City of Quincy
MASSACHUSETTS

FISCAL YEAR 2026 PROPOSED BUDGET

THE HONORABLE THOMAS P. KOCH
PRESENTED MAY 5, 2025

City of Quincy

Fiscal Year 2026
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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EXECUTIVE SUMMARY

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Executive Summary

Budget Overview

The Fiscal 2026 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. This budget also includes the necessary funding for the City's healthy debt portfolio as well as essential employee benefits. It reflects the City's strong fiscal health and strong record of financial management. This document primarily outlines Quincy's operating budget.

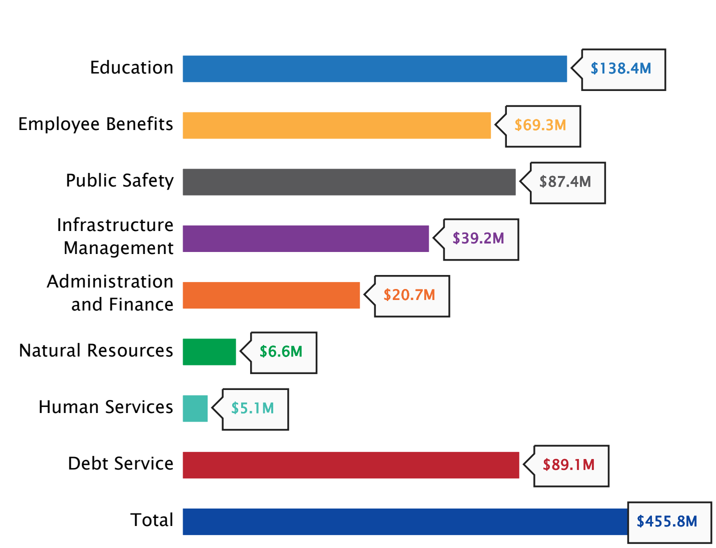
The Operating & Capital Budgets

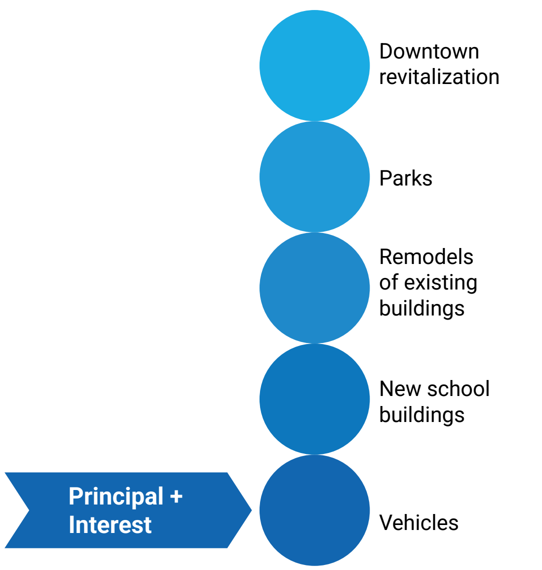
The operating budget covers all of the expenses required to keep the City operational on an annual basis. Education, public safety, and infrastructure management are typical services the operating budget covers. Revenue from local receipts, property taxes, and state aid fund the budget that provides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

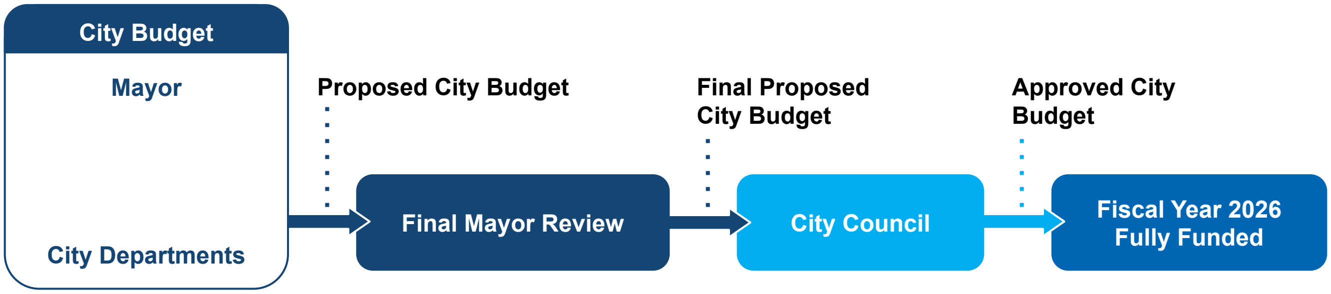
The capital budget covers projects and improvements that require large upfront expenditures to be paid out over time. Consequently, the capital budget is funded primarily with debt.

The $117.5M in total approved appropriations for Squantum Elementary School as well as $12M Capital Improvement Plan (CIP) aimed to enhance public infrastructure, such as roadways, sidewalks, and traffic systems 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 2026 fiscal year begins on July 1, 2025 and goes through June 30, 2026. 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.

