



City of Quincy
MASSACHUSETTS

**FISCAL YEAR
2025
PROPOSED
BUDGET**



**THE HONORABLE THOMAS P. KOCH
PRESENTED MAY 6, 2024**

City of Quincy



Fiscal Year 2025 Proposed Budget

Thomas P. Koch, Mayor

City Council

President: Ian C. Cain

Finance Committee Chairman: David F. McCarthy

Ward 1: David F. McCarthy

Ward 2: Richard C. Ash

Ward 3: Ian C. Cain

Ward 4: James K. Devine

Ward 5: Daniel J. Minton

Ward 6: William P. Harris

Councilors-At-Large: Scott S. Campbell, Noel T. DiBona, Nina X. Liang

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MOST RECENT MANAGEMENT LETTER & SEFA



Executive Summary



Budget Overview

The Fiscal 2025 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.

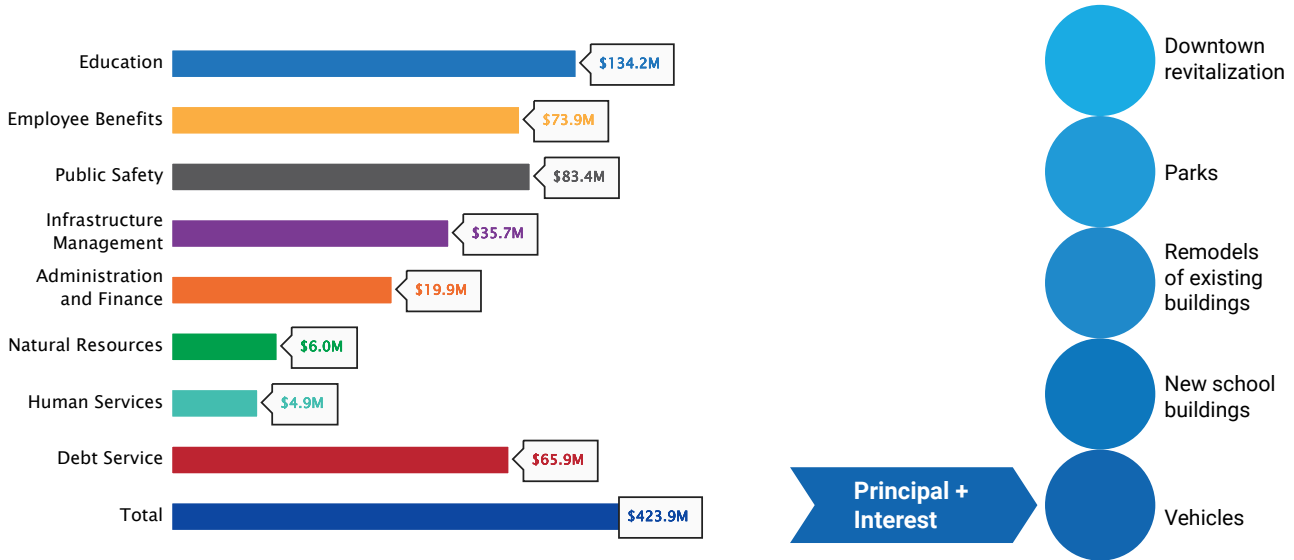
The Operating & Capital Budgets

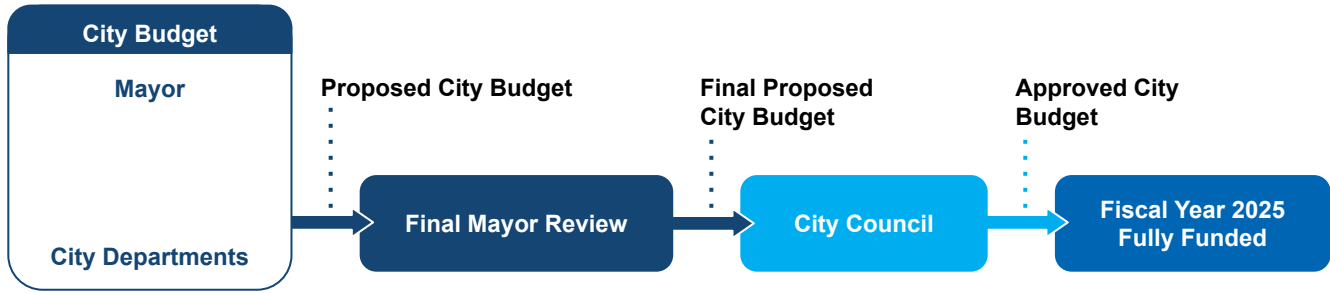
The operating budget covers all of the expenses required to keep the City operational on an annual basis. Education, public safety, and infrastructure management are typical services the operating budget covers. Revenue from local receipts, property taxes, and state aid fund the budget that provides 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 \$100M omnibus road improvement plan as well as the recently appropriated \$20M Capital Improvement Plan (CIP) aimed to enhance public infrastructure, safety and City-wide equipment upgrades 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 2025 fiscal year begins on July 1, 2024 and goes through June 30, 2025. 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.

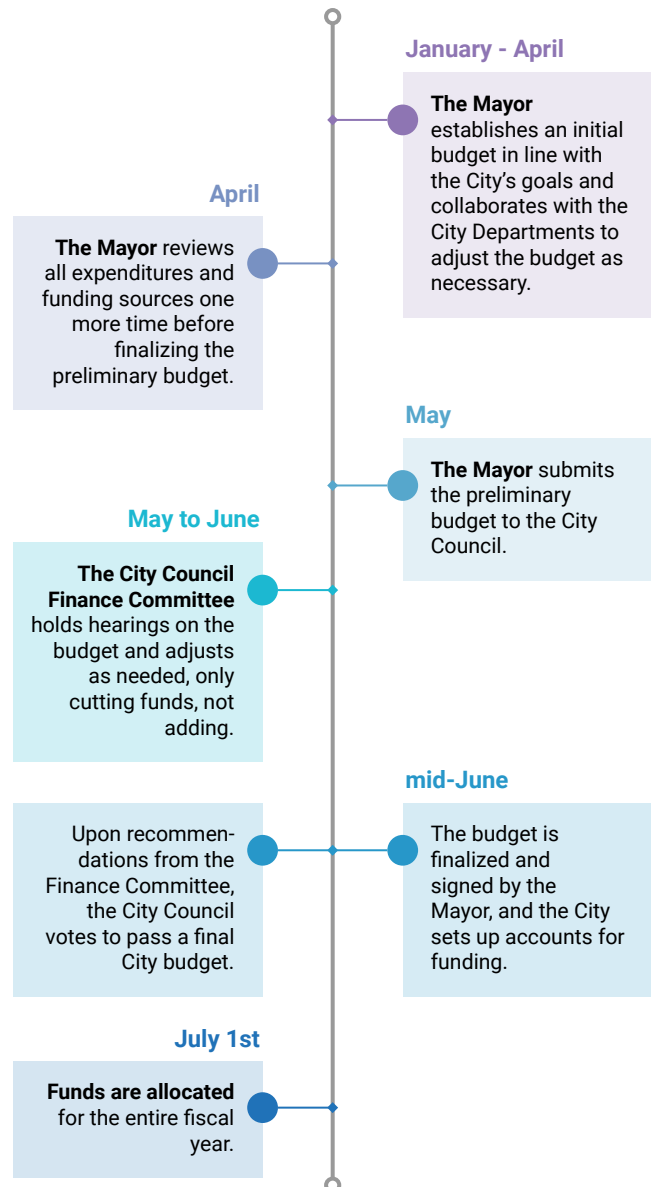
In January, the Mayor begins the budget process. After developing an initial budget, the Mayor collaborates with all City departments from February through April to refine and adjust the proposed budget.

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 2025, the budget prioritizes these four pillars of the community:

EDUCATION

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

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

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.

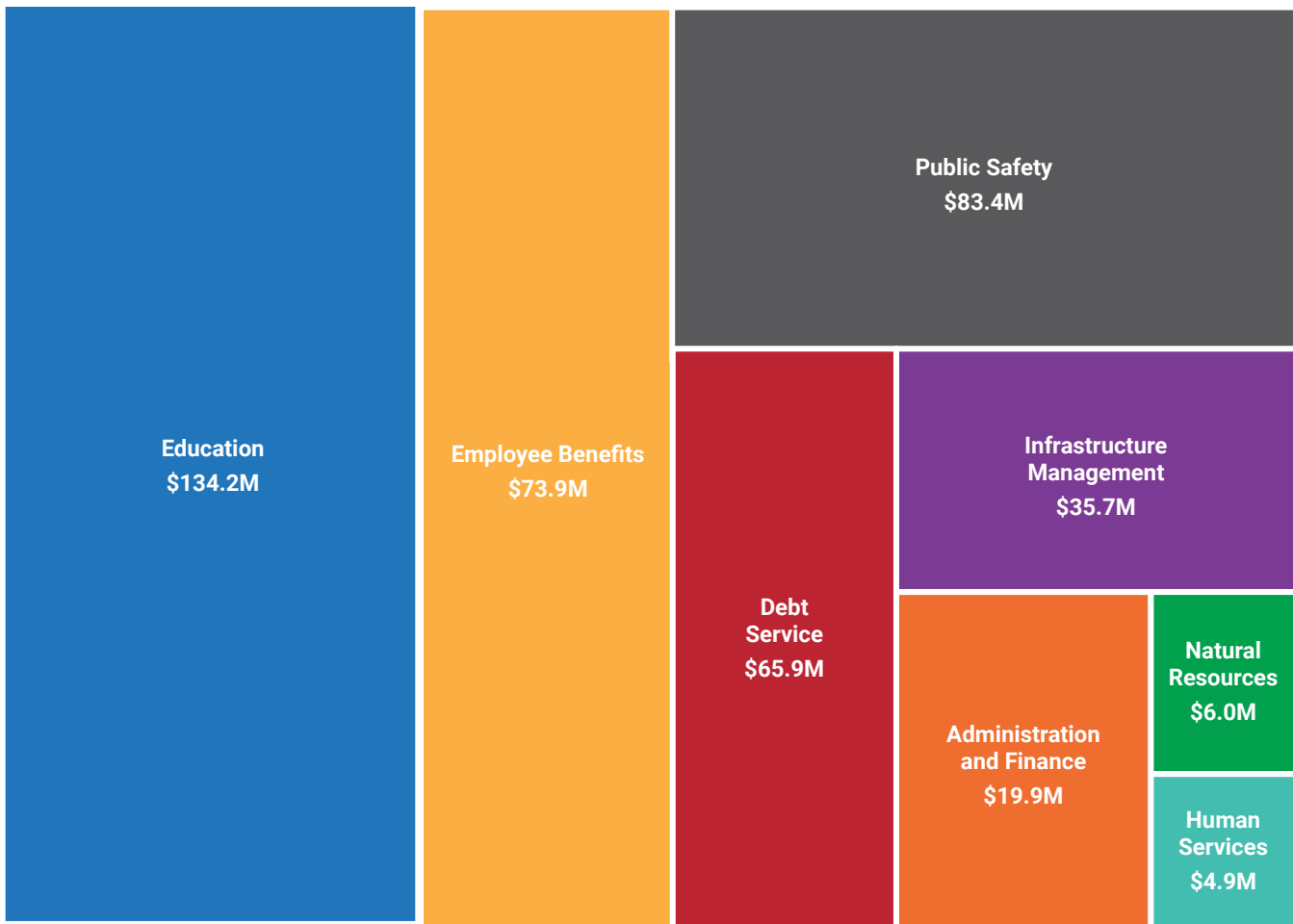
INFRASTRUCTURE

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 2025?

The Mayor’s budget proposal for Fiscal Year 2025 is \$424 million, a 4.5% increase from Fiscal 2024. The budget includes no major program expansions but focuses on maintaining existing services while ensuring that employees are compensated fairly via 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 2025





Fiscal Year 2025 Priorities

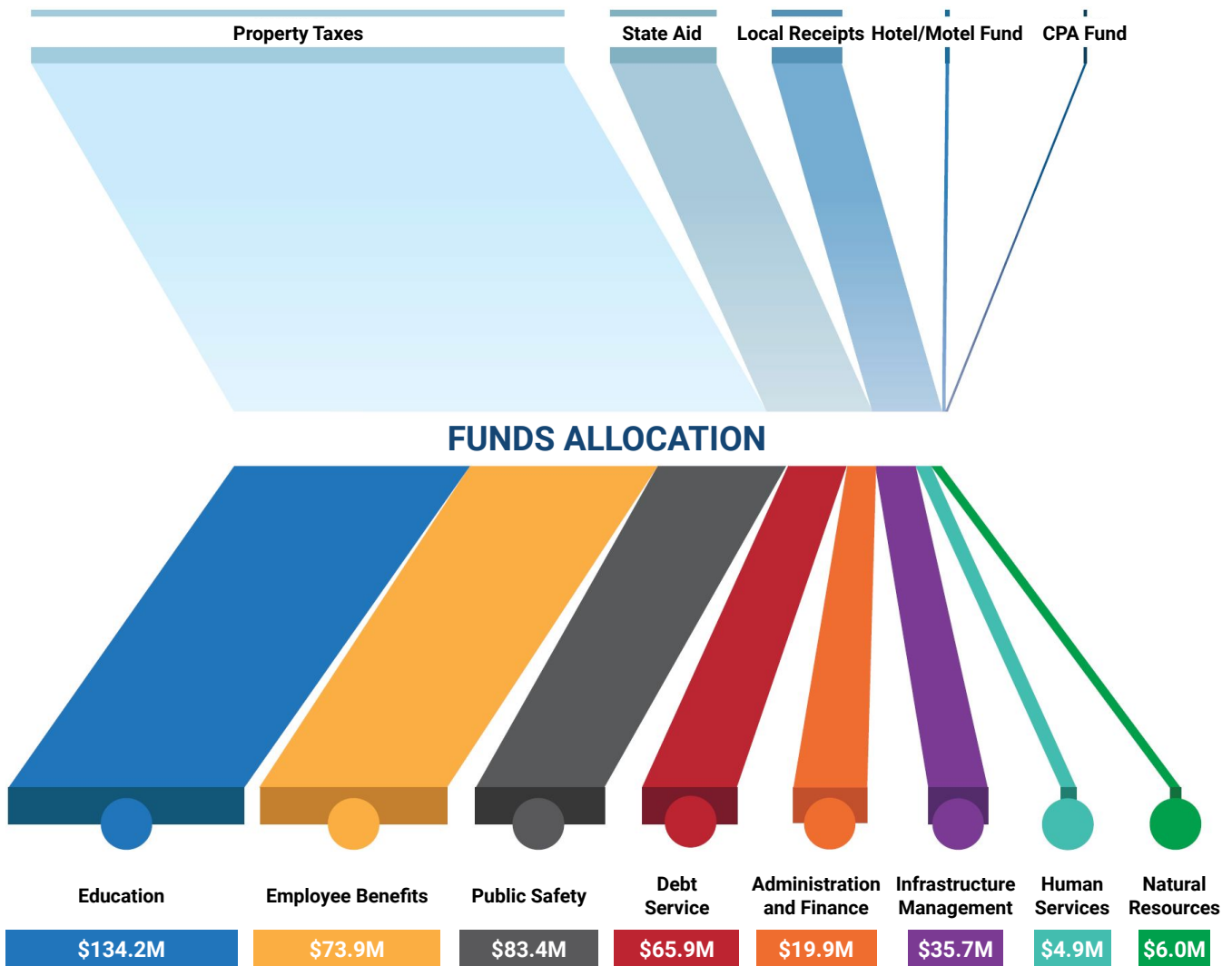
- Maintains necessary staffing levels throughout the City's workforce in such areas as education and public safety
- Adds funding to the opening of the Dr. Richard Decristofaro Learning Center
- Adds a Grant Management Department to offer support in identifying and managing state and federal funding opportunities
- Adds an Assistant Traffic Engineer to Traffic-Parking-Alarm & Lighting
- Adds a HR Generalist position to the department of Human Resources
- Reflects increases associated with the costs of disposing recyclable materials and other contractual waste disposal lines
- Adds additional staffing to the Cemetery Division of the Department of Natural Resources
- Raises expense lines in various infrastructure departments to meet rising energy and material costs
- Includes the second year of wage adjustments for non-union employees based on a market analysis conducted by an independent research firm



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 2025 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

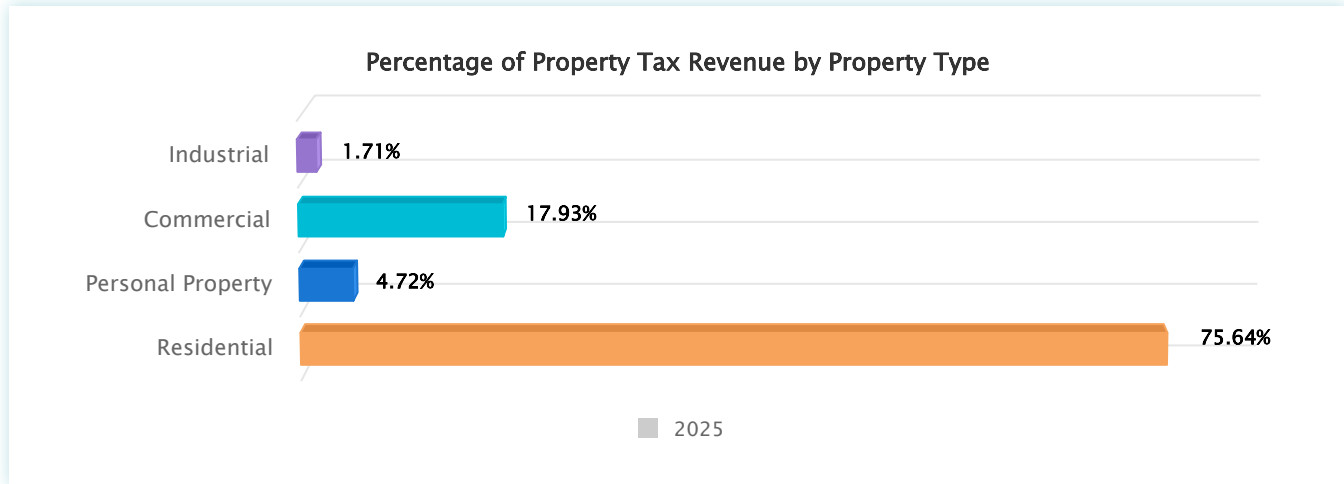
As fiscal year 2024 transitions into its final quarter, revenues remain stable and on track. As of May 3rd, 2024, the City has collected 80.9% of all estimated revenues. Strong property tax collection rates are evident, with the City having recorded 79.2% of the estimated levy, marking 75% completion of the property tax collection cycle. This above-benchmark performance is largely driven by the voluntary payment of previous year unpaid tax bills. This can be partially attributed to the ongoing real estate transactions, as properties must be free of outstanding taxes to be sold. Additionally, the City has witnessed \$2.1 million in tax title redemptions, representing revenue from property owners paying taxes overdue by more than three fiscal years. This revenue surge is strongly driven by efforts from the Treasury/Collector's Office. On the Treasury front, the City has earned over \$3 million in interest on its liquid reserves, exceeding the projected \$1.88 million. This reflects the active liquidity management by the Treasurer and the current environment of increased interest rates.

An overview of local receipts indicates overall expected performance with some notable trends. The largest local receipt, motor vehicle excise tax, stands at 91.5% collected, well above the expected 84.1% for this time of year. Should this trend continue, an additional \$700,000 in revenue could be generated. As previously mentioned, interest earned on liquidity holdings is the best performing revenue when compared its benchmark. Building permit fees show a trailing trend at this point in the year, although historically, this revenue class is nonlinear, with many receipts arriving during the fourth quarter. Underperformance is observed in added interest and fees from property taxes and other collector-related activities, which is expected given the high levy and motor vehicle excise tax collection. Meals tax has reached 83.1% of its benchmark through 75% of the fiscal year and is likely to set an all-time high. If this trend persists, meals tax revenue could exceed its estimate by \$150,000.

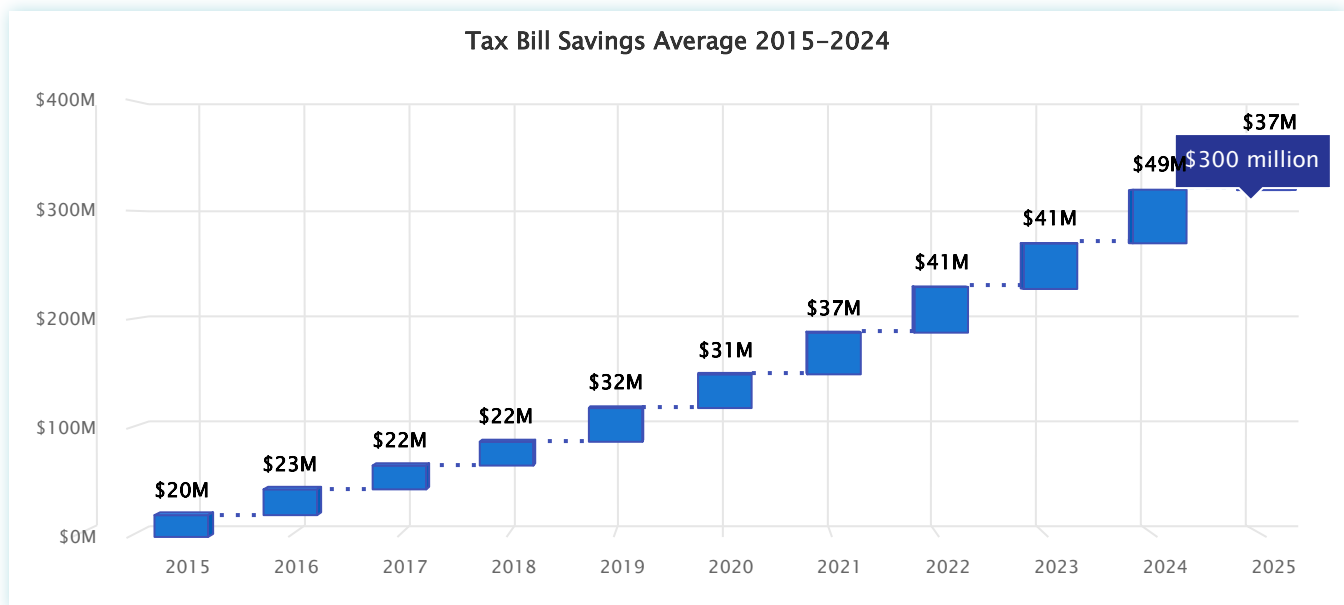
State aid, having completed its passage through the House's Ways and Means Committee and now entering the Senate, remains relatively flat at \$66 million compared to last fiscal year's \$64.9 million, representing just a 1.7% increase year over year. The majority of the net increase of \$1.1 million is in Chapter 70 appropriation.

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 over \$31.4 million in excess capacity every year, totaling \$314.6 million in tax bill savings.

Thanks to new growth the City has generated \$20.1 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 \$37.3M. The City’s excess capacity is the 7th 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 **\$70 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 2025 Breakdown

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

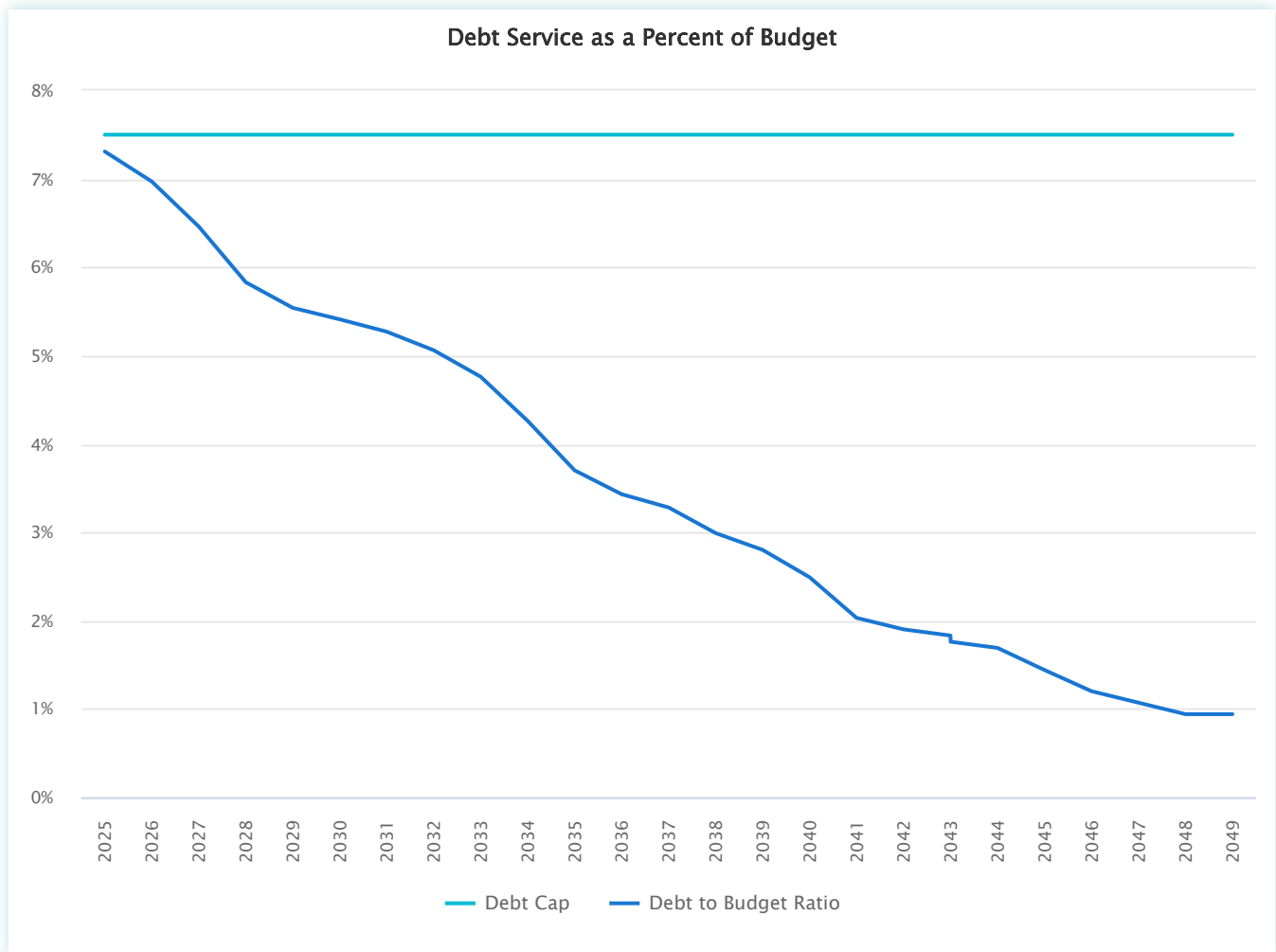
More than 50% of state aid goes towards Quincy's education. The remainder goes back into caring for hte community through support for veterans and the elderly.

Debt Service and Pension Obligation Bonds

Debt Service

Out of the \$424 million operating budget, Quincy uses \$65.9 million for debt payments.. This, when adjusted for non-levy supported debt, is a 6.43% 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 2049.

Quincy Debt Payments: 2025-2049



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.



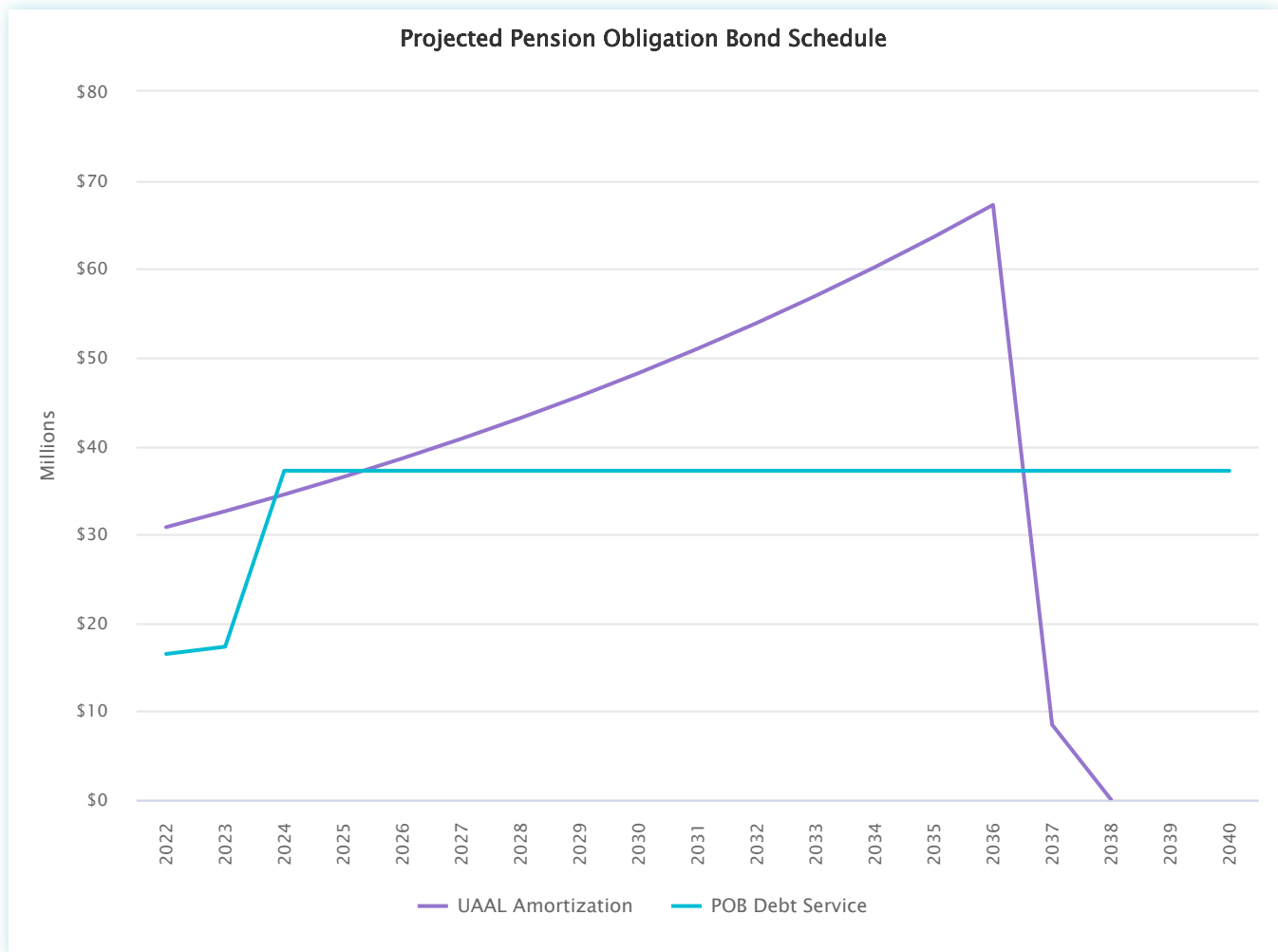
Debt Service and Pension Obligation Bonds

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 has 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 2025 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.

PUBLIC SAFETY	
Name	Purpose
Police Department	Protects citizens and aims to attain a high quality of life for all.
Animal Control Department	Enforces animal ordinances and controls nuisance wildlife. Most ordinances are dog-related, ensuring that dogs are properly vaccinated and licensed every year.
Fire Department	Responds to threats from fires, accidents, disasters, and medical emergencies.
Emergency Management Department	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.
Inspectional Services Department	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.

INFRASTRUCTURE MANAGEMENT	
Name	Purpose
Public Buildings Department	Ensures that public buildings are safe, accessible, and functional. Maintains and improves existing buildings and oversees new construction, focusing on energy conservation.
Traffic, Parking, Alarm, and Lighting Department	Manages traffic signals, street lights, and fire alarms. Also manages all traffic improvements, engineering studies, and public parking.
Downtown District	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.
Public Works Department	Maintains and repairs streets and sidewalks; collects trash; oversees fleet fuel purchasing, snow removal, street sweeping, city drains, and water and sewer division.
→ Engineering Division	Oversees road construction and rehabilitation projections, maintains surveying information, issues house numbers, and works with other departments to compile data and reports.
→ Snow and Ice Removal Division	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.
→ Collection and Disposal Division	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.
→ Drain Division	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>
Grant Management Department	Responsible for identifying and managing grant opportunities, while ensuring compliance and offering support to various City departments. Additionally, the department administers and reports on federal funding opportunities.
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.
Planning Department	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.

NATURAL RESOURCES	
Name	Purpose
Natural Resources Department	Oversees the protection and enhancement of Quincy’s trees, marshes, ponds, brooks, parks, and open spaces. Builds stewardship through education and programming.
→ 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
Library Department	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.
Council on Aging Department	Provides a myriad of services to our senior citizens.
Veterans Services Department	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.
Health Inspection Department	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.

Appendix B: The Quincy Public Schools and Educational Spending

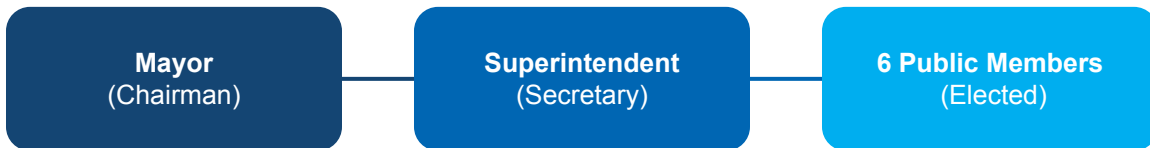
The elected members of the School Committee determine the budget for the Quincy Public Schools, including the spending priorities, after receiving the bottom line appropriation of the Mayor and the approved City budget.

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		2023 Budget	2024 Budget	2025 Preliminary
510001	MAYOR	150,943	150,943	150,943
510022	EXEC.SEC TO MAYOR	123,279	153,422	180,353
510400	DIRECTOR OF OPERATIONS	105,587	139,458	159,135
510401	DIRECTOR OF COMMUNICATIONS	105,587	118,337	122,004
510024	CONSTITUENT SERVICES	163,231	187,483	195,206
510023	SECRETARY TO MAYOR	143,026	154,500	159,135
510017	COMMUNITY LIASON	75,288	87,250	89,868
510140	LONGEVITY	2,535	2,535	3,250
510153	TRAVEL ALLOWANCE	7,228	7,200	7,200
510193	PREMIUM PAY	2,349	3,120	3,120
Personnel Service		879,053	1,004,248	1,070,214
520400	REPAIRS:MAINTENANCE	500	500	500
Contractual		500	500	500
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
Current Expense		51,500	51,500	51,500
Total 121 – Mayor		931,053	1,056,248	1,122,214



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

Account Information		2023 Budget	2024 Budget	2025 Preliminary
570800	CELEBRATIONS	250,000	300,000	300,000
	Current Expense	250,000	300,000	300,000
	Total 692 – Celebrations	250,000	300,000	300,000

**City General Fund
Human Services
599 – Office Of Substance Abuse Prev**

Account Information		2023 Budget	2024 Budget	2025 Preliminary
510318	SUBSTANCE ABUSE COORDINATOR	85,089	96,971	99,880
	Personnel Service	85,089	96,971	99,880
530303	CONTRACTED	33,000	33,000	33,000
530400	COMMUNICATION	2,000	2,000	2,000
	Contractual	35,000	35,000	35,000
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
	Current Expense	13,000	13,000	13,000
Total 599 – Office Of Substance Abuse Prev		133,089	144,971	147,880



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

Account Information		2023 Budget	2024 Budget	2025 Preliminary
510002	CITY COUNCILLOR	235,679	267,300	268,328
510003	CITY AUDITOR	127,356	136,868	143,773
510025	ADMIN.ASST.TO COUNCIL	53,757	65,327	67,546
512143	ADMIN. ASSISTANT	55,540	65,327	67,546
510026	CLERK OF COMMITTEES	82,950	92,632	101,174
510140	LONGEVITY	2,000	1,950	1,950
510153	TRAVEL ALLOWANCE	32,400	-	-
510156	CLERK	2,008	2,000	2,008
510193	PREMIUM PAY	3,132	2,340	2,349
	Personnel Service	594,822	633,744	654,674
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
	Contractual	56,250	56,250	56,250
540200	OFFICE SUPPLIES	8,000	8,000	8,000
570304	CONFERENCES	500	500	500
	Current Expense	8,500	8,500	8,500
Total 111 – City Council		659,572	698,494	719,424

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

Account Information		2023 Budget	2024 Budget	2025 Preliminary
510010	DIRECTOR OF MUNICIPAL FINANCE	131,269	157,521	180,353
510114	MANAGER OF ACCOUNTS	99,880	120,199	138,500
510133	BUSINESS MANAGER	90,993	96,165	108,723
510123	PRINCIPAL CLERK I	49,521	-	-
510027	STRATEGIC ASSET MANAGER	99,880	112,481	122,004
510110	SALARY/WAGE PERM	21,543	-	-
510115	ERP SUPPORT AGENT	-	-	79,367
510117	HEAD CLERK	61,812	127,520	136,150
510130	OVERTIME	5,245	5,245	5,245
510140	LONGEVITY	176	350	1,275
510142	EDUCATION PAY	1,900	750	1,800
510180	ERP MAIN. STIPEND	-	20,000	20,000
510190	CITY LEAVE BUY BACK	600,000	600,000	600,000
510321	FINANCIAL ANALYST	79,374	-	-
512034	STUDENT INTERN	6,324	6,324	10,000
512093	ADMIN. SECRETARY	-	66,277	68,145
	Personnel Service	1,247,917	1,312,832	1,471,562
520400	REPAIRS:MAINTENANCE	250	250	250
530000	PROFESSIONAL/TECH	2,500	2,500	60,000
	Contractual	2,750	2,750	60,250
540200	OFFICE SUPPLIES	7,000	7,000	7,000
560302	AUDIT OF MUNI ACCOUNTING	200,000	200,000	225,000
560310	TRANSPARENCY SOFTWARE	-	-	25,000
570300	DUES - SUBSCRIPTIONS	12,000	12,000	12,000
580500	ACQ.:EQUIPMENT	400,000	400,000	400,000
	Current Expense	619,000	619,000	669,000
	Total 135 – Municipal Finance	1,869,667	1,934,582	2,200,812



City General Fund
Administration & Finance
132 – Reserve Fund

Account Information		2023 Budget	2024 Budget	2025 Preliminary
510990	SALARY INCREASE	3,832,394	-	-
	Personnel Service	3,832,394	-	-
578002	RESERVE APPROP.- STABILIZATION	5,750,000	5,750,000	1,750,000
578004	RESERVE APPROP: OPEB	250,000	250,000	250,000
	Current Expense	6,000,000	6,000,000	2,000,000
Total 132 – Reserve Fund		9,832,394	6,000,000	2,000,000

**City General Fund
Administration & Finance
133 – Department Of Grant Management**

Account Information		2023 Budget	2024 Budget	2025 Preliminary
510404	DIRECTOR OF GRANT MANAGEMENT	-	-	122,003
510405	GRANT FUNDS MANAGER	-	-	95,000
512245	GRANT WRITER	-	-	100,940
Personnel Service		-	-	317,943
530303	CONTRACTED	-	-	50,000
530345	GRANT MANAGEMENT SOFTWARE	-	-	50,000
Contractual		-	-	100,000
540200	OFFICE SUPPLIES	-	-	5,000
560302	AUDIT OF MUNI ACCOUNTING	-	-	10,000
570200	TRAVEL OUT OF STATE	-	-	5,000
570300	DUES - SUBSCRIPTIONS	-	-	1,500
570304	CONFERENCES	-	-	5,000
Current Expense		-	-	26,500
Total 133 – Department Of Grant Management		-	-	444,443



City General Fund
Employee Benefits
911 – Retirement & Pensions

Account Information		2023 Budget	2024 Budget	2025 Preliminary
570900	PENSIONS	7,352,289	8,807,364	9,142,431
	Current Expense	7,352,289	8,807,364	9,142,431
Total 911 – Retirement & Pensions		7,352,289	8,807,364	9,142,431

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

Account Information		2023 Budget	2024 Budget	2025 Preliminary
570702	UNEMPLOYMENT	100,000	100,000	100,000
	Current Expense	100,000	100,000	100,000
Total 913 – Unemployment Compensation		100,000	100,000	100,000



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

Account Information		2023 Budget	2024 Budget	2025 Preliminary
560900	F.I.C.A.ASSESSMENT	2,670,687	2,804,221	2,888,348
	Current Expense	2,670,687	2,804,221	2,888,348
	Total 916 – Medicare	2,670,687	2,804,221	2,888,348

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

Account Information		2023 Budget	2024 Budget	2025 Preliminary
510013	PURCHASING AGENT	101,716	114,894	127,308
512115	OFFICE MANAGER	79,911	91,344	94,084
510099	ASST. CONTRACT COORDINATOR	61,908	68,044	70,085
510124	PRINCIPAL CLERK II	53,411	58,704	60,465
510140	LONGEVITY	2,700	700	2,200
510142	EDUCATION PAY	1,200	9,546	9,830
510193	PREMIUM PAY	783	783	780
Personnel Service		301,629	344,015	364,752
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
Contractual		7,036	7,036	7,036
540200	OFFICE SUPPLIES	1,000	1,000	1,000
550104	SUPPLY:GENERAL	450	450	450
570300	DUES - SUBSCRIPTIONS	250	250	250
Current Expense		1,700	1,700	1,700
Total 138 – Purchasing Office		310,365	352,751	373,488



City General Fund
Administration & Finance
122 – Tourism

Account Information		2023 Budget	2024 Budget	2025 Preliminary
510012	DIRECTOR OF TOURISM	93,773	106,216	111,395
510018	DIRECTOR OF HISTORICAL SOCIETY	-	-	100,476
510110	SALARY/WAGE PERM	17,567	29,183	29,183
512994	HOTEL-MOTEL PERSONNEL OFFSET	(111,340)	(135,399)	(241,054)
Personnel Service		-	-	-
530303	CONTRACTED	50,000	75,000	75,000
530331	HOTEL-MOTEL CONTRACTED OFFSET	(50,000)	(75,000)	(75,000)
Contractual		-	-	-
570307	TOURISM EXPENSE	30,000	30,000	30,000
570308	HOTEL-MOTEL EXPENSE OFFSET	(30,000)	(30,000)	(30,000)
Current Expense		-	-	-
Total 122 – Tourism		-	-	-

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

Account Information		2023 Budget	2024 Budget	2025 Preliminary
510008	CHAIRPERSON, BOARD OF ASSESSOR	131,299	146,912	159,135
510011	DEPUTY COMMERCIAL ASSESSOR	124,923	132,870	136,856
510009	BOARD OF ASSESSOR(S)	194,118	222,732	229,414
512118	HEAD CLERK	68,873	69,601	64,547
512144	ASSESSMENT SUPERVISOR	85,960	80,478	85,243
510124	PRINCIPAL CLERK II	57,300	59,019	57,136
510123	PRINCIPAL CLERK I	55,915	57,592	48,337
510130	OVERTIME	1,615	1,615	1,615
510140	LONGEVITY	1,775	175	775
510142	EDUCATION PAY	750	750	-
510193	PREMIUM PAY	-	-	780
512034	STUDENT INTERN	-	-	6,000
512147	METHODOLOGIST/APPRaiser	91,890	97,850	100,786
Personnel Service		814,418	869,594	890,624
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
Contractual		610,300	610,300	610,300
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
Current Expense		20,500	20,500	20,500
Total 141 – Assessors		1,445,218	1,500,394	1,521,424



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

Account Information		2023 Budget	2024 Budget	2025 Preliminary
510004	TREASURER/COLLECTOR	115,290	138,713	159,135
510006	ASSISTANT COLLECTOR	85,960	94,487	84,864
510005	ASST. TREASURER	78,413	94,487	99,050
510117	HEAD CLERK	121,108	125,332	123,493
510124	PRINCIPAL CLERK II	104,312	111,835	115,892
510123	PRINCIPAL CLERK I	45,774	51,771	53,905
510552	ACCOUNT CLERK II	91,915	95,934	98,811
512140	CLERK TYPIST	42,964	45,405	45,405
510075	PRINTER/BANK MESSENGER	49,417	52,226	84,088
510140	LONGEVITY	2,510	2,510	1,125
510142	EDUCATION DIFFERENTIAL	2,761	6,897	10,028
510153	TRAVEL ALLOWANCE	1,084	1,084	1,670
510193	PREMIUM PAY	786	786	-
Personnel Service		742,294	821,467	877,466
520400	REPAIRS:MAINTENANCE	1,560	1,560	1,560
530000	PROFESSIONAL/TECH	200	200	200
530102	BANK CHARGE SERVICE	1,500	2,000	2,000
530400	COMMUNICATION	350,000	400,000	450,000
Contractual		353,260	403,760	453,760
540200	OFFICE SUPPLIES	8,000	10,000	10,000
570300	DUES - SUBSCRIPTIONS	350	500	500
570304	CONFERENCES	-	7,500	7,500
570400	INSURANCE PREMIUMS	4,160	4,160	4,160
Current Expense		12,510	22,160	22,160
Total 145 – Treasurer/Collector		1,108,064	1,247,387	1,353,386

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

Account Information		2023 Budget	2024 Budget	2025 Preliminary
570800	UNCLASSIFIED	50,000	150,000	150,000
	Current Expense	50,000	150,000	150,000
Total 158 – Tax Title Expenditure		50,000	150,000	150,000



City General Fund
Debt Service
700 – Debt Service

Account Information		2023 Budget	2024 Budget	2025 Preliminary
590101	PRINCIPAL LONG-TERM SCHOOLS	3,828,991	4,337,241	4,537,242
590103	PRINCIPAL LONG-TERM OTHER	11,026,600	13,020,675	17,684,416
590109	PENSION OBLIGATION BONDS	15,668,296	16,471,062	17,288,150
590151	INTEREST LONG-TERM SCHOOLS	4,529,887	4,017,721	4,154,326
590153	INTEREST LONG-TERM OTHER	8,246,698	13,758,187	13,884,640
Current Expense		43,300,472	51,604,886	57,548,774
Total 700 – Debt Service		43,300,472	51,604,886	57,548,774

City General Fund

Debt Service

752 – Interest Short Term Debt

Account Information		2023 Budget	2024 Budget	2025 Preliminary
590205	INTEREST ON NOTES	4,017,409	7,438,364	8,389,678
	Current Expense	4,017,409	7,438,364	8,389,678
Total 752 – Interest Short Term Debt		4,017,409	7,438,364	8,389,678



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

Account Information		2023 Budget	2024 Budget	2025 Preliminary
510020	CITY SOLICITOR	131,271	146,912	159,135
510316	LEGAL COUNSEL	91,889	104,282	118,000
510021	ASSISTANT CITY SOLICITOR	154,101	178,113	210,000
510123	PRINCIPAL CLERK I	68,159	77,250	79,568
510140	LONGEVITY	1,500	1,500	1,675
510193	PREMIUM PAY	2,349	1,560	1,560
Personnel Service		449,269	509,617	569,938
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	172,000	172,000
Contractual		392,000	402,200	402,200
540200	OFFICE SUPPLIES	2,650	2,650	2,650
570300	DUES - SUBSCRIPTIONS	2,000	2,000	2,000
Current Expense		4,650	4,650	4,650
Total 151 – Legal Dept		845,919	916,467	976,788

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

Account Information		2023 Budget	2024 Budget	2025 Preliminary
510173	INJURED PAY	752,885	752,885	752,885
	Personnel Service	752,885	752,885	752,885
530303	ALL OTHERS	61,200	92,000	92,000
	Contractual	61,200	92,000	92,000
570703	WORKINGMAN’S COMP.	753,800	753,800	853,800
	Current Expense	753,800	753,800	853,800
Total 912 – Worker’S Compensation		1,567,885	1,598,685	1,698,685



City General Fund
Administration & Finance
941 – Court Judgments

Account Information		2023 Budget	2024 Budget	2025 Preliminary
570600	JUDGMENTS	50,000	50,000	50,000
570601	SETTLEMENTS	300,000	300,000	300,000
	Current Expense	350,000	350,000	350,000
	Total 941 – Court Judgments	350,000	350,000	350,000

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

Account Information		2023 Budget	2024 Budget	2025 Preliminary
510015	PERSONNEL DIRECTOR	115,290	134,146	159,135
510158	PERSONNEL ASSISTANT DIRECTOR	87,887	100,177	105,000
510243	COORDINATOR	66,576	78,311	80,660
510087	ASSIST BENEFITS COORDINATOR	59,060	64,375	-
510088	HUMAN RESOURCES GENERALIST	-	-	70,000
510130	OVERTIME	5,425	5,425	5,425
510140	LONGEVITY	1,000	1,200	1,550
510143	ENHANCED LONGEVITY	35,000	45,000	45,000
510193	PREMIUM PAY	1,566	1,560	1,560
	Personnel Service	371,804	430,194	468,330
530303	CONTRACTED	175,000	175,000	175,000
	Contractual	175,000	175,000	175,000
540200	OFFICE SUPPLIES	5,550	5,550	5,550
570300	DUES - SUBSCRIPTIONS	330	330	330
570304	CONFERENCES	1,200	1,200	2,000
	Current Expense	7,080	7,080	7,880
Total 152 – Human Resources		553,884	612,274	651,210



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

Account Information		2023 Budget	2024 Budget	2025 Preliminary
510087	ASSIST BENEFITS COORDINATOR	-	-	66,306
	Personnel Service	-	-	66,306
539209	TUITION REIMBURSEMENT	1,000	14,000	14,000
	Contractual	1,000	14,000	14,000
570707	MEDICARE REFUNDS	2,547,316	2,547,316	2,662,323
570806	MEDICAL INSURANCE	52,134,525	54,424,662	54,597,462
570807	DENTAL INSURANCE	1,872,197	1,886,485	1,909,662
570808	LIFE INSURANCE	540,354	670,354	670,354
570809	MISC EMPLOYEE SCREENINGS	105,785	105,785	105,785
570811	FLEX SPENDING	53,250	53,250	53,250
	Current Expense	57,253,427	59,687,852	59,998,836
Total 914 – Health Insurance		57,254,427	59,701,852	60,079,142

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

Account Information		2023 Budget	2024 Budget	2025 Preliminary
512012	DIRECTOR OF INFORMATION TECH	123,279	142,813	159,135
512166	OPERATIONS SUPERVISOR	82,977	89,071	91,743
512184	DIRECTOR OF COMMUNICATIONS	79,939	84,483	87,017
512188	SR. PC TECH/AST NETWORK ADMINI	86,384	98,743	101,705
512333	NETWORK ADMINISTRATOR	95,673	109,361	112,641
512116	SECRETARY	67,698	69,462	64,913
512334	PC TECHNICIAN	268,887	298,530	308,114
512142	D.P.SYSTEMS ANALYST	277,749	312,955	214,368
512135	TELEPHONE OPERATOR	46,518	53,174	54,769
512097	COMPUTER OPERATOR	49,377	52,184	53,749
510065	MUNIS & SOFTWARE TRAINER	60,832	56,756	62,059
510130	OVERTIME	97,850	97,850	97,850
510140	LONGEVITY	7,650	7,650	8,292
510142	EDUCATION PAY	4,100	25,044	25,946
510189	CLOTHING	-	-	500
512194	ERP MANAGER	-	-	122,004
	Personnel Service	1,348,913	1,498,076	1,564,805
520500	COMPUTER EQUIP	136,826	136,826	136,826
530201	ONLINE TRAINING	25,000	25,000	25,000
530303	CONTRACTUAL	2,580,439	2,580,439	2,580,439
530400	COMMUNICATION	365,000	365,000	365,000
	Contractual	3,107,265	3,107,265	3,107,265
550803	DP SUPPLIES	55,000	55,000	55,000
	Current Expense	55,000	55,000	55,000
	Total 155 – Information Technology	4,511,178	4,660,341	4,727,070



City General Fund
Administration & Finance
161 – Clerk

Account Information		2023 Budget	2024 Budget	2025 Preliminary
512010	CITY CLERK	131,488	146,912	159,135
512011	ASSISTANT CITY CLERK	83,446	89,071	91,743
512123	PRINCIPAL CLERK I	52,028	57,185	58,900
512140	CLERK TYPIST	43,128	43,750	45,936
510130	OVERTIME	6,902	10,000	10,000
510140	LONGEVITY	2,450	2,700	2,700
510142	EDUCATION PAY	400	2,128	2,192
510193	PREMIUM PAY	783	780	780
512099	PUBLIC RECORDS OFFICER/ADMIN S	62,407	70,924	73,052
	Personnel Service	383,032	423,450	444,438
520400	REPAIRS:MAINTENANCE	300	300	300
530400	COMMUNICATION	20,000	20,000	20,000
530800	OTHER PURCHASED SERV	78,000	78,000	78,000
	Contractual	98,300	98,300	98,300
540200	OFFICE SUPPLIES	4,000	5,000	5,000
570300	DUES - SUBSCRIPTIONS	750	750	750
	Current Expense	4,750	5,750	5,750
Total 161 – Clerk		486,082	527,500	548,488

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

Account Information		2023 Budget	2024 Budget	2025 Preliminary
512129	SR.CLERK TYPIST II	49,644	47,431	-
512140	CLERK TYPIST	41,671	43,479	45,653
512143	ADMIN. ASSISTANT	73,936	80,289	90,835
512454	BUILDING CUSTODIAN	26,100	26,100	26,100
512550	REGISTRARS	2,000	2,000	2,000
512880	ELECTION WORKER	238,960	300,000	300,000
510130	OVERTIME	34,443	50,000	50,000
510140	LONGEVITY	500	-	175
510142	EDUCATION PAY	-	1,250	1,323
510189	CLOTHING	-	500	500
510193	PREMIUM PAY	783	783	-
510196	POLICE DETAILS	168,019	200,000	200,000
510250	EARLY VOTING: OVERTIME	30,115	30,115	30,115
510251	EARLY VOTING: POLICE DETAILS	8,432	15,000	15,000
510252	EARLY VOTING: BLDG CUSTODIANS	1,004	2,000	2,000
512118	HEAD CLERK	-	-	62,650
512883	EARLY VOTING: ELECTION WORKER	20,077	35,000	35,000
Personnel Service		695,684	833,947	861,351
520400	REPAIRS:MAINTENANCE	1,575	1,575	1,575
520700	RENTALS/LEASES	17,250	20,000	20,000
520706	EARLY VOTING: RENTALS/LEASES	1,500	3,000	3,000
520708	RAMP RENTALS	18,000	18,000	18,000
530000	PROFESSIONAL/TECH	5,250	5,250	5,250
530400	COMMUNICATION	70,000	100,000	100,000
530402	EARLY VOTING: COMMUNICATION	22,000	35,000	35,000
530800	OTHER PURCHASED SERV	15,000	15,500	15,500
530802	EARLY VOTING: OTHER PURCHASED	360	360	360
Contractual		150,935	198,685	198,685
540200	OFFICE SUPPLIES	16,000	25,000	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	50,000
Current Expense		127,200	136,200	136,200
Total 162 – Elections		973,819	1,168,832	1,196,236



City General Fund
Administration & Finance
165 – Licensing Commission

Account Information		2023 Budget	2024 Budget	2025 Preliminary
512093	ADMIN. SECRETARY	59,634	63,022	-
510130	OVERTIME	2,377	2,377	2,377
510142	EDUCATION PAY	600	3,152	3,152
512030	OPERATIONS MANAGER	-	-	80,000
Personnel Service		62,611	68,551	85,529
520400	REPAIRS:MAINTENANCE	75	75	75
530000	PROFESSIONAL/TECH	300	300	300
530800	OTHER PURCHASED SERV	15,050	15,500	15,500
Contractual		15,425	15,875	15,875
540200	OFFICE SUPPLIES	600	600	600
Current Expense		600	600	600
Total 165 – Licensing Commission		78,636	85,026	102,004

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

Account Information		2023 Budget	2024 Budget	2025 Preliminary
570800	UNCLASSIFIED	100,000	100,000	100,000
	Current Expense	100,000	100,000	100,000
	Total 168 – Census	100,000	100,000	100,000



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

Account Information		2023 Budget	2024 Budget	2025 Preliminary
512014	PLANNING DIRECTOR	131,271	146,912	159,135
512021	ASSISTANT PLANNING DIRECTOR	99,880	108,744	112,006
512809	PRINCIPAL PLANNER-11 ECON DEVE	84,898	94,373	93,578
512806	PRIN.PLANNER II	75,491	88,199	90,836
512015	ASSISTANT PLANNER	135,442	147,488	145,957
510117	HEAD CLERK	54,800	58,749	63,400
510130	OVERTIME	32,291	45,000	45,000
510140	LONGEVITY	1,425	1,425	1,875
510142	EDUCATION PAY	3,250	8,671	15,123
510193	PREMIUM PAY	783	780	780
512034	STUDENT INTERN	9,336	9,336	9,336
512115	OFFICE MANAGER	79,912	84,464	97,321
512167	OPERATIONS SUPERVISOR-ECON DEV	82,017	72,207	74,615
Personnel Service		790,796	866,348	908,962
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	390,000	400,000	400,000
530400	COMMUNICATION	15,000	15,000	15,000
Contractual		436,000	446,000	446,000
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	24,000	24,000
570304	CONFERENCES	3,000	3,000	3,000
Current Expense		18,000	38,000	38,000
Total 175 – Planning Department		1,244,796	1,350,348	1,392,962

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

Account Information		2023 Budget	2024 Budget	2025 Preliminary
512098	COMMISSIONER OF PUBLIC BLDGS	131,269	157,521	180,353
512089	DIRECTOR OF ENGINEERING	115,290	125,000	128,750
512088	DIR OF BUILDING MAINTENANCE	107,094	119,883	127,308
512013	DIRECTOR OF PLANT FACILITIES	107,093	116,995	127,308
512476	SUPERVISOR OF CUSTODIANS	79,912	87,842	90,477
512455	ENERGY MANAGER	107,093	113,300	116,999
512456	ENERGY TECHNICIAN	107,093	119,883	127,308
512454	BUILDING CUSTODIAN	451,668	461,473	430,164
512204	MAINTENANCE STAFF	1,492,539	1,578,990	1,538,885
512143	ADMIN. ASSISTANT	157,490	172,306	184,055
512462	CARP/CABINET MAKER	77,346	85,006	87,556
512155	ADMIN ASSISTANT - PBM	60,229	63,652	65,561
512859	SECURITY GUARD	67,414	79,166	81,545
510110	SALARY/WAGE PERM	25,096	30,000	30,000
510130	OVERTIME	199,564	300,000	350,000
510140	LONGEVITY	4,755	2,675	5,375
510141	SHIFT DIFFERENTIAL	6,220	12,833	13,594
510189	CLOTHING	27,000	27,500	32,000
510193	PREMIUM PAY	2,349	2,340	3,120
510194	LICENSE ALLOWANCE	522	520	520
510319	PROJECT MANAGER	81,472	87,550	90,177
510402	DOWNTOWN COORDINATOR	51,988	-	-
512022	DIRECTOR OF CONSTRUCTION	107,093	119,883	127,308
512074	MECHANICAL TECHNICIAN	115,030	-	-
512411	HORTICULTURAL/LABORER	37,482	-	-
512412	HANDYMAN/LABORER	37,482	-	-
512460	HVAC TECHNICIAN	154,390	193,022	198,813
519153	TRAVEL ALLOWANCE	14,154	14,400	14,800
	Personnel Service	3,926,127	4,071,740	4,151,976
520100	ENERGY	1,000,000	1,300,000	1,350,000
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	1,637,500	1,800,000	1,800,000
	Contractual	2,922,000	3,384,500	3,434,500
540200	OFFICE SUPPLIES	5,250	5,250	5,250



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

Account Information		2023 Budget	2024 Budget	2025 Preliminary
540300	MAINTENANCE SUPPLIES	4,000	4,000	4,000
540500	CUSTODIAL SUPPLIES	199,500	250,000	250,000
540800	VEHICULAR SUPPLIES	15,000	20,000	20,000
550800	OTHER SUPPLIES	165,000	165,000	165,000
570300	DUES - SUBSCRIPTIONS	250	250	250
570400	INSURANCE PREMIUMS	-	120,000	120,000
Current Expense		389,000	564,500	564,500
Total 192 – Public Buildings		7,237,127	8,020,740	8,150,976

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

Account Information		2023 Budget	2024 Budget	2025 Preliminary
512104	POLICE CHIEF	152,239	160,275	165,083
512311	POLICE CAPTAIN	707,198	761,513	784,357
512312	POLICE LIEUTENANT	1,554,374	1,677,155	1,819,603
512313	POLICE SERGEANT	2,744,886	3,031,565	3,118,840
512361	PATROLMAN III	11,855,556	13,813,624	14,193,610
512363	PATROLMAN I	786,864	-	-
512315	TRAFFIC SUPERVISOR	548,959	581,897	589,171
512332	FINANCIAL MANAGER	77,859	82,400	84,872
512435	WKG.FOREMAN-M.E.REPAIR	69,411	84,831	86,609
512136	EXEC.SEC.-POLICE CHIEF	72,064	77,250	79,568
512135	TELEPHONE OPERATOR	616,493	841,591	882,246
512142	D.P.SYSTEMS ANALYST	96,041	124,984	128,734
512153	BOOKKEEPER	55,208	-	68,102
512302	TRAF.SIGNAL & COMM.TECH.	24,080	34,655	43,319
512132	PRIN. BOOKKEEPER/PAYROLL	80,218	80,175	82,580
512129	SR.CLERK TYPIST II	139,490	158,054	161,303
512123	PRINCIPAL CLERK I	52,228	59,472	61,256
512124	PRINCIPAL CLERK II	107,231	119,756	125,766
510130	OVERTIME	978,500	1,300,000	1,300,000
510131	COURT TIME	593,726	593,726	593,726
510132	TRAINING TIME	990,000	1,300,000	1,300,000
510134	CIVILIAN POLICE OVERTIME	159,650	159,650	250,000
510135	POLICE MATRONS OVERTIME	57,252	57,252	70,000
510136	SUPERIOR OFFICERS'OVERTIME	501,923	625,000	625,000
510139	UNIFORM ALLOWANCE-POLICE	35,135	35,135	35,135
510140	LONGEVITY	126,485	165,980	174,900
510141	SHIFT DIFF	2,662,526	3,305,856	3,461,078
510142	EDUCATION DIFFERENTIAL	4,029,113	5,523,025	5,643,107
510150	HOLIDAY(POLICE FIRE)	1,474,987	1,809,927	1,832,245
510151	VACATION PD TERM	476,827	505,437	505,437
510160	READING TIME	950,823	1,201,413	1,244,498
510161	VACATION PD TERM CIVILIANS	-	86,527	86,527
510192	TOOL ALLOWANCE	727	727	727
510193	PREMIUM PAY	259,348	259,348	260,515
512091	OPERATIONS MANAGER/BCI	66,622	75,147	75,155
512092	LAW ENFORC. INFORMATION SPECIA	133,244	150,294	150,310
512093	ADMIN. SECRETARY	122,163	139,107	143,280
512317	CRISIS RESPONSE 1	-	97,603	-



City General Fund
Public Safety
210 – Police (Continued)

Account Information		2023 Budget	2024 Budget	2025 Preliminary
512465	M.E.REPAIR II	66,685	75,561	72,862
	Personnel Service	33,426,135	39,155,912	40,299,521
520400	REPAIRS:MAINTENANCE	185,000	215,000	215,000
530000	PROFESSIONAL/TECH	20,000	20,000	20,000
530207	TRAINING (POLICE)	145,000	175,000	250,000
530303	CONTRACTED	385,000	385,000	415,000
530400	COMMUNICATION	122,000	122,000	122,000
530800	OTHER PURCHASED SERV	-	40,000	40,000
	Contractual	857,000	957,000	1,062,000
540200	OFFICE SUPPLIES	20,000	25,000	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	164,000	50,000	120,000
	Current Expense	289,500	180,500	250,500
Total 210 – Police		34,572,635	40,293,412	41,612,021

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

Account Information		2023 Budget	2024 Budget	2025 Preliminary
512309	ANIMAL CONTROL OFFICER	68,674	77,760	80,092
512310	ASST. ANIMAL CONTROL OFFICER	51,133	58,448	60,201
510130	OVERTIME	2,128	2,128	4,128
510140	LONGEVITY	1,700	1,700	2,000
510141	SHIFT DIFF	517	517	517
510149	UNIFORM	1,000	2,500	1,000
Personnel Service		125,152	143,053	147,938
520400	REPAIRS:MAINTENANCE	1,600	1,600	10,000
530000	PROFESSIONAL/TECH	1,500	1,500	1,500
Contractual		3,100	3,100	11,500
540200	OFFICE SUPPLIES	1,000	1,000	1,000
540300	MAINTENANCE SUPPLIES	4,000	4,000	4,000
Current Expense		5,000	5,000	5,000
Total 292 – Animal Control		133,252	151,153	164,438



City General Fund
Public Safety
220 – Fire Safety

Account Information		2023 Budget	2024 Budget	2025 Preliminary
512105	FIRE CHIEF	181,936	191,935	197,693
512320	DEPUTY FIRE CHIEF	668,641	706,646	727,843
512321	FIRE CAPTAIN	1,455,894	1,571,678	1,742,106
512322	FIRE LIEUTENANT	3,542,277	3,847,155	4,345,756
512323	FIREFIGHTER 3	11,448,768	12,786,873	13,563,593
512175	SECRETARY TO FIRE CHIEF	71,789	77,250	79,568
512326	MASTER MECHANIC	108,629	108,213	118,247
512417	MOTOR EQUIP.REPAIRMAN	87,176	86,842	79,870
510130	OVERTIME	2,269,029	2,269,029	2,269,029
510140	LONGEVITY	80,000	7,825	90,000
510141	SHIFT DIFF	3,786,362	4,175,097	4,589,267
510142	EDUCATION DIFFERENTIAL	814,277	1,113,703	1,585,033
510143	ENHANCED LONGEVITY	25,096	41,862	41,862
510146	EMT(FIRE)	416,566	447,863	445,315
510147	HDF(FIRE)	1,380,854	2,080,000	2,269,814
510150	HOLIDAY(POLICE FIRE)	1,469,631	1,805,794	1,938,983
510157	BUSINESS MANAGER I	93,744	109,095	122,004
510193	PREMIUM PAY	13,734	15,782	13,782
510198	FIRE DETAIL	35,000	35,000	35,000
512325	SUPT. OF FIRE ALARM	-	-	137,135
512334	PC TECHNICIAN	65,140	78,107	80,450
	Personnel Service	28,014,543	31,555,749	34,472,350
520400	REPAIRS:MAINTENANCE	150,000	150,000	200,000
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	80,000
530303	CONTRACTED	126,700	126,700	150,000
530400	COMMUNICATION	100,000	100,000	100,000
	Contractual	448,700	448,700	582,000
540200	OFFICE SUPPLIES	6,000	6,000	6,000
540300	MAINTENANCE SUPPLIES	65,000	65,000	75,000
550100	EDUCATIONAL SUPPLIES	5,000	5,000	5,000
550801	FIREFIGHTING	181,000	181,000	250,000
570300	DUES - SUBSCRIPTIONS	12,000	12,000	12,000
	Current Expense	269,000	269,000	348,000
	Total 220 – Fire Safety	28,732,243	32,273,449	35,402,350

