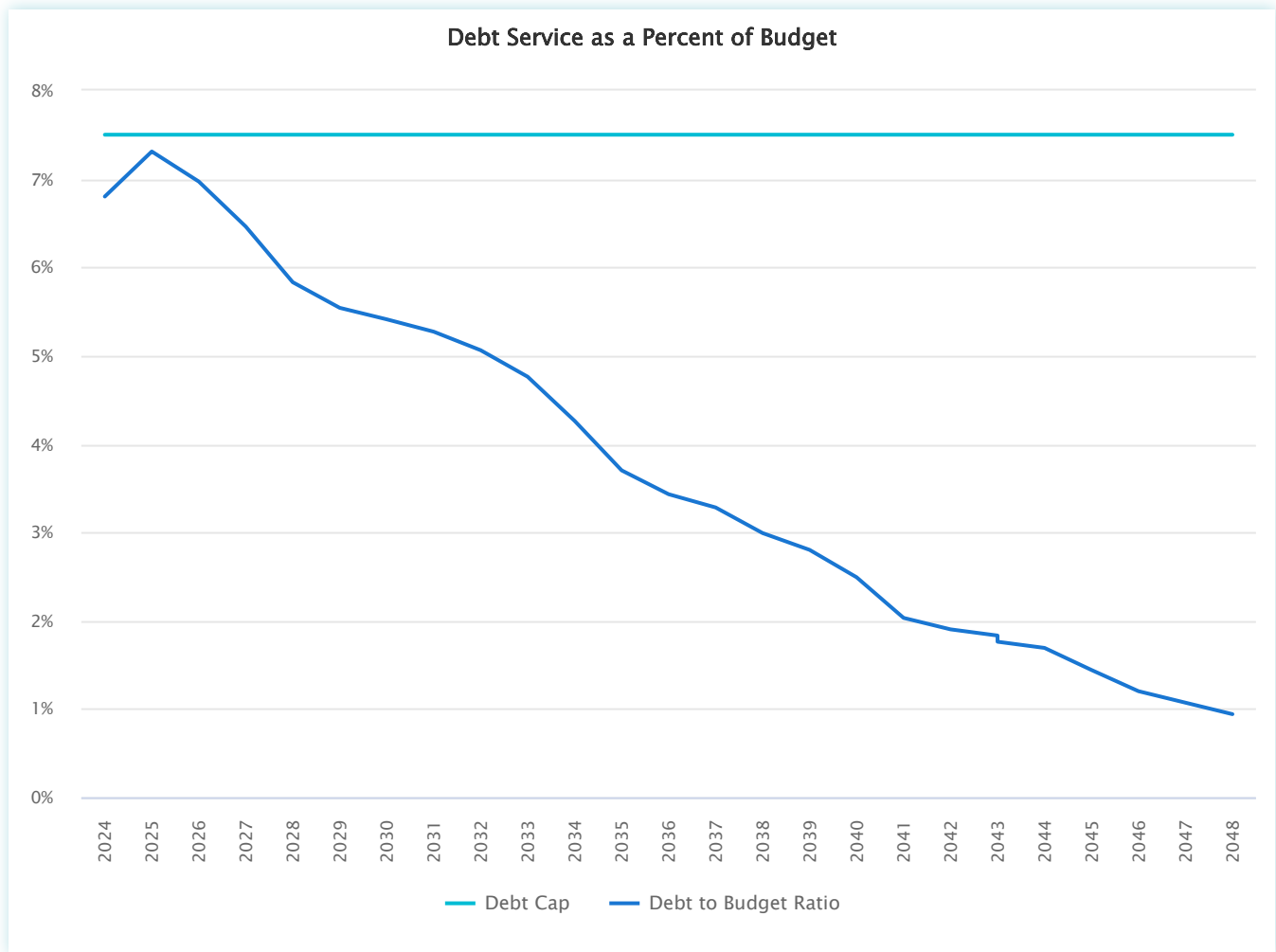
*More than 50% of state aid goes towards Quincy's education. The remainder goes back into caring for hte community through support for veterans and the elderly.*

## Debt Service and Pension Obligation Bonds

### Debt Service

Out of the \$405 million operating budget, Quincy uses \$59 million for debt payments.. This, when adjusted for non-levy supported debt, is a 6.59% commitment, which keeps the City healthily within the 6-7.5% limit and allows Quincy to continue funding its ongoing projects. Additionally, making consistent, on-time payments with this 7.5% allocation improves the City’s rating from bond agencies. Currently, Quincy has an AA rating with a stable outlook, which is the second-highest possible rating and the highest at any point in the City’s recent history. (For comparison purposes, the City has the same credit rating as the United States federal government.) Because of long-term fixed interest payments, future debt service to the budget will continue to reduce over the coming years. The following graph shows the projection of future debt payments through Fiscal 2048.

Quincy Debt Payments: 2024-2048



#### DEBT SERVICE

- Long-term debt Pays for the interest and principal on bonds that the City has issued for various projects.
- Short-term debt Pays for the cost of short-term notes.



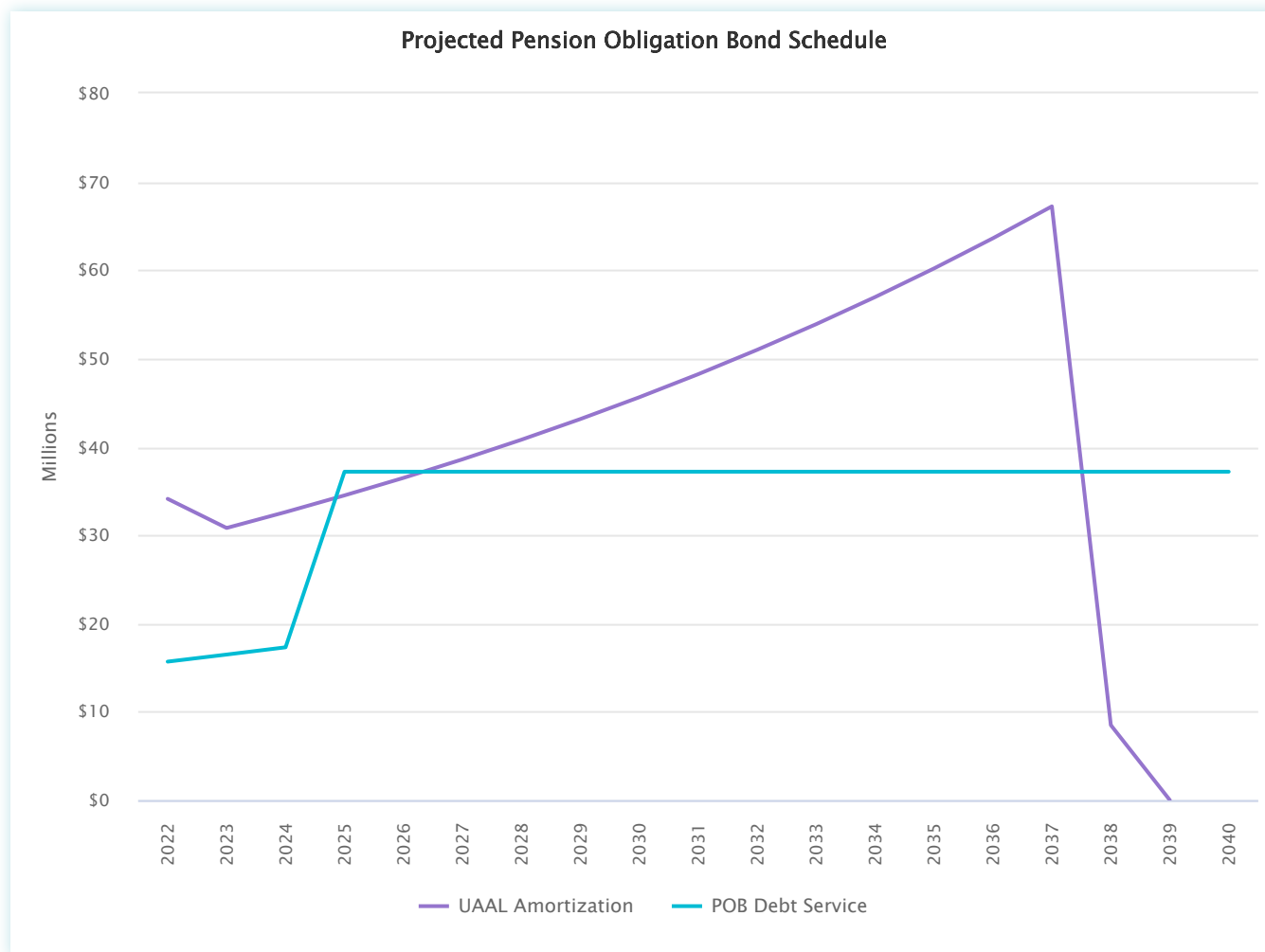
## Debt Service and Pension Obligation Bonds

### Pension Obligation Bonds (POB)

Included in this section of the budget is the result from the City’s POB sale to address the City’s unfunded pension liability within the Quincy Retirement System. An unfunded pension liability exists when employer contributions and plan investment performance fail to keep up with a growing benefit stream. Pension Obligation Bonds allow municipal issuers to capture savings between prevailing market interest rates and the actuarial earnings rate that is embedded in the contribution rate. In the recent borrowing environment, the City had a unique opportunity to take advantage of historically low-interest rates. The pension obligation bond replaced one form of debt (internal) that bears a relatively high-interest rate with bonds sold in the public market at a lower coupon rate. Under State law, the City must fully fund the pension system by fiscal year 2038. Over the 19 year life of the POB, the City will save \$128.6 million.

#### **Why is there still a pension contribution if the City is planning to do a POB?**

This is because the City can only bond the unfunded liability in the pension system, there are still what is referred to as “normal costs” which are current year expenses related to active pension plan members, and not the product of amortized underperformance. Essentially, the City is funding the past underperformance of the pension system, both on the investment and contribution side, not the current expenses.





## Conclusion

The Fiscal Year 2024 budget draws heavily on the City's overall financial stability, and keeps pace with the effects of inflation and the need to retain and recruit employees. This budget presents a conservative framework that meets the City's current needs while at the same time creating future flexibility. At its core, it continues the City's longstanding focus on maintaining among the most successful public school districts, the safest neighborhoods, and most forward-looking governments in the Commonwealth of Massachusetts.





### Appendix A: Category Summary

The City allocates funds by category, with each category containing various departments, divisions, and specific line-item expenses.

Below is a high-level overview of each spending category, with detail about specific departments, divisions, and line-items funded within the category. A budget summary for each spending category, again with a breakdown by departments, divisions, and line items, follows the summary section.

The 7 spending categories are:

-  EDUCATION
-  ADMINISTRATION AND FINANCE
-  EMPLOYEE BENEFITS
-  NATURAL RESOURCES
-  PUBLIC SAFETY
-  HUMAN SERVICES
-  INFRASTRUCTURE MANAGEMENT

EDUCATION	
Name	Purpose
Quincy Public Schools Department	Educates close to 10,000 students attending school in eleven elementary schools, five middle schools, two high schools, an early childhood center, and a comprehensive extended education program. (Known for its long-standing tradition of innovative curriculum and excellence in public education.)

EMPLOYEE BENEFITS	
Name	Purpose
Retirement and Pensions (Line Item)	Funds and manages the City's required contribution to the Retirement Board. Quincy's public employees currently pay 9% of their salaries to the public pension system and an additional 2% on salaries over \$30,000.
Unemployment Compensation (Line Item)	Pays benefits to those laid-off from their City positions. Quincy does not pay into the unemployment system; rather, the City pays the state reimbursement on these costs.
Medicare (Line Item)	Covers the employer's payroll tax associated with employees paying into the Medicare program.
Workers' Compensation (Line Item)	Investigates claims; represents the City before the Industrial Accidents Board and courts; pays lost wages and medical expenses when appropriate.
Health Insurance (Line Item)	Pays for the City's portion of employee insurance costs as well as a mandatory Medicare program for all retired City employees seeking health insurance.

<b>PUBLIC SAFETY</b>	
<b>Name</b>	<b>Purpose</b>
<b>Police Department</b>	<b>Protects citizens and aims to attain a high quality of life for all.</b>
<b>Animal Control Department</b>	<b>Enforces animal ordinances and controls nuisance wildlife. Most ordinances are dog-related, ensuring that dogs are properly vaccinated and licensed every year.</b>
<b>Fire Department</b>	<b>Responds to threats from fires, accidents, disasters, and medical emergencies.</b>
<b>Emergency Management Department</b>	<b>Coordinates the required activities to build and sustain the capabilities necessary to prevent, mitigate against, prepare for, respond to, and recover from emergency situations and disasters, both natural and man-made, utilizing an all-hazards approach.</b>
<b>Inspectional Services Department</b>	<b>Enforces municipal ordinances covering construction, land use, retail scale and scanning accuracy, natural resource protection. The department’s objective is to ensure the health and safety of Quincy’s citizens.</b>

<b>INFRASTRUCTURE MANAGEMENT</b>	
<b>Name</b>	<b>Purpose</b>
<b>Public Buildings Department</b>	<b>Ensures that public buildings are safe, accessible, and functional. Maintains and improves existing buildings and oversees new construction, focusing on energy conservation.</b>
<b>Traffic, Parking, Alarm, and Lighting Department</b>	<b>Manages traffic signals, street lights, and fire alarms. Also manages all traffic improvements, engineering studies, and public parking.</b>
<b>Downtown District</b>	<b>Maintains and oversees all new assets in the Downtown. Assets include Hancock Adams Common, Kilroy Square, Generals Park, General Dunford Drive, McConville Way, perimeters of the Hancock parking garage.</b>
<b>Public Works Department</b>	<b>Maintains and repairs streets and sidewalks; collects trash; oversees fleet fuel purchasing, snow removal, street sweeping, city drains, and water and sewer division.</b>
→ <b>Engineering Division</b>	Oversees road construction and rehabilitation projects, maintains surveying information, issues house numbers, and works with other departments to compile data and reports.
→ <b>Snow and Ice Removal Division</b>	Funds the cost incurred by the City to plow and salt the streets during winter. This service is overseen by the Public Works Commissioner and provided by a mix of City labor and contracted services.
→ <b>Collection and Disposal Division</b>	Collects and disposes of solid waste, household hazardous waste, recyclables, and yard waste in a manner that is environmentally sound, cost-effective, and safe, promoting a healthy environment.
→ <b>Drain Division</b>	Maintenance and repairs on the City’s drainage system, as well as pumping operations during flood emergencies.



**ADMINISTRATION AND FINANCE**

Name	Purpose
Office of the Mayor Department	Provides oversight of all City departments and manages the City's day-to-day operations. Key functions include authorizing expenditures, hiring employees, and negotiating City contracts to keep operations running smoothly day-to-day.
Office of City Council Department	Authorizes public improvements and expenditures; adopts regulations and ordinances; reviews and approves the City's annual budget; manages related legislative tasks.
Substance Abuse Prevention Department	Oversees prevention efforts throughout the City and collaborates with community and state providers the treatment and services needs of those impacted by substance use disorder.
Municipal Finance Department	Maintains financial records in compliance with laws and regulations; processes payroll and payments; maintains grant and revenue records; constructs and monitors the budget.
<i>Reserve Fund (Line Item)</i>	<i>Protects against a potential economic downturns or catastrophic events, or to offset the anticipated costs of post-retirement benefits of retired employees.</i>
Tourism Department	Promotes visitation and works with the travel industry to drive tourism to Quincy, as well as funds marketing materials aimed at attracting visitors. This department is funded through a room tax paid by guests to the City's hotels.
Purchasing Department	Oversees all purchases made by City and School Departments. Facilitates all stages of bids on buildings and non-building construction projects. Encourages fiscally sound purchasing policies and ensures that all purchases are made in accordance with State and Federal law as well as all applicable City ordinances.
Assessors Department	Values more than 27,000 properties and determines each property's tax. Administers over 74,000 motor vehicle and boat excise bills and oversees all property tax exemptions. Accounts for 75% of the City's funding revenue.
Treasurer- Collector Department	Maintains municipal funds and the deposit, investment, and disbursement of these funds. This department collects property taxes and local fees and receipts that fuel the budget.
<i>Tax Title (Line Item)</i>	<i>Funds the process to pursue delinquent property taxpayers.</i>
Legal Department	Advises the Mayor and all department heads regarding day-to-day operational issues. Advises the City Council, Boards, and Commissions regarding their legal questions. Handles litigation pending in all courts and administrative bodies involving the City.
<i>Court Judgments (Line Item)</i>	<i>Funds court-ordered judgments and negotiated settlements.</i>
Human Resources Department	Oversees all employment matters and administers health, life, and dental benefits active and retired City employees.
Information Technology Department	Provides data-communications and telecommunications services for all City departments. Manages the networks, maintains all IT hardware, provides help desk support, and manages the City's website and phone service.
City Clerk Department	Oversees daily operations of both the Vital Statistics and Elections departments and manages the Licensing Board. Clerk for the City Council, responsible for keeping City records and Campaign Finance reports.

→ Elections Division	Conducts municipal, state, and federal elections. Equips precincts to vote and performs voter registration drives, processes nomination papers, and works with the Central Voter Registration System.
→ Licensing Board Division	Oversees over 2,900 licenses in 77 categories and generates \$400,000 in annual revenue. The board consists of the City Clerk, Health Commissioner, Inspections! Services Director, Police Chief, and Fire Chief.
→ Census Division	Conducts an annual local census of Quincy residents.
<b>Planning Department</b>	<b>Supports the Planning Board with its review of new development projects; performs and supports long-range planning initiatives on land-use, housing, economic development, open space, and climate change; administers state and federal grants, including U.S. Department of Housing and Urban Development (HUD) grant programs.</b>

**NATURAL RESOURCES**

Name	Purpose
<b>Natural Resources Department</b>	<b>Oversees the protection and enhancement of Quincy's trees, marshes, ponds, brooks, parks, and open spaces. Builds stewardship through education and programming.</b>
→ Cemetery Division	Operates and maintains six cemeteries. Ensures that burial is handled professionally and with compassion for the living and respect for the deceased.
→ Park and Forestry Division	Maintains more than 52 active and passive park locations. Cares for City beaches, tree inventory, landscaped traffic islands, and school grounds.
→ Recreation Division	Organizes, leads, and conducts recreational programming for people of all ages, interests, and abilities. Assists with the planning and running of special events and celebrations year-round. Conducts prevention programming for teens and young adults.
<i>Celebrations (Line Item)</i>	<i>Pays for community events including Flag Day, the annual Christmas Parade, the Lunar New Year Festival, as well as holiday decorations.</i>

**HUMAN SERVICES**

Name	Purpose
<b>Library Department</b>	<b>Offers wide selection of books, free Internet and wifi; provides public-use computers and laptops; performs print, scan and fax services; manages meeting and study rooms; plans and provides events and classes. A source of community information, books, magazines, movies, and music in both physical and electronic formats.</b>
<b>Council on Aging Department</b>	<b>Provides a myriad of services to our senior citizens.</b>
<b>Veterans Services Department</b>	<b>Provides information and assistance to Quincy's veterans, their dependents and survivors, across the full spectrum of local, State and Federal veteran and military benefits and services. Directs and implements the Mass. Ch.115 financial assistance program. Ensures grave markers and flag installation at all veterans graves.</b>
<b>Health Inspection Department</b>	<b>Provides services and programs to protect the health, safety and wellbeing of Quincy's citizens. Enforces all local and state public health and environmental regulations for prevention and control of disease; protects against environmental health hazards; designs programs to improve the health of the lives of Quincy residents.</b>



## Appendix B: The Quincy Public Schools and Educational Spending

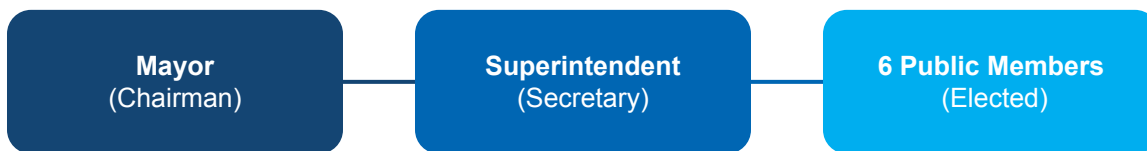
The elected members of the School Committee determine the budget for the Quincy Public Schools, including the spending priorities, after receiving the bottom line appropriation of the Mayor and the approved City budget.

### Quincy Public Schools Overview

Like other departments in the City, Quincy Public Schools are led by an executive officer, the Superintendent. And like other departments, the initial proposed budget developed by the department comes from the Superintendent and the department’s administrative team.

However, unlike other departments, Quincy Public Schools is governed by its own elected body, the School Committee. The School Committee is comprised of the Mayor and 6 elected members with the School Superintendent serving as Committee Secretary. The School Committee sets policy, appoints the Superintendent, and determines how money allocated to the Quincy Public Schools will be used during the school year in support of Quincy’s education goals. The Quincy Public Schools consists of 11 elementary schools, 5 middle schools, 2 high schools, an early childhood center, and a comprehensive extended and continuing education program.

### School Committee Organization



### Educational Spending

In Massachusetts, municipalities must maintain a minimum amount of spending on education. This state-mandated minimum is called the foundation budget. A municipality that fails to meet their as signed foundational spending mandate risks having its entire municipal budget nullified and their public schools placed in state receivership.



# Budget Details



**City General Fund**  
**Administration & Finance**  
**121 – Mayor**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
510001	MAYOR	1	150,943	150,943	150,943
510022	EXEC.SEC TO MAYOR	1	119,689	123,279	153,422
510400	DIRECTOR OF OPERATIONS	1	102,512	105,587	139,458
510401	DIRECTOR OF COMMUNICATIONS	1	102,512	105,587	118,337
510024	CONSTITUENT SERVICES	2	158,479	163,231	187,483
510023	SECRETARY TO MAYOR	2	69,431	143,026	154,500
510064	CLERK RECEPTIONIST	-	54,629	-	-
510017	COMMUNITY LIASON	1	-	75,288	87,250
510140	LONGEVITY	-	2,525	2,535	2,535
510153	TRAVEL ALLOWANCE	-	7,228	7,228	7,200
510193	PREMIUM PAY	-	2,349	2,349	3,120
<b>Personnel Service</b>		<b>9</b>	<b>770,297</b>	<b>879,053</b>	<b>1,004,248</b>
520400	REPAIRS:MAINTENANCE	-	500	500	500
<b>Contractual</b>		<b>-</b>	<b>500</b>	<b>500</b>	<b>500</b>
540200	OFFICE SUPPLIES	-	4,800	4,800	4,800
550104	SUPPLY:GENERAL	-	2,200	2,200	2,200
570200	TRAVEL OUT OF STATE	-	4,500	4,500	4,500
570301	DUES	-	40,000	40,000	40,000
<b>Current Expense</b>		<b>-</b>	<b>51,500</b>	<b>51,500</b>	<b>51,500</b>
<b>Total 121 – Mayor</b>		<b>9</b>	<b>822,297</b>	<b>931,053</b>	<b>1,056,248</b>



**City General Fund  
Cultural & Recreation  
692 – Celebrations**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
570800	CELEBRATIONS	-	200,000	250,000	300,000
	<b>Current Expense</b>	-	<b>200,000</b>	<b>250,000</b>	<b>300,000</b>
<b>Total 692 – Celebrations</b>		-	<b>200,000</b>	<b>250,000</b>	<b>300,000</b>



**City General Fund**

**Human Services**

**599 – Office Of Substance Abuse Prev**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
510318	SUBSTANCE ABUSE COORDINATOR	1	82,294	85,089	96,971
	<b>Personnel Service</b>	<b>1</b>	<b>82,294</b>	<b>85,089</b>	<b>96,971</b>
530303	CONTRACTED	-	33,000	33,000	33,000
530400	COMMUNICATION	-	2,000	2,000	2,000
	<b>Contractual</b>	<b>-</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
540200	OFFICE SUPPLIES	-	1,000	1,000	1,000
550100	EDUCATIONAL SUPPLIES	-	10,000	10,000	10,000
570100	TRAVEL IN STATE	-	1,000	1,000	1,000
570304	CONFERENCES	-	1,000	1,000	1,000
	<b>Current Expense</b>	<b>-</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>
<b>Total 599 – Office Of Substance Abuse Prev</b>		<b>1</b>	<b>130,294</b>	<b>133,089</b>	<b>144,971</b>

**City General Fund  
Administration & Finance  
111 – City Council**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
510002	CITY COUNCILLOR	9	203,283	235,679	267,300
510003	CITY AUDITOR	1	119,688	127,356	136,868
510025	ADMIN.ASST.TO COUNCIL	1	52,191	53,757	65,327
512143	ADMIN. ASSISTANT	1	52,191	55,540	65,327
510026	CLERK OF COMMITTEES	1	77,953	82,950	92,632
510140	LONGEVITY	-	2,000	2,000	1,950
510153	TRAVEL ALLOWANCE	-	64,800	32,400	-
510156	CLERK	-	2,008	2,008	2,000
510193	PREMIUM PAY	-	3,132	3,132	2,340
	<b>Personnel Service</b>	<b>13</b>	<b>577,246</b>	<b>594,822</b>	<b>633,744</b>
520400	REPAIRS:MAINTENANCE	-	2,750	2,750	2,750
530000	PROFESSIONAL/TECH	-	20,500	20,500	20,500
530608	COMMUNICATIONS-AT LARGE	-	1,000	1,000	1,000
530609	COMMUNICATIONS-AT LARGE	-	1,000	1,000	1,000
530700	COMMUNICATIONS-AT LARGE	-	1,000	1,000	1,000
530701	COMMUNICATIONS-WARD I	-	5,000	5,000	5,000
530702	COMMUNICATIONS-WARD II	-	5,000	5,000	5,000
530703	COMMUNICATIONS-WARD III	-	5,000	5,000	5,000
530704	COMMUNICATIONS-WARD IV	-	5,000	5,000	5,000
530705	COMMUNICATIONS-WARD V	-	5,000	5,000	5,000
530706	COMMUNICATIONS-WARD VI	-	5,000	5,000	5,000
	<b>Contractual</b>	<b>-</b>	<b>56,250</b>	<b>56,250</b>	<b>56,250</b>
540200	OFFICE SUPPLIES	-	8,000	8,000	8,000
570304	CONFERENCES	-	500	500	500
	<b>Current Expense</b>	<b>-</b>	<b>8,500</b>	<b>8,500</b>	<b>8,500</b>
<b>Total 111 – City Council</b>		<b>13</b>	<b>641,996</b>	<b>659,572</b>	<b>698,494</b>



**City General Fund**  
**Administration & Finance**  
**135 – Municipal Finance**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
510010	DIRECTOR OF MUNICIPAL FINANCE	1	127,474	131,269	157,521
510114	MANAGER OF ACCOUNTS	1	96,971	99,880	120,199
510133	BUSINESS MANAGER	1	88,004	90,993	96,165
510123	PRINCIPAL CLERK I	-	48,079	49,521	-
510027	STRATEGIC ASSET MANAGER	1	96,971	99,880	112,481
510110	SALARY/WAGE PERM	-	21,460	21,543	-
510117	HEAD CLERK	2	60,011	61,812	127,520
510130	OVERTIME	-	5,225	5,245	5,245
510140	LONGEVITY	-	175	176	350
510142	EDUCATION PAY	-	3,100	1,900	750
510180	ERP MAIN. STIPEND	-	-	-	20,000
510190	CITY LEAVE BUY BACK	-	600,000	600,000	600,000
510321	FINANCIAL ANALYST	-	73,648	79,374	-
512034	STUDENT INTERN	-	6,300	6,324	6,324
512093	ADMIN. SECRETARY	1	-	-	66,277
<b>Personnel Service</b>		<b>7</b>	<b>1,227,418</b>	<b>1,247,917</b>	<b>1,312,832</b>
520400	REPAIRS:MAINTENANCE	-	250	250	250
530000	PROFESSIONAL/TECH	-	2,500	2,500	2,500
<b>Contractual</b>		<b>-</b>	<b>2,750</b>	<b>2,750</b>	<b>2,750</b>
540200	OFFICE SUPPLIES	-	7,000	7,000	7,000
560302	AUDIT OF MUNI ACCOUNTING	-	150,000	200,000	200,000
570300	DUES - SUBSCRIPTIONS	-	12,000	12,000	12,000
580500	ACQ.:EQUIPMENT	-	400,000	400,000	400,000
<b>Current Expense</b>		<b>-</b>	<b>569,000</b>	<b>619,000</b>	<b>619,000</b>
<b>Total 135 – Municipal Finance</b>		<b>7</b>	<b>1,799,168</b>	<b>1,869,667</b>	<b>1,934,582</b>

**City General Fund  
Administration & Finance  
132 – Reserve Fund**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
510990	SALARY INCREASE	-	5,700,000	3,832,394	-
	<b>Personnel Service</b>	-	<b>5,700,000</b>	<b>3,832,394</b>	-
578002	RESERVE APPROP.- STABILIZATION	-	5,750,000	5,750,000	5,750,000
578004	RESERVE APPROP: OPEB	-	250,000	250,000	250,000
	<b>Current Expense</b>	-	<b>6,000,000</b>	<b>6,000,000</b>	<b>6,000,000</b>
<b>Total 132 – Reserve Fund</b>		-	<b>11,700,000</b>	<b>9,832,394</b>	<b>6,000,000</b>



## City General Fund

### Employee Benefits

#### 911 – Retirement & Pensions

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
570900	PENSIONS	-	7,502,340	7,352,289	8,807,364
	<b>Current Expense</b>	-	<b>7,502,340</b>	<b>7,352,289</b>	<b>8,807,364</b>
<b>Total 911 – Retirement &amp; Pensions</b>		-	<b>7,502,340</b>	<b>7,352,289</b>	<b>8,807,364</b>

**City General Fund  
Employee Benefits  
913 – Unemployment Compensation**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
570702	UNEMPLOYMENT	-	100,000	100,000	100,000
	<b>Current Expense</b>	-	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Total 913 – Unemployment Compensation</b>		-	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>



**City General Fund**  
**Employee Benefits**  
**916 – Medicare**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
560900	F.I.C.A.ASSESSMENT	-	2,592,900	2,670,687	2,804,221
	<b>Current Expense</b>	-	<b>2,592,900</b>	<b>2,670,687</b>	<b>2,804,221</b>
	<b>Total 916 – Medicare</b>	-	<b>2,592,900</b>	<b>2,670,687</b>	<b>2,804,221</b>



**City General Fund  
Administration & Finance  
138 – Purchasing Office**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
510013	PURCHASING AGENT	1	98,754	101,716	114,894
512115	OFFICE MANAGER	1	77,583	79,911	91,344
510099	ASST. CONTRACT COORDINATOR	1	60,105	61,908	68,044
510124	PRINCIPAL CLERK II	1	51,855	53,411	58,704
510140	LONGEVITY	-	2,450	2,700	700
510142	EDUCATION PAY	-	1,200	1,200	9,546
510193	PREMIUM PAY	-	783	783	783
<b>Personnel Service</b>		<b>4</b>	<b>292,730</b>	<b>301,629</b>	<b>344,015</b>
520400	REPAIRS:MAINTENANCE	-	350	350	350
530000	PROFESSIONAL/TECH	-	1,750	1,750	1,750
530006	PROF.SERVICE:PRINT/ADV.	-	2,500	2,500	2,500
530303	CONTRACTED	-	2,436	2,436	2,436
<b>Contractual</b>		<b>-</b>	<b>7,036</b>	<b>7,036</b>	<b>7,036</b>
540200	OFFICE SUPPLIES	-	1,000	1,000	1,000
550104	SUPPLY:GENERAL	-	450	450	450
570300	DUES - SUBSCRIPTIONS	-	250	250	250
<b>Current Expense</b>		<b>-</b>	<b>1,700</b>	<b>1,700</b>	<b>1,700</b>
<b>Total 138 – Purchasing Office</b>		<b>4</b>	<b>301,466</b>	<b>310,365</b>	<b>352,751</b>



**City General Fund**  
**Administration & Finance**  
**122 – Tourism**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
510012	DIRECTOR OF TOURISM	1	90,693	93,773	106,216
510110	SALARY/WAGE PERM	-	17,500	17,567	29,183
512994	HOTEL-MOTEL PERSONNEL OFFSET	-	(108,193)	(111,340)	(135,399)
<b>Personnel Service</b>		<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>
530303	CONTRACTED	-	50,000	50,000	75,000
530331	HOTEL-MOTEL CONTRACTED OFFSET	-	(50,000)	(50,000)	(75,000)
570307	TOURISM EXPENSE	-	30,000	30,000	30,000
570308	HOTEL-MOTEL EXPENSE OFFSET	-	(30,000)	(30,000)	(30,000)
<b>Total 122 – Tourism</b>		<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>

**City General Fund  
Administration & Finance  
141 – Assessors**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
510008	CHAIRPERSON, BOARD OF ASSESSOR	1	127,475	131,299	146,912
510011	DEPUTY COMMERCIAL ASSESSOR	1	121,284	124,923	132,870
510009	BOARD OF ASSESSOR(S)	2	188,426	194,118	222,732
512118	HEAD CLERK	1	66,611	68,873	69,601
512144	ASSESSMENT SUPERVISOR	1	83,456	85,960	80,478
510124	PRINCIPAL CLERK II	1	55,418	57,300	59,019
510123	PRINCIPAL CLERK I	1	54,079	55,915	57,592
510130	OVERTIME	-	1,568	1,615	1,615
510140	LONGEVITY	-	1,775	1,775	175
510142	EDUCATION PAY	-	750	750	750
512147	METHODOLOGIST/APPRaiser	1	89,213	91,890	97,850
<b>Personnel Service</b>		<b>9</b>	<b>790,055</b>	<b>814,418</b>	<b>869,594</b>
530000	PROFESSIONAL/TECH	-	10,300	10,300	10,300
530303	CONTRACTED	-	300,000	300,000	300,000
530330	REQ'D REVAL APPRAISAL SOFTWARE	-	300,000	300,000	300,000
<b>Contractual</b>		<b>-</b>	<b>610,300</b>	<b>610,300</b>	<b>610,300</b>
540200	OFFICE SUPPLIES	-	8,000	8,000	8,000
570100	TRAVEL IN STATE	-	10,000	10,000	10,000
570300	DUES - SUBSCRIPTIONS	-	2,500	2,500	2,500
<b>Current Expense</b>		<b>-</b>	<b>20,500</b>	<b>20,500</b>	<b>20,500</b>
<b>Total 141 – Assessors</b>		<b>9</b>	<b>1,420,855</b>	<b>1,445,218</b>	<b>1,500,394</b>



**City General Fund  
Administration & Finance  
145 – Treasurer/Collector**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
510004	TREASURER/COLLECTOR	1	111,932	115,290	138,713
510006	ASSISTANT COLLECTOR	1	83,456	85,960	94,487
510005	ASST. TREASURER	1	73,932	78,413	94,487
510117	HEAD CLERK	2	120,022	121,108	125,332
510124	PRINCIPAL CLERK II	2	101,055	104,312	111,835
510123	PRINCIPAL CLERK I	1	48,079	45,774	51,771
510552	ACCOUNT CLERK II	2	90,065	91,915	95,934
512140	CLERK TYPIST	1	41,712	42,964	45,405
510075	PRINTER/BANK MESSENGER	1	46,526	49,417	52,226
510140	LONGEVITY	-	2,500	2,510	2,510
510142	EDUCATION DIFFERENTIAL	-	4,150	2,761	6,897
510153	TRAVEL ALLOWANCE	-	1,080	1,084	1,084
510193	PREMIUM PAY	-	783	786	786
<b>Personnel Service</b>		<b>12</b>	<b>725,292</b>	<b>742,294</b>	<b>821,467</b>
520400	REPAIRS:MAINTENANCE	-	1,560	1,560	1,560
530000	PROFESSIONAL/TECH	-	200	200	200
530102	BANK CHARGE SERVICE	-	1,500	1,500	2,000
530400	COMMUNICATION	-	300,000	350,000	400,000
<b>Contractual</b>		<b>-</b>	<b>303,260</b>	<b>353,260</b>	<b>403,760</b>
540200	OFFICE SUPPLIES	-	6,200	8,000	10,000
570300	DUES - SUBSCRIPTIONS	-	350	350	500
570304	CONFERENCES	-	-	-	7,500
570400	INSURANCE PREMIUMS	-	4,160	4,160	4,160
<b>Current Expense</b>		<b>-</b>	<b>10,710</b>	<b>12,510</b>	<b>22,160</b>
<b>Total 145 – Treasurer/Collector</b>		<b>12</b>	<b>1,039,262</b>	<b>1,108,064</b>	<b>1,247,387</b>

**City General Fund  
Administration & Finance  
158 – Tax Title Expenditure**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
570800	UNCLASSIFIED	-	50,000	50,000	150,000
	<b>Current Expense</b>	-	<b>50,000</b>	<b>50,000</b>	<b>150,000</b>
<b>Total 158 – Tax Title Expenditure</b>		-	<b>50,000</b>	<b>50,000</b>	<b>150,000</b>



**City General Fund**  
**Debt Service**  
**700 – Debt Service**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
590101	PRINCIPAL LONG-TERM SCHOOLS	-	3,947,363	3,828,991	4,337,241
590103	PRINCIPAL LONG-TERM OTHER	-	9,920,114	11,026,600	13,020,675
590109	PENSION OBLIGATION BONDS	-	9,500,000	15,668,296	16,471,062
590151	INTEREST LONG-TERM SCHOOLS	-	3,992,968	4,529,887	4,017,721
590153	INTEREST LONG-TERM OTHER	-	5,476,121	8,246,698	13,758,187
<b>Current Expense</b>		-	<b>32,836,566</b>	<b>43,300,472</b>	<b>51,604,886</b>
<b>Total 700 – Debt Service</b>		-	<b>32,836,566</b>	<b>43,300,472</b>	<b>51,604,886</b>

**City General Fund**

**Debt Service**

**752 – Interest Short Term Debt**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
590205	INTEREST ON NOTES	-	4,281,789	4,017,409	7,438,364
	<b>Current Expense</b>	-	<b>4,281,789</b>	<b>4,017,409</b>	<b>7,438,364</b>
<b>Total 752 – Interest Short Term Debt</b>		-	<b>4,281,789</b>	<b>4,017,409</b>	<b>7,438,364</b>



**City General Fund**  
**Administration & Finance**  
**151 – Legal Dept**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
510020	CITY SOLICITOR	1	127,448	131,271	146,912
510316	LEGAL COUNSEL	1	88,531	91,889	104,282
510021	ASSISTANT CITY SOLICITOR	2	149,613	154,101	178,113
510123	PRINCIPAL CLERK I	1	66,174	68,159	77,250
510140	LONGEVITY	-	1,500	1,500	1,500
510193	PREMIUM PAY	-	2,349	2,349	1,560
<b>Personnel Service</b>		<b>5</b>	<b>435,615</b>	<b>449,269</b>	<b>509,617</b>
520400	REPAIRS:MAINTENANCE	-	200	200	200
530000	PROFESSIONAL/TECH	-	35,000	35,000	35,000
530010	OUTSIDE COUNSEL	-	195,000	195,000	195,000
530303	CONTRACTED	-	161,800	161,800	172,000
<b>Contractual</b>		<b>-</b>	<b>392,000</b>	<b>392,000</b>	<b>402,200</b>
540200	OFFICE SUPPLIES	-	2,650	2,650	2,650
570300	DUES - SUBSCRIPTIONS	-	2,000	2,000	2,000
<b>Current Expense</b>		<b>-</b>	<b>4,650</b>	<b>4,650</b>	<b>4,650</b>
<b>Total 151 – Legal Dept</b>		<b>5</b>	<b>832,265</b>	<b>845,919</b>	<b>916,467</b>



**City General Fund  
Employee Benefits  
912 – Worker’S Compensation**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
510173	INJURED PAY	-	650,000	752,885	752,885
	<b>Personnel Service</b>	-	<b>650,000</b>	<b>752,885</b>	<b>752,885</b>
530303	ALL OTHERS	-	61,200	61,200	92,000
	<b>Contractual</b>	-	<b>61,200</b>	<b>61,200</b>	<b>92,000</b>
570703	WORKINGMAN’S COMP.	-	653,800	753,800	753,800
	<b>Current Expense</b>	-	<b>653,800</b>	<b>753,800</b>	<b>753,800</b>
<b>Total 912 – Worker’S Compensation</b>		-	<b>1,365,000</b>	<b>1,567,885</b>	<b>1,598,685</b>



**City General Fund**  
**Administration & Finance**  
**941 – Court Judgments**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
570600	JUDGMENTS	-	50,000	50,000	50,000
570601	SETTLEMENTS	-	300,000	300,000	300,000
	<b>Current Expense</b>	-	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>
	<b>Total 941 – Court Judgments</b>	-	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>

**City General Fund  
Administration & Finance  
152 – Human Resources**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
510015	PERSONNEL DIRECTOR	1	111,932	115,290	134,146
510158	PERSONNEL ASSISTANT	1	85,000	87,887	100,177
510243	COORDINATOR	1	64,637	66,576	78,311
510087	ASSIST BENEFITS COORDINATOR	1	57,340	59,060	64,375
510130	OVERTIME	-	5,404	5,425	5,425
510140	LONGEVITY	-	1,000	1,000	1,200
510143	ENHANCED LONGEVITY	-	35,000	35,000	45,000
510193	PREMIUM PAY	-	1,566	1,566	1,560
<b>Personnel Service</b>		<b>4</b>	<b>361,879</b>	<b>371,804</b>	<b>430,194</b>
520400	REPAIRS:MAINTENANCE	-	50	-	-
530303	CONTRACTED	-	175,000	175,000	175,000
<b>Contractual</b>		<b>-</b>	<b>175,050</b>	<b>175,000</b>	<b>175,000</b>
540200	OFFICE SUPPLIES	-	5,500	5,550	5,550
570300	DUES - SUBSCRIPTIONS	-	330	330	330
570304	CONFERENCES	-	1,200	1,200	1,200
<b>Current Expense</b>		<b>-</b>	<b>7,030</b>	<b>7,080</b>	<b>7,080</b>
<b>Total 152 – Human Resources</b>		<b>4</b>	<b>543,959</b>	<b>553,884</b>	<b>612,274</b>



**City General Fund  
Employee Benefits  
914 – Health Insurance**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
539209	TUITION REIMBURSEMENT	-	1,000	1,000	14,000
	<b>Contractual</b>	-	<b>1,000</b>	<b>1,000</b>	<b>14,000</b>
570707	MEDICARE REFUNDS	-	2,217,966	2,547,316	2,547,316
570806	MEDICAL INSURANCE	-	49,233,127	52,134,525	54,424,662
570807	DENTAL INSURANCE	-	1,852,173	1,872,197	1,886,485
570808	LIFE INSURANCE	-	540,354	540,354	670,354
570809	MISC EMPLOYEE SCREENINGS	-	105,785	105,785	105,785
570811	FLEX SPENDING	-	53,250	53,250	53,250
	<b>Current Expense</b>	-	<b>54,002,655</b>	<b>57,253,427</b>	<b>59,687,852</b>
<b>Total 914 – Health Insurance</b>		-	<b>54,003,655</b>	<b>57,254,427</b>	<b>59,701,852</b>

**City General Fund  
Administration & Finance  
155 – Information Technology**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
512012	DIRECTOR OF INFORMATION TECH	1	119,688	123,279	142,813
512166	OPERATIONS SUPERVISOR	1	81,016	82,977	89,071
512184	DIRECTOR OF COMMUNICATIONS	1	77,611	79,939	84,483
512188	SR. PC TECH/AST NETWORK ADMINI	1	83,868	86,384	98,743
512333	NETWORK ADMINISTRATOR	1	92,886	95,673	109,361
512116	SECRETARY	1	65,726	67,698	69,462
512334	PC TECHNICIAN	4	257,426	268,887	298,530
512142	D.P.SYSTEMS ANALYST	3	269,659	277,749	312,955
512135	TELEPHONE OPERATOR	1	45,163	46,518	53,174
512097	COMPUTER OPERATOR	1	47,939	49,377	52,184
510065	MUNIS & SOFTWARE TRAINER	1	59,060	60,832	56,756
510130	OVERTIME	-	95,000	97,850	97,850
510140	LONGEVITY	-	7,575	7,650	7,650
510142	EDUCATION PAY	-	4,100	4,100	25,044
<b>Personnel Service</b>		<b>16</b>	<b>1,306,717</b>	<b>1,348,913</b>	<b>1,498,076</b>
520500	COMPUTER EQUIP	-	136,826	136,826	136,826
530201	ONLINE TRAINING	-	25,000	25,000	25,000
530303	CONTRACTUAL	-	2,205,064	2,580,439	2,580,439
530400	COMMUNICATION	-	365,000	365,000	365,000
<b>Contractual</b>		<b>-</b>	<b>2,731,890</b>	<b>3,107,265</b>	<b>3,107,265</b>
550803	DP SUPPLIES	-	55,000	55,000	55,000
<b>Current Expense</b>		<b>-</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>
<b>Total 155 – Information Technology</b>		<b>16</b>	<b>4,093,607</b>	<b>4,511,178</b>	<b>4,660,341</b>



**City General Fund**  
**Administration & Finance**  
**161 – Clerk**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
512010	CITY CLERK	1	127,658	131,488	146,912
512011	ASSISTANT CITY CLERK	1	81,016	83,446	89,071
512123	PRINCIPAL CLERK I	1	50,513	52,028	57,185
512140	CLERK TYPIST	1	41,712	43,128	43,750
510130	OVERTIME	-	6,701	6,902	10,000
510140	LONGEVITY	-	2,150	2,450	2,700
510142	EDUCATION PAY	-	400	400	2,128
510193	PREMIUM PAY	-	783	783	780
512099	PUBLIC RECORDS OFFICER/ADMIN S	1	60,240	62,407	70,924
<b>Personnel Service</b>		<b>5</b>	<b>371,173</b>	<b>383,032</b>	<b>423,450</b>
520400	REPAIRS:MAINTENANCE	-	300	300	300
530400	COMMUNICATION	-	20,000	20,000	20,000
530800	OTHER PURCHASED SERV	-	38,000	78,000	78,000
<b>Contractual</b>		<b>-</b>	<b>58,300</b>	<b>98,300</b>	<b>98,300</b>
540200	OFFICE SUPPLIES	-	4,000	4,000	5,000
570300	DUES - SUBSCRIPTIONS	-	750	750	750
<b>Current Expense</b>		<b>-</b>	<b>4,750</b>	<b>4,750</b>	<b>5,750</b>
<b>Total 161 – Clerk</b>		<b>5</b>	<b>434,223</b>	<b>486,082</b>	<b>527,500</b>

**City General Fund  
Administration & Finance  
162 – Elections**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
512129	SR.CLERK TYPIST II	1	48,198	49,644	47,431
512140	CLERK TYPIST	1	39,227	41,671	43,479
512143	ADMIN. ASSISTANT	1	68,482	73,936	80,289
512454	BUILDING CUSTODIAN	-	26,000	26,100	26,100
512550	REGISTRARS	-	2,000	2,000	2,000
512880	ELECTION WORKER	-	232,000	238,960	300,000
510130	OVERTIME	-	33,440	34,443	50,000
510140	LONGEVITY	-	500	500	-
510142	EDUCATION PAY	-	-	-	1,250
510189	CLOTHING	-	-	-	500
510193	PREMIUM PAY	-	780	783	783
510196	POLICE DETAILS	-	163,125	168,019	200,000
510250	EARLY VOTING: OVERTIME	-	-	30,115	30,115
510251	EARLY VOTING: POLICE DETAILS	-	-	8,432	15,000
510252	EARLY VOTING: BLDG CUSTODIANS	-	-	1,004	2,000
512883	EARLY VOTING: ELECTION WORKER	-	-	20,077	35,000
<b>Personnel Service</b>		<b>3</b>	<b>613,752</b>	<b>695,684</b>	<b>833,947</b>
520400	REPAIRS:MAINTENANCE	-	1,575	1,575	1,575
520700	RENTALS/LEASES	-	17,250	17,250	20,000
520706	EARLY VOTING: RENTALS/LEASES	-	-	1,500	3,000
520708	RAMP RENTALS	-	18,000	18,000	18,000
530000	PROFESSIONAL/TECH	-	5,250	5,250	5,250
530400	COMMUNICATION	-	70,000	70,000	100,000
530402	EARLY VOTING: COMMUNICATION	-	-	22,000	35,000
530800	OTHER PURCHASED SERV	-	15,000	15,000	15,500
530802	EARLY VOTING: OTHER PURCHASED	-	-	360	360
<b>Contractual</b>		<b>-</b>	<b>127,075</b>	<b>150,935</b>	<b>198,685</b>
540200	OFFICE SUPPLIES	-	16,000	16,000	25,000
570100	TRAVEL IN STATE	-	1,200	1,200	1,200
580500	ACQ.:EQUIPMENT	-	60,000	60,000	60,000
580506	EARLY VOTING: EQUIPMENT	-	-	50,000	50,000
<b>Current Expense</b>		<b>-</b>	<b>77,200</b>	<b>127,200</b>	<b>136,200</b>
<b>Total 162 – Elections</b>		<b>3</b>	<b>818,027</b>	<b>973,819</b>	<b>1,168,832</b>



**City General Fund**  
**Administration & Finance**  
**165 – Licensing Commission**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
512093	ADMIN. SECRETARY	1	57,897	59,634	63,022
510130	OVERTIME	-	2,308	2,377	2,377
510142	EDUCATION PAY	-	600	600	3,152
	<b>Personnel Service</b>	<b>1</b>	<b>60,805</b>	<b>62,611</b>	<b>68,551</b>
520400	REPAIRS:MAINTENANCE	-	75	75	75
530000	PROFESSIONAL/TECH	-	300	300	300
530800	OTHER PURCHASED SERV	-	15,050	15,050	15,500
	<b>Contractual</b>	<b>-</b>	<b>15,425</b>	<b>15,425</b>	<b>15,875</b>
540200	OFFICE SUPPLIES	-	600	600	600
	<b>Current Expense</b>	<b>-</b>	<b>600</b>	<b>600</b>	<b>600</b>
<b>Total 165 – Licensing Commission</b>		<b>1</b>	<b>76,830</b>	<b>78,636</b>	<b>85,026</b>



**City General Fund  
Administration & Finance  
168 – Census**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
570800	UNCLASSIFIED	-	50,000	100,000	100,000
	<b>Current Expense</b>	-	<b>50,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Total 168 – Census</b>		-	<b>50,000</b>	<b>100,000</b>	<b>100,000</b>



**City General Fund  
Administration & Finance  
175 – Planning Department**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
512014	PLANNING DIRECTOR	1	127,448	131,271	146,912
512021	ASSISTANT PLANNING DIRECTOR	1	96,971	99,880	108,744
512809	PRINCIPAL PLANNER-11 ECON DEVE	1	81,016	84,898	94,373
512806	PRIN.PLANNER II	1	73,000	75,491	88,199
512015	ASSISTANT PLANNER	2	130,222	135,442	147,488
510117	HEAD CLERK	1	53,000	54,800	58,749
510130	OVERTIME	-	31,350	32,291	45,000
510140	LONGEVITY	-	1,425	1,425	1,425
510142	EDUCATION PAY	-	4,600	3,250	8,671
510193	PREMIUM PAY	-	783	783	780
512034	STUDENT INTERN	-	9,300	9,336	9,336
512115	OFFICE MANAGER	1	77,584	79,912	84,464
512167	OPERATIONS SUPERVISOR-ECON DEV	1	79,323	82,017	72,207
<b>Personnel Service</b>		<b>9</b>	<b>766,022</b>	<b>790,796</b>	<b>866,348</b>
520400	REPAIRS:MAINTENANCE	-	500	500	500
530000	PROFESSIONAL/TECH	-	5,500	5,500	5,500
530302	REGIONAL COMPACT	-	25,000	25,000	25,000
530303	CONTRACTED	-	240,000	390,000	400,000
530400	COMMUNICATION	-	11,500	15,000	15,000
<b>Contractual</b>		<b>-</b>	<b>282,500</b>	<b>436,000</b>	<b>446,000</b>
540200	OFFICE SUPPLIES	-	5,500	5,500	5,500
550100	EDUCATIONAL SUPPLIES	-	500	500	500
570100	TRAVEL IN STATE	-	500	500	500
570200	TRAVEL OUT OF STATE	-	4,500	4,500	4,500
570300	DUES - SUBSCRIPTIONS	-	4,000	4,000	24,000
570304	CONFERENCES	-	3,000	3,000	3,000
<b>Current Expense</b>		<b>-</b>	<b>18,000</b>	<b>18,000</b>	<b>38,000</b>
<b>Total 175 – Planning Department</b>		<b>9</b>	<b>1,066,522</b>	<b>1,244,796</b>	<b>1,350,348</b>

**City General Fund  
Infrastructure Management  
192 – Public Buildings**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
512098	COMMISSIONER OF PUBLIC BLDGS	1	126,958	131,269	157,521
512089	DIRECTOR OF ENGINEERING	1	111,932	115,290	125,000
512088	DIR OF BUILDING MAINTENANCE	1	103,975	107,094	119,883
512013	DIRECTOR OF PLANT FACILITIES	1	103,974	107,093	116,995
512476	SUPERVISOR OF CUSTODIANS	1	77,584	79,912	87,842
512455	ENERGY MANAGER	1	103,575	107,093	113,300
512456	ENERGY TECHNICIAN	1	103,575	107,093	119,883
512454	BUILDING CUSTODIAN	9	438,625	451,668	461,473
512204	MAINTENANCE STAFF	19	1,432,802	1,492,539	1,578,990
512143	ADMIN. ASSISTANT	2	152,903	157,490	172,306
512462	CARP/CABINET MAKER	1	69,158	77,346	85,006
512155	ADMIN ASSISTANT - PBM	1	58,474	60,229	63,652
512859	SECURITY GUARD	1	65,450	67,414	79,166
510110	SALARY/WAGE PERM	-	25,000	25,096	30,000
510130	OVERTIME	-	193,751	199,564	300,000
510140	LONGEVITY	-	3,025	4,755	2,675
510141	SHIFT DIFFERENTIAL	-	6,621	6,220	12,833
510189	CLOTHING	-	26,500	27,000	27,500
510193	PREMIUM PAY	-	3,132	2,349	2,340
510194	LICENSE ALLOWANCE	-	522	522	520
510319	PROJECT MANAGER	1	79,099	81,472	87,550
510402	DOWNTOWN COORDINATOR	-	50,474	51,988	-
512022	DIRECTOR OF CONSTRUCTION	1	-	107,093	119,883
512074	MECHANICAL TECHNICIAN	-	75,280	115,030	-
512411	HORTICULTURAL/LABORER	-	36,000	37,482	-
512412	HANDYMAN/LABORER	-	36,000	37,482	-
512460	HVAC TECHNICIAN	2	149,318	154,390	193,022
519153	TRAVEL ALLOWANCE	-	15,963	14,154	14,400
	<b>Personnel Service</b>	<b>44</b>	<b>3,649,670</b>	<b>3,926,127</b>	<b>4,071,740</b>
520100	ENERGY	-	1,000,000	1,000,000	1,300,000
520400	REPAIRS:MAINTENANCE	-	117,500	117,500	117,500
520402	REPAIRS:BUILDINGS	-	125,000	125,000	125,000
520700	RENTALS/LEASES	-	42,000	42,000	42,000
530303	CONTRACTED	-	1,037,500	1,637,500	1,800,000
	<b>Contractual</b>	<b>-</b>	<b>2,322,000</b>	<b>2,922,000</b>	<b>3,384,500</b>
540200	OFFICE SUPPLIES	-	5,250	5,250	5,250



**City General Fund  
Infrastructure Management  
192 – Public Buildings (Continued)**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
540300	MAINTENANCE SUPPLIES	-	4,000	4,000	4,000
540500	CUSTODIAL SUPPLIES	-	199,500	199,500	250,000
540800	VEHICULAR SUPPLIES	-	15,000	15,000	20,000
550800	OTHER SUPPLIES	-	165,000	165,000	165,000
570300	DUES - SUBSCRIPTIONS	-	250	250	250
570400	INSURANCE PREMIUMS	-	-	-	120,000
	<b>Current Expense</b>	-	<b>389,000</b>	<b>389,000</b>	<b>564,500</b>
<b>Total 192 – Public Buildings</b>		<b>44</b>	<b>6,360,670</b>	<b>7,237,127</b>	<b>8,020,740</b>

**City General Fund  
Public Safety  
210 – Police**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
512104	POLICE CHIEF	1	147,239	152,239	160,275
512311	POLICE CAPTAIN	5	686,600	707,198	761,513
512312	POLICE LIEUTENANT	14	1,519,644	1,554,374	1,677,155
512313	POLICE SERGEANT	31	2,572,337	2,744,886	3,031,565
512361	PATROLMAN III	180	11,408,529	11,855,556	13,813,624
512363	PATROLMAN I	-	273,619	786,864	-
512315	TRAFFIC SUPERVISOR	49	531,856	548,959	581,897
512332	FINANCIAL MANAGER	1	75,301	77,859	82,400
512435	WKG.FOREMAN-M.E.REPAIR	1	67,131	69,411	84,831
512136	EXEC.SEC.-POLICE CHIEF	1	69,697	72,064	77,250
512135	TELEPHONE OPERATOR	18	474,457	616,493	841,591
512142	D.P.SYSTEMS ANALYST	1	92,887	96,041	124,984
512153	BOOKKEEPER	-	53,395	55,208	-
512302	TRAF.SIGNAL & COMM.TECH.	1	23,289	24,080	34,655
512132	PRIN. BOOKKEEPER/PAYROLL	1	77,584	80,218	80,175
512129	SR.CLERK TYPIST II	3	139,543	139,490	158,054
512123	PRINCIPAL CLERK I	1	50,513	52,228	59,472
512124	PRINCIPAL CLERK II	2	103,710	107,231	119,756
510130	OVERTIME	-	950,000	978,500	1,300,000
510131	COURT TIME	-	565,453	593,726	593,726
510132	TRAINING TIME	-	890,000	990,000	1,300,000
510134	CIVILIAN POLICE OVERTIME	-	155,000	159,650	159,650
510135	POLICE MATRONS OVERTIME	-	55,584	57,252	57,252
510136	SUPERIOR OFFICERS'OVERTIME	-	375,000	501,923	625,000
510139	UNIFORM ALLOWANCE-POLICE	-	35,000	35,135	35,135
510140	LONGEVITY	-	121,900	126,485	165,980
510141	SHIFT DIFF	-	2,584,159	2,662,526	3,305,856
510142	EDUCATION DIFFERENTIAL	-	3,888,405	4,029,113	5,523,025
510150	HOLIDAY(POLICE FIRE)	-	1,397,113	1,474,987	1,809,927
510151	VACATION PD TERM	-	475,000	476,827	505,437
510160	READING TIME	-	900,304	950,823	1,201,413
510161	VACATION PD TERM CIVILIANS	-	-	-	86,527
510192	TOOL ALLOWANCE	-	724	727	727
510193	PREMIUM PAY	-	232,461	259,348	259,348
512091	OPERATIONS MANAGER/BCI	1	64,434	66,622	75,147
512092	LAW ENFORC. INFORMATION SPECIA	2	128,868	133,244	150,294
512093	ADMIN. SECRETARY	2	118,152	122,163	139,107
512317	CRISIS RESPONSE 1	1	-	-	97,603



**City General Fund**  
**Public Safety**  
**210 – Police (Continued)**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
512465	M.E.REPAIR II	1	64,495	66,685	75,561
	<b>Personnel Service</b>	<b>317</b>	<b>31,369,383</b>	<b>33,426,135</b>	<b>39,155,912</b>
520400	REPAIRS:MAINTENANCE	-	175,000	185,000	215,000
530000	PROFESSIONAL/TECH	-	20,000	20,000	20,000
530207	TRAINING (POLICE)	-	85,000	145,000	175,000
530303	CONTRACTED	-	325,000	385,000	385,000
530400	COMMUNICATION	-	122,000	122,000	122,000
530800	OTHER PURCHASED SERV	-	-	-	40,000
	<b>Contractual</b>	<b>-</b>	<b>727,000</b>	<b>857,000</b>	<b>957,000</b>
540200	OFFICE SUPPLIES	-	20,000	20,000	25,000
540300	MAINTENANCE SUPPLIES	-	10,000	10,000	10,000
540800	VEHICULAR SUPPLIES	-	60,000	60,000	60,000
540900	FOOD SUPPLIES	-	10,000	10,000	10,000
550000	SUPPLY:HEALTH/MEDIC.	-	500	500	500
550800	OTHER SUPPLIES	-	25,000	25,000	25,000
550805	RECRUIT UNIFORMS	-	64,000	164,000	50,000
	<b>Current Expense</b>	<b>-</b>	<b>189,500</b>	<b>289,500</b>	<b>180,500</b>
<b>Total 210 – Police</b>		<b>317</b>	<b>32,285,883</b>	<b>34,572,635</b>	<b>40,293,412</b>

**City General Fund  
Public Safety  
292 – Animal Control**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
512309	ANIMAL CONTROL OFFICER	1	66,674	68,674	77,760
512310	ASST. ANIMAL CONTROL OFFICER	1	49,643	51,133	58,448
510130	OVERTIME	-	2,120	2,128	2,128
510140	LONGEVITY	-	1,700	1,700	1,700
510141	SHIFT DIFF	-	517	517	517
510149	UNIFORM	-	1,000	1,000	2,500
<b>Personnel Service</b>		<b>2</b>	<b>121,654</b>	<b>125,152</b>	<b>143,053</b>
520400	REPAIRS:MAINTENANCE	-	1,600	1,600	1,600
530000	PROFESSIONAL/TECH	-	1,500	1,500	1,500
<b>Contractual</b>		<b>-</b>	<b>3,100</b>	<b>3,100</b>	<b>3,100</b>
540200	OFFICE SUPPLIES	-	1,000	1,000	1,000
540300	MAINTENANCE SUPPLIES	-	4,000	4,000	4,000
<b>Current Expense</b>		<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Total 292 – Animal Control</b>		<b>2</b>	<b>129,754</b>	<b>133,252</b>	<b>151,153</b>



**City General Fund**  
**Public Safety**  
**220 – Fire Safety**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
512105	FIRE CHIEF	1	176,636	181,936	191,935
512320	DEPUTY FIRE CHIEF	5	661,703	668,641	706,646
512321	FIRE CAPTAIN	14	1,413,484	1,455,894	1,571,678
512322	FIRE LIEUTENANT	42	3,350,000	3,542,277	3,847,155
512323	FIREFIGHTER 3	181	10,711,635	11,448,768	12,786,873
512175	SECRETARY TO FIRE CHIEF	1	69,698	71,789	77,250
512326	MASTER MECHANIC	1	105,465	108,629	108,213
512417	MOTOR EQUIP.REPAIRMAN	1	84,637	87,176	86,842
510130	OVERTIME	-	2,260,335	2,269,029	2,269,029
510140	LONGEVITY	-	80,000	80,000	7,825
510141	SHIFT DIFF	-	3,532,200	3,786,362	4,175,097
510142	EDUCATION DIFFERENTIAL	-	831,334	814,277	1,113,703
510143	ENHANCED LONGEVITY	-	23,000	25,096	41,862
510146	EMT(FIRE)	-	382,940	416,566	447,863
510147	HDF(FIRE)	-	1,288,436	1,380,854	2,080,000
510150	HOLIDAY(POLICE FIRE)	-	1,411,373	1,469,631	1,805,794
510157	BUSINESS MANAGER I	1	90,665	93,744	109,095
510193	PREMIUM PAY	-	13,334	13,734	15,782
510198	FIRE DETAIL	-	35,000	35,000	35,000
512334	PC TECHNICIAN	1	63,000	65,140	78,107
<b>Personnel Service</b>		<b>248</b>	<b>26,584,875</b>	<b>28,014,543</b>	<b>31,555,749</b>
520400	REPAIRS:MAINTENANCE	-	150,000	150,000	150,000
520507	FIRE-HAZARDOUS WASTE RECOVERIE	-	2,000	2,000	2,000
530001	PROF.SERV.:MEDIC.	-	50,000	50,000	50,000
530204	TRAINING & RESEARCH(FIRE)	-	20,000	20,000	20,000
530303	CONTRACTED	-	126,700	126,700	126,700
530400	COMMUNICATION	-	100,000	100,000	100,000
<b>Contractual</b>		<b>-</b>	<b>448,700</b>	<b>448,700</b>	<b>448,700</b>
540200	OFFICE SUPPLIES	-	6,000	6,000	6,000
540300	MAINTENANCE SUPPLIES	-	65,000	65,000	65,000
550100	EDUCATIONAL SUPPLIES	-	5,000	5,000	5,000
550801	FIREFIGHTING	-	181,000	181,000	181,000
570300	DUES - SUBSCRIPTIONS	-	12,000	12,000	12,000
<b>Current Expense</b>		<b>-</b>	<b>269,000</b>	<b>269,000</b>	<b>269,000</b>
<b>Total 220 – Fire Safety</b>		<b>248</b>	<b>27,302,575</b>	<b>28,732,243</b>	<b>32,273,449</b>



**City General Fund  
Public Safety  
291 – Emergency Management**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
510014	DIRECTOR OF EMERGENCY MANAGEME	1	88,434	91,438	105,259
512030	OPERATIONS MANAGER	1	56,179	57,865	64,890
<b>Personnel Service</b>		<b>2</b>	<b>144,613</b>	<b>149,303</b>	<b>170,149</b>
520400	REPAIRS:MAINTENANCE	-	2,000	5,000	5,000
530400	COMMUNICATION	-	2,000	5,000	5,000
530800	OTHER PURCHASED SERV	-	2,000	2,000	2,000
530806	EMERGENCY PREP.	-	25,600	25,600	25,600
<b>Contractual</b>		<b>-</b>	<b>31,600</b>	<b>37,600</b>	<b>37,600</b>
540200	OFFICE SUPPLIES	-	1,000	1,000	1,000
540300	MAINTENANCE SUPPLIES	-	3,000	5,000	5,000
540800	VEHICULAR SUPPLIES	-	1,500	5,000	5,000
540900	FOOD SUPPLIES	-	3,000	3,000	3,000
570304	CONFERENCES	-	5,000	5,000	5,000
570400	INSURANCE PREMIUMS	-	466	466	466
<b>Current Expense</b>		<b>-</b>	<b>13,966</b>	<b>19,466</b>	<b>19,466</b>
<b>Total 291 – Emergency Management</b>		<b>2</b>	<b>190,179</b>	<b>206,369</b>	<b>227,215</b>



**City General Fund**  
**Public Safety**  
**240 – Inspectional Services**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
512730	DIRECTOR OF INSPECTIONAL SERVI	1	119,689	123,279	142,813
512330	CHIEF WIRE INSPEC.	1	90,559	93,634	106,073
512331	CHIEF PLUMBING/GAS INSPEC.	1	97,909	101,235	113,871
512146	PLUMBING & GAS FITTING INSP	1	108,610	113,002	119,615
512121	INSP.WEIGHTS & MEASURES	1	79,519	82,219	95,225
512071	COMPLIANCE OFFICER	1	75,319	79,911	91,344
512100	INSPECTOR OF BUILDINGS	1	91,012	93,742	103,032
512101	ASSISTANT BUILDING COMMISSIONE	1	97,909	101,235	113,300
512102	LOCAL BUILDING INSPECTOR	5	321,270	408,704	446,877
512111	ASSISTANT WIRE INSPECTOR	1	105,684	122,621	87,154
512122	CODE ENFORCEMENT OFFICER	1	61,643	63,493	81,993
512123	PRINCIPAL CLERK I	1	50,513	49,521	52,335
512129	SR.CLERK TYPIST II	1	48,198	49,644	54,564
512140	CLERK TYPIST	1	41,712	42,964	45,405
512145	ELECT DOC LIAISON/FACILITATOR	1	41,834	42,964	45,405
512698	BOARD CLERK/ZBA	1	57,911	58,134	63,039
512093	ADMIN. SECRETARY	1	57,897	61,116	65,574
510130	OVERTIME	-	16,427	16,490	16,490
510140	LONGEVITY	-	10,075	10,114	500
510142	EDUCATION PAY	-	2,400	2,409	14,483
510149	UNIFORM	-	500	502	500
510193	PREMIUM PAY	-	3,132	3,132	2,340
512107	PLAN EXAMINER	1	69,502	69,769	85,366
512116	SECRETARY	1	56,179	57,865	63,600
	<b>Personnel Service</b>	<b>23</b>	<b>1,705,403</b>	<b>1,847,699</b>	<b>2,010,898</b>
520406	REPAIRS:VEHICLES	-	6,392	6,392	6,392
520500	COMPUTER EQUIP	-	1,692	1,692	1,692
530000	PROFESSIONAL/TECH	-	3,008	33,008	33,008
530303	CONTRACTED	-	74,725	100,000	100,000
	<b>Contractual</b>	<b>-</b>	<b>85,817</b>	<b>141,092</b>	<b>141,092</b>
540200	OFFICE SUPPLIES	-	9,814	9,814	9,814
570100	TRAVEL IN STATE	-	10,800	10,800	10,800
570300	DUES - SUBSCRIPTIONS	-	6,388	6,388	6,388
	<b>Current Expense</b>	<b>-</b>	<b>27,002</b>	<b>27,002</b>	<b>27,002</b>
	<b>Total 240 – Inspectional Services</b>	<b>23</b>	<b>1,818,222</b>	<b>2,015,793</b>	<b>2,178,992</b>

**City General Fund  
Public Safety  
260 – Traffic Parking Alarm Lighting**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
512246	DIRECTOR	1	120,380	123,993	143,179
512069	TRAFFIC ENGINEER	1	111,502	115,289	128,292
512325	SUPT. OF FIRE ALARM	1	110,908	114,235	113,797
512030	OPERATIONS MANAGER	1	78,935	81,616	93,741
512306	PARKING CONTROL OFFICER	5	273,944	236,828	258,848
512307	PKG CONTROLLER SPECIAL CONST	2	140,067	95,750	102,214
512402	GENERAL FOREMAN	-	80,973	81,284	-
512155	ADMIN ASSISTANT - PBM	1	62,564	64,692	65,363
512467	SIGN PAINTER	1	62,197	62,436	67,703
510120	SALARY/WAGE TEMP	-	19,000	19,073	19,073
510130	OVERTIME	-	167,200	172,216	196,216
510140	LONGEVITY	-	2,525	2,450	2,450
510141	SHIFT DIFFERENTIAL	-	22,465	22,551	22,551
510142	EDUCATION PAY	-	7,110	7,323	10,302
510147	HAZARDOUS DUTY	-	12,530	12,906	14,976
510149	UNIFORM	-	3,000	3,090	3,090
510150	HOLIDAY(POLICE FIRE)	-	30,042	31,280	41,160
510153	TRAVEL ALLOWANCE	-	4,340	4,470	5,400
510189	CLOTHING	-	6,000	6,180	6,180
510193	PREMIUM PAY	-	1,566	1,613	1,613
510195	PAYMENT-OUT-OF-GRADE	-	-	15,058	13,870
510196	POLICE DETAILS	-	20,000	20,600	20,600
512070	JR. TRAFFIC ENGINEER	2	153,996	161,418	170,593
512316	TRAFFIC MAINTENANCE	2	45,318	46,678	143,098
512328	ELECTRICIAN	5	356,282	461,545	457,163
512443	WKG FORM-LABORER/GARDENER	1	60,443	62,495	62,495
512988	PARKING RECPT OFFSET	-	(900,000)	(900,000)	(950,000)
	<b>Personnel Service</b>	<b>23</b>	<b>1,053,287</b>	<b>1,127,069</b>	<b>1,213,967</b>
520009	PARK LIGHTING	-	55,000	55,000	55,000
520103	STREET LIGHTING	-	700,000	700,000	700,000
520415	STREET-LONG LINE MAINTENANCE	-	60,000	60,000	60,000
520416	STREET SIGNAGE	-	35,000	35,000	35,000
520428	FIRE ALARM REPAIR;MAINTENANCE	-	31,000	31,000	31,000
520430	TRAFFIC SIGNAL MAINTENANCE	-	187,500	187,500	187,500
520431	SIGNAL & ACCESSIBILITY IMPROVE	-	200,000	200,000	200,000
520432	PARKING TICKET PROCESSING	-	50,000	50,000	50,000
520433	DETECTION/INTERCONNECTIVITY UP	-	75,000	75,000	75,000



**City General Fund**

**Public Safety**

**260 – Traffic Parking Alarm Lighting (Continued)**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
520700	RENTALS/LEASES	-	28,000	28,000	28,000
530000	PROFESSIONAL/TECH	-	15,000	15,000	15,000
530343	PARKING GARGAGE OPERATIONS	-	300,000	300,000	350,000
	<b>Contractual</b>	-	<b>1,736,500</b>	<b>1,736,500</b>	<b>1,786,500</b>
540200	OFFICE SUPPLIES	-	5,000	5,000	5,000
540300	MAINTENANCE SUPPLIES	-	60,500	80,500	80,500
540303	CROSSWALK PAINTING	-	90,000	110,000	110,000
540800	VEHICULAR SUPPLIES	-	22,500	42,500	42,500
550300	PUB WORKS SUPPLIES	-	40,000	60,000	60,000
580408	BIKE LANE IMPROVEMENTS	-	50,000	70,000	70,000
	<b>Current Expense</b>	-	<b>268,000</b>	<b>368,000</b>	<b>368,000</b>
<b>Total 260 – Traffic Parking Alarm Lighting</b>		<b>23</b>	<b>3,057,787</b>	<b>3,231,569</b>	<b>3,368,467</b>

**City General Fund  
Infrastructure Management  
491 – Cemetery**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
512453	SUPERINTENDENT OF CEMETERY	1	-	107,093	110,306
512404	GEN.FOREMAN-TIMEKEEPER	-	80,973	-	-
512410	MASON	1	55,733	58,247	61,437
512416	LAB,HVY MEO II	2	-	53,667	110,327
512438	WKG.FOREMAN-HVY.MEO	1	56,440	58,134	61,437
512451	FOREMAN	2	148,808	160,039	168,724
512465	M.E.REPAIR II	1	64,495	66,431	70,206
512601	CEMETERY MAINT.MAN	4	278,285	148,836	249,688
512706	LAB/SPRAYER OPERATOR	-	50,780	-	-
512169	SPECIAL HEAVY MEO	-	56,440	58,357	-
512118	HEAD CLERK	1	60,011	61,812	70,655
512072	SUMMER HELP	-	9,336	9,616	20,000
510130	OVERTIME	-	115,699	175,673	150,000
510140	LONGEVITY	-	700	527	527
510141	SHIFT DIFF	-	-	-	6,434
510189	CLOTHING	-	6,000	6,180	6,180
510192	TOOL ALLOWANCE	-	362	373	1,920
512600	LABORER, GARDENER	3	-	132,849	136,834
	<b>Personnel Service</b>	<b>16</b>	<b>984,062</b>	<b>1,097,834</b>	<b>1,224,675</b>
520400	REPAIRS:MAINTENANCE	-	17,500	17,500	17,500
	<b>Contractual</b>	<b>-</b>	<b>17,500</b>	<b>17,500</b>	<b>17,500</b>
540200	OFFICE SUPPLIES	-	1,200	1,200	1,200
540600	GROUNDSPNG SUPPLIES	-	-	30,000	30,000
540800	VEHICULAR SUPPLIES	-	15,000	15,000	15,000
570300	DUES - SUBSCRIPTIONS	-	120	120	120
	<b>Current Expense</b>	<b>-</b>	<b>16,320</b>	<b>46,320</b>	<b>46,320</b>
<b>Total 491 – Cemetery</b>		<b>16</b>	<b>1,017,882</b>	<b>1,161,654</b>	<b>1,288,495</b>



**City General Fund  
Infrastructure Management  
650 – Parks**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
510016	COMMISSIONER NATURAL RESOURCES	1	155,096	159,749	173,909
512031	PROGRAM MANAGER	1	92,701	95,848	98,345
512109	CPA ADMINISTRATOR	1	50,284	51,793	66,950
512984	CPA ADMIN OFFSET	-	(50,477)	(51,793)	(66,950)
512169	SPECIAL HEAVY MEO	-	-	62,498	62,948
512404	GEN.FOREMAN-TIMEKEEPER	2	161,946	166,804	190,810
512410	MASON	1	56,440	56,657	59,941
512416	LAB,HVY MEO II	1	110,408	113,721	57,034
512438	WKG.FOREMAN-HVY.MEO	3	244,052	123,359	193,460
512443	WKG FORM-LABORER/GARDENER	2	54,006	55,625	117,084
512451	FOREMAN	1	77,014	79,325	81,391
512465	MOTOR EQUIP REPAIRMAN II	1	64,495	66,431	70,206
512605	PARK MAINTENANCE MAN	3	197,043	205,871	211,233
512706	LAB/SPRAYER OPERATOR	2	106,072	119,293	115,464
512708	CARPENTER,PARK MAINT.MAN	1	54,640	56,279	59,478
510127	FORESTRY OVERTIME	-	20,981	21,062	21,062
510130	OVERTIME	-	212,751	219,134	219,134
510140	LONGEVITY	-	700	1,375	875
510155	1139 PENSION FUND	-	34,524	35,560	35,560
510189	CLOTHING	-	24,000	25,000	32,000
510192	TOOL ALLOWANCE	-	724	1,080	2,280
510193	PREMIUM PAY	-	1,578	1,625	1,625
510402	DOWNTOWN COORDINATOR	-	50,474	51,988	-
512037	PROJECT MANAGER/URBAN FORESTER	1	80,662	83,402	98,345
512072	SUMMER HELP	-	52,102	52,302	63,000
512074	MECHANICAL TECHNICIAN	-	75,280	115,030	-
512093	ADMIN. SECRETARY	1	60,240	62,048	70,924
512338	PARK MAINTENANCE/GARDENER	7	347,298	365,386	365,386
512411	HORTICULTURAL/LABORER	-	36,000	37,482	-
512412	HANDYMAN/LABORER	-	36,000	37,482	-
512414	HEAVY MEO I	1	49,371	52,092	55,182
512444	WKG FORM - TREE CLIMBER	1	-	-	-
512620	GOLF COURSE SUPERINTENDENT	1	-	83,319	88,055
512621	GOLF COURSE PRO	1	-	85,327	98,345
512622	GOLF COURSE ADMINSTRATIVE ASST	1	-	56,456	72,500
512623	GOLF COURSE SEASONAL HELP	-	-	67,258	67,258
512702	TREE WARDEN	1	90,347	93,057	98,345
512703	EARTH SCIENTIST	1	90,347	93,057	98,345

**City General Fund  
Infrastructure Management  
650 – Parks (Continued)**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
<b>Personnel Service</b>		<b>36</b>	<b>2,637,099</b>	<b>3,001,982</b>	<b>2,979,524</b>
520000	PURCHASE SERVICES	-	5,000	5,000	5,000
520400	REPAIRS:MAINTENANCE	-	110,000	120,000	135,000
520406	REPAIRS:VEHICLES	-	90,000	90,000	90,000
520700	RENTALS/LEASES	-	15,000	15,000	15,000
530210	GOLF COURSE MAINTENANCE	-	-	288,000	288,000
530303	CONTRACTED	-	189,150	239,150	239,150
530340	TREE PRUNING REMOVAL	-	60,000	160,000	160,000
530342	TREE OFFSET	-	(400,000)	(400,000)	(400,000)
530804	INVASIVE SPECIES CONTROL	-	45,000	45,000	45,000
<b>Contractual</b>		<b>-</b>	<b>114,150</b>	<b>562,150</b>	<b>577,150</b>
540200	OFFICE SUPPLIES	-	3,750	3,750	3,750
540210	GOLF COURSE MAINTENANCE	-	-	229,000	229,000
540600	GROUNDSPNG SUPPLIES	-	140,000	150,000	150,000
550203	SCH ATHLETIC EQUIP	-	10,000	12,000	12,000
580404	IMPROVEMENTS:TREES	-	400,000	400,000	400,000
<b>Current Expense</b>		<b>-</b>	<b>553,750</b>	<b>794,750</b>	<b>794,750</b>
<b>Total 650 – Parks</b>		<b>36</b>	<b>3,304,999</b>	<b>4,358,882</b>	<b>4,351,424</b>



**City General Fund  
Cultural & Recreation  
630 – Recreation**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
512018	DIRECTOR OF RECREATION	1	93,057	95,849	114,894
512760	REC. PROGRAM COORDINATOR	1	60,231	62,277	76,915
512143	ADMIN. ASSISTANT	1	64,736	66,678	70,468
512205	SCHOOL CUSTODIAL	-	56,345	58,036	59,777
510110	SALARY/WAGE PERM	-	593,137	619,414	799,240
510140	LONGEVITY	-	1,175	1,210	1,210
510153	TRAVEL ALLOWANCE	-	2,000	2,060	2,060
510189	CLOTHING	-	-	-	500
510193	PREMIUM PAY	-	783	806	806
512718	REC. OPERATIONS SUPERVISOR	1	-	-	72,800
<b>Personnel Service</b>		<b>4</b>	<b>871,464</b>	<b>906,330</b>	<b>1,198,670</b>
520400	REPAIRS:MAINTENANCE	-	1,500	1,500	1,500
520700	RENTALS/LEASES	-	6,000	6,000	6,000
530300	PUPIL TRANSPORTATION	-	5,000	5,000	5,000
530500	RECREATIONAL	-	42,000	42,000	42,000
<b>Contractual</b>		<b>-</b>	<b>54,500</b>	<b>54,500</b>	<b>54,500</b>
540200	OFFICE SUPPLIES	-	3,500	3,500	3,500
540300	MAINTENANCE SUPPLIES	-	2,000	2,000	2,000
540900	FOOD SUPPLIES	-	200	200	200
550000	SUPPLY:HEALTH/MEDIC.	-	1,500	1,500	1,500
550800	OTHER SUPPLIES	-	10,000	10,000	10,000
570300	DUES - SUBSCRIPTIONS	-	1,000	1,000	1,000
<b>Current Expense</b>		<b>-</b>	<b>18,200</b>	<b>18,200</b>	<b>18,200</b>
<b>Total 630 – Recreation</b>		<b>4</b>	<b>944,164</b>	<b>979,030</b>	<b>1,271,370</b>



**City General Fund  
Infrastructure Management  
640 – Downtown District**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
510402	DOWNTOWN DIRECTOR	1	-	-	116,684
512073	LEAD TECHNICIAN	1	-	-	92,220
512074	MECHANICAL TECHNICIAN	4	-	-	319,300
510130	OVERTIME	-	-	-	20,000
	<b>Personnel Service</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>548,204</b>
530303	CONTRACTED	-	-	-	180,000
	<b>Contractual</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>180,000</b>
540200	OFFICE SUPPLIES	-	-	-	2,500
540300	MAINTENANCE SUPPLIES	-	-	-	10,000
550800	OTHER SUPPLIES	-	-	-	20,000
	<b>Current Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,500</b>
<b>Total 640 – Downtown District</b>		<b>6</b>	<b>-</b>	<b>-</b>	<b>760,704</b>