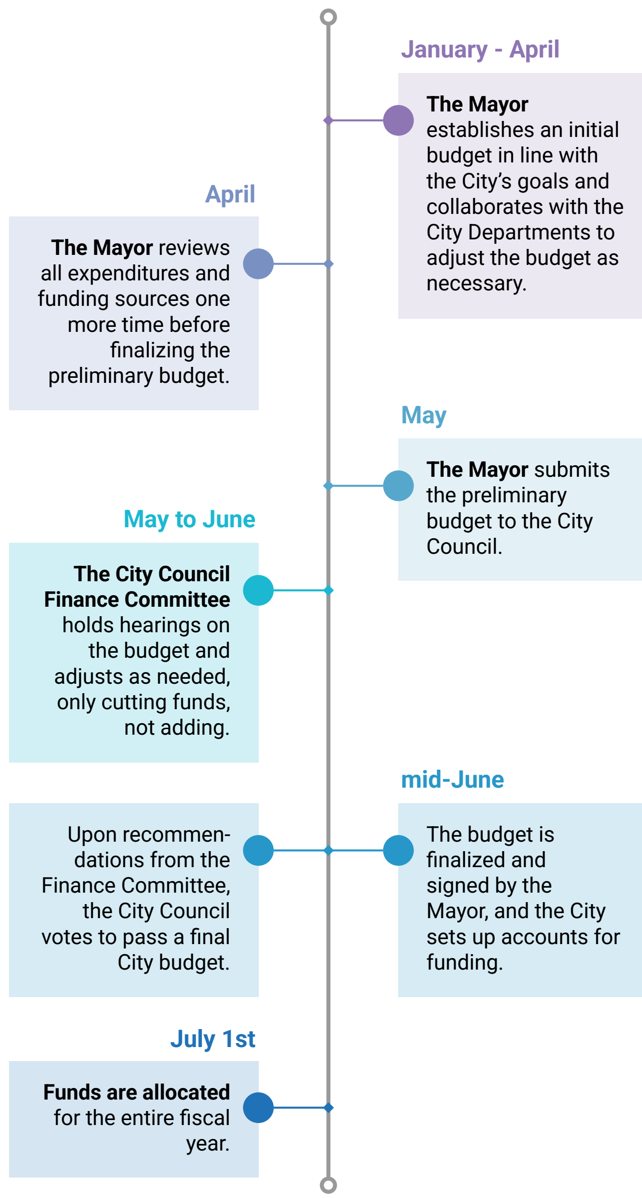
In January, the Mayor begins the budget process. After developing an initial budget, the Mayor collaborates with all City departments from February through April to refine and adjust the proposed budget.

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 2026, 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 $11 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.