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

Account Information		2023 Budget	2024 Budget	2025 Preliminary
510014	DIRECTOR OF EMERGENCY MANAGEME	91,438	105,259	116,699
512030	OPERATIONS MANAGER	57,865	64,890	66,837
	Personnel Service	149,303	170,149	183,536
520400	REPAIRS:MAINTENANCE	5,000	5,000	5,000
530400	COMMUNICATION	5,000	5,000	5,000
530800	OTHER PURCHASED SERV	2,000	2,000	2,000
530806	EMERGENCY PREP.	25,600	25,600	25,600
	Contractual	37,600	37,600	37,600
540200	OFFICE SUPPLIES	1,000	1,000	1,000
540300	MAINTENANCE SUPPLIES	5,000	5,000	5,000
540800	VEHICULAR SUPPLIES	5,000	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
	Current Expense	19,466	19,466	19,466
Total 291 – Emergency Management		206,369	227,215	240,602



City General Fund
Public Safety
240 – Inspectional Services

Account Information		2023 Budget	2024 Budget	2025 Preliminary
512730	DIRECTOR OF INSPECTIONAL SERVI	123,279	142,813	159,135
512330	CHIEF WIRE INSPEC.	93,634	106,073	106,090
512331	CHIEF PLUMBING/GAS INSPEC.	101,235	113,871	116,699
512146	PLUMBING & GAS FITTING INSP	113,002	119,615	123,203
512121	INSP.WEIGHTS & MEASURES	82,219	95,225	106,090
512071	COMPLIANCE OFFICER	79,911	91,344	94,084
512100	INSPECTOR OF BUILDINGS	93,742	103,032	106,122
512101	ASSISTANT BUILDING COMMISSIONE	101,235	113,300	116,699
512102	LOCAL BUILDING INSPECTOR	408,704	446,877	460,282
512111	ASSISTANT WIRE INSPECTOR	122,621	87,154	109,769
512122	CODE ENFORCEMENT OFFICER	63,493	81,993	91,344
512123	PRINCIPAL CLERK I	49,521	52,335	53,905
512129	SR.CLERK TYPIST II	49,644	54,564	56,201
512140	CLERK TYPIST	42,964	45,405	46,768
512145	ELECT DOC LIAISON/FACILITATOR	42,964	45,405	48,291
512698	BOARD CLERK/ZBA	58,134	63,039	64,930
512093	ADMIN. SECRETARY	61,116	65,574	67,541
510130	OVERTIME	16,490	16,490	16,490
510140	LONGEVITY	10,114	500	8,720
510142	EDUCATION PAY	2,409	14,483	14,918
510149	UNIFORM	502	500	500
510193	PREMIUM PAY	3,132	2,340	2,340
512107	PLAN EXAMINER	69,769	85,366	90,177
512116	SECRETARY	57,865	63,600	67,422
	Personnel Service	1,847,699	2,010,898	2,127,720
520406	REPAIRS:VEHICLES	6,392	6,392	6,392
520500	COMPUTER EQUIP	1,692	1,692	1,692
530000	PROFESSIONAL/TECH	33,008	33,008	33,008
530303	CONTRACTED	100,000	100,000	100,000
	Contractual	141,092	141,092	141,092
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
	Current Expense	27,002	27,002	27,002
	Total 240 – Inspectional Services	2,015,793	2,178,992	2,295,814

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

Account Information		2023 Budget	2024 Budget	2025 Preliminary
512246	DIRECTOR	123,993	143,179	159,135
512069	TRAFFIC ENGINEER	115,289	128,292	137,917
512325	SUPT. OF FIRE ALARM	114,235	113,797	-
512030	OPERATIONS MANAGER	81,616	93,741	95,481
512306	PARKING CONTROL OFFICER	236,828	258,848	265,520
512307	PKG CONTROLLER SPECIAL CONST	95,750	102,214	107,033
512402	GENERAL FOREMAN	81,284	-	-
512155	ADMIN ASSISTANT - PBM	64,692	65,363	69,380
512467	SIGN PAINTER	62,436	67,703	67,703
510120	SALARY/WAGE TEMP	19,073	19,073	19,073
510130	OVERTIME	172,216	196,216	196,216
510140	LONGEVITY	2,450	2,450	2,450
510141	SHIFT DIFFERENTIAL	22,551	22,551	22,551
510142	EDUCATION PAY	7,323	10,302	24,839
510147	HAZARDOUS DUTY	12,906	14,976	37,440
510149	UNIFORM	3,090	3,090	2,500
510150	HOLIDAY(POLICE FIRE)	31,280	41,160	41,160
510153	TRAVEL ALLOWANCE	4,470	5,400	9,000
510189	CLOTHING	6,180	6,180	8,760
510193	PREMIUM PAY	1,613	1,613	1,613
510195	PAYMENT-OUT-OF-GRADE	15,058	13,870	13,870
510196	POLICE DETAILS	20,600	20,600	20,600
512070	JR. TRAFFIC ENGINEER	161,418	170,593	175,710
512076	ASST. TRAFFIC ENGINEER	-	-	102,088
512077	ELECTRICIAN FOREMAN	-	-	107,813
512316	TRAFFIC MAINTENANCE	46,678	143,098	147,852
512328	ELECTRICIAN	461,545	457,163	484,342
512443	WKG FORM-LABORER/GARDENER	62,495	62,495	63,280
512988	PARKING RECPT OFFSET	(900,000)	(950,000)	(950,000)
	Personnel Service	1,127,069	1,213,967	1,433,326
520009	PARK LIGHTING	55,000	55,000	65,000
520103	STREET LIGHTING	700,000	700,000	825,000
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



City General Fund

Public Safety

260 – Traffic Parking Alarm Lighting (Continued)

Account Information		2023 Budget	2024 Budget	2025 Preliminary
520432	PARKING TICKET PROCESSING	50,000	50,000	50,000
520433	DETECTION/INTERCONNECTIVITY UP	75,000	75,000	75,000
520700	RENTALS/LEASES	28,000	28,000	28,000
530000	PROFESSIONAL/TECH	15,000	15,000	15,000
530343	PARKING GARGAGE OPERATIONS	300,000	350,000	350,000
	Contractual	1,736,500	1,786,500	1,921,500
540200	OFFICE SUPPLIES	5,000	5,000	5,000
540300	MAINTENANCE SUPPLIES	80,500	80,500	80,500
540303	CROSSWALK PAINTING	110,000	110,000	110,000
540800	VEHICULAR SUPPLIES	42,500	42,500	42,500
550300	PUB WORKS SUPPLIES	60,000	60,000	60,000
580408	BIKE LANE IMPROVEMENTS	70,000	70,000	70,000
	Current Expense	368,000	368,000	368,000
Total 260 – Traffic Parking Alarm Lighting		3,231,569	3,368,467	3,722,826

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

Account Information		2023 Budget	2024 Budget	2025 Preliminary
512453	SUPERINTENDENT OF CEMETERY	107,093	110,306	-
512404	GEN.FOREMAN-TIMEKEEPER	-	-	90,786
512410	MASON	58,247	61,437	63,280
512416	LAB,HVY MEO II	53,667	110,327	116,568
512438	WKG.FOREMAN-HVY.MEO	58,134	61,437	63,280
512451	FOREMAN	160,039	168,724	166,844
512465	M.E.REPAIR II	66,431	70,206	72,312
512601	CEMETERY MAINT.MAN	148,836	156,688	106,240
512169	SPECIAL HEAVY MEO	58,357	-	-
512118	HEAD CLERK	61,812	70,655	72,774
512072	SUMMER HELP	9,616	20,000	30,000
510130	OVERTIME	175,673	150,000	130,000
510140	LONGEVITY	527	527	2,000
510141	SHIFT DIFF	-	6,434	-
510189	CLOTHING	6,180	6,180	15,625
510192	TOOL ALLOWANCE	373	1,920	1,920
512600	LABORER, GARDENER	132,849	136,834	251,190
	Personnel Service	1,097,834	1,131,675	1,182,819
520400	REPAIRS:MAINTENANCE	17,500	17,500	17,500
	Contractual	17,500	17,500	17,500
540200	OFFICE SUPPLIES	1,200	1,200	1,200
540600	GROUNDSPNG SUPPLIES	30,000	30,000	30,000
540800	VEHICULAR SUPPLIES	15,000	15,000	15,000
570300	DUES - SUBSCRIPTIONS	120	120	120
	Current Expense	46,320	46,320	46,320
	Total 491 – Cemetery	1,161,654	1,195,495	1,246,639



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

Account Information		2023 Budget	2024 Budget	2025 Preliminary
510016	COMMISSIONER NATURAL RESOURCES	159,749	173,909	180,353
512031	PROGRAM MANAGER	95,848	98,345	106,090
512109	CPA ADMINISTRATOR	51,793	66,950	97,603
512984	CPA ADMIN OFFSET	(51,793)	(66,950)	(97,603)
512169	SPECIAL HEAVY MEO	62,498	62,948	-
512404	GEN.FOREMAN-TIMEKEEPER	166,804	190,810	200,316
512410	MASON	56,657	59,941	62,405
512416	LAB,HVY MEO II	113,721	57,034	60,510
512438	WKG.FOREMAN-HVY.MEO	123,359	193,460	68,021
512443	WKG FORM-LABORER/GARDENER	55,625	117,084	62,972
512451	FOREMAN	79,325	81,391	167,667
512465	MOTOR EQUIP REPAIRMAN II	66,431	70,206	72,312
512605	PARK MAINTENANCE MAN	205,871	211,233	225,254
512706	LAB/SPRAYER OPERATOR	119,293	115,464	57,732
512708	CARPENTER,PARK MAINT.MAN	56,279	59,478	61,262
510127	FORESTRY OVERTIME	21,062	21,062	21,062
510130	OVERTIME	219,134	219,134	219,134
510140	LONGEVITY	1,375	875	525
510155	1139 PENSION FUND	35,560	35,560	35,560
510189	CLOTHING	25,000	32,000	31,250
510192	TOOL ALLOWANCE	1,080	2,280	2,280
510193	PREMIUM PAY	1,625	1,625	1,625
510402	DOWNTOWN COORDINATOR	51,988	-	-
512037	PROJECT MANAGER/URBAN FORESTER	83,402	98,345	90,177
512072	SUMMER HELP	52,302	63,000	90,000
512074	MECHANICAL TECHNICIAN	115,030	-	-
512093	ADMIN. SECRETARY	62,048	70,924	73,052
512338	PARK MAINTENANCE/GARDENER	365,386	365,386	551,680
512411	HORTICULTURAL/LABORER	37,482	-	-
512412	HANDYMAN/LABORER	37,482	-	-
512414	HEAVY MEO I	52,092	55,182	56,838
512444	WKG FORM - TREE CLIMBER	-	-	132,100
512620	GOLF COURSE SUPERINTENDENT	83,319	88,055	90,697
512621	GOLF COURSE PRO	85,327	98,345	98,345
512622	GOLF COURSE ADMINSTRATIVE ASST	56,456	72,500	72,500
512623	GOLF COURSE SEASONAL HELP	67,258	67,258	90,000
512702	TREE WARDEN	93,057	98,345	101,296
512703	EARTH SCIENTIST	93,057	98,345	101,296

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

Account Information		2023 Budget	2024 Budget	2025 Preliminary
512707	COORDINATOR OF HERITAGE	-	-	84,872
	Personnel Service	3,001,982	2,979,524	3,269,183
520000	PURCHASE SERVICES	5,000	5,000	5,000
520400	REPAIRS:MAINTENANCE	120,000	135,000	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	288,000
530303	CONTRACTED	239,150	239,150	239,150
530340	TREE PRUNING REMOVAL	160,000	160,000	160,000
530342	TREE OFFSET	(400,000)	(400,000)	(300,000)
530804	INVASIVE SPECIES CONTROL	45,000	45,000	45,000
	Contractual	562,150	577,150	677,150
540200	OFFICE SUPPLIES	3,750	3,750	3,750
540210	GOLF COURSE MAINTENANCE	229,000	229,000	229,000
540600	GROUNDSPNG SUPPLIES	150,000	150,000	150,000
550203	SCH ATHLETIC EQUIP	12,000	12,000	12,000
580404	IMPROVEMENTS:TREES	400,000	400,000	300,000
	Current Expense	794,750	794,750	694,750
Total 650 – Parks		4,358,882	4,351,424	4,641,083



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

Account Information		2023 Budget	2024 Budget	2025 Preliminary
512018	DIRECTOR OF RECREATION	95,849	114,894	120,639
512760	REC. PROGRAM COORDINATOR	62,277	76,915	85,000
512143	ADMIN. ASSISTANT	66,678	70,468	72,582
512205	SCHOOL CUSTODIAL	58,036	59,777	61,570
510110	SALARY/WAGE PERM	619,414	799,240	823,217
510140	LONGEVITY	1,210	1,210	600
510153	TRAVEL ALLOWANCE	2,060	2,060	2,120
510189	CLOTHING	-	500	500
510193	PREMIUM PAY	806	806	780
512718	REC. OPERATIONS SUPERVISOR	-	72,800	74,984
Personnel Service		906,330	1,198,670	1,241,992
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
Contractual		54,500	54,500	54,500
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
Current Expense		18,200	18,200	18,200
Total 630 – Recreation		979,030	1,271,370	1,314,692

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

Account Information		2023 Budget	2024 Budget	2025 Preliminary
510402	DOWNTOWN DIRECTOR	-	116,684	120,185
512073	LEAD TECHNICIAN	-	92,220	94,987
512074	MECHANICAL TECHNICIAN	-	319,300	328,879
510130	OVERTIME	-	20,000	50,000
	Personnel Service	-	548,204	594,051
530303	CONTRACTED	-	180,000	180,000
	Contractual	-	180,000	180,000
540200	OFFICE SUPPLIES	-	2,500	2,500
540300	MAINTENANCE SUPPLIES	-	10,000	10,000
550800	OTHER SUPPLIES	-	20,000	20,000
	Current Expense	-	32,500	32,500
	Total 640 – Downtown District	-	760,704	806,551



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

Account Information		2023 Budget	2024 Budget	2025 Preliminary
512019	DIRECTOR OF LIBRARY	115,290	128,292	137,917
512035	ASSISTANT DIRECTOR OF LIBRARY	91,889	104,282	108,212
512036	SUPERVISOR CHILDREN SERVICES	82,408	87,091	89,704
512038	CHIEF CATALOGER	72,222	87,091	89,704
512039	SCHEDULE SUPERVISOR	63,585	67,198	69,214
512040	ACQUISITION LIBRARIAN	74,676	87,091	89,704
512042	REFERENCE LIBRARIAN	482,031	496,492	382,296
512045	CHILDREN'S LIBRARIAN	177,379	177,091	187,320
512046	BRANCH LIBRARIAN	205,468	230,222	243,864
512048	ORDER LIBRARIAN ADULT	55,614	59,007	60,777
512049	TECHNICAL LIBRARIAN	52,798	55,799	57,473
512050	SENIOR LIBRARY ASST	895,195	1,071,439	1,029,286
512061	ADMIN.LIBRARY ASST	63,585	67,198	69,214
512185	LITERACY PROJECT-LIBRARY	68,489	87,091	89,704
512454	BUILDING CUSTODIAN	92,367	98,415	99,319
512457	SENIOR BUILDING CUSTODIAN	52,296	55,466	57,135
512476	SUPERVISOR OF CUSTODIANS	62,530	66,084	68,066
512765	CHIEF TECH SERV	79,954	-	89,704
512767	COORDINATOR ADULT&YOUNG ADULT	74,676	84,498	89,704
512859	SECURITY GUARD	48,504	91,755	94,508
510130	OVERTIME	11,467	11,467	12,165
510140	LONGEVITY	10,970	10,970	11,638
510141	SHIFT DIFF	85,632	85,632	90,847
510185	SUNDAY OPENING	64,085	64,085	64,085
510189	CLOTHING	-	700	2,400
510193	PREMIUM PAY	19,565	21,601	25,618
512023	DIRECTOR OF TECHNOLOGY	-	104,282	108,212
512041	ARCHIVIST LIBRARIAN	-	106,900	119,451
	Personnel Service	3,102,675	3,607,239	3,637,241
520400	REPAIRS:MAINTENANCE	20,000	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	10,000
	Contractual	36,500	36,500	39,000
540200	OFFICE SUPPLIES	12,500	12,500	20,000
540202	POSTAGE/STATIONERY	250	250	250

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

Account Information		2023 Budget	2024 Budget	2025 Preliminary
540300	MAINTENANCE SUPPLIES	5,000	5,000	5,000
550103	SUPPLY:LIB.BKS/PERIOD	451,000	451,000	511,000
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	65,450	65,450	65,450
Current Expense		624,019	624,019	691,519
Total 610 – Library		3,763,194	4,267,758	4,367,760



City General Fund
Human Services
541 – Council On Aging

Account Information		2023 Budget	2024 Budget	2025 Preliminary
512246	DIRECTOR-COUNCIL ON AGING	101,716	114,894	120,000
512483	MANAGER OF TRANSP. SERVICES	66,367	72,966	-
512119	HEAD ADMINISTRATIVE CLERK	77,579	81,988	90,985
510729	SR. CLERK TYPIST I	29,787	32,739	32,739
512610	SOCIAL SERVICES TECHNICIAN	51,230	58,560	60,317
512800	SOCIAL SERVICES TECHNICIAN	377,340	410,929	428,308
510110	SALARY/WAGE PERM.	13,027	13,027	13,027
510130	OVERTIME	1,615	1,615	1,615
510140	LONGEVITY	6,901	6,901	6,901
510193	PREMIUM PAY	806	780	780
512611	SOCIAL SERVICE AGENT	67,208	72,100	148,526
512900	SWAP PROGRAM	15,450	15,450	35,450
Personnel Service		809,026	881,949	938,648
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
Contractual		59,800	59,800	59,800
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
Current Expense		3,745	3,745	3,745
Total 541 – Council On Aging		872,571	945,494	1,002,193

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

Account Information		2023 Budget	2024 Budget	2025 Preliminary
512103	DIRECTOR OF VETERANS SERVICES	101,716	114,365	120,000
512614	VET.GRAVES REG.OFFICER	60,410	63,843	66,672
512141	CLERK TYPIST II	47,030	45,173	48,264
512093	ADMIN. SECRETARY	61,075	65,574	135,082
510110	SALARY/WAGE PERM	35,135	35,135	35,135
510130	OVERTIME	7,725	7,725	7,725
510140	LONGEVITY	2,000	2,000	2,000
510142	EDUCATION PAY	602	602	602
510153	TRAVEL ALLOWANCE	1,506	1,506	1,506
510193	PREMIUM PAY	792	792	792
	Personnel Service	317,991	336,715	417,778
520400	REPAIRS:MAINTENANCE	960	960	960
	Contractual	960	960	960
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
	Current Expense	1,380,344	1,380,344	1,380,344
	Total 543 – Veterans Services	1,699,295	1,718,019	1,799,082



City General Fund

Human Services

510 – Health Inspection Svcs

Account Information		2023 Budget	2024 Budget	2025 Preliminary
512017	COMM. OF PUBLIC HEALTH	108,439	124,591	137,917
512887	CHIEF SANITARIAN	93,742	103,032	106,122
512616	SANITARIAN	152,146	162,543	175,282
512607	NURSE	112,347	147,508	153,276
512608	FOOD INSPECTOR	191,486	221,439	148,008
512093	ADMIN. SECRETARY	77,691	82,100	85,404
512123	PRINCIPAL CLERK I	49,521	54,986	56,635
510130	OVERTIME	25,096	25,096	25,096
510140	LONGEVITY	2,936	2,936	2,875
510142	EDUCATION INCENTIVE	3,513	10,754	17,350
510149	UNIFORM	1,545	1,545	1,545
510153	TRAVEL ALLOWANCE	18,712	20,000	17,000
510189	CLOTHING	-	500	500
512189	TOBACCO COMPLIANCE OFFICER	-	40,500	43,062
512609	NURSE COORDINATOR	71,155	75,198	77,454
512612	HEALTH INSPECTOR	61,698	66,053	68,706
512615	CHIEF FOOD INSPECTOR	-	-	93,000
512790	OUTREACH/TRANSLATOR	31,470	64,604	68,330
	Personnel Service	1,001,497	1,203,385	1,277,562
520008	PUMP-OUT BOAT:ENERGY	8,000	10,000	10,000
530000	PROFESSIONAL/TECH	30,000	30,000	30,000
530303	CONTRACTED	39,000	39,000	39,000
530803	ANIMAL/PEST CONTROL	300,000	450,000	550,000
	Contractual	377,000	529,000	629,000
540200	OFFICE SUPPLIES	1,100	2,000	2,000
550000	SUPPLY:HEALTH/MEDIC.	10,000	10,000	10,000
550100	EDUCATIONAL SUPPLIES	6,000	10,000	10,000
570300	DUES - SUBSCRIPTIONS	3,000	3,000	3,000
570400	INSURANCE PREMIUMS	300	400	400
	Current Expense	20,400	25,400	25,400
Total 510 – Health Inspection Svcs		1,398,897	1,757,785	1,931,962

**City General Fund
Education
300 – Education**

Account Information		2023 Budget	2024 Budget	2025 Preliminary
590700	EDUCATION	120,839,644	127,539,644	134,186,467
	Current Expense	120,839,644	127,539,644	134,186,467
	Total 300 – Education	120,839,644	127,539,644	134,186,467



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

Account Information		2023 Budget	2024 Budget	2025 Preliminary
512112	CITY ENGINEER	31,019	33,827	34,842
512459	JR.CIVIL ENGINEER	328,881	421,015	426,365
512461	SR.CIVIL ENGINEER	259,585	293,681	309,174
512093	ADMIN. SECRETARY	67,217	68,196	77,998
512034	STUDENT INTERN	5,150	5,150	5,150
510120	SALARY/WAGE TEMP	2,894	2,894	2,894
510130	OVERTIME	65,250	95,250	95,250
510140	LONGEVITY	2,575	2,575	3,550
510142	EDUCATION PAY	3,000	28,685	34,258
510319	PROJECT MANAGER	17,371	19,823	20,418
510320	GIS ADMINISTRATOR	17,644	20,103	21,218
510910	TUITION REIMBURSEMENT	1,000	1,000	1,000
512113	ENGINEER IN TRAINING	57,133	-	-
Personnel Service		858,719	992,199	1,032,117
520400	REPAIRS/MAINTENANCE	4,200	3,200	3,200
530000	PROFESSIONAL/TECH	20,000	15,000	15,000
530303	CONTRACTED	40,000	30,000	30,000
530306	LICENSE FOR SOFTWARE	-	-	10,000
530400	COMMUNICATION	750	750	750
530800	OTHER PURCHASED SERV	1,000	1,000	1,000
Contractual		65,950	49,950	59,950
540200	OFFICE SUPPLIES	2,500	2,500	2,500
540800	VEHICULAR SUPPLIES	1,500	1,500	1,500
Current Expense		4,000	4,000	4,000
Total 411 – Engineer		928,669	1,046,149	1,096,067

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

Account Information		2023 Budget	2024 Budget	2025 Preliminary
512016	PUBLIC WORKS COMMISSIONER	131,271	157,521	180,353
512030	OPERATIONS MANAGER	24,016	27,142	28,114
512031	PROGRAM MANAGER	96,065	108,567	112,455
512403	SUPERINTENDENT	32,589	36,611	39,784
512075	PRINTER/BANK MESSENGER	49,104	52,226	53,793
512096	ADMIN SECRETARY COMM OF P W	72,063	77,250	79,568
512112	CITY ENGINEER	31,019	33,827	34,842
512129	SR.CLERK TYPIST II	15,210	15,210	-
512402	GENERAL FOREMAN	83,402	99,148	102,122
512405	GEN FOREMAN-M.E. REPAIR	83,402	88,142	137,995
512410	MASON	59,750	316,971	326,480
512413	LABORER, MEO	343,987	365,636	377,966
512415	LAB,HVY MEO I	266,828	266,828	222,948
512422	SPECIAL MEO,LABORER	532,531	532,531	380,419
512437	WKG.FOREMAN,SPMEO	304,091	258,183	273,543
512447	CARPENTER	58,346	61,437	63,280
512451	FOREMAN	229,910	337,666	340,495
512452	FOREMAN, MOTOR EQUIP.REPAIRMAN	76,637	80,992	86,758
512465	M.E.REPAIR II	196,924	208,115	216,934
512473	LABORER/MEO/MASON	59,750	-	-
512478	MASON, HVY.MEO	179,529	-	-
512491	HVY MEO/HIGH PRESSURE MEDIA	64,062	67,703	69,735
510120	SALARY/WAGE TEMP	15,000	15,000	15,000
510130	OVERTIME	195,700	195,700	195,700
510140	LONGEVITY	565	565	875
510141	SHIFT DIFFERENTIAL	80,910	80,910	99,538
510142	EDUCATION PAY	600	600	600
510149	UNIFORM	6,180	6,180	6,180
510153	TRAVEL ALLOWANCE	1,084	1,084	1,084
510155	1139 PENSION FUND	147,629	147,629	147,629
510188	MEALS ALLOWANCE	5,000	5,000	5,000
510189	CLOTHING	46,177	46,177	46,250
510192	TOOL ALLOWANCE	2,650	2,650	4,200
510193	PREMIUM PAY	979	975	1,000
510194	LICENSE ALLOWANCE	522	522	522
510195	PAYMENT-OUT-OF-GRADE	20,763	20,763	20,763
510196	POLICE DETAILS	10,123	10,123	10,123
510319	PROJECT MANAGER	17,371	19,823	20,418



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

Account Information		2023 Budget	2024 Budget	2025 Preliminary
510320	GIS ADMINISTRATOR	17,644	20,103	21,218
510322	GIS TECHNICIAN	12,925	15,761	17,240
512123	PRINCIPAL CLERK I	-	-	26,278
512600	LABORER, GARDENER	226,838	226,838	280,308
Personnel Service		3,799,146	4,008,109	4,047,510
520414	POT HOLE REPAIR	30,000	30,000	30,000
530000	PROFESSIONAL/TECHNICAL	3,500	3,500	3,500
530303	CONTRACTED	395,500	350,000	350,000
530306	LICENSE FOR SOFTWARE	10,000	10,000	-
530321	TUB GRINDER/RECYCLE RECOVERY	25,000	25,000	25,000
530400	COMMUNICATION	3,900	3,900	3,900
Contractual		467,900	422,400	412,400
540000	SUPPLIES	6,600	6,600	6,600
540100	TRANSP.SUPPLIES	950,000	850,000	900,000
540200	OFFICE SUPPLIES	2,400	2,400	2,400
540300	MAINTENANCE SUPPLIES	60,500	60,500	60,500
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	212,000	212,000	212,000
570100	TRAVEL IN STATE	1,080	1,080	1,080
570300	DUES - SUBSCRIPTIONS	1,500	1,500	1,500
Current Expense		1,401,080	1,301,080	1,351,080
Total 421 – Public Works		5,668,126	5,731,589	5,810,990

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

Account Information		2023 Budget	2024 Budget	2025 Preliminary
510130	OVERTIME	314,706	314,706	314,706
510188	MEALS ALLOWANCE	10,038	10,038	10,038
510195	PAYMENT-OUT-OF-GRADE	15,058	15,058	15,058
510196	POLICE DETAILS	15,058	15,058	15,058
Personnel Service		354,860	354,860	354,860
520400	REPAIRS:MAINTENANCE	190,000	190,000	190,000
530303	CONTRACTED	1,990,000	1,490,000	1,490,000
539030	POLICE SERVICES	5,000	5,000	5,000
Contractual		2,185,000	1,685,000	1,685,000
540000	SUPPLIES	10,000	10,000	10,000
540100	TRANSPSUPPLIES	50,000	50,000	50,000
580500	ACQ.:EQUIPMENT	125,000	125,000	125,000
Current Expense		185,000	185,000	185,000
Total 423 – Snow And Ice Removal		2,724,860	2,224,860	2,224,860



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

Account Information		2023 Budget	2024 Budget	2025 Preliminary
530310	SOLID WASTE DISPOSAL	2,696,013	3,109,500	3,209,785
530311	COLLECTION SOLID WASTE	4,867,590	5,024,425	5,124,914
530314	30 YARD CONTAINERS	10,000	10,000	12,000
530316	ELECTRONIC DISPOSAL	40,000	40,000	50,000
530317	HOUSEHOLD HAZ MAT	60,000	60,000	50,000
530318	RECYCLE BINS	15,000	15,000	15,000
530320	PROMO/ADVERTSING	45,000	45,000	45,000
530326	RECYCLABLE MATERIAL MANAGEMENT	680,000	1,078,400	1,478,400
530327	STREET SWEEPINGS DISPOSAL	10,000	10,000	10,000
	Contractual	8,423,603	9,392,325	9,995,099
Total 433 – Collection & Disposal		8,423,603	9,392,325	9,995,099

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

Account Information		2023 Budget	2024 Budget	2025 Preliminary
510117	HEAD CLERK	12,363	12,820	13,457
512082	HEAD PUMPING STATION OPERATOR	15,013	15,865	16,341
512402	GENERAL FOREMAN	55,047	62,922	64,808
512403	SUPERINTENDENT	32,589	36,611	39,784
512409	LABORER	18,672	19,734	20,326
512413	LABORER, MEO	29,224	32,608	33,568
512415	LAB,HVY MEO I	41,899	43,156	7,884
512418	VIDEO TECHNICIAN	10,197	10,197	11,368
512419	PIPELAYER, BRACER	9,548	10,159	10,463
512422	SPECIAL MEO,LABORER	140,756	144,979	149,328
512425	W/S MAINT.CRAFTSMAN	42,530	54,421	46,044
512428	W/S MAINT.MAN	10,000	10,569	10,886
512437	WKG.FOREMAN,SPMEO	12,500	13,210	26,815
512440	W.F.W/S MAINT.CRAFTSMAN	36,883	37,989	28,323
512442	W.F.-W/S MAINT.MAN	11,863	11,863	14,462
512448	DISPATCHER	35,005	38,802	22,821
512449	PUMPING STATION OPERATOR	20,624	21,796	22,450
512450	PUMPING STATION ATTENDANT	17,363	18,349	19,353
512451	FOREMAN	25,290	27,797	18,045
512792	WKG. FOREMAN-TOOLKEEPER	12,324	12,694	13,606
510120	SALARY/WAGE TEMP	13,634	17,429	17,429
510130	OVERTIME	94,938	94,938	94,938
510140	LONGEVITY	1,681	1,681	1,681
510141	SHIFT DIFF	8,788	8,788	11,000
510142	EDUCATION PAY	402	1,571	1,571
510147	HAZARDOUS DUTY	1,000	1,000	1,000
510153	TRAVEL ALLOWANCE	2,000	2,000	2,000
510155	1139 PENSION FUND	33,401	33,401	33,401
510188	MEALS ALLOWANCE	5,000	5,000	5,000
510189	CLOTHING	10,000	10,000	17,000
510193	PREMIUM PAY	196	195	195
510195	PAYMENT-OUT-OF-GRADE	5,191	5,191	5,191
510196	POLICE DETAILS	10,388	10,388	10,388
510319	PROJECT MANAGER	17,371	19,823	20,418
510320	GIS ADMINISTRATOR	17,644	20,103	21,218
510322	GIS TECHNICIAN	12,925	15,761	17,240
512030	OPERATIONS MANAGER	24,017	27,142	28,114
512112	CITY ENGINEER	31,019	33,827	34,842



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

Account Information		2023 Budget	2024 Budget	2025 Preliminary
Personnel Service		879,285	944,779	912,758
520100	ENERGY	38,500	38,500	38,500
520401	REPAIRS:OTHER	3,750	3,750	13,750
520403	REPAIRS/PUMP STATION	60,000	60,000	75,000
520409	REPAIRS:CATCH BASINS	30,000	30,000	30,000
520411	REPAIRS:TIDE GATES	75,000	75,000	95,000
520412	CATCH BASIN CLEANING	135,000	135,000	135,000
520413	DISPOSAL CATCH BASIN-CLEANINGS	35,000	35,000	35,000
520421	MS4 COMPLIANCE	130,000	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	90,000
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
Contractual		774,750	774,750	804,750
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
Current Expense		44,500	44,500	44,500
Total 450 – Drain Department		1,698,535	1,764,029	1,762,008

	2023 Budget	2024 Budget	2025 Preliminary
Administration & Finance	25,350,647	22,710,644	19,929,949
Public Safety	68,891,861	78,492,688	83,438,051
Education	120,839,644	127,539,644	134,186,467
Infrastructure Management	32,201,456	34,487,315	35,734,273
Human Services	4,103,852	4,566,269	4,881,117
Cultural & Recreation	4,992,224	5,839,128	5,982,452
Debt Services	47,317,881	59,043,250	65,938,452
Employee Benefits	68,945,288	73,012,122	73,908,606
Total City General Fund	372,642,853	405,691,060	423,999,367



Water & Sewer Budget

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

Account Information		2023 Budget	2024 Budget	2025 Preliminary
510117	HEAD CLERK	24,725	25,639	26,914
510120	SALARY/WAGE TEMP	26,577	26,577	26,577
510130	OVERTIME	198,598	198,598	198,598
510133	BUSINESS MANAGER	48,961	61,800	63,654
510140	LONGEVITY	1,275	1,275	1,275
510141	SHIFT DIFF	9,001	9,001	29,374
510142	EDUCATION PAY	778	2,204	4,600
510153	TRAVEL ALLOWANCE	1,004	1,004	1,004
510155	1139 PENSION FUND	44,696	44,696	44,696
510189	CLOTHING	24,092	24,092	24,092
510193	PREMIUM PAY	40,154	40,154	40,154
510194	LICENSE ALLOWANCE	301	301	301
510195	PAYMENT-OUT-OF-GRADE	7,700	7,700	7,700
510196	POLICE DETAILS	15,572	15,572	15,572
510319	PROJECT MANAGER	17,371	19,823	20,418
510320	GIS ADMINISTRATOR	17,644	20,105	21,218
510322	GIS TECHNICIAN	12,925	15,761	17,240
512030	OPERATIONS MANAGER	24,017	27,142	28,114
512072	SUMMER HELP	20,077	20,077	20,077
512082	HEAD PUMPING STATION OPERATOR	30,024	31,730	32,682
512090	WATER DISTRIBUTION SUPERVISOR	38,319	40,496	41,711
512112	CITY ENGINEER	31,019	33,827	34,842
512115	OFFICE MANAGER	39,956	42,232	43,499
512119	HEAD ADMINISTRATIVE CLERK	34,338	-	-
512123	PRINCIPAL CLERK I	75,476	79,829	82,640
512129	SR.CLERK TYPIST II	63,207	66,999	69,009
512153	BOOKKEEPER	-	40,994	42,357
512402	GENERAL FOREMAN	55,047	62,922	64,808
512403	SUPERINTENDENT	32,589	36,611	39,784
512409	LABORER	37,343	39,584	40,650
512413	LABORER, MEO	58,447	65,213	64,105
512415	LAB,HVY MEO I	83,189	88,181	90,826
512418	VIDEO TECHNICIAN	26,108	27,591	28,419
512419	PIPELAYER, BRACER	19,094	20,317	20,926
512422	SPECIAL MEO,LABORER	136,616	144,813	178,325
512425	W/S MAINT.CRAFTSMAN	85,057	88,263	92,087
512428	W/S MAINT.MAN	20,001	21,137	21,772
512437	WKG.FOREMAN,SP.MEO	24,999	26,419	53,630



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

Account Information		2023 Budget	2024 Budget	2025 Preliminary
512440	W.F.W/S MAINT.CRAFTSMAN	73,764	78,190	56,644
512442	W.F.-W/S MAINT.MAN	24,438	24,438	28,924
512448	DISPATCHER	36,065	39,977	46,635
512449	PUMPING STATION OPERATOR	21,249	22,457	27,862
512450	PUMPING STATION ATTENDANT	17,889	18,905	24,411
512451	FOREMAN	140,181	153,651	164,627
512454	BUILDING CUSTODIAN	24,661	26,256	27,936
512459	JR.CIVIL ENGINEER	53,439	58,175	52,477
512465	MOTOR EQUIP REPAIRMAN II	31,773	33,712	34,723
512486	LEAK DETECTION SUPERVISOR	34,572	36,538	37,634
512732	S/W BILLING SPECIALIST	32,597	34,392	35,797
512792	WKG. FOREMAN-TOOLKEEPER	25,391	26,915	27,212
Personnel Service		1,942,316	2,072,285	2,198,532
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	122,513	122,513
530003	INFRASTRUCTURE/TECHNICAL	4,000	4,000	4,000
530202	SAFETY TRAINING	10,000	10,000	10,000
530303	CONTRACTED	400,000	375,000	375,000
530326	RECYCLABLE MATERIAL MANAGEMENT	50,000	50,000	50,000
530400	COMMUNICATION	33,500	33,500	33,500
530803	ANIMAL/PEST CONTROL	25,000	25,000	25,000
Contractual		1,023,713	973,713	973,713
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	22,727,958	23,400,943	23,431,946
570100	TRAVEL IN STATE	2,000	2,000	2,000
570200	TRAVEL OUT OF STATE	500	500	500
570300	DUES - SUBSCRIPTIONS	500	500	500

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

Account Information		2023 Budget	2024 Budget	2025 Preliminary
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	1,432,312	2,028,992	2,432,199
590152	INTEREST LONG-TERM SEWER	183,016	253,077	520,252
Current Expense		24,831,245	26,170,971	26,872,356
Total 440 – Water & Sewer Operations		27,797,274	29,216,969	30,044,601

	2023 Budget	2024 Budget	2025 Requested
Infrastructure Management	27,797,274	29,216,969	30,044,601
Total Sewer Enterprise Fund	27,797,274	29,216,969	30,044,601



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

Account Information		2023 Budget	2024 Budget	2025 Preliminary
510117	HEAD CLERK	24,725	25,639	26,914
510120	SALARY/WAGE TEMP	26,784	26,784	26,784
510130	OVERTIME	414,425	414,425	414,425
510133	BUSINESS MANAGER	48,961	61,800	63,654
510140	LONGEVITY	1,275	1,275	1,275
510141	SHIFT DIFF	27,630	27,630	29,456
510142	EDUCATION PAY	778	2,204	4,600
510153	TRAVEL ALLOWANCE	2,510	2,510	2,510
510155	1139 PENSION FUND	43,439	43,439	43,439
510188	MEALS ALLOWANCE	5,019	5,019	5,019
510189	CLOTHING	24,092	24,092	24,815
510193	PREMIUM PAY	196	195	195
510194	LICENSE ALLOWANCE	4,698	4,698	4,698
510195	PAYMENT-OUT-OF-GRADE	9,147	9,147	9,147
510196	POLICE DETAILS	47,582	47,582	47,582
510319	PROJECT MANAGER	17,371	19,823	20,418
510320	GIS ADMINISTRATOR	17,644	20,105	21,218
510322	GIS TECHNICIAN	12,925	15,761	17,240
512030	OPERATIONS MANAGER	24,017	27,142	28,114
512034	STUDENT INTERN	6,644	10,000	10,000
512072	SUMMER HELP	20,077	20,077	20,077
512082	HEAD PUMPING STATION OPERATOR	30,024	31,730	32,682
512090	WATER DISTRIBUTION SUPERVISOR	38,319	40,496	41,711
512112	CITY ENGINEER	31,019	33,827	34,842
512115	OFFICE MANAGER	39,956	42,232	43,499
512119	HEAD ADMINISTRATIVE CLERK	34,338	-	-
512123	PRINCIPAL CLERK I	75,476	79,829	108,917
512129	SR.CLERK TYPIST II	63,207	66,999	69,009
512153	BOOKKEEPER	-	40,994	42,357
512402	GENERAL FOREMAN	56,713	64,828	113,981
512403	SUPERINTENDENT	32,589	36,611	39,784
512409	LABORER	37,343	39,584	40,650
512413	LABORER, MEO	58,447	65,213	67,169
512415	LAB,HVY MEO I	83,189	88,181	20,272
512418	VIDEO TECHNICIAN	26,108	27,591	28,419
512419	PIPELAYER, BRACER	19,094	20,317	20,926
512422	SPECIAL MEO,LABORER	136,616	144,813	178,325
512425	W/S MAINT.CRAFTSMAN	85,057	88,886	92,088

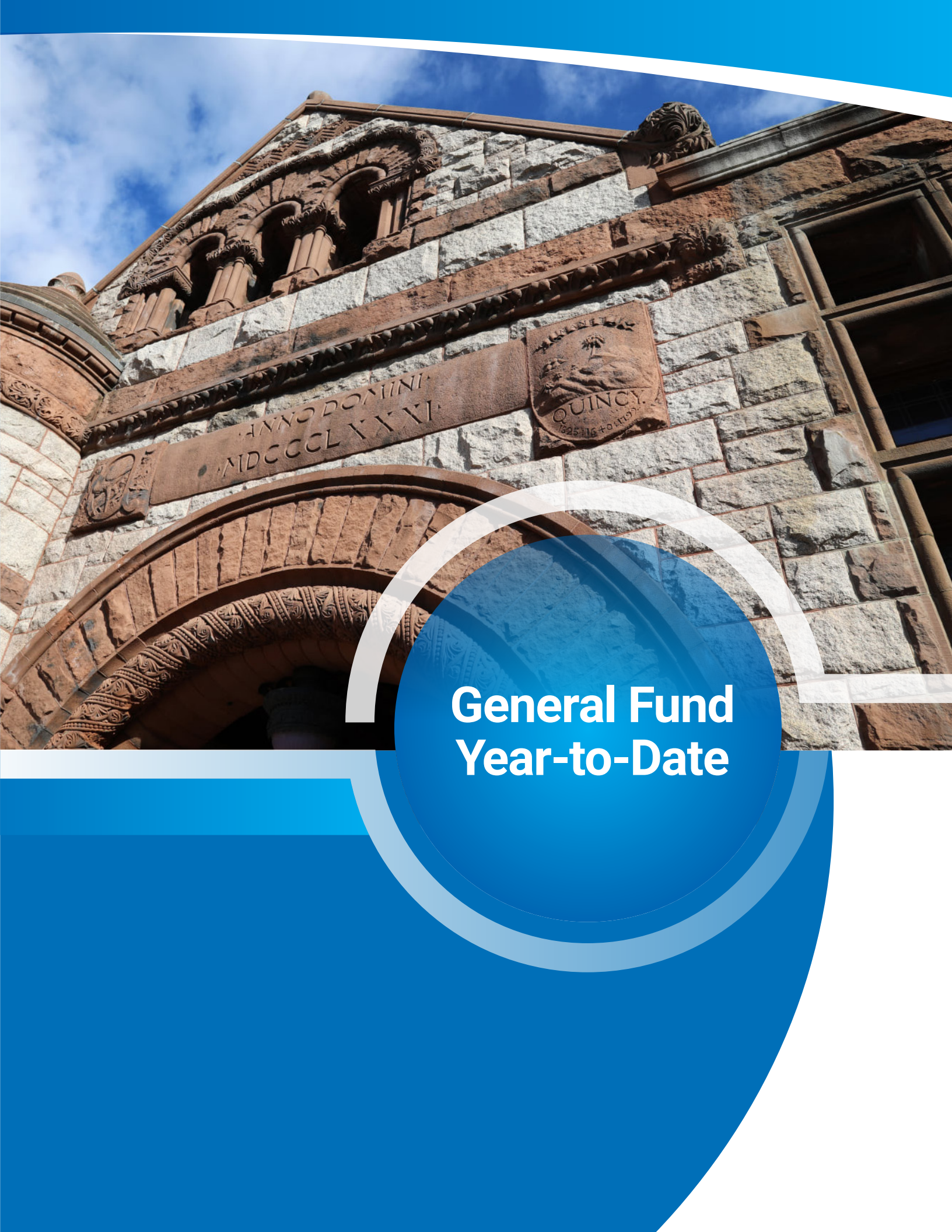
**Water Enterprise Fund
Infrastructure Management
440 – Water & Sewer Operations (Continued)**

Account Information		2023 Budget	2024 Budget	2025 Preliminary
512428	W/S MAINT.MAN	20,001	21,137	21,772
512437	WKG.FOREMAN,SP.MEO	24,999	26,419	53,631
512440	W.F.W/S MAINT.CRAFTSMAN	73,764	78,190	56,643
512442	W.F.-W/S MAINT.MAN	24,438	24,438	28,924
512446	WATER METER REPAIRMAN	205,226	217,540	228,535
512448	DISPATCHER	35,005	38,802	45,494
512449	PUMPING STATION OPERATOR	20,624	21,796	27,212
512450	PUMPING STATION ATTENDANT	17,363	18,349	23,824
512451	FOREMAN	136,349	149,439	164,627
512454	BUILDING CUSTODIAN	24,661	26,256	27,936
512458	METER READER	45,091	47,686	51,761
512459	JR.CIVIL ENGINEER	53,439	58,175	52,477
512461	SR.CIVIL ENGINEER	51,917	56,303	58,774
512465	MOTOR EQUIP REPAIRMAN II	31,773	33,712	34,723
512468	WATER SER.INSPECTOR	51,229	51,229	58,340
512469	SR.WATER SER.INSPECTOR	214,589	227,464	234,288
512486	LEAK DETECTION SUPERVISOR	34,572	36,538	37,634
512487	LEAK DETECTOR INVESTIGATOR	63,653	67,270	69,288
512732	S/W BILLING SPECIALIST	32,597	34,392	35,797
512792	WKG. FOREMAN-TOOLKEEPER	25,391	26,153	27,212
	Personnel Service	2,814,115	2,982,766	3,135,103
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	75,000	75,000
520425	ROADWAY RESTORATION	345,000	345,000	345,000
520427	LEAD SERVICE REPLACEMENT PROGR	15,000	10,000	10,000
520700	RENTALS/LEASES	8,750	8,750	8,750
520901	LEAK DETECTION	34,000	34,000	34,000
520902	HYDRANTS	65,000	50,000	50,000
520904	WATER/METERS/MIU	35,000	100,000	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	520,000	455,000	455,000
530326	RECYCLABLE MATERIAL MANAGEMENT	25,000	25,000	25,000



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

Account Information		2023 Budget	2024 Budget	2025 Preliminary
530400	COMMUNICATION	47,300	47,300	47,300
530803	ANIMAL/PEST CONTROL	25,000	15,000	15,000
	Contractual	1,771,550	1,726,550	1,726,550
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	13,856,502	14,034,325	14,699,576
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	2,989,498	3,488,436	4,537,439
590154	INTEREST LONG-TERM WATER	615,694	1,010,617	1,545,952
590205	INTEREST ON NOTES	22,687	-	-
	Current Expense	18,105,841	19,154,838	21,404,427
Total 440 – Water & Sewer Operations		22,691,506	23,864,154	26,266,080
		2023 Budget	2024 Budget	2025 Requested
Infrastructure Management		22,691,506	23,864,154	26,266,080
Total Water Enterprise Fund		22,691,506	23,864,154	26,266,080



ANNO DOMINI
MDCCLXXVI



General Fund Year-to-Date

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
111 CITY COUNCIL							
0111151 CITY COUNCIL PERS SVCS							
0111151 510002 CITY COUNCILLOR	267,300.00	.00	267,300.00	226,175.40	.00	41,124.60	84.6%
0111151 510003 CITY AUDITOR	136,868.25	.00	136,868.25	115,811.52	.00	21,056.73	84.6%
0111151 510025 ADMIN.ASST.TO CO	65,327.06	.00	65,327.06	55,276.76	.00	10,050.30	84.6%
0111151 510026 CLERK OF COMMITT	92,632.27	.00	92,632.27	78,381.16	.00	14,251.11	84.6%
0111151 510140 LONGEVITY	1,950.00	.00	1,950.00	1,950.00	.00	.00	100.0%
0111151 510156 CLERK	2,000.00	.00	2,000.00	1,692.24	.00	307.76	84.6%
0111151 510193 PREMIUM PAY	2,340.00	.00	2,340.00	1,980.00	.00	360.00	84.6%
0111151 512143 ADMIN. ASSISTANT	65,327.06	.00	65,327.06	55,276.76	.00	10,050.30	84.6%
TOTAL CITY COUNCIL PERS SVCS	633,744.64	.00	633,744.64	536,543.84	.00	97,200.80	84.7%
0111152 CITY COUNCIL CONTRACTUAL							
0111152 520400 REPAIRS:MAINTENA	2,750.00	21.90	2,771.90	43.80	978.10	1,750.00	36.9%
0111152 530000 PROFESSIONAL/TEC	20,500.00	1,016.92	21,516.92	20,140.17	1,359.18	17.57	99.9%
0111152 530608 COMMUNICATIONS-A	1,000.00	.00	1,000.00	.00	.00	1,000.00	.0%
0111152 530609 COMMUNICATIONS-A	1,000.00	.00	1,000.00	1,000.00	.00	.00	100.0%
0111152 530700 COMMUNICATIONS-A	1,000.00	.00	1,000.00	.00	.00	1,000.00	.0%
0111152 530701 COMMUNICATIONS-W	5,000.00	.00	5,000.00	23.31	.00	4,976.69	.5%
0111152 530702 COMMUNICATIONS-W	5,000.00	.00	5,000.00	4,493.42	.00	506.58	89.9%
0111152 530703 COMMUNICATIONS-W	5,000.00	.00	5,000.00	.00	.00	5,000.00	.0%
0111152 530704 COMMUNICATIONS-W	5,000.00	.00	5,000.00	545.09	.00	4,454.91	10.9%
0111152 530705 COMMUNICATIONS-W	5,000.00	.00	5,000.00	351.54	.00	4,648.46	7.0%
0111152 530706 COMMUNICATIONS-W	5,000.00	.00	5,000.00	.00	.00	5,000.00	.0%
TOTAL CITY COUNCIL CONTRACTUAL	56,250.00	1,038.82	57,288.82	26,597.33	2,337.28	28,354.21	50.5%
0111154 CITY COUNCIL EXPEND							
0111154 540200 OFFICE SUPPLIES	8,000.00	2,297.08	10,297.08	8,123.22	524.94	1,648.92	84.0%
0111154 570304 CONFERENCES	500.00	.00	500.00	240.00	240.00	20.00	96.0%
TOTAL CITY COUNCIL EXPEND	8,500.00	2,297.08	10,797.08	8,363.22	764.94	1,668.92	84.5%
TOTAL CITY COUNCIL	698,494.64	3,335.90	701,830.54	571,504.39	3,102.22	127,223.93	81.9%
TOTAL EXPENSES	698,494.64	3,335.90	701,830.54	571,504.39	3,102.22	127,223.93	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13									
ACCOUNTS FOR:			ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
121	MAYOR		APPROP	ADJSTMNTS	BUDGET	YTD EXPENDED	ENC/REQ	BUDGET	USED
0112151 MAYOR PERS SVCS									
0112151	510001	MAYOR	150,943.00	.00	150,943.00	127,720.12	.00	23,222.88	84.6%
0112151	510017	DIVERSITY/INCLUS	87,250.00	.00	87,250.00	73,826.72	.00	13,423.28	84.6%
0112151	510022	EXEC.SEC TO MAYO	153,421.67	.00	153,421.67	129,818.48	.00	23,603.19	84.6%
0112151	510023	SECRETARY TO MAY	154,500.00	.00	154,500.00	130,731.04	.00	23,768.96	84.6%
0112151	510024	CONSTITUENT SERV	187,482.58	.00	187,482.58	158,639.36	.00	28,843.22	84.6%
0112151	510140	LONGEVITY	2,535.00	.00	2,535.00	3,250.00	.00	-715.00	128.2%
0112151	510153	TRAVEL ALLOWANCE	7,200.00	.00	7,200.00	6,000.00	.00	1,200.00	83.3%
0112151	510193	PREMIUM PAY	3,120.00	.00	3,120.00	2,640.00	.00	480.00	84.6%
0112151	510400	DIRECTOR OF OPER	139,457.96	.00	139,457.96	106,202.36	.00	33,255.60	76.2%
0112151	510401	DIRECTOR OF COMM	118,336.63	.00	118,336.63	100,130.80	.00	18,205.83	84.6%
TOTAL MAYOR PERS SVCS			1,004,246.84	.00	1,004,246.84	838,958.88	.00	165,287.96	83.5%
0112152 MAYOR CONTRACTUAL									
0112152	520400	REPAIRS:MAINTENA	500.00	.00	500.00	189.98	.00	310.02	38.0%
TOTAL MAYOR CONTRACTUAL			500.00	.00	500.00	189.98	.00	310.02	38.0%
0112154 MAYOR EXPEND									
0112154	540200	OFFICE SUPPLIES	4,800.00	.00	4,800.00	3,727.09	31.37	1,041.54	78.3%
0112154	550104	SUPPLY:GENERAL	2,200.00	.00	2,200.00	1,926.90	238.38	34.72	98.4%
0112154	570200	TRAVEL OUT OF ST	4,500.00	-500.00	4,000.00	3,777.01	120.00	102.99	97.4%
0112154	570301	DUES	40,000.00	849.40	40,849.40	38,994.49	1,744.80	110.11	99.7%
TOTAL MAYOR EXPEND			51,500.00	349.40	51,849.40	48,425.49	2,134.55	1,289.36	97.5%
TOTAL MAYOR			1,056,246.84	349.40	1,056,596.24	887,574.35	2,134.55	166,887.34	84.2%
TOTAL EXPENSES			1,056,246.84	349.40	1,056,596.24	887,574.35	2,134.55	166,887.34	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13									
ACCOUNTS FOR:			ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
122	TOURISM		APPROP	ADJSTMNTS	BUDGET	YTD EXPENDED	ENC/REQ	BUDGET	USED
0112251 TOURISM PERS SVCS									
0112251	510012	DIRECTOR OF TOUR	106,216.20	.00	106,216.20	89,875.28	.00	16,340.92	84.6%
0112251	510110	SALARY/WAGE PERM	29,183.00	.00	29,183.00	27,074.50	.00	2,108.50	92.8%
0112251	512994	HOTEL-MOTEL PERS	-135,399.20	.00	-135,399.20	.00	.00	-135,399.20	.0%
TOTAL TOURISM PERS SVCS			.00	.00	.00	116,949.78	.00	-116,949.78	100.0%
0112252 TOURISM CONTRACTUAL									
0112252	530303	CONTRACTED	75,000.00	1,500.00	76,500.00	70,265.00	5,400.00	835.00	98.9%
0112252	530331	HOTEL-MOTEL CONT	-75,000.00	.00	-75,000.00	.00	.00	-75,000.00	.0%
TOTAL TOURISM CONTRACTUAL			.00	1,500.00	1,500.00	70,265.00	5,400.00	-74,165.00	5044.3%
0112254 TOURISM EXPEND									
0112254	570307	TOURISM EXPENSE	30,000.00	1,910.26	31,910.26	26,292.96	2,599.72	3,017.58	90.5%
0112254	570308	HOTEL-MOTEL EXPE	-30,000.00	.00	-30,000.00	.00	.00	-30,000.00	.0%
TOTAL TOURISM EXPEND			.00	1,910.26	1,910.26	26,292.96	2,599.72	-26,982.42	1512.5%
TOTAL TOURISM			.00	3,410.26	3,410.26	213,507.74	7,999.72	-218,097.20	6495.3%
TOTAL EXPENSES			.00	3,410.26	3,410.26	213,507.74	7,999.72	-218,097.20	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
126 QUINCY ACCESS TELEVISION	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENC/REQ	BUDGET	USED

0112654 QATV EXPENDITURES

0112654 570000 OTHER EXPENDITUR	.00	980,000.00	980,000.00	.00	.00	980,000.00	.0%
TOTAL QATV EXPENDITURES	.00	980,000.00	980,000.00	.00	.00	980,000.00	.0%
TOTAL QUINCY ACCESS TELEVISION	.00	980,000.00	980,000.00	.00	.00	980,000.00	.0%
TOTAL EXPENSES	.00	980,000.00	980,000.00	.00	.00	980,000.00	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

ACCOUNTS FOR: 132	RESERVE FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED	
0113254 RESERVE FUND FOR EXPEND									
0113254	570800	RESERVE FOR APPR	.00	40,000.00	40,000.00	20,000.00	.00	20,000.00	50.0%
0113254	578002	RESERVE APPROP.-	5,750,000.00	-5,250,000.00	500,000.00	.00	.00	500,000.00	.0%
0113254	578004	RESERVE APPROP:	250,000.00	.00	250,000.00	.00	.00	250,000.00	.0%
TOTAL RESERVE FUND FOR EXPEND		6,000,000.00	-5,210,000.00	790,000.00	20,000.00	.00	770,000.00	2.5%	
TOTAL RESERVE FUND		6,000,000.00	-5,210,000.00	790,000.00	20,000.00	.00	770,000.00	2.5%	
TOTAL EXPENSES		6,000,000.00	-5,210,000.00	790,000.00	20,000.00	.00	770,000.00		

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

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

0113551 MUNICIPAL FINANCE PERS SVCS

0113551 510010	DIRECTOR OF MUNI	157,520.89	.00	157,520.89	154,440.88	.00	3,080.01	98.0%
0113551 510027	STRATEGIC ASSET	112,481.31	.00	112,481.31	103,638.04	.00	8,843.27	92.1%
0113551 510114	MANAGER OF ACCOU	120,199.16	.00	120,199.16	146,536.63	.00	-26,337.47	121.9%
0113551 510117	HEAD CLERK	127,520.00	.00	127,520.00	106,427.60	.00	21,092.40	83.5%
0113551 510130	OVERTIME	5,245.00	.00	5,245.00	26,083.81	.00	-20,838.81	497.3%
0113551 510133	BUSINESS MANAGER	96,165.00	.00	96,165.00	88,232.82	.00	7,932.18	91.8%
0113551 510140	LONGEVITY	350.00	.00	350.00	1,275.00	.00	-925.00	364.3%
0113551 510142	EDUCATION PAY	750.00	.00	750.00	4,716.87	.00	-3,966.87	628.9%
0113551 510180	ERP MAIN. STIPEN	20,000.00	.00	20,000.00	16,922.84	.00	3,077.16	84.6%
0113551 510190	CITY LEAVE BUY B	600,000.00	.00	600,000.00	1,131,617.05	.00	-531,617.05	188.6%
0113551 510321	FINANCIAL ANALYS	.00	.00	.00	6,579.36	.00	-6,579.36	100.0%
0113551 512034	STUDENT INTERN	6,324.00	.00	6,324.00	-746,804.00	.00	753,128.00	*****%
0113551 512093	ADMIN. SECRETARY	66,277.32	.00	66,277.32	51,972.48	.00	14,304.84	78.4%
TOTAL MUNICIPAL FINANCE PERS S		1,312,832.68	.00	1,312,832.68	1,091,639.38	.00	221,193.30	83.2%

0113552 MUNICIPAL FINANCE CONTRACTUAL

0113552 520400	REPAIRS:MAINTENA	250.00	.00	250.00	21.87	.00	228.13	8.7%
0113552 530000	PROFESSIONAL/TEC	2,500.00	348.70	2,848.70	1,887.22	276.42	685.06	76.0%
TOTAL MUNICIPAL FINANCE CONTRA		2,750.00	348.70	3,098.70	1,909.09	276.42	913.19	70.5%

0113554 MUNICIPAL FINANCE EXPEND.

0113554 540200	OFFICE SUPPLIES	7,000.00	8,060.89	15,060.89	10,262.99	2,567.96	2,229.94	85.2%
0113554 560302	AUDIT OF MUNI AC	200,000.00	79,229.08	279,229.08	273,418.55	.00	5,810.53	97.9%
0113554 570200	TRAVEL OUT OF ST	.00	5,000.00	5,000.00	4,535.16	322.51	142.33	97.2%
0113554 570300	DUES - SUBSCRIPT	12,000.00	.00	12,000.00	10,964.91	712.38	322.71	97.3%
0113554 570304	CONFERENCES	.00	3,916.19	3,916.19	3,916.19	.00	.00	100.0%
TOTAL MUNICIPAL FINANCE EXPEND		219,000.00	96,206.16	315,206.16	303,097.80	3,602.85	8,505.51	97.3%

0113558 MUNICIPAL FINANCE CAPITAL

0113558 580500	ACQ.:EQUIPMENT	400,000.00	253,518.61	653,518.61	225,138.40	242,073.75	186,306.46	71.5%
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YEAR-TO-DATE BUDGET REPORT

FOR 2024 13								
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	253,518.61	653,518.61	225,138.40	242,073.75	186,306.46	71.5%
TOTAL MUNICIPAL FINANCE		1,934,582.68	350,073.47	2,284,656.15	1,621,784.67	245,953.02	416,918.46	81.8%
	TOTAL EXPENSES	1,934,582.68	350,073.47	2,284,656.15	1,621,784.67	245,953.02	416,918.46	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
138 PURCHASING OFFICE							
0113851 PURCHASING PERS SVCS							
0113851 510013 PURCHASING AGENT	114,894.30	.00	114,894.30	97,218.44	.00	17,675.86	84.6%
0113851 510099 ASST. CONTRACT C	68,044.00	.00	68,044.00	57,574.88	.00	10,469.12	84.6%
0113851 510124 PRINCIPAL CLERK	58,704.00	.00	58,704.00	49,672.04	.00	9,031.96	84.6%
0113851 510140 LONGEVITY	700.00	.00	700.00	2,200.00	.00	-1,500.00	314.3%
0113851 510142 EDUCATION PAY	9,546.00	.00	9,546.00	9,543.62	.00	2.38	100.0%
0113851 510193 PREMIUM PAY	783.00	.00	783.00	660.00	.00	123.00	84.3%
0113851 512115 OFFICE MANAGER	91,344.00	.00	91,344.00	77,290.40	.00	14,053.60	84.6%
TOTAL PURCHASING PERS SVCS	344,015.30	.00	344,015.30	294,159.38	.00	49,855.92	85.5%
0113852 PURCHASING CONTACTUAL							
0113852 520400 REPAIRS:MAINTENA	350.00	.00	350.00	275.00	.00	75.00	78.6%
0113852 530000 PROFESSIONAL/TEC	1,750.00	.00	1,750.00	1,722.12	.00	27.88	98.4%
0113852 530006 PROF. SERVICE:PRI	2,500.00	.00	2,500.00	33.20	.00	2,466.80	1.3%
0113852 530303 CONTRACTED	2,436.00	.00	2,436.00	2,436.00	.00	.00	100.0%
TOTAL PURCHASING CONTACTUAL	7,036.00	.00	7,036.00	4,466.32	.00	2,569.68	63.5%
0113854 PURCHASING EXPEND.							
0113854 540200 OFFICE SUPPLIES	1,000.00	.00	1,000.00	574.87	425.13	.00	100.0%
0113854 550104 SUPPLY:GENERAL	450.00	.00	450.00	250.31	199.69	.00	100.0%
0113854 570300 DUES - SUBSCRIPT	250.00	.00	250.00	250.00	.00	.00	100.0%
TOTAL PURCHASING EXPEND.	1,700.00	.00	1,700.00	1,075.18	624.82	.00	100.0%
TOTAL PURCHASING OFFICE	352,751.30	.00	352,751.30	299,700.88	624.82	52,425.60	85.1%
TOTAL EXPENSES	352,751.30	.00	352,751.30	299,700.88	624.82	52,425.60	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13								
ACCOUNTS FOR:		ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
141	ASSESSORS	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENC/REQ	BUDGET	USED
0114151 ASSESSORS PERS SVCS								
0114151	510008	CHAIRPERSON, BOA						
			.00	146,911.89	126,005.26	.00	20,906.63	85.8%
0114151	510009	BOARD OF ASSESSO						
			.00	222,732.14	185,454.72	.00	37,277.42	83.3%
0114151	510011	DEPUTY COMMERCIA						
			.00	132,870.00	110,895.25	.00	21,974.75	83.5%
0114151	510123	PRINCIPAL CLERK						
			.00	57,592.45	29,305.52	.00	28,286.93	50.9%
0114151	510124	PRINCIPAL CLERK						
			.00	59,019.00	44,066.93	.00	14,952.07	74.7%
0114151	510130	OVERTIME						
			.00	1,615.00	.00	.00	1,615.00	.0%
0114151	510140	LONGEVITY						
			.00	175.00	1,950.00	.00	-1,775.00	1114.3%
0114151	510142	EDUCATION PAY						
			.00	750.00	.00	.00	750.00	.0%
0114151	510193	PREMIUM PAY						
			.00	.00	465.00	.00	-465.00	100.0%
0114151	512118	HEAD CLERK						
			.00	69,600.96	53,401.50	.00	16,199.46	76.7%
0114151	512144	ASSESSMENT SUPER						
			.00	80,478.00	71,191.44	.00	9,286.56	88.5%
0114151	512147	METHODOLOGIST/AP						
			.00	97,850.00	82,796.12	.00	15,053.88	84.6%
TOTAL ASSESSORS PERS SVCS			.00	869,594.44	705,531.74	.00	164,062.70	81.1%
0114152 ASSESSORS CONTRACTUAL								
0114152	530000	PROFESSIONAL/TEC						
				10,300.00	.00	.00	.00	.0%
0114152	530303	CONTRACTED						
				300,000.00	229,148.65	286,255.06	132,426.58	79.6%
0114152	530330	REQ'D REVAL APPR						
				300,000.00	12,371.10	95,803.52	41,825.38	72.1%
TOTAL ASSESSORS CONTRACTUAL				610,300.00	241,519.75	382,058.58	174,251.96	78.2%
0114154 ASSESSORS EXPEND.								
0114154	540200	OFFICE SUPPLIES						
				8,000.00	7,186.28	1,608.22	718.97	92.4%
0114154	570100	TRAVEL IN STATE						
				10,000.00	10,256.64	75.00	1,340.36	88.5%
0114154	570300	DUES - SUBSCRIPT						
				2,500.00	828.00	106.00	.00	100.0%
TOTAL ASSESSORS EXPEND.				20,500.00	18,270.92	1,789.22	2,059.33	90.7%
TOTAL ASSESSORS				1,500,394.44	965,322.41	383,847.80	340,373.99	79.9%
TOTAL EXPENSES				1,500,394.44	965,322.41	383,847.80	340,373.99	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMNTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
145 TREASURER/COLLECTOR							
0114551 TREAS/COLL PERS SVCS							
0114551 510004 TREASURER/COLLEC	138,713.43	.00	138,713.43	117,373.08	.00	21,340.35	84.6%
0114551 510005 ASST. TREASURER	94,487.00	.00	94,487.00	86,483.11	.00	8,003.89	91.5%
0114551 510006 ASSISTANT COLLEC	94,487.00	.00	94,487.00	71,517.08	.00	22,969.92	75.7%
0114551 510075 PRINTER/BANK MES	52,226.00	.00	52,226.00	65,705.43	.00	-13,479.43	125.8%
0114551 510117 HEAD CLERK	125,332.00	.00	125,332.00	111,337.34	.00	13,994.66	88.8%
0114551 510123 PRINCIPAL CLERK	51,771.00	.00	51,771.00	43,718.65	.00	8,052.35	84.4%
0114551 510124 PRINCIPAL CLERK	111,835.00	.00	111,835.00	93,770.65	.00	18,064.35	83.8%
0114551 510140 LONGEVITY	2,510.00	.00	2,510.00	2,291.66	.00	218.34	91.3%
0114551 510142 EDUCATION DIFFER	6,897.00	.00	6,897.00	13,007.06	.00	-6,110.06	188.6%
0114551 510153 TRAVEL ALLOWANCE	1,084.00	.00	1,084.00	1,366.36	.00	-282.36	126.0%
0114551 510193 PREMIUM PAY	786.00	.00	786.00	.00	.00	786.00	.0%
0114551 510552 ACCOUNT CLERK II	95,934.00	.00	95,934.00	75,663.40	.00	20,270.60	78.9%
0114551 512140 CLERK TYPIST	45,405.00	.00	45,405.00	24,798.03	.00	20,606.97	54.6%
TOTAL TREAS/COLL PERS SVCS	821,467.43	.00	821,467.43	707,031.85	.00	114,435.58	86.1%
0114552 TREAS/COLL CONTRACTUAL							
0114552 520400 REPAIRS:MAINTENA	1,560.00	.00	1,560.00	.00	.00	1,560.00	.0%
0114552 530000 PROFESSIONAL/TEC	200.00	.00	200.00	60.00	.00	140.00	30.0%
0114552 530102 BANK CHARGE SERV	2,000.00	.00	2,000.00	.00	.00	2,000.00	.0%
0114552 530400 COMMUNICATION	400,000.00	4,464.95	404,464.95	297,591.94	29,209.16	77,663.85	80.8%
TOTAL TREAS/COLL CONTRACTUAL	403,760.00	4,464.95	408,224.95	297,651.94	29,209.16	81,363.85	80.1%
0114554 TREAS/COLL EXPEND.							
0114554 540200 OFFICE SUPPLIES	10,000.00	.00	10,000.00	4,613.10	1,473.68	3,913.22	60.9%
0114554 570300 DUES - SUBSCRIPT	500.00	.00	500.00	330.00	.00	170.00	66.0%
0114554 570304 CONFERENCES	7,500.00	.00	7,500.00	580.00	.00	6,920.00	7.7%
0114554 570400 INSURANCE PREMIU	4,160.00	.00	4,160.00	3,177.00	.00	983.00	76.4%
TOTAL TREAS/COLL EXPEND.	22,160.00	.00	22,160.00	8,700.10	1,473.68	11,986.22	45.9%
TOTAL TREASURER/COLLECTOR	1,247,387.43	4,464.95	1,251,852.38	1,013,383.89	30,682.84	207,785.65	83.4%
TOTAL EXPENSES	1,247,387.43	4,464.95	1,251,852.38	1,013,383.89	30,682.84	207,785.65	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED				AVAILABLE	PCT
151 LEGAL DEPT	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENC/REQ	BUDGET	USED	
0115151 LEGAL PERS SVCS								
0115151 510020 CITY SOLICITOR	146,911.89	.00	146,911.89	124,310.12	.00	22,601.77	84.6%	
0115151 510021 ASSISTANT CITY S	178,112.94	.00	178,112.94	75,355.28	.00	102,757.66	42.3%	
0115151 510123 PRINCIPAL CLERK	77,250.00	.00	77,250.00	65,365.52	.00	11,884.48	84.6%	
0115151 510140 LONGEVITY	1,500.00	.00	1,500.00	1,675.00	.00	-175.00	111.7%	
0115151 510193 PREMIUM PAY	1,560.00	.00	1,560.00	1,320.00	.00	240.00	84.6%	
0115151 510316 LEGAL COUNSEL	104,282.14	.00	104,282.14	88,238.92	.00	16,043.22	84.6%	
TOTAL LEGAL PERS SVCS	509,616.97	.00	509,616.97	356,264.84	.00	153,352.13	69.9%	
0115152 LEGAL CONTRACTUAL								
0115152 520400 REPAIRS:MAINTENA	200.00	.00	200.00	.00	.00	200.00	.0%	
0115152 530000 PROFESSIONAL/TEC	35,000.00	.00	35,000.00	19,444.23	4,002.81	11,552.96	67.0%	
0115152 530303 CONTRACTED	172,000.00	5,300.00	177,300.00	101,464.85	13,846.38	61,988.77	65.0%	
TOTAL LEGAL CONTRACTUAL	207,200.00	5,300.00	212,500.00	120,909.08	17,849.19	73,741.73	65.3%	
0115154 LEGAL EXPEND.								
0115154 530010 OUTSIDE COUNSEL	195,000.00	10,600.00	205,600.00	204,631.69	875.25	93.06	100.0%	
0115154 540200 OFFICE SUPPLIES	2,650.00	.00	2,650.00	1,872.57	240.43	537.00	79.7%	
0115154 570300 DUES - SUBSCRIPT	2,000.00	.00	2,000.00	841.70	150.00	1,008.30	49.6%	
TOTAL LEGAL EXPEND.	199,650.00	10,600.00	210,250.00	207,345.96	1,265.68	1,638.36	99.2%	
TOTAL LEGAL DEPT	916,466.97	15,900.00	932,366.97	684,519.88	19,114.87	228,732.22	75.5%	
TOTAL EXPENSES	916,466.97	15,900.00	932,366.97	684,519.88	19,114.87	228,732.22		