**City General Fund  
Cultural & Recreation  
610 – Library**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
512019	DIRECTOR OF LIBRARY	1	111,932	115,290	128,292
512035	ASSISTANT DIRECTOR OF LIBRARY	1	88,870	91,889	104,282
512036	SUPERVISOR CHILDREN SERVICES	1	80,008	82,408	87,091
512038	CHIEF CATALOGER	1	70,118	72,222	87,091
512039	SCHEDULE SUPERVISOR	1	61,733	63,585	67,198
512040	ACQUISITION LIBRARIAN	1	72,501	74,676	87,091
512042	REFERENCE LIBRARIAN	6	418,235	482,031	496,492
512045	CHILDREN'S LIBRARIAN	3	173,453	177,379	177,091
512046	BRANCH LIBRARIAN	3	199,482	205,468	230,222
512048	ORDER LIBRARIAN ADULT	1	51,827	55,614	59,007
512049	TECHNICAL LIBRARIAN	1	51,261	52,798	55,799
512050	SENIOR LIBRARY ASST	23	797,231	895,195	1,071,439
512061	ADMIN.LIBRARY ASST	1	61,733	63,585	67,198
512185	LITERACY PROJECT-LIBRARY	1	66,494	68,489	87,091
512454	BUILDING CUSTODIAN	2	88,601	92,367	98,415
512457	SENIOR BUILDING CUSTODIAN	1	50,773	52,296	55,466
512476	SUPERVISOR OF CUSTODIANS	1	60,709	62,530	66,084
512765	CHIEF TECH SERV	-	77,625	79,954	-
512767	COORDINATOR ADULT&YOUNG ADULT	1	72,501	74,676	84,498
512859	SECURITY GUARD	2	45,280	48,504	91,755
510130	OVERTIME	-	11,133	11,467	11,467
510140	LONGEVITY	-	10,650	10,970	10,970
510141	SHIFT DIFF	-	83,138	85,632	85,632
510185	SUNDAY OPENING	-	61,090	64,085	64,085
510189	CLOTHING	-	-	-	700
510193	PREMIUM PAY	-	18,995	19,565	21,601
512023	DIRECTOR OF TECHNOLOGY	1	-	-	104,282
512041	ARCHIVIST LIBRARIAN	2	-	-	106,900
<b>Personnel Service</b>		<b>55</b>	<b>2,885,373</b>	<b>3,102,675</b>	<b>3,607,239</b>
520400	REPAIRS:MAINTENANCE	-	10,000	20,000	20,000
520406	REPAIRS:VEHICLES	-	1,000	1,000	1,000
520700	RENTALS/LEASES	-	8,000	8,000	8,000
530200	TUITION	-	7,500	7,500	7,500
<b>Contractual</b>		<b>-</b>	<b>26,500</b>	<b>36,500</b>	<b>36,500</b>
540200	OFFICE SUPPLIES	-	12,500	12,500	12,500
540202	POSTAGE/STATIONERY	-	250	250	250

**City General Fund  
Cultural & Recreation  
610 – Library (Continued)**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
540300	MAINTENANCE SUPPLIES	-	5,000	5,000	5,000
550103	SUPPLY:LIB.BKS/PERIOD	-	422,300	451,000	451,000
570100	TRAVEL IN STATE	-	1,000	1,000	1,000
570302	OLD COLONY NETWORK	-	88,419	88,419	88,419
570303	MEMBERSHIPS	-	400	400	400
570400	INSURANCE PREMIUMS	-	58,705	65,450	65,450
	<b>Current Expense</b>	-	<b>588,574</b>	<b>624,019</b>	<b>624,019</b>
<b>Total 610 – Library</b>		<b>55</b>	<b>3,500,447</b>	<b>3,763,194</b>	<b>4,267,758</b>



**City General Fund**  
**Human Services**  
**541 – Council On Aging**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
512246	DIRECTOR-COUNCIL ON AGING	1	98,753	101,716	114,894
512483	MANAGER OF TRANSP. SERVICES	1	64,434	66,367	72,966
512119	HEAD ADMINISTRATIVE CLERK	1	75,319	77,579	81,988
510729	SR. CLERK TYPIST I	1	28,919	29,787	32,739
512610	SOCIAL SERVICES TECHNICIAN	1	99,476	51,230	58,560
512800	SOCIAL SERVICES TECHNICIAN	8	320,958	377,340	410,929
510110	SALARY/WAGE PERM.	-	12,648	13,027	13,027
510130	OVERTIME	-	1,568	1,615	1,615
510140	LONGEVITY	-	6,700	6,901	6,901
510193	PREMIUM PAY	-	783	806	780
512611	SOCIAL SERVICE AGENT	1	65,000	67,208	72,100
512900	SWAP PROGRAM	-	15,000	15,450	15,450
<b>Personnel Service</b>		<b>14</b>	<b>789,558</b>	<b>809,026</b>	<b>881,949</b>
520000	PURCHASE SERVICES	-	1,500	1,500	1,500
520400	REPAIRS/MAINTENANCE	-	1,500	1,500	1,500
520406	REPAIRS:VEHICLES	-	8,000	8,000	8,000
530303	CONTRACTUAL	-	48,800	48,800	48,800
<b>Contractual</b>		<b>-</b>	<b>59,800</b>	<b>59,800</b>	<b>59,800</b>
540200	OFFICE SUPPLIES	-	3,000	3,000	3,000
540202	POSTAGE/STATIONERY	-	220	220	220
570300	DUES-SUBSCRIPTIONS	-	400	400	400
570303	MEMBERSHIPS	-	125	125	125
<b>Current Expense</b>		<b>-</b>	<b>3,745</b>	<b>3,745</b>	<b>3,745</b>
<b>Total 541 – Council On Aging</b>		<b>14</b>	<b>853,103</b>	<b>872,571</b>	<b>945,494</b>

**City General Fund  
Human Services  
543 – Veterans Services**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
512103	DIRECTOR OF VETERANS SERVICES	1	98,753	101,716	114,365
512614	VET.GRAVES REG.OFFICER	1	58,650	60,410	63,843
512141	CLERK TYPIST II	1	45,485	47,030	45,173
512093	ADMIN. SECRETARY	1	118,137	61,075	65,574
510110	SALARY/WAGE PERM	-	27,500	35,135	35,135
510130	OVERTIME	-	7,500	7,725	7,725
510140	LONGEVITY	-	2,000	2,000	2,000
510142	EDUCATION PAY	-	600	602	602
510153	TRAVEL ALLOWANCE	-	1,506	1,506	1,506
510193	PREMIUM PAY	-	789	792	792
	<b>Personnel Service</b>	<b>4</b>	<b>360,920</b>	<b>317,991</b>	<b>336,715</b>
520400	REPAIRS:MAINTENANCE	-	960	960	960
	<b>Contractual</b>	<b>-</b>	<b>960</b>	<b>960</b>	<b>960</b>
540000	SUPPLIES	-	950	950	950
540200	OFFICE SUPPLIES	-	800	800	800
570300	DUES - SUBSCRIPTIONS	-	1,000	1,000	1,000
570304	CONFERENCES	-	2,600	2,600	2,600
570700	VETERANS' BENEFITS	-	1,276,994	1,276,994	1,276,994
570705	VETERANS' MEMORIALS & MARKERS	-	90,000	90,000	90,000
570706	QUINCY VETERANS COUNCIL	-	8,000	8,000	8,000
	<b>Current Expense</b>	<b>-</b>	<b>1,380,344</b>	<b>1,380,344</b>	<b>1,380,344</b>
	<b>Total 543 – Veterans Services</b>	<b>4</b>	<b>1,742,224</b>	<b>1,699,295</b>	<b>1,718,019</b>



**City General Fund**

**Human Services**

**510 – Health Inspection Svcs**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
512017	COMM. OF PUBLIC HEALTH	1	105,283	108,439	124,591
512887	CHIEF SANITARIAN	1	91,012	93,742	103,032
512616	SANITARIAN	2	158,775	152,146	162,543
512607	NURSE	2	101,731	112,347	147,508
512608	FOOD INSPECTOR	3	144,553	191,486	221,439
512093	ADMIN. SECRETARY	1	73,165	77,691	82,100
512123	PRINCIPAL CLERK I	1	48,079	49,521	54,986
510130	OVERTIME	-	1,000	25,096	25,096
510140	LONGEVITY	-	2,850	2,936	2,936
510142	EDUCATION INCENTIVE	-	2,900	3,513	10,754
510149	UNIFORM	-	1,500	1,545	1,545
510153	TRAVEL ALLOWANCE	-	16,260	18,712	20,000
510189	CLOTHING	-	-	-	500
512189	TOBACCO COMPLIANCE OFFICER	1	-	-	40,500
512609	NURSE COORDINATOR	1	68,903	71,155	75,198
512612	HEALTH INSPECTOR	1	61,279	61,698	66,053
512790	OUTREACH/TRANSLATOR	2	30,436	31,470	64,604
<b>Personnel Service</b>		<b>16</b>	<b>907,726</b>	<b>1,001,497</b>	<b>1,203,385</b>
520008	PUMP-OUT BOAT:ENERGY	-	8,000	8,000	10,000
530000	PROFESSIONAL/TECH	-	30,000	30,000	30,000
530303	CONTRACTED	-	-	39,000	39,000
530803	ANIMAL/PEST CONTROL	-	300,000	300,000	450,000
<b>Contractual</b>		<b>-</b>	<b>338,000</b>	<b>377,000</b>	<b>529,000</b>
540200	OFFICE SUPPLIES	-	1,100	1,100	2,000
550000	SUPPLY:HEALTH/MEDIC.	-	10,000	10,000	10,000
550100	EDUCATIONAL SUPPLIES	-	6,000	6,000	10,000
570300	DUES - SUBSCRIPTIONS	-	3,000	3,000	3,000
570400	INSURANCE PREMIUMS	-	300	300	400
<b>Current Expense</b>		<b>-</b>	<b>20,400</b>	<b>20,400</b>	<b>25,400</b>
<b>Total 510 – Health Inspection Svcs</b>		<b>16</b>	<b>1,266,126</b>	<b>1,398,897</b>	<b>1,757,785</b>

**City General Fund**

**Education**

**300 – Education**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
590700	EDUCATION	-	114,290,181	120,839,644	127,539,644
	<b>Current Expense</b>	-	<b>114,290,181</b>	<b>120,839,644</b>	<b>127,539,644</b>
	<b>Total 300 – Education</b>	-	<b>114,290,181</b>	<b>120,839,644</b>	<b>127,539,644</b>



**City General Fund  
Infrastructure Management  
411 – Engineer**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
512112	CITY ENGINEER	1	30,000	31,019	33,827
512459	JR.CIVIL ENGINEER	4	237,070	328,881	421,015
512461	SR.CIVIL ENGINEER	3	252,022	259,585	293,681
512177	DRAFTSPERSON	-	85,424	-	-
512093	ADMIN. SECRETARY	1	65,009	67,217	68,196
512034	STUDENT INTERN	-	5,000	5,150	5,150
510120	SALARY/WAGE TEMP	-	2,810	2,894	2,894
510130	OVERTIME	-	55,000	65,250	95,250
510140	LONGEVITY	-	2,575	2,575	2,575
510142	EDUCATION PAY	-	3,000	3,000	25,883
510319	PROJECT MANAGER	1	16,865	17,371	19,823
510320	GIS ADMINISTRATOR	1	17,064	17,644	20,103
510910	TUITION REIMBURSEMENT	-	1,000	1,000	1,000
512113	ENGINEER IN TRAINING	-	60,344	57,133	-
<b>Personnel Service</b>		<b>11</b>	<b>833,183</b>	<b>858,719</b>	<b>989,397</b>
520400	REPAIRS/MAINTENANCE	-	4,200	4,200	3,200
530000	PROFESSIONAL/TECH	-	20,000	20,000	15,000
530303	CONTRACTED	-	40,000	40,000	30,000
530400	COMMUNICATION	-	750	750	750
530800	OTHER PURCHASED SERV	-	1,000	1,000	1,000
<b>Contractual</b>		<b>-</b>	<b>65,950</b>	<b>65,950</b>	<b>49,950</b>
540200	OFFICE SUPPLIES	-	2,500	2,500	2,500
540800	VEHICULAR SUPPLIES	-	1,500	1,500	1,500
<b>Current Expense</b>		<b>-</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
<b>Total 411 – Engineer</b>		<b>11</b>	<b>903,133</b>	<b>928,669</b>	<b>1,043,347</b>



**City General Fund  
Infrastructure Management  
421 – Public Works**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
512016	PUBLIC WORKS COMMISSIONER	1	127,448	131,271	157,521
512030	OPERATIONS MANAGER	1	23,228	24,016	27,142
512031	PROGRAM MANAGER	1	92,909	96,065	108,567
512403	SUPERINTENDENT	1	31,518	32,589	36,611
512075	PRINTER/BANK MESSENGER	1	42,818	49,104	52,226
512096	ADMIN SECRETARY COMM OF P W	1	65,250	72,063	77,250
512112	CITY ENGINEER	1	30,000	31,019	33,827
512129	SR.CLERK TYPIST II	1	15,152	15,210	15,210
512402	GENERAL FOREMAN	1	80,973	83,402	99,148
512405	GEN FOREMAN-M.E. REPAIR	1	80,973	83,402	88,142
512410	MASON	5	58,010	59,750	316,971
512413	LABORER, MEO	7	333,552	343,987	365,636
512415	LAB,HVY MEO I	5	258,064	266,828	266,828
512422	SPECIAL MEO,LABORER	7	515,040	532,531	532,531
512437	WKG.FOREMAN,SP.MEO	4	242,540	304,091	258,183
512447	CARPENTER	1	58,010	58,346	61,437
512451	FOREMAN	4	223,212	229,910	337,666
512452	FOREMAN, MOTOR EQUIP.REPAIRMAN	1	74,404	76,637	80,992
512465	M.E.REPAIR II	3	193,485	196,924	208,115
512473	LABORER/MEO/MASON	-	58,010	59,750	-
512478	MASON, HVY.MEO	-	173,632	179,529	-
512491	HVY MEO/HIGH PRESSURE MEDIA	1	64,495	64,062	67,703
512443	WKG FORM-LABORER/GARDENER	-	60,676	-	-
510120	SALARY/WAGE TEMP	-	15,000	15,000	15,000
510130	OVERTIME	-	190,000	195,700	195,700
510140	LONGEVITY	-	1,313	565	-
510141	SHIFT DIFFERENTIAL	-	78,553	80,910	80,910
510142	EDUCATION PAY	-	600	600	600
510149	UNIFORM	-	6,000	6,180	6,180
510153	TRAVEL ALLOWANCE	-	1,080	1,084	1,084
510155	1139 PENSION FUND	-	143,329	147,629	147,629
510188	MEALS ALLOWANCE	-	5,000	5,000	5,000
510189	CLOTHING	-	51,000	46,177	46,177
510192	TOOL ALLOWANCE	-	2,652	2,650	2,650
510193	PREMIUM PAY	-	1,762	979	975
510194	LICENSE ALLOWANCE	-	520	522	522
510195	PAYMENT-OUT-OF-GRADE	-	20,683	20,763	20,763
510196	POLICE DETAILS	-	10,084	10,123	10,123



**City General Fund  
Infrastructure Management  
421 – Public Works (Continued)**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
510319	PROJECT MANAGER	1	16,865	17,371	19,823
510320	GIS ADMINISTRATOR	1	17,064	17,644	20,103
510322	GIS TECHNICIAN	1	12,500	12,925	15,761
512600	LABORER, GARDENER	5	220,999	226,838	226,838
<b>Personnel Service</b>		<b>56</b>	<b>3,698,403</b>	<b>3,799,146</b>	<b>4,007,544</b>
520414	POT HOLE REPAIR	-	30,000	30,000	30,000
530000	PROFESSIONAL/TECHNICAL	-	3,500	3,500	3,500
530303	CONTRACTED	-	395,500	395,500	350,000
530306	LICENSE FOR SOFTWARE	-	10,000	10,000	10,000
530321	TUB GRINDER/RECYCLE RECOVERY	-	25,000	25,000	25,000
530400	COMMUNICATION	-	3,900	3,900	3,900
<b>Contractual</b>		<b>-</b>	<b>467,900</b>	<b>467,900</b>	<b>422,400</b>
540000	SUPPLIES	-	6,600	6,600	6,600
540100	TRANSP.SUPPLIES	-	615,000	950,000	850,000
540200	OFFICE SUPPLIES	-	2,400	2,400	2,400
540300	MAINTENANCE SUPPLIES	-	60,500	60,500	60,500
540301	CROSSWALK IMPROVE SUPPLIES	-	23,000	-	-
540302	STREET SWEEPING SUPPLIES	-	64,000	64,000	64,000
540800	VEHICULAR SUPPLIES	-	100,000	100,000	100,000
550000	SUPPLY:HEALTH/MEDIC.	-	3,000	3,000	3,000
550300	PUB WORKS SUPPLIES	-	189,000	212,000	212,000
570100	TRAVEL IN STATE	-	1,080	1,080	1,080
570300	DUES - SUBSCRIPTIONS	-	1,500	1,500	1,500
<b>Current Expense</b>		<b>-</b>	<b>1,066,080</b>	<b>1,401,080</b>	<b>1,301,080</b>
<b>Total 421 – Public Works</b>		<b>56</b>	<b>5,232,383</b>	<b>5,668,126</b>	<b>5,731,024</b>

**City General Fund  
Infrastructure Management  
423 – Snow And Ice Removal**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
510130	OVERTIME	-	313,500	314,706	314,706
510188	MEALS ALLOWANCE	-	10,000	10,038	10,038
510195	PAYMENT-OUT-OF-GRADE	-	15,000	15,058	15,058
510196	POLICE DETAILS	-	15,000	15,058	15,058
	<b>Personnel Service</b>	-	<b>353,500</b>	<b>354,860</b>	<b>354,860</b>
520400	REPAIRS:MAINTENANCE	-	190,000	190,000	190,000
530303	CONTRACTED	-	1,990,000	1,990,000	1,490,000
539030	POLICE SERVICES	-	5,000	5,000	5,000
	<b>Contractual</b>	-	<b>2,185,000</b>	<b>2,185,000</b>	<b>1,685,000</b>
540000	SUPPLIES	-	10,000	10,000	10,000
540100	TRANSP.SUPPLIES	-	50,000	50,000	50,000
580500	ACQ.:EQUIPMENT	-	125,000	125,000	125,000
	<b>Current Expense</b>	-	<b>185,000</b>	<b>185,000</b>	<b>185,000</b>
<b>Total 423 – Snow And Ice Removal</b>		-	<b>2,723,500</b>	<b>2,724,860</b>	<b>2,224,860</b>



**City General Fund  
Infrastructure Management  
433 – Collection & Disposal**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
530310	SOLID WASTE DISPOSAL	-	2,643,150	2,696,013	3,109,500
530311	COLLECTION SOLID WASTE	-	4,772,147	4,867,590	5,024,425
530314	30 YARD CONTAINERS	-	10,000	10,000	10,000
530316	ELECTRONIC DISPOSAL	-	70,000	40,000	40,000
530317	HOUSEHOLD HAZ MAT	-	75,000	60,000	60,000
530318	RECYCLE BINS	-	15,000	15,000	15,000
530320	PROMO/ADVERTISING	-	45,000	45,000	45,000
530326	RECYCLABLE MATERIAL MANAGEMENT	-	710,000	680,000	1,078,400
530327	STREET SWEEPINGS DISPOSAL	-	10,000	10,000	10,000
	<b>Contractual</b>	-	<b>8,350,297</b>	<b>8,423,603</b>	<b>9,392,325</b>
<b>Total 433 – Collection &amp; Disposal</b>		-	<b>8,350,297</b>	<b>8,423,603</b>	<b>9,392,325</b>

**City General Fund  
Infrastructure Management  
450 – Drain Department**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
510117	HEAD CLERK	1	12,003	12,363	12,820
512082	HEAD PUMPING STATION OPERATOR	1	14,575	15,013	15,865
512402	GENERAL FOREMAN	2	53,442	55,047	62,922
512403	SUPERINTENDENT	1	31,518	32,589	36,611
512409	LABORER	1	19,216	18,672	19,734
512413	LABORER, MEO	3	28,589	29,224	32,608
512415	LAB,HVY MEO I	3	40,522	41,899	43,156
512418	VIDEO TECHNICIAN	-	10,158	10,197	10,197
512419	PIPELAYER, BRACER	1	8,872	9,548	10,159
512422	SPECIAL MEO,LABORER	6	134,124	140,756	144,979
512425	W/S MAINT.CRAFTSMAN	4	41,290	42,530	54,421
512428	W/S MAINT.MAN	1	9,709	10,000	10,569
512437	WKG.FOREMAN,SP.MEO	1	12,136	12,500	13,210
512440	W.F.W/S MAINT.CRAFTSMAN	2	35,672	36,883	37,989
512442	W.F.-W/S MAINT.MAN	-	11,818	11,863	11,863
512448	DISPATCHER	2	33,585	35,005	38,802
512449	PUMPING STATION OPERATOR	1	20,023	20,624	21,796
512450	PUMPING STATION ATTENDANT	1	16,857	17,363	18,349
512451	FOREMAN	1	24,554	25,290	27,797
512792	WKG. FOREMAN-TOOLKEEPER	1	12,277	12,324	12,694
510120	SALARY/WAGE TEMP	-	13,237	13,634	17,429
510130	OVERTIME	-	94,574	94,938	94,938
510140	LONGEVITY	-	1,200	1,681	1,681
510141	SHIFT DIFF	-	7,206	8,788	8,788
510142	EDUCATION PAY	-	150	402	1,571
510147	HAZARDOUS DUTY	-	1,000	1,000	1,000
510153	TRAVEL ALLOWANCE	-	2,000	2,000	2,000
510155	1139 PENSION FUND	-	33,273	33,401	33,401
510188	MEALS ALLOWANCE	-	5,000	5,000	5,000
510189	CLOTHING	-	10,000	10,000	10,000
510193	PREMIUM PAY	-	196	196	195
510195	PAYMENT-OUT-OF-GRADE	-	5,171	5,191	5,191
510196	POLICE DETAILS	-	10,348	10,388	10,388
510319	PROJECT MANAGER	1	16,865	17,371	19,823
510320	GIS ADMINISTRATOR	1	17,064	17,644	20,103
510322	GIS TECHNICIAN	1	12,500	12,925	15,761
512030	OPERATIONS MANAGER	1	23,228	24,017	27,142
512112	CITY ENGINEER	1	30,000	31,019	33,827



**City General Fund  
Infrastructure Management  
450 – Drain Department (Continued)**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
<b>Personnel Service</b>		<b>38</b>	<b>853,952</b>	<b>879,285</b>	<b>944,779</b>
520100	ENERGY	-	38,500	38,500	38,500
520401	REPAIRS:OTHER	-	3,750	3,750	3,750
520403	REPAIRS/PUMP STATION	-	35,000	60,000	60,000
520409	REPAIRS:CATCH BASINS	-	48,500	30,000	30,000
520411	REPAIRS:TIDE GATES	-	75,000	75,000	75,000
520412	CATCH BASIN CLEANING	-	135,000	135,000	135,000
520413	DISPOSAL CATCH BASIN-CLEANINGS	-	35,000	35,000	35,000
520421	MS4 COMPLIANCE	-	120,000	130,000	130,000
520422	STREET SWEEPING	-	20,000	20,000	20,000
520700	RENTALS/LEASES	-	15,000	15,000	15,000
530000	PROFESSIONAL/TECH	-	105,000	105,000	105,000
530003	INFRASTRUCTURE/TECHNICAL	-	5,000	5,000	5,000
530202	SAFETY TRAINING	-	10,000	10,000	10,000
530303	CONTRACTED	-	90,000	90,000	90,000
530400	COMMUNICATION	-	2,500	2,500	2,500
530805	MOSQUITO CONTROL	-	20,000	20,000	20,000
<b>Contractual</b>		<b>-</b>	<b>758,250</b>	<b>774,750</b>	<b>774,750</b>
540200	OFFICE SUPPLIES	-	2,000	2,000	2,000
540800	VEHICULAR SUPPLIES	-	5,000	5,000	5,000
550000	SUPPLY:HEALTH/MEDIC.	-	1,000	1,000	1,000
550300	PUB WORKS SUPPLIES	-	35,000	35,000	35,000
570100	TRAVEL IN STATE	-	500	500	500
570200	TRAVEL OUT OF STATE	-	500	500	500
570300	DUES - SUBSCRIPTIONS	-	500	500	500
570400	INSURANCE PREMIUMS	-	1,500	-	-
<b>Current Expense</b>		<b>-</b>	<b>46,000</b>	<b>44,500</b>	<b>44,500</b>
<b>Total 450 – Drain Department</b>		<b>38</b>	<b>1,658,202</b>	<b>1,698,535</b>	<b>1,764,029</b>

	2022 Budget	2023 Budget	2024 Preliminary
Administration & Finance	26,040,477	25,350,647	22,710,644
Public Safety	64,784,400	68,891,861	78,492,688
Education	114,290,181	120,839,644	127,539,644
Infrastructure Management	29,551,066	32,201,456	34,576,948
Human Services	3,991,747	4,103,852	4,566,269
Cultural & Recreation	4,644,611	4,992,224	5,839,128
Debt Services	37,118,355	47,317,881	59,043,250
Employee Benefits	65,563,895	68,945,288	73,012,122
<b>Total City General Fund</b>	<b>345,984,732</b>	<b>372,642,853</b>	<b>405,780,693</b>



# Water & Sewer Budget



**Sewer Enterprise Fund  
Infrastructure Management  
440 – Water & Sewer Operations**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
510114	MANAGER OF ACCOUNTS	-	45,506	-	-
510117	HEAD CLERK	2	24,005	24,725	25,639
510120	SALARY/WAGE TEMP	-	26,475	26,577	26,577
510130	OVERTIME	-	197,837	198,598	198,598
510133	BUSINESS MANAGER	1	47,352	48,961	61,800
510140	LONGEVITY	-	1,270	1,275	1,275
510141	SHIFT DIFF	-	8,967	9,001	9,001
510142	EDUCATION PAY	-	1,125	778	2,204
510153	TRAVEL ALLOWANCE	-	1,000	1,004	1,004
510155	1139 PENSION FUND	-	44,525	44,696	44,696
510189	CLOTHING	-	24,000	24,092	24,092
510193	PREMIUM PAY	-	40,000	40,154	40,154
510194	LICENSE ALLOWANCE	-	300	301	301
510195	PAYMENT-OUT-OF-GRADE	-	7,670	7,700	7,700
510196	POLICE DETAILS	-	15,512	15,572	15,572
510319	PROJECT MANAGER	1	16,865	17,371	19,823
510320	GIS ADMINISTRATOR	1	17,064	17,644	20,105
510322	GIS TECHNICIAN	1	12,500	12,925	15,761
512030	OPERATIONS MANAGER	1	23,228	24,017	27,142
512072	SUMMER HELP	-	20,000	20,077	20,077
512082	HEAD PUMPING STATION OPERATOR	1	29,149	30,024	31,730
512090	WATER DISTRIBUTION SUPERVISOR	1	37,202	38,319	40,496
512112	CITY ENGINEER	1	30,000	31,019	33,827
512115	OFFICE MANAGER	1	37,660	39,956	42,232
512119	HEAD ADMINISTRATIVE CLERK	-	-	34,338	-
512123	PRINCIPAL CLERK I	3	74,297	75,476	79,829
512129	SR.CLERK TYPIST II	2	61,131	63,207	66,999
512153	BOOKKEEPER	1	-	-	40,994
512402	GENERAL FOREMAN	2	53,442	55,047	62,922
512403	SUPERINTENDENT	1	31,518	32,589	36,611
512409	LABORER	2	38,432	37,343	39,584
512413	LABORER, MEO	3	57,175	58,447	65,213
512415	LAB,HVY MEO I	3	80,456	83,189	88,181
512418	VIDEO TECHNICIAN	1	20,316	26,108	27,591
512419	PIPELAYER, BRACER	1	17,744	19,094	20,317
512422	SPECIAL MEO,LABORER	6	130,592	136,616	144,813
512425	W/S MAINT.CRAFTSMAN	4	82,579	85,057	88,263
512428	W/S MAINT.MAN	1	19,418	20,001	21,137



**Sewer Enterprise Fund  
Infrastructure Management  
440 – Water & Sewer Operations (Continued)**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
512437	WKG.FOREMAN,SP.MEO	1	24,271	24,999	26,419
512440	W.F.W/S MAINT.CRAFTSMAN	2	71,341	73,764	78,190
512442	W.F.-W/S MAINT.MAN	-	23,635	24,438	24,438
512448	DISPATCHER	2	34,603	36,065	39,977
512449	PUMPING STATION OPERATOR	1	20,630	21,249	22,457
512450	PUMPING STATION ATTENDANT	1	17,368	17,889	18,905
512451	FOREMAN	4	138,392	140,181	153,651
512454	BUILDING CUSTODIAN	1	23,950	24,661	26,256
512459	JR.CIVIL ENGINEER	2	51,492	53,439	58,175
512465	MOTOR EQUIP REPAIRMAN II	1	29,879	31,773	33,712
512486	LEAK DETECTION SUPERVISOR	1	33,566	34,572	36,538
512732	S/W BILLING SPECIALIST	1	31,657	32,597	34,392
512792	WKG. FOREMAN-TOOLKEEPER	2	24,557	25,391	26,915
	<b>Personnel Service</b>	<b>60</b>	<b>1,901,653</b>	<b>1,942,316</b>	<b>2,072,285</b>
520100	ENERGY	-	74,490	74,490	74,490
520403	REPAIRS/PUMP STATION	-	64,210	64,210	64,210
520405	WET WELL CLEANING	-	20,000	20,000	20,000
520407	TRENCH REPAIRS	-	100,000	100,000	100,000
520423	EMERGENCY SERVICE REPAIRS	-	90,000	90,000	90,000
520700	RENTALS/LEASES	-	5,000	5,000	5,000
530000	PROFESSIONAL/TECH	-	147,513	147,513	122,513
530003	INFRASTRUCTURE/TECHNICAL	-	4,000	4,000	4,000
530202	SAFETY TRAINING	-	10,000	10,000	10,000
530303	CONTRACTED	-	400,000	400,000	375,000
530326	RECYCLABLE MATERIAL MANAGEMENT	-	50,000	50,000	50,000
530400	COMMUNICATION	-	33,500	33,500	33,500
530803	ANIMAL/PEST CONTROL	-	46,000	25,000	25,000
	<b>Contractual</b>	<b>-</b>	<b>1,044,713</b>	<b>1,023,713</b>	<b>973,713</b>
540200	OFFICE SUPPLIES	-	3,000	3,000	3,000
540800	VEHICULAR SUPPLIES	-	54,459	54,459	54,459
540900	FOOD SUPPLIES	-	2,500	2,500	2,500
550300	PUB WORKS SUPPLIES	-	90,000	90,000	90,000
560302	AUDIT OF MUNI ACCOUNTING	-	10,000	10,000	10,000
560500	OTHER ASSESSMENTS	-	21,620,948	22,727,958	23,400,943
570100	TRAVEL IN STATE	-	2,000	2,000	2,000
570200	TRAVEL OUT OF STATE	-	500	500	500

**Sewer Enterprise Fund  
Infrastructure Management  
440 – Water & Sewer Operations (Continued)**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
570300	DUES - SUBSCRIPTIONS	-	500	500	500
570600	JUDGMENTS	-	10,000	10,000	10,000
570601	SETTLEMENTS	-	100,000	100,000	100,000
570602	S&W BILL ADJUSTMENTS	-	15,000	15,000	15,000
580500	ACQ.:EQUIPMENT	-	200,000	200,000	200,000
590102	PRINCIPAL LONG-TERM SEWER	-	1,266,138	1,432,312	2,028,992
590152	INTEREST LONG-TERM SEWER	-	211,535	183,016	253,077
<b>Current Expense</b>		-	<b>23,586,580</b>	<b>24,831,245</b>	<b>26,170,971</b>
<b>Total 440 – Water &amp; Sewer Operations</b>		<b>60</b>	<b>26,532,946</b>	<b>27,797,274</b>	<b>29,216,969</b>

	2022 Budget	2023 Budget	2024 Requested
Infrastructure Management	26,532,946	27,797,274	29,216,969
<b>Total Sewer Enterprise Fund</b>	<b>26,532,946</b>	<b>27,797,274</b>	<b>29,216,969</b>



**Water Enterprise Fund**  
**Infrastructure Management**  
**440 – Water & Sewer Operations**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
510114	MANAGER OF ACCOUNTS	-	45,506	-	-
510117	HEAD CLERK	2	24,005	24,725	25,639
510120	SALARY/WAGE TEMP	-	26,681	26,784	26,784
510130	OVERTIME	-	412,837	414,425	414,425
510133	BUSINESS MANAGER	1	47,352	48,961	61,800
510140	LONGEVITY	-	1,270	1,275	1,275
510141	SHIFT DIFF	-	16,550	27,630	27,630
510142	EDUCATION PAY	-	1,125	778	2,204
510153	TRAVEL ALLOWANCE	-	2,500	2,510	2,510
510155	1139 PENSION FUND	-	43,273	43,439	43,439
510188	MEALS ALLOWANCE	-	5,000	5,019	5,019
510189	CLOTHING	-	24,000	24,092	24,092
510193	PREMIUM PAY	-	196	196	195
510194	LICENSE ALLOWANCE	-	4,680	4,698	4,698
510195	PAYMENT-OUT-OF-GRADE	-	9,112	9,147	9,147
510196	POLICE DETAILS	-	47,400	47,582	47,582
510319	PROJECT MANAGER	1	16,865	17,371	19,823
510320	GIS ADMINISTRATOR	1	17,064	17,644	20,105
510322	GIS TECHNICIAN	1	12,500	12,925	15,761
512030	OPERATIONS MANAGER	1	23,228	24,017	27,142
512034	STUDENT INTERN	-	6,619	6,644	10,000
512072	SUMMER HELP	-	20,000	20,077	20,077
512082	HEAD PUMPING STATION OPERATOR	1	29,149	30,024	31,730
512090	WATER DISTRIBUTION SUPERVISOR	1	37,202	38,319	40,496
512112	CITY ENGINEER	1	30,000	31,019	33,827
512115	OFFICE MANAGER	1	37,660	39,956	42,232
512119	HEAD ADMINISTRATIVE CLERK	-	-	34,338	-
512123	PRINCIPAL CLERK I	3	74,297	75,476	79,829
512129	SR.CLERK TYPIST II	2	61,131	63,207	66,999
512153	BOOKKEEPER	1	-	-	40,994
512402	GENERAL FOREMAN	2	55,062	56,713	64,828
512403	SUPERINTENDENT	1	31,518	32,589	36,611
512409	LABORER	2	38,432	37,343	39,584
512413	LABORER, MEO	3	57,175	58,447	65,213
512415	LAB,HVY MEO I	3	80,456	83,189	-
512418	VIDEO TECHNICIAN	1	20,316	26,108	27,591
512419	PIPELAYER, BRACER	1	17,744	19,094	20,317
512422	SPECIAL MEO,LABORER	6	130,176	136,616	144,813

**Water Enterprise Fund  
Infrastructure Management  
440 – Water & Sewer Operations (Continued)**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
512425	W/S MAINT.CRAFTSMAN	4	82,579	85,057	88,886
512428	W/S MAINT.MAN	1	19,418	20,001	21,137
512437	WKG.FOREMAN,SP.MEO	1	24,271	24,999	26,419
512440	W.F.W/S MAINT.CRAFTSMAN	2	71,341	73,764	78,190
512442	W.F.-W/S MAINT.MAN	-	23,635	24,438	24,438
512446	WATER METER REPAIRMAN	4	199,248	205,226	217,540
512448	DISPATCHER	2	33,585	35,005	38,802
512449	PUMPING STATION OPERATOR	1	20,023	20,624	21,796
512450	PUMPING STATION ATTENDANT	1	16,857	17,363	18,349
512451	FOREMAN	4	134,672	136,349	149,439
512454	BUILDING CUSTODIAN	1	23,950	24,661	26,256
512458	METER READER	1	46,166	45,091	47,686
512459	JR.CIVIL ENGINEER	2	51,492	53,439	58,175
512461	SR.CIVIL ENGINEER	1	50,405	51,917	56,303
512465	MOTOR EQUIP REPAIRMAN II	1	29,879	31,773	33,712
512468	WATER SER.INSPECTOR	-	49,737	51,229	51,229
512469	SR.WATER SER.INSPECTOR	2	210,703	214,589	227,464
512486	LEAK DETECTION SUPERVISOR	1	33,566	34,572	36,538
512487	LEAK DETECTOR INVESTIGATOR	1	61,799	63,653	67,270
512732	S/W BILLING SPECIALIST	1	31,657	32,597	34,392
512792	WKG. FOREMAN-TOOLKEEPER	2	24,557	25,391	26,153
	<b>Personnel Service</b>	<b>69</b>	<b>2,747,621</b>	<b>2,814,115</b>	<b>2,894,585</b>
520100	ENERGY	-	65,000	65,000	65,000
520401	REPAIRS:OTHER	-	20,000	20,000	20,000
520403	REPAIRS/PUMP STATION	-	50,000	50,000	50,000
520407	TRENCH REPAIRS	-	225,000	225,000	225,000
520423	EMERGENCY SERVICE REPAIRS	-	90,000	90,000	75,000
520425	ROADWAY RESTORATION	-	345,000	345,000	345,000
520427	LEAD SERVICE REPLACEMENT PROGR	-	25,000	15,000	10,000
520700	RENTALS/LEASES	-	8,750	8,750	8,750
520901	LEAK DETECTION	-	34,000	34,000	34,000
520902	HYDRANTS	-	65,000	65,000	50,000
520904	WATER/METERS/MIU	-	35,000	35,000	100,000
530000	PROFESSIONAL/TECH	-	187,500	187,500	187,500
530003	INFRASTRUCTURE/TECHNICAL	-	4,000	4,000	4,000
530202	SAFETY TRAINING	-	10,000	10,000	10,000
530303	CONTRACTED	-	545,000	520,000	455,000

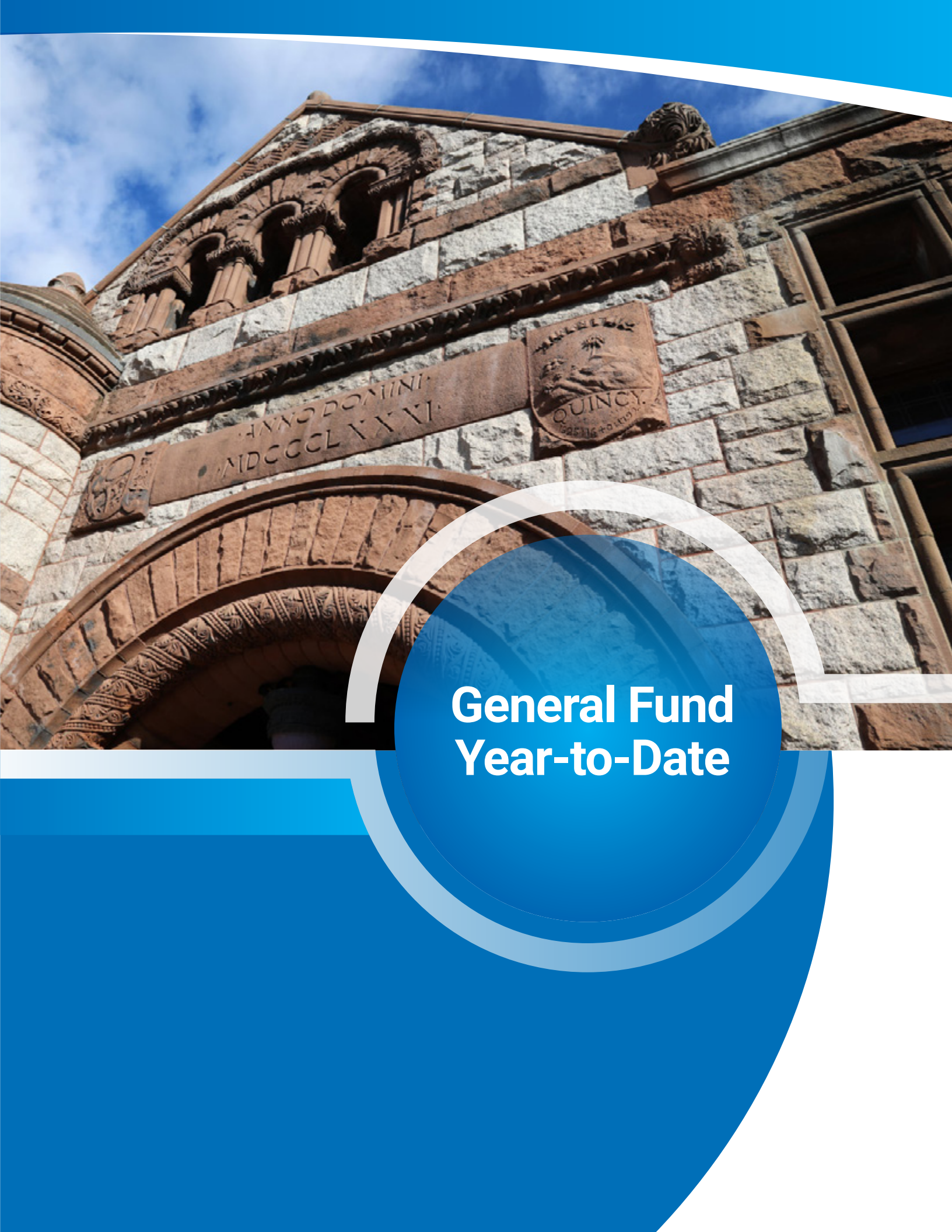


**Water Enterprise Fund  
Infrastructure Management  
440 – Water & Sewer Operations (Continued)**

Account Information		Budgeted Positions	2022 Budget	2023 Budget	2024 Preliminary
530326	RECYCLABLE MATERIAL MANAGEMENT	-	50,000	25,000	25,000
530400	COMMUNICATION	-	47,300	47,300	47,300
530803	ANIMAL/PEST CONTROL	-	50,000	25,000	15,000
	<b>Contractual</b>	-	<b>1,856,550</b>	<b>1,771,550</b>	<b>1,726,550</b>
540200	OFFICE SUPPLIES	-	4,500	4,500	4,500
540800	VEHICULAR SUPPLIES	-	50,000	50,000	50,000
550000	SUPPLY:HEALTH/MEDIC.	-	1,000	1,000	1,000
550300	PUB WORKS SUPPLIES	-	190,000	190,000	190,000
550607	SUPPLY:WATER CONSERVATION	-	2,000	2,000	2,000
560302	AUDIT OF MUNI ACCOUNTING	-	10,000	10,000	10,000
560500	OTHER ASSESSMENTS	-	13,499,643	13,856,502	14,034,325
560501	SAFE DRINKING WATER ACT ASSESS	-	35,000	35,000	35,000
570100	TRAVEL IN STATE	-	1,460	1,460	1,460
570200	TRAVEL OUT OF STATE	-	1,000	1,000	1,000
570300	DUES - SUBSCRIPTIONS	-	1,500	1,500	1,500
570600	JUDGMENTS	-	10,000	10,000	10,000
570601	SETTLEMENTS	-	100,000	100,000	100,000
570602	S&W BILL ADJUSTMENTS	-	15,000	15,000	15,000
580500	ACQ.:EQUIPMENT	-	200,000	200,000	200,000
590104	PRINCIPAL LONG-TERM WATER	-	2,173,843	2,989,498	3,488,436
590154	INTEREST LONG-TERM WATER	-	315,823	615,694	1,010,617
590205	INTEREST ON NOTES	-	224,756	22,687	-
	<b>Current Expense</b>	-	<b>16,835,525</b>	<b>18,105,841</b>	<b>19,154,838</b>
<b>Total 440 – Water &amp; Sewer Operations</b>		<b>69</b>	<b>21,439,696</b>	<b>22,691,506</b>	<b>23,775,973</b>

	2022 Budget	2023 Budget	2024 Requested
Infrastructure Management	21,439,696	22,691,506	23,775,973
<b>Total Water Enterprise Fund</b>	<b>21,439,696</b>	<b>22,691,506</b>	<b>23,775,973</b>



# General Fund Year-to-Date

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
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0111151 CITY COUNCIL PERS SVCS

0111151 510002 CITY COUNCILLOR	235,678.85	.00	235,678.85	180,288.60	.00	55,390.25	76.5%
0111151 510003 CITY AUDITOR	127,356.21	.00	127,356.21	104,422.16	.00	22,934.05	82.0%
0111151 510025 ADMIN.ASST.TO CO	53,757.00	.00	53,757.00	36,955.71	.00	16,801.29	68.7%
0111151 510026 CLERK OF COMMITT	82,950.08	.00	82,950.08	68,012.62	.00	14,937.46	82.0%
0111151 510140 LONGEVITY	2,000.00	.00	2,000.00	1,750.00	.00	250.00	87.5%
0111151 510153 TRAVEL ALLOWANCE	32,400.00	.00	32,400.00	31,200.00	.00	1,200.00	96.3%
0111151 510156 CLERK	2,007.61	.00	2,007.61	1,646.09	.00	361.52	82.0%
0111151 510193 PREMIUM PAY	3,132.00	.00	3,132.00	1,944.00	.00	1,188.00	62.1%
0111151 512143 ADMIN. ASSISTANT	55,539.86	.00	55,539.86	45,538.34	.00	10,001.52	82.0%
TOTAL CITY COUNCIL PERS SVCS	594,821.61	.00	594,821.61	471,757.52	.00	123,064.09	79.3%

0111152 CITY COUNCIL CONTRACTUAL

0111152 520400 REPAIRS:MAINTENA	2,750.00	11.02	2,761.02	772.04	144.34	1,844.64	33.2%
0111152 530000 PROFESSIONAL/TEC	20,500.00	4,702.96	25,202.96	15,094.70	1,776.76	8,331.50	66.9%
0111152 530608 COMMUNICATIONS-A	1,000.00	1,500.00	2,500.00	.00	1,500.00	1,000.00	60.0%
0111152 530609 COMMUNICATIONS-A	1,000.00	1,500.00	2,500.00	.00	1,500.00	1,000.00	60.0%
0111152 530700 COMMUNICATIONS-A	1,000.00	1,500.00	2,500.00	.00	1,500.00	1,000.00	60.0%
0111152 530701 COMMUNICATIONS-W	5,000.00	2,684.07	7,684.07	57.57	2,684.07	4,942.43	35.7%
0111152 530702 COMMUNICATIONS-W	5,000.00	3,766.61	8,766.61	572.47	3,766.61	4,427.53	49.5%
0111152 530703 COMMUNICATIONS-W	5,000.00	4,167.87	9,167.87	1,019.96	4,167.87	3,980.04	56.6%
0111152 530704 COMMUNICATIONS-W	5,000.00	1,539.05	6,539.05	4,212.47	1,539.05	787.53	88.0%
0111152 530705 COMMUNICATIONS-W	5,000.00	3,438.41	8,438.41	1,089.90	3,438.41	3,910.10	53.7%
0111152 530706 COMMUNICATIONS-W	5,000.00	3,515.69	8,515.69	84.93	3,515.69	4,915.07	42.3%
TOTAL CITY COUNCIL CONTRACTUAL	56,250.00	28,325.68	84,575.68	22,904.04	25,532.80	36,138.84	57.3%

0111154 CITY COUNCIL EXPEND

0111154 540200 OFFICE SUPPLIES	8,000.00	2,019.12	10,019.12	5,851.74	3,967.38	200.00	98.0%
0111154 570304 CONFERENCES	500.00	.00	500.00	450.00	.00	50.00	90.0%
TOTAL CITY COUNCIL EXPEND	8,500.00	2,019.12	10,519.12	6,301.74	3,967.38	250.00	97.6%
TOTAL CITY COUNCIL	659,571.61	30,344.80	689,916.41	500,963.30	29,500.18	159,452.93	76.9%
TOTAL EXPENSES	659,571.61	30,344.80	689,916.41	500,963.30	29,500.18	159,452.93	



YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:		ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT	
121	MAYOR	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENC/REQ	BUDGET	USED	
<b>0112151 MAYOR PERS SVCS</b>									
0112151	510001	MAYOR	150,943.00	.00	150,943.00	124,236.84	.00	26,706.16	82.3%
0112151	510017	DIVERSITY/INCLUS	75,288.00	.00	75,288.00	.00	.00	75,288.00	.0%
0112151	510022	EXEC.SEC TO MAYO	123,279.00	.00	123,279.00	102,844.38	.00	20,434.62	83.4%
0112151	510023	SECRETARY TO MAY	143,026.00	.00	143,026.00	117,914.18	.00	25,111.82	82.4%
0112151	510024	CONSTITUENT SERV	163,231.00	.00	163,231.00	140,939.02	.00	22,291.98	86.3%
0112151	510064	CLERK RECEPTIONI	.00	.00	.00	.00	.00	.00	.0%
0112151	510140	LONGEVITY	2,535.00	.00	2,535.00	2,535.00	.00	.00	100.0%
0112151	510153	TRAVEL ALLOWANCE	7,228.00	.00	7,228.00	6,140.00	.00	1,088.00	84.9%
0112151	510193	PREMIUM PAY	2,349.00	.00	2,349.00	2,121.00	.00	228.00	90.3%
0112151	510400	DIRECTOR OF OPER	105,587.00	.00	105,587.00	86,447.60	.00	19,139.40	81.9%
0112151	510401	DIRECTOR OF COMM	105,587.00	.00	105,587.00	86,875.82	.00	18,711.18	82.3%
TOTAL MAYOR PERS SVCS			879,053.00	.00	879,053.00	670,053.84	.00	208,999.16	76.2%
<b>0112152 MAYOR CONTRACTUAL</b>									
0112152	520400	REPAIRS:MAINTENA	500.00	.00	500.00	.00	.00	500.00	.0%
TOTAL MAYOR CONTRACTUAL			500.00	.00	500.00	.00	.00	500.00	.0%
<b>0112154 MAYOR EXPEND</b>									
0112154	540200	OFFICE SUPPLIES	4,800.00	.00	4,800.00	4,034.08	5.43	760.49	84.2%
0112154	550104	SUPPLY:GENERAL	2,200.00	.00	2,200.00	1,629.92	.00	570.08	74.1%
0112154	570200	TRAVEL OUT OF ST	4,500.00	.00	4,500.00	3,240.94	.00	1,259.06	72.0%
0112154	570301	DUES	40,000.00	.00	40,000.00	39,324.13	350.40	325.47	99.2%
TOTAL MAYOR EXPEND			51,500.00	.00	51,500.00	48,229.07	355.83	2,915.10	94.3%
TOTAL MAYOR			931,053.00	.00	931,053.00	718,282.91	355.83	212,414.26	77.2%
TOTAL EXPENSES			931,053.00	.00	931,053.00	718,282.91	355.83	212,414.26	

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:		ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT	
122	TOURISM	APPROP	ADJSTMNTS	BUDGET	YTD EXPENDED	ENC/REQ	BUDGET	USED	
<b>0112251 TOURISM PERS SVCS</b>									
0112251	510012	DIRECTOR OF TOUR	93,773.00	.00	93,773.00	77,156.23	.00	16,616.77	82.3%
0112251	510110	SALARY/WAGE PERM	17,567.00	.00	17,567.00	16,593.15	.00	973.85	94.5%
0112251	512994	HOTEL-MOTEL PERS	-111,340.00	.00	-111,340.00	.00	.00	-111,340.00	.0%
TOTAL TOURISM PERS SVCS			.00	.00	.00	93,749.38	.00	-93,749.38	100.0%
<b>0112252 TOURISM CONTRACTUAL</b>									
0112252	530303	CONTRACTED	50,000.00	26,080.09	76,080.09	70,316.67	2,400.00	3,363.42	95.6%
0112252	530331	HOTEL-MOTEL CONT	-50,000.00	.00	-50,000.00	.00	.00	-50,000.00	.0%
TOTAL TOURISM CONTRACTUAL			.00	26,080.09	26,080.09	70,316.67	2,400.00	-46,636.58	278.8%
<b>0112254 TOURISM EXPEND</b>									
0112254	570307	TOURISM EXPENSE	30,000.00	.00	30,000.00	25,647.96	1,917.29	2,434.75	91.9%
0112254	570308	HOTEL-MOTEL EXPE	-30,000.00	.00	-30,000.00	.00	.00	-30,000.00	.0%
TOTAL TOURISM EXPEND			.00	.00	.00	25,647.96	1,917.29	-27,565.25	100.0%
TOTAL TOURISM			.00	26,080.09	26,080.09	189,714.01	4,317.29	-167,951.21	744.0%
TOTAL EXPENSES			.00	26,080.09	26,080.09	189,714.01	4,317.29	-167,951.21	

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED				AVAILABLE	PCT
126 QUINCY ACCESS TELEVISION	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENC/REQ		BUDGET	USED
<b>0112654 QATV EXPENDITURES</b>								
0112654 570000 OTHER EXPENDITUR	.00	980,000.00	980,000.00	.00	.00	.00	980,000.00	.0%
TOTAL QATV EXPENDITURES	.00	980,000.00	980,000.00	.00	.00	.00	980,000.00	.0%
TOTAL QUINCY ACCESS TELEVISION	.00	980,000.00	980,000.00	.00	.00	.00	980,000.00	.0%
TOTAL EXPENSES	.00	980,000.00	980,000.00	.00	.00	.00	980,000.00	

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:	RESERVE FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED	
<b>0113251 RESERVE FUND FOR PERS SVCS</b>									
0113251	510990	SALARY INCREASE	3,832,394.00	.00	3,832,394.00	.00	.00	3,832,394.00	.0%
TOTAL RESERVE FUND FOR PERS SV			3,832,394.00	.00	3,832,394.00	.00	.00	3,832,394.00	.0%
<b>0113254 RESERVE FUND FOR EXPEND</b>									
0113254	570800	RESERVE FOR APPR	.00	20,000.00	20,000.00	10,000.00	10,000.00	.00	100.0%
0113254	578002	RESERVE APPROP.-	5,750,000.00	4,750,000.00	10,500,000.00	10,500,000.00	.00	.00	100.0%
0113254	578004	RESERVE APPROP:	250,000.00	-250,000.00	.00	.00	.00	.00	.0%
TOTAL RESERVE FUND FOR EXPEND			6,000,000.00	4,520,000.00	10,520,000.00	10,510,000.00	10,000.00	.00	100.0%
TOTAL RESERVE FUND			9,832,394.00	4,520,000.00	14,352,394.00	10,510,000.00	10,000.00	3,832,394.00	73.3%
TOTAL EXPENSES			9,832,394.00	4,520,000.00	14,352,394.00	10,510,000.00	10,000.00	3,832,394.00	

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
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0113551 MUNICIPAL FINANCE PERS SVCS

0113551 510010	DIRECTOR OF MUNI	131,269.00	.00	131,269.00	108,007.64	.00	23,261.36	82.3%
0113551 510027	STRATEGIC ASSET	99,880.00	.00	99,880.00	82,180.09	.00	17,699.91	82.3%
0113551 510110	SALARY/WAGE PERM	21,543.00	-21,000.00	543.00	499.00	.00	44.00	91.9%
0113551 510114	MANAGER OF ACCOU	99,880.00	.00	99,880.00	86,343.56	.00	13,536.44	86.4%
0113551 510117	HEAD CLERK	61,812.00	23,328.21	85,140.21	60,763.12	.00	24,377.09	71.4%
0113551 510123	PRINCIPAL CLERK	49,521.00	-23,328.21	26,192.79	26,192.79	.00	.00	100.0%
0113551 510130	OVERTIME	5,245.00	6,089.78	11,334.78	7,071.81	.00	4,262.97	62.4%
0113551 510133	BUSINESS MANAGER	90,993.00	.00	90,993.00	76,866.18	.00	14,126.82	84.5%
0113551 510140	LONGEVITY	176.00	525.00	701.00	701.00	.00	.00	100.0%
0113551 510142	EDUCATION PAY	1,900.00	1,425.22	3,325.22	3,325.22	.00	.00	100.0%
0113551 510190	CITY LEAVE BUY B	600,000.00	.00	600,000.00	807,442.28	.00	-207,442.28	134.6%
0113551 510321	FINANCIAL ANALYS	79,374.00	.00	79,374.00	68,065.41	.00	11,308.59	85.8%
0113551 512034	STUDENT INTERN	6,324.00	12,960.00	19,284.00	1,920.00	.00	17,364.00	10.0%
TOTAL MUNICIPAL FINANCE PERS S		1,247,917.00	.00	1,247,917.00	1,329,378.10	.00	-81,461.10	106.5%

0113552 MUNICIPAL FINANCE CONTRACTUAL

0113552 520400	REPAIRS:MAINTENA	250.00	.00	250.00	.00	.00	250.00	.0%
0113552 530000	PROFESSIONAL/TEC	2,500.00	.00	2,500.00	690.27	348.70	1,461.03	41.6%
TOTAL MUNICIPAL FINANCE CONTRA		2,750.00	.00	2,750.00	690.27	348.70	1,711.03	37.8%

0113554 MUNICIPAL FINANCE EXPEND.

0113554 540200	OFFICE SUPPLIES	7,000.00	3,891.42	10,891.42	5,038.98	5,352.19	500.25	95.4%
0113554 560302	AUDIT OF MUNI AC	200,000.00	-10,299.00	189,701.00	83,551.77	96,148.61	10,000.62	94.7%
0113554 570200	TRAVEL OUT OF ST	.00	6,500.00	6,500.00	4,674.49	1,325.51	500.00	92.3%
0113554 570300	DUES - SUBSCRIPT	12,000.00	1,813.00	13,813.00	11,337.81	265.57	2,209.62	84.0%
TOTAL MUNICIPAL FINANCE EXPEND		219,000.00	1,905.42	220,905.42	104,603.05	103,091.88	13,210.49	94.0%

0113558 MUNICIPAL FINANCE CAPITAL

0113558 580500	ACQ.:EQUIPMENT	400,000.00	264,639.75	664,639.75	392,793.09	30,101.37	241,745.29	63.6%
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YEAR-TO-DATE BUDGET REPORT

FOR 2023 10								
ACCOUNTS FOR: 135	MUNICIPAL FINANCE	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
TOTAL MUNICIPAL FINANCE	CAPITA	400,000.00	264,639.75	664,639.75	392,793.09	30,101.37	241,745.29	63.6%
TOTAL MUNICIPAL FINANCE		1,869,667.00	266,545.17	2,136,212.17	1,827,464.51	133,541.95	175,205.71	91.8%
	TOTAL EXPENSES	1,869,667.00	266,545.17	2,136,212.17	1,827,464.51	133,541.95	175,205.71	

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED				AVAILABLE	PCT
138 PURCHASING OFFICE	APPROP	ADJSTMNTS	BUDGET	YTD EXPENDED	ENC/REQ		BUDGET	USED
<b>0113851 PURCHASING PERS SVCS</b>								
0113851 510007 HEAD CLERK	.00	.00	.00	3,070.88	.00		-3,070.88	100.0%
0113851 510013 PURCHASING AGENT	101,716.00	.00	101,716.00	82,179.66	.00		19,536.34	80.8%
0113851 510099 ASST. CONTRACT C	61,908.00	.00	61,908.00	43,777.29	.00		18,130.71	70.7%
0113851 510124 PRINCIPAL CLERK	53,411.00	.00	53,411.00	45,118.34	.00		8,292.66	84.5%
0113851 510140 LONGEVITY	2,700.00	.00	2,700.00	2,783.33	.00		-83.33	103.1%
0113851 510142 EDUCATION PAY	1,200.00	.00	1,200.00	6,839.72	.00		-5,639.72	570.0%
0113851 510193 PREMIUM PAY	783.00	.00	783.00	642.00	.00		141.00	82.0%
0113851 512115 OFFICE MANAGER	79,911.00	.00	79,911.00	61,595.39	.00		18,315.61	77.1%
TOTAL PURCHASING PERS SVCS	301,629.00	.00	301,629.00	246,006.61	.00		55,622.39	81.6%
<b>0113852 PURCHASING CONTACTUAL</b>								
0113852 520400 REPAIRS:MAINTENA	350.00	205.00	555.00	205.00	.00		350.00	36.9%
0113852 530000 PROFESSIONAL/TEC	1,750.00	.00	1,750.00	1,750.00	.00		.00	100.0%
0113852 530006 PROF.SERVICE:PRI	2,500.00	.00	2,500.00	946.59	.00		1,553.41	37.9%
0113852 530303 CONTRACTED	2,436.00	.00	2,436.00	2,436.00	.00		.00	100.0%
TOTAL PURCHASING CONTACTUAL	7,036.00	205.00	7,241.00	5,337.59	.00		1,903.41	73.7%
<b>0113854 PURCHASING EXPEND.</b>								
0113854 540200 OFFICE SUPPLIES	1,000.00	.00	1,000.00	849.75	150.25		.00	100.0%
0113854 550104 SUPPLY:GENERAL	450.00	.00	450.00	373.38	25.62		51.00	88.7%
0113854 570300 DUES - SUBSCRIPT	250.00	.00	250.00	.00	.00		250.00	.0%
TOTAL PURCHASING EXPEND.	1,700.00	.00	1,700.00	1,223.13	175.87		301.00	82.3%
TOTAL PURCHASING OFFICE	310,365.00	205.00	310,570.00	252,567.33	175.87		57,826.80	81.4%
TOTAL EXPENSES	310,365.00	205.00	310,570.00	252,567.33	175.87		57,826.80	

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:		ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT	
141	ASSESSORS	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENC/REQ	BUDGET	USED	
<b>0114151 ASSESSORS PERS SVCS</b>									
0114151	510008	CHAIRPERSON, BOA	131,299.00	.00	131,299.00	108,007.64	.00	23,291.36	82.3%
0114151	510009	BOARD OF ASSESSO	194,118.00	.00	194,118.00	130,051.68	.00	64,066.32	67.0%
0114151	510011	DEPUTY COMMERCIA	124,923.00	.00	124,923.00	100,392.62	.00	24,530.38	80.4%
0114151	510123	PRINCIPAL CLERK	55,915.00	.00	55,915.00	46,918.90	.00	8,996.10	83.9%
0114151	510124	PRINCIPAL CLERK	57,300.00	.00	57,300.00	41,444.15	.00	15,855.85	72.3%
0114151	510130	OVERTIME	1,615.00	.00	1,615.00	.00	.00	1,615.00	.0%
0114151	510140	LONGEVITY	1,775.00	.00	1,775.00	1,941.66	.00	-166.66	109.4%
0114151	510142	EDUCATION PAY	750.00	.00	750.00	750.00	.00	.00	100.0%
0114151	512118	HEAD CLERK	68,873.00	.00	68,873.00	54,799.51	.00	14,073.49	79.6%
0114151	512144	ASSESSMENT SUPER	85,960.00	.00	85,960.00	70,218.00	.00	15,742.00	81.7%
0114151	512147	METHODOLOGIST/AP	91,890.00	.00	91,890.00	75,605.32	.00	16,284.68	82.3%
TOTAL ASSESSORS PERS SVCS			814,418.00	.00	814,418.00	630,129.48	.00	184,288.52	77.4%
<b>0114152 ASSESSORS CONTRACTUAL</b>									
0114152	530000	PROFESSIONAL/TEC	10,300.00	605.00	10,905.00	10,905.00	.00	.00	100.0%
0114152	530303	CONTRACTED	300,000.00	277,885.00	577,885.00	147,680.95	147,499.33	282,704.72	51.1%
0114152	530330	REQ'D REVAL APPR	300,000.00	-111,427.72	188,572.28	161,172.27	27,400.00	.01	100.0%
TOTAL ASSESSORS CONTRACTUAL			610,300.00	167,062.28	777,362.28	319,758.22	174,899.33	282,704.73	63.6%
<b>0114154 ASSESSORS EXPEND.</b>									
0114154	540200	OFFICE SUPPLIES	8,000.00	4,843.98	12,843.98	10,870.91	562.55	1,410.52	89.0%
0114154	570100	TRAVEL IN STATE	10,000.00	-2,500.00	7,500.00	4,367.43	.00	3,132.57	58.2%
0114154	570300	DUES - SUBSCRIPT	2,500.00	.00	2,500.00	1,071.00	.00	1,429.00	42.8%
TOTAL ASSESSORS EXPEND.			20,500.00	2,343.98	22,843.98	16,309.34	562.55	5,972.09	73.9%
TOTAL ASSESSORS			1,445,218.00	169,406.26	1,614,624.26	966,197.04	175,461.88	472,965.34	70.7%
TOTAL EXPENSES			1,445,218.00	169,406.26	1,614,624.26	966,197.04	175,461.88	472,965.34	



YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED				AVAILABLE	PCT	
145 TREASURER/COLLECTOR	APPROP	ADJSTMNTS	BUDGET	YTD EXPENDED	ENC/REQ	BUDGET	USED		
<b>0114551 TREAS/COLL PERS SVCS</b>									
0114551 510004	TREASURER/COLLEC	115,290.00	.00	115,290.00	105,460.13	.00	9,829.87	91.5%	
0114551 510005	ASST. TREASURER	78,413.00	.00	78,413.00	66,866.00	.00	11,547.00	85.3%	
0114551 510006	ASSISTANT COLLEC	85,960.00	.00	85,960.00	72,614.55	.00	13,345.45	84.5%	
0114551 510075	PRINTER/BANK MES	49,417.00	.00	49,417.00	41,745.21	.00	7,671.79	84.5%	
0114551 510117	HEAD CLERK	121,108.00	.00	121,108.00	100,772.54	.00	20,335.46	83.2%	
0114551 510123	PRINCIPAL CLERK	45,774.00	.00	45,774.00	40,240.20	.00	5,533.80	87.9%	
0114551 510124	PRINCIPAL CLERK	104,312.00	.00	104,312.00	85,109.58	.00	19,202.42	81.6%	
0114551 510140	LONGEVITY	2,510.00	.00	2,510.00	2,425.00	.00	85.00	96.6%	
0114551 510142	EDUCATION DIFFER	2,761.00	.00	2,761.00	9,349.82	.00	-6,588.82	338.6%	
0114551 510153	TRAVEL ALLOWANCE	1,084.00	.00	1,084.00	900.00	.00	184.00	83.0%	
0114551 510193	PREMIUM PAY	786.00	.00	786.00	.00	.00	786.00	.0%	
0114551 510552	ACCOUNT CLERK II	91,915.00	.00	91,915.00	59,585.96	.00	32,329.04	64.8%	
0114551 512140	CLERK TYPIST	42,964.00	.00	42,964.00	35,444.44	.00	7,519.56	82.5%	
TOTAL TREAS/COLL PERS SVCS		742,294.00	.00	742,294.00	620,513.43	.00	121,780.57	83.6%	
<b>0114552 TREAS/COLL CONTRACTUAL</b>									
0114552 520400	REPAIRS:MAINTENA	1,560.00	.00	1,560.00	205.00	.00	1,355.00	13.1%	
0114552 530000	PROFESSIONAL/TEC	200.00	.00	200.00	40.00	.00	160.00	20.0%	
0114552 530102	BANK CHARGE SERV	1,500.00	.00	1,500.00	.00	.00	1,500.00	.0%	
0114552 530400	COMMUNICATION	350,000.00	12,961.10	362,961.10	316,545.21	30,384.37	16,031.52	95.6%	
TOTAL TREAS/COLL CONTRACTUAL		353,260.00	12,961.10	366,221.10	316,790.21	30,384.37	19,046.52	94.8%	
<b>0114554 TREAS/COLL EXPEND.</b>									
0114554 540200	OFFICE SUPPLIES	8,000.00	587.10	8,587.10	5,206.21	1,605.89	1,775.00	79.3%	
0114554 570300	DUES - SUBSCRIPT	350.00	.00	350.00	140.00	.00	210.00	40.0%	
0114554 570400	INSURANCE PREMIU	4,160.00	.00	4,160.00	2,879.00	.00	1,281.00	69.2%	
TOTAL TREAS/COLL EXPEND.		12,510.00	587.10	13,097.10	8,225.21	1,605.89	3,266.00	75.1%	
TOTAL TREASURER/COLLECTOR		1,108,064.00	13,548.20	1,121,612.20	945,528.85	31,990.26	144,093.09	87.2%	
TOTAL EXPENSES		1,108,064.00	13,548.20	1,121,612.20	945,528.85	31,990.26	144,093.09		

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:		ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT	
151	LEGAL DEPT	APPROP	ADJSTMNTS	BUDGET	YTD EXPENDED	ENC/REQ	BUDGET	USED	
<b>0115151 LEGAL PERS SVCS</b>									
0115151	510020	CITY SOLICITOR	131,271.00	.00	131,271.00	108,007.64	.00	23,263.36	82.3%
0115151	510021	ASSISTANT CITY S	154,101.00	.00	154,101.00	63,570.91	.00	90,530.09	41.3%
0115151	510123	PRINCIPAL CLERK	68,159.00	.00	68,159.00	57,054.22	.00	11,104.78	83.7%
0115151	510140	LONGEVITY	1,500.00	.00	1,500.00	1,500.00	.00	.00	100.0%
0115151	510193	PREMIUM PAY	2,349.00	.00	2,349.00	1,686.21	.00	662.79	71.8%
0115151	510316	LEGAL COUNSEL	91,889.00	.00	91,889.00	75,605.32	.00	16,283.68	82.3%
TOTAL LEGAL PERS SVCS			449,269.00	.00	449,269.00	307,424.30	.00	141,844.70	68.4%
<b>0115152 LEGAL CONTRACTUAL</b>									
0115152	520400	REPAIRS:MAINTENA	200.00	.00	200.00	.00	.00	200.00	.0%
0115152	530000	PROFESSIONAL/TEC	35,000.00	7,184.24	42,184.24	28,813.06	2,010.85	11,360.33	73.1%
0115152	530303	CONTRACTED	161,800.00	97,084.47	258,884.47	159,789.24	27,118.01	71,977.22	72.2%
TOTAL LEGAL CONTRACTUAL			197,000.00	104,268.71	301,268.71	188,602.30	29,128.86	83,537.55	72.3%
<b>0115154 LEGAL EXPEND.</b>									
0115154	530010	OUTSIDE COUNSEL	195,000.00	8,790.64	203,790.64	10,141.00	35,215.64	158,434.00	22.3%
0115154	540200	OFFICE SUPPLIES	2,650.00	17.07	2,667.07	1,201.02	616.05	850.00	68.1%
0115154	570300	DUES - SUBSCRIPT	2,000.00	.00	2,000.00	1,145.40	151.60	703.00	64.9%
TOTAL LEGAL EXPEND.			199,650.00	8,807.71	208,457.71	12,487.42	35,983.29	159,987.00	23.3%
TOTAL LEGAL DEPT			845,919.00	113,076.42	958,995.42	508,514.02	65,112.15	385,369.25	59.8%
TOTAL EXPENSES			845,919.00	113,076.42	958,995.42	508,514.02	65,112.15	385,369.25	

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:		ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT	
152	HUMAN RESOURCES	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENC/REQ	BUDGET	USED	
<b>0115251 PERSONNEL PERS SVCS</b>									
0115251	510015	PERSONNEL DIRECT	115,290.00	.00	115,290.00	94,858.90	.00	20,431.10	82.3%
0115251	510087	ASSIST BENEFITS	59,060.00	.00	59,060.00	48,594.48	.00	10,465.52	82.3%
0115251	510130	OVERTIME	5,425.00	.00	5,425.00	.00	.00	5,425.00	.0%
0115251	510140	LONGEVITY	1,000.00	.00	1,000.00	1,408.33	.00	-408.33	140.8%
0115251	510143	ENHANCED LONGEVI	35,000.00	.00	35,000.00	45,000.00	.00	-10,000.00	128.6%
0115251	510158	PERSONNEL ASSIST	87,887.00	.00	87,887.00	79,246.42	.00	8,640.58	90.2%
0115251	510193	PREMIUM PAY	1,566.00	.00	1,566.00	1,296.00	.00	270.00	82.8%
0115251	510243	COORDINATOR	66,576.00	.00	66,576.00	54,778.47	.00	11,797.53	82.3%
TOTAL PERSONNEL PERS SVCS			371,804.00	.00	371,804.00	325,182.60	.00	46,621.40	87.5%
<b>0115252 PERSONNEL CONTRACTUAL</b>									
0115252	530303	CONTRACTED	175,000.00	15,741.00	190,741.00	103,860.10	16,280.50	70,600.40	63.0%
TOTAL PERSONNEL CONTRACTUAL			175,000.00	15,741.00	190,741.00	103,860.10	16,280.50	70,600.40	63.0%
<b>0115254 PERSONNEL EXPEND.</b>									
0115254	540200	OFFICE SUPPLIES	5,550.00	38.92	5,588.92	1,802.29	500.08	3,286.55	41.2%
0115254	570300	DUES - SUBSCRIPT	330.00	.00	330.00	325.00	.00	5.00	98.5%
0115254	570304	CONFERENCES	1,200.00	.00	1,200.00	.00	.00	1,200.00	.0%
TOTAL PERSONNEL EXPEND.			7,080.00	38.92	7,118.92	2,127.29	500.08	4,491.55	36.9%
TOTAL HUMAN RESOURCES			553,884.00	15,779.92	569,663.92	431,169.99	16,780.58	121,713.35	78.6%
TOTAL EXPENSES			553,884.00	15,779.92	569,663.92	431,169.99	16,780.58	121,713.35	

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMNTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
155 INFORMATION TECHNOLOGY							
<b>0115551 IT PERS SVCS</b>							
0115551 510065 MUNIS & SOFTWARE	60,832.00	-22,175.00	38,657.00	26,680.44	.00	11,976.56	69.0%
0115551 510130 OVERTIME	97,850.00	22,000.00	119,850.00	109,270.99	.00	10,579.01	91.2%
0115551 510140 LONGEVITY	7,650.00	175.00	7,825.00	7,825.00	.00	.00	100.0%
0115551 510142 EDUCATION PAY	4,100.00	.00	4,100.00	24,352.31	.00	-20,252.31	594.0%
0115551 512012 DIRECTOR OF INFO	123,279.00	.00	123,279.00	101,433.30	.00	21,845.70	82.3%
0115551 512097 COMPUTER OPERATO	49,377.00	.00	49,377.00	41,711.40	.00	7,665.60	84.5%
0115551 512116 SECRETARY	67,698.00	.00	67,698.00	57,187.37	.00	10,510.63	84.5%
0115551 512135 TELEPHONE OPERAT	46,518.00	.00	46,518.00	39,295.96	.00	7,222.04	84.5%
0115551 512142 D.P.SYSTEMS ANAL	277,749.00	.00	277,749.00	237,863.28	.00	39,885.72	85.6%
0115551 512166 OPERATIONS SUPER	82,977.00	.00	82,977.00	70,491.52	.00	12,485.48	85.0%
0115551 512184 DIRECTOR OF COMM	79,939.00	.00	79,939.00	67,528.53	.00	12,410.47	84.5%
0115551 512188 SR. PC TECH/AST	86,384.00	.00	86,384.00	73,318.13	.00	13,065.87	84.9%
0115551 512333 NETWORK ADMINIST	95,673.00	.00	95,673.00	82,707.20	.00	12,965.80	86.4%
0115551 512334 PC TECHNICIAN	268,887.00	.00	268,887.00	226,965.81	.00	41,921.19	84.4%
TOTAL IT PERS SVCS	1,348,913.00	.00	1,348,913.00	1,166,631.24	.00	182,281.76	86.5%
<b>0115552 IT CONTRACTUAL</b>							
0115552 520500 COMPUTER EQUIP	136,826.00	2,568.21	139,394.21	37,232.77	10,212.35	91,949.09	34.0%
0115552 530201 ONLINE TRAINING	25,000.00	.00	25,000.00	9,900.00	.00	15,100.00	39.6%
0115552 530303 CONTRACTUAL	2,580,439.00	103,871.85	2,684,310.85	2,158,517.99	272,110.85	253,682.01	90.5%
0115552 530400 COMMUNICATION	365,000.00	13,134.01	378,134.01	205,564.39	86,077.02	86,492.60	77.1%
TOTAL IT CONTRACTUAL	3,107,265.00	119,574.07	3,226,839.07	2,411,215.15	368,400.22	447,223.70	86.1%
<b>0115554 IT EXPEND.</b>							
0115554 550803 DP SUPPLIES	55,000.00	1,609.46	56,609.46	45,772.28	6,025.35	4,811.83	91.5%
TOTAL IT EXPEND.	55,000.00	1,609.46	56,609.46	45,772.28	6,025.35	4,811.83	91.5%
TOTAL INFORMATION TECHNOLOGY	4,511,178.00	121,183.53	4,632,361.53	3,623,618.67	374,425.57	634,317.29	86.3%
TOTAL EXPENSES	4,511,178.00	121,183.53	4,632,361.53	3,623,618.67	374,425.57	634,317.29	

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10								
ACCOUNTS FOR:	TAX TITLE EXPENDITURE	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
158								
<b>0115854 TAX TITLE EXPEND.</b>								
0115854	570800 UNCLASSIFIED	50,000.00	.00	50,000.00	19,301.25	30,348.75	350.00	99.3%
	TOTAL TAX TITLE EXPEND.	50,000.00	.00	50,000.00	19,301.25	30,348.75	350.00	99.3%
	TOTAL TAX TITLE EXPENDITURE	50,000.00	.00	50,000.00	19,301.25	30,348.75	350.00	99.3%
	TOTAL EXPENSES	50,000.00	.00	50,000.00	19,301.25	30,348.75	350.00	

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
161 CLERK							
<b>0116151 CLERK PERS SVCS</b>							
0116151 510130 OVERTIME	6,902.00	.00	6,902.00	6,894.11	.00	7.89	99.9%
0116151 510140 LONGEVITY	2,450.00	.00	2,450.00	2,150.00	.00	300.00	87.8%
0116151 510142 EDUCATION PAY	400.00	.00	400.00	1,909.91	.00	-1,509.91	477.5%
0116151 510193 PREMIUM PAY	783.00	.00	783.00	642.00	.00	141.00	82.0%
0116151 512010 CITY CLERK	131,488.00	.00	131,488.00	108,007.64	.00	23,480.36	82.1%
0116151 512011 ASSISTANT CITY C	83,446.00	.00	83,446.00	70,491.52	.00	12,954.48	84.5%
0116151 512099 PUBLIC RECORDS O	62,407.00	.00	62,407.00	53,638.60	.00	8,768.40	85.9%
0116151 512123 PRINCIPAL CLERK	52,028.00	.00	52,028.00	44,977.48	.00	7,050.52	86.4%
0116151 512140 CLERK TYPIST	43,128.00	.00	43,128.00	34,257.50	.00	8,870.50	79.4%
TOTAL CLERK PERS SVCS	383,032.00	.00	383,032.00	322,968.76	.00	60,063.24	84.3%
<b>0116152 CLERK CONTRACTUAL</b>							
0116152 520400 REPAIRS:MAINTENA	300.00	.00	300.00	205.00	.00	95.00	68.3%
0116152 530400 COMMUNICATION	20,000.00	.00	20,000.00	12,420.00	210.00	7,370.00	63.2%
0116152 530800 OTHER PURCHASED	78,000.00	.00	78,000.00	60,836.21	2,283.00	14,880.79	80.9%
TOTAL CLERK CONTRACTUAL	98,300.00	.00	98,300.00	73,461.21	2,493.00	22,345.79	77.3%
<b>0116154 CLERK EXPEND.</b>							
0116154 540200 OFFICE SUPPLIES	4,000.00	.00	4,000.00	3,244.73	613.44	141.83	96.5%
0116154 570300 DUES - SUBSCRIPT	750.00	.00	750.00	533.31	2.00	214.69	71.4%
TOTAL CLERK EXPEND.	4,750.00	.00	4,750.00	3,778.04	615.44	356.52	92.5%
TOTAL CLERK	486,082.00	.00	486,082.00	400,208.01	3,108.44	82,765.55	83.0%
TOTAL EXPENSES	486,082.00	.00	486,082.00	400,208.01	3,108.44	82,765.55	

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
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0116251 ELECTIONS PERS SVCS

0116251 510130 OVERTIME	34,443.00	.00	34,443.00	36,464.70	.00	-2,021.70	105.9%
0116251 510140 LONGEVITY	500.00	.00	500.00	675.00	.00	-175.00	135.0%
0116251 510189 CLOTHING	.00	.00	.00	500.00	.00	-500.00	100.0%
0116251 510193 PREMIUM PAY	783.00	.00	783.00	.00	.00	783.00	.0%
0116251 510196 POLICE DETAILS	168,019.00	.00	168,019.00	127,243.09	.00	40,775.91	75.7%
0116251 510250 EARLY VOTING: OV	30,115.00	.00	30,115.00	15,840.88	.00	14,274.12	52.6%
0116251 510251 EARLY VOTING: PO	8,432.00	.00	8,432.00	.00	.00	8,432.00	.0%
0116251 510252 EARLY VOTING: BL	1,004.00	.00	1,004.00	.00	.00	1,004.00	.0%
0116251 512129 SR. CLERK TYPIST	49,644.00	.00	49,644.00	31,613.84	.00	18,030.16	63.7%
0116251 512140 CLERK TYPIST	41,671.00	.00	41,671.00	29,299.37	.00	12,371.63	70.3%
0116251 512143 ADMIN. ASSISTANT	73,936.00	.00	73,936.00	61,941.31	.00	11,994.69	83.8%
0116251 512454 BUILDING CUSTODI	26,100.00	.00	26,100.00	12,180.20	.00	13,919.80	46.7%
0116251 512550 REGISTRARS	2,000.00	.00	2,000.00	2,000.00	.00	.00	100.0%
0116251 512880 ELECTION WORKER	238,960.00	.00	238,960.00	239,531.00	.00	-571.00	100.2%
0116251 512883 EARLY VOTING: EL	20,077.00	.00	20,077.00	243.40	.00	19,833.60	1.2%
<b>TOTAL ELECTIONS PERS SVCS</b>	<b>695,684.00</b>	<b>.00</b>	<b>695,684.00</b>	<b>557,532.79</b>	<b>.00</b>	<b>138,151.21</b>	<b>80.1%</b>