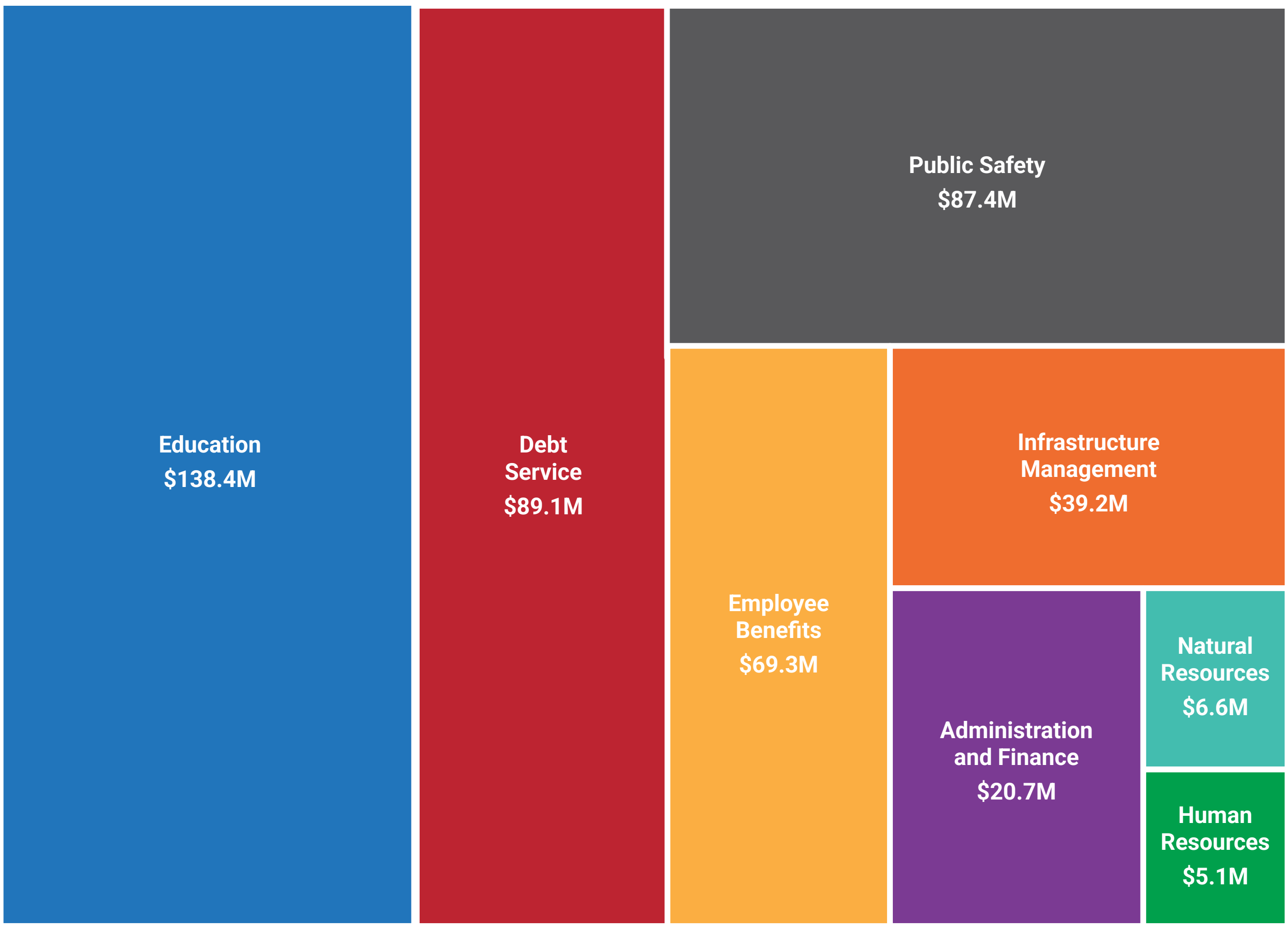
INFRASTRUCTURE

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 2026?

The Mayor's budget proposal for Fiscal Year 2026 is $455.8 million, a 8.5% increase from Fiscal 2025. The budget includes no major program expansions but focuses on maintaining existing services and staffing levels. Substantive increases are largely related to fixed costs such as the anticipated funding schedule for the City's POB as well 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 2026