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
152 HUMAN RESOURCES							
0115251 PERSONNEL PERS SVCS							
0115251 510015 PERSONNEL DIRECT	134,146.00	.00	134,146.00	117,525.51	.00	16,620.49	87.6%
0115251 510087 ASSIST BENEFITS	64,375.00	.00	64,375.00	54,471.12	.00	9,903.88	84.6%
0115251 510130 OVERTIME	5,425.00	.00	5,425.00	1,981.52	.00	3,443.48	36.5%
0115251 510140 LONGEVITY	1,200.00	.00	1,200.00	1,375.00	.00	-175.00	114.6%
0115251 510143 ENHANCED LONGEVI	45,000.00	.00	45,000.00	45,000.00	.00	.00	100.0%
0115251 510158 PERSONNEL ASSIST	100,176.50	.00	100,176.50	94,364.68	.00	5,811.82	94.2%
0115251 510193 PREMIUM PAY	1,560.00	.00	1,560.00	1,320.00	.00	240.00	84.6%
0115251 510243 COORDINATOR	78,310.61	.00	78,310.61	66,262.68	.00	12,047.93	84.6%
TOTAL PERSONNEL PERS SVCS	430,193.11	.00	430,193.11	382,300.51	.00	47,892.60	88.9%
0115252 PERSONNEL CONTRACTUAL							
0115252 530303 CONTRACTED	175,000.00	5,499.00	180,499.00	83,629.60	7,720.90	89,148.50	50.6%
TOTAL PERSONNEL CONTRACTUAL	175,000.00	5,499.00	180,499.00	83,629.60	7,720.90	89,148.50	50.6%
0115254 PERSONNEL EXPEND.							
0115254 540200 OFFICE SUPPLIES	5,550.00	.00	5,550.00	2,824.28	1,393.55	1,332.17	76.0%
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	1,200.00	.00	.00	100.0%
TOTAL PERSONNEL EXPEND.	7,080.00	.00	7,080.00	4,349.28	1,393.55	1,337.17	81.1%
TOTAL HUMAN RESOURCES	612,273.11	5,499.00	617,772.11	470,279.39	9,114.45	138,378.27	77.6%
TOTAL EXPENSES	612,273.11	5,499.00	617,772.11	470,279.39	9,114.45	138,378.27	

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
155 INFORMATION TECHNOLOGY							
0115551 IT PERS SVCS							
0115551 510065 MUNIS & SOFTWARE	56,756.00	.00	56,756.00	47,742.12	.00	9,013.88	84.1%
0115551 510130 OVERTIME	97,850.00	.00	97,850.00	129,181.46	.00	-31,331.46	132.0%
0115551 510140 LONGEVITY	7,650.00	.00	7,650.00	8,291.66	.00	-641.66	108.4%
0115551 510142 EDUCATION PAY	25,044.00	.00	25,044.00	25,946.46	.00	-902.46	103.6%
0115551 512012 DIRECTOR OF INFO	142,812.67	.00	142,812.67	120,841.60	.00	21,971.07	84.6%
0115551 512097 COMPUTER OPERATO	52,184.00	.00	52,184.00	44,155.32	.00	8,028.68	84.6%
0115551 512116 SECRETARY	69,462.00	.00	69,462.00	50,617.40	.00	18,844.60	72.9%
0115551 512135 TELEPHONE OPERAT	53,174.00	.00	53,174.00	44,992.64	.00	8,181.36	84.6%
0115551 512142 D.P.SYSTEMS ANAL	312,955.00	.00	312,955.00	270,261.74	.00	42,693.26	86.4%
0115551 512166 OPERATIONS SUPER	89,071.00	.00	89,071.00	75,367.60	.00	13,703.40	84.6%
0115551 512184 DIRECTOR OF COMM	84,483.00	.00	84,483.00	71,485.04	.00	12,997.96	84.6%
0115551 512188 SR. PC TECH/AST	98,743.00	.00	98,743.00	85,450.05	.00	13,292.95	86.5%
0115551 512333 NETWORK ADMINIST	109,361.00	.00	109,361.00	94,638.60	.00	14,722.40	86.5%
0115551 512334 PC TECHNICIAN	298,530.00	.00	298,530.00	253,900.12	.00	44,629.88	85.1%
TOTAL IT PERS SVCS	1,498,075.67	.00	1,498,075.67	1,322,871.81	.00	175,203.86	88.3%
0115552 IT CONTRACTUAL							
0115552 520500 COMPUTER EQUIP	136,826.00	13,777.55	150,603.55	23,933.57	8,072.56	118,597.42	21.3%
0115552 530201 ONLINE TRAINING	25,000.00	.00	25,000.00	15,685.16	.00	9,314.84	62.7%
0115552 530303 CONTRACTUAL	2,580,439.00	130,091.74	2,710,530.74	2,345,275.68	199,394.97	165,860.09	93.9%
0115552 530400 COMMUNICATION	365,000.00	33,847.56	398,847.56	47,973.25	9,408.46	341,465.85	14.4%
TOTAL IT CONTRACTUAL	3,107,265.00	177,716.85	3,284,981.85	2,432,867.66	216,875.99	635,238.20	80.7%
0115554 IT EXPEND.							
0115554 550803 DP SUPPLIES	55,000.00	3,080.09	58,080.09	47,131.08	5,370.20	5,578.81	90.4%
TOTAL IT EXPEND.	55,000.00	3,080.09	58,080.09	47,131.08	5,370.20	5,578.81	90.4%
TOTAL INFORMATION TECHNOLOGY	4,660,340.67	180,796.94	4,841,137.61	3,802,870.55	222,246.19	816,020.87	83.1%
TOTAL EXPENSES	4,660,340.67	180,796.94	4,841,137.61	3,802,870.55	222,246.19	816,020.87	

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ACCOUNTS FOR: 158	TAX TITLE EXPENDITURE	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0115854 TAX TITLE EXPEND.								
0115854	570800 UNCLASSIFIED	150,000.00	16,919.50	166,919.50	46,278.25	6,642.58	113,998.67	31.7%
	TOTAL TAX TITLE EXPEND.	150,000.00	16,919.50	166,919.50	46,278.25	6,642.58	113,998.67	31.7%
	TOTAL TAX TITLE EXPENDITURE	150,000.00	16,919.50	166,919.50	46,278.25	6,642.58	113,998.67	31.7%
	TOTAL EXPENSES	150,000.00	16,919.50	166,919.50	46,278.25	6,642.58	113,998.67	

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
161 CLERK							
0116151 CLERK PERS SVCS							
0116151 510130 OVERTIME	10,000.00	.00	10,000.00	8,135.33	.00	1,864.67	81.4%
0116151 510140 LONGEVITY	2,700.00	.00	2,700.00	2,700.00	.00	.00	100.0%
0116151 510142 EDUCATION PAY	2,128.00	.00	2,128.00	2,127.72	.00	.28	100.0%
0116151 510193 PREMIUM PAY	780.00	.00	780.00	660.00	.00	120.00	84.6%
0116151 512010 CITY CLERK	146,911.89	.00	146,911.89	124,310.12	.00	22,601.77	84.6%
0116151 512011 ASSISTANT CITY C	89,071.00	.00	89,071.00	75,367.60	.00	13,703.40	84.6%
0116151 512099 PUBLIC RECORDS O	70,924.00	.00	70,924.00	61,376.40	.00	9,547.60	86.5%
0116151 512123 PRINCIPAL CLERK	57,185.00	.00	57,185.00	49,486.50	.00	7,698.50	86.5%
0116151 512140 CLERK TYPIST	43,750.00	.00	43,750.00	36,988.16	.00	6,761.84	84.5%
TOTAL CLERK PERS SVCS	423,449.89	.00	423,449.89	361,151.83	.00	62,298.06	85.3%
0116152 CLERK CONTRACTUAL							
0116152 520400 REPAIRS:MAINTENA	300.00	.00	300.00	212.00	.00	88.00	70.7%
0116152 530400 COMMUNICATION	20,000.00	.00	20,000.00	1,402.50	.00	18,597.50	7.0%
0116152 530800 OTHER PURCHASED	78,000.00	300.00	78,300.00	44,422.04	560.00	33,317.96	57.4%
TOTAL CLERK CONTRACTUAL	98,300.00	300.00	98,600.00	46,036.54	560.00	52,003.46	47.3%
0116154 CLERK EXPEND.							
0116154 540200 OFFICE SUPPLIES	5,000.00	.00	5,000.00	4,712.33	.00	287.67	94.2%
0116154 570300 DUES - SUBSCRIPT	750.00	.00	750.00	469.17	.00	280.83	62.6%
TOTAL CLERK EXPEND.	5,750.00	.00	5,750.00	5,181.50	.00	568.50	90.1%
TOTAL CLERK	527,499.89	300.00	527,799.89	412,369.87	560.00	114,870.02	78.2%
TOTAL EXPENSES	527,499.89	300.00	527,799.89	412,369.87	560.00	114,870.02	

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

0116251 ELECTIONS PERS SVCS

0116251 510130 OVERTIME	50,000.00	.00	50,000.00	23,318.67	.00	26,681.33	46.6%
0116251 510140 LONGEVITY	.00	.00	.00	175.00	.00	-175.00	100.0%
0116251 510142 EDUCATION PAY	1,250.00	.00	1,250.00	1,285.92	.00	-35.92	102.9%
0116251 510189 CLOTHING	500.00	.00	500.00	500.00	.00	.00	100.0%
0116251 510193 PREMIUM PAY	783.00	.00	783.00	.00	.00	783.00	.0%
0116251 510196 POLICE DETAILS	200,000.00	.00	200,000.00	105,476.63	.00	94,523.37	52.7%
0116251 510250 EARLY VOTING: OV	30,115.00	.00	30,115.00	11,093.13	.00	19,021.87	36.8%
0116251 510251 EARLY VOTING: PO	15,000.00	.00	15,000.00	.00	.00	15,000.00	.0%
0116251 510252 EARLY VOTING: BL	2,000.00	.00	2,000.00	.00	.00	2,000.00	.0%
0116251 512129 SR. CLERK TYPIST	47,431.00	.00	47,431.00	41,489.20	.00	5,941.80	87.5%
0116251 512140 CLERK TYPIST	43,479.00	.00	43,479.00	36,753.00	.00	6,726.00	84.5%
0116251 512143 ADMIN. ASSISTANT	80,289.00	.00	80,289.00	72,088.16	.00	8,200.84	89.8%
0116251 512454 BUILDING CUSTODI	26,100.00	.00	26,100.00	5,749.04	.00	20,350.96	22.0%
0116251 512550 REGISTRARS	2,000.00	.00	2,000.00	2,000.00	.00	.00	100.0%
0116251 512880 ELECTION WORKER	300,000.00	.00	300,000.00	208,232.50	.00	91,767.50	69.4%
0116251 512883 EARLY VOTING: EL	35,000.00	.00	35,000.00	7,886.25	.00	27,113.75	22.5%
TOTAL ELECTIONS PERS SVCS	833,947.00	.00	833,947.00	516,047.50	.00	317,899.50	61.9%

0116252 ELECTIONS CONTRACTUAL

0116252 520400 REPAIRS:MAINTENA	1,575.00	.00	1,575.00	1,200.00	.00	375.00	76.2%
0116252 520700 RENTALS/LEASES	20,000.00	.00	20,000.00	14,530.00	.00	5,470.00	72.7%
0116252 520706 EARLY VOTING: RE	3,000.00	.00	3,000.00	.00	.00	3,000.00	.0%
0116252 520708 RAMP RENTALS	18,000.00	.00	18,000.00	.00	.00	18,000.00	.0%
0116252 530000 PROFESSIONAL/TEC	5,250.00	.00	5,250.00	500.00	.00	4,750.00	9.5%
0116252 530400 COMMUNICATION	100,000.00	.00	100,000.00	65,943.61	.00	34,056.39	65.9%
0116252 530402 EARLY VOTING: CO	35,000.00	.00	35,000.00	10,917.87	22.63	24,059.50	31.3%
0116252 530800 OTHER PURCHASED	15,500.00	.00	15,500.00	8,819.28	.00	6,680.72	56.9%
0116252 530802 EARLY VOTING: OT	360.00	.00	360.00	.00	225.23	134.77	62.6%
TOTAL ELECTIONS CONTRACTUAL	198,685.00	.00	198,685.00	101,910.76	247.86	96,526.38	51.4%

0116254 ELECTIONS EXPEND.

0116254 540200 OFFICE SUPPLIES	25,000.00	.00	25,000.00	15,897.41	.00	9,102.59	63.6%
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YEAR-TO-DATE BUDGET REPORT

FOR 2024 13									
ACCOUNTS FOR: 162	ELECTIONS		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0116254	570100	TRAVEL IN STATE	1,200.00	.00	1,200.00	786.76	.00	413.24	65.6%
TOTAL ELECTIONS EXPEND.			26,200.00	.00	26,200.00	16,684.17	.00	9,515.83	63.7%
0116258 ELECTIONS CAPITAL									
0116258	580500	ACQ.:EQUIPMENT	60,000.00	.00	60,000.00	59,242.90	.00	757.10	98.7%
0116258	580506	EARLY VOTING: EQ	50,000.00	.00	50,000.00	13,022.79	.00	36,977.21	26.0%
TOTAL ELECTIONS CAPITAL			110,000.00	.00	110,000.00	72,265.69	.00	37,734.31	65.7%
TOTAL ELECTIONS			1,168,832.00	.00	1,168,832.00	706,908.12	247.86	461,676.02	60.5%
TOTAL EXPENSES			1,168,832.00	.00	1,168,832.00	706,908.12	247.86	461,676.02	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13								
ACCOUNTS FOR:		ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
165	LICENSING COMMISSION	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENC/REQ	BUDGET	USED
0116551 LICENSING PERS SVCS								
0116551	510130	OVERTIME	.00	2,377.00	.00	.00	2,377.00	.0%
0116551	510142	EDUCATION PAY	.00	3,152.00	3,151.10	.00	.90	100.0%
0116551	512093	ADMIN. SECRETARY	.00	63,022.00	53,326.24	.00	9,695.76	84.6%
TOTAL LICENSING PERS SVCS		68,551.00	.00	68,551.00	56,477.34	.00	12,073.66	82.4%
0116552 LICENSING CONTRACTUAL								
0116552	520400	REPAIRS:MAINTENA	.00	75.00	.00	.00	75.00	.0%
0116552	530000	PROFESSIONAL/TEC	.00	300.00	.00	.00	300.00	.0%
0116552	530800	OTHER PURCHASED	.00	15,500.00	15,500.00	.00	.00	100.0%
TOTAL LICENSING CONTRACTUAL		15,875.00	.00	15,875.00	15,500.00	.00	375.00	97.6%
0116554 LICENSING EXPEND.								
0116554	540200	OFFICE SUPPLIES	.00	600.00	352.00	.00	248.00	58.7%
TOTAL LICENSING EXPEND.		600.00	.00	600.00	352.00	.00	248.00	58.7%
TOTAL LICENSING COMMISSION		85,026.00	.00	85,026.00	72,329.34	.00	12,696.66	85.1%
TOTAL EXPENSES		85,026.00	.00	85,026.00	72,329.34	.00	12,696.66	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13										
ACCOUNTS FOR: 168	CENSUS	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED		
0116854 CENSUS EXPENSES										
0116854	570800		UNCLASSIFIED	100,000.00	14,860.38	114,860.38	41,848.19	.00	73,012.19	36.4%
	TOTAL CENSUS EXPENSES	100,000.00	14,860.38	114,860.38	41,848.19	.00	73,012.19	36.4%		
	TOTAL CENSUS	100,000.00	14,860.38	114,860.38	41,848.19	.00	73,012.19	36.4%		
	TOTAL EXPENSES	100,000.00	14,860.38	114,860.38	41,848.19	.00	73,012.19			

YEAR-TO-DATE BUDGET REPORT

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

0117551 PLAN DEPT PERS SVCS

0117551 510117	HEAD CLERK	58,749.00	.00	58,749.00	49,666.90	.00	9,082.10	84.5%
0117551 510130	OVERTIME	45,000.00	.00	45,000.00	28,925.90	.00	16,074.10	64.3%
0117551 510140	LONGEVITY	1,425.00	.00	1,425.00	1,875.00	.00	-450.00	131.6%
0117551 510142	EDUCATION PAY	8,671.00	.00	8,671.00	14,123.73	.00	-5,452.73	162.9%
0117551 510193	PREMIUM PAY	780.00	.00	780.00	660.00	.00	120.00	84.6%
0117551 512014	PLANNING DIRECTO	146,911.89	.00	146,911.89	124,310.12	.00	22,601.77	84.6%
0117551 512015	ASSISTANT PLANNE	147,488.00	.00	147,488.00	62,398.60	.00	85,089.40	42.3%
0117551 512021	ASSISTANT PLANNI	108,744.00	.00	108,744.00	94,104.90	.00	14,639.10	86.5%
0117551 512034	STUDENT INTERN	9,336.00	.00	9,336.00	.00	.00	9,336.00	.0%
0117551 512115	OFFICE MANAGER	84,464.00	.00	84,464.00	77,535.62	.00	6,928.38	91.8%
0117551 512167	OPERATIONS SUPER	72,207.00	.00	72,207.00	61,097.52	.00	11,109.48	84.6%
0117551 512806	PRIN.PLANNER II	88,198.60	.00	88,198.60	74,621.80	.00	13,576.80	84.6%
0117551 512809	PRINCIPAL PLANNE	94,373.23	.00	94,373.23	76,875.04	.00	17,498.19	81.5%
TOTAL PLAN DEPT PERS SVCS		866,347.72	.00	866,347.72	666,195.13	.00	200,152.59	76.9%

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	.00	.00	5,500.00	.0%
0117552 530302	REGIONAL COMPACT	25,000.00	.00	25,000.00	.00	.00	25,000.00	.0%
0117552 530303	CONTRACTED	400,000.00	100,916.26	500,916.26	88,107.96	308,525.70	104,282.60	79.2%
0117552 530400	COMMUNICATION	15,000.00	250.00	15,250.00	7,050.26	1,225.73	6,974.01	54.3%
TOTAL PLAN DEPT CONTRACTUAL		446,000.00	101,166.26	547,166.26	95,158.22	309,751.43	142,256.61	74.0%

0117554 PLAN DEPT EXPEND.

0117554 540200	OFFICE SUPPLIES	5,500.00	566.00	6,066.00	3,962.60	935.19	1,168.21	80.7%
0117554 550100	EDUCATIONAL SUPP	500.00	.00	500.00	.00	.00	500.00	.0%
0117554 570100	TRAVEL IN STATE	500.00	.00	500.00	.00	.00	500.00	.0%
0117554 570200	TRAVEL OUT OF ST	4,500.00	.00	4,500.00	210.57	.00	4,289.43	4.7%
0117554 570300	DUES - SUBSCRIPT	24,000.00	.00	24,000.00	16,426.85	.00	7,573.15	68.4%
0117554 570304	CONFERENCES	3,000.00	.00	3,000.00	355.92	.00	2,644.08	11.9%
TOTAL PLAN DEPT EXPEND.		38,000.00	566.00	38,566.00	20,955.94	935.19	16,674.87	56.8%

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13									
ACCOUNTS FOR:	PLANNING DEPARTMENT	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED	
175									
	TOTAL PLANNING DEPARTMENT	1,350,347.72	101,732.26	1,452,079.98	782,309.29	310,686.62	359,084.07	75.3%	
	TOTAL EXPENSES	1,350,347.72	101,732.26	1,452,079.98	782,309.29	310,686.62	359,084.07		

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

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

0119251 PUBLIC BUILD PERS SVCS

0119251 510110	SALARY/WAGE PERM	30,000.00	.00	30,000.00	23,860.00	.00	6,140.00	79.5%
0119251 510130	OVERTIME	300,000.00	.00	300,000.00	608,006.87	.00	-308,006.87	202.7%
0119251 510140	LONGEVITY	2,675.00	.00	2,675.00	5,375.00	.00	-2,700.00	200.9%
0119251 510141	SHIFT DIFFERENTI	12,833.00	.00	12,833.00	10,831.72	.00	2,001.28	84.4%
0119251 510189	CLOTHING	27,500.00	.00	27,500.00	32,000.00	.00	-4,500.00	116.4%
0119251 510193	PREMIUM PAY	2,340.00	.00	2,340.00	2,356.72	.00	-16.72	100.7%
0119251 510194	LICENSE ALLOWANC	520.00	.00	520.00	440.00	.00	80.00	84.6%
0119251 510319	PROJECT MANAGER	87,550.00	.00	87,550.00	74,080.60	.00	13,469.40	84.6%
0119251 510402	DOWNTOWN COORDIN	.00	.00	.00	1,121.96	.00	-1,121.96	100.0%
0119251 512013	DIRECTOR OF PLAN	116,995.07	.00	116,995.07	98,996.04	.00	17,999.03	84.6%
0119251 512022	DIRECTOR OF CONS	119,882.60	.00	119,882.60	101,438.92	.00	18,443.68	84.6%
0119251 512074	MECHANICAL TECHN	.00	.00	.00	3,232.07	.00	-3,232.07	100.0%
0119251 512088	DIR OF BUILDING	119,882.60	.00	119,882.60	101,438.92	.00	18,443.68	84.6%
0119251 512089	DIRECTOR OF ENGI	125,000.00	.00	125,000.00	105,769.40	.00	19,230.60	84.6%
0119251 512098	COMMISSIONER OF	157,520.89	.00	157,520.89	133,287.00	.00	24,233.89	84.6%
0119251 512143	ADMIN. ASSISTANT	172,306.00	.00	172,306.00	150,465.26	.00	21,840.74	87.3%
0119251 512155	ADMIN ASSISTANT	63,652.00	.00	63,652.00	53,858.64	.00	9,793.36	84.6%
0119251 512204	MAINTENANCE STAF	1,578,990.00	.00	1,578,990.00	1,317,209.80	.00	261,780.20	83.4%
0119251 512411	HORTICULTURAL/LA	.00	.00	.00	767.55	.00	-767.55	100.0%
0119251 512454	BUILDING CUSTODI	461,473.00	.00	461,473.00	335,933.51	.00	125,539.49	72.8%
0119251 512455	ENERGY MANAGER	113,300.00	.00	113,300.00	67,980.12	.00	45,319.88	60.0%
0119251 512456	ENERGY TECHNICIA	119,882.61	.00	119,882.61	101,438.92	.00	18,443.69	84.6%
0119251 512460	HVAC TECHNICIAN	193,022.00	.00	193,022.00	163,326.24	.00	29,695.76	84.6%
0119251 512462	CARP/CABINET MAK	85,006.00	.00	85,006.00	71,927.68	.00	13,078.32	84.6%
0119251 512476	SUPERVISOR OF CU	87,842.00	.00	87,842.00	74,327.44	.00	13,514.56	84.6%
0119251 512859	SECURITY GUARD	79,165.56	.00	79,165.56	66,989.56	.00	12,176.00	84.6%
0119251 519153	TRAVEL ALLOWANCE	14,400.00	.00	14,400.00	20,100.00	.00	-5,700.00	139.6%
TOTAL PUBLIC BUILD PERS SVCS		4,071,738.33	.00	4,071,738.33	3,726,559.94	.00	345,178.39	91.5%

0119252 PUBLIC BUILD CONTRACTUAL

0119252 520100	ENERGY	1,300,000.00	-56,574.67	1,243,425.33	842,039.44	335,785.89	65,600.00	94.7%
0119252 520400	REPAIRS:MAINTENA	117,500.00	.00	117,500.00	115,553.88	1,744.07	202.05	99.8%
0119252 520402	REPAIRS:BUILDING	125,000.00	10,613.25	135,613.25	121,735.19	13,878.06	.00	100.0%
0119252 520700	RENTALS/LEASES	42,000.00	.00	42,000.00	18,009.11	7,306.89	16,684.00	60.3%
0119252 530303	CONTRACTED	1,800,000.00	147,757.20	1,947,757.20	1,598,305.82	175,992.19	173,459.19	91.1%
TOTAL PUBLIC BUILD CONTRACTUAL		3,384,500.00	101,795.78	3,486,295.78	2,695,643.44	534,707.10	255,945.24	92.7%

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD EXPENDED	ENC/REQ	AVAILABLE	PCT
192 PUBLIC BUILDINGS	APPROP	ADJSTMTS	BUDGET			BUDGET	USED
0119254 PUBLIC BUILD EXPEND.							
0119254 540200 OFFICE SUPPLIES	5,250.00	78.59	5,328.59	4,728.48	.00	600.11	88.7%
0119254 540300 MAINTENANCE SUPP	4,000.00	57,316.00	61,316.00	31,214.41	26,980.16	3,121.43	94.9%
0119254 540500 CUSTODIAL SUPPLI	250,000.00	2,427.09	252,427.09	224,650.99	16,544.87	11,231.23	95.6%
0119254 540800 VEHICULAR SUPPLI	20,000.00	.00	20,000.00	10,992.01	3,874.08	5,133.91	74.3%
0119254 550800 OTHER SUPPLIES	165,000.00	4,026.82	169,026.82	140,007.13	29,019.69	.00	100.0%
0119254 570300 DUES - SUBSCRIPT	250.00	.00	250.00	150.00	.00	100.00	60.0%
0119254 570400 INSURANCE PREMIU	120,000.00	-57,316.00	62,684.00	62,684.00	.00	.00	100.0%
TOTAL PUBLIC BUILD EXPEND.	564,500.00	6,532.50	571,032.50	474,427.02	76,418.80	20,186.68	96.5%
TOTAL PUBLIC BUILDINGS	8,020,738.33	108,328.28	8,129,066.61	6,896,630.40	611,125.90	621,310.31	92.4%
TOTAL EXPENSES	8,020,738.33	108,328.28	8,129,066.61	6,896,630.40	611,125.90	621,310.31	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
210 POLICE							
0121051 POLICE PERS SVCS							
0121051 510118 OVERTIME-POLICE	.00	.00	.00	-924.45	.00	924.45	100.0%
0121051 510130 OVERTIME	1,300,000.00	300,000.00	1,600,000.00	1,773,915.04	.00	-173,915.04	110.9%
0121051 510131 COURT TIME	593,726.00	.00	593,726.00	196,024.70	.00	397,701.30	33.0%
0121051 510132 TRAINING TIME	1,300,000.00	.00	1,300,000.00	1,547,050.50	.00	-247,050.50	119.0%
0121051 510134 CIVILIAN POLICE	159,650.00	75,000.00	234,650.00	211,271.88	.00	23,378.12	90.0%
0121051 510135 POLICE MATRONS O	57,252.00	.00	57,252.00	38,740.00	.00	18,512.00	67.7%
0121051 510136 SUPERIOR OFFICER	625,000.00	.00	625,000.00	379,070.53	.00	245,929.47	60.7%
0121051 510139 UNIFORM ALLOWANC	35,135.00	.00	35,135.00	23,604.16	.00	11,530.84	67.2%
0121051 510140 LONGEVITY	165,980.00	.00	165,980.00	139,883.33	.00	26,096.67	84.3%
0121051 510141 SHIFT DIFF	3,305,856.38	.00	3,305,856.38	2,513,271.25	.00	792,585.13	76.0%
0121051 510142 EDUCATION DIFFER	5,523,024.94	-375,000.00	5,148,024.94	3,804,427.17	.00	1,343,597.77	73.9%
0121051 510150 HOLIDAY(POLICE F	1,809,927.12	.00	1,809,927.12	753,053.79	.00	1,056,873.33	41.6%
0121051 510151 VACATION PD TERM	505,436.62	.00	505,436.62	287,777.11	.00	217,659.51	56.9%
0121051 510160 READING TIME	1,201,413.18	.00	1,201,413.18	914,756.86	.00	286,656.32	76.1%
0121051 510161 VACATION PD TERM	86,527.44	.00	86,527.44	7,647.21	.00	78,880.23	8.8%
0121051 510192 TOOL ALLOWANCE	727.00	.00	727.00	750.00	.00	-23.00	103.2%
0121051 510193 PREMIUM PAY	259,348.00	.00	259,348.00	135,797.39	.00	123,550.61	52.4%
0121051 512091 OPERATIONS MANAG	75,146.87	.00	75,146.87	61,740.36	.00	13,406.51	82.2%
0121051 512092 LAW ENFORC. INFO	150,293.74	.00	150,293.74	85,096.68	.00	65,197.06	56.6%
0121051 512093 ADMIN. SECRETARY	139,106.76	.00	139,106.76	117,110.20	.00	21,996.56	84.2%
0121051 512104 POLICE CHIEF	160,275.09	.00	160,275.09	135,617.24	.00	24,657.85	84.6%
0121051 512123 PRINCIPAL CLERK	59,472.03	.00	59,472.03	49,090.64	.00	10,381.39	82.5%
0121051 512124 PRINCIPAL CLERK	119,756.00	.00	119,756.00	97,303.97	.00	22,452.03	81.3%
0121051 512129 SR. CLERK TYPIST	158,053.77	.00	158,053.77	114,528.80	.00	43,524.97	72.5%
0121051 512132 PRIN. BOOKKEEPER	80,175.49	.00	80,175.49	69,654.63	.00	10,520.86	86.9%
0121051 512135 TELEPHONE OPERAT	841,590.88	.00	841,590.88	529,025.76	.00	312,565.12	62.9%
0121051 512136 EXEC.SEC.-POLICE	77,250.00	.00	77,250.00	65,365.52	.00	11,884.48	84.6%
0121051 512142 D.P.SYSTEMS ANAL	124,984.00	.00	124,984.00	108,158.85	.00	16,825.15	86.5%
0121051 512302 TRAF.SIGNAL & CO	34,655.46	.00	34,655.46	35,479.36	.00	-823.90	102.4%
0121051 512311 POLICE CAPTAIN	761,512.73	.00	761,512.73	653,429.78	.00	108,082.95	85.8%
0121051 512312 POLICE LIEUTENAN	1,677,154.52	.00	1,677,154.52	1,442,525.82	.00	234,628.70	86.0%
0121051 512313 POLICE SERGEANT	3,031,565.19	.00	3,031,565.19	2,499,718.21	.00	531,846.98	82.5%
0121051 512315 TRAFFIC SUPERVIS	581,896.54	.00	581,896.54	442,401.25	.00	139,495.29	76.0%
0121051 512317 CRISIS RESPONSE	97,602.92	.00	97,602.92	82,587.12	.00	15,015.80	84.6%
0121051 512332 FINANCIAL MANAGE	82,400.00	.00	82,400.00	69,723.28	.00	12,676.72	84.6%
0121051 512361 PATROLMAN III	13,813,623.51	.00	13,813,623.51	11,261,469.81	.00	2,552,153.70	81.5%
0121051 512363 PATROLMAN I	.00	.00	.00	22,758.00	.00	-22,758.00	100.0%
0121051 512435 WKG.FOREMAN-M.E.	84,830.52	.00	84,830.52	68,705.56	.00	16,124.96	81.0%
0121051 512465 M.E.REPAIR II	75,560.84	.00	75,560.84	72,100.52	.00	3,460.32	95.4%
TOTAL POLICE PERS SVCS	39,155,910.54	.00	39,155,910.54	30,809,707.83	.00	8,346,202.71	78.7%

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
210 POLICE							
0121052 POLICE CONTRACTUAL							
0121052 520400 REPAIRS:MAINTENA	215,000.00	1,635.00	216,635.00	138,994.68	11,127.39	66,512.93	69.3%
0121052 530000 PROFESSIONAL/TEC	20,000.00	2,673.00	22,673.00	22,050.69	60.00	562.31	97.5%
0121052 530207 TRAINING (POLICE	175,000.00	1,480.00	176,480.00	169,082.83	3,674.00	3,723.17	97.9%
0121052 530303 CONTRACTED	385,000.00	17,599.89	402,599.89	272,629.82	91,471.16	38,498.91	90.4%
0121052 530400 COMMUNICATION	122,000.00	40,244.81	162,244.81	65,660.99	31,018.78	65,565.04	59.6%
0121052 530800 OTHER PURCHASED	40,000.00	.00	40,000.00	.00	23,688.00	16,312.00	59.2%
TOTAL POLICE CONTRACTUAL	957,000.00	63,632.70	1,020,632.70	668,419.01	161,039.33	191,174.36	81.3%
0121054 POLICE EXPEND.							
0121054 540200 OFFICE SUPPLIES	25,000.00	3,821.11	28,821.11	17,557.92	5,832.75	5,430.44	81.2%
0121054 540300 MAINTENANCE SUPP	10,000.00	382.22	10,382.22	7,490.49	1,199.28	1,692.45	83.7%
0121054 540800 VEHICULAR SUPPLI	60,000.00	2,498.68	62,498.68	47,209.92	5,922.76	9,366.00	85.0%
0121054 540900 FOOD SUPPLIES	10,000.00	.00	10,000.00	3,139.32	1,462.27	5,398.41	46.0%
0121054 550000 SUPPLY:HEALTH/ME	500.00	.00	500.00	380.00	.00	120.00	76.0%
0121054 550800 OTHER SUPPLIES	25,000.00	860.04	25,860.04	22,100.78	907.97	2,851.29	89.0%
0121054 550805 RECRUIT UNIFORMS	50,000.00	17,111.75	67,111.75	31,646.14	1,533.76	33,931.85	49.4%
TOTAL POLICE EXPEND.	180,500.00	24,673.80	205,173.80	129,524.57	16,858.79	58,790.44	71.3%
TOTAL POLICE	40,293,410.54	88,306.50	40,381,717.04	31,607,651.41	177,898.12	8,596,167.51	78.7%
TOTAL EXPENSES	40,293,410.54	88,306.50	40,381,717.04	31,607,651.41	177,898.12	8,596,167.51	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
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0122051 FIRE PERS SVCS

0122051 510130 OVERTIME	2,269,029.00	.00	2,269,029.00	4,671,461.65	.00	-2,402,432.65	205.9%
0122051 510140 LONGEVITY	7,825.00	.00	7,825.00	89,712.50	.00	-81,887.50	1146.5%
0122051 510141 SHIFT DIFF	4,175,097.21	.00	4,175,097.21	3,597,524.37	.00	577,572.84	86.2%
0122051 510142 EDUCATION DIFFER	1,113,703.14	.00	1,113,703.14	1,398,840.56	.00	-285,137.42	125.6%
0122051 510143 ENHANCED LONGEVI	41,862.08	.00	41,862.08	36,687.77	.00	5,174.31	87.6%
0122051 510146 EMT(FIRE)	447,863.30	.00	447,863.30	383,744.92	.00	64,118.38	85.7%
0122051 510147 HDF(FIRE)	2,080,000.00	.00	2,080,000.00	1,787,686.25	.00	292,313.75	85.9%
0122051 510150 HOLIDAY(POLICE F	1,805,793.94	.00	1,805,793.94	1,188,346.06	.00	617,447.88	65.8%
0122051 510157 BUSINESS MANAGER	109,094.63	.00	109,094.63	94,793.18	.00	14,301.45	86.9%
0122051 510173 INJURED PAY	.00	.00	.00	1,379.34	.00	-1,379.34	100.0%
0122051 510193 PREMIUM PAY	15,782.00	.00	15,782.00	11,884.92	.00	3,897.08	75.3%
0122051 510198 FIRE DETAIL	35,000.00	.00	35,000.00	50,087.15	.00	-15,087.15	143.1%
0122051 512105 FIRE CHIEF	191,935.03	.00	191,935.03	162,406.64	.00	29,528.39	84.6%
0122051 512175 SECRETARY TO FIR	77,250.00	.00	77,250.00	65,365.52	.00	11,884.48	84.6%
0122051 512320 DEPUTY FIRE CHIE	706,646.00	.00	706,646.00	597,927.88	.00	108,718.12	84.6%
0122051 512321 FIRE CAPTAIN	1,571,678.00	.00	1,571,678.00	1,434,848.45	.00	136,829.55	91.3%
0122051 512322 FIRE LIEUTENANT	3,847,155.00	.00	3,847,155.00	3,518,311.03	.00	328,843.97	91.5%
0122051 512323 FIREFIGHTER 3	12,786,873.00	.00	12,786,873.00	10,578,559.15	.00	2,208,313.85	82.7%
0122051 512326 MASTER MECHANIC	108,213.00	.00	108,213.00	98,677.63	.00	9,535.37	91.2%
0122051 512334 PC TECHNICIAN	78,107.00	.00	78,107.00	66,089.76	.00	12,017.24	84.6%
0122051 512417 MOTOR EQUIP.REPA	86,842.00	.00	86,842.00	53,429.40	.00	33,412.60	61.5%
TOTAL FIRE PERS SVCS	31,555,749.33	.00	31,555,749.33	29,887,764.13	.00	1,667,985.20	94.7%

0122052 FIRE CONTRACTUAL

0122052 520400 REPAIRS:MAINTENA	150,000.00	281.73	150,281.73	132,844.76	17,436.97	.00	100.0%
0122052 520507 FIRE-HAZARDOUS W	2,000.00	.00	2,000.00	855.93	1,144.07	.00	100.0%
0122052 530001 PROF.SERV.:MEDIC	50,000.00	.00	50,000.00	49,875.78	.00	124.22	99.8%
0122052 530204 TRAINING & RESEA	20,000.00	.00	20,000.00	18,627.92	.00	1,372.08	93.1%
0122052 530303 CONTRACTED	126,700.00	-3,024.01	123,675.99	113,201.24	6,810.01	3,664.74	97.0%
0122052 530400 COMMUNICATION	100,000.00	513.00	100,513.00	87,781.25	8,166.29	4,565.46	95.5%
TOTAL FIRE CONTRACTUAL	448,700.00	-2,229.28	446,470.72	403,186.88	33,557.34	9,726.50	97.8%

0122054 FIRE EXPEND.

0122054 540200 OFFICE SUPPLIES	6,000.00	205.14	6,205.14	3,972.50	650.64	1,582.00	74.5%
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YEAR-TO-DATE BUDGET REPORT

FOR 2024 13									
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	130.00	65,130.00	60,738.07	4,391.93	.00	100.0%
0122054	550100	EDUCATIONAL SUPP	5,000.00	.00	5,000.00	2,886.04	1,560.28	553.68	88.9%
0122054	550801	FIREFIGHTING	181,000.00	144.40	181,144.40	166,637.08	9,589.77	4,917.55	97.3%
0122054	570300	DUES - SUBSCRIPT	12,000.00	.00	12,000.00	10,512.15	216.35	1,271.50	89.4%
TOTAL FIRE EXPEND.			269,000.00	479.54	269,479.54	244,745.84	16,408.97	8,324.73	96.9%
TOTAL FIRE SAFETY			32,273,449.33	-1,749.74	32,271,699.59	30,535,696.85	49,966.31	1,686,036.43	94.8%
TOTAL EXPENSES			32,273,449.33	-1,749.74	32,271,699.59	30,535,696.85	49,966.31	1,686,036.43	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD EXPENDED	ENC/REQ	AVAILABLE	PCT
240 INSPECTIONAL SERVICES	APPROP	ADJSTMTS	BUDGET			BUDGET	USED

0124051 INSPECTIONS PERS SVCS

0124051 510130 OVERTIME	16,490.00	.00	16,490.00	27,804.83	.00	-11,314.83	168.6%
0124051 510140 LONGEVITY	500.00	.00	500.00	8,716.67	.00	-8,216.67	1743.3%
0124051 510142 EDUCATION PAY	14,483.00	.00	14,483.00	14,481.14	.00	1.86	100.0%
0124051 510149 UNIFORM	500.00	.00	500.00	500.00	.00	.00	100.0%
0124051 510193 PREMIUM PAY	2,340.00	.00	2,340.00	1,980.00	.00	360.00	84.6%
0124051 512071 COMPLIANCE OFFIC	91,344.00	.00	91,344.00	77,290.40	.00	14,053.60	84.6%
0124051 512093 ADMIN. SECRETARY	65,574.00	.00	65,574.00	55,485.32	.00	10,088.68	84.6%
0124051 512100 INSPECTOR OF BUI	103,032.00	.00	103,032.00	87,180.28	.00	15,851.72	84.6%
0124051 512101 ASSISTANT BUILDI	113,300.00	.00	113,300.00	86,386.90	.00	26,913.10	76.2%
0124051 512102 LOCAL BUILDING I	446,877.00	.00	446,877.00	378,125.00	.00	68,752.00	84.6%
0124051 512107 PLAN EXAMINER	85,366.47	.00	85,366.47	.00	.00	85,366.47	.0%
0124051 512111 ASSISTANT WIRE I	87,154.00	.00	87,154.00	98,391.50	.00	-11,237.50	112.9%
0124051 512116 SECRETARY	63,600.00	.00	63,600.00	53,814.64	.00	9,785.36	84.6%
0124051 512121 INSP.WEIGHTS & M	95,225.49	.00	95,225.49	80,575.44	.00	14,650.05	84.6%
0124051 512122 CODE ENFORCEMENT	81,993.00	.00	81,993.00	79,047.00	.00	2,946.00	96.4%
0124051 512123 PRINCIPAL CLERK	52,335.00	.00	52,335.00	44,283.36	.00	8,051.64	84.6%
0124051 512129 SR.CLERK TYPIST	54,564.00	.00	54,564.00	46,169.20	.00	8,394.80	84.6%
0124051 512140 CLERK TYPIST	45,405.00	.00	45,405.00	38,244.85	.00	7,160.15	84.2%
0124051 512145 ELECT DOC LIAISO	45,405.00	.00	45,405.00	38,419.48	.00	6,985.52	84.6%
0124051 512146 PLUMBING & GAS F	119,615.00	.00	119,615.00	101,399.66	.00	18,215.34	84.8%
0124051 512330 CHIEF WIRE INSPE	106,073.02	.00	106,073.02	89,754.28	.00	16,318.74	84.6%
0124051 512331 CHIEF PLUMBING/G	113,871.40	.00	113,871.40	96,352.52	.00	17,518.88	84.6%
0124051 512698 BOARD CLERK/ZBA	63,039.00	.00	63,039.00	49,034.52	.00	14,004.48	77.8%
0124051 512730 DIRECTOR OF INSP	142,812.67	.00	142,812.67	120,841.60	.00	21,971.07	84.6%
TOTAL INSPECTIONS PERS SVCS	2,010,899.05	.00	2,010,899.05	1,674,278.59	.00	336,620.46	83.3%

0124052 INSPECTIONS CONTRACTUAL

0124052 520406 REPAIRS:VEHICLES	6,392.00	.00	6,392.00	3,757.45	47.98	2,586.57	59.5%
0124052 520500 COMPUTER EQUIP	1,692.00	.00	1,692.00	.00	.00	1,692.00	.0%
0124052 530000 PROFESSIONAL/TEC	33,008.00	.00	33,008.00	11,310.02	390.40	21,307.58	35.4%
0124052 530303 CONTRACTED	100,000.00	17,385.80	117,385.80	89,769.12	.00	27,616.68	76.5%
TOTAL INSPECTIONS CONTRACTUAL	141,092.00	17,385.80	158,477.80	104,836.59	438.38	53,202.83	66.4%

0124054 INSPECTIONS EXPEND.

0124054 540200 OFFICE SUPPLIES	9,814.00	.00	9,814.00	9,202.60	187.14	424.26	95.7%
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YEAR-TO-DATE BUDGET REPORT

FOR 2024 13									
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	234.99	11,034.99	6,791.24	3,806.25	437.50	96.0%	
0124054	570300 DUES - SUBSCRIPT	6,388.00	85.52	6,473.52	6,218.24	.00	255.28	96.1%	
	TOTAL INSPECTIONS EXPEND.	27,002.00	320.51	27,322.51	22,212.08	3,993.39	1,117.04	95.9%	
	TOTAL INSPECTIONAL SERVICES	2,178,993.05	17,706.31	2,196,699.36	1,801,327.26	4,431.77	390,940.33	82.2%	
	TOTAL EXPENSES	2,178,993.05	17,706.31	2,196,699.36	1,801,327.26	4,431.77	390,940.33		

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

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	7,380.00	.00	11,693.00	38.7%
0126051 510130 OVERTIME	196,216.00	.00	196,216.00	174,615.01	.00	21,600.99	89.0%
0126051 510140 LONGEVITY	2,450.00	.00	2,450.00	2,229.16	.00	220.84	91.0%
0126051 510141 SHIFT DIFFERENTI	22,551.00	.00	22,551.00	19,287.64	.00	3,263.36	85.5%
0126051 510142 EDUCATION PAY	10,302.00	.00	10,302.00	15,839.39	.00	-5,537.39	153.8%
0126051 510147 HAZARDOUS DUTY	14,976.00	.00	14,976.00	23,568.00	.00	-8,592.00	157.4%
0126051 510149 UNIFORM	3,090.00	.00	3,090.00	2,416.66	.00	673.34	78.2%
0126051 510150 HOLIDAY(POLICE F	41,160.00	.00	41,160.00	14,210.85	.00	26,949.15	34.5%
0126051 510153 TRAVEL ALLOWANCE	5,400.00	.00	5,400.00	4,770.00	.00	630.00	88.3%
0126051 510189 CLOTHING	6,180.00	.00	6,180.00	6,750.00	.00	-570.00	109.2%
0126051 510193 PREMIUM PAY	1,613.00	.00	1,613.00	.00	.00	1,613.00	.0%
0126051 510195 PAYMENT-OUT-OF-G	13,870.00	.00	13,870.00	8,001.00	.00	5,869.00	57.7%
0126051 510196 POLICE DETAILS	20,600.00	.00	20,600.00	23,548.79	.00	-2,948.79	114.3%
0126051 512030 OPERATIONS MANAG	93,741.29	.00	93,741.29	79,319.68	.00	14,421.61	84.6%
0126051 512069 TRAFFIC ENGINEER	128,291.86	.00	128,291.86	108,554.60	.00	19,737.26	84.6%
0126051 512070 JR. TRAFFIC ENGI	170,593.00	.00	170,593.00	144,346.84	.00	26,246.16	84.6%
0126051 512155 ADMIN ASSISTANT	65,363.00	.00	65,363.00	55,170.85	.00	10,192.15	84.4%
0126051 512246 DIRECTOR	143,179.07	.00	143,179.07	121,151.36	.00	22,027.71	84.6%
0126051 512306 PARKING CONTROL	258,848.00	.00	258,848.00	206,549.04	.00	52,298.96	79.8%
0126051 512307 PKG CONTROLLER S	102,214.00	.00	102,214.00	86,295.32	.00	15,918.68	84.4%
0126051 512316 TRAFFIC MAINTENA	143,098.00	.00	143,098.00	79,912.37	.00	63,185.63	55.8%
0126051 512325 SUPT. OF FIRE AL	113,797.00	.00	113,797.00	118,491.85	.00	-4,694.85	104.1%
0126051 512328 ELECTRICIAN	457,163.00	.00	457,163.00	351,679.50	.00	105,483.50	76.9%
0126051 512443 WKG FORM-LABORER	62,495.00	.00	62,495.00	16,540.72	.00	45,954.28	26.5%
0126051 512467 SIGN PAINTER	67,703.00	.00	67,703.00	57,287.12	.00	10,415.88	84.6%
0126051 512988 PARKING RECPT OF	-950,000.00	.00	-950,000.00	.00	.00	-950,000.00	.0%
TOTAL T. P. A. L. PERS SVCS	1,213,967.22	.00	1,213,967.22	1,727,915.75	.00	-513,948.53	142.3%

0126052 T. P. A. L. CONTRACTUAL

0126052 520009 PARK LIGHTING	55,000.00	.00	55,000.00	47,474.85	5,745.15	1,780.00	96.8%
0126052 520103 STREET LIGHTING	700,000.00	49,651.59	749,651.59	662,811.05	66,665.29	20,175.25	97.3%
0126052 520415 STREET-LONG LINE	60,000.00	14,652.35	74,652.35	14,652.35	45,000.00	15,000.00	79.9%
0126052 520416 STREET SIGNAGE	35,000.00	.00	35,000.00	31,921.46	3,014.70	63.84	99.8%
0126052 520428 FIRE ALARM REPAI	31,000.00	422.08	31,422.08	21,436.56	7,468.82	2,516.70	92.0%
0126052 520430 TRAFFIC SIGNAL M	187,500.00	90,820.87	278,320.87	253,468.37	14,696.00	10,156.50	96.4%
0126052 520431 SIGNAL & ACCESSI	200,000.00	134,174.99	334,174.99	211,636.99	18,760.00	103,778.00	68.9%

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13									
ACCOUNTS FOR:			ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
260	TRAFFIC PARKING ALARM LIGHTING		APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENC/REQ	BUDGET	USED
0126052	520432	PARKING TICKET P	50,000.00	32,123.29	82,123.29	36,925.14	1,125.46	44,072.69	46.3%
0126052	520433	DETECTION/INTERC	75,000.00	.00	75,000.00	59,040.00	.00	15,960.00	78.7%
0126052	520700	RENTALS/LEASES	28,000.00	.00	28,000.00	28,000.00	.00	.00	100.0%
0126052	530000	PROFESSIONAL/TEC	15,000.00	.00	15,000.00	14,828.88	.00	171.12	98.9%
0126052	530343	PARKING GARGAGE	350,000.00	80.00	350,080.00	285,361.69	13,310.62	51,407.69	85.3%
TOTAL T. P. A. L. CONTRACTUAL			1,786,500.00	321,925.17	2,108,425.17	1,667,557.34	175,786.04	265,081.79	87.4%
0126054 T. P. A. L. EXPENDITURES									
0126054	540200	OFFICE SUPPLIES	5,000.00	216.79	5,216.79	4,686.92	165.54	364.33	93.0%
0126054	540300	MAINTENANCE SUPP	80,500.00	14,748.32	95,248.32	58,065.81	18,968.58	18,213.93	80.9%
0126054	540303	CROSSWALK PAINTI	110,000.00	41,979.20	151,979.20	96,652.79	46,498.06	8,828.35	94.2%
0126054	540800	VEHICULAR SUPPLI	42,500.00	3,559.91	46,059.91	25,071.98	2,127.27	18,860.66	59.1%
0126054	550300	PUB WORKS SUPPLI	60,000.00	13,733.81	73,733.81	67,888.71	5,609.51	235.59	99.7%
TOTAL T. P. A. L. EXPENDITURES			298,000.00	74,238.03	372,238.03	252,366.21	73,368.96	46,502.86	87.5%
0126058 T. P. A. L. CAPITAL									
0126058	580408	BIKE LANE IMPROV	70,000.00	55,903.54	125,903.54	59,583.84	49,100.00	17,219.70	86.3%
TOTAL T. P. A. L. CAPITAL			70,000.00	55,903.54	125,903.54	59,583.84	49,100.00	17,219.70	86.3%
TOTAL TRAFFIC PARKING ALARM LI			3,368,467.22	452,066.74	3,820,533.96	3,707,423.14	298,255.00	-185,144.18	104.8%
TOTAL EXPENSES			3,368,467.22	452,066.74	3,820,533.96	3,707,423.14	298,255.00	-185,144.18	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13									
ACCOUNTS FOR:		ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT	
291	EMERGENCY MANAGEMENT	APPROP	ADJSTMNTS	BUDGET	YTD EXPENDED	ENC/REQ	BUDGET	USED	
0129151 EMERGENCY MANAGEMENT PERS SVCS									
0129151	510014	DIRECTOR OF EMER	105,259.32	.00	105,259.32	89,065.68	.00	16,193.64	84.6%
0129151	512030	OPERATIONS MANAG	64,890.00	.00	64,890.00	54,906.72	.00	9,983.28	84.6%
TOTAL EMERGENCY MANAGEMENT PER			170,149.32	.00	170,149.32	143,972.40	.00	26,176.92	84.6%
0129152 EMERGENCY MANAGEME CONTRACTUAL									
0129152	520400	REPAIRS:MAINTENA	5,000.00	.00	5,000.00	5,000.00	.00	.00	100.0%
0129152	530400	COMMUNICATION	5,000.00	.00	5,000.00	3,777.20	1,222.80	.00	100.0%
0129152	530800	OTHER PURCHASED	2,000.00	.00	2,000.00	2,000.00	.00	.00	100.0%
0129152	530806	EMERGENCY PREP.	25,600.00	.00	25,600.00	25,600.00	.00	.00	100.0%
TOTAL EMERGENCY MANAGEME CONTR			37,600.00	.00	37,600.00	36,377.20	1,222.80	.00	100.0%
0129154 EMERGENCY MANAGEMENT EXPEND.									
0129154	540200	OFFICE SUPPLIES	1,000.00	.00	1,000.00	352.48	.00	647.52	35.2%
0129154	540300	MAINTENANCE SUPP	5,000.00	.00	5,000.00	3,681.64	.00	1,318.36	73.6%
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	1,452.86	.00	1,547.14	48.4%
0129154	570304	CONFERENCES	5,000.00	565.67	5,565.67	2,971.16	2,594.51	.00	100.0%
0129154	570400	INSURANCE PREMIU	466.00	.00	466.00	466.00	.00	.00	100.0%
TOTAL EMERGENCY MANAGEMENT EXP			19,466.00	565.67	20,031.67	13,924.14	2,594.51	3,513.02	82.5%
TOTAL EMERGENCY MANAGEMENT			227,215.32	565.67	227,780.99	194,273.74	3,817.31	29,689.94	87.0%
TOTAL EXPENSES			227,215.32	565.67	227,780.99	194,273.74	3,817.31	29,689.94	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13									
ACCOUNTS FOR:			ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
292	ANIMAL	CONTROL	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENC/REQ	BUDGET	USED
0129251 ANIMAL PERS SVCS									
0129251	510130	OVERTIME	2,128.00	.00	2,128.00	8,084.54	.00	-5,956.54	379.9%
0129251	510140	LONGEVITY	1,700.00	.00	1,700.00	3,000.00	.00	-1,300.00	176.5%
0129251	510141	SHIFT DIFF	517.08	.00	517.08	352.00	.00	165.08	68.1%
0129251	510149	UNIFORM	2,500.00	.00	2,500.00	1,500.00	.00	1,000.00	60.0%
0129251	512309	ANIMAL CONTROL O	77,759.59	.00	77,759.59	59,626.60	.00	18,132.99	76.7%
0129251	512310	ASST. ANIMAL CON	58,448.00	.00	58,448.00	49,455.56	.00	8,992.44	84.6%
TOTAL ANIMAL PERS SVCS			143,052.67	.00	143,052.67	122,018.70	.00	21,033.97	85.3%
0129252 ANIMAL CONTRACTUAL									
0129252	520400	REPAIRS:MAINTENA	1,600.00	.00	1,600.00	487.02	1,112.98	.00	100.0%
0129252	530000	PROFESSIONAL/TEC	1,500.00	.00	1,500.00	1,188.38	294.21	17.41	98.8%
TOTAL ANIMAL CONTRACTUAL			3,100.00	.00	3,100.00	1,675.40	1,407.19	17.41	99.4%
0129254 ANIMAL EXPEND.									
0129254	540200	OFFICE SUPPLIES	1,000.00	.00	1,000.00	252.22	.00	747.78	25.2%
0129254	540300	MAINTENANCE SUPP	4,000.00	.00	4,000.00	3,105.35	729.96	164.69	95.9%
TOTAL ANIMAL EXPEND.			5,000.00	.00	5,000.00	3,357.57	729.96	912.47	81.8%
TOTAL ANIMAL CONTROL			151,152.67	.00	151,152.67	127,051.67	2,137.15	21,963.85	85.5%
TOTAL EXPENSES			151,152.67	.00	151,152.67	127,051.67	2,137.15	21,963.85	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

ACCOUNTS FOR: 300	EDUCATION	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
01300 EDUCATION								
01300	590700	EDUCATION	127,539,644.00	680,000.00	128,219,644.00	128,219,644.00	.00	100.0%
	TOTAL	EDUCATION	127,539,644.00	680,000.00	128,219,644.00	128,219,644.00	.00	100.0%
	TOTAL	EDUCATION	127,539,644.00	680,000.00	128,219,644.00	128,219,644.00	.00	100.0%
	TOTAL	EXPENSES	127,539,644.00	680,000.00	128,219,644.00	128,219,644.00	.00	.00

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13									
ACCOUNTS FOR:		ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT	
411	ENGINEER	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENC/REQ	BUDGET	USED	
0141151 ENGINEER PERS SVCS									
0141151	510120	SALARY/WAGE TEMP	2,894.00	.00	2,894.00	2,844.09	.00	49.91	98.3%
0141151	510130	OVERTIME	95,250.00	51,000.00	146,250.00	104,244.67	.00	42,005.33	71.3%
0141151	510140	LONGEVITY	2,575.00	.00	2,575.00	2,554.17	.00	20.83	99.2%
0141151	510142	EDUCATION PAY	28,685.00	.00	28,685.00	28,622.57	.00	62.43	99.8%
0141151	510319	PROJECT MANAGER	19,823.12	376.00	20,199.12	17,149.02	.00	3,050.10	84.9%
0141151	510320	GIS ADMINISTRATO	20,103.15	.00	20,103.15	17,010.40	.00	3,092.75	84.6%
0141151	510910	TUITION REIMBURS	1,000.00	.00	1,000.00	.00	.00	1,000.00	.0%
0141151	512034	STUDENT INTERN	5,150.00	14,400.00	19,550.00	12,770.00	.00	6,780.00	65.3%
0141151	512093	ADMIN. SECRETARY	68,196.00	5,150.00	73,346.00	63,373.03	.00	9,972.97	86.4%
0141151	512112	CITY ENGINEER	33,827.00	36.00	33,863.00	28,657.88	.00	5,205.12	84.6%
0141151	512459	JR.CIVIL ENGINEE	421,015.00	-74,298.00	346,717.00	285,252.04	.00	61,464.96	82.3%
0141151	512461	SR.CIVIL ENGINEE	293,681.00	3,336.00	297,017.00	254,000.80	.00	43,016.20	85.5%
TOTAL ENGINEER PERS SVCS			992,199.27	.00	992,199.27	816,478.67	.00	175,720.60	82.3%
0141152 ENGINEER CONTRACTUAL									
0141152	520400	REPAIRS/MAINTENA	3,200.00	.00	3,200.00	2,509.92	690.08	.00	100.0%
0141152	530000	PROFESSIONAL/TEC	15,000.00	.00	15,000.00	14,891.10	21.57	87.33	99.4%
0141152	530303	CONTRACTED	30,000.00	93,084.12	123,084.12	25,629.70	97,454.42	.00	100.0%
0141152	530400	COMMUNICATION	750.00	.00	750.00	602.85	74.15	73.00	90.3%
0141152	530800	OTHER PURCHASED	1,000.00	.00	1,000.00	1,000.00	.00	.00	100.0%
TOTAL ENGINEER CONTRACTUAL			49,950.00	93,084.12	143,034.12	44,633.57	98,240.22	160.33	99.9%
0141154 ENGINEER EXPEND.									
0141154	540200	OFFICE SUPPLIES	2,500.00	154.06	2,654.06	2,556.06	98.00	.00	100.0%
0141154	540800	VEHICULAR SUPPLI	1,500.00	.00	1,500.00	1,475.00	.00	25.00	98.3%
TOTAL ENGINEER EXPEND.			4,000.00	154.06	4,154.06	4,031.06	98.00	25.00	99.4%
TOTAL ENGINEER			1,046,149.27	93,238.18	1,139,387.45	865,143.30	98,338.22	175,905.93	84.6%
TOTAL EXPENSES			1,046,149.27	93,238.18	1,139,387.45	865,143.30	98,338.22	175,905.93	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD EXPENDED	ENC/REQ	AVAILABLE	PCT
421 PUBLIC WORKS	APPROP	ADJSTMTS	BUDGET			BUDGET	USED
0142151 ADMIN PERS SVCS							
0142151 510120	SALARY/WAGE TEMP	15,000.00	.00	15,000.00	4,765.25	.00	10,234.75 31.8%
0142151 510130	OVERTIME	195,700.00	.00	195,700.00	195,916.29	.00	-216.29 100.1%
0142151 510140	LONGEVITY	565.00	310.00	875.00	875.00	.00	.00 100.0%
0142151 510141	SHIFT DIFFERENTI	80,910.00	.00	80,910.00	46,042.61	.00	34,867.39 56.9%
0142151 510142	EDUCATION PAY	600.00	.00	600.00	.00	.00	600.00 .0%
0142151 510149	UNIFORM	6,180.00	.00	6,180.00	5,000.00	.00	1,180.00 80.9%
0142151 510153	TRAVEL ALLOWANCE	1,084.00	.00	1,084.00	990.00	.00	94.00 91.3%
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	44,479.16	.00	1,697.84 96.3%
0142151 510192	TOOL ALLOWANCE	2,650.00	.00	2,650.00	3,258.00	.00	-608.00 122.9%
0142151 510193	PREMIUM PAY	975.00	4.00	979.00	825.00	.00	154.00 84.3%
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	4,652.07	.00	16,110.93 22.4%
0142151 510196	POLICE DETAILS	10,123.00	.00	10,123.00	3,906.41	.00	6,216.59 38.6%
0142151 510319	PROJECT MANAGER	19,823.12	.00	19,823.12	16,772.85	.00	3,050.27 84.6%
0142151 510320	GIS ADMINISTRATO	20,103.15	.00	20,103.15	17,010.40	.00	3,092.75 84.6%
0142151 510322	GIS TECHNICIAN	15,761.25	.00	15,761.25	13,336.40	.00	2,424.85 84.6%
0142151 512016	PUBLIC WORKS COM	157,520.89	.00	157,520.89	133,287.00	.00	24,233.89 84.6%
0142151 512030	OPERATIONS MANAG	27,141.72	.00	27,141.72	22,965.80	.00	4,175.92 84.6%
0142151 512031	PROGRAM MANAGER	108,566.90	.00	108,566.90	91,864.52	.00	16,702.38 84.6%
0142151 512075	PRINTER/BANK MES	52,226.00	.00	52,226.00	44,190.96	.00	8,035.04 84.6%
0142151 512096	ADMIN SECRETARY	77,250.00	.00	77,250.00	65,365.52	.00	11,884.48 84.6%
0142151 512112	CITY ENGINEER	33,827.00	35.00	33,862.00	28,657.88	.00	5,204.12 84.6%
0142151 512129	SR.CLERK TYPIST	15,210.00	.00	15,210.00	.00	.00	15,210.00 .0%
0142151 512402	GENERAL FOREMAN	99,148.00	.00	99,148.00	84,894.92	.00	14,253.08 85.6%
0142151 512403	SUPERINTENDENT	36,610.59	.00	36,610.59	30,978.20	.00	5,632.39 84.6%
0142151 512405	GEN FOREMAN-M.E.	88,142.00	.00	88,142.00	74,581.32	.00	13,560.68 84.6%
0142151 512410	MASON	316,971.00	-12,143.40	304,827.60	197,599.08	.00	107,228.52 64.8%
0142151 512413	LABORER, MEO	365,636.00	.00	365,636.00	305,098.98	.00	60,537.02 83.4%
0142151 512415	LAB,HVY MEO I	266,828.00	-5,737.00	261,091.00	117,684.52	.00	143,406.48 45.1%
0142151 512422	SPECIAL MEO,LABO	532,531.00	.00	532,531.00	387,391.14	.00	145,139.86 72.7%
0142151 512437	WKG.FOREMAN,SP.M	258,183.00	5,388.00	263,571.00	223,370.79	.00	40,200.21 84.7%
0142151 512447	CARPENTER	61,437.00	.00	61,437.00	51,985.12	.00	9,451.88 84.6%
0142151 512451	FOREMAN	337,666.00	.00	337,666.00	278,140.13	.00	59,525.87 82.4%
0142151 512452	FOREMAN, MOTOR E	80,992.00	.00	80,992.00	68,531.32	.00	12,460.68 84.6%
0142151 512465	M.E.REPAIR II	208,115.00	.00	208,115.00	176,095.92	.00	32,019.08 84.6%
0142151 512473	LABORER/MEO/MASO	.00	12,143.40	12,143.40	12,143.40	.00	.00 100.0%
0142151 512491	HVY MEO/HIGH PRE	67,703.00	.00	67,703.00	56,245.54	.00	11,457.46 83.1%
0142151 512600	LABORER, GARDENE	226,838.00	.00	226,838.00	183,748.85	.00	43,089.15 81.0%