0116252 ELECTIONS CONTRACTUAL

0116252 520400 REPAIRS:MAINTENA	1,575.00	.00	1,575.00	205.00	.00	1,370.00	13.0%
0116252 520700 RENTALS/LEASES	17,250.00	.00	17,250.00	12,015.00	.00	5,235.00	69.7%
0116252 520706 EARLY VOTING: RE	1,500.00	.00	1,500.00	825.00	.00	675.00	55.0%
0116252 520708 RAMP RENTALS	18,000.00	.00	18,000.00	8,897.32	.00	9,102.68	49.4%
0116252 530000 PROFESSIONAL/TEC	5,250.00	.00	5,250.00	786.21	.00	4,463.79	15.0%
0116252 530400 COMMUNICATION	70,000.00	210.00	70,210.00	67,253.80	1,656.00	1,300.20	98.1%
0116252 530402 EARLY VOTING: CO	22,000.00	.00	22,000.00	20,502.00	.00	1,498.00	93.2%
0116252 530800 OTHER PURCHASED	15,000.00	.00	15,000.00	2,911.67	.00	12,088.33	19.4%
0116252 530802 EARLY VOTING: OT	360.00	.00	360.00	.00	.00	360.00	.0%
<b>TOTAL ELECTIONS CONTRACTUAL</b>	<b>150,935.00</b>	<b>210.00</b>	<b>151,145.00</b>	<b>113,396.00</b>	<b>1,656.00</b>	<b>36,093.00</b>	<b>76.1%</b>

0116254 ELECTIONS EXPEND.

0116254 540200 OFFICE SUPPLIES	16,000.00	.00	16,000.00	11,068.29	.00	4,931.71	69.2%
0116254 570100 TRAVEL IN STATE	1,200.00	.00	1,200.00	.00	.00	1,200.00	.0%

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10								
ACCOUNTS FOR: 162 ELECTIONS	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED	
TOTAL ELECTIONS EXPEND.	17,200.00	.00	17,200.00	11,068.29	.00	6,131.71	64.4%	
<b>0116258 ELECTIONS CAPITAL</b>								
0116258 580500 ACQ.:EQUIPMENT	60,000.00	.00	60,000.00	40,090.60	.00	19,909.40	66.8%	
0116258 580506 EARLY VOTING: EQ	50,000.00	.00	50,000.00	4,800.00	.00	45,200.00	9.6%	
TOTAL ELECTIONS CAPITAL	110,000.00	.00	110,000.00	44,890.60	.00	65,109.40	40.8%	
TOTAL ELECTIONS	973,819.00	210.00	974,029.00	726,887.68	1,656.00	245,485.32	74.8%	
TOTAL EXPENSES	973,819.00	210.00	974,029.00	726,887.68	1,656.00	245,485.32		



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FOR 2023 10									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED				AVAILABLE	PCT	
165 LICENSING COMMISSION	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENC/REQ		BUDGET	USED	
<b>0116551 LICENSING PERS SVCS</b>									
0116551 510130 OVERTIME	2,377.00	.00	2,377.00	170.17	.00		2,206.83	7.2%	
0116551 510142 EDUCATION PAY	600.00	.00	600.00	3,059.32	.00		-2,459.32	509.9%	
0116551 512093 ADMIN. SECRETARY	59,634.00	.00	59,634.00	50,374.75	.00		9,259.25	84.5%	
TOTAL LICENSING PERS SVCS	62,611.00	.00	62,611.00	53,604.24	.00		9,006.76	85.6%	
<b>0116552 LICENSING CONTRACTUAL</b>									
0116552 520400 REPAIRS:MAINTENA	75.00	.00	75.00	.00	.00		75.00	.0%	
0116552 530000 PROFESSIONAL/TEC	300.00	.00	300.00	.00	.00		300.00	.0%	
0116552 530800 OTHER PURCHASED	15,050.00	.00	15,050.00	11,500.00	.00		3,550.00	76.4%	
TOTAL LICENSING CONTRACTUAL	15,425.00	.00	15,425.00	11,500.00	.00		3,925.00	74.6%	
<b>0116554 LICENSING EXPEND.</b>									
0116554 540200 OFFICE SUPPLIES	600.00	.00	600.00	320.00	.00		280.00	53.3%	
TOTAL LICENSING EXPEND.	600.00	.00	600.00	320.00	.00		280.00	53.3%	
TOTAL LICENSING COMMISSION	78,636.00	.00	78,636.00	65,424.24	.00		13,211.76	83.2%	
TOTAL EXPENSES	78,636.00	.00	78,636.00	65,424.24	.00		13,211.76		

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10								
ACCOUNTS FOR: 168	CENSUS	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
<b>0116854 CENSUS EXPENSES</b>								
0116854	570800 UNCLASSIFIED	100,000.00	.00	100,000.00	27,315.52	.00	72,684.48	27.3%
TOTAL CENSUS EXPENSES		100,000.00	.00	100,000.00	27,315.52	.00	72,684.48	27.3%
TOTAL CENSUS		100,000.00	.00	100,000.00	27,315.52	.00	72,684.48	27.3%
TOTAL EXPENSES		100,000.00	.00	100,000.00	27,315.52	.00	72,684.48	

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
175 PLANNING DEPARTMENT	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENC/REQ	BUDGET	USED

0117551 PLAN DEPT PERS SVCS

0117551 510117 HEAD CLERK	54,800.00	.00	54,800.00	37,397.50	.00	17,402.50	68.2%
0117551 510130 OVERTIME	32,291.00	.00	32,291.00	27,687.69	.00	4,603.31	85.7%
0117551 510140 LONGEVITY	1,425.00	.00	1,425.00	1,425.00	.00	.00	100.0%
0117551 510142 EDUCATION PAY	3,250.00	.00	3,250.00	7,086.04	.00	-3,836.04	218.0%
0117551 510193 PREMIUM PAY	783.00	.00	783.00	642.00	.00	141.00	82.0%
0117551 512014 PLANNING DIRECTO	131,271.00	.00	131,271.00	108,007.64	.00	23,263.36	82.3%
0117551 512015 ASSISTANT PLANNE	135,442.00	.00	135,442.00	50,133.07	.00	85,308.93	37.0%
0117551 512021 ASSISTANT PLANNI	99,880.00	.00	99,880.00	84,372.77	.00	15,507.23	84.5%
0117551 512034 STUDENT INTERN	9,336.00	.00	9,336.00	7,740.00	.00	1,596.00	82.9%
0117551 512115 OFFICE MANAGER	79,912.00	.00	79,912.00	67,504.99	.00	12,407.01	84.5%
0117551 512167 OPERATIONS SUPER	82,017.00	.00	82,017.00	57,716.10	.00	24,300.90	70.4%
0117551 512806 PRIN.PLANNER II	75,491.00	.00	75,491.00	64,096.18	.00	11,394.82	84.9%
0117551 512809 PRINCIPAL PLANNE	84,898.00	.00	84,898.00	71,205.62	.00	13,692.38	83.9%
TOTAL PLAN DEPT PERS SVCS	790,796.00	.00	790,796.00	585,014.60	.00	205,781.40	74.0%

0117552 PLAN DEPT CONTRACTUAL

0117552 520400 REPAIRS:MAINTENA	500.00	.00	500.00	.00	.00	500.00	.0%
0117552 530000 PROFESSIONAL/TEC	5,500.00	.00	5,500.00	104.25	.00	5,395.75	1.9%
0117552 530302 REGIONAL COMPACT	25,000.00	.00	25,000.00	5,000.00	.00	20,000.00	20.0%
0117552 530303 CONTRACTED	390,000.00	83,442.75	473,442.75	124,245.45	181,064.10	168,133.20	64.5%
0117552 530400 COMMUNICATION	15,000.00	.00	15,000.00	6,357.62	1,256.90	7,385.48	50.8%
TOTAL PLAN DEPT CONTRACTUAL	436,000.00	83,442.75	519,442.75	135,707.32	182,321.00	201,414.43	61.2%

0117554 PLAN DEPT EXPEND.

0117554 540200 OFFICE SUPPLIES	5,500.00	661.51	6,161.51	2,886.45	1,009.55	2,265.51	63.2%
0117554 550100 EDUCATIONAL SUPP	500.00	.00	500.00	456.71	.00	43.29	91.3%
0117554 570100 TRAVEL IN STATE	500.00	.00	500.00	131.48	.00	368.52	26.3%
0117554 570200 TRAVEL OUT OF ST	4,500.00	.00	4,500.00	.00	.00	4,500.00	.0%
0117554 570300 DUES - SUBSCRIPT	4,000.00	15.93	4,015.93	659.93	.00	3,356.00	16.4%
0117554 570304 CONFERENCES	3,000.00	.00	3,000.00	825.00	.00	2,175.00	27.5%
TOTAL PLAN DEPT EXPEND.	18,000.00	677.44	18,677.44	4,959.57	1,009.55	12,708.32	32.0%

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:	PLANNING DEPARTMENT	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED	
175									
	TOTAL PLANNING DEPARTMENT	1,244,796.00	84,120.19	1,328,916.19	725,681.49	183,330.55	419,904.15	68.4%	
	TOTAL EXPENSES	1,244,796.00	84,120.19	1,328,916.19	725,681.49	183,330.55	419,904.15		

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD EXPENDED	ENC/REQ	AVAILABLE	PCT
192 PUBLIC BUILDINGS	APPROP	ADJSTMTS	BUDGET			BUDGET	USED

0119251 PUBLIC BUILD PERS SVCS

0119251 510110	SALARY/WAGE PERM	25,096.00	.00	25,096.00	27,668.00	.00	-2,572.00	110.2%
0119251 510130	OVERTIME	199,564.00	.00	199,564.00	484,380.89	.00	-284,816.89	242.7%
0119251 510140	LONGEVITY	4,755.00	.00	4,755.00	5,099.43	.00	-344.43	107.2%
0119251 510141	SHIFT DIFFERENTI	6,220.00	.00	6,220.00	11,983.63	.00	-5,763.63	192.7%
0119251 510189	CLOTHING	27,000.00	.00	27,000.00	24,000.00	.00	3,000.00	88.9%
0119251 510193	PREMIUM PAY	2,349.00	.00	2,349.00	1,938.00	.00	411.00	82.5%
0119251 510194	LICENSE ALLOWANC	522.00	.00	522.00	418.00	.00	104.00	80.1%
0119251 510319	PROJECT MANAGER	81,472.00	.00	81,472.00	65,426.63	.00	16,045.37	80.3%
0119251 510402	DOWNTOWN COORDIN	51,988.00	.00	51,988.00	41,749.39	.00	10,238.61	80.3%
0119251 512013	DIRECTOR OF PLAN	107,093.00	.00	107,093.00	85,756.04	.00	21,336.96	80.1%
0119251 512022	DIRECTOR OF CONS	107,093.00	.00	107,093.00	86,002.24	.00	21,090.76	80.3%
0119251 512074	MECHANICAL TECHN	115,030.00	.00	115,030.00	117,679.33	.00	-2,649.33	102.3%
0119251 512088	DIR OF BUILDING	107,094.00	.00	107,094.00	86,002.24	.00	21,091.76	80.3%
0119251 512089	DIRECTOR OF ENGI	115,290.00	.00	115,290.00	92,584.06	.00	22,705.94	80.3%
0119251 512098	COMMISSIONER OF	131,269.00	.00	131,269.00	107,860.35	.00	23,408.65	82.2%
0119251 512143	ADMIN. ASSISTANT	157,490.00	.00	157,490.00	141,430.80	.00	16,059.20	89.8%
0119251 512155	ADMIN ASSISTANT	60,229.00	.00	60,229.00	48,609.24	.00	11,619.76	80.7%
0119251 512204	MAINTENANCE STAF	1,492,539.00	.00	1,492,539.00	1,144,237.79	.00	348,301.21	76.7%
0119251 512411	HORTICULTURAL/LA	37,482.00	.00	37,482.00	29,741.59	.00	7,740.41	79.3%
0119251 512412	HANDYMAN/LABORER	37,482.00	.00	37,482.00	.00	.00	37,482.00	.0%
0119251 512454	BUILDING CUSTODI	451,668.00	.00	451,668.00	345,876.60	.00	105,791.40	76.6%
0119251 512455	ENERGY MANAGER	107,093.00	.00	107,093.00	86,002.24	.00	21,090.76	80.3%
0119251 512456	ENERGY TECHNICIA	107,093.00	.00	107,093.00	86,002.24	.00	21,090.76	80.3%
0119251 512460	HVAC TECHNICIAN	154,390.00	.00	154,390.00	126,971.60	.00	27,418.40	82.2%
0119251 512462	CARP/CABINET MAK	77,346.00	.00	77,346.00	62,943.95	.00	14,402.05	81.4%
0119251 512476	SUPERVISOR OF CU	79,912.00	.00	79,912.00	66,007.01	.00	13,904.99	82.6%
0119251 512859	SECURITY GUARD	67,414.00	.00	67,414.00	54,137.15	.00	13,276.85	80.3%
0119251 519153	TRAVEL ALLOWANCE	14,154.00	.00	14,154.00	46,125.00	.00	-31,971.00	325.9%
TOTAL PUBLIC BUILD PERS SVCS		3,926,127.00	.00	3,926,127.00	3,476,633.44	.00	449,493.56	88.6%

0119252 PUBLIC BUILD CONTRACTUAL

0119252 520100	ENERGY	1,000,000.00	46,006.52	1,046,006.52	836,989.87	159,929.99	49,086.66	95.3%
0119252 520400	REPAIRS:MAINTENA	117,500.00	637.99	118,137.99	111,390.19	6,747.80	.00	100.0%
0119252 520402	REPAIRS:BUILDING	125,000.00	150,137.40	275,137.40	192,999.92	61,522.16	20,615.32	92.5%
0119252 520700	RENTALS/LEASES	42,000.00	20.43	42,020.43	12,483.95		24,732.25	41.1%
0119252 530303	CONTRACTED	1,587,500.00	24,363.88	1,611,863.88	1,484,377.75	124,229.05	3,257.08	99.8%

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:			ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
192	PUBLIC BUILDINGS		APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENC/REQ	BUDGET	USED
0119252	530303	DOWN CONTRACTED	50,000.00	2,076.74	52,076.74	17,614.86	19,840.70	14,621.18	71.9%
TOTAL PUBLIC BUILD CONTRACTUAL			2,922,000.00	223,242.96	3,145,242.96	2,655,856.54	377,073.93	112,312.49	96.4%
<b>0119254 PUBLIC BUILD EXPEND.</b>									
0119254	540200	OFFICE SUPPLIES	5,250.00	250.00	5,500.00	1,266.94	320.46	3,912.60	28.9%
0119254	540300	MAINTENANCE SUPP	4,000.00	.00	4,000.00	1,299.82	.00	2,700.18	32.5%
0119254	540500	CUSTODIAL SUPPLI	199,500.00	338.54	199,838.54	139,911.91	5,824.39	54,102.24	72.9%
0119254	540800	VEHICULAR SUPPLI	15,000.00	.00	15,000.00	10,540.52	4,459.48	.00	100.0%
0119254	550800	OTHER SUPPLIES	165,000.00	3,802.82	168,802.82	156,603.78	12,199.04	.00	100.0%
0119254	570300	DUES - SUBSCRIPT	250.00	.00	250.00	35.00	.00	215.00	14.0%
TOTAL PUBLIC BUILD EXPEND.			389,000.00	4,391.36	393,391.36	309,657.97	22,803.37	60,930.02	84.5%
TOTAL PUBLIC BUILDINGS			7,237,127.00	227,634.32	7,464,761.32	6,442,147.95	399,877.30	622,736.07	91.7%
TOTAL EXPENSES			7,237,127.00	227,634.32	7,464,761.32	6,442,147.95	399,877.30	622,736.07	

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
210 POLICE							
<b>0121051 POLICE PERS SVCS</b>							
0121051 510000 POLICE PERSONAL	.00	.00	.00	386.16	.00	-386.16	100.0%
0121051 510118 OVERTIME-POLICE	.00	.00	.00	-1,081.20	.00	1,081.20	100.0%
0121051 510130 OVERTIME	978,500.00	175,000.00	1,153,500.00	1,772,873.16	.00	-619,373.16	153.7%
0121051 510131 COURT TIME	593,726.00	.00	593,726.00	197,462.87	.00	396,263.13	33.3%
0121051 510132 TRAINING TIME	990,000.00	.00	990,000.00	1,294,802.45	.00	-304,802.45	130.8%
0121051 510134 CIVILIAN POLICE	159,650.00	.00	159,650.00	75,252.82	.00	84,397.18	47.1%
0121051 510135 POLICE MATRONS O	57,252.00	.00	57,252.00	24,580.00	.00	32,672.00	42.9%
0121051 510136 SUPERIOR OFFICER	501,923.00	.00	501,923.00	424,762.85	.00	77,160.15	84.6%
0121051 510139 UNIFORM ALLOWANC	35,135.00	.00	35,135.00	18,000.00	.00	17,135.00	51.2%
0121051 510140 LONGEVITY	126,485.00	.00	126,485.00	117,183.33	.00	9,301.67	92.6%
0121051 510141 SHIFT DIFF	2,662,526.00	.00	2,662,526.00	2,212,814.33	.00	449,711.67	83.1%
0121051 510142 EDUCATION DIFFER	4,029,113.00	.00	4,029,113.00	3,358,367.65	.00	670,745.35	83.4%
0121051 510150 HOLIDAY(POLICE F	1,474,987.00	.00	1,474,987.00	737,326.63	.00	737,660.37	50.0%
0121051 510151 VACATION PD TERM	476,827.00	-175,000.00	301,827.00	256,310.52	.00	45,516.48	84.9%
0121051 510160 READING TIME	950,823.00	.00	950,823.00	850,804.88	.00	100,018.12	89.5%
0121051 510192 TOOL ALLOWANCE	727.00	.00	727.00	540.00	.00	187.00	74.3%
0121051 510193 PREMIUM PAY	259,348.00	.00	259,348.00	139,130.14	.00	120,217.86	53.6%
0121051 512091 OPERATIONS MANAG	66,622.00	.00	66,622.00	56,317.42	.00	10,304.58	84.5%
0121051 512092 LAW ENFORC. INFO	133,244.00	.00	133,244.00	110,015.78	.00	23,228.22	82.6%
0121051 512093 ADMIN. SECRETARY	122,163.00	.00	122,163.00	94,634.51	.00	27,528.49	77.5%
0121051 512104 POLICE CHIEF	152,239.00	.00	152,239.00	122,370.40	.00	29,868.60	80.4%
0121051 512123 PRINCIPAL CLERK	52,228.00	.00	52,228.00	43,123.60	.00	9,104.40	82.6%
0121051 512124 PRINCIPAL CLERK	107,231.00	.00	107,231.00	88,538.20	.00	18,692.80	82.6%
0121051 512129 SR. CLERK TYPIST	139,490.00	.00	139,490.00	113,488.43	.00	26,001.57	81.4%
0121051 512132 PRIN. BOOKKEEPER	80,218.00	.00	80,218.00	55,900.07	.00	24,317.93	69.7%
0121051 512135 TELEPHONE OPERAT	616,493.00	.00	616,493.00	525,104.66	.00	91,388.34	85.2%
0121051 512136 EXEC.SEC.-POLICE	72,064.00	.00	72,064.00	57,925.54	.00	14,138.46	80.4%
0121051 512142 D.P.SYSTEMS ANAL	96,041.00	.00	96,041.00	84,422.56	.00	11,618.44	87.9%
0121051 512153 BOOKKEEPER	55,208.00	.00	55,208.00	15,198.84	.00	40,009.16	27.5%
0121051 512302 TRAF.SIGNAL & CO	24,080.00	.00	24,080.00	18,117.12	.00	5,962.88	75.2%
0121051 512311 POLICE CAPTAIN	707,198.00	.00	707,198.00	593,735.28	.00	113,462.72	84.0%
0121051 512312 POLICE LIEUTENAN	1,554,374.00	.00	1,554,374.00	1,264,054.69	.00	290,319.31	81.3%
0121051 512313 POLICE SERGEANT	2,744,886.00	.00	2,744,886.00	2,329,395.76	.00	415,490.24	84.9%
0121051 512315 TRAFFIC SUPERVIS	548,959.00	.00	548,959.00	406,245.30	.00	142,713.70	74.0%
0121051 512332 FINANCIAL MANAGE	77,859.00	.00	77,859.00	62,583.18	.00	15,275.82	80.4%
0121051 512361 PATROLMAN III	11,855,556.00	.00	11,855,556.00	10,169,538.19	.00	1,686,017.81	85.8%
0121051 512363 PATROLMAN I	786,864.00	.00	786,864.00	446,555.24	.00	340,308.76	56.8%
0121051 512435 WKG.FOREMAN-M.E.	69,411.00	.00	69,411.00	61,530.65	.00	7,880.35	88.6%
0121051 512465 M.E.REPAIR II	66,685.00	.00	66,685.00	59,280.22	.00	7,404.78	88.9%
0121051 519146 RETRO PAY	.00	.00	.00	2,299.44	.00	-2,299.44	100.0%

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD EXPENDED	ENC/REQ	AVAILABLE	PCT	
210 POLICE	APPROP	ADJSTMTS	BUDGET			BUDGET	USED	
TOTAL POLICE PERS SVCS	33,426,135.00	.00	33,426,135.00	28,259,891.67	.00	5,166,243.33	84.5%	
<b>0121052 POLICE CONTRACTUAL</b>								
0121052 520400 REPAIRS:MAINTENA	185,000.00	11,159.77	196,159.77	168,076.26	20,119.19	7,964.32	95.9%	
0121052 530000 PROFESSIONAL/TEC	20,000.00	.00	20,000.00	13,603.60	99.00	6,297.40	68.5%	
0121052 530207 TRAINING (POLICE	145,000.00	.00	145,000.00	113,266.58	31,492.91	240.51	99.8%	
0121052 530303 CONTRACTED	385,000.00	40,270.83	425,270.83	259,782.22	107,532.24	57,956.37	86.4%	
0121052 530400 COMMUNICATION	122,000.00	22,598.83	144,598.83	29,851.61	26,504.44	88,242.78	39.0%	
TOTAL POLICE CONTRACTUAL	857,000.00	74,029.43	931,029.43	584,580.27	185,747.78	160,701.38	82.7%	
<b>0121054 POLICE EXPEND.</b>								
0121054 540200 OFFICE SUPPLIES	20,000.00	4,398.43	24,398.43	15,044.92	4,331.92	5,021.59	79.4%	
0121054 540300 MAINTENANCE SUPP	10,000.00	1,279.50	11,279.50	6,673.90	1,700.29	2,905.31	74.2%	
0121054 540800 VEHICULAR SUPPLI	60,000.00	1,238.18	61,238.18	35,424.36	5,024.77	20,789.05	66.1%	
0121054 540900 FOOD SUPPLIES	10,000.00	1,736.27	11,736.27	8,030.98	1,594.62	2,110.67	82.0%	
0121054 550000 SUPPLY:HEALTH/ME	500.00	.00	500.00	.00	.00	500.00	.0%	
0121054 550800 OTHER SUPPLIES	25,000.00	328.29	25,328.29	19,238.80	4,320.07	1,769.42	93.0%	
0121054 550805 RECRUIT UNIFORMS	164,000.00	29,813.29	193,813.29	131,549.76	47,722.44	14,541.09	92.5%	
TOTAL POLICE EXPEND.	289,500.00	38,793.96	328,293.96	215,962.72	64,694.11	47,637.13	85.5%	
TOTAL POLICE	34,572,635.00	112,823.39	34,685,458.39	29,060,434.66	250,441.89	5,374,581.84	84.5%	
TOTAL EXPENSES	34,572,635.00	112,823.39	34,685,458.39	29,060,434.66	250,441.89	5,374,581.84		



YEAR-TO-DATE BUDGET REPORT

FOR 2023 10

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD EXPENDED	ENC/REQ	AVAILABLE	PCT
220 FIRE SAFETY	APPROP	ADJSTMTS	BUDGET			BUDGET	USED

0122051 FIRE PERS SVCS

0122051 510130 OVERTIME	2,269,029.00	.00	2,269,029.00	2,847,226.31	.00	-578,197.31	125.5%
0122051 510140 LONGEVITY	80,000.00	.00	80,000.00	83,225.00	.00	-3,225.00	104.0%
0122051 510141 SHIFT DIFF	3,786,362.00	.00	3,786,362.00	3,152,366.30	.00	633,995.70	83.3%
0122051 510142 EDUCATION DIFFER	814,277.00	.00	814,277.00	1,083,245.24	.00	-268,968.24	133.0%
0122051 510143 ENHANCED LONGEVI	25,096.00	.00	25,096.00	22,633.66	.00	2,462.34	90.2%
0122051 510146 EMT(FIRE)	416,566.00	.00	416,566.00	350,873.68	.00	65,692.32	84.2%
0122051 510147 HDF(FIRE)	1,380,854.00	.00	1,380,854.00	1,361,431.07	.00	19,422.93	98.6%
0122051 510150 HOLIDAY(POLICE F	1,469,631.00	.00	1,469,631.00	1,042,600.09	.00	427,030.91	70.9%
0122051 510157 BUSINESS MANAGER	93,744.00	.00	93,744.00	77,747.50	.00	15,996.50	82.9%
0122051 510193 PREMIUM PAY	13,734.00	.00	13,734.00	10,659.08	.00	3,074.92	77.6%
0122051 510198 FIRE DETAIL	35,000.00	.00	35,000.00	23,976.49	.00	11,023.51	68.5%
0122051 512105 FIRE CHIEF	181,936.00	.00	181,936.00	151,470.87	.00	30,465.13	83.3%
0122051 512175 SECRETARY TO FIR	71,789.00	.00	71,789.00	59,538.51	.00	12,250.49	82.9%
0122051 512320 DEPUTY FIRE CHIE	668,641.00	.00	668,641.00	569,203.97	.00	99,437.03	85.1%
0122051 512321 FIRE CAPTAIN	1,455,894.00	.00	1,455,894.00	1,257,796.48	.00	198,097.52	86.4%
0122051 512322 FIRE LIEUTENANT	3,542,277.00	.00	3,542,277.00	3,093,600.85	.00	448,676.15	87.3%
0122051 512323 FIREFIGHTER 3	11,448,768.00	.00	11,448,768.00	9,423,432.07	.00	2,025,335.93	82.3%
0122051 512326 MASTER MECHANIC	108,629.00	.00	108,629.00	89,780.72	.00	18,848.28	82.6%
0122051 512334 PC TECHNICIAN	65,140.00	.00	65,140.00	60,047.86	.00	5,092.14	92.2%
0122051 512417 MOTOR EQUIP.REPA	87,176.00	.00	87,176.00	72,049.43	.00	15,126.57	82.6%
<b>TOTAL FIRE PERS SVCS</b>	<b>28,014,543.00</b>	<b>.00</b>	<b>28,014,543.00</b>	<b>24,832,905.18</b>	<b>.00</b>	<b>3,181,637.82</b>	<b>88.6%</b>

0122052 FIRE CONTRACTUAL

0122052 520400 REPAIRS:MAINTENA	150,000.00	4,050.55	154,050.55	136,766.64	15,876.97	1,406.94	99.1%
0122052 520507 FIRE-HAZARDOUS W	2,000.00	.00	2,000.00	2,000.00	.00	.00	100.0%
0122052 530001 PROF.SERV.:MEDIC	50,000.00	.00	50,000.00	49,836.68	.00	163.32	99.7%
0122052 530204 TRAINING & RESEA	20,000.00	2,725.14	22,725.14	21,661.50	1,063.64	.00	100.0%
0122052 530303 CONTRACTED	126,700.00	35,940.10	162,640.10	118,897.48	13,972.00	29,770.62	81.7%
0122052 530400 COMMUNICATION	100,000.00	18,300.40	118,300.40	87,067.52	20,244.06	10,988.82	90.7%
<b>TOTAL FIRE CONTRACTUAL</b>	<b>448,700.00</b>	<b>61,016.19</b>	<b>509,716.19</b>	<b>416,229.82</b>	<b>51,156.67</b>	<b>42,329.70</b>	<b>91.7%</b>

0122054 FIRE EXPEND.

0122054 540200 OFFICE SUPPLIES	6,000.00	388.16	6,388.16	5,540.89	505.26	342.01	94.6%
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YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR: 220	FIRE SAFETY	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED	
0122054	540300	MAINTENANCE SUPP	65,000.00	23,397.30	88,397.30	70,772.61	14,421.77	3,202.92	96.4%
0122054	550100	EDUCATIONAL SUPP	5,000.00	454.63	5,454.63	1,851.53	3,000.00	603.10	88.9%
0122054	550801	FIREFIGHTING	181,000.00	19,538.61	200,538.61	166,441.97	7,333.54	26,763.10	86.7%
0122054	570300	DUES - SUBSCRIPT	12,000.00	.00	12,000.00	11,290.89	.00	709.11	94.1%
TOTAL FIRE EXPEND.			269,000.00	43,778.70	312,778.70	255,897.89	25,260.57	31,620.24	89.9%
TOTAL FIRE SAFETY			28,732,243.00	104,794.89	28,837,037.89	25,505,032.89	76,417.24	3,255,587.76	88.7%
TOTAL EXPENSES			28,732,243.00	104,794.89	28,837,037.89	25,505,032.89	76,417.24	3,255,587.76	

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
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0124051 INSPECTIONS PERS SVCS

0124051 510130 OVERTIME	16,490.00	.00	16,490.00	34,784.13	.00	-18,294.13	210.9%
0124051 510140 LONGEVITY	10,114.00	.00	10,114.00	7,900.00	.00	2,214.00	78.1%
0124051 510142 EDUCATION PAY	2,409.00	.00	2,409.00	13,639.18	.00	-11,230.18	566.2%
0124051 510149 UNIFORM	502.00	.00	502.00	500.00	.00	2.00	99.6%
0124051 510193 PREMIUM PAY	3,132.00	.00	3,132.00	2,358.00	.00	774.00	75.3%
0124051 512071 COMPLIANCE OFFIC	79,911.00	.00	79,911.00	67,504.56	.00	12,406.44	84.5%
0124051 512093 ADMIN. SECRETARY	61,116.00	.00	61,116.00	51,232.27	.00	9,883.73	83.8%
0124051 512100 INSPECTOR OF BUI	93,742.00	.00	93,742.00	79,188.72	.00	14,553.28	84.5%
0124051 512101 ASSISTANT BUILDI	101,235.00	.00	101,235.00	104,882.16	.00	-3,647.16	103.6%
0124051 512102 LOCAL BUILDING I	408,704.00	.00	408,704.00	328,458.23	.00	80,245.77	80.4%
0124051 512107 PLAN EXAMINER	69,769.00	.00	69,769.00	.00	.00	69,769.00	.0%
0124051 512111 ASSISTANT WIRE I	122,621.00	.00	122,621.00	91,835.77	.00	30,785.23	74.9%
0124051 512116 SECRETARY	57,865.00	.00	57,865.00	48,881.06	.00	8,983.94	84.5%
0124051 512121 INSP.WEIGHTS & M	82,219.00	.00	82,219.00	67,649.30	.00	14,569.70	82.3%
0124051 512122 CODE ENFORCEMENT	63,493.00	.00	63,493.00	54,931.13	.00	8,561.87	86.5%
0124051 512123 PRINCIPAL CLERK	49,521.00	.00	49,521.00	41,832.55	.00	7,688.45	84.5%
0124051 512129 SR.CLERK TYPIST	49,644.00	.00	49,644.00	41,936.58	.00	7,707.42	84.5%
0124051 512140 CLERK TYPIST	42,964.00	.00	42,964.00	34,935.80	.00	8,028.20	81.3%
0124051 512145 ELECT DOC LIAISO	42,964.00	.00	42,964.00	35,869.29	.00	7,094.71	83.5%
0124051 512146 PLUMBING & GAS F	113,002.00	.00	113,002.00	95,225.99	.00	17,776.01	84.3%
0124051 512330 CHIEF WIRE INSPE	93,634.00	.00	93,634.00	77,041.55	.00	16,592.45	82.3%
0124051 512331 CHIEF PLUMBING/G	101,235.00	.00	101,235.00	83,295.08	.00	17,939.92	82.3%
0124051 512698 BOARD CLERK/ZBA	58,134.00	.00	58,134.00	48,930.17	.00	9,203.83	84.2%
0124051 512730 DIRECTOR OF INSP	123,279.00	.00	123,279.00	115,603.26	.00	7,675.74	93.8%
<b>TOTAL INSPECTIONS PERS SVCS</b>	<b>1,847,699.00</b>	<b>.00</b>	<b>1,847,699.00</b>	<b>1,528,414.78</b>	<b>.00</b>	<b>319,284.22</b>	<b>82.7%</b>

0124052 INSPECTIONS CONTRACTUAL

0124052 520406 REPAIRS:VEHICLES	6,392.00	.00	6,392.00	6,143.61	.00	248.39	96.1%
0124052 520500 COMPUTER EQUIP	1,692.00	.00	1,692.00	1,692.00	.00	.00	100.0%
0124052 530000 PROFESSIONAL/TEC	33,008.00	.00	33,008.00	4,516.25	100.00	28,391.75	14.0%
0124052 530303 CONTRACTED	100,000.00	.00	100,000.00	81,092.98	.00	18,907.02	81.1%
<b>TOTAL INSPECTIONS CONTRACTUAL</b>	<b>141,092.00</b>	<b>.00</b>	<b>141,092.00</b>	<b>93,444.84</b>	<b>100.00</b>	<b>47,547.16</b>	<b>66.3%</b>

0124054 INSPECTIONS EXPEND.

0124054 540200 OFFICE SUPPLIES	9,814.00	45.52	9,859.52	9,842.24	.00	17.28	99.8%
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YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR: 240	INSPECTIONAL SERVICES		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0124054	570100	TRAVEL IN STATE	10,800.00	.00	10,800.00	5,832.25	2,525.00	2,442.75	77.4%
0124054	570300	DUES - SUBSCRIPT	6,388.00	.00	6,388.00	5,413.09	609.13	365.78	94.3%
TOTAL INSPECTIONS EXPEND.			27,002.00	45.52	27,047.52	21,087.58	3,134.13	2,825.81	89.6%
TOTAL INSPECTIONAL SERVICES			2,015,793.00	45.52	2,015,838.52	1,642,947.20	3,234.13	369,657.19	81.7%
TOTAL EXPENSES			2,015,793.00	45.52	2,015,838.52	1,642,947.20	3,234.13	369,657.19	

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED		AVAILABLE	PCT
260 TRAFFIC PARKING ALARM LIGHTING	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED ENC/REQ	BUDGET	USED

0126051 T. P. A. L. PERS SVCS

0126051 510120 SALARY/WAGE TEMP	19,073.00	.00	19,073.00	9,946.50	.00	9,126.50	52.1%
0126051 510130 OVERTIME	172,216.00	.00	172,216.00	134,513.18	.00	37,702.82	78.1%
0126051 510140 LONGEVITY	2,450.00	.00	2,450.00	2,400.00	.00	50.00	98.0%
0126051 510141 SHIFT DIFFERENTI	22,551.00	.00	22,551.00	9,624.00	.00	12,927.00	42.7%
0126051 510142 EDUCATION PAY	7,323.00	.00	7,323.00	9,444.57	.00	-2,121.57	129.0%
0126051 510147 HAZARDOUS DUTY	12,906.00	.00	12,906.00	11,202.60	.00	1,703.40	86.8%
0126051 510149 UNIFORM	3,090.00	.00	3,090.00	2,500.00	.00	590.00	80.9%
0126051 510150 HOLIDAY(POLICE F	31,280.00	.00	31,280.00	12,498.73	.00	18,781.27	40.0%
0126051 510153 TRAVEL ALLOWANCE	4,470.00	.00	4,470.00	3,870.00	.00	600.00	86.6%
0126051 510189 CLOTHING	6,180.00	.00	6,180.00	5,500.00	.00	680.00	89.0%
0126051 510193 PREMIUM PAY	1,613.00	.00	1,613.00	.00	.00	1,613.00	.0%
0126051 510195 PAYMENT-OUT-OF-G	15,058.00	.00	15,058.00	5,360.03	.00	9,697.97	35.6%
0126051 510196 POLICE DETAILS	20,600.00	.00	20,600.00	10,178.94	.00	10,421.06	49.4%
0126051 512030 OPERATIONS MANAG	81,616.00	.00	81,616.00	65,541.94	.00	16,074.06	80.3%
0126051 512069 TRAFFIC ENGINEER	115,289.00	.00	115,289.00	92,584.06	.00	22,704.94	80.3%
0126051 512070 JR. TRAFFIC ENGI	161,418.00	.00	161,418.00	133,172.62	.00	28,245.38	82.5%
0126051 512155 ADMIN ASSISTANT	64,692.00	.00	64,692.00	46,431.60	.00	18,260.40	71.8%
0126051 512246 DIRECTOR	123,993.00	.00	123,993.00	99,574.25	.00	24,418.75	80.3%
0126051 512306 PARKING CONTROL	236,828.00	.00	236,828.00	181,573.17	.00	55,254.83	76.7%
0126051 512307 PKG CONTROLLER S	95,750.00	.00	95,750.00	78,618.86	.00	17,131.14	82.1%
0126051 512316 TRAFFIC MAINTENA	46,678.00	.00	46,678.00	51,410.18	.00	-4,732.18	110.1%
0126051 512325 SUPT. OF FIRE AL	114,235.00	.00	114,235.00	94,751.36	.00	19,483.64	82.9%
0126051 512328 ELECTRICIAN	461,545.00	.00	461,545.00	343,934.58	.00	117,610.42	74.5%
0126051 512402 GENERAL FOREMAN	81,284.00	.00	81,284.00	.00	.00	81,284.00	.0%
0126051 512443 WKG FORM-LABORER	62,495.00	.00	62,495.00	44,161.13	.00	18,333.87	70.7%
0126051 512467 SIGN PAINTER	62,436.00	.00	62,436.00	52,852.67	.00	9,583.33	84.7%
0126051 512988 PARKING RECPT OF	-900,000.00	.00	-900,000.00	.00	.00	-900,000.00	.0%
TOTAL T. P. A. L. PERS SVCS	1,127,069.00	.00	1,127,069.00	1,501,644.97	.00	-374,575.97	133.2%

0126052 T. P. A. L. CONTRACTUAL

0126052 520009 PARK LIGHTING	55,000.00	3,758.53	58,758.53	54,516.46	4,189.89	52.18	99.9%
0126052 520103 STREET LIGHTING	700,000.00	730.41	700,730.41	540,609.02	106,611.49	53,509.90	92.4%
0126052 520415 STREET-LONG LINE	60,000.00	8,697.09	68,697.09	8,697.09	60,000.00	.00	100.0%
0126052 520416 STREET SIGNAGE	35,000.00	.00	35,000.00	34,109.79	537.06	353.15	99.0%
0126052 520428 FIRE ALARM REPAI	31,000.00	2,107.30	33,107.30	30,563.71	2,329.55	214.04	99.4%
0126052 520430 TRAFFIC SIGNAL M	187,500.00	10,567.10	198,067.10	89,955.01	29,005.00	79,107.09	60.1%

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:			ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
260	TRAFFIC PARKING ALARM LIGHTING		APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENC/REQ	BUDGET	USED
0126052	520431	SIGNAL & ACCESSI	200,000.00	26,576.98	226,576.98	56,899.60	44,489.38	125,188.00	44.7%
0126052	520432	PARKING TICKET P	50,000.00	15,844.03	65,844.03	23,202.29	27,599.57	15,042.17	77.2%
0126052	520433	DETECTION/INTERC	75,000.00	6,810.00	81,810.00	81,810.00	.00	.00	100.0%
0126052	520700	RENTALS/LEASES	28,000.00	.00	28,000.00	27,774.85	.00	225.15	99.2%
0126052	530000	PROFESSIONAL/TEC	15,000.00	.00	15,000.00	14,990.31	.00	9.69	99.9%
0126052	530343	PARKING GARGAGE	300,000.00	70,410.34	370,410.34	302,870.95	4,228.03	63,311.36	82.9%
TOTAL T. P. A. L. CONTRACTUAL			1,736,500.00	145,501.78	1,882,001.78	1,265,999.08	278,989.97	337,012.73	82.1%
<b>0126054 T. P. A. L. EXPENDITURES</b>									
0126054	540200	OFFICE SUPPLIES	5,000.00	265.11	5,265.11	4,618.30	613.94	32.87	99.4%
0126054	540300	MAINTENANCE SUPP	80,500.00	645.00	81,145.00	50,206.05	17,744.71	13,194.24	83.7%
0126054	540303	CROSSWALK PAINTI	110,000.00	9,150.45	119,150.45	71,251.32	4,795.50	43,103.63	63.8%
0126054	540800	VEHICULAR SUPPLI	42,500.00	25.92	42,525.92	23,352.11	2,795.55	16,378.26	61.5%
0126054	550300	PUB WORKS SUPPLI	60,000.00	.00	60,000.00	34,766.38	7,702.20	17,531.42	70.8%
TOTAL T. P. A. L. EXPENDITURES			298,000.00	10,086.48	308,086.48	184,194.16	33,651.90	90,240.42	70.7%
<b>0126058 T. P. A. L. CAPITAL</b>									
0126058	580408	BIKE LANE IMPROV	70,000.00	2,531.20	72,531.20	6,522.45	8,735.80	57,272.95	21.0%
TOTAL T. P. A. L. CAPITAL			70,000.00	2,531.20	72,531.20	6,522.45	8,735.80	57,272.95	21.0%
TOTAL TRAFFIC PARKING ALARM LI			3,231,569.00	158,119.46	3,389,688.46	2,958,360.66	321,377.67	109,950.13	96.8%
TOTAL EXPENSES			3,231,569.00	158,119.46	3,389,688.46	2,958,360.66	321,377.67	109,950.13	

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FOR 2023 10								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED				AVAILABLE	PCT
291 EMERGENCY MANAGEMENT	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENC/REQ		BUDGET	USED
<b>0129151 EMERGENCY MANAGEMENT PERS SVCS</b>								
0129151 510014 DIRECTOR OF EMER	91,438.00	.00	91,438.00	75,234.23	.00		16,203.77	82.3%
0129151 512030 OPERATIONS MANAG	57,865.00	.00	57,865.00	47,610.48	.00		10,254.52	82.3%
TOTAL EMERGENCY MANAGEMENT PER	149,303.00	.00	149,303.00	122,844.71	.00		26,458.29	82.3%
<b>0129152 EMERGENCY MANAGEME CONTRACTUAL</b>								
0129152 520400 REPAIRS:MAINTENA	5,000.00	.00	5,000.00	4,817.96	182.04		.00	100.0%
0129152 530400 COMMUNICATION	5,000.00	.00	5,000.00	5,000.00	.00		.00	100.0%
0129152 530800 OTHER PURCHASED	2,000.00	2,000.00	4,000.00	2,476.51	24.89		1,498.60	62.5%
0129152 530806 EMERGENCY PREP.	25,600.00	-2,000.00	23,600.00	12,791.75	10,808.25		.00	100.0%
TOTAL EMERGENCY MANAGEME CONTR	37,600.00	.00	37,600.00	25,086.22	11,015.18		1,498.60	96.0%
<b>0129154 EMERGENCY MANAGEMENT EXPEND.</b>								
0129154 540200 OFFICE SUPPLIES	1,000.00	.00	1,000.00	1,000.00	.00		.00	100.0%
0129154 540300 MAINTENANCE SUPP	5,000.00	.00	5,000.00	5,000.00	.00		.00	100.0%
0129154 540800 VEHICULAR SUPPLI	5,000.00	.00	5,000.00	5,000.00	.00		.00	100.0%
0129154 540900 FOOD SUPPLIES	3,000.00	.00	3,000.00	981.82	1,628.04		390.14	87.0%
0129154 570304 CONFERENCES	5,000.00	.00	5,000.00	383.71	616.29		4,000.00	20.0%
0129154 570400 INSURANCE PREMIU	466.00	.00	466.00	465.84	.00		.16	100.0%
TOTAL EMERGENCY MANAGEMENT EXP	19,466.00	.00	19,466.00	12,831.37	2,244.33		4,390.30	77.4%
TOTAL EMERGENCY MANAGEMENT	206,369.00	.00	206,369.00	160,762.30	13,259.51		32,347.19	84.3%
TOTAL EXPENSES	206,369.00	.00	206,369.00	160,762.30	13,259.51		32,347.19	

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:			ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
292	ANIMAL CONTROL		APPROP	ADJSTMNTS	BUDGET	YTD EXPENDED	ENC/REQ	BUDGET	USED
<b>0129251 ANIMAL PERS SVCS</b>									
0129251	510130	OVERTIME	2,128.00	.00	2,128.00	1,714.70	.00	413.30	80.6%
0129251	510140	LONGEVITY	1,700.00	.00	1,700.00	1,700.00	.00	.00	100.0%
0129251	510141	SHIFT DIFF	517.08	.00	517.08	280.00	.00	237.08	54.2%
0129251	510149	UNIFORM	1,000.00	.00	1,000.00	1,000.00	.00	.00	100.0%
0129251	512309	ANIMAL CONTROL O	68,674.00	.00	68,674.00	56,654.85	.00	12,019.15	82.5%
0129251	512310	ASST. ANIMAL CON	51,133.00	.00	51,133.00	42,184.92	.00	8,948.08	82.5%
TOTAL ANIMAL PERS SVCS			125,152.08	.00	125,152.08	103,534.47	.00	21,617.61	82.7%
<b>0129252 ANIMAL CONTRACTUAL</b>									
0129252	520400	REPAIRS:MAINTENA	1,600.00	.00	1,600.00	1,600.00	.00	.00	100.0%
0129252	530000	PROFESSIONAL/TEC	1,500.00	.00	1,500.00	69.96	230.04	1,200.00	20.0%
TOTAL ANIMAL CONTRACTUAL			3,100.00	.00	3,100.00	1,669.96	230.04	1,200.00	61.3%
<b>0129254 ANIMAL EXPEND.</b>									
0129254	540200	OFFICE SUPPLIES	1,000.00	.00	1,000.00	33.62	.00	966.38	3.4%
0129254	540300	MAINTENANCE SUPP	4,000.00	.00	4,000.00	1,657.18	319.74	2,023.08	49.4%
TOTAL ANIMAL EXPEND.			5,000.00	.00	5,000.00	1,690.80	319.74	2,989.46	40.2%
TOTAL ANIMAL CONTROL			133,252.08	.00	133,252.08	106,895.23	549.78	25,807.07	80.6%
TOTAL EXPENSES			133,252.08	.00	133,252.08	106,895.23	549.78	25,807.07	



YEAR-TO-DATE BUDGET REPORT

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ACCOUNTS FOR: 300 EDUCATION	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
<b>01300 EDUCATION</b>							
01300 590700 EDUCATION	120,839,644.00	680,000.00	121,519,644.00	121,519,644.00	.00	.00	100.0%
TOTAL EDUCATION	120,839,644.00	680,000.00	121,519,644.00	121,519,644.00	.00	.00	100.0%
TOTAL EDUCATION	120,839,644.00	680,000.00	121,519,644.00	121,519,644.00	.00	.00	100.0%
TOTAL EXPENSES	120,839,644.00	680,000.00	121,519,644.00	121,519,644.00	.00	.00	

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
411 ENGINEER							
<b>0141151 ENGINEER PERS SVCS</b>							
0141151 510120 SALARY/WAGE TEMP	2,894.00	14,000.00	16,894.00	2,140.32	.00	14,753.68	12.7%
0141151 510130 OVERTIME	65,250.00	40,900.00	106,150.00	79,408.57	.00	26,741.43	74.8%
0141151 510140 LONGEVITY	2,575.00	.00	2,575.00	2,575.00	.00	.00	100.0%
0141151 510142 EDUCATION PAY	3,000.00	.00	3,000.00	24,118.05	.00	-21,118.05	803.9%
0141151 510319 PROJECT MANAGER	17,371.00	.00	17,371.00	14,377.55	.00	2,993.45	82.8%
0141151 510320 GIS ADMINISTRATO	17,644.00	.00	17,644.00	14,168.54	.00	3,475.46	80.3%
0141151 510910 TUITION REIMBURS	1,000.00	.00	1,000.00	.00	.00	1,000.00	.0%
0141151 512034 STUDENT INTERN	5,150.00	.00	5,150.00	1,348.44	.00	3,801.56	26.2%
0141151 512093 ADMIN. SECRETARY	67,217.00	.00	67,217.00	55,329.45	.00	11,887.55	82.3%
0141151 512112 CITY ENGINEER	31,019.00	.00	31,019.00	24,910.09	.00	6,108.91	80.3%
0141151 512113 ENGINEER IN TRAI	57,133.00	-54,900.00	2,233.00	2,281.24	.00	-48.24	102.2%
0141151 512177 DRAFTSPERSON	.00	.00	.00	60.68	.00	-60.68	100.0%
0141151 512459 JR.CIVIL ENGINEE	328,881.00	.00	328,881.00	268,510.71	.00	60,370.29	81.6%
0141151 512461 SR.CIVIL ENGINEE	259,585.00	.00	259,585.00	214,161.05	.00	45,423.95	82.5%
TOTAL ENGINEER PERS SVCS	858,719.00	.00	858,719.00	703,389.69	.00	155,329.31	81.9%
<b>0141152 ENGINEER CONTRACTUAL</b>							
0141152 520400 REPAIRS/MAINTENA	4,200.00	.00	4,200.00	1,287.68	1,312.32	1,600.00	61.9%
0141152 530000 PROFESSIONAL/TEC	20,000.00	.00	20,000.00	4,526.03	.00	15,473.97	22.6%
0141152 530303 CONTRACTED	40,000.00	115,456.18	155,456.18	36,580.37	116,905.81	1,970.00	98.7%
0141152 530400 COMMUNICATION	750.00	.00	750.00	363.90	92.10	294.00	60.8%
0141152 530800 OTHER PURCHASED	1,000.00	.00	1,000.00	175.65	.00	824.35	17.6%
TOTAL ENGINEER CONTRACTUAL	65,950.00	115,456.18	181,406.18	42,933.63	118,310.23	20,162.32	88.9%
<b>0141154 ENGINEER EXPEND.</b>							
0141154 540200 OFFICE SUPPLIES	2,500.00	.00	2,500.00	245.94	1,954.06	300.00	88.0%
0141154 540800 VEHICULAR SUPPLI	1,500.00	.00	1,500.00	670.00	530.00	300.00	80.0%
TOTAL ENGINEER EXPEND.	4,000.00	.00	4,000.00	915.94	2,484.06	600.00	85.0%
TOTAL ENGINEER	928,669.00	115,456.18	1,044,125.18	747,239.26	120,794.29	176,091.63	83.1%
TOTAL EXPENSES	928,669.00	115,456.18	1,044,125.18	747,239.26	120,794.29	176,091.63	

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FOR 2023 10

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
421 PUBLIC WORKS							
<b>0142151 ADMIN PERS SVCS</b>							
0142151 510120 SALARY/WAGE TEMP	15,000.00	.00	15,000.00	14,692.88	.00	307.12	98.0%
0142151 510130 OVERTIME	195,700.00	170,000.00	365,700.00	185,659.32	.00	180,040.68	50.8%
0142151 510140 LONGEVITY	565.00	.00	565.00	565.00	.00	.00	100.0%
0142151 510141 SHIFT DIFFERENTI	80,910.00	.00	80,910.00	41,766.59	.00	39,143.41	51.6%
0142151 510142 EDUCATION PAY	600.00	.00	600.00	.00	.00	600.00	.0%
0142151 510149 UNIFORM	6,180.00	.00	6,180.00	4,000.00	.00	2,180.00	64.7%
0142151 510153 TRAVEL ALLOWANCE	1,084.00	.00	1,084.00	900.00	.00	184.00	83.0%
0142151 510155 1139 PENSION FUN	147,629.00	.00	147,629.00	147,629.00	.00	.00	100.0%
0142151 510188 MEALS ALLOWANCE	5,000.00	.00	5,000.00	.00	.00	5,000.00	.0%
0142151 510189 CLOTHING	46,177.00	.00	46,177.00	32,583.32	.00	13,593.68	70.6%
0142151 510192 TOOL ALLOWANCE	2,650.00	.00	2,650.00	1,140.00	.00	1,510.00	43.0%
0142151 510193 PREMIUM PAY	979.00	.00	979.00	867.08	.00	111.92	88.6%
0142151 510194 LICENSE ALLOWANC	522.00	.00	522.00	.00	.00	522.00	.0%
0142151 510195 PAYMENT-OUT-OF-G	20,763.00	.00	20,763.00	8,323.43	.00	12,439.57	40.1%
0142151 510196 POLICE DETAILS	10,123.00	.00	10,123.00	9,191.87	.00	931.13	90.8%
0142151 510319 PROJECT MANAGER	17,371.00	.00	17,371.00	14,377.62	.00	2,993.38	82.8%
0142151 510320 GIS ADMINISTRATO	17,644.00	.00	17,644.00	14,168.96	.00	3,475.04	80.3%
0142151 510322 GIS TECHNICIAN	12,925.00	.00	12,925.00	10,378.56	.00	2,546.44	80.3%
0142151 512016 PUBLIC WORKS COM	131,271.00	.00	131,271.00	105,417.47	.00	25,853.53	80.3%
0142151 512030 OPERATIONS MANAG	24,016.00	.00	24,016.00	19,286.16	.00	4,729.84	80.3%
0142151 512031 PROGRAM MANAGER	96,065.00	.00	96,065.00	77,145.80	.00	18,919.20	80.3%
0142151 512075 PRINTER/BANK MES	49,104.00	.00	49,104.00	40,272.93	.00	8,831.07	82.0%
0142151 512096 ADMIN SECRETARY	72,063.00	.00	72,063.00	56,159.87	.00	15,903.13	77.9%
0142151 512112 CITY ENGINEER	31,019.00	.00	31,019.00	24,910.13	.00	6,108.87	80.3%
0142151 512129 SR. CLERK TYPIST	15,210.00	.00	15,210.00	.00	.00	15,210.00	.0%
0142151 512402 GENERAL FOREMAN	83,402.00	.00	83,402.00	68,472.25	.00	14,929.75	82.1%
0142151 512403 SUPERINTENDENT	32,589.00	.00	32,589.00	26,170.62	.00	6,418.38	80.3%
0142151 512405 GEN FOREMAN-M.E.	83,402.00	.00	83,402.00	68,472.25	.00	14,929.75	82.1%
0142151 512410 MASON	59,750.00	158,782.71	218,532.71	102,819.91	.00	115,712.80	47.1%
0142151 512413 LABORER, MEO	343,987.00	.00	343,987.00	279,026.43	.00	64,960.57	81.1%
0142151 512415 LAB, HVY MEO I	266,828.00	-20,000.00	246,828.00	186,169.63	.00	60,658.37	75.4%
0142151 512422 SPECIAL MEO, LABO	532,531.00	-120,000.00	412,531.00	252,016.86	.00	160,514.14	61.1%
0142151 512437 WKG. FOREMAN, SP. M	304,091.00	.00	304,091.00	194,430.72	.00	109,660.28	63.9%
0142151 512447 CARPENTER	58,346.00	.00	58,346.00	47,958.77	.00	10,387.23	82.2%
0142151 512451 FOREMAN	229,910.00	.00	229,910.00	199,271.04	.00	30,638.96	86.7%
0142151 512452 FOREMAN, MOTOR E	76,637.00	.00	76,637.00	63,226.09	.00	13,410.91	82.5%
0142151 512465 M.E. REPAIR II	196,924.00	.00	196,924.00	162,464.07	.00	34,459.93	82.5%
0142151 512473 LABORER/MEO/MASO	59,750.00	.00	59,750.00	49,294.68	.00	10,455.32	82.5%
0142151 512478 MASON, HVY. MEO	179,529.00	-158,782.71	20,746.29	20,746.29	.00	.00	100.0%
0142151 512491 HVY MEO/HIGH PRE	64,062.00	.00	64,062.00	52,852.67	.00	11,209.33	82.5%

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ACCOUNTS FOR:			ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
421	PUBLIC WORKS		APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENC/REQ	BUDGET	USED
0142151	512600	LABORER, GARDENE	226,838.00	-30,000.00	196,838.00	143,115.00	.00	53,723.00	72.7%
TOTAL ADMIN PERS SVCS			3,799,146.00	.00	3,799,146.00	2,725,943.27	.00	1,073,202.73	71.8%
<b>0142152 ADMIN CONTRACTUAL</b>									
0142152	520414	POT HOLE REPAIR	30,000.00	.00	30,000.00	.00	29,500.00	500.00	98.3%
0142152	530000	PROFESSIONAL/TEC	3,500.00	.00	3,500.00	890.00	.00	2,610.00	25.4%
0142152	530303	CONTRACTED	395,500.00	91,475.18	486,975.18	247,572.42	63,657.72	175,745.04	63.9%
0142152	530306	LICENSE FOR SOFT	10,000.00	.00	10,000.00	.00	.00	10,000.00	.0%
0142152	530321	TUB GRINDER/RECY	25,000.00	20,600.00	45,600.00	20,600.00	.00	25,000.00	45.2%
0142152	530400	COMMUNICATION	3,900.00	.00	3,900.00	1,054.00	200.00	2,646.00	32.2%
TOTAL ADMIN CONTRACTUAL			467,900.00	112,075.18	579,975.18	270,116.42	93,357.72	216,501.04	62.7%
<b>0142154 ADMIN EXPEND.</b>									
0142154	540000	SUPPLIES	6,600.00	978.88	7,578.88	978.88	.00	6,600.00	12.9%
0142154	540100	TRANSP.SUPPLIES	950,000.00	170,389.12	1,120,389.12	575,620.49	237,426.04	307,342.59	72.6%
0142154	540200	OFFICE SUPPLIES	2,400.00	.00	2,400.00	1,311.23	188.77	900.00	62.5%
0142154	540300	MAINTENANCE SUPP	60,500.00	1,099.28	61,599.28	15,407.48	1,040.18	45,151.62	26.7%
0142154	540302	STREET SWEEPING	64,000.00	.00	64,000.00	62,819.74	250.17	930.09	98.5%
0142154	540800	VEHICULAR SUPPLI	100,000.00	3,000.00	103,000.00	53,893.32	18,597.03	30,509.65	70.4%
0142154	550000	SUPPLY:HEALTH/ME	3,000.00	.00	3,000.00	2,651.84	348.16	.00	100.0%
0142154	550300	PUB WORKS SUPPLI	212,000.00	5,662.66	217,662.66	162,833.90	47,507.69	7,321.07	96.6%
0142154	570100	TRAVEL IN STATE	1,080.00	.00	1,080.00	.00	.00	1,080.00	.0%
0142154	570300	DUES - SUBSCRIPT	1,500.00	.00	1,500.00	498.90	113.55	887.55	40.8%
TOTAL ADMIN EXPEND.			1,401,080.00	181,129.94	1,582,209.94	876,015.78	305,471.59	400,722.57	74.7%
TOTAL PUBLIC WORKS			5,668,126.00	293,205.12	5,961,331.12	3,872,075.47	398,829.31	1,690,426.34	71.6%
TOTAL EXPENSES			5,668,126.00	293,205.12	5,961,331.12	3,872,075.47	398,829.31	1,690,426.34	

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ACCOUNTS FOR:		ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT	
423	SNOW AND ICE REMOVAL	APPROP	ADJSTMNTS	BUDGET	YTD EXPENDED	ENC/REQ	BUDGET	USED	
<b>0142351 SNOW/ICE PERS SVCS</b>									
0142351	510130	OVERTIME	314,706.00	.00	314,706.00	147,482.41	.00	167,223.59	46.9%
0142351	510188	MEALS ALLOWANCE	10,038.00	.00	10,038.00	2,235.00	.00	7,803.00	22.3%
0142351	510195	PAYMENT-OUT-OF-G	15,058.00	.00	15,058.00	.00	.00	15,058.00	.0%
0142351	510196	POLICE DETAILS	15,058.00	.00	15,058.00	.00	.00	15,058.00	.0%
TOTAL SNOW/ICE PERS SVCS			354,860.00	.00	354,860.00	149,717.41	.00	205,142.59	42.2%
<b>0142352 SNOW/ICE CONTRACTUAL</b>									
0142352	520400	REPAIRS:MAINTENA	190,000.00	.00	190,000.00	24,717.70	34,909.93	130,372.37	31.4%
0142352	530303	CONTRACTED	1,990,000.00	.00	1,990,000.00	1,182,318.70	344,732.89	462,948.41	76.7%
0142352	539030	POLICE SERVICES	5,000.00	.00	5,000.00	.00	.00	5,000.00	.0%
TOTAL SNOW/ICE CONTRACTUAL			2,185,000.00	.00	2,185,000.00	1,207,036.40	379,642.82	598,320.78	72.6%
<b>0142354 SNOW/ICE EXPEND.</b>									
0142354	540000	SUPPLIES	10,000.00	.00	10,000.00	5,151.00	1,078.00	3,771.00	62.3%
0142354	540100	TRANSP.SUPPLIES	50,000.00	.00	50,000.00	.00	50,000.00	.00	100.0%
TOTAL SNOW/ICE EXPEND.			60,000.00	.00	60,000.00	5,151.00	51,078.00	3,771.00	93.7%
<b>0142358 SNOW/ICE CAPITAL</b>									
0142358	580500	ACQ.:EQUIPMENT	125,000.00	.00	125,000.00	55,000.00	70,000.00	.00	100.0%
TOTAL SNOW/ICE CAPITAL			125,000.00	.00	125,000.00	55,000.00	70,000.00	.00	100.0%
TOTAL SNOW AND ICE REMOVAL			2,724,860.00	.00	2,724,860.00	1,416,904.81	500,720.82	807,234.37	70.4%
TOTAL EXPENSES			2,724,860.00	.00	2,724,860.00	1,416,904.81	500,720.82	807,234.37	

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ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
433 COLLECTION & DISPOSAL							
<b>0143352 COLLECT/DISP CONTRACTUAL</b>							
0143352 530310 SOLID WASTE DISP	2,696,013.00	595,225.83	3,291,238.83	2,147,629.34	1,143,609.49	.00	100.0%
0143352 530311 COLLECTION SOLID	4,867,590.00	399,508.69	5,267,098.69	3,737,072.44	1,530,026.25	.00	100.0%
0143352 530314 30 YARD CONTAINERS	10,000.00	3,000.00	13,000.00	9,447.36	2,552.64	1,000.00	92.3%
0143352 530316 ELECTRONIC DISPOSAL	40,000.00	8,653.51	48,653.51	34,765.81	8,887.70	5,000.00	89.7%
0143352 530317 HOUSEHOLD HAZ MA	60,000.00	41,890.00	101,890.00	43,069.90	35,070.10	23,750.00	76.7%
0143352 530318 RECYCLE BINS	15,000.00	-3,000.00	12,000.00	5,894.40	3,856.00	2,249.60	81.3%
0143352 530320 PROMO/ADVERTISING	45,000.00	2,034.89	47,034.89	24,214.09	15,586.48	7,234.32	84.6%
0143352 530326 RECYCLABLE MATERIALS	680,000.00	88,618.11	768,618.11	530,990.12	169,547.15	68,080.84	91.1%
0143352 530327 STREET SWEEPINGS	10,000.00	.00	10,000.00	8,400.00	1,600.00	.00	100.0%
TOTAL COLLECT/DISP CONTRACTUAL	8,423,603.00	1,135,931.03	9,559,534.03	6,541,483.46	2,910,735.81	107,314.76	98.9%
TOTAL COLLECTION & DISPOSAL	8,423,603.00	1,135,931.03	9,559,534.03	6,541,483.46	2,910,735.81	107,314.76	98.9%
TOTAL EXPENSES	8,423,603.00	1,135,931.03	9,559,534.03	6,541,483.46	2,910,735.81	107,314.76	

YEAR-TO-DATE BUDGET REPORT

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ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
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0145051 WATER DISTR PERS SVCS

0145051 510117	HEAD CLERK	.00	12,363.00	1,835.96	.00	10,527.04	14.9%
0145051 510120	SALARY/WAGE TEMP	.00	13,634.00	4,280.43	.00	9,353.57	31.4%
0145051 510130	OVERTIME	.00	94,938.00	73,711.48	.00	21,226.52	77.6%
0145051 510140	LONGEVITY	.00	1,681.00	1,362.50	.00	318.50	81.1%
0145051 510141	SHIFT DIFF	.00	8,788.00	8,803.20	.00	-15.20	100.2%
0145051 510142	EDUCATION PAY	.00	402.00	1,524.32	.00	-1,122.32	379.2%
0145051 510147	HAZARDOUS DUTY	.00	1,000.00	.00	.00	1,000.00	.0%
0145051 510153	TRAVEL ALLOWANCE	.00	2,000.00	.00	.00	2,000.00	.0%
0145051 510155	1139 PENSION FUN	.00	33,401.00	22,959.80	.00	10,441.20	68.7%
0145051 510188	MEALS ALLOWANCE	.00	5,000.00	.00	.00	5,000.00	.0%
0145051 510189	CLOTHING	.00	10,000.00	12,840.00	.00	-2,840.00	128.4%
0145051 510193	PREMIUM PAY	.00	196.00	236.75	.00	-40.75	120.8%
0145051 510195	PAYMENT-OUT-OF-G	.00	5,191.00	3,483.40	.00	1,707.60	67.1%
0145051 510196	POLICE DETAILS	.00	10,388.00	578.40	.00	9,809.60	5.6%
0145051 510319	PROJECT MANAGER	.00	17,371.00	14,377.55	.00	2,993.45	82.8%
0145051 510320	GIS ADMINISTRATO	.00	17,644.00	14,168.96	.00	3,475.04	80.3%
0145051 510322	GIS TECHNICIAN	.00	12,925.00	10,379.40	.00	2,545.60	80.3%
0145051 512030	OPERATIONS MANAG	.00	24,017.00	19,286.54	.00	4,730.46	80.3%
0145051 512082	HEAD PUMPING STA	.00	15,013.00	12,147.83	.00	2,865.17	80.9%
0145051 512112	CITY ENGINEER	.00	31,019.00	24,910.13	.00	6,108.87	80.3%
0145051 512402	GENERAL FOREMAN	.00	55,047.00	45,191.82	.00	9,855.18	82.1%
0145051 512403	SUPERINTENDENT	.00	32,589.00	26,170.66	.00	6,418.34	80.3%
0145051 512409	LABORER	.00	18,672.00	14,704.35	.00	3,967.65	78.8%
0145051 512413	LABORER, MEO	.00	29,224.00	25,040.33	.00	4,183.67	85.7%
0145051 512415	LAB,HVY MEO I	.00	41,899.00	19,920.60	.00	21,978.40	47.5%
0145051 512418	VIDEO TECHNICIAN	.00	10,197.00	.00	.00	10,197.00	.0%
0145051 512419	PIPELAYER, BRACE	.00	9,548.00	7,657.61	.00	1,890.39	80.2%
0145051 512422	SPECIAL MEO,LABO	.00	140,756.00	92,737.86	.00	48,018.14	65.9%
0145051 512425	W/S MAINT.CRAFTS	.00	42,530.00	37,679.13	.00	4,850.87	88.6%
0145051 512428	W/S MAINT.MAN	.00	10,000.00	8,250.52	.00	1,749.48	82.5%
0145051 512437	WKG.FOREMAN,SP.M	.00	12,500.00	10,312.01	.00	2,187.99	82.5%
0145051 512440	W.F.W/S MAINT.CR	.00	36,883.00	27,319.44	.00	9,563.56	74.1%
0145051 512442	W.F.-W/S MAINT.M	.00	11,863.00	240.18	.00	11,622.82	2.0%
0145051 512448	DISPATCHER	.00	35,005.00	28,620.12	.00	6,384.88	81.8%
0145051 512449	PUMPING STATION	.00	20,624.00	11,724.50	.00	8,899.50	56.8%
0145051 512450	PUMPING STATION	.00	17,363.00	14,324.02	.00	3,038.98	82.5%
0145051 512451	FOREMAN	.00	25,290.00	20,864.61	.00	4,425.39	82.5%
0145051 512792	WKG. FOREMAN-TOO	.00	12,324.00	16,498.65	.00	-4,174.65	133.9%
TOTAL WATER DISTR PERS SVCS		.00	879,285.00	634,143.06	.00	245,141.94	72.1%

0145052 WATER DISTR CONTRACTUAL

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ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
450 DRAIN DEPARTMENT	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENC/REQ	BUDGET	USED
0145052 520100 ENERGY	38,500.00	.00	38,500.00	30,000.00	5,000.00	3,500.00	90.9%
0145052 520401 REPAIRS:OTHER	3,750.00	2,500.00	6,250.00	2,500.00	2,500.00	1,250.00	80.0%
0145052 520403 REPAIRS/PUMP STA	60,000.00	10,000.00	70,000.00	46,684.06	13,315.94	10,000.00	85.7%
0145052 520409 REPAIRS:CATCH BA	30,000.00	26,430.00	56,430.00	37,500.00	.00	18,930.00	66.5%
0145052 520411 REPAIRS:TIDE GAT	75,000.00	25,224.40	100,224.40	62,876.66	19,585.00	17,762.74	82.3%
0145052 520412 CATCH BASIN CLEA	135,000.00	19,653.00	154,653.00	126,769.00	27,884.00	.00	100.0%
0145052 520413 DISPOSAL CATCH B	35,000.00	.00	35,000.00	35,000.00	.00	.00	100.0%
0145052 520421 MS4 COMPLIANCE	130,000.00	35,300.00	165,300.00	123,428.75	38,401.25	3,470.00	97.9%
0145052 520422 STREET SWEEPING	20,000.00	.00	20,000.00	.00	20,000.00	.00	100.0%
0145052 520700 RENTALS/LEASES	15,000.00	.00	15,000.00	.00	.00	15,000.00	.0%
0145052 530000 PROFESSIONAL/TEC	105,000.00	10,476.26	115,476.26	72,915.05	22,476.26	20,084.95	82.6%
0145052 530003 INFRASTRUCTURE/T	5,000.00	.00	5,000.00	4,000.00	.00	1,000.00	80.0%
0145052 530202 SAFETY TRAINING	10,000.00	.00	10,000.00	455.00	.00	9,545.00	4.6%
0145052 530303 CONTRACTED	90,000.00	3,389.49	93,389.49	38,089.21	39,000.00	16,300.28	82.5%
0145052 530400 COMMUNICATION	2,500.00	.00	2,500.00	.00	.00	2,500.00	.0%
0145052 530805 MOSQUITO CONTROL	20,000.00	.00	20,000.00	.00	19,360.00	640.00	96.8%
TOTAL WATER DISTR CONTRACTUAL	774,750.00	132,973.15	907,723.15	580,217.73	207,522.45	119,982.97	86.8%
<b>0145054 WATER DISTR EXPEND.</b>							
0145054 540200 OFFICE SUPPLIES	2,000.00	150.47	2,150.47	2,150.47	.00	.00	100.0%
0145054 540800 VEHICULAR SUPPLI	5,000.00	.00	5,000.00	5,000.00	.00	.00	100.0%
0145054 550000 SUPPLY:HEALTH/ME	1,000.00	.00	1,000.00	1,000.00	.00	.00	100.0%
0145054 550300 PUB WORKS SUPPLI	35,000.00	1,228.45	36,228.45	33,754.90	2,472.85	.70	100.0%
0145054 570100 TRAVEL IN STATE	500.00	.00	500.00	.00	.00	500.00	.0%
0145054 570200 TRAVEL OUT OF ST	500.00	.00	500.00	.00	.00	500.00	.0%
0145054 570300 DUES - SUBSCRIPT	500.00	.00	500.00	498.00	.00	2.00	99.6%
TOTAL WATER DISTR EXPEND.	44,500.00	1,378.92	45,878.92	42,403.37	2,472.85	1,002.70	97.8%
TOTAL DRAIN DEPARTMENT	1,698,535.00	134,352.07	1,832,887.07	1,256,764.16	209,995.30	366,127.61	80.0%
TOTAL EXPENSES	1,698,535.00	134,352.07	1,832,887.07	1,256,764.16	209,995.30	366,127.61	



YEAR-TO-DATE BUDGET REPORT

FOR 2023 10

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
491 CEMETERY							
<b>0149151 CEMETERY PERS SVCS</b>							
0149151 510130 OVERTIME	175,673.00	.00	175,673.00	101,930.85	.00	73,742.15	58.0%
0149151 510140 LONGEVITY	527.00	.00	527.00	527.00	.00	.00	100.0%
0149151 510141 SHIFT DIFF	.00	.00	.00	953.36	.00	-953.36	100.0%
0149151 510189 CLOTHING	6,180.00	.00	6,180.00	11,500.00	.00	-5,320.00	186.1%
0149151 510192 TOOL ALLOWANCE	373.00	.00	373.00	330.00	.00	43.00	88.5%
0149151 512072 SUMMER HELP	9,616.00	.00	9,616.00	9,616.00	.00	.00	100.0%
0149151 512118 HEAD CLERK	61,812.00	.00	61,812.00	50,995.48	.00	10,816.52	82.5%
0149151 512169 SPECIAL HEAVY ME	58,357.00	.00	58,357.00	.00	.00	58,357.00	.0%
0149151 512404 GEN.FOREMAN-TIME	.00	.00	.00	-319.55	.00	319.55	100.0%
0149151 512410 MASON	58,247.00	.00	58,247.00	47,901.91	.00	10,345.09	82.2%
0149151 512416 LAB,HVY MEO II	53,667.00	.00	53,667.00	63,791.55	.00	-10,124.55	118.9%
0149151 512438 WKG.FOREMAN-HVY.	58,134.00	.00	58,134.00	44,519.52	.00	13,614.48	76.6%
0149151 512451 FOREMAN	160,039.00	.00	160,039.00	126,445.12	.00	33,593.88	79.0%
0149151 512453 SUPERINTENDENT O	107,093.00	.00	107,093.00	86,745.32	.00	20,347.68	81.0%
0149151 512465 M.E.REPAIR II	66,431.00	.00	66,431.00	54,805.70	.00	11,625.30	82.5%
0149151 512600 LABORER, GARDENE	132,849.00	.00	132,849.00	36,098.58	.00	96,750.42	27.2%
0149151 512601 CEMETERY MAINT.M	148,836.00	.00	148,836.00	186,021.01	.00	-37,185.01	125.0%
TOTAL CEMETERY PERS SVCS	1,097,834.00	.00	1,097,834.00	821,861.85	.00	275,972.15	74.9%
<b>0149152 CEMETERY CONTRACTUAL</b>							
0149152 520400 REPAIRS:MAINTENA	17,500.00	258.18	17,758.18	10,863.70	1,945.45	4,949.03	72.1%
TOTAL CEMETERY CONTRACTUAL	17,500.00	258.18	17,758.18	10,863.70	1,945.45	4,949.03	72.1%
<b>0149154 CEMETERY EXPEND.</b>							
0149154 540200 OFFICE SUPPLIES	1,200.00	.00	1,200.00	519.41	305.59	375.00	68.8%
0149154 540600 GROUNDSKPNG SUPP	30,000.00	.00	30,000.00	.00	.00	30,000.00	.0%
0149154 540800 VEHICULAR SUPPLI	15,000.00	.00	15,000.00	6,165.36	641.76	8,192.88	45.4%
0149154 570300 DUES - SUBSCRIPT	120.00	.00	120.00	.00	.00	120.00	.0%
TOTAL CEMETERY EXPEND.	46,320.00	.00	46,320.00	6,684.77	947.35	38,687.88	16.5%
TOTAL CEMETERY	1,161,654.00	258.18	1,161,912.18	839,410.32	2,892.80	319,609.06	72.5%
TOTAL EXPENSES	1,161,654.00	258.18	1,161,912.18	839,410.32	2,892.80	319,609.06	

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
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0151051 HEALTH INSP PERS SVCS

0151051 510130 OVERTIME	25,096.00	.00	25,096.00	13,845.50	.00	11,250.50	55.2%
0151051 510140 LONGEVITY	2,936.00	.00	2,936.00	2,936.00	.00	.00	100.0%
0151051 510142 EDUCATION INCENT	3,513.00	.00	3,513.00	10,828.98	.00	-7,315.98	308.3%
0151051 510149 UNIFORM	1,545.00	.00	1,545.00	1,500.00	.00	45.00	97.1%
0151051 510153 TRAVEL ALLOWANCE	18,712.00	.00	18,712.00	16,120.00	.00	2,592.00	86.1%
0151051 510189 CLOTHING	.00	.00	.00	500.00	.00	-500.00	100.0%
0151051 512017 COMM. OF PUBLIC	108,439.00	.00	108,439.00	89,223.46	.00	19,215.54	82.3%
0151051 512093 ADMIN. SECRETARY	77,691.00	.00	77,691.00	70,299.29	.00	7,391.71	90.5%
0151051 512123 PRINCIPAL CLERK	49,521.00	.00	49,521.00	43,085.93	.00	6,435.07	87.0%
0151051 512189 TOBACCO COMPLIAN	.00	.00	.00	5,628.00	.00	-5,628.00	100.0%
0151051 512607 NURSE	112,347.00	.00	112,347.00	104,161.82	.00	8,185.18	92.7%
0151051 512608 FOOD INSPECTOR	191,486.00	.00	191,486.00	168,639.95	.00	22,846.05	88.1%
0151051 512609 NURSE COORDINATO	71,155.00	.00	71,155.00	60,267.59	.00	10,887.41	84.7%
0151051 512612 HEALTH INSPECTOR	61,698.00	.00	61,698.00	52,119.77	.00	9,578.23	84.5%
0151051 512616 SANITARIAN	152,146.00	.00	152,146.00	127,831.40	.00	24,314.60	84.0%
0151051 512790 OUTREACH/TRANSLA	31,470.00	.00	31,470.00	55,416.72	.00	-23,946.72	176.1%
0151051 512887 CHIEF SANITARIAN	93,742.00	.00	93,742.00	79,188.72	.00	14,553.28	84.5%
<b>TOTAL HEALTH INSP PERS SVCS</b>	<b>1,001,497.00</b>	<b>.00</b>	<b>1,001,497.00</b>	<b>901,593.13</b>	<b>.00</b>	<b>99,903.87</b>	<b>90.0%</b>

0151052 HEALTH INSP CONTRACTUAL

0151052 520008 PUMP-OUT BOAT:EN	8,000.00	.00	8,000.00	5,120.95	.00	2,879.05	64.0%
0151052 530000 PROFESSIONAL/TEC	30,000.00	1,323.62	31,323.62	24,745.01	1,410.02	5,168.59	83.5%
0151052 530303 CONTRACTED	39,000.00	.00	39,000.00	37,500.00	.00	1,500.00	96.2%
0151052 530803 ANIMAL/PEST CONT	300,000.00	57,810.00	357,810.00	286,096.00	2,520.00	69,194.00	80.7%
<b>TOTAL HEALTH INSP CONTRACTUAL</b>	<b>377,000.00</b>	<b>59,133.62</b>	<b>436,133.62</b>	<b>353,461.96</b>	<b>3,930.02</b>	<b>78,741.64</b>	<b>81.9%</b>

0151054 HEALTH INSP EXPEND.

0151054 540200 OFFICE SUPPLIES	1,100.00	51.21	1,151.21	1,050.76	.00	100.45	91.3%
0151054 550000 SUPPLY:HEALTH/ME	10,000.00	184.22	10,184.22	5,032.93	3,197.41	1,953.88	80.8%
0151054 550100 EDUCATIONAL SUPP	6,000.00	.00	6,000.00	3,502.25	516.86	1,980.89	67.0%
0151054 570300 DUES - SUBSCRIPT	3,000.00	.00	3,000.00	620.00	60.00	2,320.00	22.7%
0151054 570400 INSURANCE PREMIU	300.00	.00	300.00	.00	.00	300.00	.0%

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:	HEALTH INSPECTION SVCS	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED	
TOTAL HEALTH INSP EXPEND.		20,400.00	235.43	20,635.43	10,205.94	3,774.27	6,655.22	67.7%	
TOTAL HEALTH INSPECTION SVCS		1,398,897.00	59,369.05	1,458,266.05	1,265,261.03	7,704.29	185,300.73	87.3%	
	TOTAL EXPENSES	1,398,897.00	59,369.05	1,458,266.05	1,265,261.03	7,704.29	185,300.73		

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
541 COUNCIL ON AGING							
<b>0154151 AGING PERS SVCS</b>							
0154151 510110 SALARY/WAGE PERM	13,027.00	.00	13,027.00	9,904.32	.00	3,122.68	76.0%
0154151 510130 OVERTIME	1,615.00	.00	1,615.00	444.13	.00	1,170.87	27.5%
0154151 510140 LONGEVITY	6,901.00	.00	6,901.00	5,900.00	.00	1,001.00	85.5%
0154151 510193 PREMIUM PAY	806.00	.00	806.00	642.00	.00	164.00	79.7%
0154151 510729 SR. CLERK TYPIST	29,787.00	.00	29,787.00	25,162.12	.00	4,624.88	84.5%
0154151 512119 HEAD ADMINISTRAT	77,579.00	.00	77,579.00	65,533.94	.00	12,045.06	84.5%
0154151 512246 DIRECTOR-COUNCIL	101,715.59	.00	101,715.59	82,179.66	.00	19,535.93	80.8%
0154151 512483 MANAGER OF TRANS	66,367.00	.00	66,367.00	56,063.14	.00	10,303.86	84.5%
0154151 512610 SOCIAL SERVICES	51,230.00	.00	51,230.00	26,464.89	.00	24,765.11	51.7%
0154151 512611 SOCIAL SERVICE A	67,208.00	.00	67,208.00	55,298.15	.00	11,909.85	82.3%
0154151 512800 SOCIAL SERVICES	377,340.00	.00	377,340.00	318,486.13	.00	58,853.87	84.4%
0154151 512900 SWAP PROGRAM	15,450.00	.00	15,450.00	4,614.38	.00	10,835.62	29.9%
TOTAL AGING PERS SVCS	809,025.59	.00	809,025.59	650,692.86	.00	158,332.73	80.4%
<b>0154152 AGING CONTRACTUAL</b>							
0154152 520000 PURCHASE SERVICE	1,500.00	.00	1,500.00	817.00	.00	683.00	54.5%
0154152 520400 REPAIRS/MAINTENA	1,500.00	.00	1,500.00	1,487.53	.00	12.47	99.2%
0154152 520406 REPAIRS:VEHICLES	8,000.00	.00	8,000.00	8,000.00	.00	.00	100.0%
0154152 530303 CONTRACTUAL	48,800.00	.00	48,800.00	46,438.06	2,118.61	243.33	99.5%
TOTAL AGING CONTRACTUAL	59,800.00	.00	59,800.00	56,742.59	2,118.61	938.80	98.4%
<b>0154154 AGING EXPEND.</b>							
0154154 540200 OFFICE SUPPLIES	3,000.00	.00	3,000.00	2,295.95	4.05	700.00	76.7%
0154154 540202 POSTAGE/STATIONE	220.00	.00	220.00	.00	.00	220.00	.0%
0154154 570300 DUES-SUBSCRIPTIO	400.00	.00	400.00	400.00	.00	.00	100.0%
0154154 570303 MEMBERSHIPS	125.00	.00	125.00	125.00	.00	.00	100.0%
TOTAL AGING EXPEND.	3,745.00	.00	3,745.00	2,820.95	4.05	920.00	75.4%
TOTAL COUNCIL ON AGING	872,570.59	.00	872,570.59	710,256.40	2,122.66	160,191.53	81.6%
TOTAL EXPENSES	872,570.59	.00	872,570.59	710,256.40	2,122.66	160,191.53	

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED				AVAILABLE	PCT	
543 VETERANS SERVICES	APPROP	ADJSTMNTS	BUDGET	YTD EXPENDED	ENC/REQ		BUDGET	USED	
<b>0154351 VETERANS PERS SVCS</b>									
0154351 510110 SALARY/WAGE PERM	35,135.00	.00	35,135.00	1,980.00	.00		33,155.00	5.6%	
0154351 510130 OVERTIME	7,725.00	.00	7,725.00	3,194.92	.00		4,530.08	41.4%	
0154351 510140 LONGEVITY	2,000.00	.00	2,000.00	175.00	.00		1,825.00	8.8%	
0154351 510142 EDUCATION PAY	602.00	.00	602.00	.00	.00		602.00	.0%	
0154351 510153 TRAVEL ALLOWANCE	1,506.00	.00	1,506.00	.00	.00		1,506.00	.0%	
0154351 510193 PREMIUM PAY	792.00	.00	792.00	.00	.00		792.00	.0%	
0154351 512093 ADMIN. SECRETARY	61,075.00	.00	61,075.00	51,557.29	.00		9,517.71	84.4%	
0154351 512103 DIRECTOR OF VETE	101,716.00	.00	101,716.00	83,690.67	.00		18,025.33	82.3%	
0154351 512141 CLERK TYPIST II	47,030.00	.00	47,030.00	36,107.77	.00		10,922.23	76.8%	
0154351 512614 VET.GRAVES REG.O	60,410.00	.00	60,410.00	51,030.93	.00		9,379.07	84.5%	
TOTAL VETERANS PERS SVCS	317,991.00	.00	317,991.00	227,736.58	.00		90,254.42	71.6%	
<b>0154352 VETERANS CONTRACTUAL</b>									
0154352 520400 REPAIRS:MAINTENA	960.00	.00	960.00	65.00	349.32		545.68	43.2%	
TOTAL VETERANS CONTRACTUAL	960.00	.00	960.00	65.00	349.32		545.68	43.2%	
<b>0154354 VETERANS EXPEND.</b>									
0154354 540000 SUPPLIES	950.00	5,027.25	5,977.25	3,429.47	429.57		2,118.21	64.6%	
0154354 540200 OFFICE SUPPLIES	800.00	.00	800.00	270.77	.00		529.23	33.8%	
0154354 570300 DUES - SUBSCRIPT	1,000.00	.00	1,000.00	827.00	.00		173.00	82.7%	
0154354 570304 CONFERENCES	2,600.00	.00	2,600.00	59.98	.00		2,540.02	2.3%	
0154354 570700 VETERANS' BENEFIT	1,276,994.00	72,675.19	1,349,669.19	830,316.38	68,857.95		450,494.86	66.6%	
0154354 570705 VETERANS' MEMORI	90,000.00	.00	90,000.00	63,141.71	12,418.83		14,439.46	84.0%	
0154354 570706 QUINCY VETERANS	8,000.00	.00	8,000.00	2,169.99	.00		5,830.01	27.1%	
TOTAL VETERANS EXPEND.	1,380,344.00	77,702.44	1,458,046.44	900,215.30	81,706.35		476,124.79	67.3%	
TOTAL VETERANS SERVICES	1,699,295.00	77,702.44	1,776,997.44	1,128,016.88	82,055.67		566,924.89	68.1%	
TOTAL EXPENSES	1,699,295.00	77,702.44	1,776,997.44	1,128,016.88	82,055.67		566,924.89		

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED				AVAILABLE	PCT	
599 OFFICE OF SUBSTANCE ABUSE PREV	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENC/REQ	BUDGET	USED		
<b>0159951 DRUG PREVENTION PERS SVCS</b>									
0159951 510318 SUBSTANCE ABUSE	85,089.00	.00	85,089.00	68,129.68	.00	16,959.32	80.1%		
TOTAL DRUG PREVENTION PERS SVC	85,089.00	.00	85,089.00	68,129.68	.00	16,959.32	80.1%		
<b>0159952 DRUG PREVENTION CONTRACTUAL</b>									
0159952 530303 CONTRACTED	33,000.00	4,500.00	37,500.00	32,500.00	5,000.00	.00	100.0%		
0159952 530400 COMMUNICATION	2,000.00	-2,000.00	.00	.00	.00	.00	.0%		
TOTAL DRUG PREVENTION CONTRACT	35,000.00	2,500.00	37,500.00	32,500.00	5,000.00	.00	100.0%		
<b>0159954 DRUG PREVENTION EXPENDITURES</b>									
0159954 540200 OFFICE SUPPLIES	1,000.00	1,628.00	2,628.00	1,375.00	1,253.00	.00	100.0%		
0159954 550100 EDUCATIONAL SUPP	10,000.00	.00	10,000.00	10,000.00	.00	.00	100.0%		
0159954 570100 TRAVEL IN STATE	1,000.00	-1,000.00	.00	.00	.00	.00	.0%		
0159954 570304 CONFERENCES	1,000.00	.00	1,000.00	500.00	.00	500.00	50.0%		
TOTAL DRUG PREVENTION EXPENDIT	13,000.00	628.00	13,628.00	11,875.00	1,253.00	500.00	96.3%		
TOTAL OFFICE OF SUBSTANCE ABUS	133,089.00	3,128.00	136,217.00	112,504.68	6,253.00	17,459.32	87.2%		
TOTAL EXPENSES	133,089.00	3,128.00	136,217.00	112,504.68	6,253.00	17,459.32			

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FOR 2023 10

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
610 LIBRARY	APPROP	ADJSTMNTS	BUDGET	YTD EXPENDED	ENC/REQ	BUDGET	USED

0161051 LIBRARY PERS SVCS

0161051 510130 OVERTIME	11,467.00	.00	11,467.00	12,754.61	.00	-1,287.61	111.2%
0161051 510140 LONGEVITY	10,970.00	.00	10,970.00	12,747.53	.00	-1,777.53	116.2%
0161051 510141 SHIFT DIFF	85,632.00	.00	85,632.00	64,815.00	.00	20,817.00	75.7%
0161051 510185 SUNDAY OPENING	64,085.00	.00	64,085.00	54,730.13	.00	9,354.87	85.4%
0161051 510189 CLOTHING	.00	.00	.00	2,012.50	.00	-2,012.50	100.0%
0161051 510193 PREMIUM PAY	19,565.00	.00	19,565.00	18,423.54	.00	1,141.46	94.2%
0161051 512019 DIRECTOR OF LIBR	115,290.00	.00	115,290.00	94,858.90	.00	20,431.10	82.3%
0161051 512035 ASSISTANT DIRECT	91,889.00	.00	91,889.00	73,492.96	.00	18,396.04	80.0%
0161051 512036 SUPERVISOR CHILD	82,408.00	.00	82,408.00	70,263.99	.00	12,144.01	85.3%
0161051 512038 CHIEF CATALOGER	72,222.00	.00	72,222.00	57,618.84	.00	14,603.16	79.8%
0161051 512039 SCHEDULE SUPERVI	63,585.00	.00	63,585.00	54,214.64	.00	9,370.36	85.3%
0161051 512040 ACQUISITION LIBR	74,676.00	.00	74,676.00	65,044.96	.00	9,631.04	87.1%
0161051 512042 REFERENCE LIBRAR	482,031.00	.00	482,031.00	236,489.66	.00	245,541.34	49.1%
0161051 512045 CHILDREN'S LIBRA	177,379.00	.00	177,379.00	114,869.68	.00	62,509.32	64.8%
0161051 512046 BRANCH LIBRARIAN	205,468.00	.00	205,468.00	176,942.00	.00	28,526.00	86.1%
0161051 512048 ORDER LIBRARIAN	55,614.00	.00	55,614.00	47,324.31	.00	8,289.69	85.1%
0161051 512049 TECHNICAL LIBRAR	52,798.00	.00	52,798.00	44,809.54	.00	7,988.46	84.9%
0161051 512050 SENIOR LIBRARY A	895,195.00	.00	895,195.00	789,756.37	.00	105,438.63	88.2%
0161051 512060 HEAD OF REFERENC	.00	.00	.00	17,100.72	.00	-17,100.72	100.0%
0161051 512061 ADMIN.LIBRARY AS	63,585.00	.00	63,585.00	53,712.78	.00	9,872.22	84.5%
0161051 512185 LITERACY PROJECT	68,489.00	.00	68,489.00	60,598.13	.00	7,890.87	88.5%
0161051 512454 BUILDING CUSTODI	92,367.00	.00	92,367.00	77,572.16	.00	14,794.84	84.0%
0161051 512457 SENIOR BUILDING	52,296.00	.00	52,296.00	52,835.73	.00	-539.73	101.0%
0161051 512476 SUPERVISOR OF CU	62,530.00	.00	62,530.00	53,315.39	.00	9,214.61	85.3%
0161051 512765 CHIEF TECH SERV	79,954.00	.00	79,954.00	10,746.20	.00	69,207.80	13.4%
0161051 512767 COORDINATOR ADUL	74,676.00	.00	74,676.00	58,245.35	.00	16,430.65	78.0%
0161051 512859 SECURITY GUARD	48,504.00	.00	48,504.00	40,106.94	.00	8,397.06	82.7%
TOTAL LIBRARY PERS SVCS	3,102,675.00	.00	3,102,675.00	2,415,402.56	.00	687,272.44	77.8%

0161052 LIBRARY CONTRACTUAL

0161052 520400 REPAIRS:MAINTENA	20,000.00	.00	20,000.00	4,464.56	.00	15,535.44	22.3%
0161052 520406 REPAIRS:VEHICLES	1,000.00	.00	1,000.00	1,000.00	.00	.00	100.0%
0161052 520700 RENTALS/LEASES	8,000.00	.00	8,000.00	3,087.18	275.08	4,637.74	42.0%
0161052 530200 TUITION	7,500.00	.00	7,500.00	2,435.00	.00	5,065.00	32.5%
TOTAL LIBRARY CONTRACTUAL	36,500.00	.00	36,500.00	10,986.74	275.08	25,238.18	30.9%

0161054 LIBRARY EXPEND.

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:	LIBRARY		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0161054	540200	OFFICE SUPPLIES	12,500.00	.00	12,500.00	7,996.29	4,503.71	.00	100.0%
0161054	540202	POSTAGE/STATIONE	250.00	.00	250.00	17.45	.00	232.55	7.0%
0161054	540300	MAINTENANCE SUPP	5,000.00	223.09	5,223.09	2,418.73	1,800.69	1,003.67	80.8%
0161054	550103	SUPPLY:LIB.BKS/P	451,000.00	31,539.63	482,539.63	311,516.29	21,774.93	149,248.41	69.1%
0161054	570100	TRAVEL IN STATE	1,000.00	.00	1,000.00	406.39	.00	593.61	40.6%
0161054	570302	OLD COLONY NETWO	88,419.00	.00	88,419.00	85,280.00	.00	3,139.00	96.4%
0161054	570303	MEMBERSHIPS	400.00	.00	400.00	.00	.00	400.00	.0%
0161054	570400	INSURANCE PREMIU	65,450.00	.00	65,450.00	65,450.00	.00	.00	100.0%
TOTAL LIBRARY EXPEND.			624,019.00	31,762.72	655,781.72	473,085.15	28,079.33	154,617.24	76.4%
TOTAL LIBRARY			3,763,194.00	31,762.72	3,794,956.72	2,899,474.45	28,354.41	867,127.86	77.2%
TOTAL EXPENSES			3,763,194.00	31,762.72	3,794,956.72	2,899,474.45	28,354.41	867,127.86	



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FOR 2023 10									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED				AVAILABLE	PCT	
630 RECREATION	APPROP	ADJSTMNTS	BUDGET	YTD EXPENDED	ENC/REQ		BUDGET	USED	
<b>0163051 RECREATION PERS SVCS</b>									
0163051 510110 SALARY/WAGE PERM	619,414.00	.00	619,414.00	603,251.81	.00		16,162.19	97.4%	
0163051 510130 OVERTIME	.00	.00	.00	3,148.98	.00		-3,148.98	100.0%	
0163051 510140 LONGEVITY	1,210.00	.00	1,210.00	425.00	.00		785.00	35.1%	
0163051 510153 TRAVEL ALLOWANCE	2,060.00	.00	2,060.00	2,060.00	.00		.00	100.0%	
0163051 510189 CLOTHING	.00	.00	.00	500.00	.00		-500.00	100.0%	
0163051 510193 PREMIUM PAY	806.00	.00	806.00	642.00	.00		164.00	79.7%	
0163051 512018 DIRECTOR OF RECR	95,849.00	.00	95,849.00	78,863.53	.00		16,985.47	82.3%	
0163051 512072 SUMMER HELP	.00	.00	.00	6,240.00	.00		-6,240.00	100.0%	
0163051 512143 ADMIN. ASSISTANT	66,678.00	.00	66,678.00	56,326.43	.00		10,351.57	84.5%	
0163051 512205 SCHOOL CUSTODIAL	58,036.00	.00	58,036.00	.00	.00		58,036.00	.0%	
0163051 512760 REC. PROGRAM COO	62,277.00	.00	62,277.00	51,044.39	.00		11,232.61	82.0%	
TOTAL RECREATION PERS SVCS	906,330.00	.00	906,330.00	802,502.14	.00		103,827.86	88.5%	
<b>0163052 RECREATION CONTRACTUAL</b>									
0163052 520400 REPAIRS:MAINTENA	1,500.00	173.24	1,673.24	439.54	233.70		1,000.00	40.2%	
0163052 520700 RENTALS/LEASES	6,000.00	.00	6,000.00	4,425.00	1,575.00		.00	100.0%	
0163052 530300 PUPIL TRANSPORTA	5,000.00	.00	5,000.00	450.00	.00		4,550.00	9.0%	
0163052 530500 RECREATIONAL	42,000.00	17,572.83	59,572.83	38,382.65	3,690.18		17,500.00	70.6%	
TOTAL RECREATION CONTRACTUAL	54,500.00	17,746.07	72,246.07	43,697.19	5,498.88		23,050.00	68.1%	
<b>0163054 RECREATION EXPEND.</b>									
0163054 540200 OFFICE SUPPLIES	3,500.00	1,733.99	5,233.99	2,840.04	493.79		1,900.16	63.7%	
0163054 540300 MAINTENANCE SUPP	2,000.00	1,321.58	3,321.58	2,774.63	296.95		250.00	92.5%	
0163054 540900 FOOD SUPPLIES	200.00	.00	200.00	200.00	.00		.00	100.0%	
0163054 550000 SUPPLY:HEALTH/ME	1,500.00	1,198.15	2,698.15	1,198.15	.00		1,500.00	44.4%	
0163054 550800 OTHER SUPPLIES	10,000.00	1,643.09	11,643.09	1,648.49	14.60		9,980.00	14.3%	
0163054 570300 DUES - SUBSCRIPT	1,000.00	.00	1,000.00	690.00	.00		310.00	69.0%	
TOTAL RECREATION EXPEND.	18,200.00	5,896.81	24,096.81	9,351.31	805.34		13,940.16	42.1%	
TOTAL RECREATION	979,030.00	23,642.88	1,002,672.88	855,550.64	6,304.22		140,818.02	86.0%	
TOTAL EXPENSES	979,030.00	23,642.88	1,002,672.88	855,550.64	6,304.22		140,818.02		

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ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
650 PARKS							
<b>0165051 PARKS PERS SVCS</b>							
0165051 510016 COMMISSIONER NAT	159,749.00	.00	159,749.00	128,287.36	.00	31,461.64	80.3%
0165051 510127 FORESTRY OVERTIM	21,062.00	.00	21,062.00	21,263.28	.00	-201.28	101.0%
0165051 510130 OVERTIME	219,134.00	.00	219,134.00	143,640.61	.00	75,493.39	65.5%
0165051 510140 LONGEVITY	1,375.00	.00	1,375.00	1,375.00	.00	.00	100.0%
0165051 510155 1139 PENSION FUN	35,560.00	.00	35,560.00	35,560.00	.00	.00	100.0%
0165051 510189 CLOTHING	25,000.00	.00	25,000.00	23,006.00	.00	1,994.00	92.0%
0165051 510192 TOOL ALLOWANCE	1,080.00	.00	1,080.00	810.00	.00	270.00	75.0%
0165051 510193 PREMIUM PAY	1,625.00	.00	1,625.00	150.00	.00	1,475.00	9.2%
0165051 510402 DOWNTOWN COORDIN	51,988.00	.00	51,988.00	41,749.39	.00	10,238.61	80.3%
0165051 512031 PROGRAM MANAGER	95,848.00	.00	95,848.00	76,972.27	.00	18,875.73	80.3%
0165051 512037 CONTRACT/PROJECT	83,402.00	.00	83,402.00	56,316.40	.00	27,085.60	67.5%
0165051 512072 SUMMER HELP	52,302.00	50,000.00	102,302.00	90,753.25	.00	11,548.75	88.7%
0165051 512074 MECHANICAL TECHN	115,030.00	.00	115,030.00	117,679.46	.00	-2,649.46	102.3%
0165051 512093 ADMIN. SECRETARY	62,048.00	.00	62,048.00	51,190.00	.00	10,858.00	82.5%
0165051 512109 CPA ADMINISTRATO	51,793.00	.00	51,793.00	35,639.44	.00	16,153.56	68.8%
0165051 512169 SPECIAL HEAVY ME	62,498.00	-55,000.00	7,498.00	.00	.00	7,498.00	.0%
0165051 512338 PARK MAINTENANCE	365,386.00	.00	365,386.00	240,769.16	.00	124,616.84	65.9%
0165051 512404 GEN. FOREMAN-TIME	166,804.00	.00	166,804.00	137,109.08	.00	29,694.92	82.2%
0165051 512410 MASON	56,657.00	.00	56,657.00	29,982.87	.00	26,674.13	52.9%
0165051 512411 HORTICULTURAL/LA	37,482.00	.00	37,482.00	29,310.81	.00	8,171.19	78.2%
0165051 512412 HANDYMAN/LABORER	37,482.00	-35,000.00	2,482.00	.00	.00	2,482.00	.0%
0165051 512414 HEAVY MEO I	52,092.00	.00	52,092.00	36,509.68	.00	15,582.32	70.1%
0165051 512416 LAB,HVY MEO II	113,721.00	.00	113,721.00	65,608.45	.00	48,112.55	57.7%
0165051 512438 WKG. FOREMAN-HVY.	123,359.00	.00	123,359.00	139,830.21	.00	-16,471.21	113.4%
0165051 512443 WKG FORM-LABORER	55,625.00	.00	55,625.00	45,891.63	.00	9,733.37	82.5%
0165051 512444 WKG FORM - TREE	.00	.00	.00	22,250.10	.00	-22,250.10	100.0%
0165051 512451 FOREMAN	79,325.00	.00	79,325.00	64,817.91	.00	14,507.09	81.7%
0165051 512465 MOTOR EQUIP REPA	66,431.00	.00	66,431.00	54,019.23	.00	12,411.77	81.3%
0165051 512605 PARK MAINTENANCE	205,871.00	.00	205,871.00	166,312.36	.00	39,558.64	80.8%
0165051 512620 GOLF COURSE SUPE	83,319.00	.00	83,319.00	66,910.63	.00	16,408.37	80.3%
0165051 512621 GOLF COURSE PRO	85,327.00	.00	85,327.00	68,523.24	.00	16,803.76	80.3%
0165051 512622 GOLF COURSE ADMI	56,456.00	.00	56,456.00	45,338.13	.00	11,117.87	80.3%
0165051 512623 GOLF COURSE SEAS	67,258.00	55,000.00	122,258.00	105,371.68	.00	16,886.32	86.2%
0165051 512702 TREE WARDEN	93,057.00	-15,000.00	78,057.00	44,068.09	.00	33,988.91	56.5%
0165051 512703 EARTH SCIENTIST	93,057.00	.00	93,057.00	60,468.84	.00	32,588.16	65.0%
0165051 512706 LAB/SPRAYER OPER	119,293.00	.00	119,293.00	96,887.72	.00	22,405.28	81.2%
0165051 512708 CARPENTER,PARK M	56,279.00	.00	56,279.00	46,430.76	.00	9,848.24	82.5%
0165051 512984 CPA ADMIN OFFSET	-51,793.00	.00	-51,793.00	.00	.00	-51,793.00	.0%
TOTAL PARKS PERS SVCS	3,001,982.00	.00	3,001,982.00	2,390,803.04	.00	611,178.96	79.6%

0165052 PARKS CONTRACTUAL

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ACCOUNTS FOR: 650 PARKS	ORIGINAL APPROP	TRANFRS/ ADJSTMNTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0165052 520000 PURCHASE SERVICE	5,000.00	21.93	5,021.93	2,313.44	265.49	2,443.00	51.4%
0165052 520400 REPAIRS:MAINTENA	120,000.00	5,417.13	125,417.13	67,743.56	17,369.78	40,303.79	67.9%
0165052 520406 REPAIRS:VEHICLES	90,000.00	2,867.63	92,867.63	89,926.82	2,940.37	.44	100.0%
0165052 520700 RENTALS/LEASES	15,000.00	45.00	15,045.00	3,671.32	2,145.00	9,228.68	38.7%
0165052 530210 GOLF COURSE MAIN	288,000.00	13,273.75	301,273.75	253,114.94	48,036.04	122.77	100.0%
0165052 530303 CONTRACTED	189,150.00	.00	189,150.00	133,920.53	38,129.47	17,100.00	91.0%
0165052 530303 DOWNP CONTRACTED	50,000.00	11,566.41	61,566.41	44,308.19	3,004.25	14,253.97	76.8%
0165052 530340 TREE PRUNING REM	160,000.00	.00	160,000.00	123,128.40	3,784.20	33,087.40	79.3%
0165052 530804 INVASIVE SPECIES	45,000.00	21,337.10	66,337.10	44,660.84	.00	21,676.26	67.3%
TOTAL PARKS CONTRACTUAL	962,150.00	54,528.95	1,016,678.95	762,788.04	115,674.60	138,216.31	86.4%
<b>0165054 PARKS EXPEND.</b>							
0165054 540200 OFFICE SUPPLIES	3,750.00	1,059.14	4,809.14	2,474.88	926.74	1,407.52	70.7%
0165054 540210 GOLF COURSE MAIN	229,000.00	5,116.67	234,116.67	186,177.57	46,388.48	1,550.62	99.3%
0165054 540600 GROUNDSKPNG SUPP	150,000.00	561.83	150,561.83	105,399.16	40,901.48	4,261.19	97.2%
0165054 550203 SCH ATHLETIC EQU	12,000.00	1,571.00	13,571.00	11,354.98	.00	2,216.02	83.7%
TOTAL PARKS EXPEND.	394,750.00	8,308.64	403,058.64	305,406.59	88,216.70	9,435.35	97.7%
<b>0165058 PARKS CAPITAL</b>							
0165058 530342 TREE OFFSET	-400,000.00	377,568.31	-22,431.69	.00	.00	-22,431.69	.0%
0165058 580404 IMPROVEMENTS:TRE	400,000.00	40,146.19	440,146.19	403,746.19	36,400.00	.00	100.0%
TOTAL PARKS CAPITAL	.00	417,714.50	417,714.50	403,746.19	36,400.00	-22,431.69	105.4%
TOTAL PARKS	4,358,882.00	480,552.09	4,839,434.09	3,862,743.86	240,291.30	736,398.93	84.8%
TOTAL EXPENSES	4,358,882.00	480,552.09	4,839,434.09	3,862,743.86	240,291.30	736,398.93	

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:		ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT	
660	NATURAL RESOURCES	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENC/REQ	BUDGET	USED	
<b>0166051 NATURAL RESOURCES PERS SVCS</b>									
0166051	512703 EARTH SCIENTIST	.00	.00	.00	1,782.69	.00	-1,782.69	100.0%	
	TOTAL NATURAL RESOURCES PERS S	.00	.00	.00	1,782.69	.00	-1,782.69	100.0%	
	TOTAL NATURAL RESOURCES	.00	.00	.00	1,782.69	.00	-1,782.69	100.0%	
	TOTAL EXPENSES	.00	.00	.00	1,782.69	.00	-1,782.69		

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ACCOUNTS FOR:		ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
692	CELEBRATIONS	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENC/REQ	BUDGET	USED
<b>0169254 CELEBRATION EXPEND.</b>								
0169254	570800	CELEBRATIONS						
			250,000.00	11,770.00	261,770.00	239,983.42	1,781.20	20,005.38 92.4%
		TOTAL CELEBRATION EXPEND.	250,000.00	11,770.00	261,770.00	239,983.42	1,781.20	20,005.38 92.4%
		TOTAL CELEBRATIONS	250,000.00	11,770.00	261,770.00	239,983.42	1,781.20	20,005.38 92.4%
		TOTAL EXPENSES	250,000.00	11,770.00	261,770.00	239,983.42	1,781.20	20,005.38

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ACCOUNTS FOR: 700	DEBT SERVICE	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
<b>0170059 DEBT SERVICE</b>								
0170059	590101	PRINCIPAL LONG-T	3,828,991.38	.00	3,828,991.38	2,477,991.38	.00	1,351,000.00 64.7%
0170059	590103	PRINCIPAL LONG-T	11,026,600.00	.00	11,026,600.00	8,349,566.94	.00	2,677,033.06 75.7%
0170059	590109	PENSION OBLIGATI	15,668,295.66	.00	15,668,295.66	10,060,308.33	.00	5,607,987.33 64.2%
0170059	590151	INTEREST LONG-TE	4,529,887.14	.00	4,529,887.14	2,928,438.00	.00	1,601,449.14 64.6%
0170059	590153	INTEREST LONG-TE	8,246,697.65	.00	8,246,697.65	6,235,300.98	.00	2,011,396.67 75.6%
TOTAL DEBT SERVICE			43,300,471.83	.00	43,300,471.83	30,051,605.63	.00	13,248,866.20 69.4%
TOTAL DEBT SERVICE			43,300,471.83	.00	43,300,471.83	30,051,605.63	.00	13,248,866.20 69.4%
TOTAL EXPENSES			43,300,471.83	.00	43,300,471.83	30,051,605.63	.00	13,248,866.20

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ACCOUNTS FOR: 752	INTEREST SHORT TERM DEBT	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
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0175259 INTEREST ON SHORT-TERM DEBT

0175259 590205	INTEREST ON NOTE	4,017,408.70	.00	4,017,408.70	676,259.16	.00	3,341,149.54	16.8%
	TOTAL INTEREST ON SHORT-TERM D	4,017,408.70	.00	4,017,408.70	676,259.16	.00	3,341,149.54	16.8%
	TOTAL INTEREST SHORT TERM DEBT	4,017,408.70	.00	4,017,408.70	676,259.16	.00	3,341,149.54	16.8%
	TOTAL EXPENSES	4,017,408.70	.00	4,017,408.70	676,259.16	.00	3,341,149.54	

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ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
800 INTERGOVERNMENTAL							
<b>0180054 INTERGOV EXPEND.</b>							
0180054 560201 COUNTY TAX (A.1)	.00	747,021.00	747,021.00	746,517.92	.00	503.08	99.9%
0180054 560301 SPECIAL EDUCATIO	.00	2,250.00	2,250.00	1,692.00	.00	558.00	75.2%
0180054 560309 MOSQUITO CONTROL	.00	181,045.00	181,045.00	135,792.00	.00	45,253.00	75.0%
0180054 560400 AIR POLLUTION CO	.00	34,751.00	34,751.00	26,064.00	.00	8,687.00	75.0%
0180054 560401 BOSTON MET. TRANS	.00	56,765.00	56,765.00	42,579.00	.00	14,186.00	75.0%
0180054 560403 SCHOOL CHOICE AS	.00	254,769.00	254,769.00	205,754.00	.00	49,015.00	80.8%
0180054 560404 NON-RENEWAL EXCI	.00	122,820.00	122,820.00	89,707.00	.00	33,113.00	73.0%
0180054 560405 CHARTER SCHOOL	.00	1,151,881.00	1,151,881.00	877,464.00	.00	274,417.00	76.2%
0180054 560601 MBTA	.00	2,347,002.00	2,347,002.00	1,760,256.00	.00	586,746.00	75.0%
TOTAL INTERGOV EXPEND.	.00	4,898,304.00	4,898,304.00	3,885,825.92	.00	1,012,478.08	79.3%
TOTAL INTERGOVERNMENTAL	.00	4,898,304.00	4,898,304.00	3,885,825.92	.00	1,012,478.08	79.3%
TOTAL EXPENSES	.00	4,898,304.00	4,898,304.00	3,885,825.92	.00	1,012,478.08	



YEAR-TO-DATE BUDGET REPORT

FOR 2023 10								
ACCOUNTS FOR:		ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
911	RETIREMENT & PENSIONS	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENC/REQ	BUDGET	USED
<b>0191154 RETIRE/PENS EXPEND.</b>								
0191154	570900 PENSIONS	7,352,289.00	.00	7,352,289.00	7,352,289.00	.00	.00	100.0%
	TOTAL RETIRE/PENS EXPEND.	7,352,289.00	.00	7,352,289.00	7,352,289.00	.00	.00	100.0%
	TOTAL RETIREMENT & PENSIONS	7,352,289.00	.00	7,352,289.00	7,352,289.00	.00	.00	100.0%
	TOTAL EXPENSES	7,352,289.00	.00	7,352,289.00	7,352,289.00	.00	.00	

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED				AVAILABLE	PCT
912 WORKER'S COMPENSATION	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENC/REQ		BUDGET	USED
<b>0191251 WORKER COMP PERS SVCS</b>								
0191251 510173 INJURED PAY	752,885.00	.00	752,885.00	680,997.91	.00		71,887.09	90.5%
TOTAL WORKER COMP PERS SVCS	752,885.00	.00	752,885.00	680,997.91	.00		71,887.09	90.5%
<b>0191252 WORKER COMP CONTRACTUAL</b>								
0191252 530303 ALL OTHERS	61,200.00	.00	61,200.00	45,900.00	15,300.00		.00	100.0%
TOTAL WORKER COMP CONTRACTUAL	61,200.00	.00	61,200.00	45,900.00	15,300.00		.00	100.0%
<b>0191254 WORKER COMP EXPEND.</b>								
0191254 570703 WORKINGMAN'S COM	753,800.00	7,713.35	761,513.35	741,632.56	.00		19,880.79	97.4%
TOTAL WORKER COMP EXPEND.	753,800.00	7,713.35	761,513.35	741,632.56	.00		19,880.79	97.4%
TOTAL WORKER'S COMPENSATION	1,567,885.00	7,713.35	1,575,598.35	1,468,530.47	15,300.00		91,767.88	94.2%
TOTAL EXPENSES	1,567,885.00	7,713.35	1,575,598.35	1,468,530.47	15,300.00		91,767.88	

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:	UNEMPLOYMENT COMPENSATION	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED	
<b>0191354 UNEMPLOYMENT COMPENSATION</b>									
0191354 570702	UNEMPLOYMENT	100,000.00	.00	100,000.00	108,388.44	.00	-8,388.44	108.4%	
	TOTAL UNEMPLOYMENT COMPENSATIO	100,000.00	.00	100,000.00	108,388.44	.00	-8,388.44	108.4%	
	TOTAL UNEMPLOYMENT COMPENSATIO	100,000.00	.00	100,000.00	108,388.44	.00	-8,388.44	108.4%	
	TOTAL EXPENSES	100,000.00	.00	100,000.00	108,388.44	.00	-8,388.44		

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
914 HEALTH INSURANCE							
<b>0191454 HEALTH INS EXPEND.</b>							
0191454 539209 TUITION REIMBURS	1,000.00	.00	1,000.00	1,000.00	.00	.00	100.0%
0191454 570707 MEDICARE REFUNDS	2,547,316.00	.00	2,547,316.00	2,353,399.11	.00	193,916.89	92.4%
0191454 570806 MEDICAL INSURANC	52,134,525.00	-2,633,682.66	49,500,842.34	4,438,146.19	.00	45,062,696.15	9.0%
0191454 570807 DENTAL INSURANCE	1,872,197.00	.00	1,872,197.00	1,539,329.80	.00	332,867.20	82.2%
0191454 570808 LIFE INSURANCE	540,354.00	.00	540,354.00	403,665.95	.00	136,688.05	74.7%
0191454 570809 MISC EMPLOYEE SC	105,785.12	8,985.00	114,770.12	72,911.06	23,239.00	18,620.06	83.8%
0191454 570811 FLEX SPENDING	53,250.00	.00	53,250.00	33,552.00	.00	19,698.00	63.0%
TOTAL HEALTH INS EXPEND.	57,254,427.12	-2,624,697.66	54,629,729.46	8,842,004.11	23,239.00	45,764,486.35	16.2%
TOTAL HEALTH INSURANCE	57,254,427.12	-2,624,697.66	54,629,729.46	8,842,004.11	23,239.00	45,764,486.35	16.2%
TOTAL EXPENSES	57,254,427.12	-2,624,697.66	54,629,729.46	8,842,004.11	23,239.00	45,764,486.35	

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10

ACCOUNTS FOR: 916	MEDICARE	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
<b>0191654 MEDICARE EXPEND.</b>								
0191654	560900 F.I.C.A.ASSESSME	2,670,687.00	.00	2,670,687.00	2,397,323.18	.00	273,363.82	89.8%
	TOTAL MEDICARE EXPEND.	2,670,687.00	.00	2,670,687.00	2,397,323.18	.00	273,363.82	89.8%
	TOTAL MEDICARE	2,670,687.00	.00	2,670,687.00	2,397,323.18	.00	273,363.82	89.8%
	TOTAL EXPENSES	2,670,687.00	.00	2,670,687.00	2,397,323.18	.00	273,363.82	

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10

ACCOUNTS FOR: 941	COURT JUDGMENTS	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
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0194154 COURT JUDG EXPEND.

0194154	570600	JUDGMENTS	50,000.00	.00	50,000.00	50,000.00	.00	100.0%
0194154	570601	SETTLEMENTS	300,000.00	32,101.05	332,101.05	138,594.38	23,101.05	170,405.62 48.7%
TOTAL COURT JUDG EXPEND.			350,000.00	32,101.05	382,101.05	188,594.38	23,101.05	170,405.62 55.4%
TOTAL COURT JUDGMENTS			350,000.00	32,101.05	382,101.05	188,594.38	23,101.05	170,405.62 55.4%
TOTAL EXPENSES			350,000.00	32,101.05	382,101.05	188,594.38	23,101.05	170,405.62

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:	INTERFUND TRANSFERS	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED	
<b>0197059 INTERFUND TRANSFERS</b>									
0197059	590705	TRANSFER TO TRUS	.00	750,000.00	750,000.00	750,000.00	.00	.00	100.0%
TOTAL INTERFUND TRANSFERS			.00	750,000.00	750,000.00	750,000.00	.00	.00	100.0%
TOTAL INTERFUND TRANSFERS			.00	750,000.00	750,000.00	750,000.00	.00	.00	100.0%
TOTAL EXPENSES			.00	750,000.00	750,000.00	750,000.00	.00	.00	

YEAR-TO-DATE BUDGET REPORT

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
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GRAND TOTAL	372,642,851.93	13,054,467.66	385,697,319.59	291,305,335.53	6,705,737.95	87,686,246.11	77.3%
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YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS	FOR:			ORIGINAL	ESTIM REV	REVISED	ACTUAL YTD	REMAINING	PCT
07	PP TAXES			ESTIM REV	ADJSTMTS	EST REV	REVENUE	REVENUE	USE/COL
00145110	411001	PERSONAL	PROPER	.00	.00	.00	-89.62	89.62	100.0%
00145110	411012	PERSONAL	PROPER	.00	.00	.00	-1,061.92	1,061.92	100.0%
00145110	411016	PERSONAL	PROPER	.00	.00	.00	-628.20	628.20	100.0%
00145110	411017	PERSONAL	PROPER	.00	.00	.00	-20.75	20.75	100.0%
00145110	411018	PERSONAL	PROPER	.00	.00	.00	-567.59	567.59	100.0%
00145110	411019	PERSONAL	PROPER	.00	.00	.00	-5.91	5.91	100.0%
00145110	411020	PERSONAL	PROPER	.00	.00	.00	-7,580.59	7,580.59	100.0%
00145110	411021	PERSONAL	PROPER	.00	.00	.00	-12,854.69	12,854.69	100.0%
00145110	411022	PERSONAL	PROPER	.00	.00	.00	-153,060.60	153,060.60	100.0%
00145110	411023	PERSONAL	PROPER	-11,356,985.54	.00	-11,356,985.54	-10,921,029.99	-435,955.55	96.2%*
TOTAL PP TAXES				-11,356,985.54	.00	-11,356,985.54	-11,096,899.86	-260,085.68	97.7%
TOTAL REVENUES				-11,356,985.54	.00	-11,356,985.54	-11,096,899.86	-260,085.68	

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10

ACCOUNTS FOR: 08 R/E TAXES	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT USE/COL
00145120 412012 REAL ESTATE TAX	.00	.00	.00	-130.21	130.21	100.0%
00145120 412017 REAL ESTATE TAX	.00	.00	.00	-13.11	13.11	100.0%
00145120 412018 REAL ESTATE TAX	.00	.00	.00	-26.73	26.73	100.0%
00145120 412019 REAL ESTATE TAX	.00	.00	.00	-272,366.21	272,366.21	100.0%
00145120 412020 REAL ESTATE TAX	.00	.00	.00	-455,267.38	455,267.38	100.0%
00145120 412021 REAL ESTATE TAX	.00	.00	.00	-862,509.60	862,509.60	100.0%
00145120 412022 REAL ESTATE TAX	.00	.00	.00	-12,258,715.76	12,258,715.76	100.0%
00145120 412023 REAL ESTATE TAX	-252,977,037.75	.00	-252,977,037.75	-205,110,489.07	-47,866,548.68	81.1%*
TOTAL R/E TAXES	-252,977,037.75	.00	-252,977,037.75	-218,959,518.07	-34,017,519.68	86.6%
TOTAL REVENUES	-252,977,037.75	.00	-252,977,037.75	-218,959,518.07	-34,017,519.68	

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10							
ACCOUNTS FOR: 09 OTHER TAXES	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT USE/COL	
00145199 414200 TAX TITLE REDEE	.00	.00	.00	-422,286.59	422,286.59	100.0%	
TOTAL OTHER TAXES	.00	.00	.00	-422,286.59	422,286.59	100.0%	
TOTAL REVENUES	.00	.00	.00	-422,286.59	422,286.59		

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10

ACCOUNTS FOR: 10 MV EXCISE	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT USE/COL
00145150 415000 MOTOR VEH EXCIS	.00	.00	.00	-15.01	15.01	100.0%
00145150 415001 MOTOR VEH EXCIS	.00	.00	.00	-59.56	59.56	100.0%
00145150 415002 MOTOR VEH EXCIS	.00	.00	.00	-124.17	124.17	100.0%
00145150 415003 MOTOR VEH EXCIS	.00	.00	.00	-412.92	412.92	100.0%
00145150 415004 MOTOR VEH EXCIS	.00	.00	.00	-170.46	170.46	100.0%
00145150 415005 MOTOR VEH EXCIS	.00	.00	.00	-95.67	95.67	100.0%
00145150 415006 MOTOR VEH EXCIS	.00	.00	.00	-134.82	134.82	100.0%
00145150 415007 MOTOR VEH EXCIS	.00	.00	.00	-493.56	493.56	100.0%
00145150 415008 MOTOR VEH EXCIS	.00	.00	.00	-494.51	494.51	100.0%
00145150 415009 MOTOR VEH EXCIS	.00	.00	.00	-219.14	219.14	100.0%
00145150 415010 MOTOR VEH EXCIS	.00	.00	.00	-658.55	658.55	100.0%
00145150 415011 MOTOR VEH EXCIS	.00	.00	.00	-1,025.97	1,025.97	100.0%
00145150 415012 MOTOR VEH EXCIS	.00	.00	.00	-586.07	586.07	100.0%
00145150 415013 MOTOR VEH EXCIS	.00	.00	.00	-313.27	313.27	100.0%
00145150 415014 MOTOR VEH EXCIS	.00	.00	.00	-428.09	428.09	100.0%
00145150 415015 MOTOR VEH EXCIS	.00	.00	.00	-690.65	690.65	100.0%
00145150 415016 MOTOR VEH EXCIS	.00	.00	.00	-2,211.02	2,211.02	100.0%
00145150 415017 MOTOR VEH EXCIS	.00	.00	.00	-4,652.42	4,652.42	100.0%
00145150 415018 MOTOR VEH EXCIS	.00	.00	.00	-8,743.15	8,743.15	100.0%
00145150 415019 MOTOR VEH EXCIS	.00	.00	.00	-16,536.70	16,536.70	100.0%
00145150 415020 MOTOR VEH EXCIS	.00	.00	.00	-71,885.25	71,885.25	100.0%
00145150 415021 MOTOR VEH EXCIS	.00	.00	.00	-218,958.69	218,958.69	100.0%
00145150 415022 MOTOR VEH EXCIS	.00	.00	.00	-2,212,661.78	2,212,661.78	100.0%
00145150 415023 MOTOR VEHICLE E	-11,500,000.00	.00	-11,500,000.00	-7,335,401.40	-4,164,598.60	63.8%*
00145150 415050 MOTOR VEH EXCIS	.00	.00	.00	-438.49	438.49	100.0%
00145150 415097 MOTOR VEH EXCIS	.00	.00	.00	-1.01	1.01	100.0%
00145150 415098 MOTOR VEH EXCIS	.00	.00	.00	-85.28	85.28	100.0%
00145150 415099 MOTOR VEH EXCIS	.00	.00	.00	-15.01	15.01	100.0%
TOTAL MV EXCISE	-11,500,000.00	.00	-11,500,000.00	-9,877,512.62	-1,622,487.38	85.9%
TOTAL REVENUES	-11,500,000.00	.00	-11,500,000.00	-9,877,512.62	-1,622,487.38	

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10							
ACCOUNTS FOR:	ORIGINAL	ESTIM REV	REVISED	ACTUAL YTD	REMAINING	PCT	
11 VESSEL EXCISE	ESTIM REV	ADJSTMTS	EST REV	REVENUE	REVENUE	USE/COL	
00145160 416015 VESSEL EXCISE 2	.00	.00	.00	-15.00	15.00	100.0%	
00145160 416016 VESSEL EXCISE 2	.00	.00	.00	-30.00	30.00	100.0%	
00145160 416017 VESSEL EXCISE 2	.00	.00	.00	-83.00	83.00	100.0%	
00145160 416018 VESSEL EXCISE 2	.00	.00	.00	-15.00	15.00	100.0%	
00145160 416019 VESSEL EXCISE 2	.00	.00	.00	-40.00	40.00	100.0%	
00145160 416020 VESSEL EXCISE 2	.00	.00	.00	-53.00	53.00	100.0%	
00145160 416021 VESSEL EXCISE 2	.00	.00	.00	-243.02	243.02	100.0%	
00145160 416022 VESSEL EXCISE 2	.00	.00	.00	-5,090.26	5,090.26	100.0%	
00145160 416023 VESSEL EXCISE 2	-18,500.00	.00	-18,500.00	.00	-18,500.00	.0%*	
TOTAL VESSEL EXCISE	-18,500.00	.00	-18,500.00	-5,569.28	-12,930.72	30.1%	
TOTAL REVENUES	-18,500.00	.00	-18,500.00	-5,569.28	-12,930.72		

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10

ACCOUNTS FOR: 12	FOR: PENALTIES & INTEREST	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT USE/COL
00145170	417001	ADDED INTEREST/	-60.00	.00	-60.00	-20.00	-40.00 33.3%*
00145170	417002	ADDED INTEREST/	-890,000.00	.00	-890,000.00	-1,022,827.35	132,827.35 114.9%
00145170	417003	INT & PEN ON MO	-361,140.00	.00	-361,140.00	-362,220.76	1,080.76 100.3%
00145170	417004	COSTS	-72,000.00	.00	-72,000.00	-38,949.73	-33,050.27 54.1%*
00145170	417010	INT & PEN ON TA	-175,000.00	.00	-175,000.00	-156,394.76	-18,605.24 89.4%*
00145199	414600	TREASURER COST	-1,800.00	.00	-1,800.00	-1,600.00	-200.00 88.9%*
TOTAL PENALTIES & INTEREST			-1,500,000.00	.00	-1,500,000.00	-1,582,012.60	82,012.60 105.5%
TOTAL REVENUES			-1,500,000.00	.00	-1,500,000.00	-1,582,012.60	82,012.60

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10

ACCOUNTS FOR: 13	PAY IN LIEU OF TAXES	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT USE/COL
00145180 418000	PAY IN LIEU OF	.00	.00	.00	-1,649,967.62	1,649,967.62	100.0%
00145199 418100	PRO-FORMA TAXES	.00	.00	.00	-22,047.82	22,047.82	100.0%
TOTAL PAY IN LIEU OF TAXES		.00	.00	.00	-1,672,015.44	1,672,015.44	100.0%
TOTAL REVENUES		.00	.00	.00	-1,672,015.44	1,672,015.44	

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10							
ACCOUNTS FOR:	ORIGINAL	ESTIM REV	REVISED	ACTUAL YTD	REMAINING	PCT	
14 MEALS TAX	ESTIM REV	ADJSTMTS	EST REV	REVENUE	REVENUE	USE/COL	
00145162 416101 MEALS TAX	-2,200,000.00	.00	-2,200,000.00	-1,923,936.52	-276,063.48	87.5%*	
TOTAL MEALS TAX	-2,200,000.00	.00	-2,200,000.00	-1,923,936.52	-276,063.48	87.5%	
TOTAL REVENUES	-2,200,000.00	.00	-2,200,000.00	-1,923,936.52	-276,063.48		



YEAR-TO-DATE BUDGET REPORT

FOR 2023 10							
ACCOUNTS FOR: 16 RENTALS	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT USE/COL	
00135360 436002 GRANITE LINKS G	-270,000.00	.00	-270,000.00	-304,689.90	34,689.90	112.8%	
00151360 436005 T MOBILE TOWER	-40,000.00	.00	-40,000.00	-31,715.37	-8,284.63	79.3%*	
TOTAL RENTALS	-310,000.00	.00	-310,000.00	-336,405.27	26,405.27	108.5%	
TOTAL REVENUES	-310,000.00	.00	-310,000.00	-336,405.27	26,405.27		

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10							
ACCOUNTS FOR:	ORIGINAL	ESTIM REV	REVISED	ACTUAL YTD	REMAINING	PCT	
17 SCHOOLS	ESTIM REV	ADJSTMTS	EST REV	REVENUE	REVENUE	USE/COL	
00800500 454700 ROTC SALARY REI	-40,000.00	.00	-40,000.00	-29,166.08	-10,833.92	72.9%*	
TOTAL SCHOOLS	-40,000.00	.00	-40,000.00	-29,166.08	-10,833.92	72.9%	
TOTAL REVENUES	-40,000.00	.00	-40,000.00	-29,166.08	-10,833.92		

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10							
ACCOUNTS FOR:	ORIGINAL	ESTIM REV	REVISED	ACTUAL YTD	REMAINING	PCT	
19 CEMETERY	ESTIM REV	ADJSTMTS	EST REV	REVENUE	REVENUE	USE/COL	
00400320 432025 CEMETERY MISC	-55,000.00	.00	-55,000.00	-31,975.00	-23,025.00	58.1%*	
00400320 432026 CEMETERY DEEDS	.00	.00	.00	-3,075.00	3,075.00	100.0%	
00400320 432027 CEMETERY INTERN	-190,000.00	.00	-190,000.00	-122,450.00	-67,550.00	64.4%*	
00400320 432028 CEMETERY FOUND	-35,000.00	.00	-35,000.00	-23,050.00	-11,950.00	65.9%*	
TOTAL CEMETERY	-280,000.00	.00	-280,000.00	-180,550.00	-99,450.00	64.5%	
TOTAL REVENUES	-280,000.00	.00	-280,000.00	-180,550.00	-99,450.00		

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10							
ACCOUNTS FOR: 21 FEES	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT USE/COL	
00126320 432037 CABLE ACCESS FE	-1,300,000.00	.00	-1,300,000.00	403,388.04	-1,703,388.04	-31.0%*	
00135320 432001 MISC. CAR LEASE	-15,000.00	.00	-15,000.00	-11,119.80	-3,880.20	74.1%*	
00141320 432003 MISC. ASSESSORS	-10,000.00	.00	-10,000.00	-11,155.00	1,155.00	111.6%*	
00145320 432004 BAD CHECK FEES	-14,000.00	.00	-14,000.00	-434.00	-13,566.00	3.1%*	
00145320 432006 10% FEE FIRE WA	-39,000.00	.00	-39,000.00	-61,303.81	22,303.81	157.2%*	
00145320 432007 10%FEE OUTSIDE	-300,000.00	.00	-300,000.00	-1,866,608.34	1,566,608.34	622.2%*	
00145320 432009 25% FEE CONSTAB	.00	.00	.00	-2,114.00	2,114.00	100.0%*	
00161320 432012 CERTIFIED COPIE	-85,000.00	.00	-85,000.00	-71,949.50	-13,038.50	84.7%*	
00161320 432013 RECORDINGS	-1,000.00	.00	-1,000.00	-100.00	-900.00	10.0%*	
00175320 432014 FILING FEES-PLA	-60,000.00	.00	-60,000.00	-37,250.00	-22,750.00	62.1%*	
00210320 432017 DEPT. FEES PUBL	-20,000.00	.00	-20,000.00	-9,085.00	-10,915.00	45.4%*	
00210320 432018 DEPT. FEES POLI	-20,000.00	.00	-20,000.00	-25,361.65	5,361.65	126.8%*	
00220320 432019 DEPT. FEES FIRE	-105,000.00	.00	-105,000.00	-61,275.00	-43,725.00	58.4%*	
00260321 432036 DEPT. FEES TPAL	-115,000.00	.00	-115,000.00	-23,600.00	-91,400.00	20.5%*	
00292320 432021 MISC. ANIMAL CO	.00	.00	.00	-111.00	111.00	100.0%*	
00400320 432024 MISC. PUB.WKS.	-16,000.00	.00	-16,000.00	-24,878.50	8,878.50	155.5%*	
TOTAL FEES	-2,100,000.00	.00	-2,100,000.00	-1,802,957.56	-297,030.44	85.9%	
TOTAL REVENUES	-2,100,000.00	.00	-2,100,000.00	-1,802,957.56	-297,030.44		

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10

ACCOUNTS FOR: 22 LICENSES & PERMITS	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT USE/COL
00161420 442001 MARRIAGES	-35,000.00	.00	-35,000.00	-28,430.00	-6,570.00	81.2%*
00161420 442013 MISC. DOG LICEN	-20,000.00	.00	-20,000.00	-11,124.75	-8,875.25	55.6%*
00161420 442015 CLAM LICENSE	.00	.00	.00	-72.00	72.00	100.0%
00165420 442002 CITY CLERK-MISC	.00	.00	.00	-942.00	942.00	100.0%
00165420 442003 BUSINESS LICENS	-95,000.00	.00	-95,000.00	-59,665.00	-35,335.00	62.8%*
00165420 442004 BUSINESS CERTIF	-20,000.00	.00	-20,000.00	-15,590.00	-4,410.00	78.0%*
00165420 442005 MEDIA ONE CABLE	-10,000.00	.00	-10,000.00	-9,967.00	-33.00	99.7%*
00165420 442011 ALCOHOL & BEVER	-59,000.00	.00	-59,000.00	-299,685.00	240,685.00	507.9%
00240440 444001 DEPT. FEES BLDG	-4,250,000.00	.00	-4,250,000.00	-2,011,690.59	-2,236,072.61	47.4%*
00242440 444002 DEPT. FEES GAS	-60,000.00	.00	-60,000.00	-54,905.00	-5,095.00	91.5%*
00243450 444006 PLUMBING INSPEC	-150,000.00	.00	-150,000.00	-116,517.25	-33,482.75	77.7%*
00244440 444003 DEPT. FEES WEIG	-15,000.00	.00	-15,000.00	-22,755.00	7,755.00	151.7%
00245440 444004 DEPT. FEES ELEC	-700,000.00	.00	-700,000.00	-423,734.74	-276,265.26	60.5%*
00512420 442014 HEALTH LICENSES	-86,000.00	.00	-86,000.00	-71,918.00	-14,082.00	83.6%*
TOTAL LICENSES & PERMITS	-5,500,000.00	.00	-5,500,000.00	-3,126,996.33	-2,370,766.87	56.9%
TOTAL REVENUES	-5,500,000.00	.00	-5,500,000.00	-3,126,996.33	-2,370,766.87	

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10

ACCOUNTS FOR: 23	FINES AND FORFEITS	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT USE/COL
00145770	477001	FINES & FORFEIT	-2,500.00	.00	-2,500.00	-950.00	-1,550.00 38.0%*
00161770	477013	NON-CRIMINAL FI	.00	.00	.00	-892.50	892.50 100.0%
00210770	477006	POLICE-ALARMS	-7,500.00	.00	-7,500.00	-4,825.00	-2,675.00 64.3%*
00210770	477008	CIVIL MTR VEHIC	-60,000.00	.00	-60,000.00	-52,276.74	-7,723.26 87.1%*
00220770	477005	FIRE FALSE ALAR	.00	.00	.00	-100.00	100.00 100.0%
00293770	477101	PARKING RECEIPT	-385,000.00	.00	-385,000.00	-177,165.99	-207,834.01 46.0%*
00293770	477102	PARKING LOCKBOX	-85,000.00	.00	-85,000.00	-43,061.50	-41,938.50 50.7%*
TOTAL FINES AND FORFEITS			-540,000.00	.00	-540,000.00	-279,271.73	-260,728.27 51.7%
TOTAL REVENUES			-540,000.00	.00	-540,000.00	-279,271.73	-260,728.27

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10

ACCOUNTS FOR: 25	INTEREST INCOME	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT USE/COL
00145820 482002	INTEREST EARNED	-140,000.00	.00	-140,000.00	-1,676,311.29	1,536,311.29	1197.4%
00145820 482004	INTEREST EARNED	.00	.00	.00	-1,182.79	1,182.79	100.0%
TOTAL INTEREST INCOME		-140,000.00	.00	-140,000.00	-1,677,494.08	1,537,494.08	1198.2%
TOTAL REVENUES		-140,000.00	.00	-140,000.00	-1,677,494.08	1,537,494.08	

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10			ORIGINAL	ESTIM REV	REVISED	ACTUAL YTD	REMAINING	PCT
ACCOUNTS FOR:			ESTIM REV	ADJSTMTS	EST REV	REVENUE	REVENUE	USE/COL
30	MISC RECURRING							
00145800	484000	MISC. REVENUE	.00	.00	.00	-8,096.35	8,096.35	100.0%
00145800	484012	SCHOOL HEALTH/L	-674,000.00	.00	-674,000.00	.00	-674,000.00	.0%*
00145800	484013	SCHOOL INDIRECT	-6,000.00	.00	-6,000.00	.00	-6,000.00	.0%*
00145800	484026	FIRE GRANT REIM	-125,000.00	.00	-125,000.00	-22,380.10	-102,619.90	17.9%*
00145800	484035	MEDICAL MARIJUA	-240,000.00	.00	-240,000.00	-196,768.91	-43,231.09	82.0%*
00145800	484036	FURNANCE BROOK	-580,000.00	.00	-580,000.00	-537,568.29	-42,431.71	92.7%*
00420800	484017	JTPA INS./RETIR	-435,000.00	.00	-435,000.00	-484,618.30	49,618.30	111.4%
00450800	484019	MASS.WATER RESO	-850,000.00	.00	-850,000.00	-867,846.44	17,846.44	102.1%
00800500	458001	MUNICIPAL MEDIC	-900,000.00	.00	-900,000.00	-93,956.40	-806,043.60	10.4%*
00800600	466017	URBAN REDEVELOP	-490,000.00	.00	-490,000.00	-305,290.47	-184,709.53	62.3%*
TOTAL MISC RECURRING			-4,300,000.00	.00	-4,300,000.00	-2,516,525.26	-1,783,474.74	58.5%
TOTAL REVENUES			-4,300,000.00	.00	-4,300,000.00	-2,516,525.26	-1,783,474.74	



YEAR-TO-DATE BUDGET REPORT

FOR 2023 10								
ACCOUNTS FOR:			ORIGINAL	ESTIM REV	REVISED	ACTUAL YTD	REMAINING	PCT
31	MISC. NON-RECURRING		ESTIM REV	ADJSTMTS	EST REV	REVENUE	REVENUE	USE/COL
00145800	484014	MISCELLANEOUS R	.00	.00	.00	-69,584.19	69,584.19	100.0%
00800500	456300	F.E.M.A.REIMBUR	.00	.00	.00	-719,920.45	719,920.45	100.0%
TOTAL MISC. NON-RECURRING			.00	.00	.00	-789,504.64	789,504.64	100.0%
TOTAL REVENUES			.00	.00	.00	-789,504.64	789,504.64	

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10							
ACCOUNTS FOR:		ORIGINAL	ESTIM REV	REVISED	ACTUAL YTD	REMAINING	PCT
46	STATE REVENUE	ESTIM REV	ADJSTMTS	EST REV	REVENUE	REVENUE	USE/COL
00800600	460005 VETERANS' REIMBU	.00	-603,158.00	-603,158.00	-381,006.00	-222,152.00	63.2%*
00800600	460007 ABATE TO SURV S	.00	-365,575.00	-365,575.00	-434,202.00	68,627.00	118.8%
00800600	466015 LOCAL AID FUND	.00	-22,119,307.00	-22,119,307.00	-16,576,601.00	-5,542,706.00	74.9%*
00800600	466041 CHARTER SCHOOL	.00	-444,997.00	-444,997.00	-247,676.00	-197,321.00	55.7%*
00800600	466042 SCHOOL AID	.00	-35,407,991.00	-35,407,991.00	-26,555,985.00	-8,852,006.00	75.0%*
00800600	466073 IN LIEU OF TAXE	.00	-598,045.00	-598,045.00	-343,844.00	-254,201.00	57.5%*
TOTAL STATE REVENUE		.00	-59,539,073.00	-59,539,073.00	-44,539,314.00	-14,999,759.00	74.8%
TOTAL REVENUES		.00	-59,539,073.00	-59,539,073.00	-44,539,314.00	-14,999,759.00	

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10

ACCOUNTS FOR: 49 OFS	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT USE/COL
00900970 497002 TRANSFER FROM S	.00	-397,568.31	-397,568.31	-20,000.00	-377,568.31	5.0%*
00900970 497004 TRANSFER FROM E	.00	.00	.00	-6,303,000.04	6,303,000.04	100.0%
00900970 497005 TRANSFER FROM T	.00	-10,481,404.58	-10,481,404.58	-10,481,404.58	.00	100.0%
TOTAL OFS	.00	-10,878,972.89	-10,878,972.89	-16,804,404.62	5,925,431.73	154.5%
TOTAL REVENUES	.00	-10,878,972.89	-10,878,972.89	-16,804,404.62	5,925,431.73	

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10						
	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT USE/COL

GRAND TOTAL	-292,762,523.29	-70,418,045.89	-363,180,569.18	-317,622,340.55	-45,555,979.83	87.5%
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\*\* END OF REPORT - Generated by ERIC MASON \*\*



**School  
Department  
Year-to-Date**

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD EXPENDED	ENC/REQ	AVAILABLE	PCT		
301 DISTRICT WIDE	APPROP	ADJSTMTS	BUDGET			BUDGET	USED		
<b>05010101 DW ACAD TALENT 2305</b>									
05010101 519101 DW ACAD TALENT	309,227.00	.00	309,227.00	296,851.18	.00	12,375.82	96.0%		
TOTAL DW ACAD TALENT 2305	309,227.00	.00	309,227.00	296,851.18	.00	12,375.82	96.0%		
<b>05010104 DW HERITAGE 2420</b>									
05010104 559140 DW HERITAGE ED	.00	9,000.00	9,000.00	.00	9,000.00	.00	100.0%		
TOTAL DW HERITAGE 2420	.00	9,000.00	9,000.00	.00	9,000.00	.00	100.0%		
<b>05010403 DW ART 2305</b>									
05010403 519101 DW ART PROF SAL	1,417,109.00	.00	1,417,109.00	1,221,825.01	.00	195,283.99	86.2%		
TOTAL DW ART 2305	1,417,109.00	.00	1,417,109.00	1,221,825.01	.00	195,283.99	86.2%		
<b>05010405 DW ART 2410</b>									
05010405 529405 DW ART REPAIRS	1,000.00	.00	1,000.00	.00	.00	1,000.00	.0%		
05010405 559140 DW ART ED SUPPL	50,000.00	38.02	50,038.02	45,778.20	661.49	3,598.33	92.8%		
TOTAL DW ART 2410	51,000.00	38.02	51,038.02	45,778.20	661.49	4,598.33	91.0%		
<b>05010501 DW ATHLETICS 3510</b>									
05010501 519115 DW ATHL DEPART	146,085.00	.00	146,085.00	184,142.13	.00	-38,057.13	126.1%		
05010501 519123 DW ATHL BUS DRI	81,877.00	.00	81,877.00	558.21	.00	81,318.79	.7%		
05010501 519126 DW ATHL FIELD H	39,666.00	.00	39,666.00	22,976.80	.00	16,689.20	57.9%		
05010501 519129 DW ATHL COACHES	423,123.00	.00	423,123.00	396,844.98	.00	26,278.02	93.8%		
05010501 529701 DW ATHL ICE REN	14,950.00	.00	14,950.00	14,950.00	.00	.00	100.0%		
05010501 539570 DW ATHL OFFICIA	42,900.00	.00	42,900.00	42,715.65	.00	184.35	99.6%		
05010501 559230 DW ATHL EQUIPME	26,650.00	.00	26,650.00	26,346.32	303.68	.00	100.0%		

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:	FOR:		ORIGINAL	TRANFRS/	REVISED	YTD EXPENDED	ENC/REQ	AVAILABLE	PCT
301	DISTRICT WIDE		APPROP	ADJSTMTS	BUDGET			BUDGET	USED
05010501	579300	DW ATHL DUES	10,400.00	.00	10,400.00	10,400.00	.00	.00	100.0%
TOTAL DW ATHLETICS 3510			785,651.00	.00	785,651.00	698,934.09	303.68	86,413.23	89.0%
<b>05010506 DW ATHLETICS 5260</b>									
05010506	579400	DW ATHL INSURAN	9,750.00	.00	9,750.00	9,750.00	.00	.00	100.0%
TOTAL DW ATHLETICS 5260			9,750.00	.00	9,750.00	9,750.00	.00	.00	100.0%
<b>05010701 DW COMPUTER SCIENCE 1230</b>									
05010701	579300	DW S.S. COLLAB	17,850.00	.00	17,850.00	14,999.00	.00	2,851.00	84.0%
TOTAL DW COMPUTER SCIENCE 1230			17,850.00	.00	17,850.00	14,999.00	.00	2,851.00	84.0%
<b>05010703 DW COMPUTER SCIENCE 2250</b>									
05010703	519102	DW IT SEC/CLERI	489,869.00	.00	489,869.00	329,745.49	.00	160,123.51	67.3%
05010703	519115	DW COMP ED DEPA	100,000.00	.00	100,000.00	.00	.00	100,000.00	.0%
05010703	589500	DW COMP ED INST	97,400.00	.00	97,400.00	9,910.80	31,976.75	55,512.45	43.0%
TOTAL DW COMPUTER SCIENCE 2250			687,269.00	.00	687,269.00	339,656.29	31,976.75	315,635.96	54.1%
<b>05010705 DW COMPUTER SCIENCE 2451</b>									
05010705	529405	DW COMP ED REPA	13,500.00	113.46	13,613.46	2,804.95	5,927.80	4,880.71	64.1%
05010705	559140	DW COMP ED ED S	11,000.00	4,500.00	15,500.00	10,846.86	2,441.31	2,211.83	85.7%
05010705	559150	DW COMP ED SOFT	230,000.00	.00	230,000.00	230,000.00	.00	.00	100.0%
TOTAL DW COMPUTER SCIENCE 2451			254,500.00	4,613.46	259,113.46	243,651.81	8,369.11	7,092.54	97.3%
<b>05011001 DW ESL/TBE 2120</b>									
05011001	519115	DW ESL/TBE DEPA	205,042.00	.00	205,042.00	117,607.11	.00	87,434.89	57.4%

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:		ORIGINAL	TRANFRS/	REVISED	YTD EXPENDED	ENC/REQ	AVAILABLE	PCT	
301	DISTRICT WIDE	APPROP	ADJSTMNTS	BUDGET			BUDGET	USED	
TOTAL DW ESL/TBE	2120	205,042.00	.00	205,042.00	117,607.11	.00	87,434.89	57.4%	
<b>05011002 DW ESL/TBE 2305</b>									
05011002 519101	DW ESL/TBE PROF	3,648,697.00	.00	3,648,697.00	3,019,779.99	.00	628,917.01	82.8%	
TOTAL DW ESL/TBE	2305	3,648,697.00	.00	3,648,697.00	3,019,779.99	.00	628,917.01	82.8%	
<b>05011003 DW ESL/TBE 2311</b>									
05011003 519129	DW PROF TUTORS	227,480.00	.00	227,480.00	565,496.85	.00	-338,016.85	248.6%	
TOTAL DW ESL/TBE	2311	227,480.00	.00	227,480.00	565,496.85	.00	-338,016.85	248.6%	
<b>05011004 DW ESL/TBE 2333</b>									
05011004 519121	DW GENERAL ESL	140,432.00	.00	140,432.00	.00	.00	140,432.00	.0%	
05011004 519129	PART TIME PROFE	.00	.00	.00	89,444.70	.00	-89,444.70	100.0%	
TOTAL DW ESL/TBE	2333	140,432.00	.00	140,432.00	89,444.70	.00	50,987.30	63.7%	
<b>05011101 DW EXTRA CURR. 3521</b>									
05011101 519129	DW ACTIVE/STIP	33,542.00	.00	33,542.00	.00	.00	33,542.00	.0%	
TOTAL DW EXTRA CURR.	3521	33,542.00	.00	33,542.00	.00	.00	33,542.00	.0%	
<b>05011301 DW 2210</b>									
05011301 519121	DW AIDES	17,812.00	.00	17,812.00	51,204.02	.00	-33,392.02	287.5%	
05011301 519140	DW AIDES LONGEV	9,300.00	.00	9,300.00	.00	.00	9,300.00	.0%	
TOTAL DW 2210		27,112.00	.00	27,112.00	51,204.02	.00	-24,092.02	188.9%	
<b>05011302 DW GEN ED 2250</b>									



YEAR-TO-DATE BUDGET REPORT

FOR 2023 10								
ACCOUNTS FOR: 301 DISTRICT WIDE	ORIGINAL APPROP	TRANFRS/ ADJSTMNTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED	
05011302 519121 AIDES	694,579.00	.00	694,579.00	449,227.37	.00	245,351.63	64.7%	
TOTAL DW GEN ED 2250	694,579.00	.00	694,579.00	449,227.37	.00	245,351.63	64.7%	
<b>05011304 DW GEN ED 2410</b>								
05011304 529405 DW OFFICE REPAI	2,000.00	.00	2,000.00	1,503.79	.00	496.21	75.2%	
TOTAL DW GEN ED 2410	2,000.00	.00	2,000.00	1,503.79	.00	496.21	75.2%	
<b>05011402 DW GEN INSTR 2220</b>								
05011402 579100 DW COORDINATORS	14,000.00	.00	14,000.00	6,951.99	.00	7,048.01	49.7%	
TOTAL DW GEN INSTR 2220	14,000.00	.00	14,000.00	6,951.99	.00	7,048.01	49.7%	
<b>05011403 DW GEN. INSTR. 2305</b>								
05011403 519101 DW TOTAL INSTRU	3,449,502.00	.00	3,449,502.00	.00	.00	3,449,502.00	.0%	
05011403 519140 DW INSTRUCTORS	287,000.00	.00	287,000.00	358,250.00	.00	-71,250.00	124.8%	
TOTAL DW GEN. INSTR. 2305	3,736,502.00	.00	3,736,502.00	358,250.00	.00	3,378,252.00	9.6%	
<b>05011404 DW GEN. INSTR. 2351</b>								
05011404 579810 DW COURSE APPRO	20,000.00	.00	20,000.00	16,656.04	.00	3,343.96	83.3%	
TOTAL DW GEN. INSTR. 2351	20,000.00	.00	20,000.00	16,656.04	.00	3,343.96	83.3%	
<b>05011406 DW GEN. INSTR. 2420</b>								
05011406 559140 DW RES ED SUPPL	11,600.00	.00	11,600.00	3,791.47	.00	7,808.53	32.7%	
05011406 559141 DW RES ED SUPPL	201,352.00	218,995.42	420,347.42	211,969.42	99,166.25	109,211.75	74.0%	

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10								
ACCOUNTS FOR:		ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
301	DISTRICT WIDE	APPROP	ADJSTMNTS	BUDGET	YTD EXPENDED	ENC/REQ	BUDGET	USED
TOTAL DW GEN. INSTR.	2420	212,952.00	218,995.42	431,947.42	215,760.89	99,166.25	117,020.28	72.9%
<b>05011407 DW GEN. INSTR. 2430</b>								
05011407 549220	DW POSTAGE	40,000.00	457.32	40,457.32	10,188.48	238.02	30,030.82	25.8%
05011407 559160	DW DISCR FUND P	287,000.00	.00	287,000.00	79,316.96	.00	207,683.04	27.6%
TOTAL DW GEN. INSTR.	2430	327,000.00	457.32	327,457.32	89,505.44	238.02	237,713.86	27.4%
<b>05011408 DW GEN. INSTR. 7300</b>								
05011408 589300	ACQUISITION PLA	30,000.00	.00	30,000.00	26,700.30	3,299.70	.00	100.0%
TOTAL DW GEN. INSTR.	7300	30,000.00	.00	30,000.00	26,700.30	3,299.70	.00	100.0%
<b>05011502 DW HEALTH 2305</b>								
05011502 519101	DW HEALTH PROF	818,769.00	.00	818,769.00	610,156.14	.00	208,612.86	74.5%
TOTAL DW HEALTH	2305	818,769.00	.00	818,769.00	610,156.14	.00	208,612.86	74.5%
<b>05011601 DW HIST. SOC. 2351</b>								
05011601 539001	DW HIST. SOC. S	25,000.00	.00	25,000.00	20,000.00	.00	5,000.00	80.0%
TOTAL DW HIST. SOC.	2351	25,000.00	.00	25,000.00	20,000.00	.00	5,000.00	80.0%
<b>05011702 DW IN SVC 2420</b>								
05011702 559140	DW IN-SERVICE E	11,936.00	1,000.00	12,936.00	976.00	.00	11,960.00	7.5%
TOTAL DW IN SVC	2420	11,936.00	1,000.00	12,936.00	976.00	.00	11,960.00	7.5%
<b>05011901 DW LIT 2310</b>								
05011901 519101	DW LITERACY PRO	2,186,513.00	.00	2,186,513.00	2,017,072.06	.00	169,440.94	92.3%

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:		ORIGINAL	TRANFRS/	REVISED	YTD EXPENDED	ENC/REQ	AVAILABLE	PCT	
301	DISTRICT WIDE	APPROP	ADJSTMTS	BUDGET			BUDGET	USED	
TOTAL DW LIT 2310		2,186,513.00	.00	2,186,513.00	2,017,072.06	.00	169,440.94	92.3%	
<b>05012103 DW MUSIC 2305</b>									
05012103 519101 DW MUSIC PROF S		1,612,085.00	.00	1,612,085.00	1,310,911.30	.00	301,173.70	81.3%	
TOTAL DW MUSIC 2305		1,612,085.00	.00	1,612,085.00	1,310,911.30	.00	301,173.70	81.3%	
<b>05012105 DW MUSIC 2410</b>									
05012105 529405 DW MUSIC REPAIR		10,000.00	.00	10,000.00	10,000.00	.00	.00	100.0%	
TOTAL DW MUSIC 2410		10,000.00	.00	10,000.00	10,000.00	.00	.00	100.0%	
<b>05012303 DW PHYS ED 2305</b>									
05012303 519101 DW PHYS ED PROF		1,394,282.00	.00	1,394,282.00	1,196,609.91	.00	197,672.09	85.8%	
TOTAL DW PHYS ED 2305		1,394,282.00	.00	1,394,282.00	1,196,609.91	.00	197,672.09	85.8%	
<b>05012304 DW PHYS ED 2351</b>									
05012304 539001 DW PHYS ED STAF		40,000.00	18,000.00	58,000.00	24,629.06	.00	33,370.94	42.5%	
TOTAL DW PHYS ED 2351		40,000.00	18,000.00	58,000.00	24,629.06	.00	33,370.94	42.5%	
<b>05012305 DW PHYS ED 2410</b>									
05012305 529405 DW PHYS ED REPA		900.00	.00	900.00	733.25	.00	166.75	81.5%	
TOTAL DW PHYS ED 2410		900.00	.00	900.00	733.25	.00	166.75	81.5%	
<b>05012306 DW PHYS ED 2420</b>									
05012306 559140 DW PHYS ED ED S		3,500.00	.00	3,500.00	3,050.43	448.71	.86	100.0%	

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD EXPENDED	ENC/REQ	AVAILABLE	PCT		
301 DISTRICT WIDE	APPROP	ADJSTMNTS	BUDGET			BUDGET	USED		
TOTAL DW PHYS ED 2420	3,500.00	.00	3,500.00	3,050.43	448.71	.86	100.0%		
<b>05012403 DW SCIENCE 2410</b>									
05012403 529405 DW SCIENCE REPA	2,000.00	.00	2,000.00	.00	.00	2,000.00	.0%		
05012403 559140 DW SCIENCE ED S	40,000.00	2,718.19	42,718.19	31,652.86	2,422.00	8,643.33	79.8%		
TOTAL DW SCIENCE 2410	42,000.00	2,718.19	44,718.19	31,652.86	2,422.00	10,643.33	76.2%		
<b>05012601 DW SPED 2210</b>									
05012601 519121 DW SPED AIDES	149,164.00	.00	149,164.00	332,188.47	.00	-183,024.47	222.7%		
TOTAL DW SPED 2210	149,164.00	.00	149,164.00	332,188.47	.00	-183,024.47	222.7%		
<b>05012602 DW SPED 2250</b>									
05012602 589500 DW SPED INSTR E	76,000.00	4,426.89	80,426.89	32,414.87	10,110.67	37,901.35	52.9%		
TOTAL DW SPED 2250	76,000.00	4,426.89	80,426.89	32,414.87	10,110.67	37,901.35	52.9%		
<b>05012603 DW SPED 2305</b>									
05012603 519101 DW SPED PROF SA	9,464,537.00	.00	9,464,537.00	-3,561,718.59	.00	13,026,255.59	-37.6%		
05012603 519127 DW SPED WORK ST	5,000.00	.00	5,000.00	.00	.00	5,000.00	.0%		
TOTAL DW SPED 2305	9,469,537.00	.00	9,469,537.00	-3,561,718.59	.00	13,031,255.59	-37.6%		
<b>05012604 DW SPED 2310</b>									
05012604 519129 DW SPED PROF TU	346,260.00	.00	346,260.00	243,072.43	.00	103,187.57	70.2%		
TOTAL DW SPED 2310	346,260.00	.00	346,260.00	243,072.43	.00	103,187.57	70.2%		
<b>05012605 DW SPED 2333</b>									

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR: 301 DISTRICT WIDE	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED		
05012605 519128 DW SPED SUBS CL	43,721.00	.00	43,721.00	.00	.00	43,721.00	.0%		
TOTAL DW SPED 2333	43,721.00	.00	43,721.00	.00	.00	43,721.00	.0%		
<b>05012607 DW SPED 2410</b>									
05012607 559200 DW SPED TEXTBOO	45,343.00	.00	45,343.00	.00	.00	45,343.00	.0%		
TOTAL DW SPED 2410	45,343.00	.00	45,343.00	.00	.00	45,343.00	.0%		
<b>05012608 DW SPED 2410</b>									
05012608 529405 DW SPED REPAIRS	1,500.00	.00	1,500.00	.00	.00	1,500.00	.0%		
TOTAL DW SPED 2410	1,500.00	.00	1,500.00	.00	.00	1,500.00	.0%		
<b>05012609 DW SPED 2420</b>									
05012609 559140 DW SPED ED SUPP	8,000.00	27.77	8,027.77	1,456.45	1,360.86	5,210.46	35.1%		
TOTAL DW SPED 2420	8,000.00	27.77	8,027.77	1,456.45	1,360.86	5,210.46	35.1%		
<b>05012610 DW SPED 9200</b>									
05012610 539200 DW SPED TUITION	10,301,492.00	448,842.92	10,750,334.92	10,739,730.08	9,500.00	1,104.84	100.0%		
TOTAL DW SPED 9200	10,301,492.00	448,842.92	10,750,334.92	10,739,730.08	9,500.00	1,104.84	100.0%		
<b>05012611 DW SPED 9300</b>									
05012611 539200 DW RS HOSPITALS	30,000.00	.00	30,000.00	9,649.25	.00	20,350.75	32.2%		
TOTAL DW SPED 9300	30,000.00	.00	30,000.00	9,649.25	.00	20,350.75	32.2%		
<b>05012701 DW SPEECH/HEAR 2321</b>									

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR: 301 DISTRICT WIDE	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED		
05012701 519101 DW SPEECH/HEAR	992,559.00	.00	992,559.00	948,209.60	.00	44,349.40	95.5%		
TOTAL DW SPEECH/HEAR 2321	992,559.00	.00	992,559.00	948,209.60	.00	44,349.40	95.5%		
<b>05012801 DW SUBS 2355</b>									
05012801 519101 DW SUBSTITUTES	1,139,800.00	.00	1,139,800.00	778,418.76	.00	361,381.24	68.3%		
TOTAL DW SUBS 2355	1,139,800.00	.00	1,139,800.00	778,418.76	.00	361,381.24	68.3%		
<b>05012902 DW TECH ED 2351</b>									
05012902 539001 DW TECH ED STAF	.00	109,013.15	109,013.15	64,758.15	18,480.00	25,775.00	76.4%		
TOTAL DW TECH ED 2351	.00	109,013.15	109,013.15	64,758.15	18,480.00	25,775.00	76.4%		
<b>05012903 DW TECH ED 2410</b>									
05012903 559140 DW TECH ED ED S	.00	722,425.34	722,425.34	378,394.56	197,997.78	146,033.00	79.8%		
TOTAL DW TECH ED 2410	.00	722,425.34	722,425.34	378,394.56	197,997.78	146,033.00	79.8%		
<b>05013001 DW TEXT BOOKS 2410</b>									
05013001 559200 DW RES TEXTBOOK	400,000.00	114,007.03	514,007.03	294,719.35	44,950.10	174,337.58	66.1%		
TOTAL DW TEXT BOOKS 2410	400,000.00	114,007.03	514,007.03	294,719.35	44,950.10	174,337.58	66.1%		
<b>05013101 DW WINTER/SUMMER 2305</b>									
05013101 519101 DW WINTER/SUMME	56,100.00	.00	56,100.00	.00	.00	56,100.00	.0%		
TOTAL DW WINTER/SUMMER 2305	56,100.00	.00	56,100.00	.00	.00	56,100.00	.0%		
<b>05015002 DW ATTENDANCE 3101</b>									

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:			ORIGINAL	TRANFRS/	REVISED	YTD EXPENDED	ENC/REQ	AVAILABLE	PCT
301	DISTRICT WIDE		APPROP	ADJSTMTS	BUDGET			BUDGET	USED
05015002	519101	DW ATTENDANCE P	184,994.00	.00	184,994.00	149,418.15	.00	35,575.85	80.8%
05015002	519153	DW ATTENDANCE T	.00	.00	.00	13,900.00	.00	-13,900.00	100.0%
TOTAL DW ATTENDANCE 3101			184,994.00	.00	184,994.00	163,318.15	.00	21,675.85	88.3%
<b>05015103 DW AUDIO/VISUAL 2410</b>									
05015103	529405	DW AUDIO/VISUAL	4,000.00	.00	4,000.00	3,767.71	.00	232.29	94.2%
TOTAL DW AUDIO/VISUAL 2410			4,000.00	.00	4,000.00	3,767.71	.00	232.29	94.2%
<b>05015104 DW AUDIO/VISUAL 2420</b>									
05015104	559140	DW AUDIO/VISUAL	8,000.00	437.00	8,437.00	2,169.05	2,048.30	4,219.65	50.0%
TOTAL DW AUDIO/VISUAL 2420			8,000.00	437.00	8,437.00	2,169.05	2,048.30	4,219.65	50.0%
<b>05015201 DW QUINCY PARTNER 2110</b>									
05015201	519115	DW QUINCY PARTN	.00	326,202.00	326,202.00	269,445.58	.00	56,756.42	82.6%
TOTAL DW QUINCY PARTNER 2110			.00	326,202.00	326,202.00	269,445.58	.00	56,756.42	82.6%
<b>05015301 DW COPY MACHINES 2420</b>									
05015301	559140	DW COPY MACHINE	300,000.00	6,867.93	306,867.93	216,547.32	48,362.82	41,957.79	86.3%
TOTAL DW COPY MACHINES 2420			300,000.00	6,867.93	306,867.93	216,547.32	48,362.82	41,957.79	86.3%
<b>05015401 DW CURRICULUM 2110</b>									
05015401	519114	DW CURRICULUM D	248,612.00	.00	248,612.00	204,093.81	.00	44,518.19	82.1%
TOTAL DW CURRICULUM 2110			248,612.00	.00	248,612.00	204,093.81	.00	44,518.19	82.1%