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED				AVAILABLE	PCT
421 PUBLIC WORKS	APPROP	ADJSTMNTS	BUDGET	YTD EXPENDED	ENC/REQ	BUDGET	USED	
TOTAL ADMIN PERS SVCS	4,008,108.62	.00	4,008,108.62	3,140,279.35	.00	867,829.27	78.3%	
0142152 ADMIN CONTRACTUAL								
0142152 520414 POT HOLE REPAIR	30,000.00	29,500.00	59,500.00	29,400.00	.00	30,100.00	49.4%	
0142152 530000 PROFESSIONAL/TEC	3,500.00	.00	3,500.00	.00	2,500.00	1,000.00	71.4%	
0142152 530303 CONTRACTED	350,000.00	68,931.32	418,931.32	252,989.89	49,465.37	116,476.06	72.2%	
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	15,490.00	40,490.00	39,290.00	.00	1,200.00	97.0%	
0142152 530400 COMMUNICATION	3,900.00	373.25	4,273.25	1,457.65	357.00	2,458.60	42.5%	
TOTAL ADMIN CONTRACTUAL	422,400.00	114,294.57	536,694.57	323,137.54	52,322.37	161,234.66	70.0%	
0142154 ADMIN EXPEND.								
0142154 540000 SUPPLIES	6,600.00	.00	6,600.00	814.64	.00	5,785.36	12.3%	
0142154 540100 TRANSP.SUPPLIES	850,000.00	56,124.59	906,124.59	776,777.35	84,478.76	44,868.48	95.0%	
0142154 540200 OFFICE SUPPLIES	2,400.00	.00	2,400.00	1,993.84	6.16	400.00	83.3%	
0142154 540300 MAINTENANCE SUPP	60,500.00	.00	60,500.00	28,857.69	2,958.32	28,683.99	52.6%	
0142154 540302 STREET SWEEPING	64,000.00	.00	64,000.00	52,046.11	11,953.89	.00	100.0%	
0142154 540800 VEHICULAR SUPPLI	100,000.00	2,440.27	102,440.27	69,332.03	14,242.98	18,865.26	81.6%	
0142154 550000 SUPPLY:HEALTH/ME	3,000.00	114.04	3,114.04	3,114.04	.00	.00	100.0%	
0142154 550300 PUB WORKS SUPPLI	212,000.00	2,687.28	214,687.28	127,306.55	26,103.34	61,277.39	71.5%	
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	.00	.00	1,500.00	.0%	
TOTAL ADMIN EXPEND.	1,301,080.00	61,366.18	1,362,446.18	1,060,242.25	139,743.45	162,460.48	88.1%	
TOTAL PUBLIC WORKS	5,731,588.62	175,660.75	5,907,249.37	4,523,659.14	192,065.82	1,191,524.41	79.8%	
TOTAL EXPENSES	5,731,588.62	175,660.75	5,907,249.37	4,523,659.14	192,065.82	1,191,524.41		

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13										
ACCOUNTS FOR:		ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT		
423	SNOW AND ICE REMOVAL	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENC/REQ	BUDGET	USED		
0142351 SNOW/ICE PERS SVCS										
0142351	510130	OVERTIME		314,706.00	.00	314,706.00	157,098.65	.00	157,607.35	49.9%
0142351	510188	MEALS ALLOWANCE		10,038.00	.00	10,038.00	2,220.00	.00	7,818.00	22.1%
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	4,908.80	.00	10,149.20	32.6%
TOTAL SNOW/ICE PERS SVCS				354,860.00	.00	354,860.00	164,227.45	.00	190,632.55	46.3%
0142352 SNOW/ICE CONTRACTUAL										
0142352	520400	REPAIRS:MAINTENA		190,000.00	.00	190,000.00	48,701.46	20,249.82	121,048.72	36.3%
0142352	530303	CONTRACTED		1,490,000.00	.00	1,490,000.00	1,015,081.04	192,950.25	281,968.71	81.1%
0142352	539030	POLICE SERVICES		5,000.00	.00	5,000.00	.00	.00	5,000.00	.0%
TOTAL SNOW/ICE CONTRACTUAL				1,685,000.00	.00	1,685,000.00	1,063,782.50	213,200.07	408,017.43	75.8%
0142354 SNOW/ICE EXPEND.										
0142354	540000	SUPPLIES		10,000.00	.00	10,000.00	.00	.00	10,000.00	.0%
0142354	540100	TRANSP.SUPPLIES		50,000.00	.00	50,000.00	.00	.00	50,000.00	.0%
TOTAL SNOW/ICE EXPEND.				60,000.00	.00	60,000.00	.00	.00	60,000.00	.0%
0142358 SNOW/ICE CAPITAL										
0142358	580500	ACQ.:EQUIPMENT		125,000.00	.00	125,000.00	.00	125,000.00	.00	100.0%
TOTAL SNOW/ICE CAPITAL				125,000.00	.00	125,000.00	.00	125,000.00	.00	100.0%
TOTAL SNOW AND ICE REMOVAL				2,224,860.00	.00	2,224,860.00	1,228,009.95	338,200.07	658,649.98	70.4%
TOTAL EXPENSES				2,224,860.00	.00	2,224,860.00	1,228,009.95	338,200.07	658,649.98	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
433 COLLECTION & DISPOSAL							
0143352 COLLECT/DISP CONTRACTUAL							
0143352 530310 SOLID WASTE DISP	3,109,500.00	1,143,609.49	4,253,109.49	2,787,805.15	815,804.34	649,500.00	84.7%
0143352 530311 COLLECTION SOLID	5,024,425.00	647,050.46	5,671,475.46	4,316,911.02	1,354,564.44	.00	100.0%
0143352 530314 30 YARD CONTAINERS	10,000.00	1,827.64	11,827.64	9,769.57	2,058.07	.00	100.0%
0143352 530316 ELECTRONIC DISPOSAL	40,000.00	983.12	40,983.12	38,682.06	2,257.06	44.00	99.9%
0143352 530317 HOUSEHOLD HAZ MA	60,000.00	32,339.86	92,339.86	39,329.27	5,962.09	47,048.50	49.0%
0143352 530318 RECYCLE BINS	15,000.00	.00	15,000.00	5,565.00	.00	9,435.00	37.1%
0143352 530320 PROMO/ADVERTISING	45,000.00	577.51	45,577.51	28,193.34	15.01	17,369.16	61.9%
0143352 530326 RECYCLABLE MATERIALS	1,078,400.00	192,589.32	1,270,989.32	901,198.27	163,277.75	206,513.30	83.8%
0143352 530327 STREET SWEEPINGS	10,000.00	.00	10,000.00	4,839.48	160.52	5,000.00	50.0%
TOTAL COLLECT/DISP CONTRACTUAL	9,392,325.00	2,018,977.40	11,411,302.40	8,132,293.16	2,344,099.28	934,909.96	91.8%
TOTAL COLLECTION & DISPOSAL	9,392,325.00	2,018,977.40	11,411,302.40	8,132,293.16	2,344,099.28	934,909.96	91.8%
TOTAL EXPENSES	9,392,325.00	2,018,977.40	11,411,302.40	8,132,293.16	2,344,099.28	934,909.96	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

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	12,820.00	10,809.72	.00	2,010.28	84.3%
0145051 510120	SALARY/WAGE TEMP	.00	17,429.00	5,688.11	.00	11,740.89	32.6%
0145051 510130	OVERTIME	8,212.00	103,150.00	85,223.78	.00	17,926.22	82.6%
0145051 510140	LONGEVITY	.00	1,681.00	125.00	.00	1,556.00	7.4%
0145051 510141	SHIFT DIFF	.00	8,788.00	7,088.66	.00	1,699.34	80.7%
0145051 510142	EDUCATION PAY	.00	1,571.00	.00	.00	1,571.00	.0%
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	33,401.00	.00	.00	100.0%
0145051 510188	MEALS ALLOWANCE	.00	5,000.00	1,290.00	.00	3,710.00	25.8%
0145051 510189	CLOTHING	.00	10,000.00	16,893.74	.00	-6,893.74	168.9%
0145051 510193	PREMIUM PAY	.00	195.00	165.00	.00	30.00	84.6%
0145051 510195	PAYMENT-OUT-OF-G	.00	5,191.00	1,525.30	.00	3,665.70	29.4%
0145051 510196	POLICE DETAILS	16,092.00	26,480.00	11,179.62	.00	15,300.38	42.2%
0145051 510319	PROJECT MANAGER	.00	19,823.12	16,772.02	.00	3,051.10	84.6%
0145051 510320	GIS ADMINISTRATO	.00	20,103.15	17,010.40	.00	3,092.75	84.6%
0145051 510322	GIS TECHNICIAN	.00	15,761.25	13,336.40	.00	2,424.85	84.6%
0145051 512030	OPERATIONS MANAG	.00	27,141.72	22,966.24	.00	4,175.48	84.6%
0145051 512082	HEAD PUMPING STA	.00	15,865.00	13,424.40	.00	2,440.60	84.6%
0145051 512112	CITY ENGINEER	35.00	33,862.00	28,657.88	.00	5,204.12	84.6%
0145051 512402	GENERAL FOREMAN	.00	62,922.00	48,949.88	.00	13,972.12	77.8%
0145051 512403	SUPERINTENDENT	.00	36,610.59	30,978.20	.00	5,632.39	84.6%
0145051 512409	LABORER	.00	19,734.00	16,696.24	.00	3,037.76	84.6%
0145051 512413	LABORER, MEO	.00	32,608.00	26,330.04	.00	6,277.96	80.7%
0145051 512415	LAB,HVY MEO I	-24,339.00	18,817.00	5,331.72	.00	13,485.28	28.3%
0145051 512418	VIDEO TECHNICIAN	.00	10,197.00	7,215.82	.00	2,981.18	70.8%
0145051 512419	PIPELAYER, BRACE	.00	10,159.00	8,321.48	.00	1,837.52	81.9%
0145051 512422	SPECIAL MEO,LABO	.00	144,979.00	82,418.42	.00	62,560.58	56.8%
0145051 512425	W/S MAINT.CRAFTS	-1,000.00	53,421.00	28,265.16	.00	25,155.84	52.9%
0145051 512428	W/S MAINT.MAN	.00	10,569.00	8,942.56	.00	1,626.44	84.6%
0145051 512437	WKG.FOREMAN,SP.M	10,300.00	23,510.00	19,305.52	.00	4,204.48	82.1%
0145051 512440	W.F.W/S MAINT.CR	-9,300.00	28,689.00	24,593.44	.00	4,095.56	85.7%
0145051 512442	W.F.-W/S MAINT.M	.00	11,863.00	7,073.08	.00	4,789.92	59.6%
0145051 512448	DISPATCHER	.00	38,802.00	28,440.68	.00	10,361.32	73.3%
0145051 512449	PUMPING STATION	.00	21,796.00	16,956.08	.00	4,839.92	77.8%
0145051 512450	PUMPING STATION	.00	18,349.00	14,274.85	.00	4,074.15	77.8%
0145051 512451	FOREMAN	.00	27,797.00	21,624.64	.00	6,172.36	77.8%
0145051 512792	WKG. FOREMAN-TOO	.00	12,694.00	10,661.83	.00	2,032.17	84.0%
TOTAL WATER DISTR PERS SVCS		.00	944,778.83	691,936.91	.00	252,841.92	73.2%

0145052 WATER DISTR CONTRACTUAL

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

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	29,999.87	8,500.13	.00	100.0%
0145052 520401 REPAIRS:OTHER	3,750.00	.00	3,750.00	2,556.18	.00	1,193.82	68.2%
0145052 520403 REPAIRS/PUMP STA	60,000.00	3,315.94	63,315.94	33,315.94	.00	30,000.00	52.6%
0145052 520409 REPAIRS:CATCH BA	30,000.00	12,000.00	42,000.00	.00	12,000.00	30,000.00	28.6%
0145052 520411 REPAIRS:TIDE GAT	75,000.00	18,901.38	93,901.38	56,789.72	5,174.63	31,937.03	66.0%
0145052 520412 CATCH BASIN CLEA	135,000.00	27,884.00	162,884.00	113,450.00	49,434.00	.00	100.0%
0145052 520413 DISPOSAL CATCH B	35,000.00	.00	35,000.00	15,832.45	.00	19,167.55	45.2%
0145052 520421 MS4 COMPLIANCE	130,000.00	13,420.00	143,420.00	107,370.00	36,050.00	.00	100.0%
0145052 520422 STREET SWEEPING	20,000.00	3,000.00	23,000.00	8,450.02	.00	14,549.98	36.7%
0145052 520700 RENTALS/LEASES	15,000.00	.00	15,000.00	8,416.04	.00	6,583.96	56.1%
0145052 530000 PROFESSIONAL/TEC	105,000.00	20,000.00	125,000.00	60,285.76	3,782.50	60,931.74	51.3%
0145052 530003 INFRASTRUCTURE/T	5,000.00	.00	5,000.00	5,000.00	.00	.00	100.0%
0145052 530202 SAFETY TRAINING	10,000.00	2,045.00	12,045.00	3,120.00	.00	8,925.00	25.9%
0145052 530303 CONTRACTED	90,000.00	10,000.00	100,000.00	90,870.13	3,925.32	5,204.55	94.8%
0145052 530400 COMMUNICATION	2,500.00	373.25	2,873.25	1,265.75	.00	1,607.50	44.1%
0145052 530805 MOSQUITO CONTROL	20,000.00	.00	20,000.00	19,360.00	.00	640.00	96.8%
TOTAL WATER DISTR CONTRACTUAL	774,750.00	110,939.57	885,689.57	556,081.86	118,866.58	210,741.13	76.2%
0145054 WATER DISTR EXPEND.							
0145054 540200 OFFICE SUPPLIES	2,000.00	.00	2,000.00	2,000.00	.00	.00	100.0%
0145054 540800 VEHICULAR SUPPLI	5,000.00	.00	5,000.00	4,841.71	158.29	.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	.00	35,000.00	22,896.84	6,081.13	6,022.03	82.8%
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	500.00	.00	.00	100.0%
0145054 570300 DUES - SUBSCRIPT	500.00	.00	500.00	500.00	.00	.00	100.0%
TOTAL WATER DISTR EXPEND.	44,500.00	.00	44,500.00	31,738.55	6,239.42	6,522.03	85.3%
TOTAL DRAIN DEPARTMENT	1,764,028.83	110,939.57	1,874,968.40	1,279,757.32	125,106.00	470,105.08	74.9%
TOTAL EXPENSES	1,764,028.83	110,939.57	1,874,968.40	1,279,757.32	125,106.00	470,105.08	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED				AVAILABLE	PCT	
491 CEMETERY	APPROP	ADJSTMNTS	BUDGET	YTD EXPENDED	ENC/REQ	BUDGET	USED		
0149151 CEMETERY PERS SVCS									
0149151 510130 OVERTIME	150,000.00	.00	150,000.00	100,802.49	.00	49,197.51	67.2%		
0149151 510140 LONGEVITY	527.00	.00	527.00	2,000.00	.00	-1,473.00	379.5%		
0149151 510141 SHIFT DIFF	6,434.00	.00	6,434.00	5,430.81	.00	1,003.19	84.4%		
0149151 510189 CLOTHING	6,180.00	.00	6,180.00	15,625.00	.00	-9,445.00	252.8%		
0149151 510192 TOOL ALLOWANCE	1,920.00	.00	1,920.00	630.00	.00	1,290.00	32.8%		
0149151 512072 SUMMER HELP	20,000.00	.00	20,000.00	29,176.00	.00	-9,176.00	145.9%		
0149151 512118 HEAD CLERK	70,655.00	.00	70,655.00	59,784.56	.00	10,870.44	84.6%		
0149151 512404 GEN.FOREMAN-TIME	.00	.00	.00	30,171.54	.00	-30,171.54	100.0%		
0149151 512410 MASON	61,437.00	.00	61,437.00	51,985.12	.00	9,451.88	84.6%		
0149151 512416 LAB,HVY MEO II	110,327.00	.00	110,327.00	87,129.05	.00	23,197.95	79.0%		
0149151 512438 WKG.FOREMAN-HVY.	61,437.00	.00	61,437.00	46,077.72	.00	15,359.28	75.0%		
0149151 512451 FOREMAN	168,724.00	.00	168,724.00	116,885.91	.00	51,838.09	69.3%		
0149151 512453 SUPERINTENDENT O	110,306.00	.00	110,306.00	13,983.36	.00	96,322.64	12.7%		
0149151 512465 M.E.REPAIR II	70,206.00	.00	70,206.00	58,054.30	.00	12,151.70	82.7%		
0149151 512600 LABORER, GARDENE	136,834.00	.00	136,834.00	40,469.04	.00	96,364.96	29.6%		
0149151 512601 CEMETERY MAINT.M	156,688.00	.00	156,688.00	200,070.05	.00	-43,382.05	127.7%		
TOTAL CEMETERY PERS SVCS	1,131,675.00	.00	1,131,675.00	858,274.95	.00	273,400.05	75.8%		
0149152 CEMETERY CONTRACTUAL									
0149152 520400 REPAIRS:MAINTENA	17,500.00	823.62	18,323.62	13,323.86	2,148.50	2,851.26	84.4%		
TOTAL CEMETERY CONTRACTUAL	17,500.00	823.62	18,323.62	13,323.86	2,148.50	2,851.26	84.4%		
0149154 CEMETERY EXPEND.									
0149154 540200 OFFICE SUPPLIES	1,200.00	.00	1,200.00	648.04	101.96	450.00	62.5%		
0149154 540600 GROUNDSPNG SUPP	30,000.00	.00	30,000.00	11,986.98	600.00	17,413.02	42.0%		
0149154 540800 VEHICULAR SUPPLI	15,000.00	.00	15,000.00	6,659.16	1,012.11	7,328.73	51.1%		
0149154 570300 DUES - SUBSCRIPT	120.00	.00	120.00	.00	.00	120.00	.0%		
TOTAL CEMETERY EXPEND.	46,320.00	.00	46,320.00	19,294.18	1,714.07	25,311.75	45.4%		
TOTAL CEMETERY	1,195,495.00	823.62	1,196,318.62	890,892.99	3,862.57	301,563.06	74.8%		
TOTAL EXPENSES	1,195,495.00	823.62	1,196,318.62	890,892.99	3,862.57	301,563.06			

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

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	21,300.54	.00	3,795.46	84.9%
0151051 510140 LONGEVITY	2,936.00	.00	2,936.00	2,950.00	.00	-14.00	100.5%
0151051 510142 EDUCATION INCENT	10,754.00	.00	10,754.00	12,196.86	.00	-1,442.86	113.4%
0151051 510149 UNIFORM	1,545.00	.00	1,545.00	1,500.00	.00	45.00	97.1%
0151051 510153 TRAVEL ALLOWANCE	20,000.00	.00	20,000.00	16,071.40	.00	3,928.60	80.4%
0151051 510189 CLOTHING	500.00	.00	500.00	500.00	.00	.00	100.0%
0151051 512017 COMM. OF PUBLIC	124,590.83	.00	124,590.83	105,423.12	.00	19,167.71	84.6%
0151051 512093 ADMIN. SECRETARY	82,100.00	.00	82,100.00	75,865.28	.00	6,234.72	92.4%
0151051 512123 PRINCIPAL CLERK	54,986.00	.00	54,986.00	46,526.04	.00	8,459.96	84.6%
0151051 512189 TOBACCO COMPLIAN	40,500.00	.00	40,500.00	36,575.30	.00	3,924.70	90.3%
0151051 512607 NURSE	147,508.00	.00	147,508.00	124,612.88	.00	22,895.12	84.5%
0151051 512608 FOOD INSPECTOR	221,439.00	.00	221,439.00	189,560.75	.00	31,878.25	85.6%
0151051 512609 NURSE COORDINATO	75,198.00	.00	75,198.00	63,628.84	.00	11,569.16	84.6%
0151051 512612 HEALTH INSPECTOR	66,053.00	.00	66,053.00	55,790.76	.00	10,262.24	84.5%
0151051 512616 SANITARIAN	162,543.00	.00	162,543.00	141,524.79	.00	21,018.21	87.1%
0151051 512790 OUTREACH/TRANSLA	64,604.00	.00	64,604.00	61,190.61	.00	3,413.39	94.7%
0151051 512887 CHIEF SANITARIAN	103,032.00	.00	103,032.00	87,180.28	.00	15,851.72	84.6%
TOTAL HEALTH INSP PERS SVCS	1,203,384.83	.00	1,203,384.83	1,042,397.45	.00	160,987.38	86.6%

0151052 HEALTH INSP CONTRACTUAL

0151052 520008 PUMP-OUT BOAT:EN	10,000.00	.00	10,000.00	.00	.00	10,000.00	.0%
0151052 530000 PROFESSIONAL/TEC	30,000.00	929.40	30,929.40	23,944.29	1,712.33	5,272.78	83.0%
0151052 530303 CONTRACTED	39,000.00	.00	39,000.00	39,000.00	.00	.00	100.0%
0151052 530803 ANIMAL/PEST CONT	450,000.00	30,587.00	480,587.00	405,394.10	26,594.00	48,598.90	89.9%
TOTAL HEALTH INSP CONTRACTUAL	529,000.00	31,516.40	560,516.40	468,338.39	28,306.33	63,871.68	88.6%

0151054 HEALTH INSP EXPEND.

0151054 540200 OFFICE SUPPLIES	2,000.00	.00	2,000.00	1,852.62	20.09	127.29	93.6%
0151054 550000 SUPPLY:HEALTH/ME	10,000.00	203.08	10,203.08	8,966.04	748.02	489.02	95.2%
0151054 550100 EDUCATIONAL SUPP	10,000.00	.00	10,000.00	3,868.59	517.50	5,613.91	43.9%
0151054 570300 DUES - SUBSCRIPT	3,000.00	.00	3,000.00	410.10	128.00	2,461.90	17.9%
0151054 570400 INSURANCE PREMIU	400.00	.00	400.00	120.00	.00	280.00	30.0%

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13									
ACCOUNTS FOR:	HEALTH INSPECTION SVCS	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED	
TOTAL HEALTH INSP EXPEND.		25,400.00	203.08	25,603.08	15,217.35	1,413.61	8,972.12	65.0%	
TOTAL HEALTH INSPECTION SVCS		1,757,784.83	31,719.48	1,789,504.31	1,525,953.19	29,719.94	233,831.18	86.9%	
	TOTAL EXPENSES	1,757,784.83	31,719.48	1,789,504.31	1,525,953.19	29,719.94	233,831.18		

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
541 COUNCIL ON AGING							
0154151 AGING PERS SVCS							
0154151 510110 SALARY/WAGE PERM	13,027.00	.00	13,027.00	8,546.25	.00	4,480.75	65.6%
0154151 510130 OVERTIME	1,615.00	.00	1,615.00	1,499.37	.00	115.63	92.8%
0154151 510140 LONGEVITY	6,901.00	.00	6,901.00	6,575.00	.00	326.00	95.3%
0154151 510193 PREMIUM PAY	780.00	.00	780.00	660.00	.00	120.00	84.6%
0154151 510729 SR. CLERK TYPIST	32,739.00	.00	32,739.00	16,054.29	.00	16,684.71	49.0%
0154151 512119 HEAD ADMINISTRAT	81,988.00	.00	81,988.00	73,905.80	.00	8,082.20	90.1%
0154151 512246 DIRECTOR-COUNCIL	114,894.30	.00	114,894.30	97,218.44	.00	17,675.86	84.6%
0154151 512483 MANAGER OF TRANS	72,966.00	.00	72,966.00	.00	.00	72,966.00	.0%
0154151 512610 SOCIAL SERVICES	58,560.00	.00	58,560.00	49,550.60	.00	9,009.40	84.6%
0154151 512611 SOCIAL SERVICE A	72,100.00	.00	72,100.00	115,645.64	.00	-43,545.64	160.4%
0154151 512800 SOCIAL SERVICES	410,929.00	.00	410,929.00	325,222.70	.00	85,706.30	79.1%
0154151 512900 SWAP PROGRAM	15,450.00	.00	15,450.00	2,557.50	.00	12,892.50	16.6%
TOTAL AGING PERS SVCS	881,949.30	.00	881,949.30	697,435.59	.00	184,513.71	79.1%
0154152 AGING CONTRACTUAL							
0154152 520000 PURCHASE SERVICE	1,500.00	42.95	1,542.95	1,415.73	127.22	.00	100.0%
0154152 520400 REPAIRS/MAINTENA	1,500.00	.00	1,500.00	1,189.81	310.19	.00	100.0%
0154152 520406 REPAIRS:VEHICLES	8,000.00	.00	8,000.00	7,999.70	.30	.00	100.0%
0154152 530303 CONTRACTUAL	48,800.00	.00	48,800.00	45,161.93	3,556.72	81.35	99.8%
TOTAL AGING CONTRACTUAL	59,800.00	42.95	59,842.95	55,767.17	3,994.43	81.35	99.9%
0154154 AGING EXPEND.							
0154154 540200 OFFICE SUPPLIES	3,000.00	.00	3,000.00	2,497.87	310.76	191.37	93.6%
0154154 540202 POSTAGE/STATIONE	220.00	.00	220.00	220.00	.00	.00	100.0%
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	3,242.87	310.76	191.37	94.9%
TOTAL COUNCIL ON AGING	945,494.30	42.95	945,537.25	756,445.63	4,305.19	184,786.43	80.5%
TOTAL EXPENSES	945,494.30	42.95	945,537.25	756,445.63	4,305.19	184,786.43	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
543 VETERANS SERVICES							
0154351 VETERANS PERS SVCS							
0154351 510110 SALARY/WAGE PERM	35,135.00	.00	35,135.00	1,392.50	.00	33,742.50	4.0%
0154351 510130 OVERTIME	7,725.00	.00	7,725.00	4,045.33	.00	3,679.67	52.4%
0154351 510140 LONGEVITY	2,000.00	.00	2,000.00	.00	.00	2,000.00	.0%
0154351 510142 EDUCATION PAY	602.00	.00	602.00	3,278.68	.00	-2,676.68	544.6%
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	65,574.00	.00	65,574.00	53,972.08	.00	11,601.92	82.3%
0154351 512103 DIRECTOR OF VETE	114,364.96	.00	114,364.96	96,770.52	.00	17,594.44	84.6%
0154351 512141 CLERK TYPIST II	45,173.00	.00	45,173.00	35,562.87	.00	9,610.13	78.7%
0154351 512614 VET.GRAVES REG.O	63,843.00	.00	63,843.00	49,355.11	.00	14,487.89	77.3%
TOTAL VETERANS PERS SVCS	336,714.96	.00	336,714.96	244,377.09	.00	92,337.87	72.6%
0154352 VETERANS CONTRACTUAL							
0154352 520400 REPAIRS:MAINTENA	960.00	.00	960.00	.00	.00	960.00	.0%
TOTAL VETERANS CONTRACTUAL	960.00	.00	960.00	.00	.00	960.00	.0%
0154354 VETERANS EXPEND.							
0154354 540000 SUPPLIES	950.00	3,000.00	3,950.00	1,351.19	.00	2,598.81	34.2%
0154354 540200 OFFICE SUPPLIES	800.00	.00	800.00	481.90	62.71	255.39	68.1%
0154354 570300 DUES - SUBSCRIPT	1,000.00	.00	1,000.00	228.00	60.00	712.00	28.8%
0154354 570304 CONFERENCES	2,600.00	.00	2,600.00	724.65	.00	1,875.35	27.9%
0154354 570700 VETERANS' BENEFI	1,276,994.00	49,631.74	1,326,625.74	967,563.21	48,552.00	310,510.53	76.6%
0154354 570705 VETERANS' MEMORI	90,000.00	.00	90,000.00	65,898.99	8,408.14	15,692.87	82.6%
0154354 570706 QUINCY VETERANS	8,000.00	.00	8,000.00	922.29	.00	7,077.71	11.5%
TOTAL VETERANS EXPEND.	1,380,344.00	52,631.74	1,432,975.74	1,037,170.23	57,082.85	338,722.66	76.4%
TOTAL VETERANS SERVICES	1,718,018.96	52,631.74	1,770,650.70	1,281,547.32	57,082.85	432,020.53	75.6%
TOTAL EXPENSES	1,718,018.96	52,631.74	1,770,650.70	1,281,547.32	57,082.85	432,020.53	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD EXPENDED	ENC/REQ	AVAILABLE	PCT		
599 OFFICE OF SUBSTANCE ABUSE PREV	APPROP	ADJSTMNTS	BUDGET			BUDGET	USED		
0159951 DRUG PREVENTION PERS SVCS									
0159951 510140 LONGEVITY	.00	.00	.00	175.00	.00	-175.00	100.0%		
0159951 510318 SUBSTANCE ABUSE	96,970.80	.00	96,970.80	82,052.08	.00	14,918.72	84.6%		
TOTAL DRUG PREVENTION PERS SVC	96,970.80	.00	96,970.80	82,227.08	.00	14,743.72	84.8%		
0159952 DRUG PREVENTION CONTRACTUAL									
0159952 530303 CONTRACTED	33,000.00	.00	33,000.00	33,000.00	.00	.00	100.0%		
0159952 530400 COMMUNICATION	2,000.00	.00	2,000.00	1,028.00	.00	972.00	51.4%		
TOTAL DRUG PREVENTION CONTRACT	35,000.00	.00	35,000.00	34,028.00	.00	972.00	97.2%		
0159954 DRUG PREVENTION EXPENDITURES									
0159954 540200 OFFICE SUPPLIES	1,000.00	700.00	1,700.00	998.70	1.30	700.00	58.8%		
0159954 550100 EDUCATIONAL SUPP	10,000.00	1,300.00	11,300.00	11,291.75	.00	8.25	99.9%		
0159954 570100 TRAVEL IN STATE	1,000.00	-1,000.00	.00	.00	.00	.00	.0%		
0159954 570304 CONFERENCES	1,000.00	-1,000.00	.00	.00	.00	.00	.0%		
TOTAL DRUG PREVENTION EXPENDIT	13,000.00	.00	13,000.00	12,290.45	1.30	708.25	94.6%		
TOTAL OFFICE OF SUBSTANCE ABUS	144,970.80	.00	144,970.80	128,545.53	1.30	16,423.97	88.7%		
TOTAL EXPENSES	144,970.80	.00	144,970.80	128,545.53	1.30	16,423.97			

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
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0161051 LIBRARY PERS SVCS

0161051 510130 OVERTIME	11,467.00	.00	11,467.00	16,012.56	.00	-4,545.56	139.6%
0161051 510140 LONGEVITY	10,970.00	.00	10,970.00	13,675.00	.00	-2,705.00	124.7%
0161051 510141 SHIFT DIFF	85,632.00	.00	85,632.00	69,067.00	.00	16,565.00	80.7%
0161051 510185 SUNDAY OPENING	64,085.00	.00	64,085.00	53,848.53	.00	10,236.47	84.0%
0161051 510189 CLOTHING	700.00	.00	700.00	1,662.50	.00	-962.50	237.5%
0161051 510193 PREMIUM PAY	21,601.00	.00	21,601.00	22,052.49	.00	-451.49	102.1%
0161051 512019 DIRECTOR OF LIBR	128,291.86	.00	128,291.86	109,048.04	.00	19,243.82	85.0%
0161051 512023 DIRECTOR OF TECH	104,282.00	.00	104,282.00	88,640.00	.00	15,642.00	85.0%
0161051 512035 ASSISTANT DIRECT	104,282.14	.00	104,282.14	88,238.92	.00	16,043.22	84.6%
0161051 512036 SUPERVISOR CHILD	87,091.00	.00	87,091.00	74,362.45	.00	12,728.55	85.4%
0161051 512038 CHIEF CATALOGER	87,091.00	.00	87,091.00	.00	.00	87,091.00	.0%
0161051 512039 SCHEDULE SUPERVI	67,198.00	.00	67,198.00	57,376.79	.00	9,821.21	85.4%
0161051 512040 ACQUISITION LIBR	87,091.00	.00	87,091.00	74,027.48	.00	13,063.52	85.0%
0161051 512041 ARCHIVIST LIBRAR	106,900.00	.00	106,900.00	.00	.00	106,900.00	.0%
0161051 512042 REFERENCE LIBRAR	496,492.00	.00	496,492.00	319,670.01	.00	176,821.99	64.4%
0161051 512045 CHILDREN'S LIBRA	177,091.00	.00	177,091.00	151,918.05	.00	25,172.95	85.8%
0161051 512046 BRANCH LIBRARIAN	230,222.00	.00	230,222.00	201,549.24	.00	28,672.76	87.5%
0161051 512048 ORDER LIBRARIAN	59,007.00	.00	59,007.00	50,382.01	.00	8,624.99	85.4%
0161051 512049 TECHNICAL LIBRAR	55,799.00	.00	55,799.00	47,429.26	.00	8,369.74	85.0%
0161051 512050 SENIOR LIBRARY A	1,071,439.00	.00	1,071,439.00	970,121.25	.00	101,317.75	90.5%
0161051 512061 ADMIN.LIBRARY AS	67,198.00	.00	67,198.00	57,117.45	.00	10,080.55	85.0%
0161051 512185 LITERACY PROJECT	87,091.00	.00	87,091.00	73,692.52	.00	13,398.48	84.6%
0161051 512454 BUILDING CUSTODI	98,415.00	.00	98,415.00	77,458.81	.00	20,956.19	78.7%
0161051 512457 SENIOR BUILDING	55,466.00	.00	55,466.00	56,184.79	.00	-718.79	101.3%
0161051 512476 SUPERVISOR OF CU	66,084.00	.00	66,084.00	55,535.26	.00	10,548.74	84.0%
0161051 512767 COORDINATOR ADUL	84,498.00	.00	84,498.00	73,692.52	.00	10,805.48	87.2%
0161051 512859 SECURITY GUARD	91,755.00	.00	91,755.00	78,056.15	.00	13,698.85	85.1%
TOTAL LIBRARY PERS SVCS	3,607,239.00	.00	3,607,239.00	2,880,819.08	.00	726,419.92	79.9%

0161052 LIBRARY CONTRACTUAL

0161052 520400 REPAIRS:MAINTENA	20,000.00	241.01	20,241.01	4,687.51	2,500.00	13,053.50	35.5%
0161052 520406 REPAIRS:VEHICLES	1,000.00	.00	1,000.00	682.43	.00	317.57	68.2%
0161052 520700 RENTALS/LEASES	8,000.00	91.47	8,091.47	5,812.10	156.08	2,123.29	73.8%
0161052 530200 TUITION	7,500.00	.00	7,500.00	2,241.32	35.00	5,223.68	30.4%
TOTAL LIBRARY CONTRACTUAL	36,500.00	332.48	36,832.48	13,423.36	2,691.08	20,718.04	43.8%

0161054 LIBRARY EXPEND.

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ACCOUNTS FOR:	LIBRARY		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0161054	540200	OFFICE SUPPLIES	12,500.00	1,200.00	13,700.00	13,521.25	28.70	150.05	98.9%
0161054	540202	POSTAGE/STATIONE	250.00	.00	250.00	.00	.00	250.00	.0%
0161054	540300	MAINTENANCE SUPP	5,000.00	361.25	5,361.25	4,831.75	.00	529.50	90.1%
0161054	550103	SUPPLY:LIB.BKS/P	451,000.00	5,634.55	456,634.55	356,656.92	40,057.99	59,919.64	86.9%
0161054	570100	TRAVEL IN STATE	1,000.00	.00	1,000.00	587.10	.00	412.90	58.7%
0161054	570302	OLD COLONY NETWO	88,419.00	.00	88,419.00	83,350.15	.00	5,068.85	94.3%
0161054	570303	MEMBERSHIPS	400.00	.00	400.00	270.00	.00	130.00	67.5%
0161054	570400	INSURANCE PREMIU	65,450.00	.00	65,450.00	60,044.00	.00	5,406.00	91.7%
TOTAL LIBRARY EXPEND.			624,019.00	7,195.80	631,214.80	519,261.17	40,086.69	71,866.94	88.6%
TOTAL LIBRARY			4,267,758.00	7,528.28	4,275,286.28	3,413,503.61	42,777.77	819,004.90	80.8%
TOTAL EXPENSES			4,267,758.00	7,528.28	4,275,286.28	3,413,503.61	42,777.77	819,004.90	

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ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED				AVAILABLE	PCT	
630 RECREATION	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENC/REQ		BUDGET	USED	
0163051 RECREATION PERS SVCS									
0163051 510110 SALARY/WAGE PERM	799,240.00	.00	799,240.00	706,808.26	.00		92,431.74	88.4%	
0163051 510130 OVERTIME	.00	.00	.00	7,312.77	.00		-7,312.77	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	500.00	.00	500.00	500.00	.00		.00	100.0%	
0163051 510193 PREMIUM PAY	806.00	.00	806.00	660.00	.00		146.00	81.9%	
0163051 512018 DIRECTOR OF RECR	114,894.30	.00	114,894.30	97,218.00	.00		17,676.30	84.6%	
0163051 512072 SUMMER HELP	.00	.00	.00	4,425.00	.00		-4,425.00	100.0%	
0163051 512143 ADMIN. ASSISTANT	70,468.00	.00	70,468.00	59,820.22	.00		10,647.78	84.9%	
0163051 512205 SCHOOL CUSTODIAL	59,777.00	.00	59,777.00	.00	.00		59,777.00	.0%	
0163051 512718 REC. OPERATIONS	72,800.00	.00	72,800.00	51,392.88	.00		21,407.12	70.6%	
0163051 512722 ASST.REC.SUPERVI	.00	.00	.00	1,596.00	.00		-1,596.00	100.0%	
0163051 512760 REC. PROGRAM COO	76,915.25	.00	76,915.25	61,600.00	.00		15,315.25	80.1%	
TOTAL RECREATION PERS SVCS	1,198,670.55	.00	1,198,670.55	993,818.13	.00		204,852.42	82.9%	
0163052 RECREATION CONTRACTUAL									
0163052 520400 REPAIRS:MAINTENA	1,500.00	233.70	1,733.70	922.58	355.30		455.82	73.7%	
0163052 520700 RENTALS/LEASES	6,000.00	-4,425.00	1,575.00	1,575.00	.00		.00	100.0%	
0163052 530300 PUPIL TRANSPORTA	5,000.00	-981.75	4,018.25	4,018.25	.00		.00	100.0%	
0163052 530500 RECREATIONAL	42,000.00	10,608.38	52,608.38	33,286.46	8,182.09		11,139.83	78.8%	
TOTAL RECREATION CONTRACTUAL	54,500.00	5,435.33	59,935.33	39,802.29	8,537.39		11,595.65	80.7%	
0163054 RECREATION EXPEND.									
0163054 540200 OFFICE SUPPLIES	3,500.00	2,049.84	5,549.84	2,634.60	1,196.19		1,719.05	69.0%	
0163054 540300 MAINTENANCE SUPP	2,000.00	70.00	2,070.00	1,440.04	629.96		.00	100.0%	
0163054 540900 FOOD SUPPLIES	200.00	.00	200.00	.00	200.00		.00	100.0%	
0163054 550000 SUPPLY:HEALTH/ME	1,500.00	.00	1,500.00	.00	1,000.00		500.00	66.7%	
0163054 550800 OTHER SUPPLIES	10,000.00	715.65	10,715.65	763.50	3,002.15		6,950.00	35.1%	
0163054 570300 DUES - SUBSCRIPT	1,000.00	310.00	1,310.00	1,103.00	.00		207.00	84.2%	
TOTAL RECREATION EXPEND.	18,200.00	3,145.49	21,345.49	5,941.14	6,028.30		9,376.05	56.1%	
TOTAL RECREATION	1,271,370.55	8,580.82	1,279,951.37	1,039,561.56	14,565.69		225,824.12	82.4%	
TOTAL EXPENSES	1,271,370.55	8,580.82	1,279,951.37	1,039,561.56	14,565.69		225,824.12		

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ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD EXPENDED	ENC/REQ	AVAILABLE	PCT
640 DOWNTOWN DISTRICT	APPROP	ADJSTMTS	BUDGET			BUDGET	USED
0164051 DOWNTOWN PER SVCS							
0164051 510130 OVERTIME	20,000.00	.00	20,000.00	19,446.17	.00	553.83	97.2%
0164051 510402 DOWNTOWN COORDIN	116,684.10	.00	116,684.10	96,488.99	.00	20,195.11	82.7%
0164051 512073 LEAD TECHNICIAN	92,219.80	.00	92,219.80	76,451.09	.00	15,768.71	82.9%
0164051 512074 MECHANICAL TECHN	319,300.00	.00	319,300.00	218,751.75	.00	100,548.25	68.5%
TOTAL DOWNTOWN PER SVCS	548,203.90	.00	548,203.90	411,138.00	.00	137,065.90	75.0%
0164052 DOWNTOWN CONTRACTUAL							
0164052 530303 CONTRACTED	180,000.00	.00	180,000.00	64,946.53	51,409.86	63,643.61	64.6%
TOTAL DOWNTOWN CONTRACTUAL	180,000.00	.00	180,000.00	64,946.53	51,409.86	63,643.61	64.6%
0164054 DOWNTOWN EXPEND.							
0164054 540200 OFFICE SUPPLIES	2,500.00	.00	2,500.00	1,077.16	422.84	1,000.00	60.0%
0164054 540300 MAINTENANCE SUPP	10,000.00	.00	10,000.00	2,351.54	1,169.15	6,479.31	35.2%
0164054 550800 OTHER SUPPLIES	20,000.00	.00	20,000.00	724.40	13,495.00	5,780.60	71.1%
TOTAL DOWNTOWN EXPEND.	32,500.00	.00	32,500.00	4,153.10	15,086.99	13,259.91	59.2%
TOTAL DOWNTOWN DISTRICT	760,703.90	.00	760,703.90	480,237.63	66,496.85	213,969.42	71.9%
TOTAL EXPENSES	760,703.90	.00	760,703.90	480,237.63	66,496.85	213,969.42	

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ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
650 PARKS							
0165051 PARKS PERS SVCS							
0165051 510016 COMMISSIONER NAT	173,909.05	.00	173,909.05	147,153.60	.00	26,755.45	84.6%
0165051 510127 FORESTRY OVERTIM	21,062.00	.00	21,062.00	16,507.80	.00	4,554.20	78.4%
0165051 510130 OVERTIME	219,134.00	.00	219,134.00	177,943.95	.00	41,190.05	81.2%
0165051 510140 LONGEVITY	875.00	.00	875.00	875.00	.00	.00	100.0%
0165051 510141 SHIFT DIFF	.00	.00	.00	433.47	.00	-433.47	100.0%
0165051 510155 1139 PENSION FUN	35,560.00	.00	35,560.00	35,560.00	.00	.00	100.0%
0165051 510189 CLOTHING	32,000.00	.00	32,000.00	30,416.65	.00	1,583.35	95.1%
0165051 510192 TOOL ALLOWANCE	2,280.00	.00	2,280.00	990.00	.00	1,290.00	43.4%
0165051 510193 PREMIUM PAY	1,625.00	.00	1,625.00	1,875.00	.00	-250.00	115.4%
0165051 510402 DOWNTOWN COORDIN	.00	.00	.00	1,121.97	.00	-1,121.97	100.0%
0165051 512031 PROGRAM MANAGER	98,345.43	.00	98,345.43	85,712.00	.00	12,633.43	87.2%
0165051 512037 CONTRACT/PROJECT	98,345.43	.00	98,345.43	87,649.36	.00	10,696.07	89.1%
0165051 512072 SUMMER HELP	63,000.00	.00	63,000.00	122,505.50	.00	-59,505.50	194.5%
0165051 512074 MECHANICAL TECHN	.00	.00	.00	3,232.07	.00	-3,232.07	100.0%
0165051 512093 ADMIN. SECRETARY	70,924.00	.00	70,924.00	60,012.48	.00	10,911.52	84.6%
0165051 512109 CPA ADMINISTRATO	66,950.00	.00	66,950.00	61,802.20	.00	5,147.80	92.3%
0165051 512169 SPECIAL HEAVY ME	62,948.00	.00	62,948.00	.00	.00	62,948.00	.0%
0165051 512338 PARK MAINTENANCE	365,386.00	.00	365,386.00	291,644.38	.00	73,741.62	79.8%
0165051 512404 GEN. FOREMAN-TIME	190,810.00	.00	190,810.00	160,888.90	.00	29,921.10	84.3%
0165051 512410 MASON	59,941.00	.00	59,941.00	50,689.35	.00	9,251.65	84.6%
0165051 512411 HORTICULTURAL/LA	.00	.00	.00	767.55	.00	-767.55	100.0%
0165051 512414 HEAVY MEO I	55,182.00	.00	55,182.00	46,692.36	.00	8,489.64	84.6%
0165051 512416 LAB,HVY MEO II	57,034.00	.00	57,034.00	35,940.17	.00	21,093.83	63.0%
0165051 512438 WKG.FOREMAN-HVY.	193,460.00	.00	193,460.00	104,304.02	.00	89,155.98	53.9%
0165051 512443 WKG FORM-LABORER	117,084.00	.00	117,084.00	51,732.12	.00	65,351.88	44.2%
0165051 512444 WKG FORM - TREE	.00	.00	.00	100,780.95	.00	-100,780.95	100.0%
0165051 512451 FOREMAN	81,391.00	.00	81,391.00	78,752.82	.00	2,638.18	96.8%
0165051 512465 MOTOR EQUIP REPA	70,206.00	.00	70,206.00	59,404.40	.00	10,801.60	84.6%
0165051 512605 PARK MAINTENANCE	211,233.36	.00	211,233.36	166,654.39	.00	44,578.97	78.9%
0165051 512620 GOLF COURSE SUPE	88,054.70	.00	88,054.70	72,769.32	.00	15,285.38	82.6%
0165051 512621 GOLF COURSE PRO	98,345.43	.00	98,345.43	83,215.00	.00	15,130.43	84.6%
0165051 512622 GOLF COURSE ADMI	72,500.00	.00	72,500.00	61,346.12	.00	11,153.88	84.6%
0165051 512623 GOLF COURSE SEAS	67,258.00	.00	67,258.00	125,655.50	.00	-58,397.50	186.8%
0165051 512702 TREE WARDEN	98,345.43	.00	98,345.43	83,215.44	.00	15,129.99	84.6%
0165051 512703 EARTH SCIENTIST	98,345.43	.00	98,345.43	83,215.44	.00	15,129.99	84.6%
0165051 512706 LAB/SPRAYER OPER	115,464.00	.00	115,464.00	23,248.95	.00	92,215.05	20.1%
0165051 512708 CARPENTER,PARK M	59,478.00	.00	59,478.00	50,326.76	.00	9,151.24	84.6%
0165051 512984 CPA ADMIN OFFSET	-66,950.00	.00	-66,950.00	.00	.00	-66,950.00	.0%
TOTAL PARKS PERS SVCS	2,979,526.26	.00	2,979,526.26	2,565,034.99	.00	414,491.27	86.1%

0165052 PARKS CONTRACTUAL

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ACCOUNTS FOR: 650 PARKS	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0165052 520000 PURCHASE SERVICE	5,000.00	185.97	5,185.97	3,103.25	281.72	1,801.00	65.3%
0165052 520400 REPAIRS:MAINTENA	135,000.00	4,736.95	139,736.95	111,349.15	27,467.96	919.84	99.3%
0165052 520406 REPAIRS:VEHICLES	90,000.00	.00	90,000.00	47,843.49	8,195.22	33,961.29	62.3%
0165052 520700 RENTALS/LEASES	15,000.00	1,200.00	16,200.00	15,242.44	120.00	837.56	94.8%
0165052 530210 GOLF COURSE MAIN	288,000.00	7,767.56	295,767.56	235,013.65	18,021.98	42,731.93	85.6%
0165052 530303 CONTRACTED	239,150.00	.00	239,150.00	233,305.59	5,490.99	353.42	99.9%
0165052 530303 DOWNP CONTRACTED	.00	1,719.40	1,719.40	8.58	.00	1,710.82	.5%
0165052 530340 TREE PRUNING REM	160,000.00	2,800.00	162,800.00	112,825.60	21,594.40	28,380.00	82.6%
0165052 530804 INVASIVE SPECIES	45,000.00	.00	45,000.00	11,274.66	.00	33,725.34	25.1%
TOTAL PARKS CONTRACTUAL	977,150.00	18,409.88	995,559.88	769,966.41	81,172.27	144,421.20	85.5%
0165054 PARKS EXPEND.							
0165054 540200 OFFICE SUPPLIES	3,750.00	131.30	3,881.30	1,374.39	2,251.80	255.11	93.4%
0165054 540210 GOLF COURSE MAIN	229,000.00	17,935.65	246,935.65	174,854.75	34,554.73	37,526.17	84.8%
0165054 540600 GROUNDSKPNG SUPP	150,000.00	5,497.63	155,497.63	129,402.48	25,974.42	120.73	99.9%
0165054 550203 SCH ATHLETIC EQU	12,000.00	.00	12,000.00	10,890.00	.00	1,110.00	90.8%
TOTAL PARKS EXPEND.	394,750.00	23,564.58	418,314.58	316,521.62	62,780.95	39,012.01	90.7%
0165058 PARKS CAPITAL							
0165058 530342 TREE OFFSET	-400,000.00	.00	-400,000.00	.00	.00	-400,000.00	.0%
0165058 580404 IMPROVEMENTS:TRE	400,000.00	.00	400,000.00	398,900.00	1,100.00	.00	100.0%
TOTAL PARKS CAPITAL	.00	.00	.00	398,900.00	1,100.00	-400,000.00	100.0%
TOTAL PARKS	4,351,426.26	41,974.46	4,393,400.72	4,050,423.02	145,053.22	197,924.48	95.5%
TOTAL EXPENSES	4,351,426.26	41,974.46	4,393,400.72	4,050,423.02	145,053.22	197,924.48	

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ACCOUNTS FOR: 692	CELEBRATIONS	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
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0169254 CELEBRATION EXPEND.

0169254	570800	CELEBRATIONS	300,000.00	1,781.00	301,781.00	271,519.76	2,037.81	28,223.43	90.6%
		TOTAL CELEBRATION EXPEND.	300,000.00	1,781.00	301,781.00	271,519.76	2,037.81	28,223.43	90.6%
		TOTAL CELEBRATIONS	300,000.00	1,781.00	301,781.00	271,519.76	2,037.81	28,223.43	90.6%
		TOTAL EXPENSES	300,000.00	1,781.00	301,781.00	271,519.76	2,037.81	28,223.43	

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ACCOUNTS FOR: 700	DEBT SERVICE	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0170059 DEBT SERVICE								
0170059	590101	PRINCIPAL LONG-T	4,337,241.38	.00	4,337,241.38	2,272,241.00	.00	2,065,000.38 52.4%
0170059	590103	PRINCIPAL LONG-T	13,020,675.00	.00	13,020,675.00	11,862,737.50	.00	1,157,937.50 91.1%
0170059	590109	PENSION OBLIGATI	16,471,061.53	.00	16,471,061.53	10,882,987.33	.00	5,588,074.20 66.1%
0170059	590151	INTEREST LONG-TE	4,017,720.85	.00	4,017,720.85	2,435,622.02	.00	1,582,098.83 60.6%
0170059	590153	INTEREST LONG-TE	13,758,187.24	.00	13,758,187.24	13,440,042.33	.00	318,144.91 97.7%
TOTAL DEBT SERVICE			51,604,886.00	.00	51,604,886.00	40,893,630.18	.00	10,711,255.82 79.2%
TOTAL DEBT SERVICE			51,604,886.00	.00	51,604,886.00	40,893,630.18	.00	10,711,255.82 79.2%
TOTAL EXPENSES			51,604,886.00	.00	51,604,886.00	40,893,630.18	.00	10,711,255.82

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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
0175259 INTEREST ON SHORT-TERM DEBT								
0175259 590205	INTEREST ON NOTE	7,438,363.92	.00	7,438,363.92	157,434.66	.00	7,280,929.26	2.1%
	TOTAL INTEREST ON SHORT-TERM D	7,438,363.92	.00	7,438,363.92	157,434.66	.00	7,280,929.26	2.1%
	TOTAL INTEREST SHORT TERM DEBT	7,438,363.92	.00	7,438,363.92	157,434.66	.00	7,280,929.26	2.1%
	TOTAL EXPENSES	7,438,363.92	.00	7,438,363.92	157,434.66	.00	7,280,929.26	

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ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
800 INTERGOVERNMENTAL							
0180054 INTERGOV EXPEND.							
0180054 560201 COUNTY TAX (A.1)	.00	779,306.00	779,306.00	779,306.32	.00	-.32	100.0%
0180054 560301 SPECIAL EDUCATIO	.00	11,478.00	11,478.00	1,302.00	.00	10,176.00	11.3%
0180054 560309 MOSQUITO CONTROL	.00	186,221.00	186,221.00	124,144.00	.00	62,077.00	66.7%
0180054 560400 AIR POLLUTION CO	.00	35,676.00	35,676.00	42,275.00	.00	-6,599.00	118.5%
0180054 560401 BOSTON MET. TRANS	.00	58,601.00	58,601.00	43,956.00	.00	14,645.00	75.0%
0180054 560403 SCHOOL CHOICE AS	.00	337,780.00	337,780.00	279,680.00	.00	58,100.00	82.8%
0180054 560404 NON-RENEWAL EXCI	.00	118,600.00	118,600.00	88,956.00	.00	29,644.00	75.0%
0180054 560405 CHARTER SCHOOL	.00	1,264,323.00	1,264,323.00	890,521.00	.00	373,802.00	70.4%
0180054 560601 MBTA	.00	2,452,481.00	2,452,481.00	1,839,366.00	.00	613,115.00	75.0%
0180054 560602 BOND INTEREST	.00	.00	.00	1,914.00	.00	-1,914.00	100.0%
TOTAL INTERGOV EXPEND.	.00	5,244,466.00	5,244,466.00	4,091,420.32	.00	1,153,045.68	78.0%
TOTAL INTERGOVERNMENTAL	.00	5,244,466.00	5,244,466.00	4,091,420.32	.00	1,153,045.68	78.0%
TOTAL EXPENSES	.00	5,244,466.00	5,244,466.00	4,091,420.32	.00	1,153,045.68	

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ACCOUNTS FOR: 911 RETIREMENT & PENSIONS	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0191154 RETIRE/PENS EXPEND.							
0191154 570900 PENSIONS	8,807,364.00	.00	8,807,364.00	8,800,463.00	.00	6,901.00	99.9%
TOTAL RETIRE/PENS EXPEND.	8,807,364.00	.00	8,807,364.00	8,800,463.00	.00	6,901.00	99.9%
TOTAL RETIREMENT & PENSIONS	8,807,364.00	.00	8,807,364.00	8,800,463.00	.00	6,901.00	99.9%
TOTAL EXPENSES	8,807,364.00	.00	8,807,364.00	8,800,463.00	.00	6,901.00	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED				AVAILABLE	PCT
912 WORKER'S COMPENSATION	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENC/REQ		BUDGET	USED
0191251 WORKER COMP PERS SVCS								
0191251 510173 INJURED PAY	752,885.00	.00	752,885.00	453,939.14	.00		298,945.86	60.3%
TOTAL WORKER COMP PERS SVCS	752,885.00	.00	752,885.00	453,939.14	.00		298,945.86	60.3%
0191252 WORKER COMP CONTRACTUAL								
0191252 530303 ALL OTHERS	92,000.00	.00	92,000.00	48,195.00	43,805.00		.00	100.0%
TOTAL WORKER COMP CONTRACTUAL	92,000.00	.00	92,000.00	48,195.00	43,805.00		.00	100.0%
0191254 WORKER COMP EXPEND.								
0191254 570703 WORKINGMAN'S COM	753,800.00	.00	753,800.00	762,391.88	.00		-8,591.88	101.1%
TOTAL WORKER COMP EXPEND.	753,800.00	.00	753,800.00	762,391.88	.00		-8,591.88	101.1%
TOTAL WORKER'S COMPENSATION	1,598,685.00	.00	1,598,685.00	1,264,526.02	43,805.00		290,353.98	81.8%
TOTAL EXPENSES	1,598,685.00	.00	1,598,685.00	1,264,526.02	43,805.00		290,353.98	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

ACCOUNTS FOR: 913	UNEMPLOYMENT COMPENSATION	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0191354 UNEMPLOYMENT COMPENSATION								
0191354 570702	UNEMPLOYMENT	100,000.00	.00	100,000.00	144,279.47	.00	-44,279.47	144.3%
TOTAL UNEMPLOYMENT COMPENSATIO		100,000.00	.00	100,000.00	144,279.47	.00	-44,279.47	144.3%
TOTAL UNEMPLOYMENT COMPENSATIO		100,000.00	.00	100,000.00	144,279.47	.00	-44,279.47	144.3%
TOTAL EXPENSES		100,000.00	.00	100,000.00	144,279.47	.00	-44,279.47	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
914 HEALTH INSURANCE							
0191454 HEALTH INS EXPEND.							
0191454 539209 TUITION REIMBURS	14,000.00	.00	14,000.00	4,194.00	.00	9,806.00	30.0%
0191454 570707 MEDICARE REFUNDS	2,547,316.00	.00	2,547,316.00	2,495,051.96	.00	52,264.04	97.9%
0191454 570806 MEDICAL INSURANC	54,424,662.00	384,017.62	54,808,679.62	4,283,377.83	393,017.62	50,132,284.17	8.5%
0191454 570807 DENTAL INSURANCE	1,886,485.00	.00	1,886,485.00	1,562,992.78	.00	323,492.22	82.9%
0191454 570808 LIFE INSURANCE	670,354.00	.00	670,354.00	505,503.43	.00	164,850.57	75.4%
0191454 570809 MISC EMPLOYEE SC	105,785.12	4,653.00	110,438.12	90,249.88	17,965.00	2,223.24	98.0%
0191454 570811 FLEX SPENDING	53,250.00	3,693.00	56,943.00	37,455.50	.00	19,487.50	65.8%
TOTAL HEALTH INS EXPEND.	59,701,852.12	392,363.62	60,094,215.74	8,978,825.38	410,982.62	50,704,407.74	15.6%
TOTAL HEALTH INSURANCE	59,701,852.12	392,363.62	60,094,215.74	8,978,825.38	410,982.62	50,704,407.74	15.6%
TOTAL EXPENSES	59,701,852.12	392,363.62	60,094,215.74	8,978,825.38	410,982.62	50,704,407.74	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13								
ACCOUNTS FOR: 916	MEDICARE	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0191654 MEDICARE EXPEND.								
0191654	560900	F.I.C.A.ASSESSME	2,804,221.00	.00	2,804,221.00	2,675,473.60	.00	128,747.40 95.4%
TOTAL MEDICARE EXPEND.		2,804,221.00	.00	2,804,221.00	2,675,473.60	.00	128,747.40	95.4%
TOTAL MEDICARE		2,804,221.00	.00	2,804,221.00	2,675,473.60	.00	128,747.40	95.4%
TOTAL EXPENSES		2,804,221.00	.00	2,804,221.00	2,675,473.60	.00	128,747.40	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

ACCOUNTS FOR: 941	COURT JUDGMENTS	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0194154 COURT JUDG EXPEND.								
0194154	570600 JUDGMENTS	50,000.00	.00	50,000.00	.00	.00	50,000.00	.0%
0194154	570601 SETTLEMENTS	300,000.00	16,812.09	316,812.09	104,309.26	.00	212,502.83	32.9%
	TOTAL COURT JUDG EXPEND.	350,000.00	16,812.09	366,812.09	104,309.26	.00	262,502.83	28.4%
	TOTAL COURT JUDGMENTS	350,000.00	16,812.09	366,812.09	104,309.26	.00	262,502.83	28.4%
	TOTAL EXPENSES	350,000.00	16,812.09	366,812.09	104,309.26	.00	262,502.83	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
970 INTERFUND TRANSFERS	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENC/REQ	BUDGET	USED
0197059 INTERFUND TRANSFERS							
0197059 590705 TRANSFER TO TRUS	.00	8,630,260.00	8,630,260.00	8,630,260.00	.00	.00	100.0%
TOTAL INTERFUND TRANSFERS	.00	8,630,260.00	8,630,260.00	8,630,260.00	.00	.00	100.0%
TOTAL INTERFUND TRANSFERS	.00	8,630,260.00	8,630,260.00	8,630,260.00	.00	.00	100.0%
TOTAL EXPENSES	.00	8,630,260.00	8,630,260.00	8,630,260.00	.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	405,691,060.51	14,829,815.54	420,520,876.05	321,310,304.68	6,309,089.30	92,901,482.07	77.9%
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** END OF REPORT - Generated by ERIC MASON **

YEAR-TO-DATE BUDGET REPORT

REPORT OPTIONS

Sequence	Field #	Total	Page Break
Sequence 1	3	Y	Y
Sequence 2	9	Y	N
Sequence 3	0	N	N
Sequence 4	0	N	N

Report title:
YEAR-TO-DATE BUDGET REPORT

Includes accounts exceeding 0% of budget.
 Print totals only: N
 Print Full or Short description: F
 Print full GL account: N
 Format type: 2
 Double space: N
 Suppress zero bal accts: Y
 Include requisition amount: Y
 Print Revenues-Version headings: N
 Print revenue as credit: Y
 Print revenue budgets as zero: N
 Include Fund Balance: N
 Print journal detail: N
 From Yr/Per: 2019/ 7
 To Yr/Per: 2019/ 7
 Include budget entries: Y
 Incl encumb/liq entries: Y
 Sort by JE # or PO #: J
 Detail format option: 1
 Include additional JE comments: N
 Multiyear view: L
 Amounts/totals exceed 999 million dollars: N

Year/Period: 2024/13
 Print MTD Version: N
 Roll projects to object: N
 Carry forward code: 1

Field Name	Field Value
Org	01*
Object	
Project	
Rollup code	
Account type	
Account status	

YEAR-TO-DATE REVENUE REPORT

FOR 2024 13

ACCOUNTS FOR:	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT USE/COL
07 PP TAXES						
00145110 411007 PERSONAL PROPER	.00	.00	.00	-68.57	68.57	100.0%
00145110 411010 PERSONAL PROPER	.00	.00	.00	-69.45	69.45	100.0%
00145110 411013 PERSONAL PROPER	.00	.00	.00	-4.11	4.11	100.0%
00145110 411015 PERSONAL PROPER	.00	.00	.00	-301.57	301.57	100.0%
00145110 411020 PERSONAL PROPER	.00	.00	.00	-1,185.12	1,185.12	100.0%
00145110 411021 PERSONAL PROPER	.00	.00	.00	-3,692.00	3,692.00	100.0%
00145110 411022 PERSONAL PROPER	.00	.00	.00	-50,355.73	50,355.73	100.0%
00145110 411023 PERSONAL PROPER	.00	.00	.00	-31,923.62	31,923.62	100.0%
00145110 411024 PERSONAL PROPER	-13,735,825.74	.00	-13,735,825.74	-11,261,728.60	-2,474,097.14	82.0%*
TOTAL PP TAXES	-13,735,825.74	.00	-13,735,825.74	-11,349,328.77	-2,386,496.97	82.6%
TOTAL REVENUES	-13,735,825.74	.00	-13,735,825.74	-11,349,328.77	-2,386,496.97	

YEAR-TO-DATE REVENUE REPORT

FOR 2024 13

ACCOUNTS FOR: 08 R/E TAXES	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT USE/COL
00145120 412006 REAL ESTATE TAX	.00	.00	.00	.42	- .42	100.0%*
00145120 412007 REAL ESTATE TAX	.00	.00	.00	-14.26	14.26	100.0%
00145120 412008 REAL ESTATE TAX	.00	.00	.00	-20.43	20.43	100.0%
00145120 412010 REAL ESTATE TAX	.00	.00	.00	-5.00	5.00	100.0%
00145120 412011 REAL ESTATE TAX	.00	.00	.00	-103.84	103.84	100.0%
00145120 412012 REAL ESTATE TAX	.00	.00	.00	-3,875.17	3,875.17	100.0%
00145120 412016 REAL ESTATE TAX	.00	.00	.00	-3,769.50	3,769.50	100.0%
00145120 412017 REAL ESTATE TAX	.00	.00	.00	-4,005.14	4,005.14	100.0%
00145120 412018 REAL ESTATE TAX	.00	.00	.00	-1,956.83	1,956.83	100.0%
00145120 412020 REAL ESTATE TAX	.00	.00	.00	2,865.75	-2,865.75	100.0%*
00145120 412021 REAL ESTATE TAX	.00	.00	.00	55.41	-55.41	100.0%*
00145120 412022 REAL ESTATE TAX	.00	.00	.00	-5,545.49	5,545.49	100.0%
00145120 412023 REAL ESTATE TAX	.00	.00	.00	-1,719,594.64	1,719,594.64	100.0%
00145120 412024 REAL ESTATE TAX	-277,157,121.83	.00	-277,157,121.83	-217,308,299.60	-59,848,822.23	78.4%*
TOTAL R/E TAXES	-277,157,121.83	.00	-277,157,121.83	-219,044,268.32	-58,112,853.51	79.0%
TOTAL REVENUES	-277,157,121.83	.00	-277,157,121.83	-219,044,268.32	-58,112,853.51	

YEAR-TO-DATE REVENUE REPORT

FOR 2024 13

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	-2,107,778.07	2,107,778.07	100.0%
TOTAL OTHER TAXES	.00	.00	.00	-2,107,778.07	2,107,778.07	100.0%
TOTAL REVENUES	.00	.00	.00	-2,107,778.07	2,107,778.07	