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD EXPENDED	ENC/REQ	AVAILABLE	PCT		
301 DISTRICT WIDE	APPROP	ADJSTMTS	BUDGET			BUDGET	USED		
<b>05015501 DW GUIDANCE 2110</b>									
05015501 519102 DW ADM. PPS SEC	52,056.00	.00	52,056.00	57,173.83	.00	-5,117.83	109.8%		
05015501 519114 DW PUPIL PERSON	139,210.00	.00	139,210.00	112,438.62	.00	26,771.38	80.8%		
05015501 519115 DEPARTMENT HEAD	81,803.00	.00	81,803.00	.00	.00	81,803.00	.0%		
TOTAL DW GUIDANCE 2110	273,069.00	.00	273,069.00	169,612.45	.00	103,456.55	62.1%		
<b>05015503 DW GUIDANCE 2711</b>									
05015503 519101 DW GUIDANCE PRO	4,108,998.00	.00	4,108,998.00	3,640,407.55	.00	468,590.45	88.6%		
05015503 519129 DW GUID SUMMER	46,402.00	.00	46,402.00	.00	.00	46,402.00	.0%		
05015503 559110 DW TESTING	139,000.00	.00	139,000.00	20,948.69	10,489.40	107,561.91	22.6%		
TOTAL DW GUIDANCE 2711	4,294,400.00	.00	4,294,400.00	3,661,356.24	10,489.40	622,554.36	85.5%		
<b>05015504 DW GUIDANCE 2711</b>									
05015504 559110 DW PSYCH TESTIN	12,000.00	.00	12,000.00	9,151.23	346.13	2,502.64	79.1%		
TOTAL DW GUIDANCE 2711	12,000.00	.00	12,000.00	9,151.23	346.13	2,502.64	79.1%		
<b>05015602 DW HEALTH SERVICES 2310</b>									
05015602 519129 DW COTA ASSISTA	150,062.00	.00	150,062.00	340,184.67	.00	-190,122.67	226.7%		
TOTAL DW HEALTH SERVICES 2310	150,062.00	.00	150,062.00	340,184.67	.00	-190,122.67	226.7%		
<b>05015603 DW HEALTH SERVICES 2320</b>									
05015603 519101 DW THERAP. OT/P	77,925.00	.00	77,925.00	67,198.52	.00	10,726.48	86.2%		
TOTAL DW HEALTH SERVICES 2320	77,925.00	.00	77,925.00	67,198.52	.00	10,726.48	86.2%		
<b>05015605 DW HEALTH SERVICES 3201</b>									
05015605 519101 DW NURSES PROF	2,038,460.00	.00	2,038,460.00	1,445,794.97	.00	592,665.03	70.9%		



YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR: 301	DISTRICT WIDE		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
05015605	519115	DW HEALTH SVCS	109,161.00	.00	109,161.00	100,571.46	.00	8,589.54	92.1%
05015605	519129	DW SUBSTITUTES	18,162.00	.00	18,162.00	85,774.33	.00	-67,612.33	472.3%
05015605	559000	DW MED SUPPLIES	18,750.00	2,308.53	21,058.53	17,671.73	1,209.31	2,177.49	89.7%
05015605	559581	DW NURSES UNIFO	3,200.00	100.00	3,300.00	2,200.00	100.00	1,000.00	69.7%
05015605	579100	DW NURSES TRAVE	750.00	.00	750.00	.00	.00	750.00	.0%
TOTAL DW HEALTH SERVICES 3201			2,188,483.00	2,408.53	2,190,891.53	1,652,012.49	1,309.31	537,569.73	75.5%
<b>05015806 DW MEDIA/LIBRARY 2415</b>									
05015806	559130	DW LIBRARY BOOK	30,000.00	69.60	30,069.60	11,720.82	10,655.58	7,693.20	74.4%
TOTAL DW MEDIA/LIBRARY 2415			30,000.00	69.60	30,069.60	11,720.82	10,655.58	7,693.20	74.4%
<b>05015807 DW MEDIA/LIBRARY 2420</b>									
05015807	559140	DW LIBRARY ED S	5,000.00	72.30	5,072.30	1,616.18	1,781.64	1,674.48	67.0%
TOTAL DW MEDIA/LIBRARY 2420			5,000.00	72.30	5,072.30	1,616.18	1,781.64	1,674.48	67.0%
<b>05015901 DW PRINCIP. OFFICE 1450</b>									
05015901	559580	DW DATA PROCESS	8,500.00	.00	8,500.00	2,176.66	3,971.34	2,352.00	72.3%
TOTAL DW PRINCIP. OFFICE 1450			8,500.00	.00	8,500.00	2,176.66	3,971.34	2,352.00	72.3%
<b>05015902 DW PRINCIP. OFFICE 2210</b>									
05015902	519128	DW INT PRIN CLE	65,582.00	.00	65,582.00	97,178.65	.00	-31,596.65	148.2%
05015902	539020	DW DIPLOMAS PRI	4,500.00	61.15	4,561.15	80.04	2,231.11	2,250.00	50.7%
05015902	579100	DW PRINCIPALS T	5,500.00	.00	5,500.00	.00	.00	5,500.00	.0%
TOTAL DW PRINCIP. OFFICE 2210			75,582.00	61.15	75,643.15	97,258.69	2,231.11	-23,846.65	131.5%
<b>05015903 DW PRINCIP. OFFICE 2310</b>									
05015903	539110	DW WORK INC PRO	.00	360.00	360.00	360.00	.00	.00	100.0%

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:		ORIGINAL	TRANFRS/	REVISED	YTD	ENC/REQ	AVAILABLE	PCT	
301	DISTRICT WIDE	APPROP	ADJSTMTS	BUDGET	EXPENDED		BUDGET	USED	
TOTAL DW PRINCIP. OFFICE	2310	.00	360.00	360.00	360.00	.00	.00	100.0%	
<b>05015904 DW PRINCIP.OFFICE 2351</b>									
05015904	539001 DW PRINCIPALS S	8,000.00	.00	8,000.00	3,773.43	.00	4,226.57	47.2%	
TOTAL DW PRINCIP.OFFICE	2351	8,000.00	.00	8,000.00	3,773.43	.00	4,226.57	47.2%	
<b>05016001 DW OCC THERAPISTS 2320</b>									
05016001	519129 PART TIME PROFE	129,464.00	.00	129,464.00	210,188.89	.00	-80,724.89	162.4%	
TOTAL DW OCC THERAPISTS	2320	129,464.00	.00	129,464.00	210,188.89	.00	-80,724.89	162.4%	
<b>05016002 DW MENTAL HEALTH 3200</b>									
05016002	539110 DW MANET HEALTH	3,000.00	.00	3,000.00	1,400.00	1,400.00	200.00	93.3%	
TOTAL DW MENTAL HEALTH	3200	3,000.00	.00	3,000.00	1,400.00	1,400.00	200.00	93.3%	
<b>05016102 DW PSYCH 2710</b>									
05016102	539130 DW PSYCH SCREEN	58,500.00	450.00	58,950.00	47,000.65	1,145.00	10,804.35	81.7%	
TOTAL DW PSYCH	2710	58,500.00	450.00	58,950.00	47,000.65	1,145.00	10,804.35	81.7%	
<b>05016103 DW PSYCH 2801</b>									
05016103	519101 DW PSYCH PROF S	953,769.00	.00	953,769.00	809,766.09	.00	144,002.91	84.9%	
TOTAL DW PSYCH	2801	953,769.00	.00	953,769.00	809,766.09	.00	144,002.91	84.9%	
<b>05016202 DW SUPERVISION 1430</b>									
05016202	539010 DW SPED LEGAL F	25,000.00	.00	25,000.00	5,388.00	.00	19,612.00	21.6%	

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD EXPENDED	ENC/REQ	AVAILABLE	PCT		
301 DISTRICT WIDE	APPROP	ADJSTMNTS	BUDGET			BUDGET	USED		
TOTAL DW SUPERVISION 1430	25,000.00	.00	25,000.00	5,388.00	.00	19,612.00	21.6%		
<b>05016203 DW SUPERVISION SPED 2110</b>									
05016203 519102 DW SPED SEC/CLE	101,204.00	.00	101,204.00	76,586.73	.00	24,617.27	75.7%		
05016203 519114 DW SPED DIRECTO	123,600.00	.00	123,600.00	99,830.64	.00	23,769.36	80.8%		
TOTAL DW SUPERVISION SPED 2110	224,804.00	.00	224,804.00	176,417.37	.00	48,386.63	78.5%		
<b>05016204 DW SUPERVISION SPED 2120</b>									
05016204 519129 DW SUMMER CORE	3,583.00	.00	3,583.00	36,873.80	.00	-33,290.80	1029.1%		
TOTAL DW SUPERVISION SPED 2120	3,583.00	.00	3,583.00	36,873.80	.00	-33,290.80	1029.1%		
<b>05016205 DW SUPERVISION 2210</b>									
05016205 519140 DW SECRETARY LO	.00	.00	.00	1,175.00	.00	-1,175.00	100.0%		
TOTAL DW SUPERVISION 2210	.00	.00	.00	1,175.00	.00	-1,175.00	100.0%		
<b>05016207 DW SUPERVISION 2351</b>									
05016207 519153 DW SUPERVISION	21,600.00	.00	21,600.00	17,100.00	.00	4,500.00	79.2%		
TOTAL DW SUPERVISION 2351	21,600.00	.00	21,600.00	17,100.00	.00	4,500.00	79.2%		
<b>05016902 DW PPS 2420</b>									
05016902 559140 DW PPS ED SUPPL	3,500.00	.00	3,500.00	.00	.00	3,500.00	.0%		
TOTAL DW PPS 2420	3,500.00	.00	3,500.00	.00	.00	3,500.00	.0%		
<b>05017001 DW ADMINISTRATION 1210</b>									
05017001 519102 DW SUPER ADMIN	93,820.00	.00	93,820.00	78,050.70	.00	15,769.30	83.2%		

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:	DISTRICT WIDE		ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
05017001	519112	DW SUPERINTENDE	215,000.00	.00	215,000.00	173,938.61	.00	41,061.39	80.9%
05017001	519125	DW ADM. MESSENG	40,136.00	.00	40,136.00	29,231.44	.00	10,904.56	72.8%
05017001	539020	DW ADVERTISING/	28,000.00	.00	28,000.00	8,185.15	6,537.26	13,277.59	52.6%
05017001	579100	DW MESSENGERS T	4,200.00	.00	4,200.00	4,040.40	.00	159.60	96.2%
TOTAL DW ADMINISTRATION 1210			381,156.00	.00	381,156.00	293,446.30	6,537.26	81,172.44	78.7%
<b>05017002 DW ADMINISTRATION 1220</b>									
05017002	519102	DW ASST SUPER S	54,757.00	.00	54,757.00	45,559.52	.00	9,197.48	83.2%
05017002	519113	DW ASST SUPER	158,319.00	.00	158,319.00	141,446.63	.00	16,872.37	89.3%
TOTAL DW ADMINISTRATION 1220			213,076.00	.00	213,076.00	187,006.15	.00	26,069.85	87.8%
<b>05017004 DW ADM REG DAY 2110</b>									
05017004	519140	DW DIRECTORS LO	10,100.00	.00	10,100.00	14,300.00	.00	-4,200.00	141.6%
TOTAL DW ADM REG DAY 2110			10,100.00	.00	10,100.00	14,300.00	.00	-4,200.00	141.6%
<b>05017005 DW ADMINISTRATION 2110</b>									
05017005	519153	DW ADMIN TRAVEL	10,200.00	.00	10,200.00	1,800.00	.00	8,400.00	17.6%
TOTAL DW ADMINISTRATION 2110			10,200.00	.00	10,200.00	1,800.00	.00	8,400.00	17.6%
<b>05017007 DW ADMIN REG DAY 2351</b>									
05017007	539001	DW ADMIN STAFF	30,000.00	2,000.00	32,000.00	16,139.90	3,775.00	12,085.10	62.2%
TOTAL DW ADMIN REG DAY 2351			30,000.00	2,000.00	32,000.00	16,139.90	3,775.00	12,085.10	62.2%
<b>05017009 DW ADMIN REG DAY 2420</b>									
05017009	559140	DW ADMIN ED SUP	2,000.00	.00	2,000.00	.00	.00	2,000.00	.0%

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD EXPENDED	ENC/REQ	AVAILABLE	PCT		
301 DISTRICT WIDE	APPROP	ADJSTMTS	BUDGET			BUDGET	USED		
TOTAL DW ADMIN REG DAY 2420	2,000.00	.00	2,000.00	.00	.00	2,000.00	.0%		
<b>05017101 DW BLDG MAINT. 4220</b>									
05017101 519104 DW GENERAL MAIN	133,725.00	.00	133,725.00	117,633.00	.00	16,092.00	88.0%		
05017101 519130 OVERTIME	6,757.00	.00	6,757.00	.00	.00	6,757.00	.0%		
TOTAL DW BLDG MAINT. 4220	140,482.00	.00	140,482.00	117,633.00	.00	22,849.00	83.7%		
<b>05017201 DW CUSTODIAL 4113</b>									
05017201 519103 DW GENERAL CUST	107,761.00	.00	107,761.00	362,727.95	.00	-254,966.95	336.6%		
05017201 519115 DEPARTMENT HEAD	.00	.00	.00	61,444.70	.00	-61,444.70	100.0%		
05017201 519130 DW OVERTIME CUS	197,060.00	.00	197,060.00	168,901.03	.00	28,158.97	85.7%		
05017201 559581 UNIFORMS	4,000.00	.00	4,000.00	4,000.00	.00	.00	100.0%		
TOTAL DW CUSTODIAL 4113	308,821.00	.00	308,821.00	597,073.68	.00	-288,252.68	193.3%		
<b>05017304 DW BUSINESS DIRECTOR 1410</b>									
05017304 519102 DW DIR. OF BUSI	293,669.00	.00	293,669.00	290,672.28	.00	2,996.72	99.0%		
05017304 519114 DW BUSINESS DIR	137,938.00	.00	137,938.00	111,411.30	.00	26,526.70	80.8%		
TOTAL DW BUSINESS DIRECTOR 14	431,607.00	.00	431,607.00	402,083.58	.00	29,523.42	93.2%		
<b>05017501 DW FOOD SERVICES 3403</b>									
05017501 519122 DW LUNCH ATT.	.00	.00	.00	23,409.30	.00	-23,409.30	100.0%		
TOTAL DW FOOD SERVICES 3403	.00	.00	.00	23,409.30	.00	-23,409.30	100.0%		
<b>05017601 DW HUMAN RESOURCES 1420</b>									
05017601 519102 DW HR SEC/CLERI	231,732.00	.00	231,732.00	175,593.47	.00	56,138.53	75.8%		

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:	301	DISTRICT WIDE	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
05017601	519114	DW HUMAN RESOUR	120,000.00	.00	120,000.00	203,876.77	.00	-83,876.77	169.9%
TOTAL DW HUMAN RESOURCES 1420			351,732.00	.00	351,732.00	379,470.24	.00	-27,738.24	107.9%
05017701 DW INFORMATION TECH. 1450									
05017701	519102	DW IT SEC/CLERI	302,091.00	.00	302,091.00	338,567.90	.00	-36,476.90	112.1%
TOTAL DW INFORMATION TECH. 145			302,091.00	.00	302,091.00	338,567.90	.00	-36,476.90	112.1%
05017801 DW INSURANCE 5260									
05017801	579400	DW INSURANCE	36,500.00	.00	36,500.00	36,500.00	.00	.00	100.0%
TOTAL DW INSURANCE 5260			36,500.00	.00	36,500.00	36,500.00	.00	.00	100.0%
05018401 DW SCHOOL COMMITTEE 1110									
05018401	519101	DW SCHL COMM PR	120,000.00	.00	120,000.00	66,999.96	.00	53,000.04	55.8%
05018401	579300	DW SCHL COMM DU	5,616.00	.00	5,616.00	5,616.00	.00	.00	100.0%
TOTAL DW SCHOOL COMMITTEE 1110			125,616.00	.00	125,616.00	72,615.96	.00	53,000.04	57.8%
05018402 DW SCHOOL COMMITTEE 1430									
05018402	539020	DW R/S LEGAL FE	50,000.00	25,000.00	75,000.00	18,992.00	33,508.00	22,500.00	70.0%
TOTAL DW SCHOOL COMMITTEE 1430			50,000.00	25,000.00	75,000.00	18,992.00	33,508.00	22,500.00	70.0%
05018502 DW SECURITY, BUILDING 3600									
05018502	519115	DW SECURITY/TRA	121,752.00	.00	121,752.00	98,338.38	.00	23,413.62	80.8%
05018502	519130	DW OVERTIME SEC	22,521.00	.00	22,521.00	39,222.31	.00	-16,701.31	174.2%
05018502	519140	DW SECURITY LON	1,000.00	.00	1,000.00	1,050.00	.00	-50.00	105.0%

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:	FOR:		ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
301	DISTRICT WIDE		APPROP	ADJSTMNTS	BUDGET	YTD EXPENDED	ENC/REQ	BUDGET	USED
05018502	559581	UNIFORMS	3,000.00	.00	3,000.00	557.70	2,442.30	.00	100.0%
TOTAL DW SECURITY, BUILDING 3			148,273.00	.00	148,273.00	139,168.39	2,442.30	6,662.31	95.5%
<b>05018601 DW TRANSPORTATION 3300</b>									
05018601	519102	DW TRANS SEC/CL	50,807.00	.00	50,807.00	42,272.98	.00	8,534.02	83.2%
05018601	519115	DEPARTMENT HEAD	55,187.00	.00	55,187.00	52,537.84	.00	2,649.16	95.2%
05018601	519123	DW BUS DRIVERS	1,238,640.00	.00	1,238,640.00	854,743.81	.00	383,896.19	69.0%
05018601	519130	OVERTIME	103,034.00	.00	103,034.00	59,224.30	.00	43,809.70	57.5%
05018601	529401	DW RS TRANS. RE	65,000.00	541.20	65,541.20	54,354.82	11,033.92	152.46	99.8%
05018601	529731	DW RS TRANS.REN	177,390.00	177,390.00	354,780.00	177,390.00	.00	177,390.00	50.0%
05018601	539310	DW TRANS GASOLI	56,078.00	.00	56,078.00	64,174.19	.00	-8,096.19	114.4%
TOTAL DW TRANSPORTATION 3300			1,746,136.00	177,931.20	1,924,067.20	1,304,697.94	11,033.92	608,335.34	68.4%
<b>05018602 DW TRANSPORTATION 3303</b>									
05018602	519122	DW SPED TRANS A	182,575.00	.00	182,575.00	99,804.41	.00	82,770.59	54.7%
05018602	519123	DW SPED BUS DRI	330,556.00	.00	330,556.00	127,827.58	.00	202,728.42	38.7%
05018602	529401	DW SPED TRANS R	15,000.00	.00	15,000.00	9,779.07	5,187.15	33.78	99.8%
05018602	529731	DW SPED RENTAL	2,609,716.00	300,000.00	2,909,716.00	2,622,856.57	228,541.48	58,317.95	98.0%
05018602	539310	DW SPED TRANS G	91,000.00	.00	91,000.00	.00	.00	91,000.00	.0%
TOTAL DW TRANSPORTATION 3303			3,228,847.00	300,000.00	3,528,847.00	2,860,267.63	233,728.63	434,850.74	87.7%
<b>05018606 DW TRANSPORTATION 6900</b>									
05018606	579400	DW TRANS INSURA	17,125.00	.00	17,125.00	17,125.00	.00	.00	100.0%
TOTAL DW TRANSPORTATION 6900			17,125.00	.00	17,125.00	17,125.00	.00	.00	100.0%
<b>05018607 DW TRANSPORTATION 6900</b>									
05018607	579400	DW SPED TRANS I	75,000.00	.00	75,000.00	75,000.00	.00	.00	100.0%
TOTAL DW TRANSPORTATION 6900			75,000.00	.00	75,000.00	75,000.00	.00	.00	100.0%

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10								
ACCOUNTS FOR:		ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
301	DISTRICT WIDE	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENC/REQ	BUDGET	USED
<b>05018701 DW UTILITIES 4120</b>								
05018701	529110 DW NAT. GAS	1,223,500.00	126,345.77	1,349,845.77	1,194,438.52	114,120.40	41,286.85	96.9%
	TOTAL DW UTILITIES 4120	1,223,500.00	126,345.77	1,349,845.77	1,194,438.52	114,120.40	41,286.85	96.9%
<b>05018702 DW UTILITIES 4130</b>								
05018702	529120 DW ELECTRICITY	1,259,555.00	391,209.50	1,650,764.50	1,222,267.10	419,152.65	9,344.75	99.4%
05018702	539450 DW TELEPHONE	132,000.00	11,523.65	143,523.65	51,047.88	17,975.77	74,500.00	48.1%
	TOTAL DW UTILITIES 4130	1,391,555.00	402,733.15	1,794,288.15	1,273,314.98	437,128.42	83,844.75	95.3%
	TOTAL DISTRICT WIDE	61,571,819.00	3,024,504.14	64,596,323.14	40,910,741.73	1,364,299.68	22,321,281.73	65.4%
	TOTAL EXPENSES	61,571,819.00	3,024,504.14	64,596,323.14	40,910,741.73	1,364,299.68	22,321,281.73	



YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			ENC/REQ	AVAILABLE	PCT	
304 BEECHWOOD KNOLL	APPROP	ADJSTMNTS	BUDGET	YTD	EXPENDED		BUDGET	USED	
<b>05041101 BK EXTRA CURR. 3521</b>									
05041101 519129 BEECHWOOD KNOLL	13,890.00	.00	13,890.00	9,692.12		.00	4,197.88	69.8%	
TOTAL BK EXTRA CURR. 3521	13,890.00	.00	13,890.00	9,692.12		.00	4,197.88	69.8%	
<b>05041301 BK GEN ED 2210</b>									
05041301 519121 BEECHWOOD KNOLL	.00	.00	.00	14,160.49		.00	-14,160.49	100.0%	
TOTAL BK GEN ED 2210	.00	.00	.00	14,160.49		.00	-14,160.49	100.0%	
<b>05041401 BK GEN. INSTR. 2305</b>									
05041401 519101 BEECHWOOD KNOLL	1,675,327.00	.00	1,675,327.00	1,421,637.61		.00	253,689.39	84.9%	
TOTAL BK GEN. INSTR. 2305	1,675,327.00	.00	1,675,327.00	1,421,637.61		.00	253,689.39	84.9%	
<b>05041402 BK GEN. INSTR. 2420</b>									
05041402 559140 BEECHWOOD KNOLL	4,270.00	1,501.87	5,771.87	4,585.80		946.90	239.17	95.9%	
TOTAL BK GEN. INSTR. 2420	4,270.00	1,501.87	5,771.87	4,585.80		946.90	239.17	95.9%	
<b>05042601 BK SPED 2210</b>									
05042601 519121 BEECHWOOD KNOLL	17,644.00	.00	17,644.00	22,687.90		.00	-5,043.90	128.6%	
TOTAL BK SPED 2210	17,644.00	.00	17,644.00	22,687.90		.00	-5,043.90	128.6%	
<b>05043001 BK TEXT BOOKS 2410</b>									
05043001 559200 BEECHWOOD KNOLL	4,200.00	182.83	4,382.83	3,001.83		849.74	531.26	87.9%	

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FOR 2023 10								
ACCOUNTS FOR:		ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
304	BEECHWOOD KNOLL	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENC/REQ	BUDGET	USED
	TOTAL BK TEXT BOOKS 2410	4,200.00	182.83	4,382.83	3,001.83	849.74	531.26	87.9%
<b>05045901 BK PRINCIP.OFFICE 2210</b>								
05045901	519102 BEECHWOOD KNOLL	38,841.00	.00	38,841.00	30,419.58	.00	8,421.42	78.3%
05045901	519116 BEECHWOOD KNOLL	108,102.00	.00	108,102.00	17,130.00	.00	90,972.00	15.8%
	TOTAL BK PRINCIP.OFFICE 2210	146,943.00	.00	146,943.00	47,549.58	.00	99,393.42	32.4%
<b>05047201 BK CUSTODIAL 4113</b>								
05047201	519103 BEECHWOOD KNOLL	112,381.00	.00	112,381.00	82,934.12	.00	29,446.88	73.8%
	TOTAL BK CUSTODIAL 4113	112,381.00	.00	112,381.00	82,934.12	.00	29,446.88	73.8%
<b>05047501 BK FOOD SERVICES 3403</b>								
05047501	519122 BEECHWOOD KNOLL	21,499.00	.00	21,499.00	26,906.93	.00	-5,407.93	125.2%
	TOTAL BK FOOD SERVICES 3403	21,499.00	.00	21,499.00	26,906.93	.00	-5,407.93	125.2%
	TOTAL BEECHWOOD KNOLL	1,996,154.00	1,684.70	1,997,838.70	1,633,156.38	1,796.64	362,885.68	81.8%
	TOTAL EXPENSES	1,996,154.00	1,684.70	1,997,838.70	1,633,156.38	1,796.64	362,885.68	

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			ENC/REQ	AVAILABLE	PCT	
306 BERNAZZANI	APPROP	ADJSTMTS	BUDGET	YTD	EXPENDED		BUDGET	USED	
<b>05061101 BZ EXTRA CURR. 3521</b>									
05061101 519129 BERNAZZANI EXTR	11,924.00	.00	11,924.00	5,588.66		.00	6,335.34	46.9%	
TOTAL BZ EXTRA CURR. 3521	11,924.00	.00	11,924.00	5,588.66		.00	6,335.34	46.9%	
<b>05061301 BZ GEN ED 2210</b>									
05061301 519121 BERNAZZANI AIDE	17,644.00	.00	17,644.00	26,061.65		.00	-8,417.65	147.7%	
TOTAL BZ GEN ED 2210	17,644.00	.00	17,644.00	26,061.65		.00	-8,417.65	147.7%	
<b>05061401 BZ GEN. INSTR. 2305</b>									
05061401 519101 BERNAZZANI PROF	1,652,292.00	.00	1,652,292.00	1,392,976.70		.00	259,315.30	84.3%	
TOTAL BZ GEN. INSTR. 2305	1,652,292.00	.00	1,652,292.00	1,392,976.70		.00	259,315.30	84.3%	
<b>05061402 BZ GEN. INSTR. 2420</b>									
05061402 559140 BERNAZZANI ED S	4,946.00	1,463.09	6,409.09	4,247.19		997.35	1,164.55	81.8%	
TOTAL BZ GEN. INSTR. 2420	4,946.00	1,463.09	6,409.09	4,247.19		997.35	1,164.55	81.8%	
<b>05062601 BZ SPED 2210</b>									
05062601 519121 BERNAZZANI SPED	18,753.00	.00	18,753.00	.00		.00	18,753.00	.0%	
TOTAL BZ SPED 2210	18,753.00	.00	18,753.00	.00		.00	18,753.00	.0%	
<b>05063001 BZ TEXT BOOKS 2410</b>									
05063001 559200 BERNAZZANI TEXT	4,200.00	46.98	4,246.98	3,622.27		493.62	131.09	96.9%	

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FOR 2023 10									
ACCOUNTS FOR: 306	BERNAZZANI	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED	
TOTAL BZ TEXT BOOKS 2410		4,200.00	46.98	4,246.98	3,622.27	493.62	131.09	96.9%	
<b>05065901 BZ PRINCIP.OFFICE 2210</b>									
05065901	519102	BERNAZZANI SEC/	44,791.00	.00	44,791.00	35,988.64	.00	80.3%	
05065901	519116	BERNAZZANI PRIN	114,887.00	.00	114,887.00	92,793.54	.00	80.8%	
TOTAL BZ PRINCIP.OFFICE 2210		159,678.00	.00	159,678.00	128,782.18	.00	30,895.82	80.7%	
<b>05067201 BZ CUSTODIAL 4113</b>									
05067201	519103	BERNAZZANI CUST	109,838.00	.00	109,838.00	89,269.94	.00	81.3%	
TOTAL BZ CUSTODIAL 4113		109,838.00	.00	109,838.00	89,269.94	.00	20,568.06	81.3%	
<b>05067501 BZ FOOD SERVICES 3403</b>									
05067501	519122	BERNAZZANI LUNC	14,135.00	.00	14,135.00	8,052.04	.00	57.0%	
TOTAL BZ FOOD SERVICES 3403		14,135.00	.00	14,135.00	8,052.04	.00	6,082.96	57.0%	
TOTAL BERNAZZANI		1,993,410.00	1,510.07	1,994,920.07	1,658,600.63	1,490.97	334,828.47	83.2%	
TOTAL EXPENSES		1,993,410.00	1,510.07	1,994,920.07	1,658,600.63	1,490.97	334,828.47		

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:			ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
308	LINCOLN HANCOCK		APPROP	ADJSTMNTS	BUDGET	YTD EXPENDED	ENC/REQ	BUDGET	USED
<b>05081101 LH EXTRA CURR. 3521</b>									
05081101	519129	LINCOLN HANCOCK	19,036.00	.00	19,036.00	14,906.39	.00	4,129.61	78.3%
TOTAL LH EXTRA CURR. 3521			19,036.00	.00	19,036.00	14,906.39	.00	4,129.61	78.3%
<b>05081301 LH GEN ED 2210</b>									
05081301	519121	LINCOLN HANCOCK	21,577.00	.00	21,577.00	20,183.08	.00	1,393.92	93.5%
TOTAL LH GEN ED 2210			21,577.00	.00	21,577.00	20,183.08	.00	1,393.92	93.5%
<b>05081401 LH GEN. INSTR. 2305</b>									
05081401	519101	LINCOLN HANCOCK	2,336,088.00	.00	2,336,088.00	1,632,805.36	.00	703,282.64	69.9%
TOTAL LH GEN. INSTR. 2305			2,336,088.00	.00	2,336,088.00	1,632,805.36	.00	703,282.64	69.9%
<b>05081402 LH GEN. INSTR. 2420</b>									
05081402	559140	LINCOLN HANCOCK	10,629.00	1,475.33	12,104.33	10,091.86	958.38	1,054.09	91.3%
TOTAL LH GEN. INSTR. 2420			10,629.00	1,475.33	12,104.33	10,091.86	958.38	1,054.09	91.3%
<b>05082601 LH SPED 2210</b>									
05082601	519121	LINCOLN HANCOCK	20,522.00	.00	20,522.00	22,345.78	.00	-1,823.78	108.9%
TOTAL LH SPED 2210			20,522.00	.00	20,522.00	22,345.78	.00	-1,823.78	108.9%
<b>05083001 LH TEXT BOOKS 2410</b>									
05083001	559200	LINCOLN HANCOCK	6,960.00	25.27	6,985.27	2,970.59	2,495.29	1,519.39	78.2%

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:		ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT	
308	LINCOLN HANCOCK	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENC/REQ	BUDGET	USED	
TOTAL LH TEXT BOOKS	2410	6,960.00	25.27	6,985.27	2,970.59	2,495.29	1,519.39	78.2%	
<b>05085901 LH PRINCIP.OFFICE 2210</b>									
05085901 519102	LINCOLN HANCOCK	44,586.00	.00	44,586.00	35,237.27	.00	9,348.73	79.0%	
05085901 519116	LINCOLN HANCOCK	198,087.00	.00	198,087.00	119,509.58	.00	78,577.42	60.3%	
TOTAL LH PRINCIP.OFFICE	2210	242,673.00	.00	242,673.00	154,746.85	.00	87,926.15	63.8%	
<b>05087201 LH CUSTODIAL 4113</b>									
05087201 519103	LINCOLN HANCOCK	201,267.00	.00	201,267.00	231,162.37	.00	-29,895.37	114.9%	
TOTAL LH CUSTODIAL	4113	201,267.00	.00	201,267.00	231,162.37	.00	-29,895.37	114.9%	
<b>05087501 LH FOOD SERVICES 3403</b>									
05087501 519122	LINCOLN HANCOCK	25,101.00	.00	25,101.00	18,856.37	.00	6,244.63	75.1%	
TOTAL LH FOOD SERVICES	3403	25,101.00	.00	25,101.00	18,856.37	.00	6,244.63	75.1%	
TOTAL LINCOLN HANCOCK		2,883,853.00	1,500.60	2,885,353.60	2,108,068.65	3,453.67	773,831.28	73.2%	
TOTAL EXPENSES		2,883,853.00	1,500.60	2,885,353.60	2,108,068.65	3,453.67	773,831.28		

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR: 309 EEC	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED		
<b>05091301 ECC GEN ED 2210</b>									
05091301 519121 ECC AIDES	17,169.00	.00	17,169.00	13,991.34	.00	3,177.66	81.5%		
TOTAL ECC GEN ED 2210	17,169.00	.00	17,169.00	13,991.34	.00	3,177.66	81.5%		
<b>05092601 ECC SPED 2210</b>									
05092601 519121 ECC SPED AIDES	435,060.00	.00	435,060.00	328,078.31	.00	106,981.69	75.4%		
TOTAL ECC SPED 2210	435,060.00	.00	435,060.00	328,078.31	.00	106,981.69	75.4%		
<b>05095901 ECC PRINCIP.OFFICE</b>									
05095901 519102 DELLA CHIESA SE	40,416.00	.00	40,416.00	32,150.11	.00	8,265.89	79.5%		
TOTAL ECC PRINCIP.OFFICE	40,416.00	.00	40,416.00	32,150.11	.00	8,265.89	79.5%		
<b>05097201 ECC CUSTODIAL 4113</b>									
05097201 519103 DELLA CHIESA CU	83,059.00	.00	83,059.00	6,813.06	.00	76,245.94	8.2%		
TOTAL ECC CUSTODIAL 4113	83,059.00	.00	83,059.00	6,813.06	.00	76,245.94	8.2%		
<b>05097501 ECC FOOD SERVICES</b>									
05097501 519122 ECC LUNCH ATT.	3,571.00	.00	3,571.00	5,049.36	.00	-1,478.36	141.4%		
TOTAL ECC FOOD SERVICES	3,571.00	.00	3,571.00	5,049.36	.00	-1,478.36	141.4%		
TOTAL EEC	579,275.00	.00	579,275.00	386,082.18	.00	193,192.82	66.6%		
TOTAL EXPENSES	579,275.00	.00	579,275.00	386,082.18	.00	193,192.82			

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD EXPENDED	ENC/REQ	AVAILABLE	PCT		
310	APPROP	ADJSTMTS	BUDGET			BUDGET	USED		
<b>05101101 AH EXTRA CURR. 3521</b>									
05101101 519129	ATHERTON HOUGH	10,629.00	.00	10,629.00	3,875.60	.00	6,753.40	36.5%	
TOTAL AH EXTRA CURR. 3521		10,629.00	.00	10,629.00	3,875.60	.00	6,753.40	36.5%	
<b>05101301 AH GEN ED 2210</b>									
05101301 519121	ATHERTON HOUGH	.00	.00	.00	16,438.21	.00	-16,438.21	100.0%	
TOTAL AH GEN ED 2210		.00	.00	.00	16,438.21	.00	-16,438.21	100.0%	
<b>05101401 AH GEN. INSTR. 2305</b>									
05101401 519101	ATHERTON HOUGH	1,069,577.00	.00	1,069,577.00	806,769.61	.00	262,807.39	75.4%	
TOTAL AH GEN. INSTR. 2305		1,069,577.00	.00	1,069,577.00	806,769.61	.00	262,807.39	75.4%	
<b>05101402 AH GEN. INSTR. 2420</b>									
05101402 559140	ATHERTON HOUGH	2,857.00	.00	2,857.00	1,344.25	1,484.75	28.00	99.0%	
TOTAL AH GEN. INSTR. 2420		2,857.00	.00	2,857.00	1,344.25	1,484.75	28.00	99.0%	
<b>05102601 AH SPED 2210</b>									
05102601 519121	ATHERTON HOUGH	238,655.00	.00	238,655.00	198,270.70	.00	40,384.30	83.1%	
TOTAL AH SPED 2210		238,655.00	.00	238,655.00	198,270.70	.00	40,384.30	83.1%	
<b>05103001 AH TEXT BOOKS 2410</b>									
05103001 559200	ATHERTON HOUGH	3,000.00	.00	3,000.00	272.50	.00	2,727.50	9.1%	



YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR: 310	ATHERTON HOUGH	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED	
TOTAL AH TEXT BOOKS 2410		3,000.00	.00	3,000.00	272.50	.00	2,727.50	9.1%	
<b>05105901 AH PRINCIP.OFFICE 2210</b>									
05105901	519102	ATHERTON HOUGH	.00	42,734.00	32,877.06	.00	9,856.94	76.9%	
05105901	519116	ATHERTON HOUGH	.00	111,134.00	92,455.02	.00	18,678.98	83.2%	
TOTAL AH PRINCIP.OFFICE 2210		153,868.00	.00	153,868.00	125,332.08	.00	28,535.92	81.5%	
<b>05107201 AH CUSTODIAL 4113</b>									
05107201	519103	ATHERTON HOUGH	.00	99,938.00	89,147.60	.00	10,790.40	89.2%	
TOTAL AH CUSTODIAL 4113		99,938.00	.00	99,938.00	89,147.60	.00	10,790.40	89.2%	
<b>05107501 AH FOOD SERVICES 3403</b>									
05107501	519122	ATHERTON HOUGH	.00	25,100.00	14,974.39	.00	10,125.61	59.7%	
TOTAL AH FOOD SERVICES 3403		25,100.00	.00	25,100.00	14,974.39	.00	10,125.61	59.7%	
TOTAL ATHERTON HOUGH		1,603,624.00	.00	1,603,624.00	1,256,424.94	1,484.75	345,714.31	78.4%	
TOTAL EXPENSES		1,603,624.00	.00	1,603,624.00	1,256,424.94	1,484.75	345,714.31		

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10											
ACCOUNTS FOR:		ORIGINAL	TRANFRS/	REVISED				AVAILABLE	PCT		
312	MARSHALL	APPROP	ADJSTMNTS	BUDGET	YTD EXPENDED	ENC/REQ	BUDGET	USED			
<b>05121001 MARSH ESL 2333</b>											
05121001	519121	MARSHALL	ESL	AI	22,252.00	.00	22,252.00	19,041.27	.00	3,210.73	85.6%
TOTAL MARSH ESL 2333		22,252.00	.00	22,252.00	19,041.27	.00	3,210.73	85.6%			
<b>05121102 MARSH EXTRA CURR. 3521</b>											
05121102	519129	MARSHALL	EXTRA		22,034.00	.00	22,034.00	22,704.59	.00	-670.59	103.0%
TOTAL MARSH EXTRA CURR. 3521		22,034.00	.00	22,034.00	22,704.59	.00	-670.59	103.0%			
<b>05121301 MARSH GEN ED 2210</b>											
05121301	519121	MARSHALL	AIDES		22,252.00	.00	22,252.00	19,955.32	.00	2,296.68	89.7%
TOTAL MARSH GEN ED 2210		22,252.00	.00	22,252.00	19,955.32	.00	2,296.68	89.7%			
<b>05121401 MARSH GEN. INSTR. 2305</b>											
05121401	519101	MARSHALL	PROF	S	2,754,416.00	.00	2,754,416.00	1,887,131.32	.00	867,284.68	68.5%
TOTAL MARSH GEN. INSTR. 2305		2,754,416.00	.00	2,754,416.00	1,887,131.32	.00	867,284.68	68.5%			
<b>05121402 MARSH GEN. INSTR. 2420</b>											
05121402	559140	MARSHALL	ED	SUP	10,199.00	1,552.07	11,751.07	8,323.47	3,393.60	34.00	99.7%
TOTAL MARSH GEN. INSTR. 2420		10,199.00	1,552.07	11,751.07	8,323.47	3,393.60	34.00	99.7%			
<b>05122601 MARSH SPED 2210</b>											
05122601	519121	MARSHALL	SPED	A	18,753.00	.00	18,753.00	16,707.86	.00	2,045.14	89.1%

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ENC/REQ	AVAILABLE	PCT		
312 MARSHALL	APPROP	ADJSTMTS	BUDGET	EXPENDED		BUDGET	USED		
TOTAL MARSH SPED 2210	18,753.00	.00	18,753.00	16,707.86	.00	2,045.14	89.1%		
<b>05123001 MARSH TEXT BOOKS 2410</b>									
05123001 559200 MARSHALL TEXTBO	6,480.00	1,080.50	7,560.50	2,928.72	243.44	4,388.34	42.0%		
TOTAL MARSH TEXT BOOKS 2410	6,480.00	1,080.50	7,560.50	2,928.72	243.44	4,388.34	42.0%		
<b>05125901 MARSH PRINCIP.OFFICE 2210</b>									
05125901 519102 MARSHALL SEC/CL	41,030.00	.00	41,030.00	41,371.01	.00	-341.01	100.8%		
05125901 519116 MARSHALL PRINCI	202,344.00	.00	202,344.00	153,422.79	.00	48,921.21	75.8%		
TOTAL MARSH PRINCIP.OFFICE 221	243,374.00	.00	243,374.00	194,793.80	.00	48,580.20	80.0%		
<b>05127201 MARSH CUSTODIAL 4113</b>									
05127201 519103 MARSHALL CUSTOD	137,772.00	.00	137,772.00	78,280.38	.00	59,491.62	56.8%		
TOTAL MARSH CUSTODIAL 4113	137,772.00	.00	137,772.00	78,280.38	.00	59,491.62	56.8%		
<b>05127501 MARSH FOOD SERVICES 3403</b>									
05127501 519122 MARSHALL LUNCH	17,854.00	.00	17,854.00	28,434.57	.00	-10,580.57	159.3%		
TOTAL MARSH FOOD SERVICES 3403	17,854.00	.00	17,854.00	28,434.57	.00	-10,580.57	159.3%		
TOTAL MARSHALL	3,255,386.00	2,632.57	3,258,018.57	2,278,301.30	3,637.04	976,080.23	70.0%		
TOTAL EXPENSES	3,255,386.00	2,632.57	3,258,018.57	2,278,301.30	3,637.04	976,080.23			

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD EXPENDED	ENC/REQ	AVAILABLE	PCT		
314 MERRYMOUNT	APPROP	ADJSTMTS	BUDGET			BUDGET	USED		
<b>05132601 MERRY SPED 2210</b>									
05132601 519121 MERRYMOUNT SPED	77,532.00	.00	77,532.00	68,483.09	.00	9,048.91	88.3%		
TOTAL MERRY SPED 2210	77,532.00	.00	77,532.00	68,483.09	.00	9,048.91	88.3%		
<b>05141101 MERRY EXTRA CURR. 3521</b>									
05141101 519129 MERRYMOUNT EXTR	14,407.00	.00	14,407.00	4,165.20	.00	10,241.80	28.9%		
TOTAL MERRY EXTRA CURR. 3521	14,407.00	.00	14,407.00	4,165.20	.00	10,241.80	28.9%		
<b>05141401 MERRY GEN. INSTR. 2305</b>									
05141401 519101 MERRYMOUNT PROF	1,690,859.00	.00	1,690,859.00	1,294,338.12	.00	396,520.88	76.5%		
TOTAL MERRY GEN. INSTR. 2305	1,690,859.00	.00	1,690,859.00	1,294,338.12	.00	396,520.88	76.5%		
<b>05141402 MERRY GEN. INSTR. 2420</b>									
05141402 559140 MERRYMOUNT ED S	4,270.00	.00	4,270.00	1,937.48	992.41	1,340.11	68.6%		
TOTAL MERRY GEN. INSTR. 2420	4,270.00	.00	4,270.00	1,937.48	992.41	1,340.11	68.6%		
<b>05143001 MERRY TEXT BOOKS 2410</b>									
05143001 559200 MERRYMOUNT TEXT	4,200.00	1,055.97	5,255.97	1,055.97	.00	4,200.00	20.1%		
TOTAL MERRY TEXT BOOKS 2410	4,200.00	1,055.97	5,255.97	1,055.97	.00	4,200.00	20.1%		
<b>05145901 MERRY PRINCIP.OFFICE 2210</b>									
05145901 519102 MERRYMOUNT SEC/	37,781.00	.00	37,781.00	32,150.11	.00	5,630.89	85.1%		

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR: 314	MERRYMOUNT		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
05145901	519116	MERRYMOUNT PRIN	112,828.00	.00	112,828.00	90,160.70	.00	22,667.30	79.9%
	TOTAL MERRY PRINCIP.OFFICE	221	150,609.00	.00	150,609.00	122,310.81	.00	28,298.19	81.2%
<b>05147201 MERRY CUSTODIAL 4113</b>									
05147201	519103	MERRYMOUNT CUST	112,414.00	.00	112,414.00	92,533.94	.00	19,880.06	82.3%
	TOTAL MERRY CUSTODIAL	4113	112,414.00	.00	112,414.00	92,533.94	.00	19,880.06	82.3%
<b>05147501 MERRY 3404</b>									
05147501	519122	MERRYMOUNT LUNC	12,647.00	.00	12,647.00	9,897.06	.00	2,749.94	78.3%
	TOTAL MERRY 3404		12,647.00	.00	12,647.00	9,897.06	.00	2,749.94	78.3%
	TOTAL MERRYMOUNT		2,066,938.00	1,055.97	2,067,993.97	1,594,721.67	992.41	472,279.89	77.2%
	TOTAL EXPENSES		2,066,938.00	1,055.97	2,067,993.97	1,594,721.67	992.41	472,279.89	

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD EXPENDED	ENC/REQ	AVAILABLE	PCT		
316 MONTCLAIR	APPROP	ADJSTMTS	BUDGET			BUDGET	USED		
<b>05161001 MONT ESL 2333</b>									
05161001 519121 MONTCLAIR ESL A	38,529.00	.00	38,529.00	17,414.69	.00	21,114.31	45.2%		
TOTAL MONT ESL 2333	38,529.00	.00	38,529.00	17,414.69	.00	21,114.31	45.2%		
<b>05161101 MONT EXTRA CURR. 3521</b>									
05161101 519129 MONTCLAIR EXTRA	15,739.00	.00	15,739.00	10,430.79	.00	5,308.21	66.3%		
TOTAL MONT EXTRA CURR. 3521	15,739.00	.00	15,739.00	10,430.79	.00	5,308.21	66.3%		
<b>05161301 MONT GEN ED 2210</b>									
05161301 519121 MONTCLAIR AIDES	21,734.00	.00	21,734.00	15,428.31	.00	6,305.69	71.0%		
TOTAL MONT GEN ED 2210	21,734.00	.00	21,734.00	15,428.31	.00	6,305.69	71.0%		
<b>05161401 MONT GEN. INSTR. 2305</b>									
05161401 519101 MONTCLAIR PROF	2,129,695.00	.00	2,129,695.00	1,744,172.76	.00	385,522.24	81.9%		
TOTAL MONT GEN. INSTR. 2305	2,129,695.00	.00	2,129,695.00	1,744,172.76	.00	385,522.24	81.9%		
<b>05161402 MONT GEN. INSTR. 2420</b>									
05161402 559140 MONTCLAIR ED SU	8,786.00	195.25	8,981.25	8,551.95	428.29	1.01	100.0%		
TOTAL MONT GEN. INSTR. 2420	8,786.00	195.25	8,981.25	8,551.95	428.29	1.01	100.0%		
<b>05162601 MONT SPED 2210</b>									
05162601 519121 MONTCLAIR SPED	35,583.00	.00	35,583.00	30,714.25	.00	4,868.75	86.3%		

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD EXPENDED	ENC/REQ	AVAILABLE	PCT		
316 MONTCLAIR	APPROP	ADJSTMNTS	BUDGET			BUDGET	USED		
TOTAL MONT SPED 2210	35,583.00	.00	35,583.00	30,714.25	.00	4,868.75	86.3%		
<b>05163001 MONT TEXT BOOKS 2410</b>									
05163001 559200 MONTCLAIR TEXTB	5,280.00	404.96	5,684.96	5,353.98	323.62	7.36	99.9%		
TOTAL MONT TEXT BOOKS 2410	5,280.00	404.96	5,684.96	5,353.98	323.62	7.36	99.9%		
<b>05165901 MONT PRINCIP.OFFICE 2210</b>									
05165901 519102 MONTCLAIR SEC/C	41,869.00	.00	41,869.00	37,770.54	.00	4,098.46	90.2%		
05165901 519116 MONTCLAIR PRINC	218,929.00	.00	218,929.00	93,713.55	.00	125,215.45	42.8%		
TOTAL MONT PRINCIP.OFFICE 2210	260,798.00	.00	260,798.00	131,484.09	.00	129,313.91	50.4%		
<b>05167201 MONT CUSTODIAL 4113</b>									
05167201 519103 MONTCLAIR CUSTO	109,677.00	.00	109,677.00	94,039.85	.00	15,637.15	85.7%		
TOTAL MONT CUSTODIAL 4113	109,677.00	.00	109,677.00	94,039.85	.00	15,637.15	85.7%		
<b>05167501 MONT FOOD SERVICES 3403</b>									
05167501 519122 MONTCLAIR LUNCH	21,499.00	.00	21,499.00	24,135.26	.00	-2,636.26	112.3%		
TOTAL MONT FOOD SERVICES 3403	21,499.00	.00	21,499.00	24,135.26	.00	-2,636.26	112.3%		
TOTAL MONTCLAIR	2,647,320.00	600.21	2,647,920.21	2,081,725.93	751.91	565,442.37	78.6%		
TOTAL EXPENSES	2,647,320.00	600.21	2,647,920.21	2,081,725.93	751.91	565,442.37			

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:		ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT	
318	PARKER	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENC/REQ	BUDGET	USED	
<b>05181101 PARK EXTRA CURR. 3521</b>									
05181101	519129	PARKER EXTRA CU	11,370.00	.00	11,370.00	3,764.70	.00	7,605.30	33.1%
TOTAL PARK EXTRA CURR. 3521			11,370.00	.00	11,370.00	3,764.70	.00	7,605.30	33.1%
<b>05181401 PARK GEN. INSTR. 2305</b>									
05181401	519101	PARKER PROF SAL	1,515,891.00	.00	1,515,891.00	923,994.42	.00	591,896.58	61.0%
TOTAL PARK GEN. INSTR. 2305			1,515,891.00	.00	1,515,891.00	923,994.42	.00	591,896.58	61.0%
<b>05181402 PARK GEN. INSTR. 2420</b>									
05181402	559140	PARKER ED SUPPL	5,069.00	.00	5,069.00	3,704.66	1,364.34	.00	100.0%
TOTAL PARK GEN. INSTR. 2420			5,069.00	.00	5,069.00	3,704.66	1,364.34	.00	100.0%
<b>05182601 PARK SPED 2210</b>									
05182601	519121	PARKER SPED AID	119,421.00	.00	119,421.00	86,648.59	.00	32,772.41	72.6%
TOTAL PARK SPED 2210			119,421.00	.00	119,421.00	86,648.59	.00	32,772.41	72.6%
<b>05183001 PARK TEXT BOOKS 2410</b>									
05183001	559200	PARKER TEXTBOOK	3,960.00	629.29	4,589.29	1,991.29	.00	2,598.00	43.4%
TOTAL PARK TEXT BOOKS 2410			3,960.00	629.29	4,589.29	1,991.29	.00	2,598.00	43.4%
<b>05185901 PARK PRINCIP.OFFICE 2210</b>									
05185901	519102	PARKER SEC/CLER	41,030.00	.00	41,030.00	34,122.00	.00	6,908.00	83.2%



YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR: 318	PARKER		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
05185901	519116	PARKER PRINCIPA	111,345.00	.00	111,345.00	126,588.07	.00	-15,243.07	113.7%
TOTAL PARK PRINCIP.OFFICE 2210			152,375.00	.00	152,375.00	160,710.07	.00	-8,335.07	105.5%
<b>05187201 PARK CUSTODIAL 4113</b>									
05187201	519103	PARKER CUSTODIA	109,677.00	.00	109,677.00	93,554.97	.00	16,122.03	85.3%
TOTAL PARK CUSTODIAL 4113			109,677.00	.00	109,677.00	93,554.97	.00	16,122.03	85.3%
<b>05187501 PARK FOOD SERVICES 3403</b>									
05187501	519122	PARKER LUNCH AT	25,101.00	.00	25,101.00	12,380.26	.00	12,720.74	49.3%
TOTAL PARK FOOD SERVICES 3403			25,101.00	.00	25,101.00	12,380.26	.00	12,720.74	49.3%
TOTAL PARKER			1,942,864.00	629.29	1,943,493.29	1,286,748.96	1,364.34	655,379.99	66.3%
TOTAL EXPENSES			1,942,864.00	629.29	1,943,493.29	1,286,748.96	1,364.34	655,379.99	

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD EXPENDED	ENC/REQ	AVAILABLE	PCT		
320 SNUG HARBOR	APPROP	ADJSTMTS	BUDGET			BUDGET	USED		
<b>05201101 SNUG EXTRA CURR. 3521</b>									
05201101 519129 SNUG HARBOR EXT	13,813.00	.00	13,813.00	5,727.41	.00	8,085.59	41.5%		
TOTAL SNUG EXTRA CURR. 3521	13,813.00	.00	13,813.00	5,727.41	.00	8,085.59	41.5%		
<b>05201301 SNUG GEN ED 2210</b>									
05201301 519121 SNUG HARBOR AID	19,903.00	.00	19,903.00	11,049.85	.00	8,853.15	55.5%		
TOTAL SNUG GEN ED 2210	19,903.00	.00	19,903.00	11,049.85	.00	8,853.15	55.5%		
<b>05201401 SNUG GEN. INSTR. 2305</b>									
05201401 519101 SNUG HARBOR PRO	950,019.00	.00	950,019.00	1,020,439.73	.00	-70,420.73	107.4%		
TOTAL SNUG GEN. INSTR. 2305	950,019.00	.00	950,019.00	1,020,439.73	.00	-70,420.73	107.4%		
<b>05201402 SNUG GEN. INSTR. 2420</b>									
05201402 559140 SNUG HARBOR ED	7,035.00	355.87	7,390.87	3,582.44	1,573.19	2,235.24	69.8%		
TOTAL SNUG GEN. INSTR. 2420	7,035.00	355.87	7,390.87	3,582.44	1,573.19	2,235.24	69.8%		
<b>05202601 SNUG SPED 2210</b>									
05202601 519121 SNUG HARBOR SPE	622,411.00	.00	622,411.00	429,565.21	.00	192,845.79	69.0%		
TOTAL SNUG SPED 2210	622,411.00	.00	622,411.00	429,565.21	.00	192,845.79	69.0%		
<b>05203001 SNUG TEXT BOOKS 2410</b>									
05203001 559200 SNUG HARBOR TEX	5,400.00	.00	5,400.00	2,949.51	945.89	1,504.60	72.1%		

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR: 320	SNUG HARBOR	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED	
TOTAL SNUG TEXT BOOKS	2410	5,400.00	.00	5,400.00	2,949.51	945.89	1,504.60	72.1%	
<b>05205901 SNUG PRINCIP.OFFICE 2210</b>									
05205901	519102 SNUG HARBOR SEC	41,030.00	.00	41,030.00	54,801.40	.00	-13,771.40	133.6%	
05205901	519116 SNUG HARBOR PRI	198,087.00	.00	198,087.00	156,043.32	.00	42,043.68	78.8%	
TOTAL SNUG PRINCIP.OFFICE	2210	239,117.00	.00	239,117.00	210,844.72	.00	28,272.28	88.2%	
<b>05207201 SNUG CUSTODIAL 4113</b>									
05207201	519103 SNUG HARBOR CUS	140,782.00	.00	140,782.00	185,579.29	.00	-44,797.29	131.8%	
TOTAL SNUG CUSTODIAL	4113	140,782.00	.00	140,782.00	185,579.29	.00	-44,797.29	131.8%	
<b>05207501 SNUG 2402</b>									
05207501	519122 SNUG HARBOR LUN	25,101.00	.00	25,101.00	13,927.63	.00	11,173.37	55.5%	
TOTAL SNUG	2402	25,101.00	.00	25,101.00	13,927.63	.00	11,173.37	55.5%	
TOTAL SNUG HARBOR		2,023,581.00	355.87	2,023,936.87	1,883,665.79	2,519.08	137,752.00	93.2%	
TOTAL EXPENSES		2,023,581.00	355.87	2,023,936.87	1,883,665.79	2,519.08	137,752.00		

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	EXPENDED	ENC/REQ	AVAILABLE	PCT	
322 SQUANTUM	APPROP	ADJSTMNTS	BUDGET				BUDGET	USED	
<b>05221101 SQU EXTRA CURR. 3521</b>									
05221101 519129 SQUANTUM EXTRA	12,518.00	.00	12,518.00	9,091.35		.00	3,426.65	72.6%	
TOTAL SQU EXTRA CURR. 3521	12,518.00	.00	12,518.00	9,091.35		.00	3,426.65	72.6%	
<b>05221301 SQU GEN ED 2210</b>									
05221301 519121 SQUANTUM AIDES	.00	.00	.00	18,897.95		.00	-18,897.95	100.0%	
TOTAL SQU GEN ED 2210	.00	.00	.00	18,897.95		.00	-18,897.95	100.0%	
<b>05221401 SQU GEN. INSTR. 2305</b>									
05221401 519101 SQUANTUM PROF S	1,544,544.00	.00	1,544,544.00	1,190,034.88		.00	354,509.12	77.0%	
TOTAL SQU GEN. INSTR. 2305	1,544,544.00	.00	1,544,544.00	1,190,034.88		.00	354,509.12	77.0%	
<b>05221402 SQU GEN. INSTR. 2420</b>									
05221402 559140 SQUANTUM ED SUP	6,298.00	.00	6,298.00	5,807.96		501.30	-11.26	100.2%	
TOTAL SQU GEN. INSTR. 2420	6,298.00	.00	6,298.00	5,807.96		501.30	-11.26	100.2%	
<b>05222601 SQU SPED 2210</b>									
05222601 519121 SQUANTUM SPED A	270,312.00	.00	270,312.00	172,702.52		.00	97,609.48	63.9%	
TOTAL SQU SPED 2210	270,312.00	.00	270,312.00	172,702.52		.00	97,609.48	63.9%	
<b>05223001 SQU TEXT BOOKS 2410</b>									
05223001 559200 SQUANTUM TEXTBO	4,200.00	.00	4,200.00	3,503.45		323.54	373.01	91.1%	

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ENC/REQ	AVAILABLE	PCT		
322 SQUANTUM	APPROP	ADJSTMTS	BUDGET	EXPENDED		BUDGET	USED		
TOTAL SQU TEXT BOOKS 2410	4,200.00	.00	4,200.00	3,503.45	323.54	373.01	91.1%		
<b>05225901 SQU PRINCIP.OFFICE 2210</b>									
05225901 519102 SQUANTUM SEC/CL	36,308.00	.00	36,308.00	30,634.35	.00	5,673.65	84.4%		
05225901 519116 SQUANTUM PRINCI	115,602.00	.00	115,602.00	93,370.83	.00	22,231.17	80.8%		
TOTAL SQU PRINCIP.OFFICE 2210	151,910.00	.00	151,910.00	124,005.18	.00	27,904.82	81.6%		
<b>05227201 SQU CUSTODIAL 4113</b>									
05227201 519103 SQUANTUM CUSTOD	111,342.00	.00	111,342.00	94,576.72	.00	16,765.28	84.9%		
TOTAL SQU CUSTODIAL 4113	111,342.00	.00	111,342.00	94,576.72	.00	16,765.28	84.9%		
<b>05227501 SQU FOOD SERVICES 3403</b>									
05227501 519122 SQUANTUM LUNCH	25,101.00	.00	25,101.00	19,787.19	.00	5,313.81	78.8%		
TOTAL SQU FOOD SERVICES 3403	25,101.00	.00	25,101.00	19,787.19	.00	5,313.81	78.8%		
TOTAL SQUANTUM	2,126,225.00	.00	2,126,225.00	1,638,407.20	824.84	486,992.96	77.1%		
TOTAL EXPENSES	2,126,225.00	.00	2,126,225.00	1,638,407.20	824.84	486,992.96			

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:		ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT	
324	WOLLASTON	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENC/REQ	BUDGET	USED	
<b>05241101 WOLL EXTRA CURR. 3521</b>									
05241101	519129	WOLLASTON EXTRA	12,740.00	.00	12,740.00	4,911.24	.00	7,828.76	38.5%
TOTAL WOLL EXTRA CURR. 3521			12,740.00	.00	12,740.00	4,911.24	.00	7,828.76	38.5%
<b>05241401 WOLL GEN. INSTR. 2305</b>									
05241401	519101	WOLLASTON PROF	1,639,806.00	.00	1,639,806.00	1,311,585.37	.00	328,220.63	80.0%
TOTAL WOLL GEN. INSTR. 2305			1,639,806.00	.00	1,639,806.00	1,311,585.37	.00	328,220.63	80.0%
<b>05241402 WOLL GEN. INSTR. 2420</b>									
05241402	559140	WOLLASTON ED SU	6,298.00	44.02	6,342.02	5,191.00	1,151.02	.00	100.0%
TOTAL WOLL GEN. INSTR. 2420			6,298.00	44.02	6,342.02	5,191.00	1,151.02	.00	100.0%
<b>05242601 WOLL SPED 2210</b>									
05242601	519121	WOLLASTON SPED	17,983.00	.00	17,983.00	8,940.17	.00	9,042.83	49.7%
TOTAL WOLL SPED 2210			17,983.00	.00	17,983.00	8,940.17	.00	9,042.83	49.7%
<b>05243001 WOLL TEXT BOOKS 2410</b>									
05243001	559200	WOLLASTON TEXTB	4,200.00	2,680.00	6,880.00	5,171.26	1,705.68	3.06	100.0%
TOTAL WOLL TEXT BOOKS 2410			4,200.00	2,680.00	6,880.00	5,171.26	1,705.68	3.06	100.0%
<b>05245901 WOLL PRINCIP.OFFICE 2210</b>									
05245901	519102	WOLLASTON SEC/C	41,870.00	.00	41,870.00	35,577.14	.00	6,292.86	85.0%

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR: 324	WOLLASTON		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
05245901	519116	WOLLASTON PRINC	115,602.00	.00	115,602.00	93,370.83	.00	22,231.17	80.8%
TOTAL WOLL PRINCIP.OFFICE 2210			157,472.00	.00	157,472.00	128,947.97	.00	28,524.03	81.9%
<b>05247201 WOLL CUSTODIAL 4113</b>									
05247201	519103	WOLLASTON CUSTO	106,537.00	.00	106,537.00	88,791.48	.00	17,745.52	83.3%
TOTAL WOLL CUSTODIAL 4113			106,537.00	.00	106,537.00	88,791.48	.00	17,745.52	83.3%
<b>05247501 WOLL FOOD SERVICES 3403</b>									
05247501	519122	WOLLASTON LUNCH	21,499.00	.00	21,499.00	23,614.87	.00	-2,115.87	109.8%
TOTAL WOLL FOOD SERVICES 3403			21,499.00	.00	21,499.00	23,614.87	.00	-2,115.87	109.8%
TOTAL WOLLASTON			1,966,535.00	2,724.02	1,969,259.02	1,577,153.36	2,856.70	389,248.96	80.2%
TOTAL EXPENSES			1,966,535.00	2,724.02	1,969,259.02	1,577,153.36	2,856.70	389,248.96	

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED				AVAILABLE	PCT	
330 ATLANTIC MIDDLE SCHOOL	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENC/REQ		BUDGET	USED	
<b>05301101 ATL EXTRA CURR. 3521</b>									
05301101 519129 ATLANTIC MS EXT	28,358.00	.00	28,358.00	22,910.34	.00		5,447.66	80.8%	
TOTAL ATL EXTRA CURR. 3521	28,358.00	.00	28,358.00	22,910.34	.00		5,447.66	80.8%	
<b>05301301 ATL GEN ED 2210</b>									
05301301 519121 ATLANTIC MS AID	20,202.00	.00	20,202.00	14,590.06	.00		5,611.94	72.2%	
TOTAL ATL GEN ED 2210	20,202.00	.00	20,202.00	14,590.06	.00		5,611.94	72.2%	
<b>05301401 ATL GEN. INSTR. 2305</b>									
05301401 519101 ATLANTIC MS PRO	1,967,048.00	.00	1,967,048.00	1,460,386.84	.00		506,661.16	74.2%	
TOTAL ATL GEN. INSTR. 2305	1,967,048.00	.00	1,967,048.00	1,460,386.84	.00		506,661.16	74.2%	
<b>05301402 ATL GEN. INSTR. 2420</b>									
05301402 559140 ATLANTIC MS ED	9,677.00	1,449.44	11,126.44	10,465.91	660.53		.00	100.0%	
TOTAL ATL GEN. INSTR. 2420	9,677.00	1,449.44	11,126.44	10,465.91	660.53		.00	100.0%	
<b>05302601 ATL SPED 2210</b>									
05302601 519121 ATLANTIC MS SPE	73,424.00	.00	73,424.00	67,085.20	.00		6,338.80	91.4%	
TOTAL ATL SPED 2210	73,424.00	.00	73,424.00	67,085.20	.00		6,338.80	91.4%	
<b>05303001 ATL TEXT BOOKS 2410</b>									
05303001 559200 ATLANTIC MS TEX	8,550.00	3,719.00	12,269.00	8,307.86	988.60		2,972.54	75.8%	



YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD EXPENDED	ENC/REQ	AVAILABLE	PCT		
330 ATLANTIC MIDDLE SCHOOL	APPROP	ADJSTMTS	BUDGET			BUDGET	USED		
TOTAL ATL TEXT BOOKS 2410	8,550.00	3,719.00	12,269.00	8,307.86	988.60	2,972.54	75.8%		
<b>05305801 ATL MEDIA/LIBRARY 2341</b>									
05305801 519101 ATLANTIC MS MED	90,043.00	.00	90,043.00	54,965.01	.00	35,077.99	61.0%		
TOTAL ATL MEDIA/LIBRARY 2341	90,043.00	.00	90,043.00	54,965.01	.00	35,077.99	61.0%		
<b>05305901 ATL PRINCIP.OFFICE 2210</b>									
05305901 519102 ATLANTIC MS SEC	42,019.00	.00	42,019.00	34,801.51	.00	7,217.49	82.8%		
05305901 519116 ATLANTIC MS PRI	234,762.00	.00	234,762.00	170,015.47	.00	64,746.53	72.4%		
TOTAL ATL PRINCIP.OFFICE 2210	276,781.00	.00	276,781.00	204,816.98	.00	71,964.02	74.0%		
<b>05307201 ATL CUSTODIAL 4113</b>									
05307201 519103 ATLANTIC MS CUS	174,129.00	.00	174,129.00	168,118.49	.00	6,010.51	96.5%		
TOTAL ATL CUSTODIAL 4113	174,129.00	.00	174,129.00	168,118.49	.00	6,010.51	96.5%		
TOTAL ATLANTIC MIDDLE SCHOOL	2,648,212.00	5,168.44	2,653,380.44	2,011,646.69	1,649.13	640,084.62	75.9%		
TOTAL EXPENSES	2,648,212.00	5,168.44	2,653,380.44	2,011,646.69	1,649.13	640,084.62			

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD EXPENDED	ENC/REQ	AVAILABLE	PCT		
332 BROAD MEADOWS MS	APPROP	ADJSTMTS	BUDGET			BUDGET	USED		
<b>05321101 BM EXTRA CURR. 3521</b>									
05321101 519129 BROAD MEADOWS M	17,688.00	.00	17,688.00	6,715.09	.00	10,972.91	38.0%		
TOTAL BM EXTRA CURR. 3521	17,688.00	.00	17,688.00	6,715.09	.00	10,972.91	38.0%		
<b>05321301 BM GEN ED 2210</b>									
05321301 519121 BROAD MEADOWS M	16,146.00	.00	16,146.00	20,531.08	.00	-4,385.08	127.2%		
TOTAL BM GEN ED 2210	16,146.00	.00	16,146.00	20,531.08	.00	-4,385.08	127.2%		
<b>05321401 BM GEN. INSTR. 2305</b>									
05321401 519101 BROAD MEADOWS M	1,511,969.00	.00	1,511,969.00	1,172,747.95	.00	339,221.05	77.6%		
TOTAL BM GEN. INSTR. 2305	1,511,969.00	.00	1,511,969.00	1,172,747.95	.00	339,221.05	77.6%		
<b>05321402 BM GEN. INSTR. 2420</b>									
05321402 559140 BROAD MEADOWS M	3,993.00	.00	3,993.00	1,890.81	2,101.00	1.19	100.0%		
TOTAL BM GEN. INSTR. 2420	3,993.00	.00	3,993.00	1,890.81	2,101.00	1.19	100.0%		
<b>05322601 BM SPED 2210</b>									
05322601 519121 BROAD MEADOWS M	105,081.00	.00	105,081.00	93,156.93	.00	11,924.07	88.7%		
TOTAL BM SPED 2210	105,081.00	.00	105,081.00	93,156.93	.00	11,924.07	88.7%		
<b>05323001 BM TEXT BOOKS 2410</b>									
05323001 559200 BROAD MEADOWS M	5,100.00	.00	5,100.00	4,987.22	112.78	.00	100.0%		

YEAR-TO-DATE BUDGET REPORT

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ACCOUNTS FOR:		ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT	
332	BROAD MEADOWS MS	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENC/REQ	BUDGET	USED	
	TOTAL BM TEXT BOOKS 2410	5,100.00	.00	5,100.00	4,987.22	112.78	.00	100.0%	
<b>05325801 BM MEDIA/LIBRARY 2341</b>									
05325801	519101 BROAD MEADOWS M	74,534.00	.00	74,534.00	61,140.66	.00	13,393.34	82.0%	
	TOTAL BM MEDIA/LIBRARY 2341	74,534.00	.00	74,534.00	61,140.66	.00	13,393.34	82.0%	
<b>05325901 BM PRINCIP.OFFICE 2210</b>									
05325901	519102 BROAD MEADOWS M	40,372.00	.00	40,372.00	33,033.66	.00	7,338.34	81.8%	
05325901	519116 BROAD MEADOWS M	240,747.00	.00	240,747.00	189,692.98	.00	51,054.02	78.8%	
	TOTAL BM PRINCIP.OFFICE 2210	281,119.00	.00	281,119.00	222,726.64	.00	58,392.36	79.2%	
<b>05327201 BM CUSTODIAL 4113</b>									
05327201	519103 BROAD MEADOWS M	162,763.00	.00	162,763.00	140,305.18	.00	22,457.82	86.2%	
	TOTAL BM CUSTODIAL 4113	162,763.00	.00	162,763.00	140,305.18	.00	22,457.82	86.2%	
	TOTAL BROAD MEADOWS MS	2,178,393.00	.00	2,178,393.00	1,724,201.56	2,213.78	451,977.66	79.3%	
	TOTAL EXPENSES	2,178,393.00	.00	2,178,393.00	1,724,201.56	2,213.78	451,977.66		

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD EXPENDED	ENC/REQ	AVAILABLE	PCT		
334 CENTRAL MIDDLE SCHOOL	APPROP	ADJSTMTS	BUDGET			BUDGET	USED		
<b>05341101 CEN EXTRA CURR. 3521</b>									
05341101 519129 CENTRAL MS EXTR	35,548.00	.00	35,548.00	20,246.11	.00	15,301.89	57.0%		
TOTAL CEN EXTRA CURR. 3521	35,548.00	.00	35,548.00	20,246.11	.00	15,301.89	57.0%		
<b>05341301 CEN GEN ED 2210</b>									
05341301 519121 CENTRAL MS AIDE	17,644.00	.00	17,644.00	34,246.87	.00	-16,602.87	194.1%		
TOTAL CEN GEN ED 2210	17,644.00	.00	17,644.00	34,246.87	.00	-16,602.87	194.1%		
<b>05341401 CEN GEN. INSTR. 2305</b>									
05341401 519101 CENTRAL MS PROF	2,918,445.00	.00	2,918,445.00	2,342,206.69	.00	576,238.31	80.3%		
TOTAL CEN GEN. INSTR. 2305	2,918,445.00	.00	2,918,445.00	2,342,206.69	.00	576,238.31	80.3%		
<b>05341402 CEN GEN. INSTR. 2420</b>									
05341402 559140 CENTRAL MS ED S	11,489.00	1,082.33	12,571.33	3,643.07	2,968.53	5,959.73	52.6%		
TOTAL CEN GEN. INSTR. 2420	11,489.00	1,082.33	12,571.33	3,643.07	2,968.53	5,959.73	52.6%		
<b>05342601 CEN SPED 2210</b>									
05342601 519121 CENTRAL MS SPED	54,539.00	.00	54,539.00	34,622.84	.00	19,916.16	63.5%		
TOTAL CEN SPED 2210	54,539.00	.00	54,539.00	34,622.84	.00	19,916.16	63.5%		
<b>05343001 CEN TEXT BOOKS 2410</b>									
05343001 559200 CENTRAL MS TEXT	9,900.00	374.25	10,274.25	6,052.13	2,058.52	2,163.60	78.9%		

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ENC/REQ	AVAILABLE	PCT		
334 CENTRAL MIDDLE SCHOOL	APPROP	ADJSTMTS	BUDGET	EXPENDED		BUDGET	USED		
TOTAL CEN TEXT BOOKS 2410	9,900.00	374.25	10,274.25	6,052.13	2,058.52	2,163.60	78.9%		
<b>05345801 CEN MEDIA/LIBRARY 2341</b>									
05345801 519101 CENTRAL MS MEDI	90,043.00	.00	90,043.00	74,493.21	.00	15,549.79	82.7%		
TOTAL CEN MEDIA/LIBRARY 2341	90,043.00	.00	90,043.00	74,493.21	.00	15,549.79	82.7%		
<b>05345901 CEN PRINCIP.OFFICE 2210</b>									
05345901 519102 CENTRAL MS SEC/	44,286.00	.00	44,286.00	36,206.72	.00	8,079.28	81.8%		
05345901 519116 CENTRAL MS PRIN	239,893.00	.00	239,893.00	99,895.74	.00	139,997.26	41.6%		
TOTAL CEN PRINCIP.OFFICE 2210	284,179.00	.00	284,179.00	136,102.46	.00	148,076.54	47.9%		
<b>05347201 CEN CUSTODIAL 4113</b>									
05347201 519103 CENTRAL MS CUST	190,055.00	.00	190,055.00	132,529.62	.00	57,525.38	69.7%		
TOTAL CEN CUSTODIAL 4113	190,055.00	.00	190,055.00	132,529.62	.00	57,525.38	69.7%		
TOTAL CENTRAL MIDDLE SCHOOL	3,611,842.00	1,456.58	3,613,298.58	2,784,143.00	5,027.05	824,128.53	77.2%		
TOTAL EXPENSES	3,611,842.00	1,456.58	3,613,298.58	2,784,143.00	5,027.05	824,128.53			

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED				AVAILABLE	PCT
336 STERLING MIDDLE SCHOOL	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENC/REQ		BUDGET	USED
<b>05361101 STER EXTRA CURR. 3521</b>								
05361101 519129 STERLING MS EXT	21,050.00	.00	21,050.00	8,295.16	.00		12,754.84	39.4%
TOTAL STER EXTRA CURR. 3521	21,050.00	.00	21,050.00	8,295.16	.00		12,754.84	39.4%
<b>05361301 STER GEN ED 2210</b>								
05361301 519121 STERLING MS AID	16,146.00	.00	16,146.00	13,646.41	.00		2,499.59	84.5%
TOTAL STER GEN ED 2210	16,146.00	.00	16,146.00	13,646.41	.00		2,499.59	84.5%
<b>05361401 STER GEN. INSTR. 2305</b>								
05361401 519101 STERLING MS PRO	1,576,054.00	.00	1,576,054.00	1,385,715.99	.00		190,338.01	87.9%
TOTAL STER GEN. INSTR. 2305	1,576,054.00	.00	1,576,054.00	1,385,715.99	.00		190,338.01	87.9%
<b>05361402 STER GEN. INSTR. 2420</b>								
05361402 559140 STERLING MS ED	8,786.00	232.87	9,018.87	5,602.73	1,392.41		2,023.73	77.6%
TOTAL STER GEN. INSTR. 2420	8,786.00	232.87	9,018.87	5,602.73	1,392.41		2,023.73	77.6%
<b>05362601 STER SPED 2210</b>								
05362601 519121 STERLING MS SPE	150,646.00	.00	150,646.00	118,813.22	.00		31,832.78	78.9%
TOTAL STER SPED 2210	150,646.00	.00	150,646.00	118,813.22	.00		31,832.78	78.9%
<b>05363001 STER TEXT BOOKS 2410</b>								
05363001 559200 STERLING MS TEX	6,600.00	319.33	6,919.33	4,346.56	253.50		2,319.27	66.5%

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD EXPENDED	ENC/REQ	AVAILABLE	PCT		
336 STERLING MIDDLE SCHOOL	APPROP	ADJSTMTS	BUDGET			BUDGET	USED		
TOTAL STER TEXT BOOKS 2410	6,600.00	319.33	6,919.33	4,346.56	253.50	2,319.27	66.5%		
<b>05365801 STER MEDIA/LIBARY 2341</b>									
05365801 519101 STERLING MS MED	87,134.00	.00	87,134.00	54,852.55	.00	32,281.45	63.0%		
TOTAL STER MEDIA/LIBARY 2341	87,134.00	.00	87,134.00	54,852.55	.00	32,281.45	63.0%		
<b>05365901 STER PRINCIP.OFFICE 2210</b>									
05365901 519102 STERLING MS SEC	44,988.00	.00	44,988.00	34,783.61	.00	10,204.39	77.3%		
05365901 519116 STERLING MS PRI	236,213.00	.00	236,213.00	80,867.96	.00	155,345.04	34.2%		
TOTAL STER PRINCIP.OFFICE 2210	281,201.00	.00	281,201.00	115,651.57	.00	165,549.43	41.1%		
<b>05367201 STER CUSTODIAL 4113</b>									
05367201 519103 STERLING MS CUS	203,398.00	.00	203,398.00	209,200.90	.00	-5,802.90	102.9%		
TOTAL STER CUSTODIAL 4113	203,398.00	.00	203,398.00	209,200.90	.00	-5,802.90	102.9%		
TOTAL STERLING MIDDLE SCHOOL	2,351,015.00	552.20	2,351,567.20	1,916,125.09	1,645.91	433,796.20	81.6%		
TOTAL EXPENSES	2,351,015.00	552.20	2,351,567.20	1,916,125.09	1,645.91	433,796.20			

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED				AVAILABLE	PCT	
338 POINT WEBSTER MS	APPROP	ADJSTMNTS	BUDGET	YTD	EXPENDED	ENC/REQ	BUDGET	USED	
<b>05381101 PW EXTRA CURR. 3521</b>									
05381101 519129 POINT WEBSTER M	20,935.00	.00	20,935.00	8,254.10		.00	12,680.90	39.4%	
TOTAL PW EXTRA CURR. 3521	20,935.00	.00	20,935.00	8,254.10		.00	12,680.90	39.4%	
<b>05381301 PW GEN ED 2210</b>									
05381301 519121 POINT WEBSTER M	22,499.00	.00	22,499.00	19,876.50		.00	2,622.50	88.3%	
TOTAL PW GEN ED 2210	22,499.00	.00	22,499.00	19,876.50		.00	2,622.50	88.3%	
<b>05381401 PW GEN. INSTR. 2305</b>									
05381401 519101 POINT WEBSTER M	1,439,833.00	.00	1,439,833.00	1,305,370.61		.00	134,462.39	90.7%	
TOTAL PW GEN. INSTR. 2305	1,439,833.00	.00	1,439,833.00	1,305,370.61		.00	134,462.39	90.7%	
<b>05381402 PW GEN. INSTR. 2420</b>									
05381402 559140 POINT WEBSTER M	7,035.00	195.72	7,230.72	4,372.64		1,580.12	1,277.96	82.3%	
TOTAL PW GEN. INSTR. 2420	7,035.00	195.72	7,230.72	4,372.64		1,580.12	1,277.96	82.3%	
<b>05382601 PW SPED 2210</b>									
05382601 519121 POINT WEBSTER M	111,834.00	.00	111,834.00	91,457.31		.00	20,376.69	81.8%	
TOTAL PW SPED 2210	111,834.00	.00	111,834.00	91,457.31		.00	20,376.69	81.8%	
<b>05383001 PW TEXT BOOKS 2410</b>									
05383001 559200 POINT WEBSTER M	6,750.00	1,194.64	7,944.64	4,867.43		221.18	2,856.03	64.1%	



YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ENC/REQ	AVAILABLE	PCT		
338 POINT WEBSTER MS	APPROP	ADJSTMTS	BUDGET	EXPENDED		BUDGET	USED		
TOTAL PW TEXT BOOKS 2410	6,750.00	1,194.64	7,944.64	4,867.43	221.18	2,856.03	64.1%		
<b>05385801 PW MEDIA/LIBRARY 2341</b>									
05385801 519101 POINT WEBSTER M	82,772.00	.00	82,772.00	67,955.93	.00	14,816.07	82.1%		
TOTAL PW MEDIA/LIBRARY 2341	82,772.00	.00	82,772.00	67,955.93	.00	14,816.07	82.1%		
<b>05385901 PW PRINCIP.OFFICE 2210</b>									
05385901 519102 POINT WEBSTER M	40,372.00	.00	40,372.00	35,668.99	.00	4,703.01	88.4%		
05385901 519116 POINT WEBSTER M	240,747.00	.00	240,747.00	99,895.74	.00	140,851.26	41.5%		
TOTAL PW PRINCIP.OFFICE 2210	281,119.00	.00	281,119.00	135,564.73	.00	145,554.27	48.2%		
<b>05387201 PW CUSTODIAL 4113</b>									
05387201 519103 POINT WEBSTER M	173,968.00	.00	173,968.00	105,044.05	.00	68,923.95	60.4%		
TOTAL PW CUSTODIAL 4113	173,968.00	.00	173,968.00	105,044.05	.00	68,923.95	60.4%		
TOTAL POINT WEBSTER MS	2,146,745.00	1,390.36	2,148,135.36	1,742,763.30	1,801.30	403,570.76	81.2%		
TOTAL EXPENSES	2,146,745.00	1,390.36	2,148,135.36	1,742,763.30	1,801.30	403,570.76			

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED				AVAILABLE	PCT
350 QUINCY HIGH SCHOOL	APPROP	ADJSTMNTS	BUDGET	YTD EXPENDED	ENC/REQ		BUDGET	USED
<b>05501001 HS ESL 2333</b>								
05501001 519121 QUINCY HS ESL A	24,314.00	.00	24,314.00	19,198.73	.00		5,115.27	79.0%
TOTAL HS ESL 2333	24,314.00	.00	24,314.00	19,198.73	.00		5,115.27	79.0%
<b>05501101 HS EXTRA CURR. 3521</b>								
05501101 519129 QUINCY HS EXTRA	29,871.00	.00	29,871.00	7,707.50	.00		22,163.50	25.8%
TOTAL HS EXTRA CURR. 3521	29,871.00	.00	29,871.00	7,707.50	.00		22,163.50	25.8%
<b>05501301 HS GEN ED 2210</b>								
05501301 519121 QUINCY HS AIDES	84,368.00	.00	84,368.00	114,301.00	.00		-29,933.00	135.5%
TOTAL HS GEN ED 2210	84,368.00	.00	84,368.00	114,301.00	.00		-29,933.00	135.5%
<b>05501401 HS GEN. INSTR. 2305</b>								
05501401 519101 QUINCY HS PROF	7,057,623.00	.00	7,057,623.00	5,456,796.70	.00		1,600,826.30	77.3%
TOTAL HS GEN. INSTR. 2305	7,057,623.00	.00	7,057,623.00	5,456,796.70	.00		1,600,826.30	77.3%
<b>05501402 HS GEN. INSTR. 2420</b>								
05501402 559140 QUINCY HS ED SU	30,105.00	4,619.70	34,724.70	28,482.06	6,423.43		-180.79	100.5%
TOTAL HS GEN. INSTR. 2420	30,105.00	4,619.70	34,724.70	28,482.06	6,423.43		-180.79	100.5%
<b>05502601 HS SPED 2210</b>								
05502601 519121 QUINCY HS SPED	114,981.00	.00	114,981.00	103,098.98	.00		11,882.02	89.7%

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD EXPENDED	ENC/REQ	AVAILABLE	PCT		
350 QUINCY HIGH SCHOOL	APPROP	ADJSTMNTS	BUDGET			BUDGET	USED		
TOTAL HS SPED 2210	114,981.00	.00	114,981.00	103,098.98	.00	11,882.02	89.7%		
<b>05503001 HS TEXT BOOKS 2410</b>									
05503001 559200 QUINCY HS TEXTB	29,600.00	5,269.89	34,869.89	11,922.47	9,042.54	13,904.88	60.1%		
TOTAL HS TEXT BOOKS 2410	29,600.00	5,269.89	34,869.89	11,922.47	9,042.54	13,904.88	60.1%		
<b>05505801 HS MEDIA/LIBRARY 2341</b>									
05505801 519101 QUINCY HS MEDIA	90,410.00	.00	90,410.00	67,732.32	.00	22,677.68	74.9%		
TOTAL HS MEDIA/LIBRARY 2341	90,410.00	.00	90,410.00	67,732.32	.00	22,677.68	74.9%		
<b>05505901 HS PRINCIP.OFFICE 2210</b>									
05505901 519102 QUINCY HS SEC/C	272,482.00	.00	272,482.00	230,071.20	.00	42,410.80	84.4%		
05505901 519116 QUINCY HS PRINC	260,830.00	.00	260,830.00	225,232.95	.00	35,597.05	86.4%		
05505901 519117 QUINCY HS DEANS	406,857.00	.00	406,857.00	317,089.12	.00	89,767.88	77.9%		
TOTAL HS PRINCIP.OFFICE 2210	940,169.00	.00	940,169.00	772,393.27	.00	167,775.73	82.2%		
<b>05507201 HS CUSTODIAL 4113</b>									
05507201 519103 QUINCY HS CUSTO	624,920.00	.00	624,920.00	370,158.09	.00	254,761.91	59.2%		
TOTAL HS CUSTODIAL 4113	624,920.00	.00	624,920.00	370,158.09	.00	254,761.91	59.2%		
<b>05508501 HS SECURITY, BUILDING 3603</b>									
05508501 519105 QUINCY HS SEC.	250,365.00	.00	250,365.00	285,414.84	.00	-35,049.84	114.0%		
TOTAL HS SECURITY, BUILDING 36	250,365.00	.00	250,365.00	285,414.84	.00	-35,049.84	114.0%		

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10								
ACCOUNTS FOR: 350	QUINCY HIGH SCHOOL	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
TOTAL	QUINCY HIGH SCHOOL	9,276,726.00	9,889.59	9,286,615.59	7,237,205.96	15,465.97	2,033,943.66	78.1%
	TOTAL EXPENSES	9,276,726.00	9,889.59	9,286,615.59	7,237,205.96	15,465.97	2,033,943.66	

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD EXPENDED	ENC/REQ	AVAILABLE	PCT		
354 OCCUPATIONAL EDUCATION	APPROP	ADJSTMTS	BUDGET			BUDGET	USED		
<b>05541301 OC ED GEN ED 2210</b>									
05541301 519121 OCC ED CTE AIDE	.00	.00	.00	15,994.68	.00	-15,994.68	100.0%		
TOTAL OC ED GEN ED 2210	.00	.00	.00	15,994.68	.00	-15,994.68	100.0%		
<b>05542202 OC ED 2305</b>									
05542202 519101 OCC ED PROF SAL	2,065,235.00	.00	2,065,235.00	1,733,624.24	.00	331,610.76	83.9%		
TOTAL OC ED 2305	2,065,235.00	.00	2,065,235.00	1,733,624.24	.00	331,610.76	83.9%		
<b>05542204 OC ED 2410</b>									
05542204 529405 OCC ED CTE SHOP	7,000.00	150.00	7,150.00	3,327.97	3,511.61	310.42	95.7%		
TOTAL OC ED 2410	7,000.00	150.00	7,150.00	3,327.97	3,511.61	310.42	95.7%		
<b>05542206 OC ED 2420</b>									
05542206 559140 OCC ED ED SUPPL	71,000.00	991.08	71,991.08	66,126.47	4,612.71	1,251.90	98.3%		
TOTAL OC ED 2420	71,000.00	991.08	71,991.08	66,126.47	4,612.71	1,251.90	98.3%		
<b>05542601 OC ED SPED 2210</b>									
05542601 519121 OCC ED CTE SPED	22,460.00	.00	22,460.00	.00	.00	22,460.00	.0%		
TOTAL OC ED SPED 2210	22,460.00	.00	22,460.00	.00	.00	22,460.00	.0%		
<b>05546201 OC ED SUPERVISION 2110</b>									
05546201 519102 OCC ED SEC/CLER	50,807.00	.00	50,807.00	.00	.00	50,807.00	.0%		

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR: 354	OCCUPATIONAL EDUCATION		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
05546201	519114	OCC ED DIRECTOR	141,269.00	.00	141,269.00	114,101.40	.00	27,167.60	80.8%
		TOTAL OC ED SUPERVISION 2110	192,076.00	.00	192,076.00	114,101.40	.00	77,974.60	59.4%
		TOTAL OCCUPATIONAL EDUCATION	2,357,771.00	1,141.08	2,358,912.08	1,933,174.76	8,124.32	417,613.00	82.3%
		TOTAL EXPENSES	2,357,771.00	1,141.08	2,358,912.08	1,933,174.76	8,124.32	417,613.00	

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD EXPENDED	ENC/REQ	AVAILABLE	PCT		
360 NORTH QUINCY HIGH SCHOOL	APPROP	ADJSTMNTS	BUDGET			BUDGET	USED		
<b>05600201 N HS ROTC 2305</b>									
05600201 519101 N. QUINCY HS RO	193,268.00	.00	193,268.00	83,153.18	.00	110,114.82	43.0%		
TOTAL N HS ROTC 2305	193,268.00	.00	193,268.00	83,153.18	.00	110,114.82	43.0%		
<b>05601101 N HS EXTRA CURR. 3521</b>									
05601101 519129 N. QUINCY HS EX	29,871.00	.00	29,871.00	15,134.89	.00	14,736.11	50.7%		
TOTAL N HS EXTRA CURR. 3521	29,871.00	.00	29,871.00	15,134.89	.00	14,736.11	50.7%		
<b>05601301 N HS GEN ED 2210</b>									
05601301 519121 N. QUINCY HS AI	107,290.00	.00	107,290.00	80,074.76	.00	27,215.24	74.6%		
TOTAL N HS GEN ED 2210	107,290.00	.00	107,290.00	80,074.76	.00	27,215.24	74.6%		
<b>05601401 N HS GEN. INSTR. 2305</b>									
05601401 519101 N. QUINCY HS PR	5,651,515.00	.00	5,651,515.00	4,713,699.38	.00	937,815.62	83.4%		
TOTAL N HS GEN. INSTR. 2305	5,651,515.00	.00	5,651,515.00	4,713,699.38	.00	937,815.62	83.4%		
<b>05601402 N HS GEN. INSTR. 2420</b>									
05601402 559140 N. QUINCY HS ED	30,106.00	930.10	31,036.10	20,510.77	7,565.91	2,959.42	90.5%		
TOTAL N HS GEN. INSTR. 2420	30,106.00	930.10	31,036.10	20,510.77	7,565.91	2,959.42	90.5%		
<b>05602601 N HS SPED 2210</b>									
05602601 519121 N. QUINCY HS SP	321,521.00	.00	321,521.00	235,919.13	.00	85,601.87	73.4%		

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD EXPENDED	ENC/REQ	AVAILABLE	PCT		
360 NORTH QUINCY HIGH SCHOOL	APPROP	ADJSTMNTS	BUDGET			BUDGET	USED		
TOTAL N HS SPED 2210	321,521.00	.00	321,521.00	235,919.13	.00	85,601.87	73.4%		
<b>05603001 N HS TEXT BOOKS 2410</b>									
05603001 559200 N. QUINCY HS TE	29,600.00	.00	29,600.00	24,798.11	2,362.18	2,439.71	91.8%		
TOTAL N HS TEXT BOOKS 2410	29,600.00	.00	29,600.00	24,798.11	2,362.18	2,439.71	91.8%		
<b>05605801 N HS MEDIA/LIBRARY 2341</b>									
05605801 519101 N. QUINCY HS ME	99,135.00	.00	99,135.00	107,635.08	.00	-8,500.08	108.6%		
TOTAL N HS MEDIA/LIBRARY 2341	99,135.00	.00	99,135.00	107,635.08	.00	-8,500.08	108.6%		
<b>05605902 N HS PRINCIP.OFFICE 2210</b>									
05605902 519102 N. QUINCY HS SE	267,435.00	.00	267,435.00	183,673.81	.00	83,761.19	68.7%		
05605902 519116 N. QUINCY HS PR	382,815.00	.00	382,815.00	331,591.53	.00	51,223.47	86.6%		
05605902 519117 N. QUINCY HS DE	296,297.00	.00	296,297.00	254,428.06	.00	41,868.94	85.9%		
TOTAL N HS PRINCIP.OFFICE 2210	946,547.00	.00	946,547.00	769,693.40	.00	176,853.60	81.3%		
<b>05607201 N HS CUSTODIAL 4113</b>									
05607201 519103 N. QUINCY HS CU	537,000.00	.00	537,000.00	413,842.95	.00	123,157.05	77.1%		
TOTAL N HS CUSTODIAL 4113	537,000.00	.00	537,000.00	413,842.95	.00	123,157.05	77.1%		
<b>05608501 N HS SECURITY, BUILDING 3603</b>									
05608501 519105 N. QUINCY HS SE	213,824.00	.00	213,824.00	199,873.74	.00	13,950.26	93.5%		
TOTAL N HS SECURITY, BUILDING	213,824.00	.00	213,824.00	199,873.74	.00	13,950.26	93.5%		



YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR: 360	NORTH QUINCY HIGH SCHOOL	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED	
TOTAL NORTH QUINCY HIGH SCHOOL		8,159,677.00	930.10	8,160,607.10	6,664,335.39	9,928.09	1,486,343.62	81.8%	
TOTAL EXPENSES		8,159,677.00	930.10	8,160,607.10	6,664,335.39	9,928.09	1,486,343.62		

YEAR-TO-DATE BUDGET REPORT

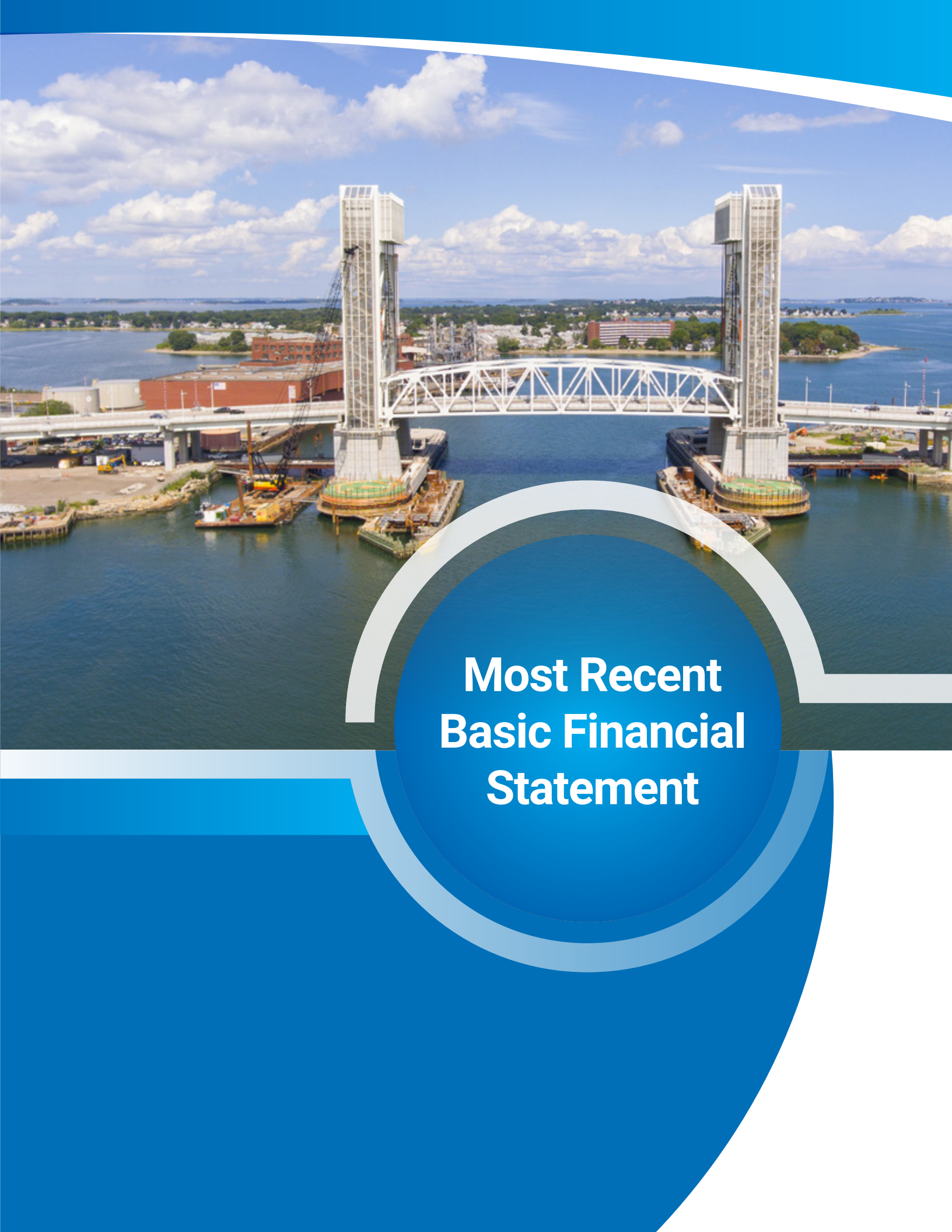
FOR 2023 10									
ACCOUNTS FOR:	GOALS/ALTERNATIVE PROGRAM	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED	
<b>05620301 N HS ALTERNATIVE PROG. 2110</b>									
05620301	519101 PROFESSIONAL SA	877,915.00	.00	877,915.00	153,002.21	.00	724,912.79	17.4%	
05620301	519102 GOALS SEC/CLERI	22,143.00	.00	22,143.00	29,531.30	.00	-7,388.30	133.4%	
TOTAL N HS ALTERNATIVE PROG. 2		900,058.00	.00	900,058.00	182,533.51	.00	717,524.49	20.3%	
<b>05620302 N HS ALTERNATIVE 2420</b>									
05620302	559140 ALT PROGRAMS ED	2,000.00	.00	2,000.00	719.00	.00	1,281.00	36.0%	
05620302	559200 TEXT BOOKS	5,000.00	.00	5,000.00	1,571.96	.00	3,428.04	31.4%	
TOTAL N HS ALTERNATIVE 2420		7,000.00	.00	7,000.00	2,290.96	.00	4,709.04	32.7%	
<b>05623601 N HS SPED 2305</b>									
05623601	519101 ALT PROGRAMS PR	.00	.00	.00	275,116.30	.00	-275,116.30	100.0%	
TOTAL N HS SPED 2305		.00	.00	.00	275,116.30	.00	-275,116.30	100.0%	
TOTAL GOALS/ALTERNATIVE PROGRA		907,058.00	.00	907,058.00	459,940.77	.00	447,117.23	50.7%	
TOTAL EXPENSES		907,058.00	.00	907,058.00	459,940.77	.00	447,117.23		

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED				AVAILABLE	PCT	
363 CHILDREN'S DEVELOPMENT CENTER	APPROP	ADJSTMTS	BUDGET	YTD	EXPENDED	ENC/REQ	BUDGET	USED	
<u>05632601 CDC AIDES 2330</u>									
05632601 519121 AIDES	45,221.00	.00	45,221.00	37,587.01		.00	7,633.99	83.1%	
TOTAL CDC AIDES 2330	45,221.00	.00	45,221.00	37,587.01		.00	7,633.99	83.1%	
TOTAL CHILDREN'S DEVELOPMENT C	45,221.00	.00	45,221.00	37,587.01		.00	7,633.99	83.1%	
TOTAL EXPENSES	45,221.00	.00	45,221.00	37,587.01		.00	7,633.99		

YEAR-TO-DATE BUDGET REPORT

FOR 2023 10								
	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED	
GRAND TOTAL	120,339,644.00	3,057,725.79	123,397,369.79	86,804,922.25	1,431,327.58	35,161,119.96	71.5%	
** END OF REPORT - Generated by ERIC MASON **								



**Most Recent  
Basic Financial  
Statement**

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***CITY OF QUINCY, MASSACHUSETTS***

***REPORT ON EXAMINATION OF  
BASIC FINANCIAL STATEMENTS***

***YEAR ENDED JUNE 30, 2022***

# DRAFT

## CITY OF QUINCY, MASSACHUSETTS

### REPORT ON EXAMINATION OF BASIC FINANCIAL STATEMENTS

JUNE 30, 2022

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## **Independent Auditors' Report**

To the Honorable Mayor and City Council  
City of Quincy, Massachusetts

### **Report on the Audit of the Financial Statements**

#### **Opinions**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Quincy, Massachusetts, as of and for the year ended June 30, 2022 (except for the Quincy Contributory Retirement System which is as of and for the year ended December 31, 2021), and the related notes to the financial statements, which collectively comprise the City of Quincy, Massachusetts' basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Quincy, Massachusetts, as of June 30, 2022 (except for the Quincy Contributory Retirement System which is as of and for the year ended December 31, 2021), and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Quincy Contributory Retirement System, which represents 100% of the assets, net position, and revenues of the discretely presented component. This statement was audited by other auditors whose report has been furnished to us, and our opinions, insofar as it relates to the amounts included for the Quincy Contributory Retirement System are based solely on the reports of the other auditor.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Change in Accounting Principle**

As discussed in Note 7 to the financial statements, during the year ending June 30, 2022, the City adopted new accounting guidance, Government Accounting Standards Board (GASB) Statement No. 87, *Leases*.

#### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for

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twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Quincy Massachusetts' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Quincy, Massachusetts' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

## **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated May \_\_\_\_\_, 2023, on our consideration of the City of Quincy, Massachusetts' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Quincy, Massachusetts' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Quincy, Massachusetts' internal control over financial reporting and compliance.

May \_\_\_\_\_, 2023

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# ***Management's Discussion and Analysis***

## ***Management's Discussion and Analysis***

As management of the City of Quincy (City), we offer readers of these financial statements this narrative overview and analysis of the financial activities for the year ended June 30, 2022. We encourage readers to consider the information presented in this report. All amounts, unless otherwise indicated, are expressed in whole dollars.

The Governmental Accounting Standards Board (GASB) is the authoritative standard setting body that provides guidance on how to prepare financial statements in conformity with generally accepted accounting principles (GAAP). Users of these financial statements (such as investors and rating agencies) rely on the GASB to establish consistent reporting standards for all governments in the United States. This consistent application is the only way users (including citizens, the media, legislators and others) can assess the financial condition of one government compared to others.

### **Financial Highlights**

- The liabilities and deferred inflows of resources of the City exceeded its assets and deferred outflows of resources at the close of 2022 by \$689.7 million due to the unfunded long-term actuarially determined net other postemployment liability of \$619.2 million.
- The accumulated governmental liability for net other postemployment benefits liability is \$592.3 million. The accumulated net OPEB liability, along with issuance of non-capital related debt to fully the City's portion of the net pension liability has created a negative balance of \$1 billion for governmental activities unrestricted net position.
- The accumulated business-type liability for the net other postemployment benefits liability is \$27 million. The accumulated net OPEB liability, along with issuance of non-capital related debt to fully the City's portion of the net pension liability has created a negative balance of \$38.1 million for business-type activities unrestricted net position.
- At the close of the current year, the City's general fund reported an ending fund balance of \$40.3 million an increase of \$22.8 million from the prior year.

### ***Overview of the Financial Statements***

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. These basic financial statements comprise three components: 1) the government-wide financial statements, 2) the fund financial statements, and 3) the notes to the financial statements.

**Government-wide financial statements.** The *government-wide financial statements* are designed to provide readers with a broad overview of finances, in a manner similar to private-sector business.

The *statement of net position* presents information on all assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The *statement of activities* presents information showing how the City's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this

statement for some items that will only result in cash flows in future periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities include general government, public safety, education, public works, human services, community preservation, culture and recreation, claims and judgments and interest. The business-type activities include the activities of the sewer, water, and Quincy College operations.

The government-wide financial statements include not only the City itself (known as the *primary government*), but also a legally separate public employee retirement system for which the City is financially accountable. Financial information for this *component unit* is reported within the fiduciary fund statements.

**Fund financial statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental funds.** *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund statements focus on *near-term inflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with this budget.

**Proprietary funds.** The City maintains two types of proprietary funds.

*Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses enterprise funds to account for its sewer, water, and Quincy College activities.

*Internal service funds* are used to accumulate and allocate costs internally among various functions. The City uses internal service funds to account for the self-insured employee health program. Because this program primarily benefits governmental rather than business-type activities, they have been included within *governmental activities* in the government-wide financial statements.

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

**Notes to the basic financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

## ***Government-wide Financial Analysis***

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The City's liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources by \$689.7 million at the close of 2022.

Net position of \$343 million reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt used to acquire those assets that are still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in its capital assets is reported net of its related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional \$37.9 million of the net position represents resources that are subject to external restrictions on how they may be used. The remaining *unrestricted net position* deficit balance is not available to meet the City's ongoing obligations to citizens and creditors because the related non-capital liabilities exceed non-capital assets. The *unrestricted net position* deficit balance of \$1.1 billion, which represents amounts that will need to be raised over the course of time, is the result of recognizing a net OPEB liability, and related deferred inflows and outflows of resources, of \$724.7 million and the issuance of non-capital related debt to fully the City's portion of the net pension liability.

The discussion and comparison of governmental and business-type activities of the City are presented on the pages that follow.

## **Governmental Activities**

The City's governmental activities liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources for governmental activities by \$726.3 million at the close of 2022. Condensed financial statement information for the governmental activities follows on the next page.

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Comparative information regarding the City's governmental activities assets, deferred outflows of resources, liabilities, and deferred inflows of resources, between the current and prior years, is presented below:

	2022	2021
<b>Assets:</b>		
Current assets.....	\$ 211,788,572	\$ 137,864,160
Noncurrent assets (excluding capital).....	82,202,908	-
Capital assets, non depreciable.....	100,684,544	91,767,695
Capital assets, net of accumulated depreciation....	713,583,921	676,848,675
<b>Total assets.....</b>	<b>1,108,259,945</b>	<b>906,480,530</b>
<b>Deferred outflows of resources.....</b>	<b>106,414,082</b>	<b>153,394,511</b>
<b>Liabilities:</b>		
Current liabilities (excluding debt).....	46,215,251	44,641,478
Noncurrent liabilities (excluding debt).....	603,879,247	1,152,801,438
Current debt.....	202,784,720	171,021,462
Noncurrent debt.....	845,406,248	357,545,879
<b>Total liabilities.....</b>	<b>1,698,285,466</b>	<b>1,726,010,257</b>
<b>Deferred inflows of resources.....</b>	<b>242,672,563</b>	<b>55,172,098</b>
<b>Net position:</b>		
Net investment in capital assets.....	269,669,594	279,241,501
Restricted.....	36,589,532	29,702,579
Unrestricted.....	(1,032,543,128)	(1,030,251,394)
<b>Total net position.....</b>	<b>\$ (726,284,002)</b>	<b>\$ (721,307,314)</b>

The governmental net position decreased \$4.9 million during the current year. This was mainly driven by a decrease in expenses associated with the net pension asset and net other postemployment benefit liability. Also contributing to the change in net position were:

- the receipt of \$3.5 million of capital grant revenue.
- favorable budgetary results.
- activity associated with capital related debt exceeded depreciation expense on capital assets.

The governmental activities expenses decreased \$52.2 million and totaled \$458.8 million at fiscal year end. Of this amount, \$155.3 million, or 33.8%, was directly supported by program revenues consisting of charges for services, operating and capital grants and contributions. The decrease in expenses is largely the result of lower expenses associated with the net pension asset and net other postemployment benefit liability. These two items were offset by increases expenses associated with workers compensation liabilities, accrued interest on long term debt and compensated absences.

General revenues totaled \$298.5 million, primarily coming from property taxes, motor vehicle excise and unrestricted grants and contributions. General revenues increased \$12.5 million over the prior year and the increase is mainly attributable to real estate taxes and unrestricted grants and contribution revenues increasing \$12.1 million over the prior year.



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Comparative information regarding the City's governmental activities revenues and expenses, between the current and prior years, is presented below in the following table:

	2022	2021
<b>Program Revenues:</b>		
Charges for services..... \$	28,801,425	\$ 20,770,579
Operating grants and contributions.....	122,990,008	125,436,326
Capital grants and contributions.....	3,485,285	4,240,691
<b>General Revenues:</b>		
Real estate and personal property taxes, net of tax refunds payable.....	256,759,071	246,137,904
Tax and other liens.....	253,865	1,041,620
Motor vehicle and other excise taxes.....	10,886,916	10,942,879
Hotel/motel tax.....	1,083,426	397,687
Meals tax.....	2,235,239	1,587,370
Urban development corporation tax.....	491,823	211,610
Community preservation tax.....	2,149,358	2,055,515
Penalties and interest on taxes.....	1,512,664	1,408,026
Payments in lieu of taxes.....	819,705	947,423
Grants and contributions not restricted to specific programs.....	22,254,192	20,769,654
Unrestricted investment income.....	81,258	553,567
<b>Total revenues.....</b>	<b>453,804,235</b>	<b>436,500,851</b>
<b>Expenses:</b>		
General government.....	58,929,770	57,140,327
Public safety.....	116,396,076	139,801,210
Education.....	201,169,063	238,074,413
Public works.....	33,810,728	29,019,266
Human services.....	16,503,998	17,306,127
Culture and recreation.....	17,139,501	17,720,870
Community preservation.....	387,617	299,146
Claims and judgments.....	317,899	1,533,330
Interest.....	14,126,271	10,105,853
<b>Total expenses.....</b>	<b>458,780,923</b>	<b>511,000,542</b>
<b>Excess (Deficiency) before transfers.....</b>	<b>(4,976,688)</b>	<b>(74,499,691)</b>
<b>Transfers.....</b>	<b>-</b>	<b>2,100,000</b>
<b>Change in net position.....</b>	<b>(4,976,688)</b>	<b>(72,399,691)</b>
<b>Net position, beginning of year.....</b>	<b>(721,307,314)</b>	<b>(648,907,623)</b>
<b>Net position, end of year..... \$</b>	<b>(726,284,002)</b>	<b>(721,307,314)</b>

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## Business-type Activities

The City's business-type activities assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$36.5 million at the close of 2022. Comparative information regarding the City's business-type activities assets, deferred outflows of resources, liabilities, and deferred inflows of resources, between the current and prior years, is presented in the tables that follow:

	2022	2021
<b>Assets:</b>		
Current assets.....	\$ 50,532,562	\$ 43,437,765
Noncurrent assets (excluding capital).....	13,928,430	1,159,655
Capital assets, non depreciable.....	1,692,294	362,004
Capital assets, net of accumulated depreciation....	128,772,693	104,391,349
<b>Total assets.....</b>	<b>194,925,979</b>	<b>149,350,773</b>
<b>Deferred outflows of resources.....</b>	<b>9,156,463</b>	<b>6,737,004</b>
<b>Liabilities:</b>		
Current liabilities (excluding debt).....	15,551,206	4,401,278
Noncurrent liabilities (excluding debt).....	28,657,090	66,684,190
Current debt.....	11,987,153	8,537,872
Noncurrent debt.....	90,240,082	36,269,256
<b>Total liabilities.....</b>	<b>146,435,531</b>	<b>115,892,596</b>
<b>Deferred inflows of resources.....</b>	<b>21,112,276</b>	<b>6,119,036</b>
<b>Net position:</b>		
Net investment in capital assets.....	73,276,979	66,795,098
Restricted.....	1,333,000	1,333,000
Unrestricted.....	(38,075,344)	(34,051,953)
<b>Total net position.....</b>	<b>\$ 36,534,635</b>	<b>\$ 34,076,145</b>

Business-type net position of \$73.3 million represents the net investment in capital assets, \$1.3 million is restricted for capital purposes and workers compensation financing and the remaining unrestricted net position is in a deficit of \$38.1 million. The deficit in unrestricted net position is largely due to the recognition of total business-type net other postemployment benefit liabilities of \$27 million.

Comparative information regarding the City's business-type activities revenues and expenses, between the current and prior year, is presented in the table on the following page.

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	2022	2021
<b>Program Revenues:</b>		
Charges for services..... \$	78,302,448	\$ 77,257,079
Operating grants and contributions.....	498,614	589,067
Capital grants and contributions.....	126,447	2,703,329
<b>General Revenues:</b>		
Penalties and interest.....	418,192	364,033
Unrestricted investment income.....	27,342	40,585
<b>Total revenues.....</b>	<b>79,373,043</b>	<b>80,954,093</b>
<b>Expenses:</b>		
Water.....	21,907,758	21,687,910
Sewer.....	29,977,785	28,504,599
Quincy College.....	25,029,010	23,521,266
<b>Total expenses.....</b>	<b>76,914,553</b>	<b>73,713,775</b>
<b>Excess (Deficiency) before transfers.....</b>	<b>2,458,490</b>	<b>7,240,318</b>
<b>Transfers.....</b>	<b>-</b>	<b>(2,100,000)</b>
<b>Change in net position.....</b>	<b>2,458,490</b>	<b>5,140,318</b>
<b>Net position, beginning of year.....</b>	<b>34,076,145</b>	<b>28,935,827</b>
<b>Net position, end of year..... \$</b>	<b>36,534,635</b>	<b>\$ 34,076,145</b>

The City's business-type activities net position increased \$2.5 million in the current year as discussed in the following paragraphs.

The water enterprise fund's net position increased \$3.1 million from the prior year. This is the result increased operating revenues and other financing sources exceeding operating expenses, which were in line with the prior year.

The sewer enterprise net position increased \$437,000 from the prior year. This is the result of increased costs of services and administration expenses being offset by an increase in operating revenues and fees from developers.

The ending net position of the Quincy College enterprise fund decreased \$1.1 million. Operating revenues, overall, were in line with the previous year. However, revenues from tuition charges decreased \$1.4 million due to decreased enrollment, caused by the COVID-19 pandemic. Pension grant revenues also decreased \$1.1 million due to activity associated with the pension related special funding situation with the Massachusetts Teachers Retirement System (see footnote 11 for more information about the special funding situation). Offsetting the decrease in tuition revenue was an increase of \$2.7 million in grant income relating the recognition of certain revenues in accordance with the federal Higher Education Emergency Relief Fund grant program.

Operating expenses increased by \$1.3 million largely due to an increase in overall salary and fringe benefit growth.

The College has established an OPEB Trust fund to begin the process of fully funding the actuarially determined

and accrued liability. The activity of the trust is presented as a fiduciary fund and the net position can only be spent on retiree health insurance benefits. At year end, the balance in the OPEB Trust fund was approximately \$2.9 million.

## ***Financial Analysis of the Government's Funds***

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds.** The focus of *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing financing requirements. In particular *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the year.

As of the end of the current year, governmental funds reported a combined net ending fund balance deficit of \$21.7 million. The reasons for this deficit are discussed further in the paragraphs that follow.

The general fund is the chief operating fund. At the end of the current year, unassigned fund balance of the general fund was \$30 million and total fund balance was \$40.3 million. Assignments of fund balance for encumbrances and continuing appropriations totaled \$10.3 million. Unassigned fund balance represents 8.9% of total general fund expenditures, while total fund balance represents 11.9% of that same amount.

The general fund experienced an increase in fund balance of \$23.8 million. This was due to revenues increasing 1.5% and expenditures decreasing 7.5%. The revenue increase was largely driven by growth in real estate revenues and the expenditures decreased largely due to decreases in the actuarially required contribution to the pension system. The decrease in the actuarially required contribution is the result of the City having issued pension obligation bonds to fully fund its' share of the retirement system's net pension liability.

Fund balance of the Downtown Improvement Capital Fund decreased by \$6.5 million which was caused by an equal amount of expenditures occurring in advance of long term debt financing proceeds. The current fund deficit balance of \$152.5 million will be funded through the issuance of additional long-term debt. The fund accounts for activity related to a major ongoing capital project to improve the downtown area. The fund had BANS outstanding of \$148.8 million that were issued for statutory purposes.

Fund balance of the City Capital Plan Fund increased by \$30.3 million. This was due the issuance of long-term debt and premium proceeds of \$77.96 million offsetting by total fund expenditures in the amount of \$52.5 million. The fund expenditures were incurred under various contracts for library and parkland improvements, roadway and seawall infrastructure improvements, construction of a new police station and other general government related projects. The fund began the year with a \$19.7 million fund surplus.

## **General Fund Budgetary Highlights.**

The final budget of \$354.6 million is reflective of a decrease of \$2.8 million when compared to the original budget.

Actual revenues were \$2.1 million higher than budgeted amounts due to various factors. Real estate revenues were less than budget by \$2.3 million; however actual collections were roughly 99% of the final budgeted amount. This is in line with historical and industry norms. Offsetting the shortfall in real estate revenues were licenses and permit fees, meals taxes, motor vehicle and other excise taxes, fees and rentals revenues exceeding budgeted amounts. This is largely due to improving economic factors which occurred as COVID-19 pandemic restrictions on the dining, entertainment and general business and construction industries expired during the fiscal year. Also, the City realized \$416,000 receipts associated with tax liens and corporate development taxes which were unbudgeted.

Actual expenditures and encumbrances were lower than budgeted amounts by \$10.9 million due to appropriation turn-backs in a variety of functions. The majority of the turn-backs were in the general government, education, public works and employee benefit functions. These reversions were largely driven by lower utility, contractual service costs, and realized savings as a result of the City having converted from a premium based health plan to a self-insured health plan.

## **Capital Asset and Debt Administration**

**Capital Assets.** In conjunction with the annual operating budget, the City annually prepares a capital budget for the upcoming year and a five-year Capital Improvement Plan (CIP) that is used as a guide for future capital expenditures.

The City's investment in capital assets for its governmental and business-type activities as of June 30, 2022, amounts to \$814.3 million (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, land improvements, buildings and building improvements, machinery, vehicles and equipment, and infrastructure. The total increase in the City's investment in capital assets for the current year was \$45.7 million, net of \$26.8 million of depreciation expense.

The increase in governmental capital asset activity is due to open space land acquisition, school building improvements, park improvements and related projects funded through the Community Preservation Fund, departmental equipment, and infrastructure and other costs associated with the downtown redevelopment project, as well as various roadway infrastructure upgrades and improvements.

The major reason for the increase in water and sewer fund capital assets is due to the City's ongoing investment in the infrastructure that supports the distribution and collection systems of both funds.

**Debt Administration.** The City maintains an S&P Bond Rating of AA+. The City continues to maintain strong market access for both note and bond sales.

Outstanding long-term debt of the general government, as of June 30, 2022, totaled approximately \$889.3 million. During fiscal year 2022 governmental funds issued \$527.4 million of general obligation bonds of which, \$11 million was for Citywide road and sidewalk repair, \$54.8 million was for the Public Safety Headquarters, \$453.5 million was for the general government share of the Citywide pension obligation bond issuance, and \$8.1 million was for land acquisition purposes.

The water enterprise fund had \$43.8 million in long-term debt. The fund issued a total of \$20.3 million of general obligation bonds. Of this amount, \$12.7 million represents the funds' share of the Citywide pension obligation

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bond issuance. The balance of the issuance relates to the City's ongoing investment in water infrastructure. Water funds principal payments on long term debt totaled \$2.2 million which equaled the amount it was required amounts to pay to bond holders.

The sewer enterprise fund had \$20.8 million in long-term debt. The fund issued \$8.8 million of general obligation bonds. This represents the funds' share of the Citywide pension obligation bond issuance. Sewer fund principal payments on long term debt totaled \$1.3 million which equaled the amount it was required amounts to pay to bond holders.

All of the debt carried by the water and sewer enterprise funds is supported by the user rates with no subsidy from the general fund.

At June 30, 2022, the City carried \$186.1 million of short term financing notes of which \$148.7 million relates to the Quincy Center Concourse downtown redevelopment project; \$9.2 million relates to various non-education related capital projects, \$17.4 million relates to capital projects that enhance the education system of the City, \$13.7 million was for a grant anticipation note issued in advance of receiving related grant funding and \$7.1 million relates to water and sewer infrastructure projects.

Please refer to notes 4, 6, and 7 in the financial statements for further discussion of the major capital and debt activity.

## **Pension Obligation Bonds**

In December 2021, the City issued Pension Obligation Bonds totaling approximately \$475,000,000. At issuance, the debt issuance was deposited with the Quincy Contributory Retirement System which in turn invested 100% of the proceeds with the Pension Reserves Investment Trust. Then intention of this transaction is reduce the City's net pension to zero in return for a fixed rate repayment stream per the terms of the long term debt issuance.

## ***Requests for Information***

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Director of Municipal Finance, City Hall, 1305 Hancock St., Quincy, Massachusetts 02169.

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# ***Basic Financial Statements***



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## STATEMENT OF NET POSITION

JUNE 30, 2022

	<i>Primary Government</i>		
	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
<b>CURRENT:</b>			
Cash and cash equivalents.....	\$ 159,841,909	\$ 34,279,270	\$ 194,121,179
Investments.....	6,666,574	-	6,666,574
Receivables, net of allowance for uncollectibles:			
Real estate and personal property taxes.....	9,633,695	-	9,633,695
Tax liens and deferrals.....	6,976,587	1,157,470	8,134,057
Community preservation fund surtax.....	67,790	-	67,790
Motor vehicle and other excise taxes.....	1,229,700	-	1,229,700
User fees.....	-	15,084,536	15,084,536
Departmental and other.....	1,758,529	-	1,758,529
Intergovernmental.....	23,414,146	-	23,414,146
Intergovernmental - subsidy.....	-	11,286	11,286
Community preservation state share.....	651,565	-	651,565
Loans.....	553,019	-	553,019
Tax foreclosures.....	995,058	-	995,058
<b>Total current assets.....</b>	<b>211,788,572</b>	<b>50,532,562</b>	<b>262,321,134</b>
<b>NONCURRENT:</b>			
Receivables, net of allowance for uncollectibles:			
Intergovernmental - subsidy.....	-	15,369	15,369
Deposit on purchase of property.....	-	1,133,000	1,133,000
Net Pension Asset.....	82,202,908	12,780,061	94,982,969
Capital assets, nondepreciable.....	100,684,544	1,692,294	102,376,838
Capital assets, net of accumulated depreciation.....	713,583,921	128,772,693	842,356,614
<b>Total noncurrent assets.....</b>	<b>896,471,373</b>	<b>144,393,417</b>	<b>1,040,864,790</b>
<b>TOTAL ASSETS.....</b>	<b>1,108,259,945</b>	<b>194,925,979</b>	<b>1,303,185,924</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflows related to pensions.....	15,417,815	1,722,372	17,140,187
Deferred outflows related to other postemployment benefits.....	90,996,267	7,434,091	98,430,358
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES.....</b>	<b>106,414,082</b>	<b>9,156,463</b>	<b>115,570,545</b>
<b>LIABILITIES</b>			
<b>CURRENT:</b>			
Warrants payable.....	7,849,793	2,052,390	9,902,183
Accrued payroll.....	10,090,499	798,495	10,888,994
Health claims payable.....	3,546,869	-	3,546,869
Tax refunds payable.....	874,000	-	874,000
Accrued interest.....	8,048,309	615,831	8,664,140
Other liabilities.....	1,091,139	4,633,650	5,724,789
Fees collected in advance.....	1,680,642	4,177,755	5,858,397
Lease obligations.....	-	2,474,573	2,474,573
Compensated absences.....	12,422,000	741,512	13,163,512
Workers' compensation.....	612,000	57,000	669,000
Notes payable.....	179,002,863	7,051,584	186,054,447
Bonds payable.....	23,781,857	4,935,569	28,717,426
<b>Total current liabilities.....</b>	<b>248,999,971</b>	<b>27,538,359</b>	<b>276,538,330</b>
<b>NONCURRENT:</b>			
Lease obligations.....	-	8,915,316	8,915,316
Compensated absences.....	4,146,000	40,019	4,186,019
Workers' compensation.....	7,481,000	1,619,000	9,100,000
Net other postemployment benefits liability.....	592,252,247	26,998,071	619,250,318
Bonds payable.....	845,406,248	81,324,766	926,731,014
<b>Total noncurrent liabilities.....</b>	<b>1,449,285,495</b>	<b>118,897,172</b>	<b>1,568,182,667</b>
<b>TOTAL LIABILITIES.....</b>	<b>1,698,285,466</b>	<b>146,435,531</b>	<b>1,844,720,997</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflows related to pensions.....	46,255,767	13,684,964	59,940,731
Deferred inflows related to other postemployment benefits.....	196,416,796	7,427,312	203,844,108
<b>TOTAL DEFERRED INFLOWS OF RESOURCES.....</b>	<b>242,672,563</b>	<b>21,112,276</b>	<b>263,784,839</b>
<b>NET POSITION</b>			
Net investment in capital assets.....	269,669,594	73,276,979	342,946,573
Restricted for:			
Capital purposes.....	-	1,133,000	1,133,000
Workers compensation.....	-	200,000	200,000
Loans.....	553,019	-	553,019
Permanent funds:			
Expendable.....	2,120,201	-	2,120,201
Nonexpendable.....	263,474	-	263,474
Gifts and grants.....	22,628,601	-	22,628,601
Community preservation.....	11,024,237	-	11,024,237
Unrestricted.....	(1,032,543,128)	(38,075,344)	(1,070,618,472)
<b>TOTAL NET POSITION.....</b>	<b>\$ (726,284,002)</b>	<b>\$ 36,534,635</b>	<b>\$ (689,749,367)</b>

See notes to basic financial statements.

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## STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2022

Functions/Programs	Program Revenues					Net (Expense) Revenue
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		
<b>Primary Government:</b>						
<i>Governmental Activities:</i>						
General government.....	\$ 58,929,770	\$ 12,594,897	\$ 35,622,066	\$ -		\$ (10,712,807)
Public safety.....	116,396,076	12,748,561	3,435,014	-		(100,212,501)
Education.....	201,169,063	1,891,876	71,301,527	-		(127,975,660)
Public works.....	33,810,728	801,076	1,536,758	2,741,852		(28,731,042)
Human services.....	16,503,998	113,525	10,258,405	-		(6,132,068)
Culture and recreation.....	17,139,501	651,490	836,238	-		(15,651,773)
Community preservation.....	387,617	-	-	743,433		355,816
Claims and judgments.....	317,899	-	-	-		(317,899)
Interest.....	14,126,271	-	-	-		(14,126,271)
<b>Total Governmental Activities.....</b>	<b>458,780,923</b>	<b>28,801,425</b>	<b>122,990,008</b>	<b>3,485,285</b>		<b>(303,504,205)</b>
<i>Business-Type Activities:</i>						
Water.....	21,907,758	22,978,745	416,906	6,481		1,494,374
Sewer.....	29,977,785	31,488,086	81,708	-		1,592,009
Quincy College.....	25,029,010	23,835,617	-	119,966		(1,073,427)
<b>Total Business-Type Activities.....</b>	<b>76,914,553</b>	<b>78,302,448</b>	<b>498,614</b>	<b>126,447</b>		<b>2,012,956</b>
<b>Total Primary Government.....</b>	<b>\$ 535,695,476</b>	<b>\$ 107,103,873</b>	<b>\$ 123,488,622</b>	<b>\$ 3,611,732</b>		<b>\$ (301,491,249)</b>

See notes to basic financial statements.

(Continued)

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## STATEMENT OF ACTIVITIES (continued)

YEAR ENDED JUNE 30, 2022

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b>Changes in net position:</b>			
Net (expense) revenue from previous page..... \$	(303,504,205)	2,012,956	(301,491,249)
<i>General revenues:</i>			
Real estate and personal property taxes, net of tax refunds payable.....	256,759,071	-	256,759,071
Tax and other liens.....	253,865	-	253,865
Motor vehicle and other excise taxes.....	10,886,916	-	10,886,916
Hotel/motel tax.....	1,083,426	-	1,083,426
Meals tax.....	2,235,239	-	2,235,239
Urban development corporation tax.....	491,823	-	491,823
Community preservation tax.....	2,149,358	-	2,149,358
Penalties and interest on taxes.....	1,512,664	418,192	1,930,856
Payments in lieu of taxes.....	819,705	-	819,705
Grants and contributions not restricted to specific programs.....	22,254,192	-	22,254,192
Unrestricted investment income.....	81,258	27,342	108,600
Total general revenues.....	298,527,517	445,534	298,973,051
Change in net position.....	(4,976,688)	2,458,490	(2,518,198)
<i>Net position:</i>			
Beginning of year (as revised).....	(721,307,314)	34,076,145	(687,231,169)
End of year..... \$	(726,284,002)	36,534,635	(689,749,367)

See notes to basic financial statements.

(Concluded)

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## GOVERNMENTAL FUNDS BALANCE SHEET

JUNE 30, 2022

	General	Downtown Improvement Capital Fund	City Capital Plan	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and cash equivalents.....	\$ 49,655,271	\$ -	\$ 62,644,020	\$ 43,094,890	\$ 155,394,181
Investments.....	-	-	-	6,666,574	6,666,574
Receivables, net of uncollectibles:					
Real estate and personal property taxes.....	9,633,695	-	-	-	9,633,695
Tax liens and deferrals.....	6,955,385	-	-	21,202	6,976,587
Community preservation fund surtax.....	-	-	-	67,790	67,790
Motor vehicle and other excise taxes.....	1,229,700	-	-	-	1,229,700
Departmental and other.....	700,921	-	-	1,057,608	1,758,529
Intergovernmental.....	261,894	-	-	23,152,252	23,414,146
Community preservation state share.....	-	-	-	651,565	651,565
Loans.....	-	-	-	553,019	553,019
Tax foreclosures.....	995,058	-	-	-	995,058
Due from other funds.....	6,777,528	-	-	-	6,777,528
<b>TOTAL ASSETS.....</b>	<b>\$ 76,209,452</b>	<b>\$ -</b>	<b>\$ 62,644,020</b>	<b>\$ 75,264,900</b>	<b>\$ 214,118,372</b>
<b>LIABILITIES</b>					
Warrants payable.....	\$ 3,107,931	\$ -	\$ 3,344,139	\$ 1,397,723	\$ 7,849,793
Accrued payroll.....	10,090,499	-	-	-	10,090,499
Tax refunds payable.....	874,000	-	-	-	874,000
Due to other funds.....	-	3,855,998	-	2,921,530	6,777,528
Accrued interest on notes payable.....	2,749,700	-	-	-	2,749,700
Other liabilities.....	606,966	-	-	420,932	1,027,898
Unearned revenue.....	-	-	-	1,680,642	1,680,642
Notes payable.....	-	148,662,294	9,236,959	21,103,610	179,002,863
<b>TOTAL LIABILITIES.....</b>	<b>17,429,096</b>	<b>152,518,292</b>	<b>12,581,098</b>	<b>27,524,437</b>	<b>210,052,923</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue.....	18,459,650	-	-	7,274,454	25,734,104
<b>FUND BALANCES</b>					
Nonspendable.....	-	-	-	263,474	263,474
Restricted.....	-	-	50,062,922	40,294,305	90,357,227
Assigned.....	10,272,785	-	-	-	10,272,785
Unassigned.....	30,047,921	(152,518,292)	-	(91,770)	(122,562,141)
<b>TOTAL FUND BALANCES.....</b>	<b>40,320,706</b>	<b>(152,518,292)</b>	<b>50,062,922</b>	<b>40,466,009</b>	<b>(21,668,655)</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES.....</b>	<b>\$ 76,209,452</b>	<b>\$ -</b>	<b>\$ 62,644,020</b>	<b>\$ 75,264,900</b>	<b>\$ 214,118,372</b>

See notes to basic financial statements.

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## RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TOTAL FUND BALANCES TO THE STATEMENT OF NET POSITION

JUNE 30, 2022

Total governmental fund balances.....	\$	(21,668,655)
Capital assets (net) used in governmental activities are not financial resources and, therefore, are not reported in the funds.....		814,268,465
Accounts receivable are not available to pay for current-period expenditures and, therefore, are unavailable in the funds.....		25,734,104
Net pension asset.....		82,202,908
The statement of net position includes certain deferred inflows of resources and deferred outflows of resources that will be amortized over future periods. In governmental funds, these amounts are not deferred.....		(136,258,481)
The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net position.....		837,618
In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.....		(5,298,609)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds:		
Bonds payable.....	(869,188,105)	
Net other postemployment benefits liability.....	(592,252,247)	
Workers' compensation.....	(8,093,000)	
Compensated absences.....	(16,568,000)	
Net effect of reporting long-term liabilities.....		<u>(1,486,101,352)</u>
Net position of governmental activities.....	\$	<u><u>(726,284,002)</u></u>

See notes to basic financial statements.

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## GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 2022

	General	Downtown Improvement Capital Fund	City Capital Plan	Nonmajor Governmental Funds	Total Governmental Funds
<b>REVENUES:</b>					
Real estate and personal property taxes, net of tax refunds.....	\$ 255,848,822	\$ -	\$ -	\$ -	\$ 255,848,822
Tax liens.....	416,226	-	-	-	416,226
Motor vehicle and other excise taxes.....	11,537,673	-	-	-	11,537,673
Hotel/motel tax.....	-	-	-	1,083,426	1,083,426
Meals tax.....	2,235,239	-	-	-	2,235,239
Urban development corporation tax.....	491,823	-	-	-	491,823
Charges for services.....	-	-	-	3,719,055	3,719,055
Penalties and interest on taxes.....	1,505,339	-	-	7,325	1,512,664
Fees and rentals.....	2,344,031	-	-	-	2,344,031
Payments in lieu of taxes.....	819,705	-	-	-	819,705
Licenses and permits.....	5,536,565	-	-	-	5,536,565
Fines and forfeitures.....	76,013	-	-	-	76,013
Intergovernmental - state aid.....	53,857,941	-	-	-	53,857,941
Intergovernmental - Teachers Retirement.....	18,415,409	-	-	-	18,415,409
Intergovernmental - other.....	-	-	1,765,828	65,745,662	67,511,490
Departmental and other.....	8,373,038	-	-	12,094,388	20,467,426
Community preservation taxes.....	-	-	-	2,142,074	2,142,074
Community preservation state match.....	-	-	-	901,109	901,109
Contributions and donations.....	-	-	-	2,929,772	2,929,772
Investment income (loss).....	218,317	-	-	(137,059)	81,258
<b>TOTAL REVENUES.....</b>	<b>361,676,141</b>	<b>-</b>	<b>1,765,828</b>	<b>88,485,752</b>	<b>451,927,721</b>
<b>EXPENDITURES:</b>					
Current:					
General government.....	18,042,884	-	14,653,928	35,400,122	68,096,934
Public safety.....	65,171,688	-	13,819,781	8,196,528	87,187,997
Education.....	114,448,757	-	9,084	25,480,019	139,937,860
Public works.....	18,473,659	6,520,557	22,255,327	922,180	48,171,723
Human services.....	3,328,008	-	-	11,624,478	14,952,486
Culture and recreation.....	8,563,278	-	1,787,568	530,586	10,881,432
Community preservation.....	-	-	-	803,166	803,166
Pension benefits.....	7,361,436	-	-	-	7,361,436
Pension benefits - Teachers Retirement.....	18,415,409	-	-	-	18,415,409
Employee benefits.....	50,848,940	-	-	-	50,848,940
Claims and judgments.....	317,899	-	-	-	317,899
State and county charges.....	4,166,071	-	-	-	4,166,071
Debt service:					
Principal.....	14,488,141	-	-	-	14,488,141
Interest.....	14,707,553	-	-	303,669	15,011,222
<b>TOTAL EXPENDITURES.....</b>	<b>338,333,723</b>	<b>6,520,557</b>	<b>52,525,688</b>	<b>83,260,748</b>	<b>480,640,716</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....</b>	<b>23,342,418</b>	<b>(6,520,557)</b>	<b>(50,759,860)</b>	<b>5,225,004</b>	<b>(28,712,995)</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Issuance of bonds.....	-	-	73,900,000	-	73,900,000
Issuance of refunding bonds.....	17,731,750	-	-	-	17,731,750
Premium from issuance of bonds.....	-	-	3,970,000	-	3,970,000
Premium from issuance of refunding bonds.....	2,876,860	-	-	-	2,876,860
Payments to refunded bond escrow agent.....	(20,275,000)	-	-	-	(20,275,000)
Transfers in.....	3,358,301	-	3,206,014	50,000	6,614,315
Transfers out.....	(3,206,014)	-	-	(3,408,301)	(6,614,315)
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>	<b>485,897</b>	<b>-</b>	<b>81,076,014</b>	<b>(3,358,301)</b>	<b>78,203,610</b>
<b>SPECIAL ITEMS:</b>					
Issuance of pension obligation bonds.....	433,438,616	-	-	-	433,438,616
Pension obligation bonds issuance costs.....	(2,307,711)	-	-	-	(2,307,711)
Contribution to pension trust.....	(431,130,905)	-	-	-	(431,130,905)
<b>TOTAL SPECIAL ITEMS.....</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES.....</b>	<b>23,828,315</b>	<b>(6,520,557)</b>	<b>30,316,154</b>	<b>1,866,703</b>	<b>49,490,615</b>
<b>FUND BALANCES AT BEGINNING OF YEAR.....</b>	<b>16,492,391</b>	<b>(145,997,735)</b>	<b>19,746,768</b>	<b>38,599,306</b>	<b>(71,159,270)</b>
<b>FUND BALANCES AT END OF YEAR.....</b>	<b>\$ 40,320,706</b>	<b>\$ (152,518,292)</b>	<b>\$ 50,062,922</b>	<b>\$ 40,466,009</b>	<b>\$ (21,668,655)</b>

See notes to basic financial statements.

# DRAFT

## RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2022

Net change in fund balances - total governmental funds.....	\$	49,490,615
<p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p>		
Capital outlay.....		72,422,793
Depreciation expense.....		<u>(26,770,698)</u>
Net effect of reporting capital assets.....		45,652,095
<p>Revenues in the Statement of Activities that do not provide current financial resources are unavailable in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable differ between the two statements. This amount represents the net change in unavailable revenue.....</p>		
		1,876,514
<p>The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are unavailable and amortized in the Statement of Activities.</p>		
Issuance of bonds.....		(73,900,000)
Issuance of pension obligation bonds.....		(433,438,616)
Issuance of refunding bonds.....		(17,731,750)
Premium from issuance of bonds.....		(3,970,000)
Premium from issuance of refunding bonds.....		(2,876,860)
Payments to refunded bond escrow agent.....		20,275,000
Net amortization of premium from issuance of bonds.....		2,290,355
Debt service principal payments.....		<u>14,488,141</u>
Net effect of reporting long-term debt.....		(494,863,730)
<p>Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.</p>		
Net change in compensated absences accrual.....		(1,377,000)
Net change in accrued interest on long-term debt.....		(1,405,404)
Net change in deferred outflow/(inflow) of resources related to pensions.....		(17,996,513)
Net change in net pension liability / (asset).....		429,510,140
Net change in deferred outflow/(inflow) of resources related to other postemployment benefits.....		(216,484,381)
Net change in net other postemployment benefits liability.....		206,437,959
Net change in workers' compensation liability.....		<u>(4,686,000)</u>
Net effect of recording long-term liabilities.....		<u>393,998,801</u>
The net activity of internal service funds is reported with Governmental Activities.....		<u>(1,130,983)</u>
Change in net position of governmental activities.....	\$	<u><u>(4,976,688)</u></u>

See notes to basic financial statements.

# DRAFT

## PROPRIETARY FUNDS STATEMENT OF NET POSITION

JUNE 30, 2022

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund
	Water	Sewer	Quincy College	Total	
<b>ASSETS</b>					
<b>CURRENT:</b>					
Cash and cash equivalents.....	\$ 8,624,380	\$ 11,671,752	\$ 13,983,138	\$ 34,279,270	\$ 4,447,728
Receivables, net of allowance for uncollectibles:					
Liens - user fees.....	660,656	864,123	-	1,524,779	-
User fees.....	3,345,346	4,832,343	6,539,538	14,717,227	-
Intergovernmental - subsidy.....	-	11,286	-	11,286	-
Total current assets.....	12,630,382	17,379,504	20,522,676	50,532,562	4,447,728
<b>NONCURRENT:</b>					
Receivables, net of allowance for uncollectibles:					
Intergovernmental - subsidy.....	-	15,369	-	15,369	-
Deposit on purchase of property.....	-	-	1,133,000	1,133,000	-
Net pension asset.....	2,332,863	1,593,078	8,854,120	12,780,061	-
Capital assets, non depreciable.....	990,325	701,969	-	1,692,294	-
Capital assets, net of accumulated depreciation.....	66,355,923	50,327,671	12,089,099	128,772,693	-
Total noncurrent assets.....	69,679,111	52,638,087	22,076,219	144,393,417	-
<b>TOTAL ASSETS.....</b>	<b>82,309,493</b>	<b>70,017,591</b>	<b>42,598,895</b>	<b>194,925,979</b>	<b>4,447,728</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred outflows related to pensions.....	437,547	298,795	986,030	1,722,372	-
Deferred outflows related to other postemployment benefits.....	1,285,200	847,500	5,301,391	7,434,091	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES.....</b>	<b>1,722,747</b>	<b>1,146,295</b>	<b>6,287,421</b>	<b>9,156,463</b>	<b>-</b>
<b>LIABILITIES</b>					
<b>CURRENT:</b>					
Warrants payable.....	1,170,118	419,439	462,833	2,052,390	-
Accrued payroll.....	-	-	798,495	798,495	-
Health claims payable.....	-	-	-	-	3,546,869
Accrued interest.....	213,125	173,706	229,000	615,831	-
Other liabilities.....	-	-	4,633,650	4,633,650	63,241
Fees collected in advance.....	-	4,000,000	177,755	4,177,755	-
Lease obligations.....	-	-	2,474,573	2,474,573	-
Compensated absences.....	261,000	112,000	368,512	741,512	-
Workers' compensation.....	-	-	57,000	57,000	-
Notes payable.....	1,120,550	5,931,034	-	7,051,584	-
Bonds payable.....	3,240,564	1,498,313	196,692	4,935,569	-
Total current liabilities.....	6,005,357	12,134,492	9,398,510	27,538,359	3,610,110
<b>NONCURRENT:</b>					
Lease obligations.....	-	-	8,915,316	8,915,316	-
Compensated absences.....	21,000	9,000	10,019	40,019	-
Workers' compensation.....	-	-	1,619,000	1,619,000	-
Net other postemployment benefits liability.....	8,364,600	5,515,800	13,117,671	26,998,071	-
Bonds payable.....	41,556,952	18,922,002	20,845,812	81,324,766	-
Total noncurrent liabilities.....	49,942,552	24,446,802	44,507,818	118,897,172	-
<b>TOTAL LIABILITIES.....</b>	<b>55,947,909</b>	<b>36,581,294</b>	<b>53,906,328</b>	<b>146,435,531</b>	<b>3,610,110</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred inflows related to pensions.....	1,312,707	896,429	11,475,828	13,684,964	-
Deferred inflows related to other postemployment benefits.....	2,774,100	1,829,300	2,823,912	7,427,312	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES.....</b>	<b>4,086,807</b>	<b>2,725,729</b>	<b>14,299,740</b>	<b>21,112,276</b>	<b>-</b>
<b>NET POSITION</b>					
Net investment in capital assets.....	34,010,433	38,567,336	699,210	73,276,979	-
Restricted for:					
Capital purposes.....	-	-	1,133,000	1,133,000	-
Workers compensation.....	-	-	200,000	200,000	-
Unrestricted.....	(10,012,909)	(6,710,473)	(21,351,962)	(38,075,344)	837,618
<b>TOTAL NET POSITION.....</b>	<b>\$ 23,997,524</b>	<b>\$ 31,856,863</b>	<b>\$ (19,319,752)</b>	<b>\$ 36,534,635</b>	<b>\$ 837,618</b>

See notes to basic financial statements.



# DRAFT

## PROPRIETARY FUNDS STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

YEAR ENDED JUNE 30, 2022

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund
	Water	Sewer	Quincy College	Total	
<b>OPERATING REVENUES:</b>					
Employee contributions.....	\$ -	\$ -	\$ -	\$ -	\$ 11,792,382
Employer contributions.....	-	-	-	-	39,684,628
Charges for services.....	23,000,432	29,317,538	23,638,067	75,956,037	-
<b>TOTAL OPERATING REVENUES</b> .....	<b>23,000,432</b>	<b>29,317,538</b>	<b>23,638,067</b>	<b>75,956,037</b>	<b>51,477,010</b>
<b>OPERATING EXPENSES:</b>					
Cost of services and administration.....	3,457,075	5,063,377	9,829,518	18,349,970	-
Salaries and wages.....	2,470,675	1,703,727	12,095,962	16,270,364	-
MWRA Assessment.....	13,440,835	21,489,756	-	34,930,591	-
Depreciation.....	1,735,607	1,386,411	2,737,719	5,859,737	-
Employee benefits.....	-	-	-	-	52,607,993
<b>TOTAL OPERATING EXPENSES</b> .....	<b>21,104,192</b>	<b>29,643,271</b>	<b>24,663,199</b>	<b>75,410,662</b>	<b>52,607,993</b>
<b>OPERATING INCOME (LOSS)</b> .....	<b>1,896,240</b>	<b>(325,733)</b>	<b>(1,025,132)</b>	<b>545,375</b>	<b>(1,130,983)</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>					
Investment income.....	23,363	14,064	5,679	43,106	-
Interest expense.....	(803,566)	(334,514)	(229,000)	(1,367,080)	-
Penalties and interest.....	173,009	245,183	-	418,192	-
Intergovernmental - subsidy.....	400,000	67,644	-	467,644	-
Other nonoperating revenues.....	-	-	197,550	197,550	-
Other nonoperating assessments.....	-	2,170,548	-	2,170,548	-
Other nonoperating expenses.....	-	-	(136,811)	(136,811)	-
<b>TOTAL NONOPERATING REVENUES (EXPENSES), NET</b> .....	<b>(207,194)</b>	<b>2,162,925</b>	<b>(162,582)</b>	<b>1,793,149</b>	<b>-</b>
<b>INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS</b> .....	<b>1,689,046</b>	<b>1,837,192</b>	<b>(1,187,714)</b>	<b>2,338,524</b>	<b>(1,130,983)</b>
<b>CAPITAL CONTRIBUTIONS</b> .....	<b>-</b>	<b>-</b>	<b>119,966</b>	<b>119,966</b>	<b>-</b>
<b>TRANSFERS:</b>					
Transfers in.....	1,400,000	-	-	1,400,000	-
Transfers out.....	-	(1,400,000)	-	(1,400,000)	-
<b>TOTAL TRANSFERS</b> .....	<b>1,400,000</b>	<b>(1,400,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHANGE IN NET POSITION</b> .....	<b>3,089,046</b>	<b>437,192</b>	<b>(1,067,748)</b>	<b>2,458,490</b>	<b>(1,130,983)</b>
<b>NET POSITION AT BEGINNING OF YEAR</b> .....	<b>20,908,478</b>	<b>31,419,671</b>	<b>(18,252,004)</b>	<b>34,076,145</b>	<b>1,968,601</b>
<b>NET POSITION AT END OF YEAR</b> .....	<b>\$ 23,997,524</b>	<b>\$ 31,856,863</b>	<b>\$ (19,319,752)</b>	<b>\$ 36,534,635</b>	<b>\$ 837,618</b>

See notes to basic financial statements.

# DRAFT

## PROPRIETARY FUNDS STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2022

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund
	Water	Sewer	Quincy College	Total	
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>					
Receipts from customers and users.....	\$ 23,203,340	\$ 35,887,825	\$ 21,990,194	\$ 81,081,359	\$ 11,901,988
Receipts from interfund services provided.....	-	-	-	-	39,684,628
Payments to vendors.....	(16,113,329)	(26,089,873)	(1,142,111)	(43,345,313)	(52,607,993)
Payments to employees.....	(2,484,542)	(1,714,334)	(13,882,552)	(18,081,428)	-
<b>NET CASH FROM OPERATING ACTIVITIES.....</b>	<b>4,605,469</b>	<b>8,083,618</b>	<b>6,965,531</b>	<b>19,654,618</b>	<b>(1,021,377)</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>					
Transfers in.....	1,400,000	-	-	1,400,000	-
Transfers out.....	-	(1,400,000)	-	(1,400,000)	-
Interest expense.....	-	-	-	-	-
<b>NET CASH FROM NONCAPITAL FINANCING ACTIVITIES.....</b>	<b>1,400,000</b>	<b>(1,400,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>					
Proceeds from the issuance of bonds and notes.....	8,773,550	1,509,550	-	10,283,100	-
Premium from the issuance of bonds.....	776,699	-	-	776,699	-
Capital contributions.....	400,000	73,688	119,966	593,654	-
Acquisition and construction of capital assets.....	(11,225,467)	(6,288,179)	(13,682,131)	(31,195,777)	-
Principal payments on bonds and notes.....	(2,808,623)	(1,253,638)	-	(4,062,261)	-
Principal payments on lease obligations.....	-	-	(2,245,033)	(2,245,033)	-
Interest expense.....	(701,908)	(255,825)	-	(957,733)	-
Lease proceeds.....	-	-	13,634,922	13,634,922	-
Participant advances and reserves.....	-	-	-	-	-
<b>NET CASH FROM CAPITAL AND RELATED FINANCING ACTIVITIES.....</b>	<b>(4,785,749)</b>	<b>(6,214,404)</b>	<b>(2,172,276)</b>	<b>(13,172,429)</b>	<b>-</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>					
Investment income.....	23,363	14,064	5,679	43,106	-
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS.....</b>	<b>1,243,083</b>	<b>483,278</b>	<b>4,798,934</b>	<b>6,525,295</b>	<b>(1,021,377)</b>
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR.....	7,381,297	11,188,474	9,184,204	27,753,975	5,469,105
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR.....</b>	<b>\$ 8,624,380</b>	<b>\$ 11,671,752</b>	<b>\$ 13,983,138</b>	<b>\$ 34,279,270</b>	<b>\$ 4,447,728</b>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FROM OPERATING ACTIVITIES:</b>					
Operating income (loss).....	\$ 1,896,240	\$ (325,733)	\$ (1,025,132)	\$ 545,375	\$ (1,130,983)
Adjustments to reconcile operating income to net cash from operating activities:					
Depreciation.....	1,735,607	1,386,411	2,737,719	5,859,737	-
Proceeds of pension obligation bonds.....	12,120,662	8,398,214	21,042,504	41,561,380	-
Deferred (outflows)/inflows related to pensions.....	510,729	348,769	7,974,442	8,833,940	-
Deferred (outflows)/inflows related to other postemployment benefits.....	3,057,500	2,016,200	(1,333,859)	3,739,841	-
Credit card fees.....	-	-	(136,811)	(136,811)	-
Vending commission and other revenues.....	-	-	197,550	197,550	-
Other nonoperating assessments.....	-	2,170,548	-	2,170,548	-
Penalties and interest.....	173,009	245,183	-	418,192	-
Changes in assets and liabilities:					
User charges.....	29,899	154,556	(748,714)	(564,259)	-
Warrants payable.....	206,498	(52,492)	(80,485)	73,521	-
Accrued payroll.....	(13,867)	(10,607)	347,749	323,275	-
Fees collected in advance.....	-	4,000,000	(189,846)	3,810,154	-
Other liabilities.....	-	-	3,685,730	3,685,730	-
Compensated absences.....	(6,000)	(1,000)	(71,773)	(78,773)	-
Workers' compensation.....	-	-	138,000	138,000	-
Net pension asset.....	(2,332,863)	(1,593,078)	(8,854,120)	(12,780,061)	-
Net pension liability.....	(9,856,345)	(6,730,753)	(19,608,482)	(36,195,580)	-
Net other postemployment benefits liability.....	(2,915,600)	(1,922,600)	2,891,059	(1,947,141)	-
Total adjustments.....	2,709,229	8,409,351	7,990,663	19,109,243	109,606
<b>NET CASH FROM OPERATING ACTIVITIES.....</b>	<b>\$ 4,605,469</b>	<b>\$ 8,083,618</b>	<b>\$ 6,965,531</b>	<b>\$ 19,654,618</b>	<b>\$ (1,021,377)</b>
<b>NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:</b>					
Intergovernmental subsidy of debt service.....	\$ 400,000	\$ 6,044	\$ -	\$ 406,044	\$ -

See notes to basic financial statements.

# DRAFT

## FIDUCIARY FUNDS STATEMENT OF FIDUCIARY NET POSITION

JUNE 30, 2022

	Pension and Other Employee Benefit Trust Funds	Private Purpose Trust Funds
	<u>Trust Funds</u>	<u>Trust Funds</u>
<b>ASSETS</b>		
Cash and cash equivalents.....	\$ 16,994,761	\$ 968,809
Investments:		
Equity mutual funds.....	1,453,731	-
Fixed income mutual funds.....	587,194	-
Pooled domestic equity.....	17,089,581	-
Pooled alternative investments.....	73,423,583	-
Pooled real estate.....	34,609,487	-
Pooled mutual funds.....	775,673,192	-
Plymouth County OPEB trust investment pool.....	2,877,685	-
Receivables, net of allowance for uncollectibles:		
Departmental and other.....	1,320,798	-
<b>TOTAL ASSETS</b> .....	<u>924,030,012</u>	<u>968,809</u>
<b>LIABILITIES</b>		
Warrants payable.....	<u>258,933</u>	<u>-</u>
<b>NET POSITION</b>		
Restricted for pensions.....	918,843,325	-
Restricted for other postemployment benefits.....	4,927,754	-
Held in trust for other purposes.....	<u>-</u>	<u>968,809</u>
<b>TOTAL NET POSITION</b> .....	<u>\$ 923,771,079</u>	<u>\$ 968,809</u>

See notes to basic financial statements.

# DRAFT

## FIDUCIARY FUNDS STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

YEAR ENDED JUNE 30, 2022

	Pension and Other Employee Benefit Trust Funds	Private Purpose Trust Funds
<b>ADDITIONS:</b>		
Contributions:		
Employer contributions.....	\$ 483,252,343	\$ -
Employer contributions for other postemployment benefit payments.....	18,433,018	-
Member contributions.....	10,661,874	-
Transfers from other systems.....	1,910,655	-
Workers' compensation settlements.....	21,000	-
State COLA reimbursements.....	217,766	-
Private donations.....	-	400
<b>Total contributions.....</b>	<b>514,496,656</b>	<b>400</b>
Net investment income:		
Investment income (loss).....	68,972,208	14,888
Less: investment expense.....	(6,783,423)	-
<b>Net investment income (loss).....</b>	<b>62,188,785</b>	<b>14,888</b>
<b>TOTAL ADDITIONS.....</b>	<b>576,685,441</b>	<b>15,288</b>
<b>DEDUCTIONS:</b>		
Administration.....	4,171,670	-
Transfers to other systems.....	2,334,724	-
Retirement benefits and refunds.....	50,518,182	-
Other postemployment benefit payments.....	18,433,018	-
Educational scholarships.....	-	5,800
<b>TOTAL DEDUCTIONS.....</b>	<b>75,457,594</b>	<b>5,800</b>
<b>NET INCREASE (DECREASE) IN NET POSITION.....</b>	<b>501,227,847</b>	<b>9,488</b>
<b>NET POSITION AT BEGINNING OF YEAR.....</b>	<b>422,543,232</b>	<b>959,321</b>
<b>NET POSITION AT END OF YEAR.....</b>	<b>\$ 923,771,079</b>	<b>\$ 968,809</b>

See notes to basic financial statements.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying basic financial statements of the City of Quincy, Massachusetts (City) have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the recognized standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting policies are described herein.

**A. Reporting Entity**

The City is a municipal corporation that is governed by an elected Mayor and City Council. For financial reporting purposes, the City has included all funds, organizations, agencies, boards, commissions and institutions. The City has also considered all potential component units for which it is financially accountable as well as other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the basic financial statements to be misleading or incomplete. As required by GAAP, these basic financial statements present the City (the primary government) and its component units. One entity has been included as a component unit in the reporting entity, because of the significance of its operational and/or financial relationship.

*Component Unit Presented as a Fiduciary Fund* – The following component unit is presented as a Fiduciary Fund of the primary government due to the nature and significance of the relationship between the City and the component unit.

The Quincy Contributory Retirement System (the System) was established to provide retirement benefits to City employees, the Quincy Housing Authority employees and their beneficiaries. The System is governed by a five-member board comprised of the City Auditor (ex-officio), two members elected by the System's participants, one member appointed by the City Council and one member appointed by the Retirement Board's members. The System is presented using the accrual basis of accounting and is reported as a pension trust fund in the fiduciary fund financial statements.

The System issued a separate audited financial statement along with a publicly available unaudited financial report in accordance with guidelines established by the Commonwealth of Massachusetts' (Commonwealth) Public Employee Retirement Administration Commission (PERAC). That report may be obtained by contacting the System located at 1250 Hancock St., Suite 506, Quincy, Massachusetts 02169.

Quincy College is not a separate legal entity and therefore the condensed financial statements are presented as an Enterprise Fund. The College's stand-alone financial statements present only the financial activity and net position of the enterprise fund department and do not include the financial activity or position of the Quincy College Trust, Inc. which is a separate legal entity but considered a component unit. The activity and ending balances of the Quincy College Trust, Inc. are not material to the City and are not presented in these financial statements. The College prepared stand-alone audited financial statements for the year ended June 30, 2022, and they can be obtained directly from their Director of Finance, 1250 Hancock Street, Quincy, Massachusetts 02169.

**B. Government-Wide and Fund Financial Statements*****Government-Wide Financial Statements***

The government-wide financial statements (i.e., statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. *Governmental activities*, which are primarily supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which are supported primarily by user fees and charges.

*Fund Financial Statements*

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and displayed in a single column.

*Major Fund Criteria*

Major funds must be reported if the following criteria are met:

- If the total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of an individual governmental or enterprise fund are at least 10 percent of the corresponding element (assets, liabilities, etc.) for all funds of that category or type (total governmental or total enterprise funds), *and*
- If the total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding element for all governmental and enterprise funds combined.

Additionally, any other governmental or enterprise fund that management believes is particularly significant to the basic financial statements may be reported as a major fund.

Fiduciary funds are reported by fund type.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation*Government-Wide Financial Statements*

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when the liabilities are incurred. Real estate and personal property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The statement of activities demonstrates the degree to which the direct expenses of a particular function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include the following:

- Charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment.
- Grants and contributions that are restricted to meeting the operational requirements of a particular function or segment.
- Grants and contributions that are restricted to meeting the capital requirements of a particular function or segment.

Taxes and other items not identifiable as program revenues are reported as general revenues.

For the most part, the effect of interfund activity has been removed from the government-wide financial statements. Exceptions are charges between the general fund and the water, sewer and Quincy College enterprise funds. Elimination of these charges would distort the direct costs and program revenues reported for the functions affected.

### *Fund Financial Statements*

**Governmental** fund financial statements are reported using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences, claims and judgments which are recognized when the obligations are expected to be liquidated with current expendable available resources.

Real estate and personal property tax revenues are considered available if they are collected within 60 days after year-end. Investment income is susceptible to accrual. Other receipts and tax revenues become measurable and available when the cash is received and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria is met. Expenditure driven grants recognize revenue when the qualifying expenditures are incurred and all other grant requirements are met.

The following major governmental funds are reported:

The *General Fund* is the primary operating fund. It is used to account for all financial resources, except those that are required to be accounted for in another fund.

The *Downtown Improvement Capital Fund* is a capital project used to account for costs and funding related to a major ongoing capital project to improve the downtown area.

The *City Capital Plan Fund* is a capital project used to account for costs and funding related to a major ongoing non-education related capital project to improve parklands, improve general government facilities, and to provide for the acquisition of new machinery and equipment.

The nonmajor governmental funds consist of other special revenue, capital projects and permanent funds that are aggregated and presented in the *nonmajor governmental funds* column on the governmental funds financial statements. The following describes the general use of these fund types:

The *special revenue fund* is used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than permanent funds or capital projects.

The *capital projects fund* is used to account for and report financial resources that are restricted, committed, or assigned to expenditures for education related capital outlays, including the acquisition or construction of major capital facilities and other capital assets of the governmental funds.

The *permanent fund* is used to account for and report financial resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the governmental programs.

**Proprietary** fund financial statements are reported using the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when the liabilities are incurred.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary funds principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The following major proprietary funds are reported:

The *water enterprise fund* is used to account for the water activities.

The *sewer enterprise fund* is used to account for the sewer activities.

The *Quincy College enterprise fund* is used to account for the Quincy College activities.

Additionally, the *internal service fund* is reported as a proprietary fund type, which is designed to account for the financing of services provided by one department to other departments or governmental units. This fund is used to account for risk financing activities related to the self-insured health care plan.

**Fiduciary** fund financial statements are reported using the flow of economic resources measurement focus and use the accrual basis of accounting. Fiduciary funds are used to account for assets held in a trustee capacity for others that cannot be used to support the governmental programs.

The following fiduciary fund types are reported:

The *pension and other employee benefit trust funds* are used to account for the activities of the Quincy Contributory Retirement System, which accumulates resources to provide pension benefits to eligible retirees and their beneficiaries. The fund also accumulates resources, that has been set aside by the City and Quincy College, to provide funding for future other postemployment benefit liabilities.

The *private-purpose trust fund* is used to account for trust arrangements that exclusively benefit individuals, private organizations, or other governments. Some of these trusts have donor restrictions and trustee policies that do not allow the endowment portion and any unrealized appreciation to be spent. The donor restrictions and trustee policies only allow the trustees to authorize spending of the realized investment earnings. The City's educational scholarship trusts that are under the custody of the City Treasurer are accounted for in this fund. Educational scholarship trusts that are under the custody of Quincy College are also accounted for in this fund.

#### D. Cash and Investments

##### *Government-Wide and Fund Financial Statements*

Cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with an original maturity of three months or less from the date of acquisition.

Investments are carried at fair value. The fair values were determined by the closing price for those securities traded on national stock exchanges and at the average bid-and-asked quotation for those securities in the over-the-counter market.



### E. Fair Value Measurements

The City reports required types of financial instruments in accordance with the fair value standards. These standards require an entity to maximize the use of observable inputs (such as quoted prices in active markets) and minimize the use of unobservable inputs (such as appraisals or valuation techniques) to determine fair value. Fair value standards also require the government to classify these financial instruments into a three-level hierarchy, based on the priority of inputs to the valuation technique or in accordance with net asset value practical expedient rules, which allow for either Level 2 or Level 3 depending on lock up and notice periods associated with the underlying funds.

Instruments measured and reported at fair value are classified and disclosed in one of the following categories:

Level 1 – Quoted prices are available in active markets for identical instruments as of the reporting date. Instruments, which are generally included in this category, include actively traded equity and debt securities, U.S. government obligations, and mutual funds with quoted market prices in active markets.

Level 2 – Pricing inputs are other than quoted in active markets, which are either directly or indirectly observable as of the reporting date, and fair value is determined through the use of models or other valuation methodologies. Certain fixed income securities, primarily corporate bonds, are classified as Level 2 because fair values are estimated using pricing models, matrix pricing, or discounted cash flows.

Level 3 – Pricing inputs are unobservable for the instrument and include situations where there is little, if any, market activity for the instrument. The inputs into the determination of fair value require significant management judgment or estimation.

In some instances, the inputs used to measure fair value may fall into different levels of the fair value hierarchy and is based on the lowest level of input that is significant to the fair value measurement.

Market price is affected by a number of factors, including the type of instrument and the characteristics specific to the instrument. Instruments with readily available active quoted prices generally will have a higher degree of market price observability and a lesser degree of judgment used in measuring fair value. It is reasonably possible that change in values of these instruments will occur in the near term and that such changes could materially affect amounts reported in these financial statements. For more information on the fair value of the City's financial instruments, see Note 2- Cash and Investments.

### F. Accounts Receivable

#### *Government-Wide and Fund Financial Statements*

The recognition of revenue related to accounts receivable reported in the government-wide financial statements and the proprietary funds and fiduciary funds financial statements are reported under the accrual basis of accounting. The recognition of revenue related to accounts receivable reported in the governmental funds financial statements are reported under the modified accrual basis of accounting.

#### ***Real Estate, Personal Property Taxes and Tax Liens***

Real estate and personal property taxes are levied and based on values assessed on January 1<sup>st</sup> of every year. Assessed values are established by the Board of Assessor's for 100% of the estimated fair market value. Taxes are due on August 1<sup>st</sup>, November 1<sup>st</sup>, February 1<sup>st</sup> and May 1<sup>st</sup> and are subject to penalties and interest if they are not paid by the respective due date. Real estate and personal property taxes levied are recorded as receivables in the year of the levy.

Real estate tax liens are processed on delinquent properties and are recorded as receivables in the year they are processed.

Real estate receivables are secured via the tax lien process and are considered 100% collectible. Accordingly, an allowance for uncollectible accounts is not reported.

Personal property taxes cannot be secured through the lien process. The allowance of uncollectible accounts is estimated based on historical trends and specific account analysis.

### ***Motor Vehicle Excise***

Motor vehicle excise taxes are assessed annually for each vehicle registered and are recorded as receivables in the year of the levy. The Commonwealth is responsible for reporting the number of vehicles registered and the fair values of those vehicles. The tax calculation is the fair value of the vehicle multiplied by \$25 per \$1,000 of value.

The allowance for uncollectible accounts is estimated based on historical trends and specific account analysis.