YEAR-TO-DATE REVENUE REPORT

FOR 2024 13

ACCOUNTS FOR:	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT USE/COL
10 MV EXCISE						
00145150 415001 MOTOR VEH EXCIS	.00	.00	.00	-76.23	76.23	100.0%
00145150 415003 MOTOR VEH EXCIS	.00	.00	.00	-4.83	4.83	100.0%
00145150 415004 MOTOR VEH EXCIS	.00	.00	.00	-132.41	132.41	100.0%
00145150 415005 MOTOR VEH EXCIS	.00	.00	.00	-529.25	529.25	100.0%
00145150 415006 MOTOR VEH EXCIS	.00	.00	.00	-5.00	5.00	100.0%
00145150 415007 MOTOR VEH EXCIS	.00	.00	.00	-100.82	100.82	100.0%
00145150 415008 MOTOR VEH EXCIS	.00	.00	.00	-586.59	586.59	100.0%
00145150 415009 MOTOR VEH EXCIS	.00	.00	.00	-348.38	348.38	100.0%
00145150 415010 MOTOR VEH EXCIS	.00	.00	.00	-605.15	605.15	100.0%
00145150 415011 MOTOR VEH EXCIS	.00	.00	.00	-508.60	508.60	100.0%
00145150 415012 MOTOR VEH EXCIS	.00	.00	.00	-465.56	465.56	100.0%
00145150 415013 MOTOR VEH EXCIS	.00	.00	.00	-546.04	546.04	100.0%
00145150 415014 MOTOR VEH EXCIS	.00	.00	.00	-385.95	385.95	100.0%
00145150 415015 MOTOR VEH EXCIS	.00	.00	.00	-1,069.47	1,069.47	100.0%
00145150 415016 MOTOR VEH EXCIS	.00	.00	.00	-1,672.66	1,672.66	100.0%
00145150 415017 MOTOR VEH EXCIS	.00	.00	.00	-1,618.58	1,618.58	100.0%
00145150 415018 MOTOR VEH EXCIS	.00	.00	.00	-4,777.48	4,777.48	100.0%
00145150 415019 MOTOR VEH EXCIS	.00	.00	.00	-9,089.99	9,089.99	100.0%
00145150 415020 MOTOR VEH EXCIS	.00	.00	.00	-15,687.57	15,687.57	100.0%
00145150 415021 MOTOR VEH EXCIS	.00	.00	.00	-46,501.53	46,501.53	100.0%
00145150 415022 MOTOR VEH EXCIS	.00	.00	.00	-231,850.79	231,850.79	100.0%
00145150 415023 MOTOR VEHICLE E	.00	.00	.00	-2,535,555.22	2,535,555.22	100.0%
00145150 415024 MOTOR VEHICLE E	-11,702,052.43	.00	-11,702,052.43	-7,858,552.28	-3,843,500.15	67.2%*
TOTAL MV EXCISE	-11,702,052.43	.00	-11,702,052.43	-10,710,670.38	-991,382.05	91.5%
TOTAL REVENUES	-11,702,052.43	.00	-11,702,052.43	-10,710,670.38	-991,382.05	

YEAR-TO-DATE REVENUE REPORT

FOR 2024 13							
ACCOUNTS FOR:	ORIGINAL	ESTIM REV	REVISED	ACTUAL YTD	REMAINING	PCT	
11 VESSEL EXCISE	ESTIM REV	ADJSTMTS	EST REV	REVENUE	REVENUE	USE/COL	
00145160 416021 VESSEL EXCISE 2	.00	.00	.00	-63.00	63.00	100.0%	
00145160 416022 VESSEL EXCISE 2	.00	.00	.00	-277.00	277.00	100.0%	
00145160 416023 VESSEL EXCISE 2	.00	.00	.00	-3,333.59	3,333.59	100.0%	
00145160 416024 VESSEL EXCISE 2	-18,000.00	.00	-18,000.00	.00	-18,000.00	.0%*	
TOTAL VESSEL EXCISE	-18,000.00	.00	-18,000.00	-3,673.59	-14,326.41	20.4%	
TOTAL REVENUES	-18,000.00	.00	-18,000.00	-3,673.59	-14,326.41		

YEAR-TO-DATE REVENUE REPORT

FOR 2024 13

ACCOUNTS FOR: 12	PENALTIES & INTEREST	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT USE/COL
00145170 417002	ADDED INTEREST/	-1,200,000.00	.00	-1,200,000.00	-344,917.82	-855,082.18	28.7%*
00145170 417003	INT & PEN ON MO	-440,000.00	.00	-440,000.00	-316,932.93	-123,067.07	72.0%*
00145170 417004	COSTS	-60,000.00	.00	-60,000.00	-31,531.86	-28,468.14	52.6%*
00145170 417010	INT & PEN ON TA	-850,000.00	.00	-850,000.00	-843,074.75	-6,925.25	99.2%*
00145199 414600	TREASURER COST	.00	.00	.00	-10,465.00	10,465.00	100.0%
TOTAL PENALTIES & INTEREST		-2,550,000.00	.00	-2,550,000.00	-1,546,922.36	-1,003,077.64	60.7%
TOTAL REVENUES		-2,550,000.00	.00	-2,550,000.00	-1,546,922.36	-1,003,077.64	

YEAR-TO-DATE REVENUE REPORT

FOR 2024 13

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	-1,435,000.00	.00	-1,435,000.00	-716,842.94	-718,157.06	50.0%*
	TOTAL PAY IN LIEU OF TAXES	-1,435,000.00	.00	-1,435,000.00	-716,842.94	-718,157.06	50.0%
	TOTAL REVENUES	-1,435,000.00	.00	-1,435,000.00	-716,842.94	-718,157.06	

YEAR-TO-DATE REVENUE REPORT

FOR 2024 13							
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	-2,520,000.00	.00	-2,520,000.00	-2,095,318.12	-424,681.88	83.1%*
	TOTAL MEALS TAX	-2,520,000.00	.00	-2,520,000.00	-2,095,318.12	-424,681.88	83.1%
	TOTAL REVENUES	-2,520,000.00	.00	-2,520,000.00	-2,095,318.12	-424,681.88	

YEAR-TO-DATE REVENUE REPORT

FOR 2024 13							
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	-330,000.00	.00	-330,000.00	-318,747.00	-11,253.00	96.6%*	
00151360 436005 T MOBILE TOWER	-40,000.00	.00	-40,000.00	-18,144.23	-21,855.77	45.4%*	
TOTAL RENTALS	-370,000.00	.00	-370,000.00	-336,891.23	-33,108.77	91.1%	
TOTAL REVENUES	-370,000.00	.00	-370,000.00	-336,891.23	-33,108.77		

YEAR-TO-DATE REVENUE REPORT

FOR 2024 13							
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	-42,000.00	.00	-42,000.00	-26,587.50	-15,412.50	63.3%*	
TOTAL SCHOOLS	-42,000.00	.00	-42,000.00	-26,587.50	-15,412.50	63.3%	
TOTAL REVENUES	-42,000.00	.00	-42,000.00	-26,587.50	-15,412.50		

YEAR-TO-DATE REVENUE REPORT

FOR 2024 13

ACCOUNTS FOR: 18 LIBRARY	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT USE/COL
00610770 477003 LIBRARY MISC	.00	.00	.00	-9,068.67	9,068.67	100.0%
TOTAL LIBRARY	.00	.00	.00	-9,068.67	9,068.67	100.0%
TOTAL REVENUES	.00	.00	.00	-9,068.67	9,068.67	

YEAR-TO-DATE REVENUE REPORT

FOR 2024 13							
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	-40,000.00	.00	-40,000.00	-49,325.00	9,325.00	123.3%	
00400320 432026 CEMETERY DEEDS	-185,000.00	.00	-185,000.00	-2,275.00	-182,725.00	1.2%*	
00400320 432027 CEMETERY INTERN	-41,000.00	.00	-41,000.00	-197,800.00	156,800.00	482.4%	
00400320 432028 CEMETERY FOUND	.00	.00	.00	-22,200.00	22,200.00	100.0%	
TOTAL CEMETERY	-266,000.00	.00	-266,000.00	-271,600.00	5,600.00	102.1%	
TOTAL REVENUES	-266,000.00	.00	-266,000.00	-271,600.00	5,600.00		

YEAR-TO-DATE REVENUE REPORT

FOR 2024 13

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	-77,000.00	.00	-77,000.00	33,354.13	-110,354.13	-43.3%*
00135320 432001 MISC. CAR LEASE	-14,000.00	.00	-14,000.00	-12,895.80	-1,104.20	92.1%*
00141320 432003 MISC. ASSESSORS	-13,000.00	.00	-13,000.00	-7,045.84	-5,954.16	54.2%*
00145320 432004 BAD CHECK FEES	.00	.00	.00	-86.68	86.68	100.0%
00145320 432006 10% FEE FIRE WA	-75,000.00	.00	-75,000.00	-34,804.25	-40,195.75	46.4%*
00145320 432007 10%FEE OUTSIDE	-210,000.00	.00	-210,000.00	-140,381.49	-69,618.51	66.8%*
00145320 432009 25% FEE CONSTAB	.00	.00	.00	-1,723.00	1,723.00	100.0%
00161320 432012 CERTIFIED COPIE	-90,000.00	.00	-90,000.00	-59,136.87	-30,863.13	65.7%*
00175320 432014 FILING FEES-PLA	.00	.00	.00	-20,833.00	20,833.00	100.0%
00210320 432017 DEPT. FEES PUBL	-55,000.00	.00	-55,000.00	-8,810.00	-46,190.00	16.0%*
00210320 432018 DEPT. FEES POLI	-11,000.00	.00	-11,000.00	-39,294.75	28,294.75	357.2%
00220320 432019 DEPT. FEES FIRE	-25,000.00	.00	-25,000.00	-55,828.33	30,828.33	223.3%
00260321 432019 DEPT. FEES FIRE	.00	.00	.00	-300.00	300.00	100.0%
00260321 432036 DEPT. FEES TPAL	-80,000.00	.00	-80,000.00	-159,700.00	79,700.00	199.6%
00400320 432024 MISC. PUB.WKS.	.00	.00	.00	-46,649.00	46,649.00	100.0%
00543320 432032 MISC. VETERANS	.00	.00	.00	-764.90	764.90	100.0%
TOTAL FEES	-650,000.00	.00	-650,000.00	-554,899.78	-95,100.22	85.4%
TOTAL REVENUES	-650,000.00	.00	-650,000.00	-554,899.78	-95,100.22	

YEAR-TO-DATE REVENUE REPORT

FOR 2024 13

ACCOUNTS FOR:	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT USE/COL
22 LICENSES & PERMITS						
00161420 442001 MARRIAGES	-35,000.00	.00	-35,000.00	-29,055.00	-5,945.00	83.0%*
00161420 442013 MISC. DOG LICEN	-20,000.00	.00	-20,000.00	-7,704.25	-12,295.75	38.5%*
00161420 442015 CLAM LICENSE	.00	.00	.00	-420.00	420.00	100.0%
00165420 442002 CITY CLERK-MISC	-1,800.00	.00	-1,800.00	-9,581.80	7,781.80	532.3%
00165420 442003 BUSINESS LICENS	-65,000.00	.00	-65,000.00	-48,830.00	-16,170.00	75.1%*
00165420 442004 BUSINESS CERTIF	-20,000.00	.00	-20,000.00	-12,110.00	-7,890.00	60.6%*
00165420 442005 MEDIA ONE CABLE	.00	.00	.00	-8,569.50	8,569.50	100.0%
00165420 442009 P.U.D.APPLICATI	.00	.00	.00	-100.00	100.00	100.0%
00165420 442011 ALCOHOL & BEVER	-300,000.00	.00	-300,000.00	-303,190.00	3,190.00	101.1%
00240440 444001 DEPT. FEES BLDG	-4,250,000.00	.00	-4,250,000.00	-1,884,304.18	-2,365,695.82	44.3%*
00242440 444002 DEPT. FEES GAS	-65,000.00	.00	-65,000.00	-51,235.00	-13,765.00	78.8%*
00243450 444006 PLUMBING INSPEC	-140,000.00	.00	-140,000.00	-74,390.00	-65,610.00	53.1%*
00244440 444003 DEPT. FEES WEIG	-25,000.00	.00	-25,000.00	-18,418.00	-6,582.00	73.7%*
00245440 444004 DEPT. FEES ELEC	-530,000.00	.00	-530,000.00	-369,786.15	-160,213.85	69.8%*
00512420 442014 HEALTH LICENSES	-138,200.00	.00	-138,200.00	-44,406.17	-93,793.83	32.1%*
TOTAL LICENSES & PERMITS	-5,590,000.00	.00	-5,590,000.00	-2,862,100.05	-2,727,899.95	51.2%
TOTAL REVENUES	-5,590,000.00	.00	-5,590,000.00	-2,862,100.05	-2,727,899.95	

YEAR-TO-DATE REVENUE REPORT

FOR 2024 13							
ACCOUNTS FOR:	ORIGINAL	ESTIM REV	REVISED	ACTUAL YTD	REMAINING	PCT	
23 FINES AND FORFEITS	ESTIM REV	ADJSTMTS	EST REV	REVENUE	REVENUE	USE/COL	
00145770 477001 FINES & FORFEIT	.00	.00	.00	-805.00	805.00	100.0%	
00161770 477013 NON-CRIMINAL FI	-1,000.00	.00	-1,000.00	-1,291.50	291.50	129.2%	
00210770 477006 POLICE-ALARMS	-5,000.00	.00	-5,000.00	-1,275.00	-3,725.00	25.5%*	
00210770 477008 CIVIL MTR VEHIC	-70,000.00	.00	-70,000.00	-43,948.78	-26,051.22	62.8%*	
00293770 477101 PARKING RECEIPT	-235,000.00	.00	-235,000.00	-245,305.83	10,305.83	104.4%	
00293770 477102 PARKING LOCKBOX	-59,000.00	.00	-59,000.00	-26,610.00	-32,390.00	45.1%*	
TOTAL FINES AND FORFEITS	-370,000.00	.00	-370,000.00	-319,236.11	-50,763.89	86.3%	
TOTAL REVENUES	-370,000.00	.00	-370,000.00	-319,236.11	-50,763.89		

YEAR-TO-DATE REVENUE REPORT

FOR 2024 13							
ACCOUNTS FOR:	ORIGINAL	ESTIM REV	REVISED	ACTUAL YTD	REMAINING	PCT	
25 INTEREST INCOME	ESTIM REV	ADJSTMTS	EST REV	REVENUE	REVENUE	USE/COL	
00145820 482002 INTEREST EARNED	-1,880,000.00	.00	-1,880,000.00	-3,015,574.21	1,135,574.21	160.4%	
00145820 482004 INTEREST EARNED	.00	.00	.00	-1,100.42	1,100.42	100.0%	
TOTAL INTEREST INCOME	-1,880,000.00	.00	-1,880,000.00	-3,016,674.63	1,136,674.63	160.5%	
TOTAL REVENUES	-1,880,000.00	.00	-1,880,000.00	-3,016,674.63	1,136,674.63		

YEAR-TO-DATE REVENUE REPORT

FOR 2024 13							
ACCOUNTS FOR: 26	GENERAL GOVERNMENT	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT USE/COL
00161770	477012 CLERK-MUNICIPAL	.00	.00	.00	-90.00	90.00	100.0%
	TOTAL GENERAL GOVERNMENT	.00	.00	.00	-90.00	90.00	100.0%
	TOTAL REVENUES	.00	.00	.00	-90.00	90.00	

YEAR-TO-DATE REVENUE REPORT

FOR 2024 13			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	-17,714.83	17,714.83	100.0%
00145800	484012	SCHOOL HEALTH/L	-580,000.00	.00	-580,000.00	.00	-580,000.00	.0%*
00145800	484026	FIRE GRANT REIM	-22,000.00	.00	-22,000.00	.00	-22,000.00	.0%*
00145800	484035	MEDICAL MARIJUA	-20,000.00	.00	-20,000.00	.00	-20,000.00	.0%*
00145800	484036	FURNANCE BROOK	-1,000,000.00	.00	-1,000,000.00	-428,827.57	-571,172.43	42.9%*
00420800	484017	JTPA INS./RETIR	-580,000.00	.00	-580,000.00	-414,302.49	-165,697.51	71.4%*
00450800	484019	MASS.WATER RESO	-867,000.00	.00	-867,000.00	-889,542.60	22,542.60	102.6%
00800500	458001	MUNICIPAL MEDIC	-93,000.00	.00	-93,000.00	.00	-93,000.00	.0%*
00800600	466017	URBAN REDEVELOP	.00	-581,000.00	-581,000.00	-227,412.82	-353,587.18	39.1%*
TOTAL MISC RECURRING			-3,162,000.00	-581,000.00	-3,743,000.00	-1,977,800.31	-1,765,199.69	52.8%
TOTAL REVENUES			-3,162,000.00	-581,000.00	-3,743,000.00	-1,977,800.31	-1,765,199.69	

YEAR-TO-DATE REVENUE REPORT

FOR 2024 13								
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	-40,094.68	.00	-40,094.68	-23,462.69	-16,631.99	58.5%*
00800500	456300	F.E.M.A.REIMBUR	.00	.00	.00	-151,317.32	151,317.32	100.0%
TOTAL MISC. NON-RECURRING			-40,094.68	.00	-40,094.68	-174,780.01	134,685.33	435.9%
TOTAL REVENUES			-40,094.68	.00	-40,094.68	-174,780.01	134,685.33	

YEAR-TO-DATE REVENUE REPORT

FOR 2024 13							
ACCOUNTS FOR:	ORIGINAL	ESTIM REV	REVISED	ACTUAL YTD	REMAINING	PCT	
37 CANNABIS EXCISE	ESTIM REV	ADJSTMTS	EST REV	REVENUE	REVENUE	USE/COL	
00145190 419024 CANNABIS EXCISE	.00	.00	.00	-284,163.78	284,163.78	100.0%	
TOTAL CANNABIS EXCISE	.00	.00	.00	-284,163.78	284,163.78	100.0%	
TOTAL REVENUES	.00	.00	.00	-284,163.78	284,163.78		

YEAR-TO-DATE REVENUE REPORT

FOR 2024 13								
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	576,668.00	-1,153,336.00	-576,668.00	-336,776.97	-239,891.03	58.4%*
00800600	460007	ABATE TO SURV S	340,065.00	-680,130.00	-340,065.00	-31,626.00	-308,439.00	9.3%*
00800600	466015	LOCAL AID FUND	22,827,125.00	-45,654,250.00	-22,827,125.00	-17,120,340.00	-5,706,785.00	75.0%*
00800600	466041	CHARTER SCHOOL	359,998.00	-719,996.00	-359,998.00	-212,270.00	-147,728.00	59.0%*
00800600	466042	SCHOOL AID	45,107,807.00	-90,215,614.00	-45,107,807.00	-33,830,855.00	-11,276,952.00	75.0%*
00800600	466073	IN LIEU OF TAXE	684,439.00	-1,368,878.00	-684,439.00	-512,793.00	-171,646.00	74.9%*
TOTAL STATE REVENUE			69,896,102.00	-139,792,204.00	-69,896,102.00	-52,044,660.97	-17,851,441.03	74.5%
TOTAL REVENUES			69,896,102.00	-139,792,204.00	-69,896,102.00	-52,044,660.97	-17,851,441.03	

YEAR-TO-DATE REVENUE REPORT

FOR 2024 13			ORIGINAL	ESTIM REV	REVISED	ACTUAL YTD	REMAINING	PCT
ACCOUNTS FOR:			ESTIM REV	ADJSTMTS	EST REV	REVENUE	REVENUE	USE/COL
49	OFS							
00900970	497002	TRANSFER FROM S	.00	-40,000.00	-40,000.00	-40,000.00	.00	100.0%
00900970	497004	TRANSFER FROM E	.00	.00	.00	-6,835,903.00	6,835,903.00	100.0%
00900970	497005	TRANSFER FROM T	.00	-4,984,854.59	-4,984,854.59	-4,984,854.59	.00	100.0%
TOTAL OFS			.00	-5,024,854.59	-5,024,854.59	-11,860,757.59	6,835,903.00	236.0%
TOTAL REVENUES			.00	-5,024,854.59	-5,024,854.59	-11,860,757.59	6,835,903.00	

YEAR-TO-DATE REVENUE REPORT

FOR 2024 13							
	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE		REMAINING REVENUE	PCT USE/COL

GRAND TOTAL -251,591,992.68-145,398,058.59-396,990,051.27-321,314,113.18 -75,675,938.09 80.9%

** END OF REPORT - Generated by ERIC MASON **

YEAR-TO-DATE REVENUE REPORT

REPORT OPTIONS

Sequence	Field #	Total	Page Break
Sequence 1	10	Y	Y
Sequence 2	0	N	N
Sequence 3	0	N	N
Sequence 4	0	N	N

Report title:
YEAR-TO-DATE REVENUE REPORT

Includes accounts exceeding 0% of budget.
 Print totals only: N
 Print Full or Short description: F
 Print full GL account: N
 Format type: 2
 Double space: N
 Suppress zero bal accts: Y
 Include requisition amount: Y
 Print Revenues-Version headings: Y
 Print revenue as credit: Y
 Print revenue budgets as zero: N
 Include Fund Balance: N
 Print journal detail: N
 From Yr/Per: 2019/ 7
 To Yr/Per: 2019/ 7
 Include budget entries: Y
 Incl encumb/liq entries: Y
 Sort by JE # or PO #: J
 Detail format option: 1
 Include additional JE comments: N
 Multiyear view: L
 Amounts/totals exceed 999 million dollars: N

Year/Period: 2024/13
 Print MTD Version: N
 Roll projects to object: N
 Carry forward code: 1

Find Criteria
 Field Name Field value
 Org 00*
 Object
 Project
 Rollup code
 Account type
 Account status



**School
Department
Year-to-Date**

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

ACCOUNTS FOR: 000 UNASSIGNED	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USE/COL
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0500 SCHOOL GENERAL FUND

0500 497000 INTERFUND TRANSFERS	.00	.00	.00-128,219,644.00			.00 128,219,644.00	100.0%
TOTAL SCHOOL GENERAL FUND	.00	.00	.00-128,219,644.00			.00 128,219,644.00	100.0%
TOTAL UNASSIGNED	.00	.00	.00-128,219,644.00			.00 128,219,644.00	100.0%
TOTAL REVENUES	.00	.00	.00-128,219,644.00			.00 128,219,644.00	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED				AVAILABLE	PCT
301 DISTRICT WIDE	APPROP	ADJSTMTS	BUDGET	YTD ACTUAL	ENC/REQ		BUDGET	USE/COL
05010101 DW ACAD TALENT 2305								
05010101 519101 DW ACAD TALENT	329,358.00	.00	329,358.00	327,382.80	.00		1,975.20	99.4%
TOTAL DW ACAD TALENT 2305	329,358.00	.00	329,358.00	327,382.80	.00		1,975.20	99.4%
05010102 DW ACAD TALENT 2351								
05010102 539001 DW ACAD TALENT	550,000.00	.00	550,000.00	.00	.00		550,000.00	.0%
TOTAL DW ACAD TALENT 2351	550,000.00	.00	550,000.00	.00	.00		550,000.00	.0%
05010104 DW HERITAGE 2420								
05010104 559140 DW HERITAGE ED	.00	8,307.00	8,307.00	8,307.00	.00		.00	100.0%
TOTAL DW HERITAGE 2420	.00	8,307.00	8,307.00	8,307.00	.00		.00	100.0%
05010403 DW ART 2305								
05010403 519101 DW ART PROF SAL	1,627,442.00	.00	1,627,442.00	1,298,819.81	.00		328,622.19	79.8%
TOTAL DW ART 2305	1,627,442.00	.00	1,627,442.00	1,298,819.81	.00		328,622.19	79.8%
05010405 DW ART 2410								
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	61.42	50,061.42	39,829.90	5,930.87		4,300.65	91.4%
TOTAL DW ART 2410	51,000.00	61.42	51,061.42	39,829.90	5,930.87		5,300.65	89.6%
05010501 DW ATHLETICS 3510								
05010501 519115 DW ATHL DEPART	223,600.00	.00	223,600.00	209,558.11	.00		14,041.89	93.7%

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13									
ACCOUNTS FOR:			ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
301	DISTRICT WIDE		APPROP	ADJSTMNTS	BUDGET	YTD ACTUAL	ENC/REQ	BUDGET	USE/COL
05010501	519123	DW ATHL BUS DRI	86,863.00	.00	86,863.00	86,863.00	.00	.00	100.0%
05010501	519126	DW ATHL FIELD H	57,063.00	.00	57,063.00	38,607.23	.00	18,455.77	67.7%
05010501	519129	DW ATHL COACHES	448,891.00	.00	448,891.00	456,521.20	.00	-7,630.20	101.7%*
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	42,891.60	.00	8.40	100.0%
05010501	559230	DW ATHL EQUIPME	26,650.00	.00	26,650.00	26,580.83	.00	69.17	99.7%
05010501	579300	DW ATHL DUES	10,400.00	.00	10,400.00	9,560.00	.00	840.00	91.9%
TOTAL DW ATHLETICS 3510			911,317.00	.00	911,317.00	885,531.97	.00	25,785.03	97.2%
05010506 DW ATHLETICS 5260									
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%
05010701 DW COMPUTER SCIENCE 1230									
05010701	579300	DW S.S. COLLAB	17,850.00	.00	17,850.00	17,850.00	.00	.00	100.0%
TOTAL DW COMPUTER SCIENCE 1230			17,850.00	.00	17,850.00	17,850.00	.00	.00	100.0%
05010702 DW COMPUTER SCIENCE 1450									
05010702	519114	DW IT DIRECTOR	100,000.00	.00	100,000.00	.00	.00	100,000.00	.0%
TOTAL DW COMPUTER SCIENCE 1450			100,000.00	.00	100,000.00	.00	.00	100,000.00	.0%
05010703 DW COMPUTER SCIENCE 2250									
05010703	519102	DW IT SEC/CLERI	560,000.00	.00	560,000.00	465,924.02	.00	94,075.98	83.2%
05010703	519115	DW COMP ED DEPA	103,000.00	.00	103,000.00	.00	.00	103,000.00	.0%
05010703	589500	DW COMP ED INST	97,400.00	.00	97,400.00	96,425.00	.00	975.00	99.0%
TOTAL DW COMPUTER SCIENCE 2250			760,400.00	.00	760,400.00	562,349.02	.00	198,050.98	74.0%
05010705 DW COMPUTER SCIENCE 2451									
05010705	529405	DW COMP ED REPA	13,500.00	.00	13,500.00	2,820.00	8,821.00	1,859.00	86.2%

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13											
ACCOUNTS FOR:	301	DISTRICT WIDE	ORIGINAL APPROP	TRANFRS/ADJUSTMNTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USE/COL		
05010705	559140	DW COMP ED ED S	11,000.00	.00	11,000.00	7,374.81	3,152.49	472.70	95.7%		
05010705	559150	DW COMP ED SOFT	230,000.00	.00	230,000.00	225,366.54	3,782.50	850.96	99.6%		
TOTAL DW COMPUTER SCIENCE 2451			254,500.00	.00	254,500.00	235,561.35	15,755.99	3,182.66	98.7%		
05011001 DW ESL/TBE 2120											
05011001	519115	DW ESL/TBE DEPA	211,644.00	.00	211,644.00	156,094.90	.00	55,549.10	73.8%		
TOTAL DW ESL/TBE 2120			211,644.00	.00	211,644.00	156,094.90	.00	55,549.10	73.8%		
05011002 DW ESL/TBE 2305											
05011002	519101	DW ESL/TBE PROF	3,951,324.00	.00	3,951,324.00	3,437,211.67	.00	514,112.33	87.0%		
TOTAL DW ESL/TBE 2305			3,951,324.00	.00	3,951,324.00	3,437,211.67	.00	514,112.33	87.0%		
05011003 DW ESL/TBE 2311											
05011003	519129	DW PROF TUTORS	234,304.00	.00	234,304.00	539,248.65	.00	-304,944.65	230.1%*		
TOTAL DW ESL/TBE 2311			234,304.00	.00	234,304.00	539,248.65	.00	-304,944.65	230.1%		
05011004 DW ESL/TBE 2333											
05011004	519121	DW GENERAL ESL	163,345.00	.00	163,345.00	.00	.00	163,345.00	.0%		
05011004	519129	PART TIME PROFE	.00	.00	.00	103,981.04	.00	-103,981.04	100.0%*		
TOTAL DW ESL/TBE 2333			163,345.00	.00	163,345.00	103,981.04	.00	59,363.96	63.7%		
05011101 DW EXTRA CURR. 3521											
05011101	519129	DW ACTIVE/STIP	34,548.00	.00	34,548.00	.00	.00	34,548.00	.0%		
TOTAL DW EXTRA CURR. 3521			34,548.00	.00	34,548.00	.00	.00	34,548.00	.0%		

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ENC/REQ	AVAILABLE	PCT	
301 DISTRICT WIDE	APPROP	ADJSTMTS	BUDGET	ACTUAL		BUDGET	USE/COL	
05011301 DW 2210								
05011301 519121 DW AIDES	30,374.00	.00	30,374.00	78,536.61	.00	-48,162.61	258.6%*	
05011301 519140 DW AIDES LONGEV	9,300.00	.00	9,300.00	.00	.00	9,300.00	.0%	
TOTAL DW 2210	39,674.00	.00	39,674.00	78,536.61	.00	-38,862.61	198.0%	
05011302 DW GEN ED 2250								
05011302 519121 AIDES	1,044,805.00	.00	1,044,805.00	726,373.80	.00	318,431.20	69.5%	
TOTAL DW GEN ED 2250	1,044,805.00	.00	1,044,805.00	726,373.80	.00	318,431.20	69.5%	
05011304 DW GEN ED 2410								
05011304 529405 DW OFFICE REPAI	2,000.00	.00	2,000.00	160.00	590.00	1,250.00	37.5%	
TOTAL DW GEN ED 2410	2,000.00	.00	2,000.00	160.00	590.00	1,250.00	37.5%	
05011402 DW GEN INSTR 2220								
05011402 579100 DW COORDINATORS	14,000.00	.00	14,000.00	6,066.40	.00	7,933.60	43.3%	
TOTAL DW GEN INSTR 2220	14,000.00	.00	14,000.00	6,066.40	.00	7,933.60	43.3%	
05011403 DW GEN. INSTR. 2305								
05011403 519140 DW INSTRUCTORS	623,000.00	.00	623,000.00	455,200.00	.00	167,800.00	73.1%	
TOTAL DW GEN. INSTR. 2305	623,000.00	.00	623,000.00	455,200.00	.00	167,800.00	73.1%	
05011404 DW GEN. INSTR. 2351								
05011404 579810 DW COURSE APPRO	20,000.00	.00	20,000.00	19,703.00	.00	297.00	98.5%	

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FOR 2024 13								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ENC/REQ	AVAILABLE	PCT	
301 DISTRICT WIDE	APPROP	ADJSTMNTS	BUDGET	ACTUAL		BUDGET	USE/COL	
TOTAL DW GEN. INSTR. 2351	20,000.00	.00	20,000.00	19,703.00	.00	297.00	98.5%	
05011406 DW GEN. INSTR. 2420								
05011406 559140 DW RES ED SUPPL	11,600.00	.00	11,600.00	2,315.08	1,451.80	7,833.12	32.5%	
05011406 559141 DW RES ED SUPPL	222,871.00	1,035,932.18	1,258,803.18	1,004,385.62	116,765.42	137,652.14	89.1%	
TOTAL DW GEN. INSTR. 2420	234,471.00	1,035,932.18	1,270,403.18	1,006,700.70	118,217.22	145,485.26	88.5%	
05011407 DW GEN. INSTR. 2430								
05011407 549220 DW POSTAGE	40,000.00	207.44	40,207.44	1,790.30	524.01	37,893.13	5.8%	
05011407 559160 DW DISCR FUND P	381,500.00	.00	381,500.00	88,262.80	.00	293,237.20	23.1%	
TOTAL DW GEN. INSTR. 2430	421,500.00	207.44	421,707.44	90,053.10	524.01	331,130.33	21.5%	
05011408 DW GEN. INSTR. 7300								
05011408 589300 ACQUISITION PLA	30,000.00	.00	30,000.00	27,079.68	2,164.61	755.71	97.5%	
TOTAL DW GEN. INSTR. 7300	30,000.00	.00	30,000.00	27,079.68	2,164.61	755.71	97.5%	
05011502 DW HEALTH 2305								
05011502 519101 DW HEALTH PROF	930,110.00	.00	930,110.00	716,037.24	.00	214,072.76	77.0%	
TOTAL DW HEALTH 2305	930,110.00	.00	930,110.00	716,037.24	.00	214,072.76	77.0%	
05011601 DW HIST. SOC. 2351								
05011601 539001 DW HIST. SOC. S	25,000.00	.00	25,000.00	.00	.00	25,000.00	.0%	
TOTAL DW HIST. SOC. 2351	25,000.00	.00	25,000.00	.00	.00	25,000.00	.0%	
05011702 DW IN SVC 2420								

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FOR 2024 13								
ACCOUNTS FOR: 301 DISTRICT WIDE	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USE/COL	
05011702 559140 DW IN-SERVICE E	11,936.00	.00	11,936.00	11,936.00	.00	.00	100.0%	
TOTAL DW IN SVC 2420	11,936.00	.00	11,936.00	11,936.00	.00	.00	100.0%	
05011901 DW LIT 2310								
05011901 519101 DW LITERACY PRO	2,550,247.00	.00	2,550,247.00	2,184,272.77	.00	365,974.23	85.6%	
TOTAL DW LIT 2310	2,550,247.00	.00	2,550,247.00	2,184,272.77	.00	365,974.23	85.6%	
05012103 DW MUSIC 2305								
05012103 519101 DW MUSIC PROF S	1,794,821.00	.00	1,794,821.00	1,441,246.97	.00	353,574.03	80.3%	
TOTAL DW MUSIC 2305	1,794,821.00	.00	1,794,821.00	1,441,246.97	.00	353,574.03	80.3%	
05012105 DW MUSIC 2410								
05012105 529405 DW MUSIC REPAIR	35,000.00	.00	35,000.00	28,552.64	220.00	6,227.36	82.2%	
TOTAL DW MUSIC 2410	35,000.00	.00	35,000.00	28,552.64	220.00	6,227.36	82.2%	
05012303 DW PHYS ED 2305								
05012303 519101 DW PHYS ED PROF	1,618,210.00	.00	1,618,210.00	1,290,307.47	.00	327,902.53	79.7%	
TOTAL DW PHYS ED 2305	1,618,210.00	.00	1,618,210.00	1,290,307.47	.00	327,902.53	79.7%	
05012304 DW PHYS ED 2351								
05012304 539001 DW PHYS ED STAF	40,000.00	5,499.77	45,499.77	5,499.77	.00	40,000.00	12.1%	
TOTAL DW PHYS ED 2351	40,000.00	5,499.77	45,499.77	5,499.77	.00	40,000.00	12.1%	
05012305 DW PHYS ED 2410								

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FOR 2024 13								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ENC/REQ	AVAILABLE	PCT	
301 DISTRICT WIDE	APPROP	ADJSTMTS	BUDGET	ACTUAL		BUDGET	USE/COL	
05012305 529405 DW PHYS ED REPA	900.00	.00	900.00	900.00	.00	.00	100.0%	
TOTAL DW PHYS ED 2410	900.00	.00	900.00	900.00	.00	.00	100.0%	
05012306 DW PHYS ED 2420								
05012306 559140 DW PHYS ED ED S	3,500.00	.00	3,500.00	3,128.24	369.71	2.05	99.9%	
TOTAL DW PHYS ED 2420	3,500.00	.00	3,500.00	3,128.24	369.71	2.05	99.9%	
05012403 DW SCIENCE 2410								
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	572.67	40,572.67	31,952.91	7,346.11	1,273.65	96.9%	
TOTAL DW SCIENCE 2410	42,000.00	572.67	42,572.67	31,952.91	7,346.11	3,273.65	92.3%	
05012601 DW SPED 2210								
05012601 519121 DW SPED AIDES	417,935.00	.00	417,935.00	601,738.28	.00	-183,803.28	144.0%*	
TOTAL DW SPED 2210	417,935.00	.00	417,935.00	601,738.28	.00	-183,803.28	144.0%	
05012602 DW SPED 2250								
05012602 589500 DW SPED INSTR E	76,000.00	.00	76,000.00	43,738.01	22,431.58	9,830.41	87.1%	
TOTAL DW SPED 2250	76,000.00	.00	76,000.00	43,738.01	22,431.58	9,830.41	87.1%	
05012603 DW SPED 2305								
05012603 519101 DW SPED PROF SA	10,157,294.00	.00	10,157,294.00	382,528.49	.00	9,774,765.51	3.8%	
05012603 519127 DW SPED WORK ST	5,000.00	.00	5,000.00	.00	.00	5,000.00	.0%	

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ACCOUNTS FOR: 301 DISTRICT WIDE	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USE/COL
TOTAL DW SPED 2305	10,162,294.00	.00	10,162,294.00	382,528.49	.00	9,779,765.51	3.8%
05012604 DW SPED 2310							
05012604 519129 DW SPED PROF TU	356,648.00	.00	356,648.00	260,123.87	.00	96,524.13	72.9%
TOTAL DW SPED 2310	356,648.00	.00	356,648.00	260,123.87	.00	96,524.13	72.9%
05012605 DW SPED 2333							
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%
05012607 DW SPED 2410							
05012607 559200 DW SPED TEXTBOO	5,231.00	.00	5,231.00	.00	.00	5,231.00	.0%
TOTAL DW SPED 2410	5,231.00	.00	5,231.00	.00	.00	5,231.00	.0%
05012608 DW SPED 2410							
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%
05012609 DW SPED 2420							
05012609 559140 DW SPED ED SUPP	8,000.00	328.22	8,328.22	4,528.41	334.24	3,465.57	58.4%
TOTAL DW SPED 2420	8,000.00	328.22	8,328.22	4,528.41	334.24	3,465.57	58.4%
05012610 DW SPED 9200							
05012610 539200 DW SPED TUITION	9,901,492.00	.00	9,901,492.00	9,837,400.50	26,442.00	37,649.50	99.6%

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

ACCOUNTS FOR: 301 DISTRICT WIDE	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USE/COL
TOTAL DW SPED 9200	9,901,492.00	.00	9,901,492.00	9,837,400.50	26,442.00	37,649.50	99.6%
05012611 DW SPED 9300							
05012611 539200 DW RS HOSPITALS	30,000.00	.00	30,000.00	9,785.05	.00	20,214.95	32.6%
TOTAL DW SPED 9300	30,000.00	.00	30,000.00	9,785.05	.00	20,214.95	32.6%
05012701 DW SPEECH/HEAR 2321							
05012701 519101 DW SPEECH/HEAR	1,291,809.00	.00	1,291,809.00	1,225,957.54	.00	65,851.46	94.9%
TOTAL DW SPEECH/HEAR 2321	1,291,809.00	.00	1,291,809.00	1,225,957.54	.00	65,851.46	94.9%
05012801 DW SUBS 2355							
05012801 519101 DW SUBSTITUTES	1,139,800.00	.00	1,139,800.00	654,808.42	.00	484,991.58	57.4%
TOTAL DW SUBS 2355	1,139,800.00	.00	1,139,800.00	654,808.42	.00	484,991.58	57.4%
05012902 DW TECH ED 2351							
05012902 539001 DW TECH ED STAF	.00	100,000.00	100,000.00	85,402.29	12,900.00	1,697.71	98.3%
TOTAL DW TECH ED 2351	.00	100,000.00	100,000.00	85,402.29	12,900.00	1,697.71	98.3%
05012903 DW TECH ED 2410							
05012903 559140 DW TECH ED ED S	.00	376,540.68	376,540.68	64,904.76	163,898.92	147,737.00	60.8%
TOTAL DW TECH ED 2410	.00	376,540.68	376,540.68	64,904.76	163,898.92	147,737.00	60.8%
05013001 DW TEXT BOOKS 2410							
05013001 559200 DW RES TEXTBOOK	441,202.00	38,649.39	479,851.39	344,311.44	37,406.79	98,133.16	79.5%

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13								
ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USE/COL	
301 DISTRICT WIDE								
TOTAL DW TEXT BOOKS 2410	441,202.00	38,649.39	479,851.39	344,311.44	37,406.79	98,133.16	79.5%	
05013101 DW WINTER/SUMMER 2305								
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%	
05015002 DW ATTENDANCE 3101								
05015002 519101 DW ATTENDANCE P	196,260.00	.00	196,260.00	179,797.65	.00	16,462.35	91.6%	
05015002 519153 DW ATTENDANCE T	.00	.00	.00	23,200.00	.00	-23,200.00	100.0%*	
TOTAL DW ATTENDANCE 3101	196,260.00	.00	196,260.00	202,997.65	.00	-6,737.65	103.4%	
05015103 DW AUDIO/VISUAL 2410								
05015103 529405 DW AUDIO/VISUAL	4,000.00	.00	4,000.00	1,290.00	.00	2,710.00	32.3%	
TOTAL DW AUDIO/VISUAL 2410	4,000.00	.00	4,000.00	1,290.00	.00	2,710.00	32.3%	
05015104 DW AUDIO/VISUAL 2420								
05015104 559140 DW AUDIO/VISUAL	8,000.00	.00	8,000.00	4,208.12	3,356.59	435.29	94.6%	
TOTAL DW AUDIO/VISUAL 2420	8,000.00	.00	8,000.00	4,208.12	3,356.59	435.29	94.6%	
05015201 DW QUINCY PARTNER 2110								
05015201 519115 DW QUINCY PARTN	.00	350,000.00	350,000.00	321,547.95	.00	28,452.05	91.9%	
TOTAL DW QUINCY PARTNER 2110	.00	350,000.00	350,000.00	321,547.95	.00	28,452.05	91.9%	
05015301 DW COPY MACHINES 2420								
05015301 559140 DW COPY MACHINE	300,000.00	7,840.72	307,840.72	237,667.17	47,011.41	23,162.14	92.5%	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ENC/REQ	AVAILABLE	PCT	
301 DISTRICT WIDE	APPROP	ADJSTMTS	BUDGET	ACTUAL		BUDGET	USE/COL	
TOTAL DW COPY MACHINES 2420	300,000.00	7,840.72	307,840.72	237,667.17	47,011.41	23,162.14	92.5%	
05015401 DW CURRICULUM 2110								
05015401 519102 DW CURRICULUM S	56,399.00	.00	56,399.00	.00	.00	56,399.00	.0%	
05015401 519114 DW CURRICULUM D	280,288.00	.00	280,288.00	247,002.32	.00	33,285.68	88.1%	
TOTAL DW CURRICULUM 2110	336,687.00	.00	336,687.00	247,002.32	.00	89,684.68	73.4%	
05015501 DW GUIDANCE 2110								
05015501 519102 DW ADM. PPS SEC	51,513.00	.00	51,513.00	48,231.94	.00	3,281.06	93.6%	
05015501 519114 DW PUPIL PERSON	139,210.00	.00	139,210.00	132,018.17	.00	7,191.83	94.8%	
05015501 519115 DEPARTMENT HEAD	89,356.00	.00	89,356.00	1,608.75	.00	87,747.25	1.8%	
TOTAL DW GUIDANCE 2110	280,079.00	.00	280,079.00	181,858.86	.00	98,220.14	64.9%	
05015503 DW GUIDANCE 2711								
05015503 519101 DW GUIDANCE PRO	4,111,849.00	.00	4,111,849.00	3,936,507.86	.00	175,341.14	95.7%	
05015503 519129 DW GUID SUMMER	49,227.00	.00	49,227.00	.00	.00	49,227.00	.0%	
05015503 559110 DW TESTING	89,000.00	.00	89,000.00	88,999.63	.00	.37	100.0%	
TOTAL DW GUIDANCE 2711	4,250,076.00	.00	4,250,076.00	4,025,507.49	.00	224,568.51	94.7%	
05015504 DW GUIDANCE 2711								
05015504 559110 DW PSYCH TESTIN	12,000.00	.00	12,000.00	11,806.63	136.00	57.37	99.5%	
TOTAL DW GUIDANCE 2711	12,000.00	.00	12,000.00	11,806.63	136.00	57.37	99.5%	
05015602 DW HEALTH SERVICES 2310								
05015602 519129 DW COTA ASSISTA	185,062.00	.00	185,062.00	476,513.82	.00	-291,451.82	257.5%*	

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FOR 2024 13								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ENC/REQ	AVAILABLE	PCT	
301 DISTRICT WIDE	APPROP	ADJSTMTS	BUDGET	ACTUAL		BUDGET	USE/COL	
TOTAL DW HEALTH SERVICES 2310	185,062.00	.00	185,062.00	476,513.82	.00	-291,451.82	257.5%	
05015603 DW HEALTH SERVICES 2320								
05015603 519101 DW THERAP. OT/P	149,274.00	.00	149,274.00	63,038.75	.00	86,235.25	42.2%	
TOTAL DW HEALTH SERVICES 2320	149,274.00	.00	149,274.00	63,038.75	.00	86,235.25	42.2%	
05015605 DW HEALTH SERVICES 3201								
05015605 519101 DW NURSES PROF	1,989,479.00	.00	1,989,479.00	1,515,618.69	.00	473,860.31	76.2%	
05015605 519115 DW HEALTH SVCS	115,000.00	.00	115,000.00	120,525.00	.00	-5,525.00	104.8%*	
05015605 519129 DW SUBSTITUTES	18,707.00	.00	18,707.00	100,705.38	.00	-81,998.38	538.3%*	
05015605 559000 DW MED SUPPLIES	18,750.00	474.30	19,224.30	13,696.23	705.83	4,822.24	74.9%	
05015605 559581 DW NURSES UNIFO	3,200.00	.00	3,200.00	2,161.38	.00	1,038.62	67.5%	
05015605 579100 DW NURSES TRAVE	750.00	.00	750.00	.00	.00	750.00	.0%	
TOTAL DW HEALTH SERVICES 3201	2,145,886.00	474.30	2,146,360.30	1,752,706.68	705.83	392,947.79	81.7%	
05015806 DW MEDIA/LIBRARY 2415								
05015806 559130 DW LIBRARY BOOK	30,000.00	386.94	30,386.94	11,794.91	8,890.86	9,701.17	68.1%	
TOTAL DW MEDIA/LIBRARY 2415	30,000.00	386.94	30,386.94	11,794.91	8,890.86	9,701.17	68.1%	
05015807 DW MEDIA/LIBRARY 2420								
05015807 559140 DW LIBRARY ED S	5,000.00	.00	5,000.00	1,293.63	52.92	3,653.45	26.9%	
TOTAL DW MEDIA/LIBRARY 2420	5,000.00	.00	5,000.00	1,293.63	52.92	3,653.45	26.9%	
05015901 DW PRINCIP. OFFICE 1450								
05015901 559580 DW DATA PROCESS	8,500.00	10.58	8,510.58	5,511.36	2,999.22	.00	100.0%	

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ACCOUNTS FOR: 301 DISTRICT WIDE	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USE/COL
TOTAL DW PRINCIP. OFFICE 1450	8,500.00	10.58	8,510.58	5,511.36	2,999.22	.00	100.0%
05015902 DW PRINCIP.OFFICE 2210							
05015902 519128 DW INT PRIN CLE	65,582.00	.00	65,582.00	88,083.19	.00	-22,501.19	134.3%*
05015902 539020 DW DIPLOMAS PRI	4,500.00	.00	4,500.00	1,774.45	475.55	2,250.00	50.0%
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	.00	75,582.00	89,857.64	475.55	-14,751.19	119.5%
05015904 DW PRINCIP.OFFICE 2351							
05015904 539001 DW PRINCIPALS S	8,000.00	4,072.57	12,072.57	7,295.87	900.00	3,876.70	67.9%
TOTAL DW PRINCIP.OFFICE 2351	8,000.00	4,072.57	12,072.57	7,295.87	900.00	3,876.70	67.9%
05016001 DW OCC THERAPISTS 2320							
05016001 519129 PART TIME PROFE	133,348.00	.00	133,348.00	13,992.35	.00	119,355.65	10.5%
TOTAL DW OCC THERAPISTS 2320	133,348.00	.00	133,348.00	13,992.35	.00	119,355.65	10.5%
05016002 DW MENTAL HEALTH 3200							
05016002 539110 DW MANET HEALTH	3,000.00	700.00	3,700.00	2,800.00	.00	900.00	75.7%
TOTAL DW MENTAL HEALTH 3200	3,000.00	700.00	3,700.00	2,800.00	.00	900.00	75.7%
05016102 DW PSYCH 2710							
05016102 539130 DW PSYCH SCREEN	58,500.00	.00	58,500.00	55,282.07	425.00	2,792.93	95.2%
TOTAL DW PSYCH 2710	58,500.00	.00	58,500.00	55,282.07	425.00	2,792.93	95.2%
05016103 DW PSYCH 2801							

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FOR 2024 13								
ACCOUNTS FOR:		ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
301	DISTRICT WIDE	APPROP	ADJSTMTS	BUDGET	YTD ACTUAL	ENC/REQ	BUDGET	USE/COL
05016103	519101 DW PSYCH PROF S	1,089,826.00	.00	1,089,826.00	976,534.80	.00	113,291.20	89.6%
	TOTAL DW PSYCH 2801	1,089,826.00	.00	1,089,826.00	976,534.80	.00	113,291.20	89.6%
05016202 DW SUPERVISION 1430								
05016202	539010 DW SPED LEGAL F	25,000.00	.00	25,000.00	5,508.00	.00	19,492.00	22.0%
	TOTAL DW SUPERVISION 1430	25,000.00	.00	25,000.00	5,508.00	.00	19,492.00	22.0%
05016203 DW SUPERVISION SPED 2110								
05016203	519102 DW SPED SEC/CLE	102,551.00	.00	102,551.00	49,811.44	.00	52,739.56	48.6%
05016203	519114 DW SPED DIRECTO	123,600.00	.00	123,600.00	123,501.16	.00	98.84	99.9%
	TOTAL DW SUPERVISION SPED 2110	226,151.00	.00	226,151.00	173,312.60	.00	52,838.40	76.6%
05016204 DW SUPERVISION SPED 2120								
05016204	519129 DW SUMMER CORE	3,690.00	.00	3,690.00	.00	.00	3,690.00	.0%
	TOTAL DW SUPERVISION SPED 2120	3,690.00	.00	3,690.00	.00	.00	3,690.00	.0%
05016205 DW SUPERVISION 2210								
05016205	519140 DW SECRETARY LO	.00	.00	.00	480.00	.00	-480.00	100.0%*
	TOTAL DW SUPERVISION 2210	.00	.00	.00	480.00	.00	-480.00	100.0%
05016207 DW SUPERVISION 2351								
05016207	519153 DW SUPERVISION	21,600.00	.00	21,600.00	19,000.00	.00	2,600.00	88.0%
	TOTAL DW SUPERVISION 2351	21,600.00	.00	21,600.00	19,000.00	.00	2,600.00	88.0%

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USE/COL
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05016902 DW PPS 2420

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%

05017001 DW ADMINISTRATION 1210

05017001 519102 DW SUPER ADMIN	96,634.00	.00	96,634.00	110,725.00	.00	-14,091.00	114.6%*
05017001 519112 DW SUPERINTENDE	215,000.00	.00	215,000.00	199,461.34	.00	15,538.66	92.8%
05017001 519125 DW ADM. MESSENG	55,704.00	.00	55,704.00	43,782.05	.00	11,921.95	78.6%
05017001 539020 DW ADVERTISING/	28,000.00	.00	28,000.00	4,934.87	.00	23,065.13	17.6%
05017001 579100 DW MESSENGERS T	4,200.00	.00	4,200.00	-576.00	.00	4,776.00	-13.7%
TOTAL DW ADMINISTRATION 1210	399,538.00	.00	399,538.00	358,327.26	.00	41,210.74	89.7%

05017002 DW ADMINISTRATION 1220

05017002 519102 DW ASST SUPER S	.00	.00	.00	51,047.02	.00	-51,047.02	100.0%*
05017002 519113 DW ASST SUPER	175,100.00	.00	175,100.00	170,346.22	.00	4,753.78	97.3%
TOTAL DW ADMINISTRATION 1220	175,100.00	.00	175,100.00	221,393.24	.00	-46,293.24	126.4%

05017004 DW ADM REG DAY 2110

05017004 519140 DW DIRECTORS LO	10,100.00	.00	10,100.00	20,100.00	.00	-10,000.00	199.0%*
TOTAL DW ADM REG DAY 2110	10,100.00	.00	10,100.00	20,100.00	.00	-10,000.00	199.0%

05017005 DW ADMINISTRATION 2110

05017005 519153 DW ADMIN TRAVEL	10,200.00	.00	10,200.00	3,500.00	.00	6,700.00	34.3%
TOTAL DW ADMINISTRATION 2110	10,200.00	.00	10,200.00	3,500.00	.00	6,700.00	34.3%

05017007 DW ADMIN REG DAY 2351

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

ACCOUNTS FOR: 301 DISTRICT WIDE	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USE/COL
05017007 539001 DW ADMIN STAFF	30,000.00	7,535.66	37,535.66	24,234.09	1,400.00	11,901.57	68.3%
TOTAL DW ADMIN REG DAY 2351	30,000.00	7,535.66	37,535.66	24,234.09	1,400.00	11,901.57	68.3%
05017009 DW ADMIN REG DAY 2420							
05017009 559140 DW ADMIN ED SUP	2,000.00	.00	2,000.00	1,333.72	.00	666.28	66.7%
TOTAL DW ADMIN REG DAY 2420	2,000.00	.00	2,000.00	1,333.72	.00	666.28	66.7%
05017101 DW BLDG MAINT. 4220							
05017101 519104 DW GENERAL MAIN	138,084.00	.00	138,084.00	122,008.12	.00	16,075.88	88.4%
05017101 519130 OVERTIME	7,168.00	.00	7,168.00	.00	.00	7,168.00	.0%
TOTAL DW BLDG MAINT. 4220	145,252.00	.00	145,252.00	122,008.12	.00	23,243.88	84.0%
05017201 DW CUSTODIAL 4113							
05017201 519103 DW GENERAL CUST	125,993.00	.00	125,993.00	380,729.67	.00	-254,736.67	302.2%*
05017201 519115 DEPARTMENT HEAD	.00	.00	.00	76,131.44	.00	-76,131.44	100.0%*
05017201 519130 DW OVERTIME CUS	209,060.00	.00	209,060.00	176,090.45	.00	32,969.55	84.2%
05017201 559581 UNIFORMS	4,000.00	.00	4,000.00	3,651.84	.00	348.16	91.3%
TOTAL DW CUSTODIAL 4113	339,053.00	.00	339,053.00	636,603.40	.00	-297,550.40	187.8%
05017304 DW BUSINESS DIRECTOR 1410							
05017304 519102 DW DIR. OF BUSI	313,677.00	.00	313,677.00	454,491.50	.00	-140,814.50	144.9%*
05017304 519114 DW BUSINESS DIR	137,938.00	.00	137,938.00	132,018.17	.00	5,919.83	95.7%
TOTAL DW BUSINESS DIRECTOR 14	451,615.00	.00	451,615.00	586,509.67	.00	-134,894.67	129.9%
05017501 DW FOOD SERVICES 3403							
05017501 519122 DW LUNCH ATT.	.00	.00	.00	39,353.12	.00	-39,353.12	100.0%*

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13									
ACCOUNTS FOR:		ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USE/COL	
301	DISTRICT WIDE								
TOTAL DW FOOD SERVICES 3403		.00	.00	.00	39,353.12	.00	-39,353.12	100.0%	
05017601 DW HUMAN RESOURCES 1420									
05017601	519102 DW HR SEC/CLERI	342,041.00	.00	342,041.00	127,176.17	.00	214,864.83	37.2%	
05017601	519114 DW HUMAN RESOUR	133,600.00	.00	133,600.00	234,438.83	.00	-100,838.83	175.5%*	
TOTAL DW HUMAN RESOURCES 1420		475,641.00	.00	475,641.00	361,615.00	.00	114,026.00	76.0%	
05017701 DW INFORMATION TECH. 1450									
05017701	519102 DW IT SEC/CLERI	326,853.00	.00	326,853.00	474,839.79	.00	-147,986.79	145.3%*	
TOTAL DW INFORMATION TECH. 145		326,853.00	.00	326,853.00	474,839.79	.00	-147,986.79	145.3%	
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	99,999.60	.00	20,000.40	83.3%	
05018401	579300 DW SCHL COMM DU	5,616.00	.00	5,616.00	4,526.48	.00	1,089.52	80.6%	
TOTAL DW SCHOOL COMMITTEE 1110		125,616.00	.00	125,616.00	104,526.08	.00	21,089.92	83.2%	
05018402 DW SCHOOL COMMITTEE 1430									
05018402	539020 DW R/S LEGAL FE	50,000.00	18,544.00	68,544.00	29,747.00	17,800.00	20,997.00	69.4%	
TOTAL DW SCHOOL COMMITTEE 1430		50,000.00	18,544.00	68,544.00	29,747.00	17,800.00	20,997.00	69.4%	
05018502 DW SECURITY, BUILDING 3600									

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

ACCOUNTS FOR: 301 DISTRICT WIDE	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USE/COL
05018502 519115 DW SECURITY/TRA	121,752.00	.00	121,752.00	123,501.16	.00	-1,749.16	101.4%*
05018502 519130 DW OVERTIME SEC	22,521.00	.00	22,521.00	37,251.02	.00	-14,730.02	165.4%*
05018502 519140 DW SECURITY LON	1,000.00	.00	1,000.00	1,750.00	.00	-750.00	175.0%*
05018502 559581 UNIFORMS	3,000.00	.00	3,000.00	500.00	2,036.00	464.00	84.5%
TOTAL DW SECURITY, BUILIDING 3	148,273.00	.00	148,273.00	163,002.18	2,036.00	-16,765.18	111.3%
05018601 DW TRANSPORTATION 3300							
05018601 519102 DW TRANS SEC/CL	54,195.00	.00	54,195.00	43,937.40	.00	10,257.60	81.1%
05018601 519115 DEPARTMENT HEAD	65,000.00	.00	65,000.00	55,362.50	.00	9,637.50	85.2%
05018601 519123 DW BUS DRIVERS	1,314,073.00	.00	1,314,073.00	1,172,052.31	.00	142,020.69	89.2%
05018601 519130 OVERTIME	103,034.00	.00	103,034.00	44,909.13	.00	58,124.87	43.6%
05018601 529401 DW RS TRANS. RE	65,000.00	.00	65,000.00	6,276.59	2,174.93	56,548.48	13.0%
05018601 529731 DW RS TRANS.REN	177,390.00	.00	177,390.00	68,767.00	5,548.50	103,074.50	41.9%
05018601 539310 DW TRANS GASOLI	56,078.00	.00	56,078.00	111,723.15	.00	-55,645.15	199.2%*
TOTAL DW TRANSPORTATION 3300	1,834,770.00	.00	1,834,770.00	1,503,028.08	7,723.43	324,018.49	82.3%
05018602 DW TRANSPORTATION 3303							
05018602 519122 DW SPED TRANS A	193,694.00	.00	193,694.00	113,495.84	.00	80,198.16	58.6%
05018602 519123 DW SPED BUS DRI	350,687.00	.00	350,687.00	350,687.00	.00	.00	100.0%
05018602 529401 DW SPED TRANS R	15,000.00	.00	15,000.00	13,789.09	539.71	671.20	95.5%
05018602 529731 DW SPED RENTAL	1,509,716.00	.00	1,509,716.00	1,489,493.31	.00	20,222.69	98.7%
05018602 539310 DW SPED TRANS G	91,000.00	.00	91,000.00	.00	.00	91,000.00	.0%
TOTAL DW TRANSPORTATION 3303	2,160,097.00	.00	2,160,097.00	1,967,465.24	539.71	192,092.05	91.1%
05018606 DW TRANSPORTATION 6900							
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%
05018607 DW TRANSPORTATION 6900							
05018607 579400 DW SPED TRANS I	75,000.00	.00	75,000.00	75,000.00	.00	.00	100.0%

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13								
ACCOUNTS FOR:		ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
301	DISTRICT WIDE	APPROP	ADJSTMTS	BUDGET	YTD ACTUAL	ENC/REQ	BUDGET	USE/COL
TOTAL DW TRANSPORTATION	6900	75,000.00	.00	75,000.00	75,000.00	.00	.00	100.0%
05018701 DW UTILITIES 4120								
05018701 529110	DW NAT. GAS	1,442,600.00	21,696.03	1,464,296.03	876,419.08	45,260.92	542,616.03	62.9%
TOTAL DW UTILITIES	4120	1,442,600.00	21,696.03	1,464,296.03	876,419.08	45,260.92	542,616.03	62.9%
05018702 DW UTILITIES 4130								
05018702 529120	DW ELECTRICITY	1,807,800.00	243,392.90	2,051,192.90	1,382,221.24	407,819.74	261,151.92	87.3%
05018702 539450	DW TELEPHONE	132,000.00	3,704.42	135,704.42	53,935.18	9,369.24	72,400.00	46.6%
TOTAL DW UTILITIES	4130	1,939,800.00	247,097.32	2,186,897.32	1,436,156.42	417,188.98	333,551.92	84.7%
TOTAL DISTRICT WIDE		62,373,842.00	2,224,456.89	64,598,298.89	47,208,447.63	971,434.47	16,418,416.79	74.6%
TOTAL EXPENSES		62,373,842.00	2,224,456.89	64,598,298.89	47,208,447.63	971,434.47	16,418,416.79	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13								
ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USE/COL	
304 BEECHWOOD KNOLL								
05041101 BK EXTRA CURR. 3521								
05041101 519129 BEECHWOOD KNOLL	14,307.00	.00	14,307.00	6,458.50	.00	7,848.50	45.1%	
TOTAL BK EXTRA CURR. 3521	14,307.00	.00	14,307.00	6,458.50	.00	7,848.50	45.1%	
05041301 BK GEN ED 2210								
05041301 519121 BEECHWOOD KNOLL	.00	.00	.00	22,501.64	.00	-22,501.64	100.0%*	
TOTAL BK GEN ED 2210	.00	.00	.00	22,501.64	.00	-22,501.64	100.0%	
05041401 BK GEN. INSTR. 2305								
05041401 519101 BEECHWOOD KNOLL	1,819,321.00	.00	1,819,321.00	1,439,259.32	.00	380,061.68	79.1%	
TOTAL BK GEN. INSTR. 2305	1,819,321.00	.00	1,819,321.00	1,439,259.32	.00	380,061.68	79.1%	
05041402 BK GEN. INSTR. 2420								
05041402 559140 BEECHWOOD KNOLL	5,782.00	.00	5,782.00	5,529.71	251.82	.47	100.0%	
TOTAL BK GEN. INSTR. 2420	5,782.00	.00	5,782.00	5,529.71	251.82	.47	100.0%	
05042601 BK SPED 2210								
05042601 519121 BEECHWOOD KNOLL	29,811.00	.00	29,811.00	33,216.07	.00	-3,405.07	111.4%*	
TOTAL BK SPED 2210	29,811.00	.00	29,811.00	33,216.07	.00	-3,405.07	111.4%	
05043001 BK TEXT BOOKS 2410								
05043001 559200 BEECHWOOD KNOLL	4,080.00	7.79	4,087.79	3,097.16	459.22	531.41	87.0%	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13							
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ENC/REQ	AVAILABLE	PCT
304 BEECHWOOD KNOLL	APPROP	ADJSTMTS	BUDGET	ACTUAL		BUDGET	USE/COL
TOTAL BK TEXT BOOKS 2410	4,080.00	7.79	4,087.79	3,097.16	459.22	531.41	87.0%
05045901 BK PRINCIP.OFFICE 2210							
05045901 519102 BEECHWOOD KNOLL	40,082.00	.00	40,082.00	34,000.77	.00	6,081.23	84.8%
05045901 519116 BEECHWOOD KNOLL	138,020.00	.00	138,020.00	.00	.00	138,020.00	.0%
TOTAL BK PRINCIP.OFFICE 2210	178,102.00	.00	178,102.00	34,000.77	.00	144,101.23	19.1%
05047201 BK CUSTODIAL 4113							
05047201 519103 BEECHWOOD KNOLL	120,577.00	.00	120,577.00	102,694.71	.00	17,882.29	85.2%
TOTAL BK CUSTODIAL 4113	120,577.00	.00	120,577.00	102,694.71	.00	17,882.29	85.2%
05047501 BK FOOD SERVICES 3403							
05047501 519122 BEECHWOOD KNOLL	31,174.00	.00	31,174.00	28,754.83	.00	2,419.17	92.2%
TOTAL BK FOOD SERVICES 3403	31,174.00	.00	31,174.00	28,754.83	.00	2,419.17	92.2%
TOTAL BEECHWOOD KNOLL	2,203,154.00	7.79	2,203,161.79	1,675,512.71	711.04	526,938.04	76.1%
TOTAL EXPENSES	2,203,154.00	7.79	2,203,161.79	1,675,512.71	711.04	526,938.04	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13								
ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USE/COL	
306 BERNAZZANI								
05061101 BZ EXTRA CURR. 3521								
05061101 519129 BERNAZZANI EXTR	12,282.00	.00	12,282.00	6,543.46	.00	5,738.54	53.3%	
TOTAL BZ EXTRA CURR. 3521	12,282.00	.00	12,282.00	6,543.46	.00	5,738.54	53.3%	
05061301 BZ GEN ED 2210								
05061301 519121 BERNAZZANI AIDE	32,099.00	.00	32,099.00	.00	.00	32,099.00	.0%	
TOTAL BZ GEN ED 2210	32,099.00	.00	32,099.00	.00	.00	32,099.00	.0%	
05061401 BZ GEN. INSTR. 2305								
05061401 519101 BERNAZZANI PROF	1,794,718.00	.00	1,794,718.00	1,456,778.20	.00	337,939.80	81.2%	
TOTAL BZ GEN. INSTR. 2305	1,794,718.00	.00	1,794,718.00	1,456,778.20	.00	337,939.80	81.2%	
05061402 BZ GEN. INSTR. 2420								
05061402 559140 BERNAZZANI ED S	6,568.00	.00	6,568.00	6,297.61	228.38	42.01	99.4%	
TOTAL BZ GEN. INSTR. 2420	6,568.00	.00	6,568.00	6,297.61	228.38	42.01	99.4%	
05062601 BZ SPED 2210								
05062601 519121 BERNAZZANI SPED	29,699.00	.00	29,699.00	.00	.00	29,699.00	.0%	
TOTAL BZ SPED 2210	29,699.00	.00	29,699.00	.00	.00	29,699.00	.0%	
05063001 BZ TEXT BOOKS 2410								
05063001 559200 BERNAZZANI TEXT	4,080.00	.00	4,080.00	3,624.32	442.15	13.53	99.7%	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13								
ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USE/COL	
306 BERNAZZANI								
TOTAL BZ TEXT BOOKS 2410	4,080.00	.00	4,080.00	3,624.32	442.15	13.53	99.7%	
05065901 BZ PRINCIP.OFFICE 2210								
05065901 519102 BERNAZZANI SEC/	44,420.00	.00	44,420.00	40,752.47	.00	3,667.53	91.7%	
05065901 519116 BERNAZZANI PRIN	138,020.00	.00	138,020.00	110,859.22	.00	27,160.78	80.3%	
TOTAL BZ PRINCIP.OFFICE 2210	182,440.00	.00	182,440.00	151,611.69	.00	30,828.31	83.1%	
05067201 BZ CUSTODIAL 4113								
05067201 519103 BERNAZZANI CUST	122,528.00	.00	122,528.00	102,654.19	.00	19,873.81	83.8%	
TOTAL BZ CUSTODIAL 4113	122,528.00	.00	122,528.00	102,654.19	.00	19,873.81	83.8%	
05067501 BZ FOOD SERVICES 3403								
05067501 519122 BERNAZZANI LUNC	20,496.00	.00	20,496.00	12,897.48	.00	7,598.52	62.9%	
TOTAL BZ FOOD SERVICES 3403	20,496.00	.00	20,496.00	12,897.48	.00	7,598.52	62.9%	
TOTAL BERNAZZANI	2,204,910.00	.00	2,204,910.00	1,740,406.95	670.53	463,832.52	79.0%	
TOTAL EXPENSES	2,204,910.00	.00	2,204,910.00	1,740,406.95	670.53	463,832.52		