### ***Water and Sewer User Fees and Liens***

User fees are levied monthly based on individual meter readings and are subject to penalties and interest if they are not paid by the respective due date. Unbilled user fees are estimated at year-end and are recorded as revenue in the current period. Water and Sewer liens are processed on delinquent accounts and included as a lien on the property owner's tax bill. Water and Sewer charges and liens are recorded as receivables in the year of the levy.

Since the receivables are secured via the lien process, these accounts are considered 100% collectible and therefore do not report an allowance for uncollectible accounts.

### ***Quincy College User Fees***

Represent student accounts and other receivables. The recognition of revenue related to accounts receivable are reported under the accrual basis of accounting.

### ***Community Preservation Fund Surcharge***

The City has adopted the Community Preservation Act and the provisions of the Act allow the City to assess property owners an additional 1% - 3% of the total real estate commitment. The City has opted to a surcharge of 1% added to each real estate tax bill. Revenues from this surcharge are credited to the Community Preservation Fund, a component of the nonmajor governmental funds to fund open space acquisitions, affordable housing initiatives, historic preservation and recreational uses.

Since the surcharges are secured via the lien process, these accounts are considered 100% collectible and therefore do not report an allowance for uncollectible accounts.

### ***Intergovernmental***

Various federal and state grants for operating and capital purposes are applied for and received annually. For non-expenditure driven grants, receivables are recorded as soon as all eligibility requirements imposed by the provider have been met. For expenditure driven grants, receivables are recorded when the qualifying expenditures are incurred, and all other grant requirements are met.

These receivables are considered 100% collectible and therefore do not report an allowance for uncollectible accounts.

**Real Estate Tax Deferrals**

Real estate tax deferrals are receivables from owners of real property that have entered into a tax deferral and recovery agreement with the Board of Assessors (M.G.L. Ch 59, §5).

Real estate tax deferrals are secured via the tax lien process and are considered 100% collectible. Accordingly, an allowance for uncollectible accounts is not reported.

G. Inventories

*Government-Wide and Fund Financial Statements*

Inventories are recorded as expenditures at the time of purchase. Such inventories are not material in total to the government-wide and fund financial statements, and therefore are not reported.

H. Capital Assets

*Government-Wide and Proprietary Fund Financial Statements*

Capital assets, which include land, land improvements, buildings and building improvements, machinery and equipment, vehicles and infrastructure (e.g., roads, water mains, sewer mains, and similar items), are reported in the applicable governmental or business-type activity column of the government-wide financial statements, and the proprietary fund financial statements.

Capital assets are recorded at historical cost, or at estimated historical cost, if actual historical cost is not available. Donated capital assets are recorded at the estimated fair market value at the date of donation.

All purchases and construction costs in excess of \$15,000 are capitalized at the date of acquisition or construction, respectively, with expected useful lives of greater than one year. Capital assets (excluding land) are depreciated on a straight-line basis. The estimated useful lives of capital assets are as follows:

Capital Asset Type	Estimated Useful Life (in years)
Land improvements.....	20
Leasehold improvements.....	5
Buildings and improvements.....	7 - 40
Machinery and equipment.....	3 - 20
Vehicles.....	5
Infrastructure.....	10 - 50

The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized and are treated as expenses when incurred. Improvements are capitalized.

*Governmental Fund Financial Statements*

Capital asset costs are recorded as expenditures in the acquiring fund in the year of the purchase.

I. Deferred Outflows/Inflows of Resources*Government-Wide Financial Statements (Net Position)*

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The City has reported deferred outflows of resources related to pensions and other postemployment benefits in this category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The City has reported deferred inflows of resources related to pensions and other postemployment benefits in this category.

*Governmental Fund Financial Statements*

In addition to liabilities, the governmental funds balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents assets that have been recorded in the governmental fund financial statements, but the revenue is not available and so will *not* be recognized as an inflow of resources (revenue) until it becomes available. The City has recorded unavailable revenue as deferred inflows of resources in the governmental funds balance sheet.

J. Interfund Receivables and Payables

During the course of operations, transactions occur between and within individual funds that may result in amounts owed between funds.

*Government-Wide Financial Statements*

Transactions of a buyer/seller nature between and within governmental funds and internal service funds are eliminated from the governmental activities in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the statement of net position as "internal balances".

*Fund Financial Statements*

Transactions of a buyer/seller nature between and within funds are *not* eliminated from the individual fund statements. Receivables and payables resulting from these transactions are classified as "Due from other funds" or "Due to other funds" on the balance sheet.

K. Interfund Transfers

During the course of operations, resources are permanently reallocated between and within funds. These transactions are reported as transfers in and transfers out.

*Government-Wide Financial Statements*

Transfers between and within governmental funds and internal service funds are eliminated from the governmental activities in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the statement of activities as “Transfers, net”.

*Fund Financial Statements*

Transfers between and within funds are not eliminated from the individual fund statements and are reported as transfers in and transfers out.

L. Unavailable revenue

Unavailable revenue at the governmental fund financial statement level represents billed receivables that do not meet the available criterion in accordance with the current financial resources measurement focus and the modified accrual basis of accounting. Unavailable revenue is recognized as revenue in the conversion to the government-wide (full accrual) financial statements.

M. Net position and Fund Equity*Government-Wide Financial Statements (Net Position)*

Net position is reported as restricted when amounts that are not available for appropriation or are legally restricted by outside parties for a specific future use.

Net position has been “restricted for” the following:

“Capital purposes” represents funds paid on deposit for the acquisition of land and buildings.

“Workers compensation” represents amounts restricted by Quincy College for purposes of paying future workers’ compensation claims.

“Loans” represents various community development loans to individuals and businesses in the City.

“Permanent funds – nonexpendable” represents the endowment portion of donor restricted trusts that support governmental programs.

“Permanent funds – expendable” represents the amount of realized and unrealized investment earnings of donor restricted trusts. The donor restrictions and trustee policies only allows the trustees to approve spending of the realized investment earnings that support governmental programs.

“Grants and gifts” represents assets that have restrictions placed on them from outside parties.

“Community preservation” represents amounts held for uses restricted by law for community preservation purposes.

Sometimes the City will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City’s policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

*Fund Financial Statements (Fund Balances)*

Governmental fund balances are classified as nonspendable, restricted, committed, assigned, or unassigned based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The governmental fund balance classifications are as follows:

“Nonspendable” fund balance includes amounts that cannot be spent because they are either not in spendable form or they are legally or contractually required to be maintained intact.

“Restricted” fund balance includes amounts subject to constraints placed on the use of resources that are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or that are imposed by law through constitutional provisions or enabling legislation.

“Assigned” fund balance includes amounts that are constrained by the City’s intent to be used for specific purposes but are neither restricted nor committed. Massachusetts General Law authorizes the Director of Municipal Finance, at his or her discretion, to assign fund balance. Assignments generally only exist temporarily. Additional action does not have to be taken for the removal of an assignment.

“Unassigned” fund balance includes the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. The general fund is the only governmental fund that can report a positive unassigned fund balance.

The City will, from time to time, fund outlays for a particular purpose from different components of fund balance. In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balances in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. When different components of fund balance can be used for the same purpose, it is the City’s policy to consider restricted fund balance to have been depleted first, followed by committed fund balance, and assigned fund balance. Unassigned fund balance is applied last.

N. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of both the Quincy Contributory Retirement System (QCRS) and the Massachusetts Teachers Retirement System (MTRS) and additions to/deductions from the Systems’ fiduciary net position have been determined on the same basis as they are reported by the Systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

O. Long-term Debt*Government-Wide and Proprietary Fund Financial Statements*

Long-term debt is reported as liabilities in the government-wide and proprietary fund statement of net position. Material bond premiums and discounts are capitalized and amortized over the life of the bonds using the effective interest method.

*Governmental Fund Financial Statements*

The face amount of governmental funds long-term debt is reported as other financing sources. Bond premiums and discounts, as well as issuance costs, are recognized in the current period. Bond premiums are reported as other financing sources and bond discounts are reported as other financing uses. Issuance costs, whether or not withheld from the actual bond proceeds received, are reported as general government expenditures.

P. Investment Income

Excluding the permanent funds, investment income derived from major and nonmajor governmental funds is legally assigned to the general fund unless otherwise directed by Massachusetts General Law (MGL).

Proprietary funds retain their investment income.

Q. Compensated Absences

Employees are granted vacation and sick leave in varying amounts based on collective bargaining agreements, state laws and executive policies.

*Government-Wide and Proprietary Fund Financial Statements*

Vested or accumulated vacation and sick leave are reported as liabilities and expensed as incurred.

*Governmental Fund Financial Statements*

Vested or accumulated vacation and sick leave, which will be liquidated with expendable available financial resources, are reported as expenditures and fund liabilities.

R. Use of Estimates

*Government-Wide and Fund Financial Statements*

The preparation of basic financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure for contingent assets and liabilities at the date of the basic financial statements and the reported amounts of the revenues and expenditures/expenses during the year. Actual results could vary from estimates that were used.

S. Fund Deficits

At June 30, 2022, the Downtown Improvement Capital Fund (major governmental fund) and various non-major governmental grant funds had fund deficits of \$152.5 million and \$91,770, respectively. These deficits will be funded in future years through grant receipts, issuances of long-term debt and other available funds.

T. Total Column

*Government-Wide Financial Statements*

The total column presented on the government-wide financial statements represents consolidated financial information.

*Fund Financial Statements*

The total column on the fund financial statements is presented only to facilitate financial analysis. Data in this column is not the equivalent of consolidated financial information.

**NOTE 2 – CASH AND INVESTMENTS**

A cash and investment pool is maintained that is available for use by all funds. Each fund type's portion of this pool is displayed on the balance sheet as "Cash and Cash Equivalents". The deposits and investments of the trust funds are held separately from those of other funds.

Statutes authorize the investment in obligations of the U.S. Treasury, agencies, and instrumentalities, certificates of deposit, repurchase agreements, money market accounts, bank deposits and the State Treasurer's Investment Pool (the Pool). The Treasurer may also invest trust funds in securities, other than mortgages or collateral loans, which are legal for the investment of funds of savings banks under the laws of the Commonwealth.

The Pool meets the criteria of an external investment pool. The Pool is administered by the Massachusetts Municipal Depository Trust (MMDT), which was established by the Treasurer of the Commonwealth who serves as Trustee. The fair value of the position in the Pool is the same as the value of the Pool shares.

MMDT maintains a cash portfolio and a short-term bond portfolio. The City participates in the cash portfolio which had a weighted average maturity of 27 days.

Custodial Credit Risk – Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City does not have a deposit policy for custodial credit risk. At year-end, the carrying amount of deposits totaled \$180,969,387 and the bank balance totaled \$186,816,760. Of the bank balance, \$2,551,305 was covered by Federal Depository Insurance, \$63,265,444 was covered by the Depositors Insurance Fund, and \$121,000,011 was exposed to custodial credit risk because it was uninsured and uncollateralized.

At December 31, 2021, carrying amount of deposits for the Retirement System's deposits totaled \$16,985,617. The bank balance was fully covered by Federal Depository Insurance.



Investments

As of June 30, 2022, the City had the following investments and maturities:

<u>Investment Type</u>	<u>Fair value</u>	<u>Maturities</u>	
		<u>Under 1 Year</u>	<u>1-5 Years</u>
<u>Debt securities:</u>			
U.S. treasury notes.....	\$ 1,457,903	\$ 791,117	\$ 666,786
Government sponsored enterprises.....	381,293	-	381,293
Corporate bonds.....	2,823,592	-	2,823,592
Total debt securities.....	4,662,788	\$ 791,117	\$ 3,871,671
<u>Other investments:</u>			
Equity securities.....	1,520,718		
Equity mutual funds.....	1,453,731		
Fixed income mutual funds.....	1,070,262		
Money market mutual funds.....	101,780		
MMDT - Cash portfolio.....	14,027,965		
Plymouth County OPEB trust investment pool.....	2,877,685		
Total investments.....	\$ 25,714,929		

The College is part of the Plymouth County OPEB Trust Program (PCOT) which maintains a pooled investment trust for various Massachusetts governmental organizations. The PCOT administrator is the Public Agency Retirement Services (PARS) which is an IRS approved multiple-employer Section 115 OPEB trust. U.S. Bank is the trustee for the funds invested. Since this is an irrevocable Section 115 trust, the investments are not subject to custodial credit risk. The College's position in this trust is measured at fair value.

As of December 31, 2021, the System had the following investments:

<u>Investment Type</u>	<u>Fair value</u>
Pooled domestic equity.....	\$ 17,089,581
Pooled alternative investments.....	73,423,583
Pooled real estate.....	34,609,487
Pooled mutual funds.....	775,673,192
Total investments.....	\$ 900,795,843

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of a failure by the counterparty, the City will not be able to recover the value of its investments or collateral security that are in the possession of an outside party. Of the total investments the City has custodial credit risk exposure equal to its investments in government sponsored enterprises, corporate bonds, equity securities and fixed income because the related securities are uninsured, unregistered and held by the counterparty. The City does not have a formal investment policy for custodial credit risk.

The System's investments are not subject to custodial credit risk as all of the securities are insured or registered and held by its agents in the name of the System.

Interest Rate Risk

The City does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

The System does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

Credit risk is the risk of loss due to the failure of the security issuer or backer. The City has not adopted a formal policy related to credit risk. At June 30, 2022 the City's investments were rated as follows:

<u>Quality Rating</u>	<u>Government Sponsored Enterprises</u>	<u>Corporate Bonds</u>
A+.....	\$ 381,293	\$ -
A-.....	-	521,719
AA-.....	-	559,824
 Total.....	 \$ <u>381,293</u>	 \$ <u>1,081,543</u>

The City's investments in equity securities, fixed income mutual funds, money market mutual funds and MMDT are unrated.

The System has not adopted a formal policy related to credit risk.

Concentration of Credit Risk

The City places no limit on the amount the City may invest in any one issuer. Of the total investment balance, the City had no investment that exceeded 5% of total investments at June 30, 2022.

The System places no limit on the amount the System may invest in any one issuer. The System does not currently have any investments that are subject to concentration of credit risk.

Fair Value Measurement

The City holds investments that are measured at fair value on a recurring basis. Because investing is not a core part of the City's mission, the City determines that the disclosures related to these investments only need to be disaggregated by major type. The City chooses a tabular format for disclosing the levels within the fair value hierarchy.

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The following table presents financial assets at June 30, 2022, that the City measures fair value on a recurring basis, by level, within the fair value hierarchy:

Investment Type	June 30, 2022	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
<b>Investments measured at fair value:</b>				
<u>Debt securities:</u>				
U.S. treasury notes.....	\$ 1,457,903	\$ 1,457,903	\$ -	\$ -
Government sponsored enterprises.....	381,293	381,293	-	-
Corporate bonds.....	2,823,592	-	2,823,592	-
Total debt securities.....	4,662,788	1,839,196	2,823,592	-
<u>Other investments:</u>				
Equity securities.....	1,520,718	1,520,718	-	-
Equity mutual funds.....	1,453,731	1,453,731	-	-
Fixed income mutual funds.....	1,070,262	1,070,262	-	-
Money market mutual funds.....	101,780	101,780	-	-
Total other investments.....	4,146,491	4,146,491	-	-
Total investments measured at fair value.....	8,809,279	\$ 5,985,687	\$ 2,823,592	\$ -
<b>Investments measured at amortized cost:</b>				
MMDT - Cash portfolio.....	14,027,965			
<b>Investments measured at net asset value:</b>				
Plymouth County OPEB trust investment pool.....	2,877,685			
Total investments.....	\$ 25,714,929			

U.S. treasury notes, government sponsored enterprises, equity securities, fixed income mutual funds and money market mutual funds are classified in Level 1 of the fair value hierarchy using prices quoted in active markets for those securities. Corporate bonds classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

MMDT investments are valued at amortized cost. Under the amortized cost method, an investment is valued initially at its cost and adjusted for the amount of interest income accrued each day over the term of the investment to account for any difference between the initial cost and the amount payable at its maturity. If amortized cost is determined not to approximate fair value, the value of the portfolio securities will be determined under procedures established by the Advisor.

Plymouth County OPEB trust investments are valued using the net asset value (NAV) method.

The following table presents financial assets at December 31, 2021, that the System measures fair value on a recurring basis, by level, within the fair value hierarchy:

Investment Type	December 31, 2021	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Pooled domestic equity.....	\$ 17,089,581	\$ 17,089,581	\$ -	\$ -
Pooled alternative investments.....	73,423,583	45,395	73,015,758	362,430
Pooled real estate.....	34,609,487	34,609,487	-	-
Pooled mutual funds.....	775,673,192	6,726,647	181,972,375	586,974,170
Total investments measured at fair value.....	\$ 900,795,843	\$ 58,471,110	\$ 254,988,133	\$ 587,336,600

Pooled domestic equity, pooled alternative investments, pooled real estate and pooled mutual funds are classified in Level 1 of the fair value hierarchy using prices quoted in active markets for those securities. Pooled alternative investments and pooled mutual funds classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

Pooled alternative investments classified in Level 3 are valued using either a discounted cash flow or market comparable companies' technique.

**NOTE 3 – RECEIVABLES**

At June 30, 2022, receivables for the individual major and non-major governmental funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

Receivables:	Gross Amount	Allowance for Uncollectibles	Net Amount
Real estate and personal property taxes.....	\$ 12,566,695	\$ (2,933,000)	\$ 9,633,695
Tax liens and deferrals.....	6,976,587	-	6,976,587
Community preservation fund surtax.....	67,790	-	67,790
Motor vehicle and other excise taxes.....	6,819,700	(5,590,000)	1,229,700
Departmental and other.....	1,758,529	-	1,758,529
Intergovernmental.....	23,414,146	-	23,414,146
Community preservation state share.....	651,565	-	651,565
Loans.....	553,019	-	553,019
Total.....	\$ 52,808,031	\$ (8,523,000)	\$ 44,285,031

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At June 30, 2022, receivables for the enterprise funds consist of the following:

	Gross Amount	Allowance for Uncollectibles	Net Amount
<u>Receivables:</u>			
Water liens - user fees.....	\$ 660,656	\$ -	\$ 660,656
Water user fees.....	3,345,346	-	3,345,346
Sewer liens - user fees.....	864,123	-	864,123
Sewer user fees.....	4,832,343	-	4,832,343
Sewer intergovernmental - subsidy.....	26,655	-	26,655
Quincy College user fees.....	7,953,358	(1,413,820)	6,539,538
Total.....	\$ 17,682,481	\$ (1,413,820)	\$ 16,268,661

Governmental funds report *unavailable revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. At the end of the current year, the various components of *unavailable revenue* reported in the governmental funds are as follows:

	General Fund	Other Governmental Funds	Total
<u>Receivables and other asset types:</u>			
Real estate and personal property taxes.....	\$ 8,316,694	\$ -	\$ 8,316,694
Tax liens and deferrals.....	6,955,385	21,202	6,976,587
Community preservation fund surtax.....	-	67,790	67,790
Motor vehicle and other excise taxes.....	1,229,698	-	1,229,698
Departmental and other.....	700,921	1,071,254	1,772,175
Intergovernmental - highway improvements.....	-	2,690,369	2,690,369
Community development block grants.....	-	2,219,255	2,219,255
Intergovernmental - other.....	261,894	-	261,894
Community preservation state share.....	-	651,565	651,565
Loans.....	-	553,019	553,019
Tax foreclosures.....	995,058	-	995,058
Total.....	\$ 18,459,650	\$ 7,274,454	\$ 25,734,104

**NOTE 4 – CAPITAL ASSETS**

Governmental and Business-type capital asset activity for the year ended June 30, 2022, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities:</b>				
<u>Capital assets not being depreciated:</u>				
Land.....	\$ 91,315,616	\$ 5,309,914	\$ -	\$ 96,625,530
Construction in progress.....	452,079	4,059,014	(452,079)	4,059,014
Total capital assets not being depreciated....	91,767,695	9,368,928	(452,079)	100,684,544
<u>Capital assets being depreciated:</u>				
Land improvements.....	58,118,491	2,141,780	-	60,260,271
Buildings and improvements.....	441,151,060	25,767,421	-	466,918,481
Machinery, vehicles and equipment.....	39,247,574	2,728,868	(194,466)	41,781,976
Infrastructure.....	334,965,141	32,867,875	-	367,833,016
Total capital assets being depreciated.....	873,482,266	63,505,944	(194,466)	936,793,744
<u>Less accumulated depreciation for:</u>				
Land improvements.....	(13,847,514)	(3,928,516)	-	(17,776,030)
Buildings and improvements.....	(117,215,884)	(12,483,105)	-	(129,698,989)
Machinery, vehicles and equipment.....	(21,980,306)	(3,035,724)	194,466	(24,821,564)
Infrastructure.....	(43,589,887)	(7,323,353)	-	(50,913,240)
Total accumulated depreciation.....	(196,633,591)	(26,770,698)	194,466	(223,209,823)
Total capital assets being depreciated, net.....	676,848,675	36,735,246	-	713,583,921
Total governmental activities capital assets, net.....	\$ 768,616,370	\$ 46,104,174	\$ (452,079)	\$ 814,268,465
	Beginning Balance	Increases	Decreases	Ending Balance
<b>Water Enterprise Fund:</b>				
<u>Capital assets not being depreciated:</u>				
Land.....	\$ 79,474	\$ -	\$ -	\$ 79,474
Construction in progress.....	-	910,851	-	910,851
Total capital assets not being depreciated....	79,474	910,851	-	990,325
<u>Capital assets being depreciated:</u>				
Land improvements.....	25,464	-	-	25,464
Machinery, vehicles and equipment.....	2,134,454	199,146	(139,799)	2,193,801
Infrastructure.....	75,677,739	10,071,625	-	85,749,364
Total capital assets being depreciated.....	77,837,657	10,270,771	(139,799)	87,968,629
<u>Less accumulated depreciation for:</u>				
Land improvements.....	(16,233)	(1,273)	-	(17,506)
Machinery, vehicles and equipment.....	(1,263,387)	(140,916)	139,799	(1,264,504)
Infrastructure.....	(18,737,278)	(1,593,418)	-	(20,330,696)
Total accumulated depreciation.....	(20,016,898)	(1,735,607)	139,799	(21,612,706)
Total capital assets being depreciated, net.....	57,820,759	8,535,164	-	66,355,923
Total water activities capital assets, net.....	\$ 57,900,233	\$ 9,446,015	\$ -	\$ 67,346,248

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	Beginning Balance	Increases	Decreases	Ending Balance
<b>Sewer Enterprise Fund:</b>				
<u>Capital assets not being depreciated:</u>				
Land.....	\$ 282,530	\$ -	\$ -	\$ 282,530
 <u>Capital assets being depreciated:</u>				
Buildings and improvements.....	13,935	-	-	13,935
Machinery, vehicles and equipment.....	2,084,809	199,146	(146,910)	2,137,045
Infrastructure.....	61,283,651	6,089,033	-	67,372,684
 Total capital assets being depreciated.....	63,382,395	6,288,179	(146,910)	69,523,664
 <u>Less accumulated depreciation for:</u>				
Buildings and improvements.....	(13,935)	-	-	(13,935)
Machinery, vehicles and equipment.....	(1,223,226)	(137,226)	146,910	(1,213,542)
Infrastructure.....	(16,719,331)	(1,249,185)	-	(17,968,516)
 Total accumulated depreciation.....	(17,956,492)	(1,386,411)	146,910	(19,195,993)
 Total capital assets being depreciated, net.....	45,425,903	4,901,768	-	50,327,671
 Total sewer activities capital assets, net.....	\$ 45,708,433	\$ 4,901,768	\$ -	\$ 50,610,201
 <b>Quincy College:</b>				
<u>Capital assets being depreciated:</u>				
Leasehold improvements.....	\$ 9,532,244	\$ 47,839	\$ -	\$ 9,580,083
Right-to-use lease building space.....	-	13,634,292	-	13,634,292
Machinery and equipment.....	7,299,467	-	-	7,299,467
 Total capital assets being depreciated.....	16,831,711	13,682,131	-	30,513,842
 <u>Less accumulated depreciation for:</u>				
Leasehold improvements.....	(8,783,293)	(407,465)	-	(9,190,758)
Right-to-use lease building space.....	-	(1,947,756)	-	(1,947,756)
Machinery and equipment.....	(6,903,731)	(382,498)	-	(7,286,229)
 Total accumulated depreciation.....	(15,687,024)	(2,737,719)	-	(18,424,743)
 Total capital assets being depreciated, net.....	1,144,687	10,944,412	-	12,089,099

Depreciation expense was charged to functions/programs of the primary government as follows:

**Governmental Activities:**

General government.....	\$	2,099,112
Public safety.....		2,662,031
Education.....		9,795,157
Public works.....		7,901,652
Human services.....		33,235
Culture and recreation.....		4,077,708
Community preservation.....		<u>201,803</u>
 Total depreciation expense - governmental activities.....	 \$	 <u><u>26,770,698</u></u>

**Business-Type Activities:**

Water.....	\$	1,735,607
Sewer.....		1,386,411
Quincy College.....		<u>2,737,719</u>
 Total depreciation expense - business-type activities.....	 \$	 <u><u>5,859,737</u></u>

**NOTE 5 – INTERFUND TRANSFERS**

Interfund transfers for the year ended June 30, 2022, are summarized as follows:

	Transfers In:					
Transfers Out:	General fund	City Capital Plan	Nonmajor governmental funds	Water Enterprise fund	Total	
General fund.....	\$ -	\$ 3,206,014	\$ -	\$ -	\$ 3,206,014	(1)
Nonmajor governmental funds.....	3,358,301		50,000	-	3,408,301	(1)
Sewer enterprise fund.....	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,400,000</u>	<u>1,400,000</u>	(2)
 Total.....	 <u>\$ 3,358,301</u>	 <u>\$ 3,206,014</u>	 <u>\$ 50,000</u>	 <u>\$ 1,400,000</u>	 <u>\$ 8,014,315</u>	

- 1) Represents voted transfers from special revenue fund funding sources to support debt service and traffic and parking department costs incurred by the general fund. Transfer between nonmajor funds represents a reallocation of resources from the cemetery perpetual care fund to the cemetery capital improvement fund.
- 2) Represents a voted transfer for to fund the water enterprise fund repairs and upgrades from the sewer and drainage rehabilitation fund.



**NOTE 6 – SHORT-TERM FINANCING**

Short-term debt may be authorized and issued to fund the following:

- Current operating costs prior to the collection of revenues through issuance of revenue, State aid, or tax anticipation notes (RANS, SAANS, or TANS).
- Capital project costs and other approved expenditures incurred prior to obtaining permanent financing through issuance of bond anticipation notes (BANS) or grant anticipation notes (GANS).

Short-term loans are general obligations and carry maturity dates that are limited by statute. Interest expenditures and expenses for short-term borrowings are accounted for in the general fund and enterprise funds, respectively. Details related to the short-term debt activity for the year ended June 30, 2022 is as follows:

Type	Purpose	Rate (%)	Due Date	Balance at June 30, 2021	Renewed/ Issued	Retired/ Redeemed	Balance at June 30, 2022
<b>Governmental Funds:</b>							
BAN	Municipal Purpose BAN of 2021.....	2.00%	7/9/2022	\$ 63,212,840	\$ -	\$ (63,212,840)	\$ -
BAN	Municipal Purpose BAN of 2022.....	4.00%	7/9/2023	-	121,082,840	(57,870,000)	63,212,840
BAN	Municipal Purpose BAN of 2022.....	2.50%	7/25/2022	-	550,000	-	550,000 (A)
BAN	Municipal Purpose BAN of 2022.....	1.00%	8/3/2022	-	11,500,000	(9,000,000)	2,500,000 (B)
BAN	Municipal Purpose BAN of 2021.....	2.50%	9/16/2022	30,340,360	-	(30,340,360)	-
BAN	Municipal Purpose BAN of 2022.....	3.75%	9/16/2023	-	33,340,360	-	33,340,360
BAN	Municipal Purpose BAN of 2021.....	1.50%	1/14/2022	44,965,216	-	(44,965,216)	-
BAN	Municipal Purpose BAN of 2022.....	2.00%	1/13/2023	-	44,965,216	-	44,965,216 (C)
BAN	Municipal Purpose BAN of 2021.....	1.00%	6/11/2022	12,518,536	-	(12,518,536)	-
BAN	Municipal Purpose BAN of 2022.....	2.00%	6/9/2023	-	11,629,704	-	11,629,704
BAN	Municipal Purpose BAN of 2022.....	3.00%	1/13/2023	-	6,163,000	-	6,163,000 (C)
RAN	Municipal Purpose BAN of 2022.....	4.00%	8/30/2022	-	13,720,000	-	13,720,000 (D)
Premiums on Bond Anticipation Notes.....				3,206,014	2,921,743	(3,206,014)	2,921,743
Total Governmental Funds.....				\$ 154,242,966	\$ 245,872,863	\$ (221,112,966)	\$ 179,002,863
<b>Water Enterprise Fund:</b>							
IL	Massachusetts Clean Water Trust...	0.00%	6/30/2023	\$ -	\$ 470,550	\$ -	\$ 470,550
BAN	Municipal Purpose BAN of 2021.....	1.00%	6/11/2022	655,780	-	(655,780)	-
BAN	Municipal Purpose BAN of 2022.....	2.50%	7/25/2022	-	650,000	-	650,000 (A)
Total Water Enterprise Fund.....				\$ 655,780	\$ 1,120,550	\$ (655,780)	\$ 1,120,550
<b>Sewer Enterprise Fund:</b>							
IL	Massachusetts Clean Water Trust...	0.00%	6/30/2023	\$ 4,421,484	\$ 1,509,550	\$ -	\$ 5,931,034
Total Enterprise Fund.....				\$ 5,077,264	\$ 2,630,100	\$ (655,780)	\$ 7,051,584

- (A) At maturity, these BANS were paid down with available funds.
- (B) At maturity, these BANS were paid down with available funds.
- (C) At maturity, the BAN was renewed and will mature on January 12, 2024 at an interest rate of 5%.
- (D) At maturity, these RANS were paid down with available funds.

**NOTE 7 – LONG-TERM DEBT**

Under the provisions of Chapter 44, Section 10, Municipal Law authorizes indebtedness up to a limit of 5% of the equalized valuation. Debt issued in accordance with this section of the law is designated as being "inside the debt limit". In addition, however, debt may be authorized in excess of that limit for specific purposes. Such debt, when issued, is designated as being "outside the debt limit".

**Bonds Payable Schedule – Governmental Activities**

Details related to the outstanding indebtedness at June 30, 2022, and the debt service requirements are as follows:

Project	Maturities Through	Original Loan Amount	Interest Rate (%)	Outstanding at June 30, 2022
Municipal Purpose Bonds of 2011.....	2040	\$ 31,088,000	2.0-5.25	\$ 20,275,346
Municipal Purpose Bonds of 2012.....	2040	33,518,000	2.5-4.0	23,451,750
Municipal Purpose Bonds of 2013 - Refunding.....	2025	5,700,000	2.0-3.0	650,000
Municipal Purpose Bonds of 2013.....	2039	8,250,000	4.0-5.0	6,510,000
Municipal Purpose Bonds of 2014.....	2034	46,385,000	2.5-5.0	32,825,000
Energy Efficiency Refunding Bonds of 2015.....	2027	21,333,300	3.0	8,845,400
Municipal Purpose Bonds of 2015.....	2027	10,126,260	3.4	795,000
Municipal Purpose Bonds of 2017.....	2037	39,797,000	2.0-4.0	32,390,000
Municipal Purpose Bonds of 2018.....	2038	9,130,000	3.0-5.0	7,895,000
Municipal Purpose Bonds of 2019.....	2047	14,925,000	2.5-5.0	12,890,000
Municipal Purpose Bonds of 2019.....	2039	9,485,000	3.0-5.0	8,705,000
Municipal Purpose Bonds of 2020.....	2033	17,725,000	4.0-5.0	16,010,000
Municipal Purpose Bonds of 2020.....	2048	30,210,000	2.0-5.0	28,080,000
Municipal Purpose Bonds of 2020.....	2049	29,933,500	2.0-5.0	28,665,000
Municipal Purpose Bonds of 2020.....	2039	7,251,875	2.0-5.0	6,990,000
Municipal Purpose Bonds of 2021.....	2040	34,625,000	2.0-5.0	33,425,000
Municipal Purpose Bonds of 2021.....	2037	19,327,000	2.0-5.0	19,327,000
Municipal Purpose Bonds of 2021.....	2040	3,969,250	2.0-5.0	3,969,250
Municipal Purpose Bonds of 2021.....	2040	433,438,616		433,438,616
Municipal Purpose Bonds of 2021.....	2050	43,289,000	2.0-5.0	43,289,000
Municipal Purpose Bonds of 2022.....	2052	62,900,000	5.0	62,900,000
Total Bonds Payable.....		<u>\$ 912,406,801</u>		831,326,362
Add: Unamortized premium on bonds.....				<u>37,861,743</u>
Total Bonds Payable, net.....				<u>\$ 869,188,105</u>

Debt service requirements for principal and interest for governmental general obligation bonds payable in future years are as follows:

Year	Principal	Interest	Total
2023.....	\$ 19,786,051	\$ 24,585,769	\$ 44,371,820
2024.....	22,317,390	26,968,218	49,285,608
2025.....	24,837,668	24,582,931	49,420,599
2026.....	43,880,503	23,465,873	67,346,376
2027.....	43,488,716	22,193,899	65,682,615
2028.....	42,468,680	20,909,333	63,378,013
2029.....	43,104,056	19,594,611	62,698,667
2030.....	44,405,057	18,237,903	62,642,960
2031.....	45,597,121	16,852,549	62,449,670
2032.....	46,509,810	15,462,367	61,972,177
2033.....	46,643,562	14,078,423	60,721,985
2034.....	46,117,064	12,734,308	58,851,372
2035.....	44,825,753	11,378,738	56,204,491
2036.....	45,288,755	10,045,071	55,333,826
2037.....	46,661,507	7,348,510	54,010,017
2038.....	46,214,009	7,239,376	53,453,385
2039.....	46,047,575	5,812,855	51,860,430
2040.....	45,343,085	4,401,599	49,744,684
2041.....	9,340,000	3,497,169	12,837,169
2042.....	9,280,000	3,157,773	12,437,773
2043.....	9,420,000	2,809,949	12,229,949
2044.....	8,755,000	2,463,871	11,218,871
2045.....	9,095,000	2,119,327	11,214,327
2046.....	8,110,000	1,760,266	9,870,266
2047.....	6,860,000	1,430,913	8,290,913
2048.....	6,685,000	1,125,312	7,810,312
2049.....	6,245,000	834,712	7,079,712
2050.....	6,205,000	556,500	6,761,500
2051.....	3,810,000	264,550	4,074,550
2052.....	3,985,000	89,850	4,074,850
Total.....	\$ <u>831,326,362</u>	\$ <u>306,002,524</u>	\$ <u>1,137,328,886</u>

In order to take advantage of favorable interest rates, the City issued \$5.8 million of general obligation refunding bonds on October 19, 2021. The proceeds of the refunding bonds were used to complete a current refunding of existing debt. The refunded bonds totaled \$6.2 million and became callable in fiscal year 2022. As a result of the transaction, the refunded bonds were paid down on the call date and the liability has been removed from the statement of net position. The transaction resulted in an economic gain of \$844,000 and a reduction of \$966,000 in future debt service payments.

In order to take advantage of favorable interest rates, the City issued \$5.8 million of general obligation refunding bonds on October 19, 2021. The proceeds of the refunding bonds were used to complete a current refunding of existing debt. The refunded bonds totaled \$6.2 million and became callable in fiscal year 2022. As a result of the transaction, the refunded bonds were paid down on the call date and the liability has been removed from the

statement of net position. The transaction resulted in an economic gain of \$1.1 million and a reduction of \$1.4 million in future debt service payments.

**Bonds Payable Schedule – Sewer Enterprise Fund**

Details related to the outstanding indebtedness at June 30, 2022, and the debt service requirements are as follows:

Project	Maturities Through	Original Loan Amount	Interest Rate (%)	Outstanding at June 30, 2022
Energy Efficiency Refunding Bonds of 2015.....	2027	\$ 817,020	3.0	\$ 338,760
Sewer Bonds of 2015 - Refunding.....	2027	653,500	3.4	340,000
Pension Obligation Bonds.....	2040	8,398,214		8,398,214
Sub-Total General Obligation.....		<u>9,868,734</u>		<u>9,076,974</u>
Massachusetts Clean Water Trust of 2007.....	2024	2,793,729	2.0	421,744
Massachusetts Clean Water Trust of 2008.....	2028	2,638,319	2.0	846,725
Massachusetts Clean Water Trust of 2010.....	2031	2,065,000	2.0	613,645
Massachusetts Clean Water Trust of 2012.....	2033	2,081,493	0.0	1,206,868
Massachusetts Water Resources Authority of 2019.....	2030	911,510	0.0	766,858
Massachusetts Water Resources Authority of 2016.....	2036	2,975,754	0.0	2,182,870
Massachusetts Water Resources Authority of 2017.....	2028	3,099,453	0.0	430,325
Massachusetts Water Resources Authority of 2018.....	2029	830,000	0.0	613,000
Massachusetts Clean Water Trust of 2019.....	2039	3,634,026	2.0	3,085,512
Massachusetts Water Resources Authority of 2020.....	2031	445,088	0.0	418,048
Massachusetts Water Resources Authority of 2021.....	2031	841,940	0.0	757,746
Sub-Total Direct Borrowings.....		<u>22,316,312</u>		<u>11,343,341</u>
Total Bonds Payable, net.....		<u>\$ 32,185,046</u>		<u>\$ 20,420,315</u>

# DRAFT

Debt service requirements for principal and interest for sewer enterprise fund general obligation bonds and direct debt payable in future years are presented as follows:

Year	General Obligation Bonds			Direct Borrowings Payable		
	Principal	Interest	Total	Principal	Interest	Total
2023.....	\$ 225,321	\$ 214,763	\$ 440,084	\$ 1,272,992	\$ 163,455	\$ 1,436,447
2024.....	237,244	210,573	447,817	1,333,584	141,297	1,474,881
2025.....	249,786	206,013	455,799	1,156,923	129,335	1,286,258
2026.....	607,415	198,503	805,918	1,055,729	117,149	1,172,878
2027.....	574,082	187,817	761,899	990,157	104,707	1,094,864
2028.....	478,610	178,547	657,157	939,185	92,001	1,031,186
2029.....	487,627	169,538	657,165	697,586	80,536	778,122
2030.....	497,528	159,616	657,144	633,068	70,341	703,409
2031.....	508,225	148,862	657,087	617,539	59,925	677,464
2032.....	519,805	137,355	657,160	459,358	50,038	509,396
2033.....	532,182	124,921	657,103	469,344	40,687	510,031
2034.....	545,619	111,510	657,129	355,007	32,432	387,439
2035.....	560,028	97,059	657,087	362,722	25,290	388,012
2036.....	575,587	81,509	657,096	370,606	17,992	388,598
2037.....	592,207	64,934	657,141	205,352	10,537	215,889
2038.....	609,887	47,265	657,152	209,814	6,386	216,200
2039.....	628,363	28,753	657,116	214,375	2,144	216,519
2040.....	647,458	9,679	657,137	-	-	-
<b>Total.....</b>	<b>\$ 9,076,974</b>	<b>\$ 2,377,216</b>	<b>\$ 11,454,190</b>	<b>\$ 11,343,341</b>	<b>\$ 1,144,252</b>	<b>\$ 12,487,593</b>

**Bonds Payable Schedule – Water Enterprise Fund**

Details related to the outstanding indebtedness at June 30, 2022, and the debt service requirements are as follows:

Project	Maturities Through	Original Loan Amount	Interest Rate (%)	Outstanding at June 30, 2022
Energy Efficiency Refunding Bonds of 2015.....	2027	544,680	3.0	\$ 225,840
Water Bonds of 2020.....	2041	7,986,500	2.0-5.0	7,795,000
Water Main System Repairs.....	2052	7,653,000		7,653,000
Pension Obligation Bonds.....	2040	<u>12,120,662</u>		<u>12,120,662</u>
Sub-Total General Obligation.....		<u>28,304,842</u>		<u>27,794,502</u>
Massachusetts Water Resources Authority Water Loans...	2025	2,101,000	0.0	444,700
Massachusetts Clean Water Trust of 2010.....	2031	1,435,000	2.0	426,433
Massachusetts Water Resources Authority of 2012.....	2022	1,401,000	0.0	-
Massachusetts Clean Water Trust of 2012.....	2023	2,534,102	2.0	1,494,119
Massachusetts Water Resources Authority of 2015.....	2026	449,835	0.0	179,483
Massachusetts Clean Water Trust of 2015.....	2036	233,275	2.0	173,486
Massachusetts Water Resources Authority of 2016.....	2027	1,102,122	0.0	676,484
Massachusetts Water Resources Authority of 2017.....	2028	3,099,543	0.0	1,917,679
Massachusetts Water Resources Authority of 2018.....	2029	2,325,959	0.0	1,684,767
Massachusetts Water Resources Authority of 2019.....	2030	3,675,940	0.0	3,171,938
Massachusetts Water Resources Authority of 2020.....	2031	<u>5,700,800</u>	0.0	<u>5,282,800</u>
Sub-Total Direct Borrowings.....		<u>24,058,576</u>		<u>15,451,889</u>
Subtotal Bonds Payable.....				<u>43,246,391</u>
Add: Unamortized premium on bonds.....				<u>1,551,125</u>

Debt service requirements for principal and interest for water enterprise fund general obligation bonds and direct borrowings payable in future years are as follows:

Year	General Obligation Bonds			Direct Borrowings Bonds		
	Principal	Interest	Total	Principal	Interest	Total
2023..... \$	424,176 \$	845,824 \$	1,270,000	\$ 2,666,119	\$ 44,396	\$ 2,710,515
2024.....	563,923	721,740	1,285,663	2,724,115	40,860	2,764,975
2025.....	612,563	699,525	1,312,088	2,479,120	37,249	2,516,369
2026.....	1,151,891	672,103	1,823,994	2,160,642	33,559	2,194,201
2027.....	1,144,955	638,900	1,783,855	1,867,590	29,791	1,897,381
2028.....	1,160,750	604,765	1,765,515	1,454,422	25,941	1,480,363
2029.....	1,198,764	567,889	1,766,653	796,923	22,011	818,934
2030.....	1,228,054	530,824	1,758,878	594,792	17,999	612,791
2031.....	1,268,492	492,129	1,760,621	341,557	13,899	355,456
2032.....	1,310,205	453,593	1,763,798	160,713	9,710	170,423
2033.....	1,348,067	407,255	1,755,322	164,207	5,954	170,161
2034.....	1,382,460	387,477	1,769,937	13,600	2,644	16,244
2035.....	1,423,257	342,034	1,765,291	13,896	834	14,730
2036.....	1,455,712	305,992	1,761,704	14,193	560	14,753
2037.....	1,489,698	269,520	1,759,218	-	282	282
2038.....	1,535,215	231,169	1,766,384	-	-	-
2039.....	1,571,881	191,303	1,763,184	-	-	-
2040.....	1,614,439	144,325	1,758,764	-	-	-
2041.....	695,000	116,556	811,556	-	-	-
2042.....	605,000	103,506	708,506	-	-	-
2043.....	615,000	91,071	706,071	-	-	-
2044.....	635,000	78,096	713,096	-	-	-
2045.....	645,000	64,862	709,862	-	-	-
2046.....	655,000	51,225	706,225	-	-	-
2047.....	325,000	44,025	369,025	-	-	-
2048.....	330,000	36,656	366,656	-	-	-
2049.....	340,000	29,119	369,119	-	-	-
2050.....	345,000	21,197	366,197	-	-	-
2051.....	355,000	12,884	367,884	-	-	-
2052.....	365,000	4,334	369,334	-	-	-
Total..... \$	<u>27,794,502</u> \$	<u>9,159,898</u> \$	<u>36,954,400</u>	<u>\$ 15,451,889</u>	<u>\$ 285,689</u>	<u>\$ 15,737,578</u>

Massachusetts Clean Water Trust funded debt

The City has entered into various long-term debt agreements with the Massachusetts Clean Water Trust (MCWT), an agency of the Commonwealth of Massachusetts that requires the City to be subsidized by the MCWT on a periodic basis for principal in the amount of \$26,255 and interest costs for \$65,940. Thus, net MCWT loan repayments, including interest, are scheduled to be \$1,332,831 for the subsidized debt. The principal subsidies are guaranteed and therefore a \$26,255 intergovernmental receivable has been reported in the sewer enterprise fund financial statements. Since the City is legally obligated for the total amount of the debt, such amounts have been reported in the accompanying basic financial statements. The 2022 interest subsidy totaled \$55,437.

Massachusetts Water Resources Authority funded debt

The City has entered into various long-term debt transactions with the Massachusetts Water Resources Authority. The debt balances are associated with a zero percent interest rate. Future imputed interest payments total \$1.3 million in the water fund and \$347,000 in the sewer fund. Imputed interest for 2022 was \$400,000 and \$68,000 in

the water and sewer funds, respectively. Accordingly, interest expense and corresponding intergovernmental revenue have been reported, equal to these amounts, in the respective proprietary fund's financial statements.

The City has allocated a portion of the pension obligations bonds to Quincy College. Debt service requirements for Quincy College's general obligation bonds principal and interest payable in future years are as follows:

Year	General Obligation Bonds		
	Principal	Interest	Total
2023..... \$	196,692 \$	273,414 \$	470,106
2024.....	233,683	495,986	729,669
2025.....	272,224	493,642	765,866
2026.....	1,162,432	484,159	1,646,591
2027.....	1,179,488	467,115	1,646,603
2028.....	1,199,201	447,365	1,646,566
2029.....	1,221,794	424,793	1,646,587
2030.....	1,246,602	399,933	1,646,535
2031.....	1,273,404	372,987	1,646,391
2032.....	1,302,420	344,157	1,646,577
2033.....	1,333,430	313,003	1,646,433
2034.....	1,367,098	279,400	1,646,498
2035.....	1,403,203	243,193	1,646,396
2036.....	1,442,187	204,229	1,646,416
2037.....	1,483,829	162,698	1,646,527
2038.....	1,528,129	118,426	1,646,555
2039.....	1,574,422	72,043	1,646,465
2040.....	1,622,266	24,253	1,646,519
Total..... \$	<u>\$ 21,042,504</u>	<u>\$ 5,620,796</u>	<u>\$ 26,663,300</u>

Lease Obligations

In fiscal year 2022, the City implemented GASB Statement #87, *Leases*. Therefore, the City's agreements to finance the acquisition of building space, previously reported as leases, have been reclassified as capital financing long-term debt in the current year.

The College leases certain premises under leases with various expiration dates that extend through 2028. The leases generally provide that the College pay certain maintenance, taxes and insurance costs and includes various renewal provisions. Rent expense, including maintenance and interest costs, in year 2022 amounted to \$2,282,660. The College's minimum future obligations under non-cancelable leases are as presented on the following page.



# DRAFT

Years ending June 30:	Principal	Interest	Total
2023.....	\$ 2,474,753	\$ 410,557	\$ 2,885,310
2024.....	2,453,598	311,949	2,765,547
2025.....	2,269,745	217,159	2,486,904
2026.....	1,868,532	133,668	2,002,200
2027.....	1,988,697	56,739	2,045,436
2028.....	334,744	7,302	342,046
<b>Total .....</b>	<b>\$ 11,390,069</b>	<b>\$ 1,137,374</b>	<b>\$ 12,527,443</b>

Authorized and unissued debt

The City is subject to various debt limits by statute and may issue additional general obligation debt under the normal debt limit. At June 30, 2022, the City had the following authorized and unissued debt:

Purpose	Amount
District improvement financing.....	\$ 199,000,000
Water and sewer.....	50,065,348
Various capital improvements.....	38,305,000
School.....	22,971,188
Land acquisition.....	18,800,000
Park improvements.....	4,000,000
Roads & sidewalks.....	89,000,000
Vehicles and equipment upgrades.....	8,616,320
MWRA.....	6,491,450
Animal shelter.....	3,550,000
Public Safety Headquarters.....	152,000,000
<b>Total.....</b>	<b>\$ 592,799,306</b>

Changes in Long-term Liabilities

During the year ended June 30, 2022, the following changes occurred in long-term liabilities:

	Beginning Balance	Bonds Issued	Bonds Redeemed	Other Increases	Other Decreases	Ending Balance	Due Within One Year
<b>Governmental Activities:</b>							
Long-term bonds payable.....	\$ 341,019,137	\$ 525,070,366	\$ (34,763,141)	\$ -	\$ -	\$ 831,326,362	\$ 19,786,051
Add: Unamortized premium on bonds.....	33,305,238	-	-	6,846,860	(2,290,355)	37,861,743	3,995,806
Total bonds payable.....	374,324,375	525,070,366	(34,763,141)	6,846,860	(2,290,355)	869,188,105	23,781,857
Compensated absences.....	15,191,000	-	-	12,713,000	(11,336,000)	16,568,000	12,422,000
Workers' compensation.....	3,407,000	-	-	5,144,000	(458,000)	8,093,000	612,000
Net pension liability.....	347,307,232	-	-	(347,307,232)	-	-	-
Net other postemployment benefits liability..	798,690,206	-	-	(206,437,959)	-	592,252,247	-
<b>Total governmental activity</b>							
long-term liabilities.....	<b>\$ 1,538,919,813</b>	<b>\$ 525,070,366</b>	<b>\$ (34,763,141)</b>	<b>\$ (529,041,331)</b>	<b>\$ (14,084,355)</b>	<b>\$ 1,486,101,352</b>	<b>\$ 36,815,857</b>

<b>Business-Type Activities:</b>							
Long-term bonds payable.....	\$ 9,287,302	\$ 49,214,380	\$ (454,100)	\$ -	\$ -	\$ 58,047,582	\$ 4,785,300
Long-term direct borrowing payable.....	29,614,009	-	(2,952,381)	-	-	26,661,628	-
Lease obligations.....	-	-	-	13,634,922	(2,245,033)	11,389,889	2,474,753
Add: Unamortized premium on bonds.....	828,553	-	-	776,699	(54,127)	1,551,125	150,269
Total bonds payable.....	<u>39,729,864</u>	<u>49,214,380</u>	<u>(3,406,481)</u>	<u>14,411,621</u>	<u>(2,299,160)</u>	<u>97,650,224</u>	<u>7,410,322</u>
Landfill closure.....	-	-	-	-	-	-	-
Compensated absences.....	860,304	-	-	724,133	(802,906)	781,531	741,512
Workers' compensation.....	1,538,000	-	-	243,000	(105,000)	1,676,000	57,000
Net pension liability.....	36,195,580	-	-	(36,195,580)	-	-	-
Net other postemployment benefits liability..	<u>28,945,212</u>	<u>-</u>	<u>-</u>	<u>(1,947,141)</u>	<u>-</u>	<u>26,998,071</u>	<u>-</u>
Total business-type activity							
long-term liabilities.....	<u>\$ 107,268,960</u>	<u>\$ 49,214,380</u>	<u>\$ (3,406,481)</u>	<u>\$ (22,763,967)</u>	<u>\$ (3,207,066)</u>	<u>\$ 127,105,826</u>	<u>\$ 8,208,834</u>

**NOTE 8 – GOVERNMENTAL FUND BALANCE CLASSIFICATIONS**

The City presents its governmental fund balances in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The intention of the Statement is to provide a more structured classification of fund balance and to improve the usefulness of fund balance reporting to the users of the City’s financial statements. The reporting standard establishes a hierarchy for fund balance classifications and the constraints imposed on the uses of those resources.

At June 30, 2022, \$13,265,181 has been set aside in the general stabilization fund and \$517,010 has been set aside in the weather stabilization fund. These funds have been classified as part of the general fund in the governmental fund financial statements. Municipal finance laws of the Commonwealth of Massachusetts authorize municipalities to establish stabilization funds on an as needed basis. The number of and exact purpose of the stabilization funds of the City are dependent upon authorization and approval of the City Council. The actual use of the funds is contingent upon City Council approval. Additions to the fund can only be made upon City Council approval.

GASB 54 provides for two major types of fund balances, which are nonspendable and spendable. Nonspendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact. Examples of this classification are prepaid items, inventories, and principal (corpus) of an endowment fund. The City has reported principal portions of endowment funds as nonspendable.

In addition to the nonspendable fund balance, GASB 54 has provided a hierarchy of spendable fund balances, based on a hierarchy of spending constraints.

- Restricted: fund balances that are constrained by external parties, constitutional provisions, or enabling legislation.
- Committed: fund balances that contain self-imposed constraints of the government from its highest level of decision-making authority. The highest level of decision-making authority is the City Council.
- Assigned: fund balances that contain self-imposed constraints of the City to be used for a particular purpose.
- Unassigned: fund balance of the general fund that is not constrained for any particular purpose.

As of June 30, 2022, the governmental fund balances consisted of the information presented on the following page.

	General	Downtown Improvement Capital Fund	City Capital Plan	Nonmajor Governmental Funds	Total Governmental Funds
Fund Balances:					
Nonspendable:					
Permanent fund principal.....	\$ -	\$ -	\$ -	\$ 263,474	\$ 263,474
Restricted for:					
City capital plan.....	-	-	50,062,922	-	50,062,922
City grants.....	-	-	-	800,459	800,459
CDBG grants.....	-	-	-	702,681	702,681
Receipts reserved for appropriation.....	-	-	-	2,602,991	2,602,991
Community preservation act.....	-	-	-	10,283,678	10,283,678
JTPA funds.....	-	-	-	179,539	179,539
City trust funds.....	-	-	-	6,731,791	6,731,791
School revolving.....	-	-	-	9,440,208	9,440,208
Mitigation trusts.....	-	-	-	476,866	476,866
Other special revenue.....	-	-	-	2,526,395	2,526,395
Education capital plan.....	-	-	-	3,469,990	3,469,990
Capital projects (not bonded).....	-	-	-	959,506	959,506
Permanent trusts.....	-	-	-	1,582,880	1,582,880
Library permanent trusts.....	-	-	-	537,321	537,321
Assigned to:					
General government.....	6,306,305	-	-	-	6,306,305
Public safety.....	503,445	-	-	-	503,445
Education.....	738,511	-	-	-	738,511
Public works.....	1,837,177	-	-	-	1,837,177
Human services.....	185,256	-	-	-	185,256
Culture and recreation.....	237,894	-	-	-	237,894
Employee benefits.....	432,096	-	-	-	432,096
Claims and judgements.....	32,101	-	-	-	32,101
Unassigned.....	30,047,921	(152,518,292)	-	(91,770)	(122,562,141)
Total Fund Balances.....	\$ 40,320,706	\$ (152,518,292)	\$ 50,062,922	\$ 40,466,009	\$ (21,668,655)

**NOTE 10 – RISK FINANCING**

The City is self-insured for its workers compensation claims which are accounted for in the government entity-wide financial statements where revenues are recorded when earned and expenses are recorded when the liability is incurred.

Liabilities are reported when it is probable that a loss has occurred, and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNR). The result of the process to estimate the claims liability is not an exact amount as it depends on many factors. Accordingly, claims are reevaluated periodically to consider the effects of inflation, recent claims settlement trends, and other economic and social factors. The amount of claims settlements has not exceeded insurance coverage in any of the previous three years.

*Workers' Compensation*

Workers' compensation claims are administered by a contracted consultant and are funded on a pay-as-you-go basis from annual appropriations. The City recorded a liability of \$9,769,000 at June 30, 2022, which represents an estimate of all outstanding claims as of that date. Changes in the reported liability since July 1, 2020 are as follows:

	Balance at Beginning of Year	Current Year Claims and Changes in Estimate	Claims Payments	Balance at Year-End	Current Portion
2021.....	\$ 5,437,000	\$ 397,603	\$ (889,603)	\$ 4,945,000	\$ 510,000
2022.....	4,945,000	6,451,824	(1,627,824)	9,769,000	669,000

**NOTE 11 – PENSION PLAN**

*Plan Descriptions*

The City is a member of the Quincy Contributory Retirement System (QCRS), a cost-sharing multiple-employer defined benefit pension plan covering eligible employees of the 2 member units. The System is administered by five board members (Board) on behalf of all current employees and retirees except for current teachers and retired teachers. Chapter 32 of the MGL assigns authority to establish and amend benefit provisions of the plan. The System is a component unit and is reported as a pension trust fund in the fiduciary fund financial statements. The City is a member of the Massachusetts Teachers’ Retirement System (MTRS), a cost-sharing multi-employer defined benefit plan. MTRS is managed by the Commonwealth of Massachusetts (Commonwealth) on behalf of municipal teachers and municipal teacher retirees. The Commonwealth is a nonemployer contributor and is responsible for 100% of the contributions and future benefit requirements of the MTRS. The MTRS covers certified teachers in cities (except Boston), towns, regional school districts, charter schools, educational collaboratives and Quincy College. The MTRS is part of the Commonwealth’s reporting entity and the audited financial report may be obtained by visiting <http://www.mass.gov/osc/publications-and-reports/financial-reports>.

*Special Funding Situation*

The Commonwealth is a nonemployer contributor and is required by statute to make 100% of all actuarially determined employer contributions on behalf of the City to the MTRS. Therefore, the City is considered to be in a special funding situation as defined by GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and the Commonwealth is a nonemployer contributor in MTRS. Since the City does not contribute directly to MTRS, there is no net pension liability to recognize. The total of the Commonwealth provided contributions have been allocated based on each employer’s covered payroll to the total covered payroll of employers in MTRS as of the measurement date of June 30, 2021. The City’s portion of the collective pension expense, contributed by the Commonwealth, of \$18,415,409 is reported in the general fund as intergovernmental revenue and pension expenditures in the current fiscal year. The College’s portion of the collective pension expense, contributed by the Commonwealth, of \$\_\_\_\_\_ is reported as charges for services operating and pension expense. The portion of the Commonwealth’s collective net pension liability associated with the City and College is \$\_\_\_\_\_ as of the measurement date.

*Benefits Provided*

Both Systems provide retirement, disability, survivor and death benefits to plan members and beneficiaries. Massachusetts Contributory Retirement System benefits are, with certain minor exceptions, uniform from system to system. The System provides for retirement allowance benefits up to a maximum of 80% of a member’s highest three-year average annual rate of regular compensation. For persons who became members on or after April 2, 2012, average salary is the average annual rate of regular compensation received during the five consecutive years that produce the highest average, or, if greater, during the last five years (whether or not consecutive) preceding retirement. Benefit payments are based upon a member’s age, length of creditable service, level of compensation, and group classification. Members become vested after ten years of creditable service.

Employees who resign from service and who are not eligible to receive a retirement allowance or are under the age of 55 are entitled to request a refund of their accumulated total deductions. Survivor benefits are extended to eligible beneficiaries of members whose death occurs prior to or following retirement.

Cost-of-living adjustments granted between 1981 and 1997 and any increase in other benefits imposed by the Commonwealth's state law during those years are borne by the Commonwealth and are deposited into the pension fund. Cost-of-living adjustments granted after 1997 must be approved by the Board and are borne by the System. There have been no changes in benefit terms as of December 31, 2021.

At December 31, 2021, the QCRS membership consists of the following:

Active members.....	1,546
Inactive members.....	188
Retirees and beneficiaries currently receiving benefits.....	1,521
 Total.....	 3,255

*Contributions*

Chapter 32 of the MGL governs the contributions of plan members and member units. Active plan members are required to contribute to the System at rates ranging from 5% to 9% of gross regular compensation with an additional 2% contribution required for compensation exceeding \$30,000. The percentage rate is keyed to the date upon which an employee's membership commences. The member units are required to pay into the QCRS a legislatively mandated actuarial determined contribution that is apportioned among the employers based on active current payroll. The total member units' contribution for the year ended December 31, 2021 was an actuarially determined amount of \$36.7 million. This amount when combined with plan member contributions is expected to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. The total member units' contribution, due to the City fully funding its share of the Systemwide pension liability, is equal to 126.4% of covered payroll. The City and College's proportionate share of the required contribution were \$35.1 million and \$1.6 million, respectively. The City and College's actual contributions equaled their required amounts.

*Pension Liabilities*

The components of the net pension liability of the participating member units at June 30, 2022 were as follows:

Total pension liability.....	\$	839,744,951
Total pension plan's fiduciary net position.....		(918,843,325)
Total net pension liability.....	\$	(79,098,374)
The pension plan's fiduciary net position as		
a percentage of the total pension liability.....		109.42%

At June 30, 2022, the City, including the College, reported a liability of \$- for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2020. Accordingly, update procedures were used to roll forward the total pension liability forward to the measurement date. The City's proportion of the net pension liability was based on a projection of the City's long-term share of

contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined. At December 31, 2021, the City's proportion was 95.57%, which increased from its 89.64% proportion measured at December 31, 2020. At December 31, 2021, the College's proportion was 4.43%, which decreased from its 4.9% proportion measured at December 31, 2020.

*Pension Expense*

For the year ended June 30, 2022, the City, including the College, recognized pension expense of \$29.7 million. At June 30, 2022, the City and College reported deferred outflows of resources related to pensions of \$17.1 million, and deferred inflows of resources related to pensions of \$59.9 million.

The balances of deferred outflows and inflows at June 30, 2022, consisted of the following:

Deferred Category	Deferred Outflows of Resources	Deferred Inflows of Resources	Total
Differences between expected and actual experience.....	\$ -	\$ (5,705,255)	\$ (5,705,255)
Difference between projected and actual earnings, net.....	-	(47,741,882)	(47,741,882)
Changes in assumptions.....	10,577,684	-	10,577,684
Changes in proportion and proportionate share of contributions...	6,562,503	(6,493,594)	68,909
<b>Total deferred outflows/(inflows) of resources.....</b>	<b>\$ 17,140,187</b>	<b>\$ (59,940,731)</b>	<b>\$ (42,800,544)</b>

The deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2023.....	\$ (6,328,982)
2024.....	(18,258,309)
2025.....	(11,260,497)
2026.....	<u>(6,952,756)</u>
<b>Total deferred outflows/(inflows) of resources...</b>	<b>\$ <u>(42,800,544)</u></b>

*Actuarial Assumptions*

The total pension liability in the January 1, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement date of December 31, 2021 as presented on the top of the following page.

Valuation date.....	January 1, 2020.
Actuarial cost method.....	Entry Age Normal Cost Method.
Amortization method.....	Varying contribution increases.
Remaining amortization period.....	19 years for the fresh start base.
Asset valuation method.....	Fair market value.
Inflation rate.....	3.00%
Projected salary increases.....	3.75% ultimate rate.
Cost of living adjustments.....	3.00% of the first \$15,000.
Mortality rates.....	Determined using the RP-2014 table adjusted to 2006, projected generationally using MP-2019.
Investment rate of return/Discount rate.....	7.25%

Changes in Assumptions

None.

Changes in Provisions

None.

*Investment policy*

The System’s policy in regard to the allocation of invested assets is established and may be amended by the Board. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the pension plan.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the System’s target asset allocation as of December 31, 2021 are summarized as presented at the top of the following page.

<u>Asset Class</u>	<u>Long-Term Expected Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. equity.....	27.00%	4.50%
Developed market equity.....	10.00%	5.20%
Emerging market equity.....	11.00%	6.10%
Real estate.....	8.00%	9.60%
Private equity.....	12.00%	7.60%
LT government bonds.....	0.00%	0.60%
High yield bonds.....	5.00%	2.20%
Investment grade bonds.....	9.00%	0.20%
TIPS.....	6.00%	0.20%
Emerging market debt.....	5.00%	4.30%
Infrastructure.....	7.00%	5.00%
Total.....	<u>100.00%</u>	

*Rate of return*

For the year ended December 31, 2021, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 11.57%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

*Discount rate*

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed plan member contributions will be made at the current contribution rate and that contributions will be made at rates equal to the actuarially determined contribution rate. Based on those assumptions, the System’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.



*Sensitivity of the Net Pension Liability to Changes in the Discount Rate*

The following presents the net pension liability, calculated using the discount rate of 7.25%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	1% Decrease (6.25%)	Current Discount (7.25%)	1% Increase (8.25%)
The College's proportionate share of the net pension asset.....	\$ (1,141,800)	\$ (8,854,120)	\$ (15,415,971)
The City's proportionate share of the net pension asset.....	\$ (11,106,911)	\$ (86,128,949)	\$ (149,959,544)
QCRS total net pension asset.....	\$ 7,393,919	\$ (79,098,375)	\$ (152,688,359)

**NOTE 12 – OTHER POSTEMPLOYMENT BENEFITS**

*Plan Description*

The City administers a single employer, defined benefit, healthcare plan (“the Retiree Health Plan”). The plan provides lifetime healthcare, dental and life insurance for eligible retirees and their spouses through the City’s health insurance plan, which covers both active and retired members, including teachers. Chapter 32b of the MGL assigns authority to establish and amend benefit provisions of the plan. Benefit provisions are negotiated between the City and the unions representing City employees and are renegotiated each bargaining period. The Retiree Health Plan does not issue a publicly available financial report.

Quincy College, an enterprise fund department of the City, also provides healthcare benefits to its employees and retirees. The coverage is provided through the plan administered by the City; however, the College’s net OPEB obligation and related expense and deferred items is determined through an actuarial valuation that is separate from the City’s valuation. The College maintains a separate OPEB Trust and contributes to the Trust at different rates than the City.

The required disclosures and required supplementary information for both the College and the City is presented within this footnote.

*Funding Policy*

The contribution requirements of plan members and the City are established and may be amended through collective bargaining. The required contribution is based on projected pay-as-you-go financing requirements. The City contributes 90 percent of the cost of current-year premiums for eligible retired plan members and their spouses. Plan members receiving benefits contribute the remaining 10 percent of their premium costs.

The Commonwealth of Massachusetts passed special legislation that has allowed the City to establish the Postemployment Benefit Trust Fund and to enable the City to raise taxes necessary to begin pre-funding its OPEB liabilities. This is an irrevocable trust. At June 30, 2022, the City has pre-funded future OPEB liabilities in the amount of \$2,050,069. The College is a participant in the Plymouth County OPEB Trust which is irrevocable. At June 30, 2022, the College has pre-funded future OPEB liabilities in the amount of \$2,877,685.

*Investment policy*

The OPEB plan's assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the OPEB plan. The long-term real rate of return on OPEB investments was determined using the City's investment policy.

*Measurement Date*

The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2021.

*Employees Covered by Benefit Terms*

The following table represents the Plan's membership at June 30, 2022:

	<b>City of Quincy</b>	<b>Quincy College</b>
Active members .....	1,791	96
Retired members or beneficiaries currently receiving benefits...	4,399	40
Total.....	6,190	136

*Components of OPEB Liability*

The following table represents the components of the Plan's OPEB liability as of June 30, 2022:

	<b>City of Quincy</b>	<b>Quincy College</b>
Total OPEB liability..... \$	608,182,716	\$ 15,995,356
Less: OPEB plan's fiduciary net position.....	(2,050,069)	(2,877,685)
Net OPEB liability..... \$	606,132,647	\$ 13,117,671
The OPEB plan's fiduciary net position as a percentage of the total OPEB liability.....	0.34%	17.99%

*Significant Actuarial Methods and Assumptions*

The total OPEB liability in the December 31, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified, that was updated to June 30, 2022, are as follows on the next page. These assumptions were applied to both Quincy College and the City's valuations. Mortality rates for Quincy College follow the rates for non-teachers.

Valuation date.....	December 31, 2021
Actuarial cost method.....	Entry Age Normal.
Amortization method.....	Level Percentage of Payroll, payments increase 3.0% per year.
Remaining amortization period.....	25 years as of December 31, 2021.
Asset valuation method.....	Fair value
Investment rate of return.....	6.50%.
Discount rate.....	3.54% as of June 30, 2022, previously 2.16%.
Inflation rate.....	3.00%
Projected salary increases.....	Non Teachers: 4.00% Teachers: Service related increase of 7.00% decreasing to an ultimate level of 4.00%.
Healthcare trend rates.....	Non-Medicare and Medicare Medical/Rx: 6.40% for one year, then 4.04% for one year, then 6.50% graded by 0.25% down to an ultimate level of 4.50% over 8 years. Dental: 3.00% Part B reimbursement: -3.06 for one year, then 4.50% Medicare Contributions: 0.79% for one year, then 6.75% graded by 0.25% down to an ultimate level of 4.50% over 9 years. Non-Medicare Contributions: 14.63% for one year, then 6.64% for one year, then 6.50% graded by 0.25% down to an ultimate level of 4.50% over 8 years.
Pre-retirement mortality (non-teachers).....	RP-2006 Employee Mortality Table generationally projected using Scale MP-2021.
Healthy mortality (non-teachers).....	RP-2006 Healthy Annuitant Mortality Table generationally projected using Scale MP-2021.
Disabled mortality (non-teachers).....	RP-2006 Healthy Annuitant Mortality Table set forward 2 years, and generationally projected using Scale MP-2021.
Pre-retirement mortality (teachers).....	Pub-2010 Teacher (headcount weighted) Employee Mortality tables projected generationally with Scale MP-2020..
Healthy mortality (teachers).....	Pub-2010 Teacher (headcount weighted) Healthy Retiree Mortality tables projected generationally with Scale MP-2020..
Disabled mortality (teachers).....	Pub-2010 Teacher (headcount weighted) Healthy Retiree Mortality tables projected generationally with Scale MP-2020..

*Rate of return*

For the year ended June 30, 2022, the annual money-weighted rate of return on investments, net of investment expense, was -12.80% for the City and -13.29% for Quincy College. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real of returns (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return of by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The City and the College’s expected future real rate of return is added to the expected inflation to produce the long-term expected nominal rate of return. Best estimates of arithmetic real rates of return for each major asset class included in the OPEB plan’s target asset allocation as of June 30, 2022 are summarized as follows:

Asset Class	Long-Term Expected Real Rate of Return
Domestic equity.....	6.11%
International developed markets equity..	6.49%
International emerging markets equity...	8.12%
Core fixed income.....	0.36%
High-yield fixed income.....	2.48%
Real estate.....	3.72%
Commodities.....	3.44%
Hedge fund, GTAA, risk parity.....	2.63%
Private equity.....	9.93%

*City of Quincy – Discount rate*

The discount rate used to measure the total pension liability was 3.54% at June 30, 2022, and 2.16% at June 30, 2021. The projection of cash flows used to determine the discount rate assumed that contributions from the City will be made in accordance with the plan’s funding policy. Based on those assumptions, the City’s OPEB plan fiduciary net position was projected to be insufficient to make all projected future benefit payments of current plan members. Therefore, the 3.54% municipal bond rate was applied to all periods to determine the total OPEB liability. The 3.54% municipal bond rate was based on the yield or index rate for the 20-year, tax-exempt general obligation municipal bonds with an average rate of AA/Aa or higher as shown in the Buyer Bond 20-Bond General Obligation Index as of June 30, 2022.

*Quincy College – Discount rate*

The discount rate used to measure the total pension liability was 3.72% at June 30, 2022 and 6.50% at June 30, 2021. The projection of cash flows used to determine the discount rate assumed that contributions from the College will be made in accordance with the plan’s funding policy. Based on those assumptions, the College’s OPEB plan fiduciary net position was projected to be sufficient to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return was applied to all periods to determine the total OPEB liability.

*City of Quincy – Changes in the net OPEB liability*

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2021.....	\$ 819,482,667	\$ 2,073,861	\$ 817,408,806
Changes for the year:			
Service cost.....	38,770,712		38,770,712
Interest.....	18,343,763		18,343,763
Changes of benefit terms.....	(5,828,716)		(5,828,716)
Differences between expected and actual experience....	(26,901,448)		(26,901,448)
Changes in assumptions.....	(217,577,371)		(217,577,371)
Benefit payments.....	(18,106,890)	(18,106,890)	-
Contributions - employer.....	-	18,356,890	(18,356,890)
Net investment income.....	-	(273,791)	273,791
Net change.....	<u>(211,299,950)</u>	<u>(23,791)</u>	<u>(211,276,159)</u>
Balances at June 30, 2022.....	<u>\$ 608,182,717</u>	<u>\$ 2,050,070</u>	<u>\$ 606,132,647</u>

*Quincy College – Changes in the net OPEB liability*

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2021.....	\$ 13,545,283	\$ 3,318,671	\$ 10,226,612
Changes for the year:			
Service cost.....	799,114		799,114
Interest.....	921,954		921,954
Changes of benefit terms.....	(138,604)		(138,604)
Differences between expected and actual experience....	(3,227,324)		(3,227,324)
Changes in assumptions.....	4,421,061		4,421,061
Benefit payments.....	(326,128)	(326,128)	-
Contributions - employer.....	-	326,128	(326,128)
Net investment income.....	-	(440,986)	440,986
Net change.....	<u>2,450,073</u>	<u>(440,986)</u>	<u>2,891,059</u>
Balances at June 30, 2022.....	<u>\$ 15,995,356</u>	<u>\$ 2,877,685</u>	<u>\$ 13,117,671</u>

*City of Quincy – Sensitivity of the net OPEB liability to changes in the discount rate*

The following table presents the Plan’s net OPEB liability, calculated using the discount rate of 3.54%, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate.

	1% Decrease (2.54%)	Current Discount Rate (3.54%)	1% Increase (4.54%)
Net OPEB liability..... \$	705,368,010	\$ 606,132,647	\$ 526,445,991

*City of Quincy – Sensitivity of the net OPEB liability to changes in the healthcare trend*

The following table presents the net other postemployment benefit liability, calculated with a current rate as well as what the net OPEB liability would be if it were calculated using a trend rate that was 1- percentage-point lower or 1-percentage-point higher than the current rate.

	1% Decrease	Current Trend	1% Increase
Net OPEB liability..... \$	519,882,125	\$ 606,132,647	\$ 716,560,559

*Quincy College – Sensitivity of the net OPEB liability to changes in the discount rate*

The following table presents the Plan’s net OPEB liability, calculated using the discount rate of 3.72%, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate.

	1% Decrease (2.72%)	Current Discount Rate (3.72%)	1% Increase (4.72%)
Net OPEB liability..... \$	15,891,660	\$ 13,117,671	\$ 10,888,686

*Quincy College – Sensitivity of the net OPEB liability to changes in the healthcare trend*

The following table presents the net other postemployment benefit liability, calculated with a current rate as well as what the net OPEB liability would be if it were calculated using a trend rate that was 1- percentage-point lower or 1-percentage-point higher than the current rate.

	1% Decrease	Current Trend	1% Increase
Net OPEB liability..... \$	10,638,035	\$ 13,117,671	\$ 16,312,798

*City of Quincy – OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB*

For the year ended June 30, 2022, the City recognized an OPEB expense of \$28.6 million. At June 30, 2022, the City reported deferred outflows and inflows of resources related to OPEB from the following sources:

Deferred Category	Deferred Outflows of Resources	Deferred Inflows of Resources	Total
Differences between expected and actual experience.....	\$ 38,280,360	\$ -	\$ 38,280,360
Difference between projected and actual earnings, net.....	-	(464,629)	(464,629)
Changes in assumptions.....	100,725,359	(24,874,238)	75,851,121
<b>Total deferred outflows/(inflows) of resources.....</b>	<b>\$ 139,005,719</b>	<b>\$ (25,338,867)</b>	<b>\$ 113,666,852</b>

Amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30:

2022.....	\$ 26,308,397
2023.....	40,348,735
2024.....	45,768,204
2025.....	1,241,516
<b>Total deferred outflows/(inflows) of resources....</b>	<b>\$ 113,666,852</b>

*Quincy College – OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB*

For the year ended June 30, 2022, the College recognized an OPEB expense of \$1.9 million. At June 30, 2022, the College reported deferred outflows and inflows of resources related to OPEB from the following sources:

Deferred Category	Deferred Outflows of Resources	Deferred Inflows of Resources	Total
Differences between expected and actual experience.....	\$ 1,088,472	\$ -	\$ 1,088,472
Difference between projected and actual earnings, net.....	-	(398,696)	(398,696)
Changes in assumptions.....	453,844	-	453,844
<b>Total deferred outflows/(inflows) of resources.....</b>	<b>\$ 1,542,316</b>	<b>\$ (398,696)</b>	<b>\$ 1,143,620</b>

Amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30:

2022.....	\$	236,020
2023.....		247,915
2024.....		176,921
2025.....		81,708
2026.....		200,528
Thereafter.....		<u>200,528</u>
Total deferred outflows/(inflows) of resources....		\$ <u>1,143,620</u>

*Changes in Assumptions:*

- The City’s discount rate was increased from 2.16% to 3.54%.
- Mortality assumptions for teachers were changed to be consistent with the Massachusetts’ Teachers’ Retirement System Actuarial Valuation Report as of January 1, 2022, dated December 1, 2022.
- Mortality assumptions for non-teachers was updated to match the Quincy Retirement System Actuarial Valuation Report as of January 1, 2022, dated November 1, 2022.
- Per capita costs, contributions, and Medicare Part B premiums were updated with this valuation.
- Trend rates were updated with this valuation.

*Changes in Plan Provisions:*

- Non-Medicare PPO plan cost sharing increased from 20% to 22% in FY2022, 22% to 23% in FY2023, and 23% to 25% in FY2024. The HMO plan cost sharing increased from 15% to 17.5% in FY2023.
- The Medicare HMO plan cost sharing increased from 15% to 17.5% in CY 2022.

**NOTE 13 – FINANCIAL STATEMENTS FOR INDIVIDUAL PENSION AND OTHER POSTEMPLOYMENT BENEFIT TRUST FUNDS**

GAAP requires that all Pension and Other Postemployment Trust Funds be combined and presented in one column in the Fiduciary Funds financial statements and that the individual financial statements for each trust fund plan are reported in the notes to the financial statements. Provided on the following page are the individual financial statements for the pension and OPEB plans that are included in the Fiduciary Funds as Pension and Other Postemployment Benefit Trust Funds.



# DRAFT

	Pension Trust Fund (as of December 31, 2021)	City of Quincy OPEB Trust Fund	Quincy College OPEB Trust Fund	Total Pension and OPEB Trust Funds
<b>ASSETS</b>				
Cash and cash equivalents.....	\$ 16,985,617	\$ 9,144	\$ -	\$ 16,994,761
Investments:				
Equity mutual funds.....	-	1,453,731	-	1,453,731
Fixed income mutual funds.....	-	587,194	-	587,194
Pooled domestic equity.....	17,089,581	-	-	17,089,581
Pooled alternative investments.....	73,423,583	-	-	73,423,583
Pooled real estate.....	34,609,487	-	-	34,609,487
Pooled mutual funds.....	775,673,192	-	-	775,673,192
Plymouth County OPEB trust investment pool.....	-	-	2,877,685	2,877,685
Receivables, net of allowance for uncollectibles:				
Departmental and other.....	1,320,798	-	-	1,320,798
<b>TOTAL ASSETS.....</b>	<b>919,102,258</b>	<b>2,050,069</b>	<b>2,877,685</b>	<b>924,030,012</b>
<b>LIABILITIES</b>				
Warrants payable.....	258,933	-	-	258,933
<b>NET POSITION</b>				
Restricted for pensions.....	918,843,325	-	-	918,843,325
Restricted for other postemployment benefits.....	-	2,050,069	2,877,685	4,927,754
<b>TOTAL NET POSITION.....</b>	<b>\$ 918,843,325</b>	<b>\$ 2,050,069</b>	<b>\$ 2,877,685</b>	<b>\$ 923,771,079</b>
	Pension Trust Fund (as of December 31, 2021)	City of Quincy OPEB Trust Fund	Quincy College OPEB Trust Fund	Total Pension and OPEB Trust Funds
<b>ADDITIONS:</b>				
Contributions:				
Employer contributions.....	\$ 483,002,343	\$ 250,000	\$ -	\$ 483,252,343
Employer contributions for other postemployment benefit payments.....	-	18,106,890	326,128	18,433,018
Member contributions.....	10,661,874	-	-	10,661,874
Transfers from other systems.....	1,910,655	-	-	1,910,655
Workers compensation settlements.....	21,000	-	-	21,000
State COLA reimbursements.....	217,766	-	-	217,766
<b>Total contributions.....</b>	<b>495,813,638</b>	<b>18,356,890</b>	<b>326,128</b>	<b>514,496,656</b>
Net investment income:				
Investment income (loss).....	69,674,681	(273,822)	(428,651)	68,972,208
Less: investment expense.....	(6,771,088)	-	(12,335)	(6,783,423)
<b>Net investment income (loss).....</b>	<b>62,903,593</b>	<b>(273,822)</b>	<b>(440,986)</b>	<b>62,188,785</b>
<b>TOTAL ADDITIONS.....</b>	<b>558,717,231</b>	<b>18,083,068</b>	<b>(114,858)</b>	<b>576,685,441</b>
<b>DEDUCTIONS:</b>				
Administration.....	4,171,670	-	-	4,171,670
Transfers to other systems.....	2,334,724	-	-	2,334,724
Retirement benefits and refunds.....	50,518,182	-	-	50,518,182
Other postemployment benefit payments.....	-	18,106,890	326,128	18,433,018
<b>TOTAL DEDUCTIONS.....</b>	<b>57,024,576</b>	<b>18,106,890</b>	<b>326,128</b>	<b>75,457,594</b>
<b>NET INCREASE (DECREASE) IN NET POSITION.....</b>	<b>501,692,655</b>	<b>(23,822)</b>	<b>(440,986)</b>	<b>501,227,847</b>
<b>NET POSITION AT BEGINNING OF YEAR (AS RESTATED).....</b>	<b>417,150,670</b>	<b>2,073,891</b>	<b>3,318,671</b>	<b>422,543,232</b>
<b>NET POSITION AT END OF YEAR.....</b>	<b>\$ 918,843,325</b>	<b>\$ 2,050,069</b>	<b>\$ 2,877,685</b>	<b>\$ 923,771,079</b>

**NOTE 14 – COMMITMENTS AND CONTINGENCIES**

The City is committed to fund a variety of construction and design contracts relating to ongoing improvements to the downtown business district, various governmental, water and sewer enterprise infrastructure improvements and ongoing education facility construction or rehabilitation.

Federal Grant Participation

The City participates in a number of federal award programs. Although the grant programs have been audited in accordance with the provisions of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* through June 30, 2022, these programs are still subject to financial and compliance audits. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although it is expected such amounts, if any, to be immaterial.

Other

Various other legal actions and claims are pending against the City. Litigation is subject to many uncertainties, and the outcome of individual litigated matters is not always predictable. Although the amount of liability, if any, at June 30, 2022 cannot be ascertained, management believes any resulting liability should not materially affect the financial position of the City at June 30, 2022.

**NOTE 15 – PENSION OBLIGATION BONDS**

In December 2021, the City issued Pension Obligation Bonds totaling approximately \$475 million. At issuance, the debt issuance was deposited with the Quincy Contributory Retirement System which in turn invested 100% of the proceeds with the Pension Reserves Investment Trust. Then intention of this transaction was to reduce the City's and College's net pension liability to zero in return for fixed rate repayment stream per the terms of the long term debt issuance.

**NOTE 16 – SUBSEQUENT EVENTS**

Management has evaluated subsequent events through May \_\_\_\_\_, 2023 which is the date the financial statements were available to be issued.

**NOTE 17 – IMPLEMENTATION OF NEW GASB PRONOUNCEMENTS**

During 2022, the following GASB pronouncements were implemented:

- GASB Statement #87, *Leases*. The basic financial statements and related notes were updated to be in compliance with this pronouncement.
- GASB Statement #89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. This pronouncement did not impact the basic financial statements.
- GASB Statement #92, *Omnibus 2020*. This pronouncement did not impact the basic financial statements.

- GASB Statement #93, *Replacement of Interbank Offered Rates*. This pronouncement did not impact the basic financial statements.
- GASB Statement #97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*. This pronouncement did not impact the basic financial statements.

The following GASB pronouncements will be implemented in the future:

- The GASB issued Statement #91, *Conduit Debt Obligations*, which is required to be implemented in 2023.
- The GASB issued Statement #94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, which is required to be implemented in 2023.
- The GASB issued Statement #96, *Subscription-Based Information Technology Arrangements*, which is required to be implemented in 2023.
- The GASB issued Statement #99, *Omnibus 2022*, which is required to be implemented in 2023.
- The GASB issued Statement #100, *Accounting Changes and Error Corrections*, which is required to be implemented in 2024.
- The GASB issued Statement #101, *Compensated Absences*, which is required to be implemented in 2025.

Management is currently assessing the impact the implementation of these pronouncements will have on the basic financial statements.

***Required Supplementary Information***

DRAFT

## ***General Fund Budgetary Comparison Schedule***

The General Fund is the general operating fund of the City. It is used to account for the entire City's financial resources, except those required to be accounted for in another fund.

# DRAFT

## GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual Budgetary Amounts	Amounts Carried Forward To Next Year	Variance to Final Budget
	Original Budget	Final Budget			
<b>REVENUES:</b>					
Real estate and personal property taxes, net of tax refunds.....	\$ 262,209,733	\$ 257,822,160	\$ 255,528,822	\$ -	\$ (2,293,338)
Tax liens.....	-	-	416,226	-	416,226
Motor vehicle and other excise taxes.....	10,662,447	10,699,373	11,537,673	-	838,300
Meals tax.....	1,587,370	1,587,370	2,235,239	-	647,869
Urban development corporation tax.....	-	211,610	491,823	-	280,213
Penalties and interest on taxes.....	1,438,435	1,401,509	1,505,339	-	103,830
Fees and rentals.....	2,110,613	1,885,322	2,344,031	-	458,709
Payments in lieu of taxes.....	947,423	947,423	819,705	-	(127,718)
Licenses and permits.....	3,076,415	3,076,415	5,536,565	-	2,460,150
Fines and forfeitures.....	612,937	108,105	76,013	-	(32,092)
Intergovernmental - state aid.....	54,381,206	54,381,206	53,857,941	-	(523,265)
Departmental and other.....	8,452,147	8,441,479	8,373,038	-	(68,441)
Investment income.....	167,099	167,099	146,877	-	(20,222)
<b>TOTAL REVENUES.....</b>	<b>345,645,825</b>	<b>340,729,071</b>	<b>342,869,292</b>	<b>-</b>	<b>2,140,221</b>
<b>EXPENDITURES:</b>					
Current:					
General government.....	32,168,845	29,724,921	20,041,010	6,306,305	3,377,606
Public safety.....	66,277,220	67,865,208	67,565,903	503,445	(204,140)
Education.....	115,984,078	116,287,230	114,448,757	738,511	1,099,962
Public works.....	23,119,029	23,165,754	20,077,599	1,837,177	1,250,978
Human services.....	4,096,773	4,117,386	3,393,542	185,256	538,588
Culture and recreation.....	8,425,885	8,877,836	8,573,180	237,894	66,762
Pension benefits.....	7,502,340	7,502,340	7,502,340	-	-
Employee benefits.....	59,168,004	55,615,478	52,222,924	432,096	2,960,458
Claims and judgments.....	350,000	350,000	317,899	32,101	-
State and county charges.....	4,514,896	4,514,896	4,166,071	-	348,825
Debt service:					
Principal.....	23,367,477	14,922,477	14,488,141	-	434,336
Interest.....	13,750,878	18,188,750	17,216,657	-	972,093
<b>TOTAL EXPENDITURES.....</b>	<b>358,725,425</b>	<b>351,132,276</b>	<b>330,014,023</b>	<b>10,272,785</b>	<b>10,845,468</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....</b>	<b>(13,079,600)</b>	<b>(10,403,205)</b>	<b>12,855,269</b>	<b>(10,272,785)</b>	<b>12,985,689</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Use of prior year reserves to fund carryovers.....	6,925,797	6,925,797	-	-	(6,925,797)
Transfers in.....	6,153,803	8,234,536	8,212,104	-	(22,432)
Transfers out.....	-	(4,757,128)	(4,507,128)	-	250,000
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>	<b>13,079,600</b>	<b>10,403,205</b>	<b>3,704,976</b>	<b>-</b>	<b>(6,698,229)</b>
<b>NET CHANGE IN FUND BALANCE.....</b>	<b>-</b>	<b>-</b>	<b>16,560,245</b>	<b>(10,272,785)</b>	<b>6,287,460</b>
<b>BUDGETARY FUND BALANCE, Beginning of year.....</b>	<b>12,284,301</b>	<b>12,284,301</b>	<b>12,284,301</b>	<b>-</b>	<b>-</b>
<b>BUDGETARY FUND BALANCE, End of year.....</b>	<b>\$ 12,284,301</b>	<b>\$ 12,284,301</b>	<b>\$ 28,844,546</b>	<b>\$ (10,272,785)</b>	<b>\$ 6,287,460</b>

See notes to required supplementary information.

## ***Pension Plan Schedules – Retirement System***

The Pension Plan’s Schedule of Changes in the Net Pension Liability presents multi-year trend information on the net pension liability and related ratios.

The Pension Plan’s Schedule of Contributions presents multi-year trend information on the required and actual contributions to the pension plan and related ratios.

The Pension Plan’s Schedule of Investment Returns presents multi-year trend information on the money-weighted investment return on retirement assets, net of investment expense.

These schedules are intended to present information for ten years. Until a ten-year trend is compiled, information is presented for those years for which information is available.

# DRAFT

## SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS QUINCY CONTRIBUTORY RETIREMENT SYSTEM

	December 31, 2014	December 31, 2015	December 31, 2016	December 31, 2017
<b>Total pension liability:</b>				
Service cost.....	\$ 10,424,753	\$ 10,038,512	\$ 12,340,386	\$ 12,661,777
Interest.....	49,770,644	51,092,338	51,660,742	52,739,949
Changes in benefit terms.....	-	3,078,458	-	-
Differences between expected and actual experience.....	-	1,858,637	-	-
Changes in assumptions.....	-	3,665,324	-	-
Benefit payments.....	<u>(43,044,059)</u>	<u>(43,531,889)</u>	<u>(44,500,835)</u>	<u>(45,049,416)</u>
Net change in total pension liability.....	17,151,338	26,201,380	19,500,293	20,352,310
Total pension liability - beginning.....	<u>633,230,325</u>	<u>650,381,663</u>	<u>676,583,043</u>	<u>696,083,336</u>
Total pension liability - ending (a).....	<u>\$ 650,381,663</u>	<u>\$ 676,583,043</u>	<u>\$ 696,083,336</u>	<u>\$ 716,435,646</u>
<b>Plan fiduciary net position:</b>				
Employer contributions.....	\$ 23,673,089	\$ 24,784,041	\$ 26,703,193	\$ 28,203,770
Member contributions.....	8,661,380	8,503,208	8,263,021	9,217,597
Net investment income (loss).....	13,166,200	156,718	9,124,449	57,900,393
Administrative expenses.....	(611,927)	(461,545)	(466,622)	(466,403)
Retirement benefits and refunds.....	<u>(43,044,059)</u>	<u>(43,531,889)</u>	<u>(44,500,835)</u>	<u>(45,049,416)</u>
Net increase (decrease) in fiduciary net position.....	1,844,683	(10,549,467)	(876,794)	49,805,941
Fiduciary net position - beginning of year.....	<u>302,114,325</u>	<u>303,959,008</u>	<u>293,409,541</u>	<u>292,532,747</u>
Fiduciary net position - end of year (b).....	<u>\$ 303,959,008</u>	<u>\$ 293,409,541</u>	<u>\$ 292,532,747</u>	<u>\$ 342,338,688</u>
<b>Net pension liability - ending (a)-(b).....</b>	<u>\$ 346,422,655</u>	<u>\$ 383,173,502</u>	<u>\$ 403,550,589</u>	<u>\$ 374,096,958</u>
Plan fiduciary net position as a percentage of the total pension liability.....	46.74%	43.37%	42.03%	47.78%
Covered payroll.....	\$ 83,775,407	\$ 87,269,494	\$ 92,374,654	\$ 96,535,798
Net pension liability as a percentage of covered payroll.....	413.51%	439.07%	436.86%	387.52%

Note: this schedule is intended to present information for 10 years.

Until a 10-year trend is compiled, information is presented for those years for which information is available.

(1) For the year ended December 31, 2018, the System restated beginning net position.

See notes to required supplementary information.



# DRAFT

December 31, 2018 (1)	December 31, 2019	December 31, 2020	December 31, 2021
\$ 13,670,881	\$ 14,217,717	\$ 14,786,426	\$ 16,039,097
52,782,682	56,116,246	57,982,177	58,479,730
-	-	7,251,751	-
(10,089,925)	-	(6,534,048)	-
33,835,300	-	9,088,622	-
<u>(46,417,237)</u>	<u>(47,287,451)</u>	<u>(49,909,179)</u>	<u>(50,518,182)</u>
43,781,701	23,046,512	32,665,749	24,000,645
<u>716,435,646</u>	<u>760,217,347</u>	<u>783,263,859</u>	<u>815,929,608</u>
<u>\$ 760,217,347</u>	<u>\$ 783,263,859</u>	<u>\$ 815,929,608</u>	<u>\$ 839,930,253</u>
\$ 30,614,051	\$ 32,603,375	\$ 34,235,648	\$ 482,817,040
9,521,007	10,229,640	10,630,981	10,661,874
(10,572,153)	54,059,788	47,275,328	62,903,593
(498,132)	(507,604)	(572,652)	(4,171,670)
<u>(46,417,237)</u>	<u>(47,287,451)</u>	<u>(49,909,179)</u>	<u>(50,518,182)</u>
(17,352,464)	49,097,748	41,660,126	501,692,655
<u>342,338,688</u>	<u>324,986,224</u>	<u>374,083,972</u>	<u>415,744,098</u>
<u>\$ 324,986,224</u>	<u>\$ 374,083,972</u>	<u>\$ 415,744,098</u>	<u>\$ 917,436,753</u>
<u>\$ 435,231,123</u>	<u>\$ 409,179,887</u>	<u>\$ 400,185,510</u>	<u>\$ (77,506,500)</u>
42.75%	47.76%	50.95%	109.23%
\$ 98,970,327	\$ 103,475,444	\$ 106,483,560	\$ 110,956,375
439.76%	395.44%	375.82%	-69.85%

# DRAFT

## SCHEDULE OF CONTRIBUTIONS QUINCY CONTRIBUTORY RETIREMENT SYSTEM

Year	Actuarially determined contribution	Contributions in relation to the actuarially determined contribution	Contribution deficiency (excess)	Covered payroll	Contributions as a percentage of covered payroll
December 31, 2021.....	\$ 38,315,387	\$ (483,002,343)	\$ (444,686,956)	\$ 110,956,375	435.31%
December 31, 2020.....	35,642,220	(35,642,220)	-	106,483,560	33.47%
December 31, 2019.....	32,789,500	(32,789,500)	-	103,475,444	31.69%
December 31, 2018.....	30,842,375	(30,842,375)	-	98,970,327	31.16%
December 31, 2017.....	28,360,805	(28,360,805)	-	96,535,798	29.38%
December 31, 2016.....	26,078,901	(26,078,901)	-	92,374,654	28.23%
December 31, 2015.....	24,742,790	(24,424,577)	318,213	87,269,494	27.99%
December 31, 2014.....	23,626,173	(23,360,807)	265,366	83,775,407	27.89%

Note: this schedule is intended to present information for 10 years.

Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

# DRAFT

## SCHEDULE OF INVESTMENT RETURNS QUINCY CONTRIBUTORY RETIREMENT SYSTEM

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<u>Year</u>	<u>Annual money-weighted rate of return, net of investment expense</u>
December 31, 2021.....	11.57%
December 31, 2020.....	12.85%
December 31, 2019.....	16.11%
December 31, 2018.....	-3.09%
December 31, 2017.....	20.16%
December 31, 2016.....	3.15%
December 31, 2015.....	0.07%
December 31, 2014.....	4.18%

Note: this schedule is intended to present information for 10 years. Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

## ***Pension Plan Schedules – City and Quincy College***

The Schedule of the City's Proportionate Share of the Net Pension Liability presents multi-year trend information on the City's net pension liability and related ratios.

The Schedule of City's Contributions presents multi-year trend information on the City's required and actual contributions to the pension plan and related ratios.

The Schedule of Quincy College's Proportionate Share of the Net Pension Liability presents multi-year trend information on the College's net pension liability and related ratios.

The Schedule of Quincy College's Contributions presents multi-year trend information on the College's required and actual contributions to the pension plan and related ratios.

The Schedule of the Special Funding Amounts of the Net Pension Liability for the Massachusetts Teachers Contributory Retirement System presents multi-year trend information on the liability and expense assumed by the Commonwealth of Massachusetts on behalf of the City and Quincy College along with related ratios.

These schedules are intended to present information for ten years. Until a ten-year trend is compiled, information is presented for those years for which information is available.

# DRAFT

## SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY QUINCY CONTRIBUTORY RETIREMENT SYSTEM

Year	Proportion of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	Covered payroll	Net pension liability as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
December 31, 2021.....	108.89%	\$ (86,128,849) \$	100,541,922	-85.66%	109.23%
December 31, 2020.....	89.64%	363,894,330	95,454,762	381.22%	50.95%
December 31, 2019.....	88.96%	372,223,330	92,768,804	401.24%	47.76%
December 31, 2018.....	89.25%	395,648,555	88,476,642	447.18%	42.75%
December 31, 2017.....	90.30%	337,831,256	85,560,040	394.85%	47.78%
December 31, 2016.....	90.92%	366,908,857	82,446,938	445.02%	42.03%
December 31, 2015.....	89.29%	342,171,573	77,632,927	440.76%	43.37%
December 31, 2014.....	89.11%	308,731,255	74,859,778	412.41%	46.74%

Note: this schedule is intended to present information for 10 years.

Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

# DRAFT

## SCHEDULE OF THE CITY'S CONTRIBUTIONS QUINCY CONTRIBUTORY RETIREMENT SYSTEM

Year	Actuarially determined contribution	Contributions in relation to the actuarially determined contribution	Contribution deficiency (excess)	Covered payroll	Contributions as a percentage of covered payroll
June 30, 2022.....	\$ 35,070,882	\$ (480,085,382)	\$ (445,014,500)	\$ 100,561,922	477.40%
June 30, 2021.....	32,403,793	(32,403,793)	-	95,474,762	33.94%
June 30, 2020.....	29,761,321	(29,761,321)	-	92,788,804	32.07%
June 30, 2019.....	28,017,079	(28,017,079)	-	88,496,642	31.66%
June 30, 2018.....	25,541,290	(25,541,290)	-	85,580,040	29.84%
June 30, 2017.....	25,050,196	(25,050,196)	-	82,470,271	30.37%
June 30, 2016.....	23,840,267	(23,840,267)	-	77,654,841	30.70%
June 30, 2015.....	22,674,720	(22,727,803)	(53,083)	74,879,779	30.35%

Note: this schedule is intended to present information for 10 years.  
Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

# DRAFT

## SCHEDULE OF THE SPECIAL FUNDING AMOUNTS - CITY OF QUINCY OF THE NET PENSION LIABILITY MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM

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The Commonwealth of Massachusetts is a nonemployer contributor and is required by statute to make all actuarially determined employer contributions on behalf of the member employers which creates a special funding situation. Therefore, there is no net pension liability to recognize. This schedule discloses the Commonwealth's 100% share of the associated collective net pension liability; the portion of the collective pension expense as both a revenue and pension expense recognized; and the Plan's fiduciary net position as a percentage of the total liability.

<u>Year</u>	<u>Commonwealth's 100% Share of the Associated Net Pension Liability</u>	<u>Expense and Revenue Recognized for the Commonwealth's Support</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Liability</u>
2022.....	\$ 229,487,412	\$ 18,415,409	62.03%
2021.....	289,985,740	35,817,393	50.67%
2020.....	256,836,706	31,145,908	53.95%
2019.....	244,631,836	24,789,894	54.84%
2018.....	237,562,230	24,795,061	54.25%
2017.....	229,760,795	23,437,107	52.73%
2016.....	212,457,308	17,232,179	55.38%
2015.....	166,516,454	11,568,697	61.64%

Note: this schedule is intended to present information for 10 years.

Until a 10-year trend is compiled, information is presented for those years for which information is available.

This schedule excludes Quincy College.

See notes to required supplementary information.

# DRAFT

## SCHEDULE OF THE COLLEGE'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY QUINCY CONTRIBUTORY RETIREMENT SYSTEM

Year	Proportion of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	Covered payroll	Net pension liability as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
December 31, 2021.....	11.19%	\$ (8,854,120) \$	5,615,740	-157.67%	109.23%
December 31, 2020.....	4.92%	19,608,482	6,443,332	304.32%	50.95%
December 31, 2019.....	5.32%	21,776,639	6,748,452	322.69%	47.76%
December 31, 2018.....	5.60%	24,374,173	6,689,330	364.37%	42.75%
December 31, 2017.....	5.70%	21,206,902	6,872,290	308.59%	47.78%
December 31, 2016.....	5.21%	20,938,259	5,911,157	354.22%	42.03%
December 31, 2015.....	6.49%	24,754,863	5,843,207	423.65%	43.37%
December 31, 2014.....	6.20%	21,362,172	5,417,029	394.35%	46.74%

Note: this schedule is intended to present information for 10 years.

Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.



# DRAFT

## SCHEDULE OF THE COLLEGE'S CONTRIBUTIONS QUINCY CONTRIBUTORY RETIREMENT SYSTEM

<u>Year</u>	<u>Actuarially determined contribution</u>	<u>Contributions in relation to the actuarially determined contribution</u>	<u>Contribution deficiency (excess)</u>	<u>Covered payroll</u>	<u>Contributions as a percentage of covered payroll</u>
June 30, 2022..... \$	1,627,371	\$ (21,346,851)	\$ (19,719,480)	\$ 5,671,897	376.36%
June 30, 2021.....	1,797,075	(1,797,075)	-	6,507,765	27.61%
June 30, 2020.....	1,760,826	(1,760,826)	-	6,815,937	25.83%
June 30, 2019.....	1,714,546	(1,714,546)	-	6,756,223	25.38%
June 30, 2018.....	1,639,328	(1,639,328)	-	6,941,013	23.62%
June 30, 2017.....	1,339,704	(1,339,704)	-	5,970,269	22.44%
June 30, 2016.....	1,668,819	(1,668,819)	-	5,901,639	28.28%
June 30, 2015.....	1,216,740	(1,216,740)	-	5,471,199	22.24%

Note: this schedule is intended to present information for 10 years.  
Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

# DRAFT

## SCHEDULE OF THE SPECIAL FUNDING AMOUNTS - QUINCY COLLEGE OF THE NET PENSION LIABILITY MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM

The Commonwealth of Massachusetts is a nonemployer contributor and is required by statute to make all actuarially determined employer contributions on behalf of the member employers which creates a special funding situation. Therefore, there is no net pension liability to recognize. This schedule discloses the Commonwealth's 100% share of the associated collective net pension liability; the portion of the collective pension expense as both a revenue and pension expense recognized; and the Plan's fiduciary net position as a percentage of the total liability.

<u>Year</u>	<u>Commonwealth's 100% Share of the Associated Net Pension Liability</u>	<u>Expense and Revenue Recognized for the Commonwealth's Support</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Liability</u>
2022.....	\$ 11,301,061	\$ 906,863	62.03%
2021.....	16,505,634	2,038,682	50.67%
2020.....	15,777,095	1,913,247	53.95%
2019.....	16,639,325	1,686,155	54.84%
2018.....	16,637,117	1,736,464	54.25%
2017.....	15,892,880	1,621,178	52.73%
2016.....	13,109,803	1,063,322	55.38%
2015.....	10,221,459	602,741	61.64%

Note: this schedule is intended to present information for 10 years.

Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

## ***Other Postemployment Benefit Plan Schedules***

The Schedule of Changes in the City's Net Other Postemployment Benefit Liability and Related Ratios presents multi-year trend information on changes in the Plan's total OPEB liability, changes in the Plan's net position, and ending net OPEB liability. It also demonstrates the Plan's net position as a percentage of the total liability and the Plan's net other postemployment benefit liability as a percentage of covered-employee payroll.

The Schedule of the City's Contributions presents multi-year trend information on the City's actual contributions to the other postemployment benefit plan and related ratios.

The Schedule of the City's Investment Returns presents multi-year trend information on the money-weighted investment return on the Plan's other postemployment assets, net of investment expense.

The Schedule of Changes in the College's Net Other Postemployment Benefit Liability and Related Ratios presents multi-year trend information on changes in the Plan's total OPEB liability, changes in the Plan's net position, and ending net OPEB liability. It also demonstrates the Plan's net position as a percentage of the total liability and the Plan's net other postemployment benefit liability as a percentage of covered-employee payroll.

The Schedule of the College's Contributions presents multi-year trend information on the College's actual contributions to the other postemployment benefit plan and related ratios.

The Schedule of the College's Investment Returns presents multi-year trend information on the money-weighted investment return on the Plan's other postemployment assets, net of investment expense.

These schedules are intended to present information for ten years. Until a ten-year trend is compiled, information is presented for those years for which information is available.

# DRAFT

## SCHEDULE OF CHANGES IN THE CITY'S NET OPEB LIABILITY AND RELATED RATIOS OTHER POSTEMPLOYMENT BENEFIT PLAN

	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
<b>Total OPEB Liability</b>						
Service Cost.....	\$ 35,151,434	\$ 29,523,601	\$ 25,072,182	\$ 28,430,305	\$ 38,205,745	\$ 38,770,712
Interest.....	21,124,314	24,698,709	26,610,994	26,840,368	17,774,262	18,343,763
Changes of benefit terms.....	-	-	-	(197,360,006)	-	(5,828,716)
Differences between expected and actual experience....	-	-	-	63,800,598	-	(26,901,448)
Changes of assumptions.....	(84,254,759)	(32,863,385)	41,856,741	123,825,227	6,877,316	(217,577,371)
Benefit payments.....	<u>(17,028,972)</u>	<u>(18,391,290)</u>	<u>(19,132,995)</u>	<u>(17,019,319)</u>	<u>(18,765,650)</u>	<u>(18,106,890)</u>
Net change in total OPEB liability.....	(45,007,983)	2,967,635	74,406,922	28,517,173	44,091,673	(211,299,950)
Total OPEB liability - beginning.....	<u>714,507,247</u>	<u>669,499,264</u>	<u>672,466,899</u>	<u>746,873,821</u>	<u>775,390,994</u>	<u>819,482,667</u>
Total OPEB liability - ending (a).....	<u>\$ 669,499,264</u>	<u>\$ 672,466,899</u>	<u>\$ 746,873,821</u>	<u>\$ 775,390,994</u>	<u>\$ 819,482,667</u>	<u>\$ 608,182,717</u>
<b>Plan fiduciary net position</b>						
Employer contributions.....	\$ 100,000	\$ 100,000	\$ 250,000	\$ 1,284,018	\$ -	\$ 250,000
Employer contributions for OPEB payments.....	17,028,972	18,391,290	19,132,995	17,019,319	18,765,650	18,106,890
Net investment income.....	41,556	36,720	187,869	42,110	898,976	(273,791)
Benefit payments.....	<u>(17,028,972)</u>	<u>(18,391,290)</u>	<u>(19,132,995)</u>	<u>(17,019,319)</u>	<u>(20,865,650)</u>	<u>(18,106,890)</u>
Net change in plan fiduciary net position.....	141,556	136,720	437,869	1,326,128	(1,201,024)	(23,791)
Plan fiduciary net position - beginning of year.....	<u>1,232,612</u>	<u>1,374,168</u>	<u>1,510,888</u>	<u>1,948,757</u>	<u>3,274,885</u>	<u>2,073,861</u>
Plan fiduciary net position - end of year (b).....	<u>\$ 1,374,168</u>	<u>\$ 1,510,888</u>	<u>\$ 1,948,757</u>	<u>\$ 3,274,885</u>	<u>\$ 2,073,861</u>	<u>\$ 2,050,070</u>
<b>Net OPEB liability - ending (a)-(b).....</b>	<u>\$ 668,125,096</u>	<u>\$ 670,956,011</u>	<u>\$ 744,925,064</u>	<u>\$ 772,116,109</u>	<u>\$ 817,408,806</u>	<u>\$ 606,132,647</u>
Plan fiduciary net position as a percentage of the total OPEB liability.....	0.21%	0.22%	0.26%	0.42%	0.25%	0.34%
Covered-employee payroll.....	\$ 158,710,844	\$ 160,019,397	\$ 167,478,101	\$ 175,194,338	\$ 177,010,255	\$ 182,892,587
Net OPEB liability as a percentage of covered-employee payroll.....	420.97%	419.30%	444.79%	440.72%	461.79%	331.41%

Note: this schedule is intended to present information for 10 years.  
Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

# DRAFT

## SCHEDULE OF THE CITY'S CONTRIBUTIONS OTHER POSTEMPLOYMENT BENEFIT PLAN

<u>Year</u>	<u>Actuarially determined contribution</u>	<u>Contributions in relation to the actuarially determined contribution</u>	<u>Contribution deficiency (excess)</u>	<u>Covered- employee payroll</u>	<u>Contributions as a percentage of covered- employee payroll</u>
June 30, 2022.....	\$ 18,106,890	\$ (18,356,890)	\$ (250,000)	\$ 182,892,587	10.04%
June 30, 2021.....	36,217,942	(18,765,650)	17,452,292	177,010,255	10.60%
June 30, 2020.....	34,002,126	(18,303,337)	15,698,789	175,194,338	10.45%
June 30, 2019.....	33,816,694	(19,382,995)	14,433,699	167,478,101	11.57%
June 30, 2018.....	32,656,643	(18,491,290)	14,165,353	160,019,397	11.56%
June 30, 2017.....	31,462,354	(14,333,382)	17,128,972	158,710,844	9.03%

Note: this schedule is intended to present information for 10 years.  
Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

# DRAFT

## SCHEDULE OF THE CITY'S INVESTMENT RETURNS OTHER POSTEMPLOYMENT BENEFIT PLAN

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<u>Year</u>	<u>Annual money-weighted rate of return, net of investment expense</u>
June 30, 2022.....	-12.80%
June 30, 2021.....	-36.67%
June 30, 2020.....	5.27%
June 30, 2019.....	-9.31%
June 30, 2018.....	2.51%
June 30, 2017.....	3.26%

Note: this schedule is intended to present information for 10 years. Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

# DRAFT

## SCHEDULE OF CHANGES IN THE COLLEGE'S NET OPEB LIABILITY AND RELATED RATIOS OTHER POSTEMPLOYMENT BENEFIT PLAN

	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
<b>Total OPEB Liability</b>						
Service Cost.....	\$ 674,800	\$ 699,466	\$ 747,474	\$ 834,659	\$ 762,412	\$ 799,114
Interest.....	627,199	712,688	807,004	910,383	834,308	921,954
Changes of benefit terms.....	-	-	-	(3,223,536)	-	(138,604)
Differences between expected and actual experience.....	-	-	-	1,451,299	-	(3,227,324)
Changes of assumptions.....	-	368,056	432,926	152,928	-	4,421,061
Benefit payments.....	(179,759)	(194,140)	(201,606)	(202,217)	(245,170)	(326,128)
Net change in total OPEB liability.....	1,122,240	1,586,070	1,785,798	(76,484)	1,351,550	2,450,073
Total OPEB liability - beginning.....	7,776,109	8,898,349	10,484,419	12,270,217	12,193,733	13,545,283
Total OPEB liability - ending (a).....	<u>\$ 8,898,349</u>	<u>\$ 10,484,419</u>	<u>\$ 12,270,217</u>	<u>\$ 12,193,733</u>	<u>\$ 13,545,283</u>	<u>\$ 15,995,356</u>
<b>Plan fiduciary net position</b>						
Employer contributions.....	\$ 327,405	\$ 357,313	\$ -	\$ -	\$ -	\$ -
Employer contributions for OPEB payments.....	179,759	194,140	201,606	202,217	245,170	(326,128)
Net investment income.....	209,428	208,373	126,627	59,621	760,390	(440,986)
Benefit payments.....	(179,759)	(194,140)	(201,606)	(202,217)	(245,170)	326,128
Net change in plan fiduciary net position.....	536,833	565,686	126,627	59,621	760,390	(440,986)
Plan fiduciary net position - beginning of year.....	1,269,514	1,806,347	2,372,033	2,498,660	2,558,281	3,318,671
Plan fiduciary net position - end of year (b).....	<u>\$ 1,806,347</u>	<u>\$ 2,372,033</u>	<u>\$ 2,498,660</u>	<u>\$ 2,558,281</u>	<u>\$ 3,318,671</u>	<u>\$ 2,877,685</u>
<b>Net OPEB liability - ending (a)-(b).....</b>	<u>\$ 7,092,002</u>	<u>\$ 8,112,386</u>	<u>\$ 9,771,557</u>	<u>\$ 9,635,452</u>	<u>\$ 10,226,612</u>	<u>\$ 13,117,671</u>
Plan fiduciary net position as a percentage of the total OPEB liability.....	20.30%	22.62%	20.36%	20.98%	24.50%	17.99%
Covered-employee payroll.....	\$ 18,980,282	\$ 20,133,908	\$ 16,242,541	\$ 16,175,514	\$ 11,916,674	\$ 12,095,962
Net OPEB liability as a percentage of covered-employee payroll.....	37.37%	40.29%	60.16%	59.57%	85.82%	108.45%

Note: this schedule is intended to present information for 10 years.  
Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

# DRAFT

## SCHEDULE OF THE COLLEGE'S CONTRIBUTIONS OTHER POSTEMPLOYMENT BENEFIT PLAN

Year	Actuarially determined contribution	Contributions in relation to the actuarially determined contribution	Contribution deficiency (excess)	Covered- employee payroll	Contributions as a percentage of covered- employee payroll
June 30, 2022.....	\$ 987,873	\$ (326,128)	\$ 661,745	\$ 12,095,962	2.70%
June 30, 2021.....	1,379,278	(245,170)	1,134,108	11,916,674	2.06%
June 30, 2020.....	1,278,203	(202,217)	1,075,986	16,175,514	1.25%
June 30, 2019.....	1,232,260	(201,606)	1,030,654	16,242,541	1.24%
June 30, 2018.....	1,152,210	(551,453)	600,757	20,133,908	2.74%
June 30, 2017.....	1,083,386	(507,164)	576,222	18,980,282	2.67%

Note: this schedule is intended to present information for 10 years.  
Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.



# DRAFT

## SCHEDULE OF THE COLLEGE'S INVESTMENT RETURNS OTHER POSTEMPLOYMENT BENEFIT PLAN

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<u>Year</u>	<u>Annual money-weighted rate of return, net of investment expense</u>
June 30, 2022.....	-13.29%
June 30, 2021.....	29.72%
June 30, 2020.....	2.39%
June 30, 2019.....	5.41%
June 30, 2018.....	11.54%
June 30, 2017.....	16.50%

Note: this schedule is intended to present information for 10 years.  
Until a 10-year trend is compiled, information is presented for those  
years for which information is available.

See notes to required supplementary information.

**NOTE A – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

Budgetary Information

Municipal Law requires the adoption of a balanced budget that is approved by a majority vote at the City Council. The Mayor presents an annual operating and capital budget at the City Council which includes estimates of revenues and other financing sources and recommendations of expenditures and other financing uses. The City Council, which has full authority to amend and/or reject the budget or any line item, adopts the expenditure budget by majority vote. Increases or transfers between departments subsequent to the approval of the annual budget require majority approval via the City Council.

The majority of appropriations are non-continuing which lapse at the end of each year. Others are continuing appropriations for which the governing body has authorized that an unspent balance from a prior year be carried forward and made available for spending in the current year. These carry forwards are included as part of the subsequent year’s original budget.

Generally, expenditures may not exceed the legal level of spending (salaries, expenses and capital) authorized for an appropriation account. However, the payment of debt service is statutorily required, regardless of whether such amounts are appropriated. Additionally, expenditures for disasters, natural or otherwise, and final judgments may exceed the level of spending authorized by two-thirds majority vote of a City Council.

An annual budget is adopted for the general fund in conformity with the guidelines described above. The original 2022 approved budget authorized approximately \$358.7 million in appropriations inclusive of \$6.9 million of encumbrances carried forward from 2021. During 2022, the Council also approved supplemental appropriations that collectively rescinded \$2.8 million in a variety of appropriations.

The Municipal Finance Office has the responsibility to ensure that budgetary control is maintained. Budgetary control is exercised through the accounting system.

Budgetary - GAAP Reconciliation

For budgetary financial reporting purposes, the Uniform Municipal Accounting System basis of accounting (established by the Commonwealth) is followed, which differs from the GAAP basis of accounting. A reconciliation of budgetary-basis to GAAP-basis results for the general fund for the year ended June 30, 2022, is as the follows:

Net change in fund balance - budgetary basis.....	\$	16,560,245
<u>Perspective differences:</u>		
Activity of the stabilization funds recorded in the general fund for GAAP.....		4,578,567
<u>Basis of accounting differences:</u>		
Net change in recording tax refunds payable.....		576,000
Net change in recording 60 day receipts.....		(256,000)
Net change in recording accrued expenditures.....		2,732,802
Net change in recording accrued interest on notes payable.....		(363,300)
Recognition of revenue for on-behalf payments.....		18,415,409
Recognition of expenditures for on-behalf payments.....		(18,415,409)
Net change in fund balance - GAAP basis.....	\$	<u>23,828,314</u>

Appropriation Deficits

An appropriation deficit exists in the public safety function. This deficit will be funded in future years through the tax rate.

**NOTE B – PENSION PLAN*****Pension Plan Schedules – Retirement System***Schedule of Changes in the Net Pension Liability and Related Ratios

The Schedule of Changes in the Net Pension Liability and Related Ratios includes the detailed changes in the System's total pension liability, changes in the System's net position, and the ending net pension liability. It also demonstrates the plan's net position as a percentage of the total pension liability and the net pension liability as a percentage of covered payroll.

Schedule of Contributions

Governmental employers are required to pay an annual appropriation as established by PERAC. The total appropriation includes the amounts to pay the pension portion of each member's retirement allowance, an amount to amortize the actuarially determined unfunded liability to zero in accordance with the System's funding schedule, and additional appropriations in accordance with adopted early retirement incentive programs. The appropriations are payable on July 1 and January 1. Employers may choose to pay the entire appropriation in July at a discounted rate. Accordingly, actual employer contributions may be less than the "total appropriation". The pension fund appropriations are allocated amongst employers based on covered payroll.

Schedule of Investment Returns

The money-weighted rate of return is calculated as the internal rate of return on pension plan investments, net of pension plan investment expense. A money-weighted rate of return expresses investment performance, net of pension plan investment expense, adjusted for the changing amounts actually invested. Inputs to the money-weighted rate of return calculation are determined monthly.

***Pension Plan Schedules – City and College***

The following schedules apply to both the City and the College but have been presented separately.

Schedule of the City's and the College's Proportionate Share of the Net Pension Liability

The Schedule of the City's and the College's Proportionate Share of the Net Pension Liability details the allocated percentage of the net pension liability (asset), the proportionate share of the net pension liability, and the covered employee payroll. It also demonstrates the net position as a percentage of the pension liability and the net pension liability as a percentage of covered payroll.

Schedule of City's and College's Contributions

Governmental employers are required to pay an annual appropriation as established by PERAC. The appropriation includes the amounts to pay the pension portion of each member's retirement allowance, an amount to amortize the actuarially determined unfunded liability to zero in accordance with the System's funding schedule, and additional appropriations in accordance with adopted early retirement incentive programs. The appropriations are payable on July 1 and January 1. The City and the College may choose to pay the entire appropriation in July at a discounted rate. Accordingly, actual contributions may be less than the "total appropriation". The pension fund appropriation is allocated to the City and the College based on covered payroll.

Schedule of the Special Funding Amounts of the Net Pension Liabilities

The Commonwealth of Massachusetts is a nonemployer contributor and is required by statute to make all actuarially determined employer contributions on behalf of the member employers which creates a special funding situation. Since the City, and the College do not contribute directly to MTRS, there is no net pension liability to recognize. This schedule discloses the Commonwealth's 100% share of the collective net pension liability that is associated with the City and College; the portion of the collective pension expense as both revenue and pension expense recognized by the City and College; and the Plan's fiduciary net position as a percentage of the total liability.

Changes in Assumptions

None.

Changes in Provisions

None.

**NOTE C – OTHER POSTEMPLOYMENT BENEFITS**

The City administers a single employer defined benefit healthcare plan (“the Retiree Health Plan”). The plan provides lifetime healthcare, dental and life insurance for eligible retirees and their spouses through the City’s health insurance plan, which covers both active and retired members, including teachers.

**The Other Postemployment Benefit Plan**

The Schedule of Changes in the City’s and the College’s Net Other Postemployment Benefit Liability and Related Ratios

The Schedule of Changes in the City’s and College’s Net Other Postemployment Benefit Liability and Related Ratios presents multi-year trend information on changes in the Plan’s total OPEB liability, changes in the Plan’s net position, and ending net OPEB liability. It also demonstrates the Plan’s net position as a percentage of the total liability and the Plan’s net other postemployment benefit liability as a percentage of covered employee payroll.

Schedule of the City’s and the College’s Contributions

The Schedule of the City’s and the College’s Contributions includes the annual required contribution to the Plan, along with the contribution made in relation to the actuarially determined contribution and the covered-employee payroll. The City and College are not required to fully fund this contribution. It also demonstrates the contributions as a percentage of covered-employee payroll. Actuarially contribution rates are calculated as of June 30, two years prior to the end of the fiscal year in which contributions are reported. Methods and assumptions used to determine contribution rates are as follows:

Valuation date.....	December 31, 2021
Actuarial cost method.....	Entry Age Normal.
Amortization method.....	Level Percentage of Payroll, payments increase 3.0% per year.
Remaining amortization period.....	25 years as of December 31, 2021.
Asset valuation method.....	Fair value
Investment rate of return.....	6.50%.
Discount rate.....	3.54% as of June 30, 2022, previously 2.16%.
Inflation rate.....	3.00%
Projected salary increases.....	Non Teachers: 4.00% Teachers: Service related increase of 7.00% decreasing to an ultimate level of 4.00%.

Healthcare trend rates.....	<p>Non-Medicare and Medicare Medical/Rx: 6.40% for one year, then 4.04% for one year, then 6.50% graded by 0.25% down to an ultimate level of 4.50% over 8 years.</p> <p>Dental: 3.00%</p> <p>Part B reimbursement: -3.06 for one year, then 4.50%</p> <p>Medicare Contributions: 0.79% for one year, then 6.75% graded by 0.25% down to an ultimate level of 4.50% over 9 years.</p> <p>Non-Medicare Contributions: 14.63% for one year, then 6.64% for one year, then 6.50% graded by 0.25% down to an ultimate level of 4.50% over 8 years.</p>
Pre-retirement mortality (non-teachers).....	RP-2006 Employee Mortality Table generationally projected using Scale MP-2021.
Healthy mortality (non-teachers).....	RP-2006 Healthy Annuitant Mortality Table generationally projected using Scale MP-2021.
Disabled mortality (non-teachers).....	RP-2006 Healthy Annuitant Mortality Table set forward 2 years, and generationally projected using Scale MP-2021.
Pre-retirement mortality (teachers).....	Pub-2010 Teacher (headcount weighted) Employee Mortality tables projected generationally with Scale MP-2020..
Healthy mortality (teachers).....	Pub-2010 Teacher (headcount weighted) Healthy Retiree Mortality tables projected generationally with Scale MP-2020..
Disabled mortality (teachers).....	Pub-2010 Teacher (headcount weighted) Healthy Retiree Mortality tables projected generationally with Scale MP-2020..

Schedule of Investment Returns

The Schedule of Investment Returns includes the money-weighted investment return on the Plan’s other postemployment assets, net of investment expense.

Changes in Assumptions

- The City’s discount rate was increased from 2.16% to 3.54%.
- Mortality assumptions for teachers were changed to be consistent with the Massachusetts’ Teachers’ Retirement System Actuarial Valuation Report as of January 1, 2022, dated December 1, 2022.
- Mortality assumptions for non-teachers was updated to match the Quincy Retirement System Actuarial Valuation Report as of January 1, 2022, dated November 1, 2022.
- Per capita costs, contributions, and Medicare Part B premiums were updated with this valuation.
- Trend rates were updated with this valuation.

Changes in Plan Provisions

- Non-Medicare PPO plan cost sharing increased from 20% to 22% in FY2022, 22% to 23% in FY2023, and 23% to 25% in FY2024. The HMO plan cost sharing increased from 15% to 17.5% in FY2023.
- The Medicare HMO plan cost sharing increased from 15% to 17.5% in CY 2022.

# RatingsDirect®

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## Summary:

# Quincy, Massachusetts; General Obligation

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## Summary:

# Quincy, Massachusetts; General Obligation

### Credit Profile

US\$34.925 mil GO mun purp loan of 2023 bnds ser 2023A due 05/01/2043

<i>Long Term Rating</i>	AA/Stable	New
Quincy GO bnds		
<i>Long Term Rating</i>	AA/Stable	Affirmed
Quincy GO mun purp loan		
<i>Long Term Rating</i>	AA/Stable	Affirmed
Quincy GO mun purp loan bnds		
<i>Long Term Rating</i>	AA/Stable	Affirmed

### Credit Highlights

- S&P Global Ratings assigned its 'AA' long-term rating to Quincy, Mass.' \$34.925 million series A 2023 general obligation (GO) municipal purpose bonds and affirmed its 'AA' long-term rating on the city's GO bonds outstanding.
- The outlook on the long-term bonds is stable.

### Security

The city's full-faith-and-credit pledge, subject to the limitations of Proposition 2 1/2, secures the bonds. We rate the limited-tax GO debt based on the application of our "Issue Credit Ratings Linked To U.S. Public Finance Obligors' Creditworthiness" criteria (published Nov. 20, 2019, on RatingsDirect). Proceeds from the bonds will finance main roadways and sidewalk repair, fire equipment, and watermains system repairs and replacement.

### Credit overview

Quincy is a diversified commercial and industrial city, immediately south of Boston, with a growing tax base and strong per capita household incomes. Over the past several years, it has seen robust commercial and residential growth in the downtown and surrounding neighborhoods, which has led to lower tax rates and has supported the city's budgetary performance and financial flexibility. Despite these strengths, the city maintains a high debt burden and has escalating debt service costs, which, amid an uncertain economic environment, will challenge management's ability to maintain strong budgetary performance.

For additional information on S&P Global Ratings' view of the economy, see "Economic Outlook U.S. Q2 2023: Still Resilient, Downside Risks Rise," published March 27, 2023, on RatingsDirect.

Additional credit factors supporting the rating include our view of Quincy's:

- Very strong per capita market values, high residential incomes, and its participation in the broad and diverse Boston metropolitan statistical area (MSA);
- Strong management environment, with good financial policies and practices under our financial management



assessment (FMA) methodology, and a strong institutional framework;

- Ample revenue-raising capacity that provides strong budgetary flexibility to maintain structural balance amid rising expenditures; and
- A high debt and contingent liability profile that is very high as a percentage of total governmental fund revenue. While the city has addressed its unfunded pension liability with a pension obligation bond (POB), it still has large pension and other postemployment benefits (OPEB) obligations that will likely continue to pressure current costs.

### **Environmental, social, and governance**

We consider environmental risks elevated, given the city's coastal exposure and proximity to the tax base, which could lead to revenue disruption if affected by a severe weather event. However, its social and governance risks relative to its economy, management, financial measures, and debt and liability profile are, we believe, credit neutral in our analysis. While environmental risks are elevated, the city is proactively addressing those risks through its Multi-hazard Mitigation Plan and seawall improvements. We believe management will continue to plan for and address potential effects from environmental risks, as well as incorporating necessary improvements into its annual capital funding plans. The city also maintains various cyber security protections, with plans in place to properly prepare for, respond to, or recover from a cyber attack.

## **Outlook**

The stable outlook on the long-term rating reflects S&P Global Ratings' opinion of Quincy's very strong economy and favorable access to the Boston MSA. The outlook further reflects Quincy's improved budgetary performance in fiscal 2022, which will improve overall reserves, and our expectation that the city will show discipline in its budget management to achieve its savings objectives and maintain operating balance amid increasing debt service costs.

### **Downside scenario**

Should budgetary pressures arise, requiring the city to spend down reserves to weak levels, or if it is unable to make revenue and spending adjustments to maintain a stable financial position given its high debt and unfunded liabilities, we could lower the rating.

### **Upside scenario**

Although we do not expect to raise the rating over the outlook period, we could do so if debt metrics and reserves improve to levels that we consider comparable with those of higher-rated peers.

## **Credit Opinion**

### **Stable and growing economy benefiting from its location within the broad and diverse Boston MSA**

Quincy's economy is well-diversified, and its tax base has been expanding quite rapidly in the last few years. The city is just south of Boston and considered a regional transportation hub with four major highways, subway lines, and a commuter rail. The city has a significant employment base anchored by insurance and financial services, and since 2014, upward of 4,000 housing units have come online throughout the city. Moreover, despite a slowing economy driven by high inflation and increasing mortgage interest rates, Quincy's real estate environment and development

prospects have stayed strong. The city's commercial sector is also proving resilient, as many of its major commercial employers have expanded their operations in Quincy. We attribute this to Quincy's transit-oriented options and slightly more affordable choices for families and young professionals.

### **Good financial policies and practices under our FMA**

Quincy regularly updates and adjusts expenditure and revenue forecasting to respond to trends and budgetary performance, and performs a five-year historical trend analysis when developing its budget. While the city is at times a bit optimistic with its revenue and expenditure assumptions, budget surveillance is generally sound. Management reports budget-to-actual results quarterly to the mayor and city council, as well as investment holdings and earnings monthly. Officials recently created a long-term financial forecast that projects revenue and expenditures for seven years, as well as a formal investment management policy.

Management maintains a five-year capital improvement plan, a debt management policy, and a formal reserve policy of keeping available reserves at a minimum of 5%-6% of the budget. While the city is at or near those targets, fiscal 2022 estimates and 2023 projected results suggest reserves will improve back to stronger levels. We will continue to monitor the city's adherence to its policies because we believe they influence its ability to implement timely and sound financial and operational decisions, particularly in response to changing economic dynamics and rising expenditure demands.

The institutional framework score for Massachusetts municipalities is strong.

### **Ample revenue-raising capacity should support steady operations over the next few years despite growing costs**

The city's reserves are improving, and we consider the additional flexibility to raise revenue despite statewide tax caps as a positive factor in our assessment of budgetary flexibility. Quincy can raise the tax levy without an electorate-approved Proposition 2 1/2 override, which supports its ability to maintain structural balance. Currently, the city reports excess levy capacity of \$49 million.

Quincy is committed to maintaining, if not building, reserves over the next few years to stronger levels. The city is allocating \$5 million annually from savings derived from a recently issued pension obligation bond (POB) to a contingent reserve fund until it reaches a balance of \$30 million. The reserve will provide additional budgetary flexibility and liquidity to manage pension cost volatility in the event of prolonged market underperformance. We note allocating these sums require management maintain budgetary discipline amid a slowing economy with high inflation, and as debt service costs escalate.

According to unaudited draft financials, the city is reporting a sizeable surplus for fiscal year 2022, exceeding early estimates across most of its revenues. According to management, local source revenues performed well, which, along with lower pension costs, led to sizeable operating variances.

The fiscal 2023 budget totals \$372.7 million, a 7.7% increase from the previous year. The increase provides for additional investments in public safety, education, and the city's infrastructure, and accounts for higher fixed costs and progress in its plan to increase reserves. Property taxes, along with higher state aid appropriations, will fund much of the increase. Overall, property taxes and state aid account for 68% and 24% of general fund revenues, respectively, on

a generally accepted accounting principles (GAAP) basis. Given the strong tax collection record and stable state aid environment, we do not believe there will be much financial deterioration, despite some cost pressures. The city was allocated roughly \$61 million in American Rescue Plan Act (ARPA) funds, and approximately \$24.2 million remains unspent. The city has utilized the funds toward "loss revenue" and for economic development and capital infrastructure. It has also discussed applying some funds toward restoring public safety jobs lost during the pandemic.

**Very weak debt and contingent liability profile with over \$1.1 billion of direct debt outstanding and sizable OPEB liabilities**

Following the issuance of the bonds and notes, Quincy will have about \$1.1 billion in total direct debt outstanding, with approximately \$173.9 million in bond anticipation notes.

Quincy recently issued approximately \$475 million in POBs, fully funding the unfunded actuarially accrued liability (UAAL) of its pension system. The city estimates the issuance of the POB lowers cumulative pension contributions by over \$130.6 million, on a present-value basis, through 2040. Management sized the POB based on an updated UAAL determined as of Sept. 30, 2021, modeled using a conservative 6.25% discount rate, and, as mentioned, is establishing a contingent reserve fund that will mitigate volatility to its pension costs in the event of adverse investment returns.

The city will issue additional debt over the next two years for downtown and park improvements, as well as various capital projects, including water and sewer infrastructure work. We are not anticipating any meaningful change to its debt profile because the amount issued will closely match the amount it retires over the same period (excluding the POB).

**Pension and other postemployment benefits**

While we no longer consider pension costs a source of credit pressure, OPEB liabilities remain a challenge for Quincy, and given the size of the unfunded liability, we expect costs will increase over time. The city pays OPEB on a pay-as-you-go basis, which, given claims volatility as well as medical cost and demographic trends, is likely to lead to escalating costs. However, it has established a trust and has begun prefunding the liability. On June 30, 2021, the city reported a net OPEB liability of \$827.6 million between the city and Quincy College. Quincy's OPEB trust currently has a balance of \$5.3 million. While the practice of prefunding the OPEB liability is positive, given the funded status of its OPEB liabilities, escalating costs could pressure the budget in the long term.

Quincy--Key credit metrics				
	Most recent	Historical information		
		2021	2020	2019
<b>Very strong economy</b>				
Projected per capita EBI % of U.S.	115			
Market value per capita (\$)	213,720			
Population		97,595	97,664	96,937
County unemployment rate (%)		5.1		
Market value (\$000)	20,858,040	17,929,394	17,043,134	15,941,086
Ten largest taxpayers % of taxable value	6.2			
<b>Strong budgetary performance</b>				
Operating fund result % of expenditures		(1.9)	(0.5)	0.0

## Quincy--Key credit metrics (cont.)

	Most recent	Historical information		
		2021	2020	2019
Total governmental fund result % of expenditures		(2.1)	(0.5)	1.1
<b>Strong budgetary flexibility</b>				
Available reserves % of operating expenditures		4.5	6.6	7.5
Total available reserves (\$000)		16,493	23,226	24,913
<b>Very strong liquidity</b>				
Total government cash % of governmental fund expenditures		11	18	21
Total government cash % of governmental fund debt service		203	347	362
<b>Strong management</b>				
Financial Management Assessment	Good			
<b>Very weak debt &amp; long-term liabilities</b>				
Debt service % of governmental fund expenditures		5.3	5.2	5.7
Net direct debt % of governmental fund revenue	265			
Overall net debt % of market value	5.5			
Direct debt 10-year amortization (%)	39			
Required pension contribution % of governmental fund expenditures		7.7		
OPEB actual contribution % of governmental fund expenditures		4.3		

**Strong institutional framework**

EBI--Effective buying income. OPEB--Other postemployment benefits.  
Data points and ratios may reflect analytical adjustments.

## Related Research

- Through The ESG Lens 3.0: The Intersection Of ESG Credit Factors And U.S. Public Finance Credit Factors, March 2, 2022

### Ratings Detail (As Of April 21, 2023)

Quincy GO mun purp loan bnds		
<i>Long Term Rating</i>	AA/Stable	Affirmed
Quincy GO mun purp loan of 2022 bnds		
<i>Long Term Rating</i>	AA/Stable	Affirmed
Quincy GO pub safety facs bnds ser 2022 due 01/15/2043		
<i>Long Term Rating</i>	AA/Stable	Affirmed
Quincy GO sch bnds		
<i>Long Term Rating</i>	AA/Stable	Affirmed

Certain terms used in this report, particularly certain adjectives used to express our view on rating relevant factors, have specific meanings ascribed to them in our criteria, and should therefore be read in conjunction with such criteria. Please see Ratings Criteria at [www.standardandpoors.com](http://www.standardandpoors.com) for further information. Complete ratings information is available to subscribers of RatingsDirect at [www.capitaliq.com](http://www.capitaliq.com). All ratings affected by this rating

*Summary: Quincy, Massachusetts; General Obligation*

action can be found on S&P Global Ratings' public website at [www.standardandpoors.com](http://www.standardandpoors.com). Use the Ratings search box located in the left column.

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**Most Recent  
Management  
Letter**



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Sullivan, LLC**  
CPAs AND ADVISORS

***CITY OF QUINCY, MASSACHUSETTS***

***MANAGEMENT LETTER***

***JUNE 30, 2021***



To the Honorable Mayor and City Council  
City of Quincy, Massachusetts

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City for the year ended June 30, 2021 and issued our report thereon dated August 16, 2022. Our opinions on the financial statements and this report, insofar as they relate to the Quincy Contributory Retirement System, are based solely on the report of other auditors. In planning and performing our audit of the financial statements of the City of Quincy, Massachusetts (the City) as of and for the year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis.

*A material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We do not consider any of the deficiencies noted to be a material weakness in internal control.

Our consideration of internal control was for the limited purposes described in the first paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses.

During our audit we became aware of other matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions concerning those matters.

This communication is intended solely for the information and use of management of the City of Quincy, Massachusetts and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.



August 16, 2022

CITY OF QUINCY, MASSACHUSETTS

MANAGEMENT LETTER

JUNE 30, 2021

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## ***Current Year Comment***

## **AVAILABILITY OF INFORMATION NECESSARY TO RECORD THE NET PENSION LIABILITY**

### Comment

The City relies on the audited financial statements made publicly available by the Quincy Contributory Retirement System (System) to record the net pension liability in the City's financial statements. The City is also required to make certain disclosures in the notes to its' financial statements and the disclosure information also is contained in the audited financial report of the System. Although the City is a member employer of the System, the City does not, except for one ex-officio member of the local Retirement Board charged with governance of the System, retain governance or managerial oversight of the System.

Governmental Accounting Standards Board (GASB) issued new reporting requirements for pensions that were implemented for the first time for financial statements as of June 30, 2015. The reporting requirements are enumerated in GASB Statements #67 and #68. The City, the College and Quincy Housing Authority are members of the System and under the accounting standards they must rely 100% on the System to provide each member unit their proportionate share of the net pension liability. If any member unit issues their financial statements without including the net pension liability the audit opinion would be modified for noncompliance with Generally Accepted Accounting Principles. Therefore, the member units must wait for that information.

The GASB requires the net pension liability to be calculated as of the System's year end which is December 31 of every year. This allows the member unit's financial statements to include the net pension liability in their financial statements for the fiscal year ending on June 30<sup>th</sup>. The System is required to complete and submit its' annual report to the Public Employee Retirement Administration Commission (PERAC), the State's pension oversight body, no later than May 1<sup>st</sup> of every year. The financial statements and related actuarial valuation of the System must be audited by an independent audit firm for distribution to the member units to be in compliance with the GASB Standards.

The System, their actuary and their auditors have been aware of the reporting requirement since before the GASB #67 implementation date of December 31, 2014 and GASB Statement #68 implementation date of June 30, 2015. For the City's fiscal year end reporting date of June 30, 2020, the System was unable to provide the necessary actuarial valuations and audited financial statements until May 13, 2021 which is the date of the accompanying financial statements of the City. These reports were issued approximately 11 months after the City's fiscal year end and approximately 17 months after the end of the System's fiscal year end.

This matter has been a subject of management letters issued in the prior fiscal years. A summary of the delays in the City issuing financial statements, due to delays in obtaining the required audited net pension liability information from the System, follows.

### FY2015

The System's audited reports for the year ended December 31, 2014 were not completed until March of 2016 which was one year and three months after their year end. The City had to wait until March of 2016 to issue their financial statements for fiscal year 2015 even though the City had completed its' accounting for fiscal year 2015 and we had completed our audit of the financial statements several months prior to March.

### FY2016

The System's audited reports for the year ended December 31, 2015 were not completed until March of 2017 which was over one year and three months after their year end. The City had to wait until March of 2017 to issue their financial statements for fiscal year 2015 even though the City had completed its' accounting for fiscal year 2016 and we had completed our audit of the financial statements several months prior to March 2017.

### FY2017

The System's audited reports for the year ended December 31, 2016 were not completed until January 2018 which was over one year after their year end. The City issued their financial statements for fiscal year 2017 shortly after the receipt of the System's financial statements.

### FY2018

The System's audited reports for the year ended December 31, 2017 were not completed until February 2019 which was over one year after their year end. The City issued their financial statements for fiscal year 2017 shortly after the receipt of the System's financial statements.

### FY2019

The System's audited reports for the fiscal year ended December 31, 2018 were issued in September 2019. Based on discussions with management the System at the time, it appeared that systemic concerns that caused delays in the issuances of the System's audited financial statements for fiscal years 2015 – 2018 were rectified. This understanding led us to resolve this matter in the 2019 management letter.

### FY2020

The System's audited reports for the year ended December 31, 2019 were not completed until May 2021 which was 16 months after their year end. The City issued their financial statements for fiscal year 2020 financials shortly after the receipt of the System's financial statements.

### FY2021

The System's audited reports for the year ended December 31, 2020 were not completed and issued until January 2022 which was 13 months after their year end. The reports were not made available to the City until February 2022.

### Recommendation

The cause of the delayed issuance of the System's audit reports is beyond the direct control of management of the College and City. However, we believe that both College and City officials can communicate directly with the Retirement Board the implications of not having the required GAAP information available on a timely basis. A written agreement should be reached that will outline the various timetables that the System needs to meet to ensure the timely availability of its audited financial statements.

## ***Other Matters Previously Presented***

## **FRAUD RISK ASSESSMENT**

### Comment

The City needs to perform a risk assessment to identify, analyze and manage the risk of asset misappropriation and/or financial reporting manipulation. Risk assessment, including fraud risk assessment, is one element of internal control. The City's internal control should include performance of this assessment.

The fraud risk assessment can be informally documented and performed by a management-level individual who has extensive knowledge of the City that might be used in the assessment. In performing the assessment a management-level individual will conduct interviews and/or lead group discussions with personnel who have extensive knowledge of the City, its environment and its processes.

Some key questions to consider when conducting the self-assessment follow:

- What individuals have the opportunity to misappropriate assets or manipulate the financial statements?
- Are there any known pressures that would motivate employees with the opportunity to misappropriate assets or manipulate the financial statements? When making this assessment an employee's personal/social life should be considered.
- What assets of the City are susceptible to misappropriation?
- Are there any known internal control weaknesses that would allow misappropriation of assets to occur and remain undetected?
- How could assets be stolen? Assets can be stolen in many ways besides merely removing them from the premises. For example, cash can be stolen by writing checks to fictitious employees or vendors and cashing them for personal use.
- How could potential misappropriation of assets be concealed? Because many frauds create accounting anomalies, the perpetrator must hide the fraud by running through an adjustment to another account. Generally, fraud perpetrators may use accounts that are not closely monitored.

In prior years, we had recommended that management develop and implement a fraud risk assessment program to identify, analyze and manage the risk of asset misappropriation.

### Status – Partially Resolved

Management has drafted and assembled the necessary questionnaires needed to develop the initial assessment; other matters however, consumed managements time during the 2021 period but a renewed effort will allow for final resolution of this process.

## **TIMELY EXECUTION OF INTERBANK TRANSFERS**

### Comment

The City voted to formally accept the provisions of Massachusetts General Law (MGL) Chapter 32B, Section 20, which allows the City to establish a postemployment benefit trust fund to begin pre-funding the City's OPEB liabilities. Per MGL, any investment or other income generated by the fund shall be added to and become part of the fund. During the fiscal year, the City Council voted to contribute \$250,000 to the trust fund in excess of the pay-as-you-go required contribution. The contribution was recorded in the City's general ledger; however, the cash was not transferred to the dedicated bank account until after the close of the fiscal year. This means that the trust did not earn investment income on the \$250,000.

Also, the City is required to hire an actuary to measure the City's net OPEB liability and to provide information for certain financial statement disclosures, as required by GASB Statements #74 and #75. In providing the information to the actuary, the City is required to provide the bank and investment statements for the account that holds the assets in the trust fund. If contributions to the trust fund are not made timely, there is an increased risk that the information provided to the actuary inaccurately depicts the actual value of assets held in the trust.

### Status – Unresolved

### Recommendation

We recommend that the City implement procedures that will ensure that all required interbank transfers, per votes of the City Council, are reflected at the bank within 2 days of the Council vote.

## **SETTLING OF INTERDEPARTMENTAL CHARGES**

### Comment

In prior audits we made note of instances in which the City would settle interdepartmental charges through a check issued from a City bank account and made payable to the City. The method of settling interdepartmental charges is time consuming, prone to error and misstatement, and generally ineffective.

MUNIS is constructed in a manner that will allow for the settling of interdepartmental charges to be handled electronically on the ledger concurrently, and if necessary, with a wire or EFT transaction between bank accounts in the Treasurer's office.

### Status – Unresolved

### Recommendation

We recommend that the Treasurer's Office, the Director of Municipal Finance, the School Department and any other department that generates an interdepartmental chargebacks to investigate the most logical manner to effect the necessary changes in MUNIS in a manner that eliminates the need for a check to be written while recognizing the appropriate expenditure on the ledger.



## **STUDENT ACTIVITY FUNDS**

### Comment

Massachusetts General Laws allow for the Schools to maintain student activity funds but places certain requirements on how they are to be managed and accounted for. The School has only partially implemented the legal requirements as there has not been either an internal or external audit conducted and documented in accordance with the Massachusetts Department of Elementary and Secondary Education's compliance manual that was published in 2014.

### Status - Unresolved

By not fully implementing the provisions the School is in violation of the law. From a practical standpoint, we have found that when these funds are subjected to the requirements of the law it is likely that funds are being held and spent on purposes outside the scope of the law. We have also found that many times the account detail, maintained by the principals, does not reconcile to the actual cash balances and/or the general ledger.

### Recommendation

We continue to recommend that the School Department, comply with all provisions of the law, establish procedures on how each account is maintained, reconcile the detail accounts with the actual cash balances and provide the Auditor's Office with a full accounting of the activity and the reconciliations and obtain an external audit. When developing a plan to comply with this comment, the City and School Department will need to work cooperatively in a manner that is consistent with the Massachusetts Department of Elementary and Secondary Education's compliance manual that was published in 2014.

***CITY OF QUINCY, MASSACHUSETTS***

***REPORTS ON FEDERAL AWARD PROGRAMS***

***YEAR ENDED JUNE 30, 2021***

**CITY OF QUINCY, MASSACHUSETTS**  
**REPORTS ON FEDERAL AWARD PROGRAMS**  
**YEAR ENDED JUNE 30, 2021**

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT  
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

**Independent Auditor's Report**

To the Honorable Mayor and City Council  
City of Quincy Massachusetts

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Quincy, Massachusetts, as of and for the year ended June 30, 2021 (except for the City of Quincy Contributory Retirement System which is as of and for the year ended December 31, 2020), and the related notes to the financial statements, which collectively comprise the City of Quincy, Massachusetts' basic financial statements, and have issued our report thereon dated August 16, 2022. Our report includes a reference to other auditors who audited the financial statements of the Quincy Contributory Retirement System, as described in our report on the City of Quincy, Massachusetts' financial statements. This report includes our consideration of the results of the other auditor's testing of internal control over financial reporting and compliance and other matters that are reported on separately by those other auditors. However, this report insofar as it relates to the results of the other auditors, is based solely on the reports of the other auditors.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City of Quincy, Massachusetts' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Quincy, Massachusetts' internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Quincy, Massachusetts' internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City of Quincy, Massachusetts' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Powers & Sullivan, LLC*

August 16, 2022

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY  
THE UNIFORM GUIDANCE**

**Independent Auditor's Report**

To the Honorable Mayor and City Council  
City of Quincy, Massachusetts

**Report on Compliance for Each Major Federal Program**

We have audited the City of Quincy, Massachusetts' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City of Quincy's major federal programs for the year ended June 30, 2021. The City of Quincy, Massachusetts' major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on the compliance for each of the City of Quincy, Massachusetts' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Quincy, Massachusetts' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on the City of Quincy, Massachusetts' compliance.

## Opinion on Each Major Federal Program

In our opinion, the City of Quincy, Massachusetts complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

## Report on Internal Control Over Compliance

Management of the City of Quincy, Massachusetts is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of Quincy, Massachusetts' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Quincy, Massachusetts' internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly this report is not suitable for any other purpose.



September 28, 2022

**REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
REQUIRED BY THE UNIFORM GUIDANCE**

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Quincy, Massachusetts as of and for the year ended June 30, 2021, (except for the City of Quincy Contributory Retirement System which is as of and for the year ended December 31, 2020) and the related notes to the financial statements. We issued our report thereon dated August 16, 2022 which contained an unmodified opinion on those financial statements. Other auditors audited the financial statements of the City of Quincy Contributory Retirement System as described in our report on the City of Quincy, Massachusetts basic financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

*Powers & Sullivan, LLC*

August 16, 2022



**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**FOR THE YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Amount Passed Through to Sub-Recipients	Expenditures
<b>CHILD NUTRITION CLUSTER</b>				
U.S. DEPARTMENT OF AGRICULTURE:				
<u>Passed Through the Commonwealth of Massachusetts</u>				
<u>Department of Elementary and Secondary Education:</u>				
Non-cash Assistance (Commodities):				
National School Lunch Program.....	10.555	11-243	-	207,215
Summer Food Service Program.....	10.559	11-243	-	3,773,415
TOTAL CHILD NUTRITION CLUSTER.....			-	3,980,630
<b>SPECIAL EDUCATION CLUSTER (IDEA)</b>				
U.S. DEPARTMENT OF EDUCATION:				
<u>Passed Through the Commonwealth of Massachusetts</u>				
<u>Department of Elementary and Secondary Education:</u>				
Special Education Grants to States (IDEA, Part B).....	84.027	240-291835-2020-0243	-	481,499
Special Education Grants to States (IDEA, Part B).....	84.027	240-391610-2021-0243	-	1,900,920
Total Special Education Grants to States.....			-	2,382,419
<u>Passed through the Commonwealth of Massachusetts</u>				
<u>Department of Early Education and Care:</u>				
Special Education Preschool Grants.....	84.173	262-209385-2019-0243	-	179
Special Education Preschool Grants.....	84.173	262-391611-2012-0243	-	55,861
Total Special Education Preschool Grants.....			-	56,040
TOTAL SPECIAL EDUCATION CLUSTER.....			-	2,438,459
<b>STUDENT FINANCIAL ASSISTANCE CLUSTER</b>				
U.S. DEPARTMENT OF EDUCATION:				
<u>Direct Program:</u>				
Federal Supplemental Educational Opportunity Grants.....	84.007	Not Applicable	-	618,009
Federal Work-Study Program.....	84.033	Not Applicable	-	39,531
Federal Pell Grant Program.....	84.063	Not Applicable	-	5,408,139
Federal Direct Student Loans.....	84.268	Not Applicable	-	7,130,810
TOTAL STUDENT FINANCIAL ASSISTANCE CLUSTER.....			-	13,196,489
<b>EMPLOYMENT SERVICES CLUSTER</b>				
US DEPARTMENT OF LABOR:				
<u>Passed Through the Commonwealth of Massachusetts</u>				
<u>Department of Career Services:</u>				
Employment Service/Wagner Peysner Funded Activities.....	17.207	J405	-	33,517
Employment Service/Wagner Peysner Funded Activities.....	17.207	K105	-	70,928
Employment Service/Wagner Peysner Funded Activities.....	17.207	K107	-	83,149
Total Employment Services/Wagner Peysner Funded Activities.....			-	187,594
Jobs for Veterans State Grants.....	17.801	J409	-	6,855
TOTAL EMPLOYMENT SERVICES CLUSTER.....			-	194,449
<b>WIOA CLUSTER</b>				
US DEPARTMENT OF LABOR:				
<u>Passed Through the Commonwealth of Massachusetts</u>				
<u>Department of Career Services:</u>				
WIOA Adult Program.....	17.258	6402	-	220,888
WIOA Adult Program.....	17.258	6502	-	236,092
WIOA Adult Program.....	17.258	6409	-	15,000
Total WIA Adult Program.....			-	471,980
WIOA Youth Activities.....	17.259	6401	-	202,770
WIOA Youth Activities.....	17.259	6501	-	177,255
Total WIA Youth Program.....			-	380,025
WIOA Dislocated Worker Formula Grants.....	17.278	6403	-	250,620
WIOA Dislocated Worker Formula Grants.....	17.278	6503	-	408,414
WIOA Dislocated Worker Formula Grants.....	17.278	6523	-	16,546
WIOA Dislocated Worker Formula Grants.....	17.278	6407	-	12,500
Total Dislocated Worker Program.....			-	688,080
TOTAL WIOA CLUSTER.....			-	1,540,085
<b>OTHER PROGRAMS</b>				
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:				
<u>Direct Programs:</u>				
Community Development Block Grants/Entitlement Grants.....	14.218	Not Applicable	-	2,266,901
Community Development Block Grants/Entitlement - COVID-19.....	14.218	Not Applicable	-	106,447
Emergency Solutions Grants Program.....	14.231	Not Applicable	-	166,073
Emergency Solutions Grants Program- COVID-19.....	14.231	Not Applicable	-	948,772
HOME Investment Partnerships Program.....	14.239	Not Applicable	-	209,046
Continuum of Care.....	14.267	Not Applicable	-	5,335,702
Lead-Based Paint Hazard Control in Privately-Owned Housing.....	14.900	Not Applicable	-	617,544
TOTAL HOUSING AND URBAN DEVELOPMENT.....			-	9,650,485
US TREASURY DEPARTMENT:				
<u>Direct Program</u>				
State and Local Fiscal Recovery Fund- COVID-19.....	21.027	Not Applicable	-	11,340,520
US DEPARTMENT OF EDUCATION:				
<u>Direct Program</u>				
Higher Education Emergency Relief Fund - COVID-19.....	84.425E	Not Applicable	-	1,384,500
Higher Education Emergency Relief Fund - COVID-19.....	84.425F	Not Applicable	-	1,122,843
Higher Education Emergency Relief Fund - COVID-19.....	84.425M	Not Applicable	-	135,977
Total Higher Education Emergency Relief Fund - COVID-19.....			-	2,643,320

(Continued)

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**FOR THE YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Amount Passed Through to Sub-Recipients	Expenditures
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>				
<u>Direct Program:</u>				
Substance Abuse and Mental Health Services Projects of Regional and National Significance.....	93.243	Not Applicable	-	21,034
Block Grants for Prevention and Treatment of Substance Abuse.....	93.959	Not Applicable	-	88,657
TOTAL HEALTH AND HUMAN SERVICES.....			-	109,691
<b>U.S. DEPARTMENT OF HOMELAND SECURITY:</b>				
<u>Direct Program</u>				
Port Security Grant Program.....	97.056	Not Applicable	-	11,684
Assistance to Firefighters grant.....	97.044	Not Applicable	-	3,302
Staffing for Adequate Fire and Emergency Response (SAFER).....	97.083	Not Applicable	-	1,143,175
TOTAL HOMELAND SECURITY.....			-	1,158,161
<b>PASS-THROUGH PROGRAMS:</b>				
<b>U.S. DEPARTMENT OF AGRICULTURE:</b>				
<u>Passed Through the Commonwealth of Massachusetts</u>				
<u>Department of Career Services:</u>				
Supplemental Nutrition Assistance Program (State Administrative Match).....	10.561	J492/K103	-	58,742
<u>Passed Through the Commonwealth of Massachusetts</u>				
<u>Department of Elementary and Secondary Education:</u>				
Fresh Fruit and Vegetable Program.....	10.582	11-243	-	56,296
Total USDA.....			-	115,038
<b>U.S. DEPARTMENT OF JUSTICE:</b>				
<u>Passed Through the Commonwealth of Massachusetts</u>				
<u>Executive Office of Public Safety and Security:</u>				
Coronavirus Emergency Supplemental Program - COVID-19.....	16.034	not available	-	107,878
Bulletproof Vest Partnership Program.....	16.607	not available	-	73,935
Edward Byrne Memorial Justice Assistance Grant Program.....	16.738	SCEPSSFY21BJAGQUINCY	-	114,400
TOTAL DEPARTMENT OF JUSTICE.....			-	296,213
<b>US DEPARTMENT OF LABOR:</b>				
<u>Passed Through the Commonwealth of Massachusetts</u>				
<u>Department of Career Services:</u>				
Unemployment Insurance.....	17.225	RE20	-	24,397
<u>Passed Through the Commonwealth of Massachusetts</u>				
<u>Department of Career Services:</u>				
Workforce Investment Act (WIA) National Emergency Grants	17.277	5890	-	232,874
<u>Passed Through the Commonwealth of Massachusetts</u>				
<u>Department of Career Services:</u>				
Trade Adjustment Assistance.....	17.245	J302	-	103,540
Trade Adjustment Assistance.....	17.245	J002	-	5,300
Trade Adjustment Assistance.....	17.245	J402	-	2,204
Total Trade Adjustment Assistance.....			-	111,044
TOTAL DEPARTMENT OF LABOR.....			-	368,315
<b>NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION</b>				
<u>Passed Through the Commonwealth of Massachusetts</u>				
<u>Department of Transportation:</u>				
State and Community Highway Safety.....	20.600	not available	-	52,396
National Priority Safety Programs.....	20.616	not available	-	15,368
Hazardous Materials Emergency Preparedness.....	20.703	FY20HMEP1900000QUINC	-	22,040
TOTAL NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION.....			-	89,804
<b>U.S. DEPARTMENT OF TREASURY:</b>				
<u>Passed Through the Commonwealth of Massachusetts</u>				
<u>Executive Office of Administration and Finance:</u>				
Coronavirus Relief Fund - COVID-19.....	21.019	COVID-19 243	-	2,344,457
<u>Passed Through the Commonwealth of Massachusetts</u>				
<u>Department of Elementary and Secondary Education:</u>				
Coronavirus Relief Fund - COVID-19.....	21.019	102-392004-2021-0243	-	1,405,296
Coronavirus Relief Fund - COVID-19.....	21.019	11-243	-	38,856
Total Coronavirus Relief Fund - COVID-19.....			-	3,788,609
<b>U.S. INSTITUTE OF MUSEUM AND LIBRARY SERVICES:</b>				
<u>Passed Through the Commonwealth of Massachusetts</u>				
<u>Board of Library Commissioners:</u>				
Grants to States.....	45.310	19THOMASCRANELIBRARY	-	2,730
<b>U.S. DEPARTMENT OF EDUCATION:</b>				
<u>Passed Through the Commonwealth of Massachusetts</u>				
<u>Department of Career Services:</u>				
Adult Education Basic Grants to States.....	84.002	K123	-	5,608
<u>Passed Through the Commonwealth of Massachusetts</u>				
<u>Department of Elementary and Secondary Education:</u>				
Title I Grants to Local Education Agencies.....	84.010	305-209250-2019-0243	-	5,118
Title I Grants to Local Education Agencies.....	84.010	305-291836-2020-0243	-	493,791
Title I Grants to Local Education Agencies.....	84.010	305-391613-2021-0243	-	1,466,306
Total Title I Grants to Local Education Agencies.....			-	1,965,215

(Continued)

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**FOR THE YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Amount Passed Through to Sub-Recipients	Expenditures
Career and Technical Education - Basic Grants to States	84.048	400-291832-2020-0243	-	3,722
Career and Technical Education - Basic Grants to States.....	84.048	400-391603-2021-0243	-	122,629
Total Career and Technical Education - Basic Grants to States.....			-	126,351
Rehabilitation Services Vocational Rehabilitation Grants to States.....	84.126	21CCQUINWP0000000000	-	29,486
Education for Homeless Children and Youth.....	84.196	310-288516-2020-0243	-	14,064
English Language Acquisition Grants.....	84.365	180-209383-2019-0243	-	5,074
English Language Acquisition Grants.....	84.365	180-291834-2020-0243	-	36,266
English Language Acquisition Grants.....	84.365	180-391609-2021-0243	-	171,929
Total English Language Acquisition Grants.....			-	213,269
Supporting Effective Instruction State Grants.....	84.367	140-209382-2019-0243	-	14,230
Supporting Effective Instruction State Grants.....	84.367	140-291833-2020-0243	-	127,385
Supporting Effective Instruction State Grants.....	84.367	140-391615-2021-0243	-	155,984
Total Supporting Effective Instruction State Grants.....			-	297,599
Comprehensive Literacy Development.....	84.371	507-497376-2021-0243	-	8,000
Student Support and Academic Enrichment.....	84.424	309-209386-2019-0243	-	12,349
Student Support and Academic Enrichment.....	84.424	309-291837-2020-0243	-	59,124
Student Support and Academic Enrichment.....	84.424	309-391614-2021-0243	-	6,504
Total Student Support and Academic Enrichment.....			-	77,977
Hurricane Education Recovery.....	84.938	312-239239-2019-0243	-	9,382
Education Stabilization Fund.....	84.425D	113-397348-2021-0243	-	1,115,884
<u>Passed Through Massasoit Community College</u>				
Education Stabilization Fund.....	84.425C	RDE-FY21-QC	-	26,388
<u>Passed Through the Commonwealth of Massachusetts</u>				
<u>Department of Higher Education:</u>				
Education Stabilization Fund.....	84.425C	Not readily available	-	392,000
TOTAL EDUCATION.....			-	4,281,223
U.S. DEPARTMENT OF HOMELAND SECURITY:				
<u>Passed through the Commonwealth of Massachusetts</u>				
<u>Emergency Management Agency:</u>				
Emergency Management Performance Grants.....	97.042	FY21EMPG2000000QUINC	-	39,600
<u>Passed through the City of Boston:</u>				
Homeland Security Grant Program	97.067	BOSTONFFY17UASIXXXXX	-	12,719
Homeland Security Grant Program.....	97.067	BOSTONFFY18UASIXXXXX	-	224,745
Homeland Security Grant Program.....	97.067	BOSTONFFY19UASIXXXXX	-	249,629
Total Homeland Security Grant Program.....			-	487,093
TOTAL HOMELAND SECURITY.....			-	526,693
TOTAL.....			\$ -	\$ 55,720,914

(Concluded)

See notes to Schedule of Expenditures of Federal Awards.

**Note 1 – Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal award activity of the City of Quincy, Massachusetts under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City of Quincy, Massachusetts, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City of Quincy, Massachusetts.

**NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES**

The accounting and reporting policies of the City of Quincy, Massachusetts are set forth below:

- (a) Basis of Accounting - The accompanying Schedule of Expenditures of Federal Awards is presented on the cash basis of accounting. Accordingly, grant revenues are recognized when received and expenditures when paid. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- (b) Cash Assistance - School Lunch Program - Program expenditures represent federal reimbursement for meals provided during the year.
- (c) Non-Cash Assistance (Commodities) – School Lunch Program – Program expenditures represent the value of donated foods received during the year.
- (d) Disaster grants have been recorded the year that the grant was approved.
- (e) The City of Quincy, Massachusetts has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE 3 – EDUCATION STABILIZATION FUND**

The Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, the Coronavirus Response and Supplemental Appropriations Act and the American Rescue Plan Act, provides funding for multiple federal aid programs. One specific aid program provided for in these Acts is the Education Stabilization Fund (Fund). The Fund provides federal funding to municipalities, and other recipients, through multiple grants designed to address various educational purposes.

The City of Quincy is a participant in the following Education Stabilization Fund grants:

	Federal Assistance Listing Number
Governor's Emergency Education Relief.....	84.425C
Elementary and Secondary Emergency Relief	84.425D
Student Portion.....	84.425E
Institutional Portion.....	84.425F
Strengthening Institutions Program.....	84.425M

These programs were received by the City in the form of direct grants from the United States Department of Education, the Commonwealth of Massachusetts Department of Higher Education and the Commonwealth of Massachusetts Department of Elementary and Secondary Education. In total, the City expended \$4,177,952 of Education Stabilization Fund program funds.

**A. Summary of Auditors' Results**

1. The auditors' report expresses an unmodified opinion on the financial statements of the City of Quincy, Massachusetts.
2. No material weaknesses or significant deficiencies relating to the audit of the financial statements are reported in the Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of the City of Quincy, Massachusetts were disclosed during the audit.
4. No material weaknesses or significant deficiencies relating to the audit of the major federal award programs are reported in the Report On Compliance For Each Major Federal Program; Report On Internal Control Over Compliance; And Report On Schedule Of Expenditures Of Federal Rewards Required By The Uniform Guidance.
5. The auditors' report on compliance for the major federal award program for the City of Quincy, Massachusetts expresses an unmodified opinion.
6. There are no audit findings relative to the major federal award programs for the City of Quincy, Massachusetts.
7. The following programs were tested as major grants:
  - National School Lunch Program – Assistance Listing Number 10.555 and 10.559
  - Coronavirus Relief Fund Program – CFDA Number 21.019
  - State and Local Fiscal Recovery Fund – CFDA Number 21.027
  - Education Stabilization Fund – Assistance Listing Number 84.425
8. The threshold for distinguishing Types A and B programs was \$1,671,627.
9. The City of Quincy, Massachusetts was not determined to be a low-risk auditee.

**B. Findings - Financial Statements Audit**

None.

**C. Findings and Questioned Costs - Major Federal Award Program Audit**

None.

**D. Summary Schedule of Prior Audit Findings**

None.



# City of Quincy

MASSACHUSETTS