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ACTUAL	ENC/REQ	AVAILABLE	PCT	
308 LINCOLN HANCOCK	APPROP	ADJSTMTS	BUDGET				BUDGET	USE/COL	
05081101 LH EXTRA CURR. 3521									
05081101 519129 LINCOLN HANCOCK	19,607.00	.00	19,607.00	5,383.64		.00	14,223.36	27.5%	
TOTAL LH EXTRA CURR. 3521	19,607.00	.00	19,607.00	5,383.64		.00	14,223.36	27.5%	
05081301 LH GEN ED 2210									
05081301 519121 LINCOLN HANCOCK	34,535.00	.00	34,535.00	29,633.16		.00	4,901.84	85.8%	
TOTAL LH GEN ED 2210	34,535.00	.00	34,535.00	29,633.16		.00	4,901.84	85.8%	
05081401 LH GEN. INSTR. 2305									
05081401 519101 LINCOLN HANCOCK	2,481,600.00	.00	2,481,600.00	1,642,097.06		.00	839,502.94	66.2%	
TOTAL LH GEN. INSTR. 2305	2,481,600.00	.00	2,481,600.00	1,642,097.06		.00	839,502.94	66.2%	
05081402 LH GEN. INSTR. 2420									
05081402 559140 LINCOLN HANCOCK	11,944.00	2,564.85	14,508.85	8,675.34		3,923.84	1,909.67	86.8%	
TOTAL LH GEN. INSTR. 2420	11,944.00	2,564.85	14,508.85	8,675.34		3,923.84	1,909.67	86.8%	
05082601 LH SPED 2210									
05082601 519121 LINCOLN HANCOCK	120,616.00	.00	120,616.00	100,116.00		.00	20,500.00	83.0%	
TOTAL LH SPED 2210	120,616.00	.00	120,616.00	100,116.00		.00	20,500.00	83.0%	
05083001 LH TEXT BOOKS 2410									
05083001 559200 LINCOLN HANCOCK	6,960.00	.00	6,960.00	2,887.46		3,231.80	840.74	87.9%	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13								
ACCOUNTS FOR: 308	LINCOLN HANCOCK	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USE/COL
TOTAL LH TEXT BOOKS 2410		6,960.00	.00	6,960.00	2,887.46	3,231.80	840.74	87.9%
05085901 LH PRINCIP.OFFICE 2210								
05085901 519102	LINCOLN HANCOCK	44,217.00	.00	44,217.00	41,128.60	.00	3,088.40	93.0%
05085901 519116	LINCOLN HANCOCK	230,044.00	.00	230,044.00	186,726.54	.00	43,317.46	81.2%
TOTAL LH PRINCIP.OFFICE 2210		274,261.00	.00	274,261.00	227,855.14	.00	46,405.86	83.1%
05087201 LH CUSTODIAL 4113								
05087201 519103	LINCOLN HANCOCK	231,505.00	.00	231,505.00	178,740.33	.00	52,764.67	77.2%
TOTAL LH CUSTODIAL 4113		231,505.00	.00	231,505.00	178,740.33	.00	52,764.67	77.2%
05087501 LH FOOD SERVICES 3403								
05087501 519122	LINCOLN HANCOCK	36,396.00	.00	36,396.00	33,798.88	.00	2,597.12	92.9%
TOTAL LH FOOD SERVICES 3403		36,396.00	.00	36,396.00	33,798.88	.00	2,597.12	92.9%
TOTAL LINCOLN HANCOCK		3,217,424.00	2,564.85	3,219,988.85	2,229,187.01	7,155.64	983,646.20	69.5%
TOTAL EXPENSES		3,217,424.00	2,564.85	3,219,988.85	2,229,187.01	7,155.64	983,646.20	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13								
ACCOUNTS FOR: 309 EEC	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USE/COL	
05091301 ECC GEN ED 2210								
05091301 519121 ECC AIDES	27,290.00	.00	27,290.00	61,995.41	.00	-34,705.41	227.2%*	
TOTAL ECC GEN ED 2210	27,290.00	.00	27,290.00	61,995.41	.00	-34,705.41	227.2%	
05092601 ECC SPED 2210								
05092601 519121 ECC SPED AIDES	659,003.00	.00	659,003.00	539,106.08	.00	119,896.92	81.8%	
TOTAL ECC SPED 2210	659,003.00	.00	659,003.00	539,106.08	.00	119,896.92	81.8%	
05095901 ECC PRINCIP.OFFICE								
05095901 519102 DELLA CHIESA SE	43,205.00	.00	43,205.00	36,509.55	.00	6,695.45	84.5%	
TOTAL ECC PRINCIP.OFFICE	43,205.00	.00	43,205.00	36,509.55	.00	6,695.45	84.5%	
05097201 ECC CUSTODIAL 4113								
05097201 519103 DELLA CHIESA CU	90,005.00	.00	90,005.00	44,782.41	.00	45,222.59	49.8%	
TOTAL ECC CUSTODIAL 4113	90,005.00	.00	90,005.00	44,782.41	.00	45,222.59	49.8%	
05097501 ECC FOOD SERVICES								
05097501 519122 ECC LUNCH ATT.	5,178.00	.00	5,178.00	5,958.75	.00	-780.75	115.1%*	
TOTAL ECC FOOD SERVICES	5,178.00	.00	5,178.00	5,958.75	.00	-780.75	115.1%	
TOTAL EEC	824,681.00	.00	824,681.00	688,352.20	.00	136,328.80	83.5%	
TOTAL EXPENSES	824,681.00	.00	824,681.00	688,352.20	.00	136,328.80		

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED				AVAILABLE	PCT	
310 ATHERTON HOUGH	APPROP	ADJSTMTS	BUDGET	YTD	ACTUAL	ENC/REQ	BUDGET	USE/COL	
05101101 AH EXTRA CURR. 3521									
05101101 519129 ATHERTON HOUGH	10,948.00	.00	10,948.00	4,517.10		.00	6,430.90	41.3%	
TOTAL AH EXTRA CURR. 3521	10,948.00	.00	10,948.00	4,517.10		.00	6,430.90	41.3%	
05101301 AH GEN ED 2210									
05101301 519121 ATHERTON HOUGH	.00	.00	.00	25,459.08		.00	-25,459.08	100.0%*	
TOTAL AH GEN ED 2210	.00	.00	.00	25,459.08		.00	-25,459.08	100.0%	
05101401 AH GEN. INSTR. 2305									
05101401 519101 ATHERTON HOUGH	1,153,862.00	.00	1,153,862.00	782,190.11		.00	371,671.89	67.8%	
TOTAL AH GEN. INSTR. 2305	1,153,862.00	.00	1,153,862.00	782,190.11		.00	371,671.89	67.8%	
05101402 AH GEN. INSTR. 2420									
05101402 559140 ATHERTON HOUGH	4,159.00	.00	4,159.00	3,562.91		596.09	.00	100.0%	
TOTAL AH GEN. INSTR. 2420	4,159.00	.00	4,159.00	3,562.91		596.09	.00	100.0%	
05102601 AH SPED 2210									
05102601 519121 ATHERTON HOUGH	386,380.00	.00	386,380.00	298,389.72		.00	87,990.28	77.2%	
TOTAL AH SPED 2210	386,380.00	.00	386,380.00	298,389.72		.00	87,990.28	77.2%	
05103001 AH TEXT BOOKS 2410									
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 2024 13								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ENC/REQ	AVAILABLE	PCT	
310 ATHERTON HOUGH	APPROP	ADJSTMTS	BUDGET	ACTUAL		BUDGET	USE/COL	
TOTAL AH TEXT BOOKS 2410	3,000.00	.00	3,000.00	272.50	.00	2,727.50	9.1%	
05105901 AH PRINCIP.OFFICE 2210								
05105901 519102 ATHERTON HOUGH	40,082.00	.00	40,082.00	36,801.36	.00	3,280.64	91.8%	
05105901 519116 ATHERTON HOUGH	138,020.00	.00	138,020.00	110,859.22	.00	27,160.78	80.3%	
TOTAL AH PRINCIP.OFFICE 2210	178,102.00	.00	178,102.00	147,660.58	.00	30,441.42	82.9%	
05107201 AH CUSTODIAL 4113								
05107201 519103 ATHERTON HOUGH	128,804.00	.00	128,804.00	109,173.68	.00	19,630.32	84.8%	
TOTAL AH CUSTODIAL 4113	128,804.00	.00	128,804.00	109,173.68	.00	19,630.32	84.8%	
05107501 AH FOOD SERVICES 3403								
05107501 519122 ATHERTON HOUGH	36,395.00	.00	36,395.00	17,269.87	.00	19,125.13	47.5%	
TOTAL AH FOOD SERVICES 3403	36,395.00	.00	36,395.00	17,269.87	.00	19,125.13	47.5%	
TOTAL ATHERTON HOUGH	1,901,650.00	.00	1,901,650.00	1,388,495.55	596.09	512,558.36	73.0%	
TOTAL EXPENSES	1,901,650.00	.00	1,901,650.00	1,388,495.55	596.09	512,558.36		

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13										
ACCOUNTS FOR:		ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT		
312	MARSHALL	APPROP	ADJSTMTS	BUDGET	YTD ACTUAL	ENC/REQ	BUDGET	USE/COL		
05121001 MARSH ESL 2333										
05121001	519121	MARSHALL	ESL AI	32,905.00	.00	32,905.00	21,357.65	.00	11,547.35	64.9%
TOTAL MARSH ESL 2333		32,905.00	.00	32,905.00	21,357.65	.00	11,547.35	64.9%		
05121102 MARSH EXTRA CURR. 3521										
05121102	519129	MARSHALL	EXTRA	22,695.00	.00	22,695.00	2,974.30	.00	19,720.70	13.1%
TOTAL MARSH EXTRA CURR. 3521		22,695.00	.00	22,695.00	2,974.30	.00	19,720.70	13.1%		
05121301 MARSH GEN ED 2210										
05121301	519121	MARSHALL	AIDES	34,332.00	.00	34,332.00	40,641.40	.00	-6,309.40	118.4%*
TOTAL MARSH GEN ED 2210		34,332.00	.00	34,332.00	40,641.40	.00	-6,309.40	118.4%		
05121401 MARSH GEN. INSTR. 2305										
05121401	519101	MARSHALL	PROF S	2,745,381.00	.00	2,745,381.00	1,889,738.11	.00	855,642.89	68.8%
TOTAL MARSH GEN. INSTR. 2305		2,745,381.00	.00	2,745,381.00	1,889,738.11	.00	855,642.89	68.8%		
05121402 MARSH GEN. INSTR. 2420										
05121402	559140	MARSHALL	ED SUP	11,031.00	164.34	11,195.34	6,332.68	131.66	4,731.00	57.7%
TOTAL MARSH GEN. INSTR. 2420		11,031.00	164.34	11,195.34	6,332.68	131.66	4,731.00	57.7%		
05122601 MARSH SPED 2210										
05122601	519121	MARSHALL	SPED A	60,726.00	.00	60,726.00	62,876.07	.00	-2,150.07	103.5%*

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13								
ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USE/COL	
312 MARSHALL								
TOTAL MARSH SPED 2210	60,726.00	.00	60,726.00	62,876.07	.00	-2,150.07	103.5%	
05123001 MARSH TEXT BOOKS 2410								
05123001 559200 MARSHALL TEXTBO	6,120.00	2,450.15	8,570.15	6,024.69	1,061.24	1,484.22	82.7%	
TOTAL MARSH TEXT BOOKS 2410	6,120.00	2,450.15	8,570.15	6,024.69	1,061.24	1,484.22	82.7%	
05125901 MARSH PRINCIP.OFFICE 2210								
05125901 519102 MARSHALL SEC/CL	40,082.00	.00	40,082.00	35,543.40	.00	4,538.60	88.7%	
05125901 519116 MARSHALL PRINCI	230,044.00	.00	230,044.00	170,445.19	.00	59,598.81	74.1%	
TOTAL MARSH PRINCIP.OFFICE 221	270,126.00	.00	270,126.00	205,988.59	.00	64,137.41	76.3%	
05127201 MARSH CUSTODIAL 4113								
05127201 519103 MARSHALL CUSTOD	157,314.00	.00	157,314.00	100,414.71	.00	56,899.29	63.8%	
TOTAL MARSH CUSTODIAL 4113	157,314.00	.00	157,314.00	100,414.71	.00	56,899.29	63.8%	
05127501 MARSH FOOD SERVICES 3403								
05127501 519122 MARSHALL LUNCH	25,888.00	.00	25,888.00	28,475.19	.00	-2,587.19	110.0%*	
TOTAL MARSH FOOD SERVICES 3403	25,888.00	.00	25,888.00	28,475.19	.00	-2,587.19	110.0%	
TOTAL MARSHALL	3,366,518.00	2,614.49	3,369,132.49	2,364,823.39	1,192.90	1,003,116.20	70.2%	
TOTAL EXPENSES	3,366,518.00	2,614.49	3,369,132.49	2,364,823.39	1,192.90	1,003,116.20		

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13								
ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USE/COL	
314 MERRYMOUNT								
05132601 MERRY SPED 2210								
05132601 519121 MERRYMOUNT SPED	172,073.00	.00	172,073.00	121,904.90	.00	50,168.10	70.8%	
TOTAL MERRY SPED 2210	172,073.00	.00	172,073.00	121,904.90	.00	50,168.10	70.8%	
05141101 MERRY EXTRA CURR. 3521								
05141101 519129 MERRYMOUNT EXTR	14,839.00	.00	14,839.00	4,121.53	.00	10,717.47	27.8%	
TOTAL MERRY EXTRA CURR. 3521	14,839.00	.00	14,839.00	4,121.53	.00	10,717.47	27.8%	
05141401 MERRY GEN. INSTR. 2305								
05141401 519101 MERRYMOUNT PROF	1,679,674.00	.00	1,679,674.00	1,248,581.13	.00	431,092.87	74.3%	
TOTAL MERRY GEN. INSTR. 2305	1,679,674.00	.00	1,679,674.00	1,248,581.13	.00	431,092.87	74.3%	
05141402 MERRY GEN. INSTR. 2420								
05141402 559140 MERRYMOUNT ED S	5,782.00	29.58	5,811.58	1,340.48	3,789.10	682.00	88.3%	
TOTAL MERRY GEN. INSTR. 2420	5,782.00	29.58	5,811.58	1,340.48	3,789.10	682.00	88.3%	
05143001 MERRY TEXT BOOKS 2410								
05143001 559200 MERRYMOUNT TEXT	4,080.00	.00	4,080.00	224.75	.00	3,855.25	5.5%	
TOTAL MERRY TEXT BOOKS 2410	4,080.00	.00	4,080.00	224.75	.00	3,855.25	5.5%	
05145901 MERRY PRINCIP.OFFICE 2210								
05145901 519102 MERRYMOUNT SEC/	44,572.00	.00	44,572.00	36,509.55	.00	8,062.45	81.9%	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13								
ACCOUNTS FOR:		ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
314	MERRYMOUNT	APPROP	ADJSTMTS	BUDGET	YTD ACTUAL	ENC/REQ	BUDGET	USE/COL
05145901	519116 MERRYMOUNT PRIN	138,020.00	.00	138,020.00	110,859.22	.00	27,160.78	80.3%
	TOTAL MERRY PRINCIP.OFFICE 221	182,592.00	.00	182,592.00	147,368.77	.00	35,223.23	80.7%
05147201 MERRY CUSTODIAL 4113								
05147201	519103 MERRYMOUNT CUST	122,527.00	.00	122,527.00	101,542.13	.00	20,984.87	82.9%
	TOTAL MERRY CUSTODIAL 4113	122,527.00	.00	122,527.00	101,542.13	.00	20,984.87	82.9%
05147501 MERRY 3404								
05147501	519122 MERRYMOUNT LUNC	18,338.00	.00	18,338.00	14,639.10	.00	3,698.90	79.8%
	TOTAL MERRY 3404	18,338.00	.00	18,338.00	14,639.10	.00	3,698.90	79.8%
	TOTAL MERRYMOUNT	2,199,905.00	29.58	2,199,934.58	1,639,722.79	3,789.10	556,422.69	74.7%
	TOTAL EXPENSES	2,199,905.00	29.58	2,199,934.58	1,639,722.79	3,789.10	556,422.69	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ENC/REQ	AVAILABLE	PCT	
316 MONTCLAIR	APPROP	ADJSTMTS	BUDGET	ACTUAL		BUDGET	USE/COL	
05161001 MONT ESL 2333								
05161001 519121 MONTCLAIR ESL A	59,792.00	.00	59,792.00	27,033.35	.00	32,758.65	45.2%	
TOTAL MONT ESL 2333	59,792.00	.00	59,792.00	27,033.35	.00	32,758.65	45.2%	
05161101 MONT EXTRA CURR. 3521								
05161101 519129 MONTCLAIR EXTRA	16,211.00	.00	16,211.00	9,259.69	.00	6,951.31	57.1%	
TOTAL MONT EXTRA CURR. 3521	16,211.00	.00	16,211.00	9,259.69	.00	6,951.31	57.1%	
05161301 MONT GEN ED 2210								
05161301 519121 MONTCLAIR AIDES	28,038.00	.00	28,038.00	33,879.63	.00	-5,841.63	120.8%*	
TOTAL MONT GEN ED 2210	28,038.00	.00	28,038.00	33,879.63	.00	-5,841.63	120.8%	
05161401 MONT GEN. INSTR. 2305								
05161401 519101 MONTCLAIR PROF	2,181,843.00	.00	2,181,843.00	1,734,200.96	.00	447,642.04	79.5%	
TOTAL MONT GEN. INSTR. 2305	2,181,843.00	.00	2,181,843.00	1,734,200.96	.00	447,642.04	79.5%	
05161402 MONT GEN. INSTR. 2420								
05161402 559140 MONTCLAIR ED SU	7,836.00	198.11	8,034.11	7,105.25	238.30	690.56	91.4%	
TOTAL MONT GEN. INSTR. 2420	7,836.00	198.11	8,034.11	7,105.25	238.30	690.56	91.4%	
05162601 MONT SPED 2210								
05162601 519121 MONTCLAIR SPED	117,447.00	.00	117,447.00	26,528.31	.00	90,918.69	22.6%	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

ACCOUNTS FOR: 316 MONTCLAIR	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USE/COL
TOTAL MONT SPED 2210	117,447.00	.00	117,447.00	26,528.31	.00	90,918.69	22.6%
05163001 MONT TEXT BOOKS 2410							
05163001 559200 MONTCLAIR TEXTB	5,040.00	208.14	5,248.14	4,713.15	509.06	25.93	99.5%
TOTAL MONT TEXT BOOKS 2410	5,040.00	208.14	5,248.14	4,713.15	509.06	25.93	99.5%
05165901 MONT PRINCIP.OFFICE 2210							
05165901 519102 MONTCLAIR SEC/C	44,420.00	.00	44,420.00	39,528.95	.00	4,891.05	89.0%
05165901 519116 MONTCLAIR PRINC	247,840.00	.00	247,840.00	110,859.22	.00	136,980.78	44.7%
TOTAL MONT PRINCIP.OFFICE 2210	292,260.00	.00	292,260.00	150,388.17	.00	141,871.83	51.5%
05167201 MONT CUSTODIAL 4113							
05167201 519103 MONTCLAIR CUSTO	128,356.00	.00	128,356.00	102,179.27	.00	26,176.73	79.6%
TOTAL MONT CUSTODIAL 4113	128,356.00	.00	128,356.00	102,179.27	.00	26,176.73	79.6%
05167501 MONT FOOD SERVICES 3403							
05167501 519122 MONTCLAIR LUNCH	31,174.00	.00	31,174.00	17,902.50	.00	13,271.50	57.4%
TOTAL MONT FOOD SERVICES 3403	31,174.00	.00	31,174.00	17,902.50	.00	13,271.50	57.4%
TOTAL MONTCLAIR	2,867,997.00	406.25	2,868,403.25	2,113,190.28	747.36	754,465.61	73.7%
TOTAL EXPENSES	2,867,997.00	406.25	2,868,403.25	2,113,190.28	747.36	754,465.61	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD ACTUAL	ENC/REQ	AVAILABLE	PCT	
318 PARKER	APPROP	ADJSTMTS	BUDGET			BUDGET	USE/COL	
05181101 PARK EXTRA CURR. 3521								
05181101 519129 PARKER EXTRA CU	11,711.00	.00	11,711.00	4,361.24	.00	7,349.76	37.2%	
TOTAL PARK EXTRA CURR. 3521	11,711.00	.00	11,711.00	4,361.24	.00	7,349.76	37.2%	
05181301 PARK GEN ED 2210								
05181301 519121 PARKER AIDES	.00	.00	.00	22,941.37	.00	-22,941.37	100.0%*	
TOTAL PARK GEN ED 2210	.00	.00	.00	22,941.37	.00	-22,941.37	100.0%	
05181401 PARK GEN. INSTR. 2305								
05181401 519101 PARKER PROF SAL	1,603,492.00	.00	1,603,492.00	943,744.08	.00	659,747.92	58.9%	
TOTAL PARK GEN. INSTR. 2305	1,603,492.00	.00	1,603,492.00	943,744.08	.00	659,747.92	58.9%	
05181402 PARK GEN. INSTR. 2420								
05181402 559140 PARKER ED SUPPL	6,999.00	762.72	7,761.72	5,059.11	1,991.21	711.40	90.8%	
TOTAL PARK GEN. INSTR. 2420	6,999.00	762.72	7,761.72	5,059.11	1,991.21	711.40	90.8%	
05182601 PARK SPED 2210								
05182601 519121 PARKER SPED AID	171,583.00	.00	171,583.00	165,905.79	.00	5,677.21	96.7%	
TOTAL PARK SPED 2210	171,583.00	.00	171,583.00	165,905.79	.00	5,677.21	96.7%	
05183001 PARK TEXT BOOKS 2410								
05183001 559200 PARKER TEXTBOOK	3,960.00	.00	3,960.00	272.72	636.99	3,050.29	23.0%	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ENC/REQ	AVAILABLE	PCT	
318 PARKER	APPROP	ADJSTMTS	BUDGET	ACTUAL		BUDGET	USE/COL	
TOTAL PARK TEXT BOOKS 2410	3,960.00	.00	3,960.00	272.72	636.99	3,050.29	23.0%	
05185901 PARK PRINCIP.OFFICE 2210								
05185901 519102 PARKER SEC/CLER	44,217.00	.00	44,217.00	38,781.62	.00	5,435.38	87.7%	
05185901 519116 PARKER PRINCIPA	138,020.00	.00	138,020.00	172,882.00	.00	-34,862.00	125.3%*	
TOTAL PARK PRINCIP.OFFICE 2210	182,237.00	.00	182,237.00	211,663.62	.00	-29,426.62	116.1%	
05187201 PARK CUSTODIAL 4113								
05187201 519103 PARKER CUSTODIA	122,390.00	.00	122,390.00	111,107.33	.00	11,282.67	90.8%	
TOTAL PARK CUSTODIAL 4113	122,390.00	.00	122,390.00	111,107.33	.00	11,282.67	90.8%	
05187501 PARK FOOD SERVICES 3403								
05187501 519122 PARKER LUNCH AT	36,396.00	.00	36,396.00	20,426.10	.00	15,969.90	56.1%	
TOTAL PARK FOOD SERVICES 3403	36,396.00	.00	36,396.00	20,426.10	.00	15,969.90	56.1%	
TOTAL PARKER	2,138,768.00	762.72	2,139,530.72	1,485,481.36	2,628.20	651,421.16	69.6%	
TOTAL EXPENSES	2,138,768.00	762.72	2,139,530.72	1,485,481.36	2,628.20	651,421.16		

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ENC/REQ	AVAILABLE	PCT		
320 SNUG HARBOR	APPROP	ADJSTMTS	BUDGET	ACTUAL		BUDGET	USE/COL		
05201101 SNUG EXTRA CURR. 3521									
05201101 519129 SNUG HARBOR EXT	14,227.00	.00	14,227.00	8,582.98	.00	5,644.02	60.3%		
TOTAL SNUG EXTRA CURR. 3521	14,227.00	.00	14,227.00	8,582.98	.00	5,644.02	60.3%		
05201301 SNUG GEN ED 2210									
05201301 519121 SNUG HARBOR AID	32,099.00	.00	32,099.00	.00	.00	32,099.00	.0%		
TOTAL SNUG GEN ED 2210	32,099.00	.00	32,099.00	.00	.00	32,099.00	.0%		
05201401 SNUG GEN. INSTR. 2305									
05201401 519101 SNUG HARBOR PRO	948,946.00	.00	948,946.00	1,058,589.78	.00	-109,643.78	111.6%*		
TOTAL SNUG GEN. INSTR. 2305	948,946.00	.00	948,946.00	1,058,589.78	.00	-109,643.78	111.6%		
05201402 SNUG GEN. INSTR. 2420									
05201402 559140 SNUG HARBOR ED	7,912.00	.00	7,912.00	4,144.91	794.99	2,972.10	62.4%		
TOTAL SNUG GEN. INSTR. 2420	7,912.00	.00	7,912.00	4,144.91	794.99	2,972.10	62.4%		
05202601 SNUG SPED 2210									
05202601 519121 SNUG HARBOR SPE	727,522.00	.00	727,522.00	773,153.07	.00	-45,631.07	106.3%*		
TOTAL SNUG SPED 2210	727,522.00	.00	727,522.00	773,153.07	.00	-45,631.07	106.3%		
05203001 SNUG TEXT BOOKS 2410									
05203001 559200 SNUG HARBOR TEX	4,800.00	.00	4,800.00	1,584.08	1,521.70	1,694.22	64.7%		

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ENC/REQ	AVAILABLE	PCT	
320 SNUG HARBOR	APPROP	ADJSTMTS	BUDGET	ACTUAL		BUDGET	USE/COL	
TOTAL SNUG TEXT BOOKS 2410	4,800.00	.00	4,800.00	1,584.08	1,521.70	1,694.22	64.7%	
05205901 SNUG PRINCIP.OFFICE 2210								
05205901 519102 SNUG HARBOR SEC	43,205.00	.00	43,205.00	75,265.26	.00	-32,060.26	174.2%*	
05205901 519116 SNUG HARBOR PRI	231,367.00	.00	231,367.00	191,816.88	.00	39,550.12	82.9%	
TOTAL SNUG PRINCIP.OFFICE 2210	274,572.00	.00	274,572.00	267,082.14	.00	7,489.86	97.3%	
05207201 SNUG CUSTODIAL 4113								
05207201 519103 SNUG HARBOR CUS	157,298.00	.00	157,298.00	184,286.41	.00	-26,988.41	117.2%*	
TOTAL SNUG CUSTODIAL 4113	157,298.00	.00	157,298.00	184,286.41	.00	-26,988.41	117.2%	
05207501 SNUG 2402								
05207501 519122 SNUG HARBOR LUN	36,396.00	.00	36,396.00	21,256.50	.00	15,139.50	58.4%	
TOTAL SNUG 2402	36,396.00	.00	36,396.00	21,256.50	.00	15,139.50	58.4%	
TOTAL SNUG HARBOR	2,203,772.00	.00	2,203,772.00	2,318,679.87	2,316.69	-117,224.56	105.3%	
TOTAL EXPENSES	2,203,772.00	.00	2,203,772.00	2,318,679.87	2,316.69	-117,224.56		

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ENC/REQ	AVAILABLE	PCT		
322 SQUANTUM	APPROP	ADJSTMTS	BUDGET	ACTUAL		BUDGET	USE/COL		
05221101 SQU EXTRA CURR. 3521									
05221101 519129 SQUANTUM EXTRA	12,894.00	.00	12,894.00	3,994.06	.00	8,899.94	31.0%		
TOTAL SQU EXTRA CURR. 3521	12,894.00	.00	12,894.00	3,994.06	.00	8,899.94	31.0%		
05221301 SQU GEN ED 2210									
05221301 519121 SQUANTUM AIDES	32,683.00	.00	32,683.00	34,627.17	.00	-1,944.17	105.9%*		
TOTAL SQU GEN ED 2210	32,683.00	.00	32,683.00	34,627.17	.00	-1,944.17	105.9%		
05221401 SQU GEN. INSTR. 2305									
05221401 519101 SQUANTUM PROF S	1,709,044.00	.00	1,709,044.00	1,142,397.61	.00	566,646.39	66.8%		
TOTAL SQU GEN. INSTR. 2305	1,709,044.00	.00	1,709,044.00	1,142,397.61	.00	566,646.39	66.8%		
05221402 SQU GEN. INSTR. 2420									
05221402 559140 SQUANTUM ED SUP	8,495.00	.00	8,495.00	1,821.88	2,128.12	4,545.00	46.5%		
TOTAL SQU GEN. INSTR. 2420	8,495.00	.00	8,495.00	1,821.88	2,128.12	4,545.00	46.5%		
05222601 SQU SPED 2210									
05222601 519121 SQUANTUM SPED A	320,958.00	.00	320,958.00	357,619.21	.00	-36,661.21	111.4%*		
TOTAL SQU SPED 2210	320,958.00	.00	320,958.00	357,619.21	.00	-36,661.21	111.4%		
05223001 SQU TEXT BOOKS 2410									
05223001 559200 SQUANTUM TEXTBO	4,200.00	.00	4,200.00	3,184.73	788.62	226.65	94.6%		

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13							
ACCOUNTS FOR: 322 SQUANTUM	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USE/COL
TOTAL SQU TEXT BOOKS 2410	4,200.00	.00	4,200.00	3,184.73	788.62	226.65	94.6%
05225901 SQU PRINCIP.OFFICE 2210							
05225901 519102 SQUANTUM SEC/CL	43,205.00	.00	43,205.00	35,950.08	.00	7,254.92	83.2%
05225901 519116 SQUANTUM PRINCI	138,020.00	.00	138,020.00	110,859.22	.00	27,160.78	80.3%
TOTAL SQU PRINCIP.OFFICE 2210	181,225.00	.00	181,225.00	146,809.30	.00	34,415.70	81.0%
05227201 SQU CUSTODIAL 4113							
05227201 519103 SQUANTUM CUSTOD	124,417.00	.00	124,417.00	102,287.72	.00	22,129.28	82.2%
TOTAL SQU CUSTODIAL 4113	124,417.00	.00	124,417.00	102,287.72	.00	22,129.28	82.2%
05227501 SQU FOOD SERVICES 3403							
05227501 519122 SQUANTUM LUNCH	36,396.00	.00	36,396.00	14,652.37	.00	21,743.63	40.3%
TOTAL SQU FOOD SERVICES 3403	36,396.00	.00	36,396.00	14,652.37	.00	21,743.63	40.3%
TOTAL SQUANTUM	2,430,312.00	.00	2,430,312.00	1,807,394.05	2,916.74	620,001.21	74.5%
TOTAL EXPENSES	2,430,312.00	.00	2,430,312.00	1,807,394.05	2,916.74	620,001.21	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ENC/REQ	AVAILABLE	PCT	
324 WOLLASTON	APPROP	ADJSTMTS	BUDGET	ACTUAL		BUDGET	USE/COL	
05241101 WOLL EXTRA CURR. 3521								
05241101 519129 WOLLASTON EXTRA	13,122.00	.00	13,122.00	7,865.57	.00	5,256.43	59.9%	
TOTAL WOLL EXTRA CURR. 3521	13,122.00	.00	13,122.00	7,865.57	.00	5,256.43	59.9%	
05241301 WOLL GEN ED 2210								
05241301 519121 WOLLASTON AIDES	.00	.00	.00	26,428.31	.00	-26,428.31	100.0%*	
TOTAL WOLL GEN ED 2210	.00	.00	.00	26,428.31	.00	-26,428.31	100.0%	
05241401 WOLL GEN. INSTR. 2305								
05241401 519101 WOLLASTON PROF	1,715,071.00	.00	1,715,071.00	1,347,851.65	.00	367,219.35	78.6%	
TOTAL WOLL GEN. INSTR. 2305	1,715,071.00	.00	1,715,071.00	1,347,851.65	.00	367,219.35	78.6%	
05241402 WOLL GEN. INSTR. 2420								
05241402 559140 WOLLASTON ED SU	7,075.00	.00	7,075.00	4,490.04	2,584.96	.00	100.0%	
TOTAL WOLL GEN. INSTR. 2420	7,075.00	.00	7,075.00	4,490.04	2,584.96	.00	100.0%	
05242601 WOLL SPED 2210								
05242601 519121 WOLLASTON SPED	89,097.00	.00	89,097.00	.00	.00	89,097.00	.0%	
TOTAL WOLL SPED 2210	89,097.00	.00	89,097.00	.00	.00	89,097.00	.0%	
05243001 WOLL TEXT BOOKS 2410								
05243001 559200 WOLLASTON TEXTB	3,720.00	134.51	3,854.51	2,731.14	1,123.37	.00	100.0%	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13							
ACCOUNTS FOR: 324 WOLLASTON	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USE/COL
TOTAL WOLL TEXT BOOKS 2410	3,720.00	134.51	3,854.51	2,731.14	1,123.37	.00	100.0%
05245901 WOLL PRINCIP.OFFICE 2210							
05245901 519102 WOLLASTON SEC/C	38,519.00	.00	38,519.00	34,008.03	.00	4,510.97	88.3%
05245901 519116 WOLLASTON PRINC	138,020.00	.00	138,020.00	110,859.22	.00	27,160.78	80.3%
TOTAL WOLL PRINCIP.OFFICE 2210	176,539.00	.00	176,539.00	144,867.25	.00	31,671.75	82.1%
05247201 WOLL CUSTODIAL 4113							
05247201 519103 WOLLASTON CUSTO	119,024.00	.00	119,024.00	70,222.53	.00	48,801.47	59.0%
TOTAL WOLL CUSTODIAL 4113	119,024.00	.00	119,024.00	70,222.53	.00	48,801.47	59.0%
05247501 WOLL FOOD SERVICES 3403							
05247501 519122 WOLLASTON LUNCH	31,174.00	.00	31,174.00	24,016.44	.00	7,157.56	77.0%
TOTAL WOLL FOOD SERVICES 3403	31,174.00	.00	31,174.00	24,016.44	.00	7,157.56	77.0%
TOTAL WOLLASTON	2,154,822.00	134.51	2,154,956.51	1,628,472.93	3,708.33	522,775.25	75.7%
TOTAL EXPENSES	2,154,822.00	134.51	2,154,956.51	1,628,472.93	3,708.33	522,775.25	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD ACTUAL	ENC/REQ	AVAILABLE	PCT	
330 ATLANTIC MIDDLE SCHOOL	APPROP	ADJSTMTS	BUDGET			BUDGET	USE/COL	
05301101 ATL EXTRA CURR. 3521								
05301101 519129 ATLANTIC MS EXT	29,209.00	.00	29,209.00	27,676.00	.00	1,533.00	94.8%	
TOTAL ATL EXTRA CURR. 3521	29,209.00	.00	29,209.00	27,676.00	.00	1,533.00	94.8%	
05301301 ATL GEN ED 2210								
05301301 519121 ATLANTIC MS AID	27,242.00	.00	27,242.00	23,056.94	.00	4,185.06	84.6%	
TOTAL ATL GEN ED 2210	27,242.00	.00	27,242.00	23,056.94	.00	4,185.06	84.6%	
05301401 ATL GEN. INSTR. 2305								
05301401 519101 ATLANTIC MS PRO	2,070,074.00	.00	2,070,074.00	1,578,814.23	.00	491,259.77	76.3%	
TOTAL ATL GEN. INSTR. 2305	2,070,074.00	.00	2,070,074.00	1,578,814.23	.00	491,259.77	76.3%	
05301402 ATL GEN. INSTR. 2420								
05301402 559140 ATLANTIC MS ED	14,151.00	.00	14,151.00	10,590.99	4,538.66	-978.65	106.9%*	
TOTAL ATL GEN. INSTR. 2420	14,151.00	.00	14,151.00	10,590.99	4,538.66	-978.65	106.9%	
05302601 ATL SPED 2210								
05302601 519121 ATLANTIC MS SPE	114,950.00	.00	114,950.00	63,543.71	.00	51,406.29	55.3%	
TOTAL ATL SPED 2210	114,950.00	.00	114,950.00	63,543.71	.00	51,406.29	55.3%	
05303001 ATL TEXT BOOKS 2410								
05303001 559200 ATLANTIC MS TEX	8,550.00	1,097.57	9,647.57	4,925.58	1,177.49	3,544.50	63.3%	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13							
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ENC/REQ	AVAILABLE	PCT
330 ATLANTIC MIDDLE SCHOOL	APPROP	ADJSTMTS	BUDGET	ACTUAL		BUDGET	USE/COL
TOTAL ATL TEXT BOOKS 2410	8,550.00	1,097.57	9,647.57	4,925.58	1,177.49	3,544.50	63.3%
05305801 ATL MEDIA/LIBRARY 2341							
05305801 519101 ATLANTIC MS MED	100,167.00	.00	100,167.00	79,820.34	.00	20,346.66	79.7%
TOTAL ATL MEDIA/LIBRARY 2341	100,167.00	.00	100,167.00	79,820.34	.00	20,346.66	79.7%
05305901 ATL PRINCIP.OFFICE 2210							
05305901 519102 ATLANTIC MS SEC	46,645.00	.00	46,645.00	38,750.18	.00	7,894.82	83.1%
05305901 519116 ATLANTIC MS PRI	261,142.00	.00	261,142.00	210,256.07	.00	50,885.93	80.5%
TOTAL ATL PRINCIP.OFFICE 2210	307,787.00	.00	307,787.00	249,006.25	.00	58,780.75	80.9%
05307201 ATL CUSTODIAL 4113							
05307201 519103 ATLANTIC MS CUS	200,621.00	.00	200,621.00	227,446.27	.00	-26,825.27	113.4%*
TOTAL ATL CUSTODIAL 4113	200,621.00	.00	200,621.00	227,446.27	.00	-26,825.27	113.4%
TOTAL ATLANTIC MIDDLE SCHOOL	2,872,751.00	1,097.57	2,873,848.57	2,264,880.31	5,716.15	603,252.11	79.0%
TOTAL EXPENSES	2,872,751.00	1,097.57	2,873,848.57	2,264,880.31	5,716.15	603,252.11	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ENC/REQ	AVAILABLE	PCT		
332 BROAD MEADOWS MS	APPROP	ADJSTMTS	BUDGET	ACTUAL		BUDGET	USE/COL		
05321101 BM EXTRA CURR. 3521									
05321101 519129 BROAD MEADOWS M	18,219.00	.00	18,219.00	16,157.78	.00	2,061.22	88.7%		
TOTAL BM EXTRA CURR. 3521	18,219.00	.00	18,219.00	16,157.78	.00	2,061.22	88.7%		
05321301 BM GEN ED 2210									
05321301 519121 BROAD MEADOWS M	33,128.00	.00	33,128.00	30,398.86	.00	2,729.14	91.8%		
TOTAL BM GEN ED 2210	33,128.00	.00	33,128.00	30,398.86	.00	2,729.14	91.8%		
05321401 BM GEN. INSTR. 2305									
05321401 519101 BROAD MEADOWS M	1,594,783.00	.00	1,594,783.00	1,223,260.01	.00	371,522.99	76.7%		
TOTAL BM GEN. INSTR. 2305	1,594,783.00	.00	1,594,783.00	1,223,260.01	.00	371,522.99	76.7%		
05321402 BM GEN. INSTR. 2420									
05321402 559140 BROAD MEADOWS M	6,662.00	.00	6,662.00	5,499.48	1,091.76	70.76	98.9%		
TOTAL BM GEN. INSTR. 2420	6,662.00	.00	6,662.00	5,499.48	1,091.76	70.76	98.9%		
05322601 BM SPED 2210									
05322601 519121 BROAD MEADOWS M	152,576.00	.00	152,576.00	175,154.57	.00	-22,578.57	114.8%*		
TOTAL BM SPED 2210	152,576.00	.00	152,576.00	175,154.57	.00	-22,578.57	114.8%		
05323001 BM TEXT BOOKS 2410									
05323001 559200 BROAD MEADOWS M	5,100.00	.00	5,100.00	2,262.58	2,586.72	250.70	95.1%		

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ENC/REQ	AVAILABLE	PCT		
332 BROAD MEADOWS MS	APPROP	ADJSTMTS	BUDGET	ACTUAL		BUDGET	USE/COL		
TOTAL BM TEXT BOOKS 2410	5,100.00	.00	5,100.00	2,262.58	2,586.72	250.70	95.1%		
05325801 BM MEDIA/LIBRARY 2341									
05325801 519101 BROAD MEADOWS M	82,671.00	.00	82,671.00	79,987.22	.00	2,683.78	96.8%		
TOTAL BM MEDIA/LIBRARY 2341	82,671.00	.00	82,671.00	79,987.22	.00	2,683.78	96.8%		
05325901 BM PRINCIP.OFFICE 2210									
05325901 519102 BROAD MEADOWS M	44,579.00	.00	44,579.00	36,674.62	.00	7,904.38	82.3%		
05325901 519116 BROAD MEADOWS M	269,046.00	.00	269,046.00	216,003.72	.00	53,042.28	80.3%		
TOTAL BM PRINCIP.OFFICE 2210	313,625.00	.00	313,625.00	252,678.34	.00	60,946.66	80.6%		
05327201 BM CUSTODIAL 4113									
05327201 519103 BROAD MEADOWS M	185,023.00	.00	185,023.00	149,956.00	.00	35,067.00	81.0%		
TOTAL BM CUSTODIAL 4113	185,023.00	.00	185,023.00	149,956.00	.00	35,067.00	81.0%		
TOTAL BROAD MEADOWS MS	2,391,787.00	.00	2,391,787.00	1,935,354.84	3,678.48	452,753.68	81.1%		
TOTAL EXPENSES	2,391,787.00	.00	2,391,787.00	1,935,354.84	3,678.48	452,753.68			

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED				AVAILABLE	PCT	
334 CENTRAL MIDDLE SCHOOL	APPROP	ADJSTMTS	BUDGET	YTD ACTUAL	ENC/REQ	BUDGET	USE/COL		
05341101 CEN EXTRA CURR. 3521									
05341101 519129 CENTRAL MS EXTR	36,614.00	.00	36,614.00	16,280.00	.00	20,334.00	44.5%		
TOTAL CEN EXTRA CURR. 3521	36,614.00	.00	36,614.00	16,280.00	.00	20,334.00	44.5%		
05341301 CEN GEN ED 2210									
05341301 519121 CENTRAL MS AIDE	34,256.00	.00	34,256.00	32,309.62	.00	1,946.38	94.3%		
TOTAL CEN GEN ED 2210	34,256.00	.00	34,256.00	32,309.62	.00	1,946.38	94.3%		
05341401 CEN GEN. INSTR. 2305									
05341401 519101 CENTRAL MS PROF	3,075,511.00	.00	3,075,511.00	2,429,601.30	.00	645,909.70	79.0%		
TOTAL CEN GEN. INSTR. 2305	3,075,511.00	.00	3,075,511.00	2,429,601.30	.00	645,909.70	79.0%		
05341402 CEN GEN. INSTR. 2420									
05341402 559140 CENTRAL MS ED S	17,735.00	40.50	17,775.50	12,271.70	3,290.48	2,213.32	87.5%		
TOTAL CEN GEN. INSTR. 2420	17,735.00	40.50	17,775.50	12,271.70	3,290.48	2,213.32	87.5%		
05342601 CEN SPED 2210									
05342601 519121 CENTRAL MS SPED	68,000.00	.00	68,000.00	30,166.37	.00	37,833.63	44.4%		
TOTAL CEN SPED 2210	68,000.00	.00	68,000.00	30,166.37	.00	37,833.63	44.4%		
05343001 CEN TEXT BOOKS 2410									
05343001 559200 CENTRAL MS TEXT	10,350.00	.00	10,350.00	4,479.66	601.92	5,268.42	49.1%		

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ENC/REQ	AVAILABLE	PCT	
334 CENTRAL MIDDLE SCHOOL	APPROP	ADJSTMTS	BUDGET	ACTUAL		BUDGET	USE/COL	
TOTAL CEN TEXT BOOKS 2410	10,350.00	.00	10,350.00	4,479.66	601.92	5,268.42	49.1%	
05345801 CEN MEDIA/LIBRARY 2341								
05345801 519101 CENTRAL MS MEDI	95,526.00	.00	95,526.00	76,727.68	.00	18,798.32	80.3%	
TOTAL CEN MEDIA/LIBRARY 2341	95,526.00	.00	95,526.00	76,727.68	.00	18,798.32	80.3%	
05345901 CEN PRINCIP.OFFICE 2210								
05345901 519102 CENTRAL MS SEC/	46,984.00	.00	46,984.00	40,028.79	.00	6,955.21	85.2%	
05345901 519116 CENTRAL MS PRIN	267,490.00	.00	267,490.00	115,823.03	.00	151,666.97	43.3%	
TOTAL CEN PRINCIP.OFFICE 2210	314,474.00	.00	314,474.00	155,851.82	.00	158,622.18	49.6%	
05347201 CEN CUSTODIAL 4113								
05347201 519103 CENTRAL MS CUST	221,899.00	.00	221,899.00	147,548.45	.00	74,350.55	66.5%	
TOTAL CEN CUSTODIAL 4113	221,899.00	.00	221,899.00	147,548.45	.00	74,350.55	66.5%	
TOTAL CENTRAL MIDDLE SCHOOL	3,874,365.00	40.50	3,874,405.50	2,905,236.60	3,892.40	965,276.50	75.1%	
TOTAL EXPENSES	3,874,365.00	40.50	3,874,405.50	2,905,236.60	3,892.40	965,276.50		

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ENC/REQ	AVAILABLE	PCT	
336 STERLING MIDDLE SCHOOL	APPROP	ADJSTMTS	BUDGET	ACTUAL		BUDGET	USE/COL	
05361101 STER EXTRA CURR. 3521								
05361101 519129 STERLING MS EXT	21,682.00	.00	21,682.00	10,989.00	.00	10,693.00	50.7%	
TOTAL STER EXTRA CURR. 3521	21,682.00	.00	21,682.00	10,989.00	.00	10,693.00	50.7%	
05361301 STER GEN ED 2210								
05361301 519121 STERLING MS AID	25,606.00	.00	25,606.00	.00	.00	25,606.00	.0%	
TOTAL STER GEN ED 2210	25,606.00	.00	25,606.00	.00	.00	25,606.00	.0%	
05361401 STER GEN. INSTR. 2305								
05361401 519101 STERLING MS PRO	1,828,373.00	.00	1,828,373.00	1,531,234.33	.00	297,138.67	83.7%	
TOTAL STER GEN. INSTR. 2305	1,828,373.00	.00	1,828,373.00	1,531,234.33	.00	297,138.67	83.7%	
05361402 STER GEN. INSTR. 2420								
05361402 559140 STERLING MS ED	9,502.00	1,100.20	10,602.20	4,552.98	726.94	5,322.28	49.8%	
TOTAL STER GEN. INSTR. 2420	9,502.00	1,100.20	10,602.20	4,552.98	726.94	5,322.28	49.8%	
05362601 STER SPED 2210								
05362601 519121 STERLING MS SPE	191,768.00	.00	191,768.00	260,056.25	.00	-68,288.25	135.6%*	
TOTAL STER SPED 2210	191,768.00	.00	191,768.00	260,056.25	.00	-68,288.25	135.6%	
05363001 STER TEXT BOOKS 2410								
05363001 559200 STERLING MS TEX	6,300.00	2,156.25	8,456.25	3,068.71	.00	5,387.54	36.3%	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ENC/REQ	AVAILABLE	PCT	
336 STERLING MIDDLE SCHOOL	APPROP	ADJSTMTS	BUDGET	ACTUAL		BUDGET	USE/COL	
TOTAL STER TEXT BOOKS 2410	6,300.00	2,156.25	8,456.25	3,068.71	.00	5,387.54	36.3%	
05365801 STER MEDIA/LIBRARY 2341								
05365801 519101 STERLING MS MED	70,845.00	.00	70,845.00	56,178.10	.00	14,666.90	79.3%	
TOTAL STER MEDIA/LIBRARY 2341	70,845.00	.00	70,845.00	56,178.10	.00	14,666.90	79.3%	
05365901 STER PRINCIP.OFFICE 2210								
05365901 519102 STERLING MS SEC	44,579.00	.00	44,579.00	25,191.42	.00	19,387.58	56.5%	
05365901 519116 STERLING MS PRI	267,490.00	.00	267,490.00	115,823.03	.00	151,666.97	43.3%	
TOTAL STER PRINCIP.OFFICE 2210	312,069.00	.00	312,069.00	141,014.45	.00	171,054.55	45.2%	
05367201 STER CUSTODIAL 4113								
05367201 519103 STERLING MS CUS	227,211.00	.00	227,211.00	170,036.03	.00	57,174.97	74.8%	
TOTAL STER CUSTODIAL 4113	227,211.00	.00	227,211.00	170,036.03	.00	57,174.97	74.8%	
TOTAL STERLING MIDDLE SCHOOL	2,693,356.00	3,256.45	2,696,612.45	2,177,129.85	726.94	518,755.66	80.8%	
TOTAL EXPENSES	2,693,356.00	3,256.45	2,696,612.45	2,177,129.85	726.94	518,755.66		

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED				AVAILABLE	PCT	
338 POINT WEBSTER MS	APPROP	ADJSTMTS	BUDGET	YTD	ACTUAL	ENC/REQ	BUDGET	USE/COL	
05381101 PW EXTRA CURR. 3521									
05381101 519129 POINT WEBSTER M	21,563.00	.00	21,563.00	11,856.70		.00	9,706.30	55.0%	
TOTAL PW EXTRA CURR. 3521	21,563.00	.00	21,563.00	11,856.70		.00	9,706.30	55.0%	
05381301 PW GEN ED 2210									
05381301 519121 POINT WEBSTER M	33,128.00	.00	33,128.00	28,038.86		.00	5,089.14	84.6%	
TOTAL PW GEN ED 2210	33,128.00	.00	33,128.00	28,038.86		.00	5,089.14	84.6%	
05381401 PW GEN. INSTR. 2305									
05381401 519101 POINT WEBSTER M	1,763,297.00	.00	1,763,297.00	1,495,852.58		.00	267,444.42	84.8%	
TOTAL PW GEN. INSTR. 2305	1,763,297.00	.00	1,763,297.00	1,495,852.58		.00	267,444.42	84.8%	
05381402 PW GEN. INSTR. 2420									
05381402 559140 POINT WEBSTER M	10,567.00	.00	10,567.00	3,409.48		1,708.76	5,448.76	48.4%	
TOTAL PW GEN. INSTR. 2420	10,567.00	.00	10,567.00	3,409.48		1,708.76	5,448.76	48.4%	
05382601 PW SPED 2210									
05382601 519121 POINT WEBSTER M	144,661.00	.00	144,661.00	134,900.34		.00	9,760.66	93.3%	
TOTAL PW SPED 2210	144,661.00	.00	144,661.00	134,900.34		.00	9,760.66	93.3%	
05383001 PW TEXT BOOKS 2410									
05383001 559200 POINT WEBSTER M	6,750.00	.00	6,750.00	4,639.68		484.13	1,626.19	75.9%	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ENC/REQ	AVAILABLE	PCT	
338 POINT WEBSTER MS	APPROP	ADJSTMTS	BUDGET	ACTUAL		BUDGET	USE/COL	
TOTAL PW TEXT BOOKS 2410	6,750.00	.00	6,750.00	4,639.68	484.13	1,626.19	75.9%	
05385801 PW MEDIA/LIBRARY 2341								
05385801 519101 POINT WEBSTER M	91,415.00	.00	91,415.00	72,887.48	.00	18,527.52	79.7%	
TOTAL PW MEDIA/LIBRARY 2341	91,415.00	.00	91,415.00	72,887.48	.00	18,527.52	79.7%	
05385901 PW PRINCIP.OFFICE 2210								
05385901 519102 POINT WEBSTER M	47,855.00	.00	47,855.00	39,203.79	.00	8,651.21	81.9%	
05385901 519116 POINT WEBSTER M	269,046.00	.00	269,046.00	115,823.03	.00	153,222.97	43.0%	
TOTAL PW PRINCIP.OFFICE 2210	316,901.00	.00	316,901.00	155,026.82	.00	161,874.18	48.9%	
05387201 PW CUSTODIAL 4113								
05387201 519103 POINT WEBSTER M	188,172.00	.00	188,172.00	124,429.41	.00	63,742.59	66.1%	
TOTAL PW CUSTODIAL 4113	188,172.00	.00	188,172.00	124,429.41	.00	63,742.59	66.1%	
TOTAL POINT WEBSTER MS	2,576,454.00	.00	2,576,454.00	2,031,041.35	2,192.89	543,219.76	78.9%	
TOTAL EXPENSES	2,576,454.00	.00	2,576,454.00	2,031,041.35	2,192.89	543,219.76		

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ENC/REQ	AVAILABLE	PCT		
350 QUINCY HIGH SCHOOL	APPROP	ADJSTMTS	BUDGET	ACTUAL		BUDGET	USE/COL		
05501001 HS ESL 2333									
05501001 519121 QUINCY HS ESL A	34,332.00	.00	34,332.00	31,022.25	.00	3,309.75	90.4%		
TOTAL HS ESL 2333	34,332.00	.00	34,332.00	31,022.25	.00	3,309.75	90.4%		
05501101 HS EXTRA CURR. 3521									
05501101 519129 QUINCY HS EXTRA	110,335.00	.00	110,335.00	6,202.90	.00	104,132.10	5.6%		
TOTAL HS EXTRA CURR. 3521	110,335.00	.00	110,335.00	6,202.90	.00	104,132.10	5.6%		
05501301 HS GEN ED 2210									
05501301 519121 QUINCY HS AIDES	134,730.00	.00	134,730.00	169,873.47	.00	-35,143.47	126.1%*		
TOTAL HS GEN ED 2210	134,730.00	.00	134,730.00	169,873.47	.00	-35,143.47	126.1%		
05501401 HS GEN. INSTR. 2305									
05501401 519101 QUINCY HS PROF	7,526,525.00	.00	7,526,525.00	5,526,009.69	.00	2,000,515.31	73.4%		
TOTAL HS GEN. INSTR. 2305	7,526,525.00	.00	7,526,525.00	5,526,009.69	.00	2,000,515.31	73.4%		
05501402 HS GEN. INSTR. 2420									
05501402 559140 QUINCY HS ED SU	42,434.00	188.46	42,622.46	20,405.53	10,086.72	12,130.21	71.5%		
TOTAL HS GEN. INSTR. 2420	42,434.00	188.46	42,622.46	20,405.53	10,086.72	12,130.21	71.5%		
05502601 HS SPED 2210									
05502601 519121 QUINCY HS SPED	173,902.00	.00	173,902.00	118,174.93	.00	55,727.07	68.0%		

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13									
ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USE/COL		
350 QUINCY HIGH SCHOOL									
TOTAL HS SPED 2210	173,902.00	.00	173,902.00	118,174.93	.00	55,727.07	68.0%		
05503001 HS TEXT BOOKS 2410									
05503001 559200 QUINCY HS TEXTB	30,000.00	201.19	30,201.19	17,172.20	13,028.07	.92	100.0%		
TOTAL HS TEXT BOOKS 2410	30,000.00	201.19	30,201.19	17,172.20	13,028.07	.92	100.0%		
05505801 HS MEDIA/LIBRARY 2341									
05505801 519101 QUINCY HS MEDIA	95,013.00	.00	95,013.00	73,797.73	.00	21,215.27	77.7%		
TOTAL HS MEDIA/LIBRARY 2341	95,013.00	.00	95,013.00	73,797.73	.00	21,215.27	77.7%		
05505901 HS PRINCIP.OFFICE 2210									
05505901 519102 QUINCY HS SEC/C	288,922.00	.00	288,922.00	263,984.83	.00	24,937.17	91.4%		
05505901 519116 QUINCY HS PRINC	285,288.00	.00	285,288.00	228,489.69	.00	56,798.31	80.1%		
05505901 519117 QUINCY HS DEANS	405,158.00	.00	405,158.00	271,771.79	.00	133,386.21	67.1%		
TOTAL HS PRINCIP.OFFICE 2210	979,368.00	.00	979,368.00	764,246.31	.00	215,121.69	78.0%		
05507201 HS CUSTODIAL 4113									
05507201 519103 QUINCY HS CUSTO	712,863.00	.00	712,863.00	546,699.95	.00	166,163.05	76.7%		
TOTAL HS CUSTODIAL 4113	712,863.00	.00	712,863.00	546,699.95	.00	166,163.05	76.7%		
05508501 HS SECURITY, BUILDING 3603									
05508501 519105 QUINCY HS SEC.	255,703.00	.00	255,703.00	330,941.06	.00	-75,238.06	129.4%*		
TOTAL HS SECURITY, BUILDING 36	255,703.00	.00	255,703.00	330,941.06	.00	-75,238.06	129.4%		

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13								
ACCOUNTS FOR:		ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
350	QUINCY HIGH SCHOOL	APPROP	ADJSTMTS	BUDGET	YTD ACTUAL	ENC/REQ	BUDGET	USE/COL
	TOTAL QUINCY HIGH SCHOOL	10,095,205.00	389.65	10,095,594.65	7,604,546.02	23,114.79	2,467,933.84	75.6%
	TOTAL EXPENSES	10,095,205.00	389.65	10,095,594.65	7,604,546.02	23,114.79	2,467,933.84	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ENC/REQ	AVAILABLE	PCT		
354 OCCUPATIONAL EDUCATION	APPROP	ADJSTMTS	BUDGET	ACTUAL		BUDGET	USE/COL		
05541301 OC ED GEN ED 2210									
05541301 519121 OCC ED CTE AIDE	.00	.00	.00	27,624.10	.00	-27,624.10	100.0%*		
TOTAL OC ED GEN ED 2210	.00	.00	.00	27,624.10	.00	-27,624.10	100.0%		
05542202 OC ED 2305									
05542202 519101 OCC ED PROF SAL	2,269,536.00	.00	2,269,536.00	1,919,631.73	.00	349,904.27	84.6%		
TOTAL OC ED 2305	2,269,536.00	.00	2,269,536.00	1,919,631.73	.00	349,904.27	84.6%		
05542204 OC ED 2410									
05542204 529405 OCC ED CTE SHOP	7,000.00	.00	7,000.00	4,190.25	2,818.62	-8.87	100.1%*		
TOTAL OC ED 2410	7,000.00	.00	7,000.00	4,190.25	2,818.62	-8.87	100.1%		
05542206 OC ED 2420									
05542206 559140 OCC ED ED SUPPL	71,000.00	.00	71,000.00	64,658.06	6,074.49	267.45	99.6%		
TOTAL OC ED 2420	71,000.00	.00	71,000.00	64,658.06	6,074.49	267.45	99.6%		
05542601 OC ED SPED 2210									
05542601 519121 OCC ED CTE SPED	54,195.00	.00	54,195.00	.00	.00	54,195.00	.0%		
TOTAL OC ED SPED 2210	54,195.00	.00	54,195.00	.00	.00	54,195.00	.0%		
05546201 OC ED SUPERVISION 2110									
05546201 519114 OCC ED DIRECTOR	141,269.00	.00	141,269.00	132,018.17	.00	9,250.83	93.5%		

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

ACCOUNTS FOR: 354 OCCUPATIONAL EDUCATION	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USE/COL
TOTAL OC ED SUPERVISION 2110	141,269.00	.00	141,269.00	132,018.17	.00	9,250.83	93.5%
TOTAL OCCUPATIONAL EDUCATION	2,543,000.00	.00	2,543,000.00	2,148,122.31	8,893.11	385,984.58	84.8%
TOTAL EXPENSES	2,543,000.00	.00	2,543,000.00	2,148,122.31	8,893.11	385,984.58	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ENC/REQ	AVAILABLE	PCT	
360 NORTH QUINCY HIGH SCHOOL	APPROP	ADJSTMTS	BUDGET	ACTUAL		BUDGET	USE/COL	
05600201 N HS ROTC 2305								
05600201 519101 N. QUINCY HS RO	221,232.00	.00	221,232.00	88,820.61	.00	132,411.39	40.1%	
TOTAL N HS ROTC 2305	221,232.00	.00	221,232.00	88,820.61	.00	132,411.39	40.1%	
05601101 N HS EXTRA CURR. 3521								
05601101 519129 N. QUINCY HS EX	30,767.00	.00	30,767.00	10,708.50	.00	20,058.50	34.8%	
TOTAL N HS EXTRA CURR. 3521	30,767.00	.00	30,767.00	10,708.50	.00	20,058.50	34.8%	
05601301 N HS GEN ED 2210								
05601301 519121 N. QUINCY HS AI	168,161.00	.00	168,161.00	167,230.62	.00	930.38	99.4%	
TOTAL N HS GEN ED 2210	168,161.00	.00	168,161.00	167,230.62	.00	930.38	99.4%	
05601401 N HS GEN. INSTR. 2305								
05601401 519101 N. QUINCY HS PR	6,606,499.00	.00	6,606,499.00	5,043,190.47	.00	1,563,308.53	76.3%	
TOTAL N HS GEN. INSTR. 2305	6,606,499.00	.00	6,606,499.00	5,043,190.47	.00	1,563,308.53	76.3%	
05601402 N HS GEN. INSTR. 2420								
05601402 559140 N. QUINCY HS ED	42,434.00	.00	42,434.00	18,459.64	16,567.16	7,407.20	82.5%	
TOTAL N HS GEN. INSTR. 2420	42,434.00	.00	42,434.00	18,459.64	16,567.16	7,407.20	82.5%	
05602601 N HS SPED 2210								
05602601 519121 N. QUINCY HS SP	385,519.00	.00	385,519.00	457,090.59	.00	-71,571.59	118.6%*	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13								
ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USE/COL	
360 NORTH QUINCY HIGH SCHOOL								
TOTAL N HS SPED 2210	385,519.00	.00	385,519.00	457,090.59	.00	-71,571.59	118.6%	
05603001 N HS TEXT BOOKS 2410								
05603001 559200 N. QUINCY HS TE	30,000.00	.00	30,000.00	27,172.50	2,508.55	318.95	98.9%	
TOTAL N HS TEXT BOOKS 2410	30,000.00	.00	30,000.00	27,172.50	2,508.55	318.95	98.9%	
05605801 N HS MEDIA/LIBRARY 2341								
05605801 519101 N. QUINCY HS ME	85,769.00	.00	85,769.00	131,675.19	.00	-45,906.19	153.5%*	
TOTAL N HS MEDIA/LIBRARY 2341	85,769.00	.00	85,769.00	131,675.19	.00	-45,906.19	153.5%	
05605902 N HS PRINCIP.OFFICE 2210								
05605902 519102 N. QUINCY HS SE	316,985.00	.00	316,985.00	212,311.61	.00	104,673.39	67.0%	
05605902 519116 N. QUINCY HS PR	277,565.00	.00	277,565.00	226,606.72	.00	50,958.28	81.6%	
05605902 519117 N. QUINCY HS DE	416,975.00	.00	416,975.00	287,758.48	.00	129,216.52	69.0%	
TOTAL N HS PRINCIP.OFFICE 2210	1,011,525.00	.00	1,011,525.00	726,676.81	.00	284,848.19	71.8%	
05607201 N HS CUSTODIAL 4113								
05607201 519103 N. QUINCY HS CU	555,902.00	.00	555,902.00	417,600.98	.00	138,301.02	75.1%	
TOTAL N HS CUSTODIAL 4113	555,902.00	.00	555,902.00	417,600.98	.00	138,301.02	75.1%	
05608501 N HS SECURITY, BUILDING 3603								
05608501 519105 N. QUINCY HS SE	202,982.00	.00	202,982.00	200,859.69	.00	2,122.31	99.0%	
TOTAL N HS SECURITY, BUILDING	202,982.00	.00	202,982.00	200,859.69	.00	2,122.31	99.0%	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13								
ACCOUNTS FOR:		ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
360	NORTH QUINCY HIGH SCHOOL	APPROP	ADJSTMTS	BUDGET	YTD ACTUAL	ENC/REQ	BUDGET	USE/COL
TOTAL	NORTH QUINCY HIGH SCHOOL	9,340,790.00	.00	9,340,790.00	7,289,485.60	19,075.71	2,032,228.69	78.2%
	TOTAL EXPENSES	9,340,790.00	.00	9,340,790.00	7,289,485.60	19,075.71	2,032,228.69	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13									
ACCOUNTS FOR: 362	FOR: GOALS/ALTERNATIVE PROGRAM	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USE/COL	
05620301 N HS ALTERNATIVE PROG. 2110									
05620301	519101 PROFESSIONAL SA	939,826.00	.00	939,826.00	154,101.19	.00	785,724.81	16.4%	
05620301	519102 GOALS SEC/CLERI	23,390.00	.00	23,390.00	32,362.74	.00	-8,972.74	138.4%*	
TOTAL N HS ALTERNATIVE PROG. 2		963,216.00	.00	963,216.00	186,463.93	.00	776,752.07	19.4%	
05620302 N HS ALTNERNATIVE 2420									
05620302	559140 ALT PROGRAMS ED	2,000.00	.00	2,000.00	.00	.00	2,000.00	.0%	
05620302	559200 TEXT BOOKS	5,000.00	.00	5,000.00	199.98	.00	4,800.02	4.0%	
TOTAL N HS ALTNERNATIVE 2420		7,000.00	.00	7,000.00	199.98	.00	6,800.02	2.9%	
05623601 N HS SPED 2305									
05623601	519101 ALT PROGRAMS PR	.00	.00	.00	316,173.71	.00	-316,173.71	100.0%*	
TOTAL N HS SPED 2305		.00	.00	.00	316,173.71	.00	-316,173.71	100.0%	
TOTAL GOALS/ALTERNATIVE PROGRA		970,216.00	.00	970,216.00	502,837.62	.00	467,378.38	51.8%	
TOTAL EXPENSES		970,216.00	.00	970,216.00	502,837.62	.00	467,378.38		

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

ACCOUNTS FOR: 363 CHILDREN'S DEVELOPMENT CENTER	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USE/COL
--	--------------------	----------------------	-------------------	------------	---------	---------------------	----------------

05632601 CDC AIDES 2330

05632601 519121 AIDES	93,965.00	.00	93,965.00	27,506.59	.00	66,458.41	29.3%
TOTAL CDC AIDES 2330	93,965.00	.00	93,965.00	27,506.59	.00	66,458.41	29.3%
TOTAL CHILDREN'S DEVELOPMENT C	93,965.00	.00	93,965.00	27,506.59	.00	66,458.41	29.3%
TOTAL EXPENSES	93,965.00	.00	93,965.00	27,506.59	.00	66,458.41	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USE/COL
GRAND TOTAL	127,539,644.00	2,235,761.25	129,775,405.25	-31,045,336.19	1,065,157.56	159,755,583.88	-23.1%

** END OF REPORT - Generated by ERIC MASON **

YEAR-TO-DATE BUDGET REPORT

REPORT OPTIONS

Sequence	Field #	Total	Page Break
Sequence 1	3	Y	Y
Sequence 2	9	Y	N
Sequence 3	0	N	N
Sequence 4	0	N	N

Report title:
YEAR-TO-DATE BUDGET REPORT

Includes accounts exceeding 0% of budget.
 Print totals only: N
 Print Full or Short description: F
 Print full GL account: N
 Format type: 2
 Double space: N
 Suppress zero bal accts: Y
 Include requisition amount: Y
 Print Revenues-Version headings: N
 Print revenue as credit: Y
 Print revenue budgets as zero: N
 Include Fund Balance: N
 Print journal detail: N
 From Yr/Per: 2019/ 7
 To Yr/Per: 2019/ 7
 Include budget entries: Y
 Incl encumb/liq entries: Y
 Sort by JE # or PO #: J
 Detail format option: 1
 Include additional JE comments: N
 Multiyear view: L
 Amounts/totals exceed 999 million dollars: N

Year/Period: 2024/13
 Print MTD Version: N
 Roll projects to object: N
 Carry forward code: 1

Find Criteria
 Field Name Field value
 Org 05*
 Object
 Project
 Rollup code
 Account type
 Account status



**Most Recent
Basic Financial
Statement**



**Powers &
Sullivan, LLC**
CPAs AND ADVISORS

CITY OF QUINCY, MASSACHUSETTS

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

YEAR ENDED JUNE 30, 2023

CITY OF QUINCY, MASSACHUSETTS

REPORT ON EXAMINATION OF BASIC FINANCIAL STATEMENTS

JUNE 30, 2023

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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, 2023 (except for the Quincy Contributory Retirement System which is as of and for the year ended December 31, 2022), 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, 2023 (except for the Quincy Contributory Retirement System which is as of and for the year ended December 31, 2022), 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.

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 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 March 27, 2024, 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.



March 27, 2024

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, 2023. 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 2023 by \$722.4 million due to the long-term actuarially determined net pension and other postemployment liability, net of deferred inflows and outflows of resources of \$715.7 million.
- The accumulated governmental liability for net other postemployment benefits liability, net of deferred inflows and outflows of resources is \$714.8 million. The accumulated net OPEB liability, along with issuance of non-capital related debt issued in prior years and intended to fully the City's portion of the net pension liability has created a negative balance of \$1.1 billion for governmental activities unrestricted net position.
- The accumulated business-type liability for the net other postemployment benefits liability, net of deferred inflows and outflows of resources is \$28.9 million. The accumulated net OPEB liability, along with issuance of non-capital related debt issued in prior years and intended to fully the City's portion of the net pension liability has created a negative balance of \$38.4 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 \$36.9 million a decrease of \$3.5 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 \$721.3 million at the close of 2023.

Net position of \$383 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 \$37.3 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 pension and net OPEB liability, and related deferred inflows and outflows of resources, of \$715.7 million and 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 \$762.2 million at the close of 2023. Condensed financial statement information for the governmental activities follows on the next page.

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:

	2023	2022
Assets:		
Current assets.....	\$ 213,758,518	\$ 211,788,572
Noncurrent assets (excluding capital).....	-	82,202,908
Capital assets, non depreciable.....	104,906,728	100,684,544
Capital assets, net of accumulated depreciation....	788,536,143	713,583,921
Total assets.....	1,107,201,389	1,108,259,945
Deferred outflows of resources.....	197,014,576	106,414,082
Liabilities:		
Current liabilities (excluding debt).....	68,131,385	46,643,761
Noncurrent liabilities (excluding debt).....	702,305,870	603,879,247
Current debt.....	204,421,775	202,795,441
Noncurrent debt.....	898,461,624	846,542,392
Total liabilities.....	1,873,320,654	1,699,860,841
Deferred inflows of resources.....	193,067,508	242,672,563
Net position:		
Net investment in capital assets.....	304,935,211	269,669,594
Restricted.....	35,971,115	36,589,532
Unrestricted.....	(1,103,078,523)	(1,034,118,503)
Total net position.....	\$ (762,172,197)	\$ (727,859,377)

The governmental net position decreased \$34.3 million during the current year. This was mainly driven by increases in expenses associated with the net pension asset and net other postemployment benefit liability and related deferred inflows and outflows of resources. Also contributing to the change in net position was the recognition of \$5.3 million of capital grant revenue and favorable budgetary results.

The governmental activities expenses increased \$37.8 million and totaled \$498.1 million at fiscal year-end. Of this amount, \$153.1 million, or 30.7%, 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 \$312 million, primarily coming from property taxes, motor vehicle excise and unrestricted grants and contributions. General revenues increased \$13.5 million over the prior year and the increase is mainly attributable to increased real estate and tax lien revenues, unrestricted grants and contribution revenue, penalties and interest in taxes, payments in lieu of taxes and investment income increasing \$11.7 million over the prior year.

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

	2023	2022
Program Revenues:		
Charges for services.....	\$ 23,454,370	\$ 28,801,425
Operating grants and contributions.....	116,892,584	116,162,734
Capital grants and contributions.....	12,789,939	10,312,559
General Revenues:		
Real estate and personal property taxes, net of tax refunds payable.....	256,714,037	256,759,071
Tax and other liens.....	6,281,217	253,865
Motor vehicle and other excise taxes.....	11,766,252	10,886,916
Hotel/motel tax.....	1,670,927	1,083,426
Meals tax.....	2,520,855	2,235,239
Urban development corporation tax.....	440,687	491,823
Community preservation tax.....	2,235,856	2,149,358
Penalties and interest on taxes.....	2,562,870	1,512,664
Payments in lieu of taxes.....	1,416,298	819,705
Grants and contributions not restricted to specific programs.....	23,011,951	22,254,192
Unrestricted investment income.....	3,386,885	81,258
Total revenues.....	465,144,728	453,804,235
Expenses:		
General government.....	38,949,485	39,519,668
Public safety.....	127,356,704	117,202,403
Education.....	226,884,729	202,075,043
Public works.....	39,998,972	50,082,263
Human services.....	21,915,650	18,769,753
Culture and recreation.....	19,028,941	17,446,871
Community preservation.....	1,059,336	387,617
Claims and judgments.....	691,479	317,899
Interest.....	22,239,145	14,554,781
Total expenses.....	498,124,441	460,356,298
Excess (Deficiency) before transfers.....	(32,979,713)	(6,552,063)
Transfers.....	(1,333,107)	-
Change in net position.....	(34,312,820)	(6,552,063)
Net position, beginning of year.....	(727,859,377)	(721,307,314)
Net position, end of year.....	\$ (762,172,197)	\$ (727,859,377)

Business-type Activities

The City's business-type activities assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$40.9 million at the close of 2023. 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:

	2023	2022
Assets:		
Current assets.....	\$ 55,522,493	\$ 50,532,562
Noncurrent assets (excluding capital).....	1,133,000	13,928,430
Capital assets, non depreciable.....	1,944,088	1,692,294
Capital assets, net of accumulated depreciation....	143,150,529	128,476,046
Total assets.....	201,750,110	194,629,332
Deferred outflows of resources.....	13,214,228	9,156,463
Liabilities:		
Current liabilities (excluding debt).....	15,430,808	15,322,940
Noncurrent liabilities (excluding debt).....	33,855,228	28,657,090
Current debt.....	11,449,010	11,976,433
Noncurrent debt.....	103,251,254	89,103,941
Total liabilities.....	163,986,300	145,060,404
Deferred inflows of resources.....	10,104,954	21,112,276
Net position:		
Net investment in capital assets.....	78,024,025	72,980,332
Restricted.....	1,333,000	1,333,000
Unrestricted.....	(38,483,941)	(36,700,217)
Total net position.....	\$ 40,873,084	\$ 37,613,115

Business-type net position of \$78 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 \$38.5 million. The deficit in unrestricted net position is largely due to the recognition of total business-type activities net pension and net other postemployment benefit liabilities of \$32.2 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.

	2023	2022
Program Revenues:		
Charges for services.....	\$ 80,796,392	\$ 78,302,448
Operating grants and contributions.....	521,008	498,614
Capital grants and contributions.....	1,337,567	126,447
General Revenues:		
Penalties and interest.....	542,679	418,192
Unrestricted investment income.....	655,553	27,342
Total revenues.....	83,853,199	79,373,043
Expenses:		
Water.....	24,542,282	21,812,187
Sewer.....	31,713,594	29,925,385
Quincy College.....	25,670,461	24,098,501
Total expenses.....	81,926,337	75,836,073
Excess (Deficiency) before transfers.....	1,926,862	3,536,970
Transfers.....	1,333,107	-
Change in net position.....	3,259,969	3,536,970
Net position, beginning of year.....	37,613,115	34,076,145
Net position, end of year.....	\$ 40,873,084	\$ 37,613,115

The City's business-type activities net position increased \$3.3 million in the current year as discussed in the following paragraphs.

The water enterprise fund's net position increased \$712,000 from the prior year. This is the result increased operating revenues being offset by an increase in operating expenses. Operating expense increased because of as a result of increased employee benefit costs.

The sewer enterprise net position decreased \$1.7 million from the prior year. This is the result of increased costs of services and administration, interest and depreciation expenses being offset by an increase in operating revenues. The receipt of capital grant contributions in the amount of \$1 million also contributed to overall increase in net position.

The ending net position of the Quincy College enterprise fund increased \$890,000. Operating revenues increased \$1.6 million. This is mainly due to a net decrease in certain tuition and student registrations fees declining while grant income increased \$1.9 million.

The College's operating expenses increased by \$867,000 largely due to increase grant, professional development, and bad debts expenses.

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 \$3.2 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 \$35.9 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 \$24.7 million and total fund balance was \$36.9 million. Fund balance is restricted in the amount of \$5.9 million. This amount represents funds set aside, per enabling legislation, to pay for debt service associated with pension obligation bonds. Assignments of fund balance for encumbrances and continuing appropriations totaled \$6.3 million. Unassigned fund balance represents 6.5% of total general fund expenditures, while total fund balance represents 9.8% of that same amount.

The general fund experienced a decrease in fund balance of \$3.5 million. This was due to revenues increasing 4% and expenditures increasing 11%. The revenue increase was largely driven by growth in real estate tax related revenues, increase in state aid, and increased investment income. The expenditures increased largely due to increased debt service costs which is largely due to payment on pension obligations bonds. The overall increase in budgetary appropriations also led to increased spending in a variety of other expenditure categories.

Fund balance of the Downtown Improvement Capital Fund decreased by \$18.3 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 \$170.8 million will be funded through the issuance of 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 \$154.8 million that were issued for statutory purposes.

Fund balance of the City Capital Plan Fund increased by \$17.2 million. This was due the issuance of long-term debt and premium proceeds of \$78.9 million offsetting by total fund expenditures in the amount of \$66.7 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 \$50.1 million fund surplus.

General Fund Budgetary Highlights.

The final budget of \$392.9 million is reflective of an increase of \$6.3 million when compared to the original budget.

Actual revenues were \$1.4 million lower than budgeted amounts due to various factors. Real estate revenues were less than budget by \$4.6 million; however actual collections were roughly 98% of the final budgeted amount. This is in line with historical norms. Offsetting the shortfall in real estate revenues were collections of \$3.1 million of receipts associated with tax liens. Tax liens are unbudgeted.

Actual expenditures and encumbrances were lower than budgeted amounts by \$8.8 million due to appropriation turn-backs in a variety of functions. The majority of the turn-backs were in the general government, public works, debt service and employee benefit functions.

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, 2023, amounts to \$893.4 million and \$145.1 million (net of accumulated depreciation), respectively. 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 \$84.7 million, net of \$35 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, 2023, totaled approximately \$881.2 million. During fiscal year 2023 governmental funds issued \$68.5 million of general obligation bonds of which, \$22.2 million was for Citywide road and sidewalk repair, \$20.6 million was for the Public Safety Headquarters, \$15 million was for the animal shelter construction, \$3.7 was for various equipment purchases and \$7 million was for building and land improvement purposes.

The water enterprise fund had \$54.2 million in long-term debt. The fund issued a total of \$11 million of general obligation bonds. The balance of the issuance relates to the City's ongoing investment in water infrastructure. Water funds principal payments on long term debt totaled \$3.1 million which equaled the amount it was required amounts to pay to bond holders.

The sewer enterprise fund had \$28.7 million in long-term debt. The fund issued \$9.8 million of direct borrowing bonds issued through the Mass Clean Water Trust. Sewer fund principal payments on long term debt totaled \$1.5 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, 2023, the City carried \$182.6 million of short term financing notes of which \$154.8 million relates to the Quincy Center Concourse downtown redevelopment project, \$19.1 million relates to various other governmental activities capital projects, and \$5.1 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 \$475,000,000. At issuance, the debt issuance was deposited with the Quincy Contributory Retirement System which in turn invested 100% of the net proceeds with the Pension Reserves Investment Trust. The 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. The outstanding balance of these bonds at June 30, 2023 was \$470.6 million.

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.

Basic Financial Statements

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STATEMENT OF NET POSITION

JUNE 30, 2023

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
CURRENT:			
Cash and cash equivalents.....	\$ 168,568,968	\$ 35,323,975	\$ 203,892,943
Investments.....	12,856,976	-	12,856,976
Receivables, net of allowance for uncollectibles:			
Real estate and personal property taxes.....	3,796,754	-	3,796,754
Tax liens and deferrals.....	10,129,241	1,058,237	11,187,478
Community preservation fund surtax.....	24,380	-	24,380
Motor vehicle and other excise taxes.....	1,382,751	-	1,382,751
User fees.....	-	19,124,912	19,124,912
Departmental and other.....	1,641,301	-	1,641,301
Intergovernmental.....	12,193,640	-	12,193,640
Intergovernmental - subsidy.....	-	15,369	15,369
Community preservation state share.....	827,716	-	827,716
Loans.....	1,341,733	-	1,341,733
Tax foreclosures.....	995,058	-	995,058
Total current assets.....	213,758,518	55,522,493	269,281,011
NONCURRENT:			
Receivables, net of allowance for uncollectibles:			
Deposit on purchase of property.....	-	1,133,000	1,133,000
Capital assets, nondepreciable.....	104,906,728	1,944,088	106,850,816
Capital assets, net of accumulated depreciation.....	788,536,143	143,150,529	931,686,672
Total noncurrent assets.....	893,442,871	146,227,617	1,039,670,488
TOTAL ASSETS.....	1,107,201,389	201,750,110	1,308,951,499
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions.....	150,844,437	7,868,657	158,713,094
Deferred outflows related to other postemployment benefits.....	46,170,139	5,345,571	51,515,710
TOTAL DEFERRED OUTFLOWS OF RESOURCES.....	197,014,576	13,214,228	210,228,804
LIABILITIES			
CURRENT:			
Warrants payable.....	9,954,570	2,397,842	12,352,412
Accrued payroll.....	11,842,210	275,961	12,118,171
Health claims payable.....	2,410,151	-	2,410,151
Tax refunds payable.....	2,648,000	-	2,648,000
Accrued interest.....	10,004,639	497,396	10,502,035
Other liabilities.....	1,984,277	4,490,776	6,475,053
Fees collected in advance.....	15,273,538	4,299,588	19,573,126
Capital financing.....	-	2,564,171	2,564,171
Compensated absences.....	13,582,000	846,074	14,428,074
Workers' compensation.....	432,000	59,000	491,000
Notes payable.....	177,491,005	5,124,649	182,615,654
Bonds payable.....	26,930,770	6,324,361	33,255,131
Total current liabilities.....	272,553,160	26,879,818	299,432,978
NONCURRENT:			
Capital financing.....	-	6,953,371	6,953,371
Compensated absences.....	4,300,000	37,312	4,337,312
Workers' compensation.....	7,470,000	1,614,000	9,084,000
Net pension liability.....	82,146,749	4,291,093	86,437,842
Net other postemployment benefits liability.....	608,389,121	27,912,823	636,301,944
Bonds payable.....	898,461,624	96,297,883	994,759,507
Total noncurrent liabilities.....	1,600,767,494	137,106,482	1,737,873,976
TOTAL LIABILITIES.....	1,873,320,654	163,986,300	2,037,306,954
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions.....	40,487,928	3,676,262	44,164,190
Deferred inflows related to other postemployment benefits.....	152,579,580	6,428,692	159,008,272
TOTAL DEFERRED INFLOWS OF RESOURCES.....	193,067,508	10,104,954	203,172,462
NET POSITION			
Net investment in capital assets.....	304,935,211	78,024,025	382,959,236
Restricted for:			
Capital purposes.....	-	1,133,000	1,133,000
Workers compensation.....	-	200,000	200,000
Loans.....	1,341,733	-	1,341,733
Permanent funds:			
Expendable.....	2,402,240	-	2,402,240
Nonexpendable.....	263,474	-	263,474
Gifts and grants.....	20,056,056	-	20,056,056
Community preservation.....	11,907,612	-	11,907,612
Unrestricted.....	(1,103,078,523)	(38,483,941)	(1,141,562,464)
TOTAL NET POSITION.....	\$ (762,172,197)	\$ 40,873,084	\$ (721,299,113)

See notes to basic financial statements.

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2023

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary Government:					
<i>Governmental Activities:</i>					
General government.....	\$ 38,949,485	\$ 7,986,624	\$ 2,133,953	\$ -	\$ (28,828,908)
Public safety.....	127,356,704	10,931,539	1,959,276	-	(114,465,889)
Education.....	226,884,729	1,234,566	90,694,321	7,512,794	(127,443,048)
Public works.....	39,998,972	2,438,021	2,862,431	4,273,278	(30,425,242)
Human services.....	21,915,650	54,513	17,994,261	-	(3,866,876)
Culture and recreation.....	19,028,941	809,107	1,248,342	-	(16,971,492)
Community preservation.....	1,059,336	-	-	1,003,867	(55,469)
Claims and judgments.....	691,479	-	-	-	(691,479)
Interest.....	22,239,145	-	-	-	(22,239,145)
Total Governmental Activities.....	498,124,441	23,454,370	116,892,584	12,789,939	(344,987,548)
<i>Business-Type Activities:</i>					
Water.....	24,542,282	23,949,609	377,302	-	(215,371)
Sewer.....	31,713,594	31,470,817	143,706	1,049,279	950,208
Quincy College.....	25,670,461	25,375,966	-	288,288	(6,207)
Total Business-Type Activities.....	81,926,337	80,796,392	521,008	1,337,567	728,630
Total Primary Government.....	\$ 580,050,778	\$ 104,250,762	\$ 117,413,592	\$ 14,127,506	\$ (344,258,918)

See notes to basic financial statements.

(Continued)

STATEMENT OF ACTIVITIES (continued)

YEAR ENDED JUNE 30, 2023

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Changes in net position:			
Net (expense) revenue from previous page..... \$	(344,987,548)	\$ 728,630	\$ (344,258,918)
<i>General revenues:</i>			
Real estate and personal property taxes, net of tax refunds payable.....	256,714,037	-	256,714,037
Tax and other liens.....	6,281,217	-	6,281,217
Motor vehicle and other excise taxes.....	11,766,252	-	11,766,252
Hotel/motel tax.....	1,670,927	-	1,670,927
Meals tax.....	2,520,855	-	2,520,855
Urban development corporation tax.....	440,687	-	440,687
Community preservation tax.....	2,235,856	-	2,235,856
Penalties and interest on taxes.....	2,562,870	542,679	3,105,549
Payments in lieu of taxes.....	1,416,298	-	1,416,298
Grants and contributions not restricted to specific programs.....	23,011,951	-	23,011,951
Unrestricted investment income.....	3,386,885	655,553	4,042,438
<i>Transfers, net</i>	<u>(1,333,107)</u>	<u>1,333,107</u>	<u>-</u>
Total general revenues.....	<u>310,674,728</u>	<u>2,531,339</u>	<u>313,206,067</u>
Change in net position.....	(34,312,820)	3,259,969	(31,052,851)
<i>Net position:</i>			
Beginning of year.....	<u>(727,859,377)</u>	<u>37,613,115</u>	<u>(690,246,262)</u>
End of year..... \$	<u><u>(762,172,197)</u></u>	<u><u>40,873,084</u></u>	<u><u>(721,299,113)</u></u>

See notes to basic financial statements.

(Concluded)

**GOVERNMENTAL FUNDS
BALANCE SHEET**

JUNE 30, 2023

	General	Downtown Improvement Capital Fund	City Capital Plan	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents.....	\$ 34,096,366	\$ -	\$ 88,697,675	\$ 40,587,944	\$ 163,381,985
Investments.....	-	-	-	12,856,976	12,856,976
Receivables, net of uncollectibles:					
Real estate and personal property taxes.....	3,796,754	-	-	-	3,796,754
Tax liens and deferrals.....	10,086,994	-	-	42,247	10,129,241
Community preservation fund surtax.....	-	-	-	24,380	24,380
Motor vehicle and other excise taxes.....	1,382,751	-	-	-	1,382,751
Departmental and other.....	751,931	-	-	889,370	1,641,301
Intergovernmental.....	351,076	-	-	11,842,564	12,193,640
Community preservation state share.....	-	-	-	827,716	827,716
Loans.....	-	-	-	1,341,733	1,341,733
Tax foreclosures.....	995,058	-	-	-	995,058
Due from other funds.....	19,794,787	-	-	-	19,794,787
TOTAL ASSETS.....	\$ 71,255,717	\$ -	\$ 88,697,675	\$ 68,412,930	\$ 228,366,322
LIABILITIES					
Warrants payable.....	\$ 253,580	\$ -	\$ 5,482,841	\$ 4,218,149	\$ 9,954,570
Accrued payroll.....	11,829,832	-	-	12,378	11,842,210
Tax refunds payable.....	2,648,000	-	-	-	2,648,000
Due to other funds.....	-	15,974,264	-	3,820,523	19,794,787
Accrued interest on notes payable.....	2,426,400	-	-	-	2,426,400
Other liabilities.....	760,324	-	-	447,510	1,207,834
Unearned revenue.....	-	-	-	15,273,538	15,273,538
Notes payable.....	-	154,834,313	15,908,489	6,748,203	177,491,005
TOTAL LIABILITIES.....	17,918,136	170,808,577	21,391,330	30,520,301	240,638,344
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue.....	16,485,562	-	-	7,204,657	23,690,219
FUND BALANCES					
Nonspendable.....	-	-	-	263,474	263,474
Restricted.....	5,927,141	-	67,306,345	36,790,358	110,023,844
Assigned.....	6,272,116	-	-	-	6,272,116
Unassigned.....	24,652,762	(170,808,577)	-	(6,365,860)	(152,521,675)
TOTAL FUND BALANCES.....	36,852,019	(170,808,577)	67,306,345	30,687,972	(35,962,241)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES.....	\$ 71,255,717	\$ -	\$ 88,697,675	\$ 68,412,930	\$ 228,366,322

See notes to basic financial statements.

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

JUNE 30, 2023

Total governmental fund balances.....	\$	(35,962,241)
Capital assets (net) used in governmental activities are not financial resources and, therefore, are not reported in the funds.....		893,442,871
Accounts receivable are not available to pay for current-period expenditures and, therefore, are unavailable in the funds.....		23,690,219
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.....		3,947,068
The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net position.....		2,000,389
In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.....		(7,578,239)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds:		
Bonds payable.....		(925,392,394)
Net pension liability.....		(82,146,749)
Net other postemployment benefits liability.....		(608,389,121)
Workers' compensation.....		(7,902,000)
Compensated absences.....		(17,882,000)
Net effect of reporting long-term liabilities.....		<u>(1,641,712,264)</u>
Net position of governmental activities.....	\$	<u><u>(762,172,197)</u></u>

See notes to basic financial statements.

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

YEAR ENDED JUNE 30, 2023

	General	Downtown Improvement Capital Fund	City Capital Plan	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES:					
Real estate and personal property taxes, net of tax refunds.....	\$ 262,112,978	\$ -	\$ -	\$ -	\$ 262,112,978
Tax liens.....	3,149,608	-	-	-	3,149,608
Motor vehicle and other excise taxes.....	11,613,200	-	-	-	11,613,200
Hotel/motel tax.....	-	-	-	1,670,927	1,670,927
Meals tax.....	2,520,855	-	-	-	2,520,855
Urban development corporation tax.....	440,687	-	-	-	440,687
Charges for services.....	-	-	-	4,752,773	4,752,773
Penalties and interest on taxes.....	2,550,601	-	-	12,269	2,562,870
Fees and rentals.....	904,179	-	-	-	904,179
Payments in lieu of taxes.....	1,416,298	-	-	-	1,416,298
Licenses and permits.....	3,785,183	-	-	-	3,785,183
Fines and forfeitures.....	75,828	-	-	-	75,828
Intergovernmental - state aid.....	60,080,630	-	-	-	60,080,630
Intergovernmental - Teachers Retirement.....	21,034,608	-	-	-	21,034,608
Intergovernmental - other.....	-	-	2,217,615	62,724,374	64,941,989
Departmental and other.....	3,532,631	-	-	15,643,283	19,175,914
Community preservation taxes.....	-	-	-	2,258,221	2,258,221
Community preservation state match.....	-	-	-	827,716	827,716
Contributions and donations.....	-	-	-	477,263	477,263
Investment income (loss).....	2,948,735	-	-	438,151	3,386,886
TOTAL REVENUES.....	376,166,021	-	2,217,615	88,804,977	467,188,613
EXPENDITURES:					
Current:					
General government.....	21,766,247	-	12,469,220	5,736,351	39,971,818
Public safety.....	74,796,019	-	20,738,547	8,344,651	103,879,217
Education.....	121,099,204	-	-	47,104,524	168,203,728
Public works.....	16,785,168	18,290,285	32,581,444	15,112,134	82,769,031
Human services.....	3,874,819	-	-	16,325,115	20,199,934
Culture and recreation.....	9,612,973	-	956,724	1,869,351	12,439,048
Community preservation.....	-	-	-	1,474,284	1,474,284
Pension benefits.....	3,652,728	-	-	-	3,652,728
Pension benefits - Teachers Retirement.....	21,034,608	-	-	-	21,034,608
Employee benefits.....	55,459,554	-	-	-	55,459,554
Claims and judgments.....	691,479	-	-	-	691,479
State and county charges.....	5,043,062	-	-	-	5,043,062
Debt service:					
Principal.....	19,796,769	-	-	-	19,796,769
Interest.....	23,354,813	-	-	1,029,019	24,383,832
TOTAL EXPENDITURES.....	376,967,443	18,290,285	66,745,935	96,995,429	558,999,092
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....	(801,422)	(18,290,285)	(64,528,320)	(8,190,452)	(91,810,479)
OTHER FINANCING SOURCES (USES):					
Issuance of long-term debt.....	-	-	68,530,000	-	68,530,000
Premium from issuance of debt.....	-	-	10,320,000	-	10,320,000
Transfers in.....	1,587,585	-	2,921,743	-	4,509,328
Transfers out.....	(4,254,850)	-	-	(1,587,585)	(5,842,435)
TOTAL OTHER FINANCING SOURCES (USES)...	(2,667,265)	-	81,771,743	(1,587,585)	77,516,893
NET CHANGE IN FUND BALANCES.....	(3,468,687)	(18,290,285)	17,243,423	(9,778,037)	(14,293,586)
FUND BALANCES AT BEGINNING OF YEAR.....	40,320,706	(152,518,292)	50,062,922	40,466,009	(21,668,655)
FUND BALANCES AT END OF YEAR.....	\$ 36,852,019	\$ (170,808,577)	\$ 67,306,345	\$ 30,687,972	\$ (35,962,241)

See notes to basic financial statements.

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

YEAR ENDED JUNE 30, 2023

Net change in fund balances - total governmental funds.....	\$	(14,293,586)
<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.....	107,789,910	
Depreciation expense.....	<u>(28,615,504)</u>	
Net effect of reporting capital assets.....		79,174,406
<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>		
		(2,043,885)
<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.....	(68,530,000)	
Premium from issuance of bonds.....	(10,320,000)	
Net amortization of premium from issuance of bonds.....	3,995,807	
Debt service principal payments.....	<u>19,796,769</u>	
Net effect of reporting long-term debt.....		(55,057,424)
<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.....	(1,314,000)	
Net change in accrued interest on long-term debt.....	(1,851,120)	
Net change in deferred outflow/(inflow) of resources related to pensions.....	141,194,461	
Net change in net pension liability /(asset).....	(164,349,657)	
Net change in deferred outflow/(inflow) of resources related to other postemployment benefits.....	(988,912)	
Net change in net other postemployment benefits liability.....	(16,136,874)	
Net change in workers' compensation liability.....	<u>191,000</u>	
Net effect of recording long-term liabilities.....		<u>(43,255,102)</u>
The net activity of internal service funds is reported with Governmental Activities.....		<u>1,162,771</u>
Change in net position of governmental activities.....	\$	<u>(34,312,820)</u>

See notes to basic financial statements.

PROPRIETARY FUNDS
STATEMENT OF NET POSITION

JUNE 30, 2023

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund
	Water	Sewer	Quincy College	Total	
ASSETS					
CURRENT:					
Cash and cash equivalents.....	\$ 9,240,356	\$ 14,476,755	\$ 11,606,864	\$ 35,323,975	\$ 5,186,983
Receivables, net of allowance for uncollectibles:					
Liens - user fees.....	436,514	621,723	-	1,058,237	-
User fees.....	3,663,359	5,095,472	10,366,081	19,124,912	-
Intergovernmental - subsidy.....	-	15,369	-	15,369	-
Total current assets.....	<u>13,340,229</u>	<u>20,209,319</u>	<u>21,972,945</u>	<u>55,522,493</u>	<u>5,186,983</u>
NONCURRENT:					
Receivables, net of allowance for uncollectibles:					
Deposit on purchase of property.....	-	-	1,133,000	1,133,000	-
Capital assets, non depreciable.....	1,661,558	282,530	-	1,944,088	-
Capital assets, net of accumulated depreciation.....	<u>78,092,746</u>	<u>54,447,642</u>	<u>10,610,141</u>	<u>143,150,529</u>	<u>-</u>
Total noncurrent assets.....	<u>79,754,304</u>	<u>54,730,172</u>	<u>11,743,141</u>	<u>146,227,617</u>	<u>-</u>
TOTAL ASSETS.....	<u>93,094,533</u>	<u>74,939,491</u>	<u>33,716,086</u>	<u>201,750,110</u>	<u>5,186,983</u>
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows related to pensions.....	4,005,479	2,764,602	1,098,576	7,868,657	-
Deferred outflows related to other postemployment benefits.....	<u>652,076</u>	<u>430,000</u>	<u>4,263,495</u>	<u>5,345,571</u>	<u>-</u>
TOTAL DEFERRED OUTFLOWS OF RESOURCES.....	<u>4,657,555</u>	<u>3,194,602</u>	<u>5,362,071</u>	<u>13,214,228</u>	<u>-</u>
LIABILITIES					
CURRENT:					
Warrants payable.....	1,582,084	-	815,758	2,397,842	-
Accrued payroll.....	-	-	275,961	275,961	-
Health claims payable.....	-	-	-	-	2,410,151
Accrued interest.....	154,234	127,162	216,000	497,396	-
Other liabilities.....	-	-	4,490,776	4,490,776	776,443
Fees collected in advance.....	-	3,781,650	517,938	4,299,588	-
Capital financing.....	-	-	2,564,171	2,564,171	-
Compensated absences.....	285,000	122,000	439,074	846,074	-
Workers' compensation.....	-	-	59,000	59,000	-
Notes payable.....	2,660,714	2,463,935	-	5,124,649	-
Bonds payable.....	<u>3,894,015</u>	<u>2,210,003</u>	<u>220,343</u>	<u>6,324,361</u>	<u>-</u>
Total current liabilities.....	<u>8,576,047</u>	<u>8,704,750</u>	<u>9,599,021</u>	<u>26,879,818</u>	<u>3,186,594</u>
NONCURRENT:					
Capital financing.....	-	-	6,953,371	6,953,371	-
Compensated absences.....	22,000	10,000	5,312	37,312	-
Workers' compensation.....	-	-	1,614,000	1,614,000	-
Net pension liability.....	2,181,301	1,505,545	604,247	4,291,093	-
Net other postemployment benefits liability.....	8,592,500	5,666,100	13,654,223	27,912,823	-
Bonds payable.....	<u>50,344,709</u>	<u>26,517,633</u>	<u>19,435,541</u>	<u>96,297,883</u>	<u>-</u>
Total noncurrent liabilities.....	<u>61,140,510</u>	<u>33,699,278</u>	<u>42,266,694</u>	<u>137,106,482</u>	<u>-</u>
TOTAL LIABILITIES.....	<u>69,716,557</u>	<u>42,404,028</u>	<u>51,865,715</u>	<u>163,986,300</u>	<u>3,186,594</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows related to pensions.....	1,075,105	742,043	1,859,114	3,676,262	-
Deferred inflows related to other postemployment benefits.....	<u>2,154,962</u>	<u>1,421,000</u>	<u>2,852,730</u>	<u>6,428,692</u>	<u>-</u>
TOTAL DEFERRED INFLOWS OF RESOURCES.....	<u>3,230,067</u>	<u>2,163,043</u>	<u>4,711,844</u>	<u>10,104,954</u>	<u>-</u>
NET POSITION					
Net investment in capital assets.....	36,072,103	40,859,323	1,092,599	78,024,025	-
Restricted for:					
Capital purposes.....	-	-	1,133,000	1,133,000	-
Workers compensation.....	-	-	200,000	200,000	-
Unrestricted.....	<u>(11,266,639)</u>	<u>(7,292,301)</u>	<u>(19,925,001)</u>	<u>(38,483,941)</u>	<u>2,000,389</u>
TOTAL NET POSITION.....	<u>\$ 24,805,464</u>	<u>\$ 33,567,022</u>	<u>\$ (17,499,402)</u>	<u>\$ 40,873,084</u>	<u>\$ 2,000,389</u>

See notes to basic financial statements.

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

YEAR ENDED JUNE 30, 2023

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund
	Water	Sewer	Quincy College	Total	
OPERATING REVENUES:					
Employee contributions.....	\$ -	\$ -	\$ -	\$ -	\$ 12,450,303
Employer contributions.....	-	-	-	-	43,386,829
Charges for services.....	23,961,428	30,121,601	25,291,741	79,374,770	-
TOTAL OPERATING REVENUES	23,961,428	30,121,601	25,291,741	79,374,770	55,837,132
OPERATING EXPENSES:					
Cost of services and administration.....	5,070,151	5,398,746	10,200,293	20,669,190	-
Salaries and wages.....	2,537,353	1,711,924	11,972,466	16,221,743	-
MWRA Assessment.....	13,856,502	22,551,652	-	36,408,154	-
Depreciation.....	2,021,792	1,488,060	2,872,757	6,382,609	-
Employee benefits.....	-	-	-	-	54,674,361
TOTAL OPERATING EXPENSES	23,485,798	31,150,382	25,045,516	79,681,696	54,674,361
OPERATING INCOME (LOSS)	475,630	(1,028,781)	246,225	(306,926)	1,162,771
NONOPERATING REVENUES (EXPENSES):					
Investment income.....	442,471	61,706	241,565	745,742	-
Interest expense.....	(1,056,484)	(563,212)	(482,020)	(2,101,716)	-
Penalties and interest.....	235,995	306,684	-	542,679	-
Intergovernmental - subsidy.....	337,000	82,000	-	419,000	-
Other nonoperating revenues.....	-	-	84,225	84,225	-
Other nonoperating assessments.....	-	1,349,216	-	1,349,216	-
Other nonoperating expenses.....	-	-	(142,925)	(142,925)	-
TOTAL NONOPERATING REVENUES (EXPENSES), NET	(41,018)	1,236,394	(299,155)	896,221	-
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	434,612	207,613	(52,930)	589,295	1,162,771
CAPITAL CONTRIBUTIONS	-	1,049,279	288,288	1,337,567	-
TRANSFERS:					
Transfers in.....	277,757	400,867	654,483	1,333,107	-
CHANGE IN NET POSITION	712,369	1,657,759	889,841	3,259,969	1,162,771
NET POSITION AT BEGINNING OF YEAR	24,093,095	31,909,263	(18,389,243)	37,613,115	837,618
NET POSITION AT END OF YEAR	\$ 24,805,464	\$ 33,567,022	\$ (17,499,402)	\$ 40,873,084	\$ 2,000,389

See notes to basic financial statements.

**PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS**

YEAR ENDED JUNE 30, 2023

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund
	Water	Sewer	Quincy College	Total	
CASH FLOWS FROM OPERATING ACTIVITIES:					
Receipts from customers and users.....	\$ 24,103,553	\$ 31,538,422	\$ 20,961,385	\$ 76,603,360	\$ 11,313,585
Receipts from interfund services provided.....	-	-	-	-	43,386,829
Payments to vendors.....	(18,210,404)	(28,140,346)	(7,274,252)	(53,625,002)	(53,961,159)
Payments to employees.....	(2,537,353)	(1,711,924)	(13,684,950)	(17,934,227)	-
NET CASH FROM OPERATING ACTIVITIES.....	3,355,796	1,686,152	2,183	5,044,131	739,255
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
Transfers in.....	277,757	400,867	654,483	1,333,107	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Proceeds from the issuance of bonds and notes.....	13,190,164	13,056,070	-	26,246,234	-
Premium from the issuance of bonds.....	1,650,000	-	-	1,650,000	-
Capital contributions.....	337,000	1,224,565	288,288	1,849,853	-
Acquisition and construction of capital assets.....	(13,758,615)	(5,608,031)	(1,690,446)	(21,057,092)	-
Principal payments on bonds and notes.....	(3,740,595)	(7,407,141)	-	(11,147,736)	-
Principal payments on right-to-use lease obligations.....	-	-	(2,474,573)	(2,474,573)	-
Interest expense.....	(1,138,002)	(609,185)	-	(1,747,187)	-
Capital financing proceeds.....	-	-	602,226	602,226	-
NET CASH FROM CAPITAL AND RELATED FINANCING ACTIVITIES.....	(3,460,048)	656,278	(3,274,505)	(6,078,275)	-
CASH FLOWS FROM INVESTING ACTIVITIES:					
Investment income.....	442,471	61,706	241,565	745,742	-
NET CHANGE IN CASH AND CASH EQUIVALENTS.....	615,976	2,805,003	(2,376,274)	1,044,705	739,255
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR.....	8,624,380	11,671,752	13,983,138	34,279,270	4,447,728
CASH AND CASH EQUIVALENTS AT END OF YEAR.....	\$ 9,240,356	\$ 14,476,755	\$ 11,606,864	\$ 35,323,975	\$ 5,186,983
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FROM OPERATING ACTIVITIES:					
Operating income (loss).....	\$ 475,630	\$ (1,028,781)	\$ 246,225	\$ (306,926)	\$ 1,162,771
Adjustments to reconcile operating income to net cash from operating activities:					
Depreciation.....	2,021,792	1,488,060	2,872,757	6,382,609	-
Deferred (outflows)/inflows related to pensions.....	(3,805,534)	(2,620,193)	(9,729,260)	(16,154,987)	-
Deferred (outflows)/inflows related to other postemployment benefits.....	13,986	9,200	1,066,714	1,089,900	-
Credit card fees.....	-	-	(142,925)	(142,925)	-
Vending commission and other revenues.....	-	-	84,225	84,225	-
Principal payments on pension obligation bonds.....	-	-	(185,464)	(185,464)	-
Interest payments on pension obligation bonds.....	-	-	(469,020)	(469,020)	-
Other nonoperating assessments.....	-	1,349,216	-	1,349,216	-
Penalties and interest.....	235,995	306,684	-	542,679	-
Changes in assets and liabilities:					
User charges.....	(93,870)	(20,729)	(3,826,543)	(3,941,142)	-
Warrants payable.....	(259,267)	(838,878)	352,925	(745,220)	-
Accrued payroll.....	-	-	(522,534)	(522,534)	-
Health claims payable.....	-	-	-	-	(1,136,718)
Fees collected in advance.....	-	(218,350)	340,183	121,833	-
Other liabilities.....	-	-	(142,874)	(142,874)	713,202
Compensated absences.....	25,000	11,000	65,855	101,855	-
Workers' compensation.....	-	-	(3,000)	(3,000)	-
Net pension asset.....	2,332,863	1,593,078	8,854,120	12,780,061	-
Net pension liability.....	2,181,301	1,505,545	604,247	4,291,093	-
Net other postemployment benefits liability.....	227,900	150,300	536,552	914,752	-
Total adjustments.....	2,880,166	2,714,933	(244,042)	5,351,057	(423,516)
NET CASH FROM OPERATING ACTIVITIES.....	\$ 3,355,796	\$ 1,686,152	\$ 2,183	\$ 5,044,131	\$ 739,255
NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:					
Intergovernmental subsidy of debt service.....	\$ 337,000	\$ 93,286	\$ -	\$ 430,286	\$ -
Capital financing proceeds.....	-	-	602,226	602,226	-
Acquisition of right to use leased asset.....	-	-	(602,226)	(602,226)	-

See notes to basic financial statements.

FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION

JUNE 30, 2023

	Pension and Other Employee Benefit Trust Funds	Private Purpose Trust Funds
ASSETS	<u>Trust Funds</u>	<u>Trust Funds</u>
Cash and cash equivalents.....	\$ 10,993,220	\$ 989,586
Investments:		
Investments in Pension Reserve Investment Trust....	388,656,845	-
Equity securities.....	173,111,734	-
Equity mutual funds.....	1,868,069	-
Fixed income mutual funds.....	581,772	-
Pooled alternative investments.....	92,771,503	-
Pooled real estate.....	46,416,942	-
Pooled mutual funds.....	81,997,905	-
Plymouth County OPEB trust investment pool.....	3,197,247	-
Receivables, net of allowance for uncollectibles:		
Departmental and other.....	1,093,091	-
TOTAL ASSETS	<u>800,688,328</u>	<u>989,586</u>
LIABILITIES		
Warrants payable.....	185,393	-
NET POSITION		
Restricted for pensions.....	794,843,627	-
Restricted for other postemployment benefits.....	5,659,308	-
Held in trust for other purposes.....	-	989,586
TOTAL NET POSITION	<u>\$ 800,502,935</u>	<u>\$ 989,586</u>

See notes to basic financial statements.

FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

YEAR ENDED JUNE 30, 2023

	<u>Pension and Other Employee Benefit Trust Funds</u>	<u>Private Purpose Trust Funds</u>
ADDITIONS:		
Contributions:		
Employer contributions.....	\$ 9,407,970	\$ -
Employer contributions for other postemployment benefit payments.....	19,397,853	-
Member contributions.....	11,636,434	-
Transfers from other systems.....	2,592,786	-
Workers' compensation settlements.....	34,500	-
State COLA reimbursements.....	191,584	-
Interest not refunded.....	10,534	-
Private donations.....	-	13,125
Other.....	3,139	-
	<u>43,274,800</u>	<u>13,125</u>
Total contributions.....		
	<u>43,274,800</u>	<u>13,125</u>
Net investment income:		
Investment income (loss).....	(83,017,972)	11,902
Less: investment expense.....	(8,413,760)	-
	<u>(91,431,732)</u>	<u>11,902</u>
Net investment income (loss).....		
	<u>(91,431,732)</u>	<u>11,902</u>
TOTAL ADDITIONS.....		
	<u>(48,156,932)</u>	<u>25,027</u>
DEDUCTIONS:		
Administration.....	728,312	-
Transfers to other systems.....	2,251,396	-
Retirement benefits and refunds.....	52,733,651	-
Other postemployment benefit payments.....	19,397,853	-
Educational scholarships.....	-	4,250
	<u>75,111,212</u>	<u>4,250</u>
TOTAL DEDUCTIONS.....		
	<u>75,111,212</u>	<u>4,250</u>
NET INCREASE (DECREASE) IN NET POSITION.....		
	(123,268,144)	20,777
NET POSITION AT BEGINNING OF YEAR.....		
	<u>923,771,079</u>	<u>968,809</u>
NET POSITION AT END OF YEAR.....		
	<u>\$ 800,502,935</u>	<u>\$ 989,586</u>

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, 2023, 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 1st 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 1st, November 1st, February 1st and May 1st 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, right-to-use building space, 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:

<u>Capital Asset Type</u>	<u>Estimated Useful Life (in years)</u>
Land improvements.....	20
Leasehold improvements.....	5
Rigt-to-use building space.....	2 - 7
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 and Capital Financing*Government-Wide and Proprietary Fund Financial Statements*

Long-term debt and capital financing are 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 and capital financing are 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, 2023, the Downtown Improvement Capital Fund (major governmental fund) and various non-major governmental grant funds had fund deficits of \$170.8 million and \$6.4 million, 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 \$180,846,807 and the bank balance totaled \$191,325,306. Of the bank balance, \$2,595,413 was covered by Federal Depository Insurance, \$57,040,988 was covered by the Depositors Insurance Fund, and \$131,059,620 was exposed to custodial credit risk because it was uninsured and uncollateralized.

At December 31, 2022, carrying amount of deposits for the Retirement System's deposits totaled \$2,705,440 The bank balance of \$3,061,379 was fully covered by Federal Depository Insurance.

Investments

As of June 30, 2023, 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.....	\$ 2,858,255	\$ 1,513,721	\$ 1,344,534
Government sponsored enterprises.....	258,959	-	258,959
Corporate bonds.....	2,429,551	617,170	1,812,381
Total debt securities.....	5,546,765	\$ 2,130,891	\$ 3,415,874
<u>Other investments:</u>			
Equity securities.....	1,331,993		
Equity mutual funds.....	7,795,210		
Fixed income mutual funds.....	632,849		
Money market mutual funds.....	245,915		
MMDT - Cash portfolio.....	23,802,027		
Plymouth County OPEB trust investment pool.....	3,197,247		
Total investments.....	\$ 42,552,006		

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, 2022, the System had the following investments:

<u>Investment Type</u>	<u>Fair value</u>
Domestic equities.....	\$ 81,907,626
Fixed income.....	15,638,105
International equities.....	91,204,108
Pooled alternative investments.....	92,771,503
Real estate funds.....	46,416,942
Pooled domestic fixed income mutual funds.....	66,359,800
PRIT Core General Allocation fund.....	363,828,149
PRIT Core fixed income fund.....	24,754,939
PRIT Core private equity fund.....	73,757
Money market mutual funds.....	8,275,560
Total investments.....	\$ 791,230,489

The System has investments in the Pension Reserve Investment Trust (PRIT). This investment pool was established by the Treasurer of the Commonwealth of Massachusetts, who serves as Trustee. PRIT is administered by the Pension Reserves Investment Management Board. The fair values of the positions in each investment Pool are the same as the value of each Pool’s shares. The Administration does not have the ability to control any of the investment decisions relative to its funds in PRIT. The effective weighted duration rate for PRIT

investments ranged from 1.98 to 14.64 years.

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, 2023 the City’s investments were rated as follows:

<u>Quality Rating</u>	<u>Government Sponsored Enterprises</u>	<u>Corporate Bonds</u>
A+.....	\$ 175,038	\$ 854,608
A.....	-	277,669
A-.....	-	319,780
AAA.....	83,921	-
BBB+.....	-	360,324
BBB.....	-	617,170
 Total.....	 \$ <u>258,959</u>	 \$ <u>2,429,551</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 does not place a 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, 2023.

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, 2023, that the City measures fair value on a recurring basis, by level, within the fair value hierarchy:

Investment Type	June 30, 2023	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)
Investments measured at fair value:				
<u>Debt securities:</u>				
U.S. treasury notes.....	\$ 2,858,255	\$ 2,858,255	\$ -	\$ -
Government sponsored enterprises.....	258,959	258,959	-	-
Corporate bonds.....	2,429,551	-	2,429,551	-
Total debt securities.....	5,546,765	3,117,214	2,429,551	-
<u>Other investments:</u>				
Equity securities.....	1,331,993	1,331,993	-	-
Equity mutual funds.....	7,795,210	7,795,210	-	-
Fixed income mutual funds.....	632,849	632,849	-	-
Money market mutual funds.....	245,915	245,915	-	-
Total other investments.....	10,005,967	10,005,967	-	-
Total investments measured at fair value.....	15,552,732	\$ 13,123,181	\$ 2,429,551	\$ -
Investments measured at amortized cost:				
MMDT - Cash portfolio.....	23,802,027			
Investments measured at net asset value:				
Plymouth County OPEB trust investment pool.....	3,197,247			
Total investments.....	\$ 42,552,006			

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, 2022, that the System measures fair value on a recurring basis, by level, within the fair value hierarchy:

Investment Type	December 31, 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)
Domestic equities.....	\$ 81,907,626	\$ -	\$ -	\$ 81,907,626
International equities.....	91,204,108	-	-	91,204,108
Fixed income.....	15,638,105	-	-	15,638,105
Pooled alternative investments.....	64,488,476	-	-	64,488,476
Real estate funds.....	22,703,569	-	-	22,703,569
Pooled domestic fixed income mutual funds...	58,429,898	-	-	58,429,898
Money market mutual funds.....	8,275,560	8,275,560	-	-
Total investments measured at fair value.....	\$ 342,647,342	\$ 8,275,560	\$ -	\$ 334,371,782
Investments measured at net asset value:				
Pooled domestic fixed income mutual funds...	7,929,902			
Real estate funds.....	23,713,373			
Pooled alternative investments.....	28,283,027			
Pension Reserve Investment Trust (PRIT).....	388,656,845			
Total investments.....	\$ 791,230,489			

Money market mutual funds are classified in Level 1 of the fair value hierarchy using prices quoted in active markets for those securities. Fixed income, domestic equities, international equities, pooled domestic fixed income, pooled alternative investments and real estate funds classified in Level 3 of the fair value hierarchy require significant management judgement or estimation. Matrix pricing is used to value securities based on the securities’ relationship to benchmark quoted prices.

Remaining investments are valued using the net asset value (NAV) method.

NOTE 3 – RECEIVABLES

At June 30, 2023, receivables for the individual major and non-major governmental funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	Gross Amount	Allowance for Uncollectibles	Net Amount
<u>Receivables:</u>			
Real estate and personal property taxes.....	\$ 6,874,754	\$ (3,078,000)	\$ 3,796,754
Tax liens and deferrals.....	10,129,241	-	10,129,241
Community preservation fund surtax.....	24,380	-	24,380
Motor vehicle and other excise taxes.....	7,226,751	(5,844,000)	1,382,751
Departmental and other.....	1,641,301	-	1,641,301
Intergovernmental.....	12,193,640	-	12,193,640
Community preservation state share.....	827,716	-	827,716
Loans.....	1,341,733	-	1,341,733
Total.....	<u>\$ 40,259,516</u>	<u>\$ (8,922,000)</u>	<u>\$ 31,337,516</u>

At June 30, 2023, receivables for the enterprise funds consist of the following:

	Gross Amount	Allowance for Uncollectibles	Net Amount
<u>Receivables:</u>			
Water liens - user fees.....	\$ 436,514	\$ -	\$ 436,514
Water user fees.....	3,663,359	-	3,663,359
Sewer liens - user fees.....	621,723	-	621,723
Sewer user fees.....	5,095,472	-	5,095,472
Sewer intergovernmental - subsidy.....	15,369	-	15,369
Quincy College user fees.....	12,443,941	(2,077,860)	10,366,081
Total.....	<u>\$ 22,276,378</u>	<u>\$ (2,077,860)</u>	<u>\$ 20,198,518</u>

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.....	\$ 2,931,398	\$ -	\$ 2,931,398
Tax liens and deferrals.....	10,086,994	42,247	10,129,241
Community preservation fund surtax.....	-	24,380	24,380
Motor vehicle and other excise taxes.....	1,382,751	-	1,382,751
Departmental and other.....	738,285	903,016	1,641,301
Intergovernmental - highway improvements.....	-	1,281,801	1,281,801
Community development block grants.....	-	2,783,764	2,783,764
Intergovernmental - other.....	351,076	-	351,076
Community preservation state share.....	-	827,716	827,716
Loans.....	-	1,341,733	1,341,733
Tax foreclosures.....	995,058	-	995,058
Total.....	<u>\$ 16,485,562</u>	<u>\$ 7,204,657</u>	<u>\$ 23,690,219</u>

NOTE 4 – CAPITAL ASSETS

Governmental and Business-type capital asset activity for the year ended June 30, 2023, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
<u>Capital assets not being depreciated:</u>				
Land.....	\$ 96,625,530	\$ 123,178	\$ -	\$ 96,748,708
Construction in progress.....	4,059,014	8,158,020	(4,059,014)	8,158,020
Total capital assets not being depreciated....	<u>100,684,544</u>	<u>8,281,198</u>	<u>(4,059,014)</u>	<u>104,906,728</u>
<u>Capital assets being depreciated:</u>				
Land improvements.....	60,260,271	947,220	-	61,207,491
Buildings and improvements.....	466,918,481	61,848,928	(9,048)	528,758,361
Machinery, vehicles and equipment.....	41,781,976	862,149	(1,357,501)	41,286,624
Infrastructure.....	367,833,016	39,909,429	-	407,742,445
Total capital assets being depreciated.....	<u>936,793,744</u>	<u>103,567,726</u>	<u>(1,366,549)</u>	<u>1,038,994,921</u>
<u>Less accumulated depreciation for:</u>				
Land improvements.....	(17,776,030)	(4,082,966)	-	(21,858,996)
Buildings and improvements.....	(129,698,989)	(13,567,893)	9,048	(143,257,834)
Machinery, vehicles and equipment.....	(24,821,564)	(2,913,519)	1,357,501	(26,377,582)
Infrastructure.....	(50,913,240)	(8,051,126)	-	(58,964,366)
Total accumulated depreciation.....	<u>(223,209,823)</u>	<u>(28,615,504)</u>	<u>1,366,549</u>	<u>(250,458,778)</u>
Total capital assets being depreciated, net.....	<u>713,583,921</u>	<u>74,952,222</u>	<u>-</u>	<u>788,536,143</u>
Total governmental activities capital assets, net.....	<u>\$ 814,268,465</u>	<u>\$ 83,233,420</u>	<u>\$ (4,059,014)</u>	<u>\$ 893,442,871</u>
	Beginning Balance	Increases	Decreases	Ending Balance
Water Enterprise Fund:				
<u>Capital assets not being depreciated:</u>				
Land.....	\$ 79,474	\$ -	\$ -	\$ 79,474
Construction in progress.....	910,851	1,582,084	(910,851)	1,582,084
Total capital assets not being depreciated....	<u>990,325</u>	<u>1,582,084</u>	<u>(910,851)</u>	<u>1,661,558</u>
<u>Capital assets being depreciated:</u>				
Land improvements.....	25,464	-	-	25,464
Machinery, vehicles and equipment.....	2,193,801	200,000	(63,250)	2,330,551
Infrastructure.....	85,749,364	13,558,615	(1,320,000)	97,987,979
Total capital assets being depreciated.....	<u>87,968,629</u>	<u>13,758,615</u>	<u>(1,383,250)</u>	<u>100,343,994</u>
<u>Less accumulated depreciation for:</u>				
Land improvements.....	(17,506)	(1,273)	-	(18,779)
Machinery, vehicles and equipment.....	(1,264,504)	(160,873)	63,250	(1,362,127)
Infrastructure.....	(20,330,696)	(1,859,646)	1,320,000	(20,870,342)
Total accumulated depreciation.....	<u>(21,612,706)</u>	<u>(2,021,792)</u>	<u>1,383,250</u>	<u>(22,251,248)</u>
Total capital assets being depreciated, net.....	<u>66,355,923</u>	<u>11,736,823</u>	<u>-</u>	<u>78,092,746</u>
Total water activities capital assets, net.....	<u>\$ 67,346,248</u>	<u>\$ 13,318,907</u>	<u>\$ (910,851)</u>	<u>\$ 79,754,304</u>

	Beginning Balance	Increases	Decreases	Ending Balance
Sewer Enterprise Fund:				
<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.....	2,137,045	200,000	-	2,337,045
Infrastructure.....	67,372,684	5,406,031	(2,155,000)	70,623,715
Total capital assets being depreciated.....	69,523,664	5,606,031	(2,155,000)	72,974,695
<u>Less accumulated depreciation for:</u>				
Buildings and improvements.....	(13,935)	-	-	(13,935)
Machinery, vehicles and equipment.....	(1,213,542)	(157,183)	-	(1,370,725)
Infrastructure.....	(17,968,516)	(1,330,877)	2,155,000	(17,144,393)
Total accumulated depreciation.....	(19,195,993)	(1,488,060)	2,155,000	(18,529,053)
Total capital assets being depreciated, net.....	50,327,671	4,117,971	-	54,445,642
Total sewer activities capital assets, net.....	\$ 50,610,201	\$ 4,117,971	\$ -	\$ 54,728,172
	Beginning Balance	Increases	Decreases	Ending Balance
Quincy College:				
<u>Capital assets being depreciated:</u>				
Leasehold improvements.....	\$ 9,580,083	\$ 992,711	\$ -	\$ 10,572,794
Right-to-use lease building space.....	13,634,292	602,226	-	14,236,518
Machinery and equipment.....	7,299,467	95,509	-	7,394,976
Total capital assets being depreciated.....	30,513,842	1,690,446	-	32,204,288
<u>Less accumulated depreciation for:</u>				
Leasehold improvements.....	(9,190,758)	(229,763)	-	(9,420,521)
Right-to-use lease building space.....	(2,244,403)	(2,474,573)	-	(4,718,976)
Machinery and equipment.....	(7,286,229)	(168,421)	-	(7,454,650)
Total accumulated depreciation.....	(18,721,390)	(2,872,757)	-	(21,594,147)
Total Quincy College capital assets, net.....	\$ 11,792,452	\$ (1,182,311)	\$ -	\$ 10,610,141

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

Governmental Activities:	
General government.....	\$ 2,677,992
Public safety.....	2,906,889
Education.....	9,936,771
Public works.....	8,632,454
Human services.....	33,235
Culture and recreation.....	4,203,995
Community preservation.....	<u>224,168</u>
 Total depreciation expense - governmental activities.....	 \$ <u>28,615,504</u>
 Business-Type Activities:	
Water.....	\$ 2,021,792
Sewer.....	1,488,060
Quincy College.....	<u>2,872,757</u>
 Total depreciation expense - business-type activities.....	 \$ <u>6,382,609</u>

NOTE 5 – INTERFUND TRANSFERS

Interfund transfers for the year ended June 30, 2023, are summarized as follows:

Transfers Out:	Transfers In:					Total	
	General fund	City Capital Plan	Sewer Enterprise fund	Water Enterprise fund	Quincy College		
General fund.....	\$ -	\$ 2,921,743	\$ 277,756	\$ 400,868	\$ 654,483	\$ 4,254,850	(1)
Nonmajor governmental funds.....	<u>1,587,585</u>		-	-	-	<u>1,587,585</u>	(2)
Total.....	\$ <u>1,587,585</u>	\$ <u>2,921,743</u>	\$ <u>277,756</u>	\$ <u>400,868</u>	\$ <u>654,483</u>	\$ <u>5,842,435</u>	

- 1) Represents voted transfers from the general fund to support debt service costs
- 2) Represents voted transfers from various special revenue fund costs appropriated in the general 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), interim loans (IL) 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, 2023 is as follows:

Type	Purpose	Rate (%)	Due Date	Balance at June 30, 2022	Renewed/ Issued	Retired/ Redeemed	Balance at June 30, 2023
Governmental Funds:							
BAN	Municipal Purpose BAN of 2022	2.00%	7/9/2023	\$ 63,212,840	\$ -	\$ (63,212,840)	\$ -
BAN	Municipal Purpose BAN of 2023	4.00%	7/9/2024	-	69,712,840	-	69,712,840
BAN	Municipal Purpose BAN of 2022	2.50%	7/25/2022	550,000	-	(550,000)	-
BAN	Municipal Purpose BAN of 2021	2.50%	9/16/2023	33,340,360	-	(33,340,360)	-
BAN	Municipal Purpose BAN of 2023	3.75%	9/15/2023	-	33,340,360	-	33,340,360 (A)
BAN	Municipal Purpose BAN of 2022	2.00%	1/13/2023	44,965,216	-	(44,965,216)	-
BAN	Municipal Purpose BAN of 2022	1.00%	7/8/2022	2,500,000	-	(2,500,000)	-
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)	-
BAN	Municipal Purpose BAN of 2022	4.00%	8/30/2022	13,720,000	-	(13,720,000)	-
BAN	Municipal Purpose BAN of 2023	5.00%	1/12/2024	-	50,584,070	-	50,584,070 (A)
BAN	Municipal Purpose BAN of 2023	4.50%	6/7/2024	-	8,968,536	-	8,968,536
BAN	Municipal Purpose BAN of 2023	5.00%	9/15/2023	-	11,334,251	-	11,334,251 (A)
	Premiums on Bond Anticipation Notes			2,921,743	3,550,948	(2,921,743)	3,550,948
	Total Governmental Funds			\$ 179,002,863	\$ 177,491,005	\$ (179,002,863)	\$ 177,491,005
Water Enterprise Fund:							
IL	Massachusetts Clean Water Trust	0.00%	6/30/2023	\$ 470,550	\$ 2,190,164	\$ -	\$ 2,660,714
BAN	Municipal Purpose BAN of 2022	2.50%	7/25/2022	650,000	-	(650,000)	-
	Total Water Enterprise Fund			\$ 1,120,550	\$ 2,190,164	\$ (650,000)	\$ 2,660,714
Sewer Enterprise Fund:							
IL	Massachusetts Clean Water Trust	0.00%	6/30/2023	\$ 5,931,034	\$ 3,272,450	\$ (6,739,549)	\$ 2,463,935
	Total Enterprise Fund			\$ 7,051,584	\$ 5,462,614	\$ (7,389,549)	\$ 5,124,649

(A) At maturity, the BAN was renewed and will mature on July 5, 2024.

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, 2023, and the debt service requirements are as follows:

Project	Maturities Through	Original Loan Amount	Interest Rate (%)	Outstanding at June 30, 2023
Municipal Purpose Bonds of 2011.....	2040	\$ 31,088,000	2.0-5.25	\$ 19,193,105
Municipal Purpose Bonds of 2012.....	2040	33,518,000	2.5-4.0	22,810,000
Municipal Purpose Bonds of 2013 - Refunding.....	2025	5,700,000	2.0-3.0	390,000
Municipal Purpose Bonds of 2013.....	2039	8,250,000	4.0-5.0	6,245,000
Municipal Purpose Bonds of 2014.....	2034	46,385,000	2.5-5.0	30,875,000
Energy Efficiency Refunding Bonds of 2015.....	2027	21,333,300	3.0	6,970,100
Municipal Purpose Bonds of 2015.....	2027	10,126,260	3.4	630,000
Municipal Purpose Bonds of 2017.....	2037	39,797,000	2.0-4.0	30,725,000
Municipal Purpose Bonds of 2018.....	2038	9,130,000	3.0-5.0	7,550,000
Municipal Purpose Bonds of 2019.....	2047	14,925,000	2.5-5.0	12,050,000
Municipal Purpose Bonds of 2019.....	2039	9,485,000	3.0-5.0	8,355,000
Municipal Purpose Bonds of 2020.....	2033	17,725,000	4.0-5.0	14,880,000
Municipal Purpose Bonds of 2020.....	2048	30,210,000	2.0-5.0	26,675,000
Municipal Purpose Bonds of 2020.....	2049	29,933,500	2.0-5.0	27,665,000
Municipal Purpose Bonds of 2020.....	2039	7,251,875	2.0-5.0	6,580,000
Municipal Purpose Bonds of 2021.....	2040	34,625,000	2.0-5.0	32,160,000
Municipal Purpose Bonds of 2021.....	2037	19,327,000	2.0-5.0	18,705,000
Municipal Purpose Bonds of 2021.....	2040	3,969,250	2.0-5.0	3,900,000
Pension Obligation Bonds of 2022.....	2040	434,585,481	0.6-3.0	430,523,253
Municipal Purpose Bonds of 2021.....	2050	43,289,000	2.0-5.0	42,895,000
Municipal Purpose Bonds of 2022.....	2052	62,900,000	5.0	62,900,000
Municipal Purpose Bonds of 2022.....	2050	23,420,000	4.0-5.0	23,420,000
Municipal Purpose Bonds of 2022.....	2052	20,600,000	4.42-5.0	20,600,000
Municipal Purpose Bonds of 2022.....	2050	24,510,000	4.0-5.0	24,510,000
Total Bonds Payable.....		\$ <u>982,083,666</u>		881,206,458
Add: Unamortized premium on bonds.....				<u>44,185,936</u>
Total Bonds Payable, net.....				\$ <u>925,392,394</u>

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

Year	Principal	Interest	Total
2024.....	\$ 24,355,128	\$ 30,107,240	\$ 54,462,368
2025.....	27,502,505	27,129,736	54,632,241
2026.....	46,728,858	25,914,910	72,643,768
2027.....	46,473,001	24,543,757	71,016,758
2028.....	45,599,039	23,150,989	68,750,028
2029.....	46,395,647	21,722,537	68,118,184
2030.....	47,858,000	20,246,475	68,104,475
2031.....	49,216,524	18,735,403	67,951,927
2032.....	50,310,795	17,211,675	67,522,470
2033.....	50,636,237	15,683,632	66,319,869
2034.....	50,121,574	14,188,911	64,310,485
2035.....	49,032,230	12,677,768	61,709,998
2036.....	49,702,358	11,180,277	60,882,635
2037.....	51,297,380	9,624,134	60,921,514
2038.....	51,077,296	8,012,653	59,089,949
2039.....	49,013,384	6,393,730	55,407,114
2040.....	48,441,502	4,895,821	53,337,323
2041.....	12,480,000	3,897,419	16,377,419
2042.....	12,560,000	3,416,973	15,976,973
2043.....	12,655,000	2,921,749	15,576,749
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.....	\$ 881,206,458	\$ 312,301,089	\$ 1,193,507,547

Bonds Payable Schedule – Sewer Enterprise Fund

Details related to the outstanding indebtedness at June 30, 2023, and the debt service requirements are as follows:

Project	Maturities Through	Original Loan Amount	Interest Rate (%)	Outstanding at June 30, 2023
Energy Efficiency Refunding Bonds of 2015.....	2027	\$ 817,020	3.0	\$ 266,940
Sewer Bonds of 2015 - Refunding.....	2027	653,500	3.4	265,000
Pension Obligation Bonds of 2022.....	2040	<u>8,420,435</u>	0.6-3.0	<u>8,341,727</u>
Sub-Total General Obligation.....		<u>9,890,955</u>		<u>8,873,667</u>
Massachusetts Clean Water Trust of 2007.....	2024	2,793,729	2.0	213,002
Massachusetts Clean Water Trust of 2008.....	2028	2,638,319	2.0	712,565
Massachusetts Clean Water Trust of 2010.....	2031	2,065,000	2.0	550,788
Massachusetts Clean Water Trust of 2012.....	2033	2,081,493	0.0	1,108,564
Massachusetts Water Resources Authority of 2019.....	2030	911,510	0.0	672,358
Massachusetts Water Resources Authority of 2016.....	2036	2,975,754	0.0	1,999,609
Massachusetts Water Resources Authority of 2017.....	2028	3,099,453	0.0	330,325
Massachusetts Water Resources Authority of 2018.....	2029	830,000	0.0	513,000
Massachusetts Clean Water Trust of 2019.....	2039	3,634,026	2.0	2,933,538
Massachusetts Water Resources Authority of 2020.....	2031	445,088	0.0	363,048
Massachusetts Water Resources Authority of 2021.....	2031	841,940	0.0	673,552
Massachusetts Water Resources Authority of 2023.....	2033	2,875,000	0.0	2,875,000
Massachusetts Water Resources Authority of 2023.....	2033	1,000,000	0.0	1,000,000
Massachusetts Clean Water Trust of 2023.....	2043	3,184,496	1.5	3,184,496
Massachusetts Clean Water Trust of 2023.....	2043	<u>2,724,124</u>	1.5	<u>2,724,124</u>
Sub-Total Direct Borrowings.....		<u>32,099,932</u>		<u>19,853,969</u>
Total Bonds Payable, net.....		<u>\$ 41,990,887</u>		<u>\$ 28,727,636</u>

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
2024..... \$	237,491	\$ 211,096	\$ 448,587	\$ 1,972,512	\$ 237,558	\$ 2,210,070
2025.....	250,074	206,534	456,608	1,800,035	214,193	2,014,228
2026.....	608,643	199,014	807,657	1,703,093	198,173	1,901,266
2027.....	575,328	188,310	763,638	1,641,845	181,833	1,823,678
2028.....	479,876	179,019	658,895	1,595,268	169,165	1,764,433
2029.....	488,917	169,986	658,903	1,358,137	149,670	1,507,807
2030.....	498,844	160,038	658,882	1,298,163	135,379	1,433,542
2031.....	509,569	149,256	658,825	1,287,252	120,799	1,408,051
2032.....	521,181	137,719	658,900	1,133,766	106,680	1,240,446
2033.....	533,590	125,252	658,842	1,148,526	93,025	1,241,551
2034.....	547,062	111,806	658,868	651,542	80,394	731,936
2035.....	561,510	97,317	658,827	664,189	68,804	732,993
2036.....	577,110	81,725	658,835	677,090	56,986	734,076
2037.....	593,774	65,106	658,880	516,935	44,933	561,868
2038.....	611,501	47,390	658,891	526,581	36,106	562,687
2039.....	630,026	28,829	658,855	536,411	27,118	563,529
2040.....	649,171	9,705	658,876	327,395	20,540	347,935
2041.....	-	-	-	332,841	15,228	348,069
2042.....	-	-	-	338,379	10,236	348,615
2043.....	-	-	-	344,009	5,162	349,171
Total..... \$	<u>8,873,667</u>	<u>\$ 2,168,101</u>	<u>\$ 11,041,768</u>	<u>\$ 19,853,969</u>	<u>\$ 1,971,982</u>	<u>\$ 21,825,951</u>

Bonds Payable Schedule – Water Enterprise Fund

Details related to the outstanding indebtedness at June 30, 2023, and the debt service requirements are as follows:

Project	Maturities Through	Original Loan Amount	Interest Rate (%)	Outstanding at June 30, 2023
Energy Efficiency Refunding Bonds of 2015.....	2027	\$ 544,680	3.0	\$ 177,960
Water Bonds of 2020.....	2041	7,986,500	2.0-5.0	7,575,000
Water Main System Repairs of 2022.....	2052	7,653,000	2.0-5.0	7,610,000
Pension Obligation Bonds of 2022.....	2040	12,152,735	0.6-3.0	12,039,138
Water Bonds of 2023.....	2043	11,000,000	4.0-5.0	11,000,000
Sub-Total General Obligation.....		39,336,915		38,402,098
Massachusetts Water Resources Authority of 2012.....	2025	2,101,000	0.0	114,200
Massachusetts Clean Water Trust of 2010.....	2031	1,435,000	2.0	382,753
Massachusetts Clean Water Trust of 2012.....	2023	2,534,102	2.0	1,372,415
Massachusetts Water Resources Authority of 2015.....	2026	449,835	0.0	70,983
Massachusetts Clean Water Trust of 2015.....	2036	233,275	2.0	162,751
Massachusetts Water Resources Authority of 2016.....	2027	1,102,122	0.0	366,484
Massachusetts Water Resources Authority of 2017.....	2028	3,099,543	0.0	1,472,679
Massachusetts Water Resources Authority of 2018.....	2029	2,325,959	0.0	1,434,767
Massachusetts Water Resources Authority of 2019.....	2030	3,675,940	0.0	2,731,938
Massachusetts Water Resources Authority of 2020.....	2031	5,700,800	0.0	4,676,800
Sub-Total Direct Borrowings.....		22,657,576		12,785,770
Subtotal Bonds Payable.....				51,187,868
Add: Unamortized premium on bonds.....				3,050,856
Total Bonds Payable, net.....		\$ 61,994,491		\$ 54,238,724

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
2024.....	\$ 909,279	\$ 1,223,460	\$ 2,132,739	\$ 2,724,115	\$ 37,249	\$ 2,761,364
2025.....	962,978	1,195,377	2,158,355	2,479,120	33,559	2,512,679
2026.....	1,523,663	1,150,442	2,674,105	2,160,642	29,791	2,190,433
2027.....	1,536,753	1,098,712	2,635,465	1,867,590	25,941	1,893,531
2028.....	1,567,578	1,045,047	2,612,625	1,454,422	22,011	1,476,433
2029.....	1,625,626	987,885	2,613,511	796,923	17,999	814,922
2030.....	1,679,954	929,533	2,609,487	594,792	13,899	608,691
2031.....	1,740,432	868,297	2,608,729	341,557	9,710	351,267
2032.....	1,807,190	806,216	2,613,406	160,713	5,954	166,667
2033.....	1,870,100	745,073	2,615,173	164,207	2,644	166,851
2034.....	1,929,544	681,793	2,611,337	13,600	834	14,434
2035.....	2,000,396	616,506	2,616,902	13,896	560	14,456
2036.....	2,057,910	551,653	2,609,563	14,193	282	14,475
2037.....	2,121,960	485,118	2,607,078	-	-	-
2038.....	2,202,544	415,200	2,617,744	-	-	-
2039.....	2,269,280	342,013	2,611,293	-	-	-
2040.....	2,341,911	267,164	2,609,075	-	-	-
2041.....	1,445,000	210,356	1,655,356	-	-	-
2042.....	1,385,000	167,306	1,552,306	-	-	-
2043.....	1,430,000	91,071	1,521,071	-	-	-
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.....	\$ 38,402,098	\$ 14,220,620	\$ 52,622,718	\$ 12,785,770	\$ 200,433	\$ 12,986,203

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 \$15,369 and interest costs for \$38,747. Thus, net MCWT loan repayments, including interest, are scheduled to be \$946,398 for the subsidized debt. The principal subsidies are guaranteed and therefore a \$15,369 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 2023 interest subsidy totaled \$26,655.

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 million in the water fund and \$933,000 in the sewer fund. Imputed interest for 2023 was \$337,000 and \$82,000 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.

Pension Obligation Bonds

The City carries outstanding long-term debt relative to pension obligations bonds that were issued to fully fund the City’s and Quincy College’s unfunded pension liability as of December 2022. Debt service requirements for the City’s governmental activities, the sewer enterprise fund and the water enterprise fund are included in the tables presented on pages 50-55 of this note disclosure. Debt service requirements for Quincy College’s general pension obligation bonds principal and interest payable in future years are as follows:

Year	General Obligation Bonds		
	Principal	Interest	Total
2024.....	\$ 220,343	\$ 467,674	\$ 688,017
2025.....	256,684	465,464	722,148
2026.....	1,096,078	456,523	1,552,601
2027.....	1,112,160	440,452	1,552,612
2028.....	1,130,748	421,829	1,552,577
2029.....	1,152,051	400,545	1,552,596
2030.....	1,175,443	377,104	1,552,547
2031.....	1,200,715	351,696	1,552,411
2032.....	1,228,075	324,511	1,552,586
2033.....	1,257,315	295,136	1,552,451
2034.....	1,289,061	263,451	1,552,512
2035.....	1,323,105	229,310	1,552,415
2036.....	1,359,863	192,571	1,552,434
2037.....	1,399,128	153,411	1,552,539
2038.....	1,440,900	111,667	1,552,567
2039.....	1,484,551	67,931	1,552,482
2040.....	1,529,664	22,868	1,552,532
Total.....	\$ <u>19,655,884</u>	\$ <u>5,042,143</u>	\$ <u>24,698,027</u>

Capital Financing Payable

The College has entered into lease agreements to finance right-to-use building space for use in the College’s delivery of academic instruction and related administrative support. The lease agreements have been recorded at the present value of their future minimum lease payments using various imputed interest.

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 fiscal year 2023 amounted to \$2,234,835.

The College’s minimum future obligations under non-cancelable leases are as presented as follows:

Years ending June 30:	Principal	Interest	Total
2024.....	\$ 2,564,171	\$ 334,024	\$ 2,898,195
2025.....	2,384,818	234,734	2,619,552
2026.....	1,988,296	146,552	2,134,848
2027.....	2,113,341	64,743	2,178,084
2028.....	466,916	7,778	474,694
Total	\$ 9,517,542	\$ 787,831	\$ 10,305,373

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, 2023, the City had the following authorized and unissued debt:

Purpose	Amount
District improvement financing.....	\$ 199,000,000
Water and sewer.....	69,490,537
Various capital improvements.....	62,452,912
School.....	25,772,286
Land acquisition.....	9,800,000
Park improvements.....	17,965,000
Vehicles and equipment upgrades.....	3,316,320
MWRA.....	6,946,450
Animal shelter.....	3,550,000
Public Safety Headquarters.....	62,130,000
Pine hills cemetery.....	16,400,000
Total.....	\$ 476,823,505

Changes in Long-term Liabilities

During the year ended June 30, 2023, the following changes occurred in long-term liabilities:

	Beginning Balance	Bonds Issued	Bonds Redeemed	Other Increases	Other Decreases	Ending Balance	Due Within One Year
Governmental Activities:							
Long-term bonds payable.....	\$ 832,473,227	\$ 68,530,000	\$ (19,796,769)	\$ -	\$ -	\$ 881,206,458	\$ 22,330,128
Add: Unamortized premium on bonds.....	37,861,743	-	-	10,320,000	(3,995,807)	44,185,936	4,600,642
Total bonds payable.....	870,334,970	68,530,000	(19,796,769)	10,320,000	(3,995,807)	925,392,394	26,930,770
Compensated absences.....	16,568,000	-	-	13,736,000	(12,422,000)	17,882,000	13,582,000
Workers' compensation.....	8,093,000	-	-	421,000	(612,000)	7,902,000	432,000
Net pension liability.....	-	-	-	82,146,749	-	82,146,749	-
Net other postemployment benefits liability..	592,252,247	-	-	272,741,064	(256,604,190)	608,389,121	-
Total governmental activity long-term liabilities.....	\$ 1,487,248,217	\$ 68,530,000	\$ (19,796,769)	\$ 379,364,813	\$ (273,633,997)	\$ 1,641,712,264	\$ 40,944,770

Business-Type Activities:

Long-term bonds payable.....	\$ 53,948,340	\$ 11,000,000	\$ (835,470)	\$ -	\$ -	\$ 64,112,870	\$ 1,367,113
Long-term direct borrowing payable.....	29,614,009	9,783,620	(3,939,111)	-	-	35,458,518	4,696,627
Capital financing payable.....	11,389,889	-	-	602,226	(2,474,573)	9,517,542	2,474,753
Add: Unamortized premium on bonds.....	1,551,125	-	-	1,650,000	(150,269)	3,050,856	260,621
Total bonds payable.....	96,503,363	20,783,620	(4,774,581)	2,252,226	(2,624,842)	112,139,786	8,799,114
Compensated absences.....	781,531	-	-	843,367	(741,512)	883,386	846,074
Workers' compensation.....	1,676,000	-	-	102,000	(105,000)	1,673,000	59,000
Net pension liability.....	-	-	-	40,486,673	(36,195,580)	4,291,093	-
Net other postemployment benefits liability..	26,998,071	-	-	12,724,987	(11,810,235)	27,912,823	-
Total business-type activity							
long-term liabilities.....	\$ 125,958,965	\$ 20,783,620	\$ (4,774,581)	\$ 56,409,253	\$ (51,477,169)	\$ 146,900,088	\$ 9,704,188

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, 2023, \$3,666,842 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, 2023, 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:					
Pension stabilization.....	5,927,141	-	-	-	5,927,141
City capital plan.....	-	-	67,306,345	-	67,306,345
CDBG grants.....	-	-	-	154,000	154,000
Receipts reserved for appropriation.....	-	-	-	4,485,546	4,485,546
Community preservation act.....	-	-	-	11,013,267	11,013,267
JTPA funds.....	-	-	-	203,091	203,091
City trust funds.....	-	-	-	3,873,648	3,873,648
School revolving.....	-	-	-	7,405,013	7,405,013
Mitigation trusts.....	-	-	-	456,666	456,666
Other special revenue.....	-	-	-	4,627,746	4,627,746
Capital projects (not bonded).....	-	-	-	2,169,141	2,169,141
Permanent trusts.....	-	-	-	1,864,919	1,864,919
Library permanent trusts.....	-	-	-	537,321	537,321
Assigned to:					
General government.....	944,159	-	-	-	944,159
Public safety.....	583,993	-	-	-	583,993
Education.....	1,642,270	-	-	-	1,642,270
Public works.....	2,496,874	-	-	-	2,496,874
Human services.....	84,396	-	-	-	84,396
Culture and recreation.....	59,870	-	-	-	59,870
Employee benefits.....	419,932	-	-	-	419,932
Claims and judgements.....	40,622	-	-	-	40,622
Unassigned.....	24,652,762	(170,808,577)	-	(6,365,860)	(152,521,675)
Total Fund Balances.....	\$ 36,852,019	\$ (170,808,577)	\$ 67,306,345	\$ 30,687,972	\$ (35,962,241)

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.

Health Claims

The City estimates its' incurred but not reported (IBNR) health claims based on historical and current claim payment analysis. The City purchases individual stop loss insurance for claims in excess of the \$250,000 coverage provided by the City. At June 30, 2023, the amount of the liability for health insurance claims totaled \$2.4 million.

Changes in the reported liability since July 1, 2021, are as follows:

	Balance at Beginning of Year	Current Year Claims and Changes in Estimate	Claims Payments	Balance at Year-End
2022.....	\$ 3,437,263	\$ 52,717,599	\$ (52,607,993)	\$ 3,546,869
2023.....	3,546,869	53,537,643	(54,674,361)	2,410,151

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 \$9,575,000 at June 30, 2023, which represents an estimate of all outstanding claims as of that date.

Changes in the reported liability since July 1, 2021, are as follows:

	Balance at Beginning of Year	Current Year Claims and Changes in Estimate	Claims Payments	Balance at Year-End	Current Portion
2022.....	\$ 4,945,000	\$ 6,451,824	\$ (1,627,824)	\$ 9,769,000	\$ 669,000
2023.....	9,769,000	1,476,153	(1,670,153)	9,575,000	491,000

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, 2022. The City’s portion of the collective pension expense, contributed by the Commonwealth, of \$21,034,608 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 \$928,221 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 \$266,993,613 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, 2022.

At December 31, 2022, the QCRS membership consists of the following:

Active members.....	1,575
Inactive members.....	286
Retirees and beneficiaries currently receiving benefits.....	<u>1,496</u>
Total.....	<u><u>3,357</u></u>

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, 2022 was an actuarially determined amount of \$9.16 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 8.16% of covered payroll. The City and College’s proportionate share of the required contribution were \$7.35 million and \$57,260, respectively. The City and College’s actual contributions equaled their required amounts.

Pension Liabilities / (Assets)

The components of the net pension liability of the participating member units at June 30, 2023 were as follows:

Total pension liability.....	\$	893,701,924
Total pension plan's fiduciary net position.....		<u>(794,843,627)</u>
Total net pension liability (asset).....	\$	<u>98,858,297</u>
The pension plan's fiduciary net position as a percentage of the total pension liability.....		88.94%

At June 30, 2023, the City, including the College, reported a liability of \$86.44 million for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2022, and the total pension asset used to calculate the net pension asset was determined by an actuarial valuation as of January 1, 2022. The Quincy Housing Authority, a legally separate member unit of the QCRS, did not participate in the Pension Obligation Bond additional contribution made by the City and its net pension liability was \$8.47 million as of December 31, 2022.

Accordingly, update procedures were used to roll forward the total pension asset forward to the measurement date. The City's proportion of the net pension asset 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, 2022, the City's proportion was 90.53%, which decreased from its 90.61% proportion measured at December 31, 2021. At December 31, 2022, the College's proportion was 4.66%, which decreased from its 5.06% proportion measured at December 31, 2021.

Pension Expense

For the year ended June 30, 2023, the City, including the College, recognized pension expense of \$31.48 million. At June 30, 2023, the City and College reported deferred outflows of resources related to pensions of \$158.71 million, and deferred inflows of resources related to pensions of \$44.16 million.

The balances of deferred outflows and inflows at June 30, 2023, consisted of the following:

Deferred Category	Deferred Outflows of Resources	Deferred Inflows of Resources	Total
Differences between expected and actual experience.....	\$ -	(4,766,198)	\$ (4,766,198)
Difference between projected and actual earnings, net.....	123,435,202	(37,545,237)	85,889,965
Changes in assumptions.....	33,373,990	-	33,373,990
Changes in proportion and proportionate share of contributions...	<u>1,903,902</u>	<u>(1,852,755)</u>	<u>51,147</u>
Total deferred outflows/(inflows) of resources.....	\$ <u>158,713,094</u>	\$ <u>(44,164,190)</u>	\$ <u>114,548,904</u>

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

<u>Year ended June 30:</u>	
2024.....	\$ 20,263,064
2025.....	27,260,877
2026.....	31,568,619
2027.....	<u>35,456,344</u>
Total deferred outflows/(inflows) of resources...	\$ <u>114,548,904</u>

Actuarial Assumptions

The total pension liability in the January 1, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement date of December 31, 2022:

Valuation date.....	January 1, 2022
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 Value of Assets, adjusted for payables and receivables adjusted to phase in investment gains compared to the expected market value and losses evenly over four years. The asset valuation method adjusts the results to no less than 90% and no more than 110% of the fair values of assets adjusted for payables and receivables.
Inflation rate.....	3.00%
Projected salary increases.....	3.75% ultimate rate.
Cost of living adjustments.....	3.00% of the first \$15,000.
Mortality rates.....	RP-2014 adjusted to 2006, projected generationally using MP-2021 (sex-distinct). During employment the healthy employee mortality table is used. Post-employment the healthy annuitant table is used.
Investment rate of return/Discount rate.....	6.75% nominal rate, net of investment expense.

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, 2022 are summarized as follows:

<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%	5.90%
Developed market equity.....	10.00%	7.00%
Emerging market equity.....	11.00%	7.20%
Real estate.....	8.00%	5.10%
Private equity.....	12.00%	8.20%
High yield bonds.....	5.00%	4.60%
Investment grade bonds.....	9.00%	2.00%
TIPS.....	6.00%	1.90%
Emerging market debt.....	5.00%	3.50%
Infrastructure.....	7.00%	5.10%
Total.....	<u>100.00%</u>	

Rate of return

For the year ended December 31, 2022, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was -11.20%. 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 6.75%. 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 6.75%, 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 (5.75%)	Current Discount (6.75%)	1% Increase (7.75%)
	<u> </u>	<u> </u>	<u> </u>
The College's proportionate share of the net pension asset.....	\$ 1,247,002	\$ 604,247	\$ 58,787
The City's proportionate share of the net pension asset.....	\$ 177,137,162	\$ 85,833,595	\$ 8,350,673
QCRS total net pension asset.....	\$ 194,340,175	\$ 98,858,297	\$ 17,832,495

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, 2023, the City has pre-funded future OPEB liabilities in the amount of \$2,462,061. The College is a participant in the Plymouth County OPEB Trust which is irrevocable. At June 30, 2023, the College has pre-funded future OPEB liabilities in the amount of \$3,197,247.

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, 2023, 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, 2023:

	<u>City of Quincy</u>	<u>Quincy College</u>
Active members	1,791	96
Retired members or beneficiaries currently receiving benefits...	<u>2,608</u>	<u>40</u>
Total.....	<u><u>4,399</u></u>	<u><u>136</u></u>

Components of OPEB Liability

The following table represents the components of the Plan’s OPEB liability as of June 30, 2023:

	<u>City of Quincy</u>	<u>Quincy College</u>
Total OPEB liability.....	\$ 625,109,781	\$ 16,851,470
Less: OPEB plan’s fiduciary net position.....	<u>(2,462,061)</u>	<u>(3,197,247)</u>
Net OPEB liability.....	<u><u>\$ 622,647,720</u></u>	<u><u>\$ 13,654,223</u></u>
The OPEB plan’s fiduciary net position as a percentage of the total OPEB liability.....	0.39%	18.97%

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, 2023, 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.....	24 years as of December 31, 2022.
Asset valuation method.....	Fair value
Investment rate of return.....	6.50%.
Discount rate.....	3.65% as of June 30, 2023, previously 3.54%.
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 projected generationally using Scale MP-2021.
Healthy mortality (non-teachers).....	RP-2006 Healthy Annuitant Mortality Table projected generationally using Scale MP-2021.
Disabled mortality (non-teachers).....	RP-2006 Healthy Annuitant Mortality Table set forward 2 years, and projected generationally using Scale MP-2021.
Pre-retirement mortality (teachers).....	Pub-2010 Teachers (headcount-weighted) Employee Mortality Tables projected generationally with Scale MP-2020.
Healthy mortality (teachers).....	Pub-2010 Teachers (headcount-weighted) Healthy Retiree Mortality Tables projected generationally with Scale MP-2020.
Disabled mortality (teachers).....	Pub-2010 Teachers (headcount-weighted) Healthy Retiree Mortality Tables projected generationally with Scale MP-2020.

Rate of return

For the year ended June 30, 2023, the annual money-weighted rate of return on investments, net of investment expense, was 7.74% for the City and 11.10% 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, 2023 are summarized as follows:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equity.....	6.59%
International developed markets equity..	6.87%
International emerging markets equity...	8.30%
Core fixed income.....	1.53%
High-yield fixed income.....	3.54%
Real estate.....	3.44%
Commodities.....	4.01%
Hedge fund, GTAA, risk parity.....	3.06%
Private equity.....	9.49%

City of Quincy – Discount rate

The discount rate used to measure the total pension liability was 3.65% at June 30, 2023, and 3.54% at June 30, 2022. 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 3.65% municipal bond rate was applied to all periods to determine the total OPEB liability. The 3.65% 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, 2023.

Quincy College – Discount rate

The discount rate used to measure the total pension liability was 3.86% at June 30, 2023 and 3.72% at June 30, 2022. 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, 2022.....	\$ 608,182,716	\$ 2,050,069	\$ 606,132,647
Changes for the year:			
Service cost.....	25,681,934	-	25,681,934
Interest.....	22,104,809	-	22,104,809
Changes in assumptions.....	(11,824,122)	-	(11,824,122)
Benefit payments.....	(19,035,556)	(19,035,556)	-
Contributions - employer.....	-	19,285,556	(19,285,556)
Net investment income.....	-	161,991	(161,991)
Net change.....	16,927,065	411,991	16,515,074
Balances at June 30, 2023.....	\$ <u>625,109,781</u>	\$ <u>2,462,060</u>	\$ <u>622,647,721</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, 2022.....	\$ 15,995,356	\$ 2,877,685	\$ 13,117,671
Changes for the year:			
Service cost.....	1,093,652	-	1,093,652
Interest.....	629,034	-	629,034
Changes in assumptions.....	(504,275)	-	(504,275)
Benefit payments.....	(362,297)	(362,297)	-
Contributions - employer.....	-	362,297	(362,297)
Net investment income.....	-	319,562	(319,562)
Net change.....	856,114	319,562	536,552
Balances at June 30, 2023.....	\$ <u>16,851,470</u>	\$ <u>3,197,247</u>	\$ <u>13,654,223</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 3.65%, 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.

	<u>1% Decrease</u> (2.65%)	<u>Current</u> <u>Discount Rate</u> (3.65%)	<u>1% Increase</u> (4.65%)
Net OPEB liability..... \$	<u>723,163,572</u>	<u>\$ 622,647,721</u>	<u>\$ 541,825,713</u>

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.

	<u>1% Decrease</u>	<u>Current Trend</u>	<u>1% Increase</u>
Net OPEB liability..... \$	<u>530,516,469</u>	<u>\$ 622,647,721</u>	<u>\$ 740,875,211</u>

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 3.86%, 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.

	<u>1% Decrease</u> (2.86%)	<u>Current</u> <u>Discount Rate</u> (3.86%)	<u>1% Increase</u> (4.86%)
Net OPEB liability..... \$	<u>16,512,965</u>	<u>\$ 13,654,223</u>	<u>\$ 11,350,939</u>

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.

	<u>1% Decrease</u>	<u>Current Trend</u>	<u>1% Increase</u>
Net OPEB liability..... \$	<u>10,965,769</u>	<u>\$ 13,654,223</u>	<u>\$ 17,124,750</u>

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

For the year ended June 30, 2023, the City recognized an OPEB expense of \$36.8 million. At June 30, 2023, 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.....	\$ 12,760,120	\$ (16,140,870)	\$ (3,380,750)
Difference between projected and actual earnings, net.....		(8,954)	(8,954)
Changes in assumptions.....	34,492,095	(140,005,718)	(105,513,623)
Total deferred outflows/(inflows) of resources.....	\$ 47,252,215	\$ (156,155,542)	\$ (108,903,327)

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

Year ended June 30:

2024.....	\$ (5,413,163)
2025.....	(49,939,851)
2026.....	(51,181,367)
2027.....	(2,368,946)
Total deferred outflows/(inflows) of resources....	\$ (108,903,327)

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

For the year ended June 30, 2023, the College recognized an OPEB expense of \$2.0 million. At June 30, 2023, 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.....	\$ 725,648	\$ (2,420,496)	\$ (1,694,848)
Difference between projected and actual earnings, net.....	73,429	-	73,429
Changes in assumptions.....	3,464,418	(432,234)	3,032,184
Total deferred outflows/(inflows) of resources.....	\$ 4,263,495	\$ (2,852,730)	\$ 1,410,765

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

<u>Year ended June 30:</u>	
2024.....	\$ 358,937
2025.....	263,724
2026.....	382,544
2027.....	251,204
2028.....	77,178
Thereafter.....	<u>77,178</u>
 Total deferred outflows/(inflows) of resources....	 \$ <u><u>1,410,765</u></u>

Changes in Assumptions:

- The City's discount rate was increased from 3.54% to 3.65%.

Changes in Plan Provisions:

- None.

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.

	Pension Trust Fund (as of December 31, 2022)	City of Quincy OPEB Trust Fund	Quincy College OPEB Trust Fund	Total Pension and OPEB Trust Funds
ASSETS				
Cash and cash equivalents.....	\$ 10,981,000	\$ 12,220	\$ -	\$ 10,993,220
Investments:				
Investments in Pension Reserve Investment Trust.....	388,656,845	-	-	388,656,845
Equity securities.....	173,111,734	-	-	173,111,734
Equity mutual funds.....	-	1,868,069	-	1,868,069
Fixed income mutual funds.....	-	581,772	-	581,772
Pooled alternative investments.....	92,771,503	-	-	92,771,503
Pooled real estate.....	46,416,942	-	-	46,416,942
Pooled mutual funds.....	81,997,905	-	-	81,997,905
Plymouth County OPEB trust investment pool.....	-	-	3,197,247	3,197,247
Receivables, net of allowance for uncollectibles:				
Departmental and other.....	1,093,091	-	-	1,093,091
TOTAL ASSETS.....	795,029,020	2,462,061	3,197,247	800,688,328
LIABILITIES				
Warrants payable.....	185,393	-	-	185,393
NET POSITION				
Restricted for pensions.....	794,843,627	-	-	794,843,627
Restricted for other postemployment benefits.....	-	2,462,061	3,197,247	5,659,308
TOTAL NET POSITION.....	\$ 794,843,627	\$ 2,462,061	\$ 3,197,247	\$ 800,502,935

	Pension Trust Fund (as of December 31, 2022)	City of Quincy OPEB Trust Fund	Quincy College OPEB Trust Fund	Total Pension and OPEB Trust Funds
ADDITIONS:				
Contributions:				
Employer contributions.....	\$ 9,157,970	\$ 250,000	\$ -	\$ 9,407,970
Employer contributions for other postemployment benefit payments.....	-	19,035,556	362,297	19,397,853
Member contributions.....	11,636,434	-	-	11,636,434
Transfers from other systems.....	2,592,786	-	-	2,592,786
Workers compensation settlements.....	34,500	-	-	34,500
State COLA reimbursements.....	191,584	-	-	191,584
Interest not refunded.....	10,534	-	-	10,534
Other.....	3,139	-	-	3,139
Total contributions.....	23,626,947	19,285,556	362,297	43,274,800
Net investment income:				
Investment income (loss).....	(83,510,656)	161,992	330,692	(83,017,972)
Less: investment expense.....	(8,402,630)	-	(11,130)	(8,413,760)
Net investment income (loss).....	(91,913,286)	161,992	319,562	(91,431,732)
TOTAL ADDITIONS.....	(68,286,339)	19,447,548	681,859	(48,156,932)
DEDUCTIONS:				
Administration.....	728,312	-	-	728,312
Transfers to other systems.....	2,251,396	-	-	2,251,396
Retirement benefits and refunds.....	52,733,651	-	-	52,733,651
Other postemployment benefit payments.....	-	19,035,556	362,297	19,397,853
TOTAL DEDUCTIONS.....	55,713,359	19,035,556	362,297	75,111,212
NET INCREASE (DECREASE) IN NET POSITION.....	(123,999,698)	411,992	319,562	(123,268,144)
NET POSITION AT BEGINNING OF YEAR.....	918,843,325	2,050,069	2,877,685	923,771,079
NET POSITION AT END OF YEAR.....	\$ 794,843,627	\$ 2,462,061	\$ 3,197,247	\$ 800,502,935

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, 2023, 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, 2023 cannot be ascertained, management believes any resulting liability should not materially affect the financial position of the City at June 30, 2023.

NOTE 16 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through March 27, 2024 which is the date the financial statements were available to be issued.

NOTE 17 – IMPLEMENTATION OF NEW GASB PRONOUNCEMENTS

During 2023, the following GASB pronouncements were implemented:

- GASB Statement #91, *Conduit Debt Obligations*. This pronouncement did not impact the basic financial statements.
- GASB Statement #94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. This pronouncement did not impact the basic financial statements.
- GASB Statement #96, *Subscription-Based Information Technology Arrangements*. This pronouncement did not impact the basic financial statements.
- GASB Statement #99, *Omnibus 2022*. This pronouncement did not impact the basic financial statements.

The following GASB pronouncements will be implemented in the future:

- 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

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.

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

YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual Budgetary Amounts	Amounts Carried Forward To Next Year	Variance to Final Budget
	Original Budget	Final Budget			
REVENUES:					
Real estate and personal property taxes, net of tax refunds.....	\$ 279,943,477	\$ 268,933,025	\$ 264,324,978	\$ -	\$ (4,608,047)
Tax liens.....	-	-	3,149,608	-	3,149,608
Motor vehicle and other excise taxes.....	11,518,500	11,518,500	11,613,200	-	94,700
Meals tax.....	2,200,000	2,200,000	2,520,855	-	320,855
Urban development corporation tax.....	490,000	490,000	440,687	-	(49,313)
Penalties and interest on taxes.....	1,500,000	1,500,000	2,550,601	-	1,050,601
Fees and rentals.....	2,410,000	2,410,000	904,179	-	(1,505,821)
Payments in lieu of taxes.....	820,000	820,000	1,416,298	-	596,298
Licenses and permits.....	5,500,000	5,500,000	3,785,183	-	(1,714,817)
Fines and forfeitures.....	540,000	540,000	75,828	-	(464,172)
Intergovernmental - state aid.....	59,539,073	59,539,073	60,080,630	-	541,557
Departmental and other.....	4,130,000	4,130,000	3,532,631	-	(597,369)
Investment income.....	140,000	140,000	1,888,528	-	1,748,528
TOTAL REVENUES.....	368,731,050	357,720,598	356,283,206	-	(1,437,392)
EXPENDITURES:					
Current:					
General government.....	26,794,079	25,702,336	22,418,749	944,159	2,339,428
Public safety.....	70,295,306	75,065,217	74,796,019	583,993	(314,795)
Education.....	121,078,155	123,397,369	121,099,204	1,642,270	655,895
Public works.....	22,442,624	21,492,265	17,437,670	2,496,874	1,557,721
Human services.....	4,289,108	4,354,239	3,874,819	84,396	395,024
Culture and recreation.....	9,989,000	9,979,873	9,612,973	59,870	307,030
Pension benefits.....	7,352,289	7,352,289	7,352,289	-	-
Employee benefits.....	61,601,095	58,974,642	56,757,989	419,932	1,796,721
Claims and judgments.....	382,101	732,101	691,479	40,622	-
State and county charges.....	4,898,304	4,898,304	5,043,062	-	(144,758)
Debt service:					
Principal.....	18,917,822	19,796,769	19,796,769	-	-
Interest.....	27,066,952	28,793,313	26,599,856	-	2,193,457
TOTAL EXPENDITURES.....	375,106,835	380,538,717	365,480,878	6,272,116	8,785,723
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....	(6,375,785)	(22,818,119)	(9,197,672)	(6,272,116)	7,348,331
OTHER FINANCING SOURCES (USES):					
Use of prior year reserves to fund carryovers.....	10,272,785	10,272,785	-	-	(10,272,785)
Use of free cash.....	-	1,256,451	-	-	(1,256,451)
Transfers in.....	7,603,000	23,621,990	23,621,990	-	-
Transfers out.....	(11,500,000)	(12,333,107)	(12,333,107)	-	-
TOTAL OTHER FINANCING SOURCES (USES).....	6,375,785	22,818,119	11,288,883	-	(11,529,236)
NET CHANGE IN FUND BALANCE.....	-	-	2,091,211	(6,272,116)	(4,180,905)
BUDGETARY FUND BALANCE, Beginning of year.....	28,844,546	28,844,546	28,844,546	-	-
BUDGETARY FUND BALANCE, End of year.....	\$ 28,844,546	\$ 28,844,546	\$ 30,935,757	\$ (6,272,116)	\$ (4,180,905)

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.

**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
Total pension liability:				
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>
Plan fiduciary net position:				
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>
Net pension liability - ending (a)-(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.

	December 31, 2018 (1)	December 31, 2019	December 31, 2020	December 31, 2021	December 31, 2022
\$	13,670,881	\$ 14,217,717	\$ 14,786,426	\$ 16,039,097	\$ 16,680,661
	52,782,682	56,116,246	57,982,177	58,479,731	60,262,423
	-	-	7,251,751	-	-
	(10,089,925)	-	(6,534,048)	-	(10,311,393)
	33,835,300	-	9,088,622	-	39,477,786
	<u>(46,417,237)</u>	<u>(47,287,451)</u>	<u>(49,909,179)</u>	<u>(50,703,485)</u>	<u>(52,733,651)</u>
	43,781,701	23,046,512	32,665,749	23,815,343	53,375,826
	<u>716,435,646</u>	<u>760,217,347</u>	<u>783,263,859</u>	<u>815,929,608</u>	<u>839,744,951</u>
\$	<u>760,217,347</u>	<u>783,263,859</u>	<u>815,929,608</u>	<u>839,744,951</u>	<u>893,120,777</u>
\$	30,614,051	\$ 32,603,375	\$ 35,642,220	\$ 483,002,343	\$ 9,384,054
	9,521,007	10,229,640	10,630,981	10,661,874	11,991,497
	(10,572,153)	54,059,788	47,275,328	59,403,593	(91,913,286)
	(498,132)	(507,604)	(572,652)	(671,670)	(728,312)
	<u>(46,417,237)</u>	<u>(47,287,451)</u>	<u>(49,909,179)</u>	<u>(50,703,485)</u>	<u>(52,733,651)</u>
	(17,352,464)	49,097,748	43,066,698	501,692,655	(123,999,698)
	<u>342,338,688</u>	<u>324,986,224</u>	<u>374,083,972</u>	<u>417,150,670</u>	<u>918,843,325</u>
\$	<u>324,986,224</u>	<u>374,083,972</u>	<u>417,150,670</u>	<u>918,843,325</u>	<u>794,843,627</u>
\$	<u>435,231,123</u>	<u>409,179,887</u>	<u>398,778,938</u>	<u>(79,098,374)</u>	<u>98,277,150</u>
	42.75%	47.76%	51.13%	109.42%	89.00%
\$	98,970,327	\$ 103,475,444	\$ 106,483,560	\$ 110,956,375	\$ 112,263,816
	439.76%	395.44%	374.50%	-71.29%	87.54%

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, 2022.....	\$ 9,157,970	\$ (9,157,970)	\$ -	\$ 112,263,816	8.16%
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.

SCHEDULE OF INVESTMENT RETURNS
QUINCY CONTRIBUTORY RETIREMENT SYSTEM

Year	Annual money-weighted rate of return, net of investment expense
December 31, 2022.....	-11.20%
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.

**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 (asset) as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability (asset)
December 31, 2022.....	86.82%	\$ 85,833,595	\$ 101,626,997	84.46%	89.00%
December 31, 2021.....	108.89%	(86,128,849)	100,541,922	-85.66%	-109.42%
December 31, 2020.....	89.64%	363,894,330	95,454,762	381.22%	51.13%
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.

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, 2023.....	\$ 7,352,289	\$ (7,352,289)	\$ -	103,659,537	7.09%
June 30, 2022.....	35,070,882	(490,229,534)	(455,158,652)	102,552,760	478.03%
June 30, 2021.....	32,403,793	(32,403,793)	-	97,363,857	33.28%
June 30, 2020.....	29,761,321	(29,761,321)	-	94,624,180	31.45%
June 30, 2019.....	28,017,079	(28,017,079)	-	90,246,175	31.05%
June 30, 2018.....	25,541,290	(25,541,290)	-	87,271,241	29.27%
June 30, 2017.....	25,050,196	(25,050,196)	-	84,095,877	29.79%
June 30, 2016.....	23,840,267	(23,840,267)	-	79,185,586	30.11%
June 30, 2015.....	22,674,720	(22,727,803)	(53,083)	76,356,974	29.77%

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.

**SCHEDULE OF THE SPECIAL FUNDING AMOUNTS - CITY OF QUINCY
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.

Year	Commonwealth's 100% Share of the Associated Net Pension Liability	Expense and Revenue Recognized for the Commonwealth's Support	Plan Fiduciary Net Position as a Percentage of the Total Liability
2023.....	\$ 255,709,586	\$ 21,034,608	57.75%
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.

**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 (asset) as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability (asset)
December 31, 2022.....	61.12%	\$ 604,247	\$ 5,229,307	11.56%	-89.00%
December 31, 2021.....	11.19%	(8,854,120)	5,615,740	-157.7%	109.42%
December 31, 2020.....	4.92%	19,608,482	6,443,332	304.32%	51.13%
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.

SCHEDULE OF THE COLLEGE'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, 2023.....	\$ 57,260	\$ (57,260)	-	\$ 5,281,600	1.08%
June 30, 2022.....	1,627,371	(21,468,719)	(19,841,348)	5,671,897	378.51%
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.

**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.

Year	Commonwealth's 100% Share of the Associated Net Pension Liability	Expense and Revenue Recognized for the Commonwealth's Support	Plan Fiduciary Net Position as a Percentage of the Total Liability
2023.....	\$ 11,284,027	\$ 928,221	57.75%
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.

**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
Total OPEB Liability				
Service cost.....	\$ 35,151,434	\$ 29,523,601	\$ 25,072,182	\$ 28,430,305
Interest.....	21,124,314	24,698,709	26,610,994	26,840,368
Changes of benefit terms.....	-	-	-	(197,360,006)
Differences between expected and actual experience....	-	-	-	63,800,598
Changes of assumptions.....	(84,254,759)	(32,863,385)	41,856,741	123,825,227
Benefit payments.....	(17,028,972)	(18,391,290)	(19,132,995)	(17,019,319)
Net change in total OPEB liability.....	(45,007,983)	2,967,635	74,406,922	28,517,173
Total OPEB liability - beginning.....	714,507,247	669,499,264	672,466,899	746,873,821
Total OPEB liability - ending (a).....	\$ 669,499,264	\$ 672,466,899	\$ 746,873,821	\$ 775,390,994
Plan fiduciary net position				
Employer contributions.....	\$ 100,000	\$ 100,000	\$ 250,000	\$ 1,284,018
Employer contributions for OPEB payments.....	17,028,972	18,391,290	19,132,995	17,019,319
Net investment income/(loss).....	41,556	36,720	187,869	42,110
Benefit payments.....	(17,028,972)	(18,391,290)	(19,132,995)	(17,019,319)
Net change in plan fiduciary net position.....	141,556	136,720	437,869	1,326,128
Plan fiduciary net position - beginning of year.....	1,232,612	1,374,168	1,510,888	1,948,757
Plan fiduciary net position - end of year (b).....	\$ 1,374,168	\$ 1,510,888	\$ 1,948,757	\$ 3,274,885
Net OPEB liability - ending (a)-(b).....	\$ 668,125,096	\$ 670,956,011	\$ 744,925,064	\$ 772,116,109
Plan fiduciary net position as a percentage of the total OPEB liability.....	0.21%	0.22%	0.26%	0.42%
Covered-employee payroll.....	\$ 158,710,844	\$ 160,019,397	\$ 167,478,101	\$ 175,194,338
Net OPEB liability as a percentage of covered-employee payroll.....	420.97%	419.30%	444.79%	440.72%

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.

	June 30, 2021	June 30, 2022	June 30, 2023
\$	38,205,745	\$ 38,770,712	\$ 25,681,934
	17,774,262	18,343,763	22,104,809
	-	(5,828,716)	-
	-	(26,901,448)	-
	6,877,316	(217,577,371)	(11,824,122)
	<u>(18,765,650)</u>	<u>(18,106,890)</u>	<u>(19,035,556)</u>
	44,091,673	(211,299,950)	16,927,065
	<u>775,390,994</u>	<u>819,482,667</u>	<u>608,182,717</u>
\$	<u>819,482,667</u>	\$ <u>608,182,717</u>	\$ <u>625,109,782</u>
\$	-	\$ 250,000	\$ 250,000
	18,765,650	18,106,890	19,035,556
	(1,201,024)	(273,792)	161,992
	<u>(18,765,650)</u>	<u>(18,106,890)</u>	<u>(19,035,556)</u>
	(1,201,024)	(23,792)	411,992
	<u>3,274,885</u>	<u>2,073,861</u>	<u>2,050,069</u>
\$	<u>2,073,861</u>	\$ <u>2,050,069</u>	\$ <u>2,462,061</u>
\$	<u>817,408,806</u>	\$ <u>606,132,648</u>	\$ <u>622,647,721</u>
	0.25%	0.34%	0.39%
\$	177,010,255	\$ 182,892,587	\$ 201,691,250
	461.79%	331.41%	308.71%

**SCHEDULE OF THE CITY'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, 2023.....	\$ 36,445,957	\$ (19,285,556)	\$ 17,160,401	\$ 201,691,250	9.56%
June 30, 2022.....	35,366,259	(18,356,890)	17,009,369	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.

SCHEDULE OF THE CITY'S INVESTMENT RETURNS
OTHER POSTEMPLOYMENT BENEFIT PLAN

<u>Year</u>	<u>Annual money-weighted rate of return, net of investment expense</u>
June 30, 2023.....	7.74%
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.

**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
Total OPEB Liability				
Service cost.....	\$ 674,800	\$ 699,466	\$ 747,474	\$ 834,659
Interest.....	627,199	712,688	807,004	910,383
Changes of benefit terms.....	-	-	-	(3,223,536)
Differences between expected and actual experience.....	-	-	-	1,451,299
Changes of assumptions.....	-	368,056	432,926	152,928
Benefit payments.....	(179,759)	(194,140)	(201,606)	(202,217)
Net change in total OPEB liability.....	1,122,240	1,586,070	1,785,798	(76,484)
Total OPEB liability - beginning.....	7,776,109	8,898,349	10,484,419	12,270,217
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>
Plan fiduciary net position				
Employer contributions.....	\$ 327,405	\$ 357,313	\$ -	\$ -
Employer contributions for OPEB payments.....	179,759	194,140	201,606	202,217
Net investment income.....	209,428	208,373	126,627	59,621
Benefit payments.....	(179,759)	(194,140)	(201,606)	(202,217)
Net change in plan fiduciary net position.....	536,833	565,686	126,627	59,621
Plan fiduciary net position - beginning of year.....	1,269,514	1,806,347	2,372,033	2,498,660
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>
Net OPEB liability - ending (a)-(b).....	<u>\$ 7,092,002</u>	<u>\$ 8,112,386</u>	<u>\$ 9,771,557</u>	<u>\$ 9,635,452</u>
Plan fiduciary net position as a percentage of the total OPEB liability.....	20.30%	22.62%	20.36%	20.98%
Covered-employee payroll.....	\$ 18,980,282	\$ 20,133,908	\$ 16,242,541	\$ 16,175,514
Net OPEB liability as a percentage of covered-employee payroll.....	37.37%	40.29%	60.16%	59.57%

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.

	June 30, 2021	June 30, 2022	June 30, 2023
\$	762,412	\$ 799,114	\$ 1,093,652
	834,308	921,954	629,034
	-	(138,604)	-
	-	(3,227,324)	-
	-	4,421,061	(504,275)
	<u>(245,170)</u>	<u>(326,128)</u>	<u>(362,297)</u>
	1,351,550	2,450,073	856,114
	<u>12,193,733</u>	<u>13,545,283</u>	<u>15,995,356</u>
\$	<u>13,545,283</u>	<u>\$ 15,995,356</u>	<u>\$ 16,851,470</u>
\$	-	-	-
	245,170	326,128	362,297
	760,390	(440,986)	319,562
	<u>(245,170)</u>	<u>(326,128)</u>	<u>(362,297)</u>
	760,390	(440,986)	319,562
	<u>2,558,281</u>	<u>3,318,671</u>	<u>2,877,685</u>
\$	<u>3,318,671</u>	<u>\$ 2,877,685</u>	<u>\$ 3,197,247</u>
\$	<u>10,226,612</u>	<u>\$ 13,117,671</u>	<u>\$ 13,654,223</u>
	24.50%	17.99%	18.97%
\$	11,916,674	\$ 12,095,962	\$ 11,972,466
	85.82%	108.45%	114.05%

**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, 2023.....	\$ 1,018,490	\$ (362,297)	\$ 656,193	\$ 11,972,466	3.03%
June 30, 2022.....	987,973	(326,128)	661,845	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.

**SCHEDULE OF THE COLLEGE'S INVESTMENT RETURNS
OTHER POSTEMPLOYMENT BENEFIT PLAN**

<u>Year</u>	<u>Annual money-weighted rate of return, net of investment expense</u>
June 30, 2023.....	11.10%
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 2023 approved budget authorized approximately \$386.6 million in appropriations inclusive of \$10.3 million of encumbrances carried forward from 2022. During 2023, the Council also approved supplemental appropriations that collectively rescinded \$6.3 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, 2023, is as the follows:

Net change in fund balance - budgetary basis.....	\$	2,091,211
<u>Perspective differences:</u>		
Activity of the stabilization funds recorded in the general fund for GAAP.....		(3,671,198)
<u>Basis of accounting differences:</u>		
Net change in recording tax refunds payable.....		(1,774,000)
Net change in recording 60 day receipts.....		(438,000)
Net change in recording accrued interest on notes payable.....		323,300
Recognition of revenue for on-behalf payments.....		21,034,608
Recognition of expenditures for on-behalf payments.....		<u>(21,034,608)</u>
Net change in fund balance - GAAP basis.....	\$	<u>(3,468,687)</u>

Appropriation Deficits

An appropriation deficit exists in the public safety function. This deficit will be funded in future years through the tax rate.

An appropriation deficit exists in the state and county charges function. In accordance with municipal finance laws of the Commonwealth of Massachusetts, this deficit is not required to be funded through future years tax rates.

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 (Asset)

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 (asset) 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.....	24 years as of December 31, 2022.
Asset valuation method.....	Fair value
Investment rate of return.....	6.50%.
Discount rate.....	3.65% as of June 30, 2023, previously 3.54%.
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 projected generationally using Scale MP-2021.
Healthy mortality (non-teachers).....	RP-2006 Healthy Annuitant Mortality Table projected generationally using Scale MP-2021.
Disabled mortality (non-teachers).....	RP-2006 Healthy Annuitant Mortality Table set forward 2 years, and projected generationally using Scale MP-2021.
Pre-retirement mortality (teachers).....	Pub-2010 Teachers (headcount-weighted) Employee Mortality Tables projected generationally with Scale MP-2020.
Healthy mortality (teachers).....	Pub-2010 Teachers (headcount-weighted) Healthy Retiree Mortality Tables projected generationally with Scale MP-2020.
Disabled mortality (teachers).....	Pub-2010 Teachers (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 3.54% to 3.65%.

Changes in Plan Provisions

- None.



**Most Recent
Management
Letter**



**Powers &
Sullivan, LLC**
CPAs AND ADVISORS

CITY OF QUINCY, MASSACHUSETTS

MANAGEMENT LETTER

JUNE 30, 2023

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 of Quincy, Massachusetts (City) for the year ended June 30, 2023 and issued our report thereon dated March 27, 2024. 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 as of and for the year ended June 30, 2023, 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 and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.



March 27, 2024

CITY OF QUINCY, MASSACHUSETTS

MANAGEMENT LETTER

JUNE 30, 2023

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Current Year Comments

TAX LIENS AND TAX DEFERRAL RECEIVABLE

Comment

As of June 30, 2023, the City's ledger reported tax title receivable of \$7.8 million in the General Fund and \$233,000 of tax title receivable in the Sewer Enterprise Fund. Supporting documentation indicates balances of \$8.1 million and \$430,000, respectively.

As of June 30, 2023, the City's ledger reported tax deferrals receivable of \$2.2 million in the General Fund. Supporting documentation indicates a balance of \$1.1 million.

The above has been highlighted on account reconciliation records maintained by Municipal Finance Office; however, the cause of the variances was not highlighted at the close of the fiscal year.

Recommendation

We recommend that the City expand the depth of its reconciliation process to determine if these difference are temporary or permanent. If the difference is permanent a plan should documented to bring the accounts into agreement.

RECORDING OF YEAR END WARRANTS PAYABLE

Comment

While auditing the warrants payable liability we encountered an instance in which portions of a warrant, processed at the end of the fiscal year, were originally posted to the subsequent fiscal year. It appears that this was caused by the electronic dating and approvals of certain purchase order transactions within MUNIS. The dating of these approvals drives the accounting period in which the related expenditure is posted. The correcting entries were recorded during the fiscal year closing process in the late Fall of 2023.

Recommendation

We recommend that the City review its reconciliation process to ensure that matters such as this are identified and corrected in a timelier fashion.

RECONCILATION OF DEPARTMENTAL GRANT RECORDS TO MUNIS

Comment

MUNIS serves as the official accounting system of the City; however, there are instances in which certain grant funded operations create the need for separate accounting system for purposes of meeting grant administration obligations. This is not unusual given the depth of the City's grant and fiscal operations. The sub-systems do not directly link into MUNIS; however, all necessary transactions are loaded into MUNIS by way of a manual transaction posted to MUNIS. Departmental grant financial records should be reconciled to MUNIS on a consistent basis but this did not occur during the year.

Recommendation

We recommend that the City regularly maintain centrally located documented reconciliations of grant activity maintained at the department level to MUNIS.

Other Matters Previously Presented

OUTSTANDING PERSONAL PROPERTY AND EXCISE TAX RECEIVABLES

Comment

As of June 30, 2023, the City is carrying, on its' ledger, \$7.2 million in outstanding motor vehicle and other excise tax accounts receivables. Of this amount, \$4.5 million has been outstanding for more than five years.

As of June 30, 2023, the City is carrying, on its' ledger, \$3.8 million in outstanding personal property tax accounts receivable. Of this amount, \$3.4 million has been outstanding for more than five years.

In both cases, some of the old outstanding receivables date back to a point in time prior to 1997 and are considered uncollectible for financial statement reporting purposes.

Status – Unresolved

Recommendation

We recommend that the City determine if additional collections efforts can be exhausted to convert these long lived outstanding receivables to cash. For accounts that are determined to be uncollectible, the City should develop a plan to abate the past due accounts.

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 – Partially Resolved

The City is in the process of obtained the services of an independent auditor to provide the necessary audit services. The expectation is that this will be resolved in during fiscal year 2025.



**Powers &
Sullivan, LLC**
CPAs AND ADVISORS

CITY OF QUINCY, MASSACHUSETTS

REPORTS ON FEDERAL AWARD PROGRAMS

YEAR ENDED JUNE 30, 2023

CITY OF QUINCY, MASSACHUSETTS
REPORTS ON FEDERAL AWARD PROGRAMS
YEAR ENDED JUNE 30, 2023

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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 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 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 (City), as of and for the year ended June 30, 2023, (except for the Quincy Contributory Retirement System which is as of and for the year ended December 31, 2022) and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 27, 2024. 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's 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.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing 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's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City'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. 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from 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 financial statements. 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 results of that testing, and not to provide an opinion on the effectiveness of the City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Powers & Sullivan, LLC". The signature is written in a cursive, flowing style.

March 27, 2024

**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 City Council
City of Quincy, Massachusetts

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Quincy, Massachusetts' (City) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2023. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City 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, 2023.

Basis for Opinion on Each Major Federal Program

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2023-001. Our opinion on each major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on 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 a 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 internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by 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, 2023, (except for the City of Quincy Contributory Retirement System which is as of and for the year ended December 31, 2022) and the related notes to the financial statements. We issued our report thereon dated March 27, 2024 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.



March 27, 2024

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2023

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
CHILD NUTRITION CLUSTER				
U.S. DEPARTMENT OF AGRICULTURE:				
<u>Passed Through the Commonwealth of Massachusetts</u>				
<u>Department of Elementary and Secondary Education:</u>				
Cash Assistance:				
School Breakfast Program.....	10.553	11-243	-	\$ 420,402
Universal Breakfast.....	10.553	11-243	-	8,575
Total National School Lunch Program.....			-	428,977
Non-cash Assistance (Commodities):				
National School Lunch Program.....	10.555	11-243	-	336,443
Cash Assistance:				
National School Lunch Program.....	10.555	11-243	-	2,951,518
COVID-19 - National School Lunch Program.....	10.555	11-243	-	258,804
Total National School Lunch Program.....			-	3,546,765
Cash Assistance:				
Summer Food Service Program.....	10.559	11-243	-	75,285
Fresh Fruit and Vegetables.....	10.582	11-243	-	65,337
Total National School Lunch Program.....			-	140,622
TOTAL CHILD NUTRITION CLUSTER.....			-	4,116,364
SNAP CLUSTER				
U.S. DEPARTMENT OF AGRICULTURE:				
<u>Passed Through the Commonwealth of Massachusetts</u>				
<u>Department of Career Services:</u>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program.....	10.561	not available	-	4,688
SPECIAL EDUCATION CLUSTER (IDEA)				
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	240-689234-2023-0243	-	2,509,047
Special Education Grants to States (IDEA, Part B).....	84.027	240-577477-2022-0243	-	567,199
Special Education Grants to States (IDEA, Part B).....	84.027	240-391610-2021-0243	-	1,134
COVID-19 Special Education Grants to States (IDEA, Part B).....	84.027	252-571462-2022-0243	-	158,239
Total Special Education Grants to States.....			-	3,235,619
<u>Passed through the Commonwealth of Massachusetts</u>				
<u>Department of Early Education and Care:</u>				
Special Education Preschool Grants.....	84.173	262-689233-2023-0243	-	10,724
Special Education Preschool Grants.....	84.173	262-577478-2022-0243	-	10,969
Special Education Preschool Grants.....	84.173	262-391611-2021-0243	-	135
COVID-19 - Special Education Preschool Grants.....	84.173	264-571463-2022-0243	-	12,451
Total Special Education Preschool Grants.....			-	34,279
TOTAL SPECIAL EDUCATION CLUSTER.....			-	3,269,898
STUDENT FINANCIAL ASSISTANCE CLUSTER				
U.S. DEPARTMENT OF EDUCATION:				
<u>Direct Program:</u>				
Federal Supplemental Educational Opportunity Grants.....	84.007	Not Applicable	-	330,417
Federal Work-Study Program.....	84.033	Not Applicable	-	228,892
Federal Pell Grant Program.....	84.063	Not Applicable	-	4,110,189
Federal Direct Student Loans.....	84.268	Not Applicable	-	4,445,697
TOTAL STUDENT FINANCIAL ASSISTANCE CLUSTER.....			-	9,115,195
EMPLOYMENT SERVICES CLUSTER				
US DEPARTMENT OF LABOR:				
<u>Passed Through the Commonwealth of Massachusetts</u>				
<u>Department of Career Services:</u>				
Employment Service/Wagner Peysor Funded Activities.....	17.207	K105	-	107,348
Employment Service/Wagner Peysor Funded Activities.....	17.207	K107	-	75,150
Total Employment Services/Wagner Peysor Funded Activities.....			-	182,498
Jobs for Veterans State Grants.....	17.801	K109	-	18,345
Jobs for Veterans State Grants.....	17.801	K110	-	3,824
Total Jobs for Veterans State Grants.....			-	22,169
TOTAL EMPLOYMENT SERVICES CLUSTER.....			-	204,667
WIOA CLUSTER				
US DEPARTMENT OF LABOR:				
<u>Passed Through the Commonwealth of Massachusetts</u>				
<u>Department of Career Services:</u>				
WIOA Adult Program.....	17.258	6502	-	733,938
WIOA Youth Activities.....	17.259	6501	-	870,075
WIOA Dislocated Worker Formula Grants.....	17.278	6523	-	13,282
WIOA Dislocated Worker Formula Grants.....	17.278	6503	-	1,033,527
Total Dislocated Worker Program.....			-	1,046,809
TOTAL WIOA CLUSTER.....			-	2,650,822

(Continued)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2023

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
DIRECT AND PASS-THROUGH PROGRAMS:				
U.S. DEPARTMENT OF TREASURY:				
<u>Direct Program:</u>				
COVID-19 - State and Local Fiscal Recovery Fund.....	21.027	Not Applicable	-	3,939,354
<u>Passed Through the Commonwealth of Massachusetts</u>				
<u>Department of Career Services:</u>				
COVID-19 - State and Local Fiscal Recovery Fund.....	21.027	KD70	-	112,393
<u>Passed through Massachusetts Clean Water Trust:</u>				
COVID-19 - State and Local Fiscal Recovery Fund.....	21.027	CWP-21-37	-	528,395
COVID-19 - State and Local Fiscal Recovery Fund.....	21.027	CWP-21-37A	-	52,939
<u>Passed through Norfolk County:</u>				
COVID-19 - State and Local Fiscal Recovery Fund.....	21.027	ARPA #1017	-	218,350
COVID-19 - State and Local Fiscal Recovery Fund.....	21.027	ARPA #1114	-	182,783
COVID-19 - State and Local Fiscal Recovery Fund.....	21.027	ARPA #1107	-	474,972
COVID-19 - State and Local Fiscal Recovery Fund.....	21.027	ARPA #1106	-	711,050
COVID-19 - State and Local Fiscal Recovery Fund.....	21.027	ARPA #1156	-	7,512,794
Total State and Local Fiscal Recovery Fund.....			-	13,733,030
US DEPARTMENT OF EDUCATION:				
<u>Direct Program</u>				
COVID-19 - Higher Education Emergency Relief Fund.....	84.425F	Not Applicable	-	3,363,890
<u>Passed Through the Commonwealth of Massachusetts</u>				
<u>Department of Elementary and Secondary Education:</u>				
COVID-19 - Education Stabilization Fund.....	84.425U	119-509702-2022-0243	-	9,867,295
COVID-19 - Education Stabilization Fund.....	84.425W	302-587905-2022-0243	-	52,261
COVID-19 - Education Stabilization Fund.....	84.425D	332-665223-2022-0243	-	184,716
Subtotal Education Stabilization Fund.....			-	10,104,272
Total Education Stabilization Fund.....			-	13,468,162
DIRECT PROGRAMS:				
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:				
<u>Direct Programs:</u>				
Community Development Block Grants/Entitlement Grants.....	14.218	Not Applicable	-	1,580,695
COVID-19 - Community Development Block Grants/Entitlement Grants.....	14.218	Not Applicable	-	648,782
Total Community Development Block Grants/Entitlement Grants.....			-	2,229,477
Emergency Solutions Grants Program.....	14.231	Not Applicable	-	134,828
COVID-19 - Emergency Solutions Grants Program.....	14.231	Not Applicable	-	305,169
HOME Investment Partnerships Program.....	14.239	Not Applicable	-	993,574
Continuum of Care.....	14.267	Not Applicable	-	6,467,800
Lead-Based Paint Hazard Control in Privately-Owned Housing.....	14.900	Not Applicable	-	854,765
TOTAL HOUSING AND URBAN DEVELOPMENT.....			-	10,985,613
U.S. DEPARTMENT OF HOMELAND SECURITY:				
<u>Direct Program</u>				
Port Security Grant Program.....	97.056	Not Applicable	-	49,478
Assistance to Firefighters grant.....	97.044	Not Applicable	-	44,098
Staffing for Adequate Fire and Emergency Response (SAFER).....	97.083	Not Applicable	-	457,696
TOTAL HOMELAND SECURITY.....			-	551,272
PASS-THROUGH PROGRAMS:				
U.S. FISH AND WILDLIFE SERVICE:				
<u>Passed through the Commonwealth of Massachusetts</u>				
<u>Division of Marine Fisheries:</u>				
Clean Vessel Act.....	15.616	CVA REIMBURSEMENT 18	-	8,679
U.S. DEPARTMENT OF JUSTICE:				
<u>Passed Through the Commonwealth of Massachusetts</u>				
<u>Executive Office of Public Safety and Security:</u>				
Bulletproof Vest Partnership Program.....	16.607	not available	-	22,950
Edward Byrne Memorial Justice Assistance Grant Program.....	16.738	SCEPSSFY21BJAGQUINCY	-	68,898
TOTAL DEPARTMENT OF JUSTICE.....			-	91,848
US DEPARTMENT OF LABOR:				
<u>Passed Through the Commonwealth of Massachusetts</u>				
<u>Department of Career Services:</u>				
Unemployment Insurance.....	17.225	UIRE	-	35,000
<u>Passed Through the Commonwealth of Massachusetts</u>				
<u>Department of Career Services:</u>				
Trade Adjustment Assistance.....	17.245	K102	-	35,838
TOTAL DEPARTMENT OF LABOR.....			-	70,838
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION				
<u>Passed Through the Commonwealth of Massachusetts</u>				
<u>Department of Transportation:</u>				
State and Community Highway Safety.....	20.600	not available	-	12,800
Hazardous Materials Emergency Preparedness.....	20.703	FY20HMEP190000QUINC	-	1,000
TOTAL NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION.....			-	13,800

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2023

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
U.S. DEPARTMENT OF EDUCATION:				
<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	305-684869-2023-0243	-	1,492,972
Title I Grants to Local Education Agencies.....	84.010	305-527674-2022-0243	-	586,043
Title I Grants to Local Education Agencies.....	84.010	305-391613-2021-0243	-	25,945
Total Title I Grants to Local Education Agencies.....			-	<u>2,104,960</u>
Career and Technical Education - Basic Grants to States.....	84.048	400-684871-2023-0243	-	96,182
Career and Technical Education - Basic Grants to States.....	84.048	400-532358-2022-0243	-	1,284
Career and Technical Education - Basic Grants to States.....	84.048	422-677167-2023-0243	-	23,976
Total Career and Technical Education - Basic Grants to States.....			-	<u>121,442</u>
Rehabilitation Services Vocational Rehabilitation Grants to States.....	84.126	21CCQUINWP0000000000	-	29,298
Education for Homeless Children and Youth.....	84.196	310-677879-2023-0243	-	14,064
English Language Acquisition Grants.....	84.365	180-684868-2023-0243	-	160,853
English Language Acquisition Grants.....	84.365	180-527673-2022-0243	-	26,656
Total English Language Acquisition Grants.....			-	<u>187,509</u>
Supporting Effective Instruction State Grants.....	84.367	140-684867-2023-0243	-	176,562
Supporting Effective Instruction State Grants.....	84.367	140-527672-2022-0243	-	85,947
Supporting Effective Instruction State Grants.....	84.367	140-391615-2021-0243	-	3,306
Total Supporting Effective Instruction State Grants.....			-	<u>265,815</u>
Comprehensive Literacy Development.....	84.371	509-677881-2023-0243	-	519,241
Comprehensive Literacy Development.....	84.371	509-510656-2022-0243	-	2,614
Total Comprehensive Literacy Development Grants.....			-	<u>521,855</u>
Student Support and Academic Enrichment.....	84.424	309-684870-2023-0243	-	10,019
Student Support and Academic Enrichment.....	84.424	309-527675-2022-0243	-	139,086
Student Support and Academic Enrichment.....	84.424	309-391614-2021-0243	-	61,249
Total Student Support and Academic Enrichment.....			-	<u>210,354</u>
TOTAL EDUCATION.....			-	<u>3,455,297</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:				
<u>Passed through Commonwealth of Massachusetts</u>				
<u>Public Health Department of Public Health:</u>				
Epidemiology and Laboratory Capacity for Infection Diseases.....	93.323	not available	-	165,096
U.S. DEPARTMENT OF HOMELAND SECURITY:				
<u>Passed through the Commonwealth of Massachusetts</u>				
<u>Emergency Management Agency:</u>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters).....	97.036	CTFEMA4372QUINC00317	-	1,834,357
Disaster Grants - Public Assistance (Presidentially Declared Disasters).....	97.036	DR 4496 PW-00334 FINAL PMT	-	364,425
Disaster Grants - Public Assistance (Presidentially Declared Disasters).....	97.036	DR 4496 PW-00326 FINAL PMT	-	719,920
Total Disaster Grants Program.....			-	<u>2,938,702</u>
<u>Passed through the City of Boston:</u>				
Homeland Security Grant Program.....	97.067	HLS19002	-	621
Homeland Security Grant Program.....	97.067	HLS20002	-	204,547
Homeland Security Grant Program.....	97.067	HLS21002	-	156,191
Total Homeland Security Grant Program.....			-	<u>361,359</u>
TOTAL HOMELAND SECURITY.....			-	<u>3,300,061</u>
TOTAL.....			\$ -	\$ <u>65,205,330</u>

(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, 2023. 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 – Summary of 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.

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 is one audit finding relative to the major federal award programs for the City of Quincy, Massachusetts.
7. The following programs were tested as major grants:

	Federal Assistance Listing Numbers
Community Development Block Grants - Entitlement	14.218
Continuum of Care.....	14.267
WIOA Cluster.....	17.258, 17.259 & 17.278
State & Local Fiscal Stabilization Fund.....	21.027
Title 1 Grants to Local Educational Agencies.....	84.010
Special Education Cluster.....	84.027 & 84.173
Education Stablization Fund	84.425
Disaster Grants - Public Assistance	
Presidentially Declared Disasters.....	97.036

8. The threshold for distinguishing Types A and B programs was \$1,956,160.
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**U.S. DEPARTMENT OF TREASURY****State and Local Fiscal Recovery Fund – Assistance Listing No. 21.027****2023-001: Reporting of Activities on Treasury Department Project and Expenditure Portal**

Compliance Requirement: Reporting

Criteria or Specific Requirement: For expenditures of program funds received directly from the United States Treasury (Treasury), the City is required to submit quarterly project and expenditure reports to Treasury.

Condition: The City is the recipient of program funds directly from Treasury as well as funds passed through Norfolk County. While reconciling total project expenditures reported to Treasury through June 30, 2023, to the City's ledger, we noted instances where certain invoice expenditures reported to Treasury were also submitted to the County and subsequently reimbursed in fiscal year 2023.

Context: The invoices that appear to have been reported to both Treasury and the County represent approximately 3.3% of total expenditures reported to Treasury.

Effect: The City has reported expenditures to Treasury that should no longer be classified in this manner.

Cause: Management had initially highlighted these invoices as being part of an overall use of program funds received directly from Treasury; however, the fact that the Treasury report needed to be adjusted once the invoices were reclassified to the County funding pool was overlooked.

Questioned Costs: None.

Recommendation: The City should modify its' current reconciliation methods between the ledger and program reporting to ensure that instances such as this are identified and corrected promptly.

Views of Responsible Officials and Planned Corrective Actions: While completing our typical review of program accounting and reporting, this matter was identified by management during fiscal year 2024. Once this matter was identified, management immediately began working with the Treasury portal to make the appropriate adjustments so that cumulative obligation and expenditure reporting is accurate.

D. Summary Schedule of Prior Audit Findings

None.



City of Quincy
MASSACHUSETTS



John Hancock