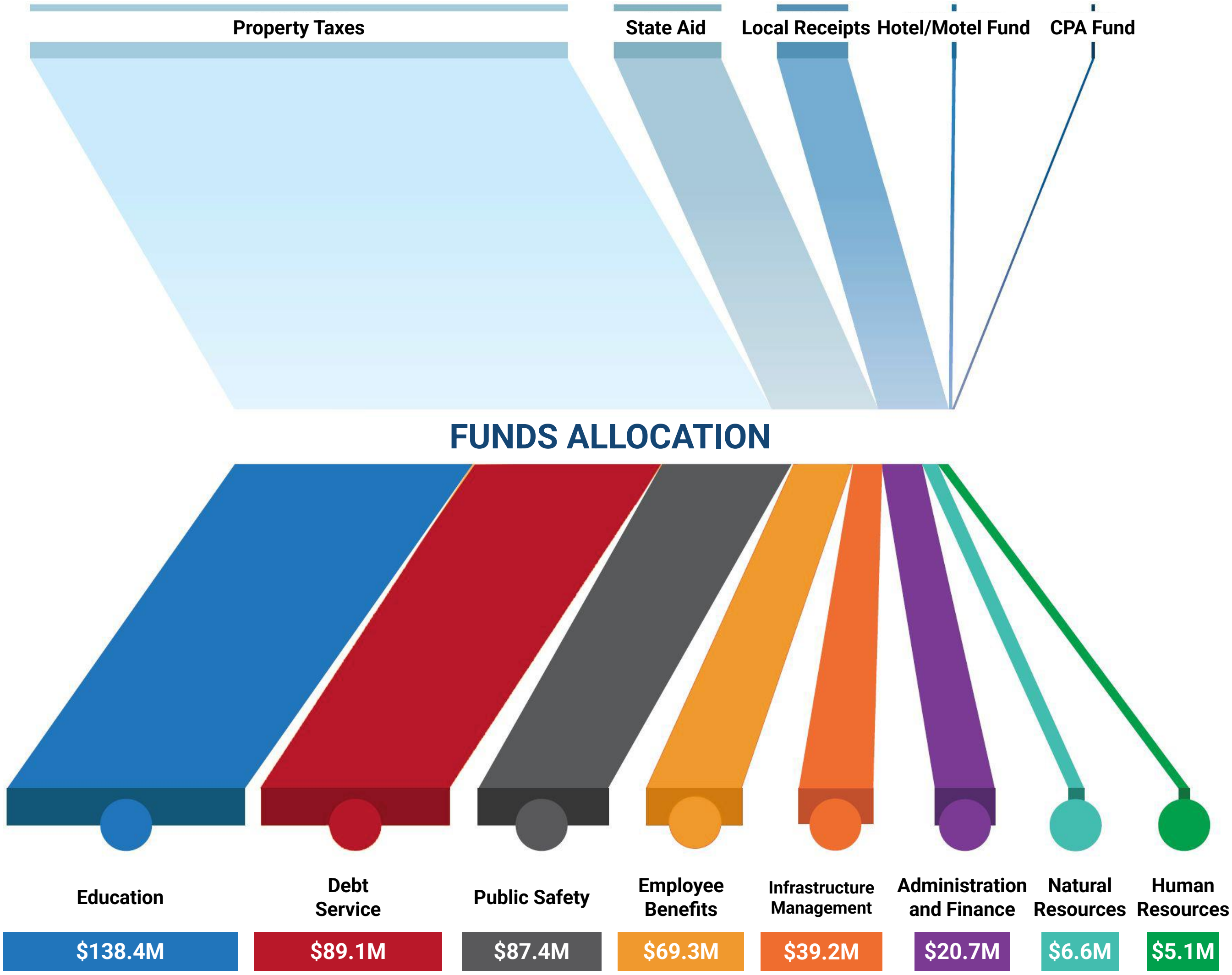
Fiscal Year 2026 Priorities

- Maintains all staffing and operations at current levels, with no cuts to services coupled with minimal additions spread across various department
- Includes a $4.2 million increase in funding for the Quincy Public Schools to be allocated per the authorization of the School Committee
- Adds of 4 police patrol officers, a civilian investigative liaison to assist in technical investigations and an evidence control specialist
- Creates "floating" officer positions in the Quincy Fire Department to increase staffing efficiency. Positions do not increase overall manpower
- Increases the insurance budget by $4 million to cover costs of rate increases by the City's health insurance provider to employees
- Adds a Senior Fraud & Scam Liaison to the Elder Services budget to help protect seniors against telephone and internet scams
- Includes a $23 million increase in debt service due almost entirely to the anticipated pension obligation bond payment
- Includes a $2.3 million increase in trash collection and disposal costs
- Adds two employees to the Park Division of the Natural Resources Department
- Adds 3 new custodians for new buildings and a project manager to the Public Buildings budget
- Adds a staff member to the Downtown Division to address an increase in the department's scope of work
- Adds $300K in additional funding towards veterans property tax exemptions

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 2026 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 roughly 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 2025 progresses through its final quarter, the City's revenue picture remains stable and aligned with expectations. As of May 2, 2025, overall revenue collections across the City stand at 83.6%, precisely matching the portion of the fiscal year that has elapsed. It is important to note that revenues governed by quarterly distribution schedules, such as the meals tax, remain at 75% of their annual schedule and are expected to positively influence revenue performance in the coming weeks.

Revenue supporting the City's budget can be broadly categorized into three main components: property tax collections (levy), state aid, and local receipts.

The levy has demonstrated strong and stable collections throughout the first three quarters of the year, a trend expected to continue through year-end. The levy consists of two major parts: the personal property levy and the real estate levy. As of May 2, 98.0% of the personal property levy has been collected, amounting to $14.7 million of the $15.1 million estimated. The real estate levy, the City's largest revenue source, has reached 84.5% of collections, totaling $251.2 million of the $297.2 million estimated. Both levies are ahead of schedule relative to the time of year.

State Aid for Fiscal Year 2025 has been issued on schedule and remains in line with the proportion of the fiscal year completed. State Aid is predominantly distributed monthly, and as of May 2, the City has received 75.9% of its estimated state aid—$54.3 million of the $71.6 million budgeted on the Cherry Sheets approved during the State budget process. This figure closely tracks the 75% mark of the annual calendar.

Local receipts, though the smallest of the three major revenue categories, encompass the most individual revenue streams. As of May 2, the City has collected 85.5% of projected local receipts, totaling $27.6 million of the $32.3 million estimate. Notably, the motor vehicle excise tax, the largest single stream of local receipts, has achieved 91.5% of projected revenue. This strong performance exerts substantial upward pressure on the local receipts category overall.

Some categories have underperformed, such as revenue from interest and penalties on real estate. This decline is largely attributable to the City's proactive efforts to address delinquent commercial and income properties through tax title processes and eventual auctions. As these non-paying properties are resolved, penalties from non-payment decline. However, this has been offset by the increase in current-year tax collections from these same properties, as evidenced by strong levy performance.

Interest income has performed below Fiscal Year 2024 levels but remains robust in historical context, likely ranking within the top five fiscal years for interest revenue. This is primarily due to moderating Federal Reserve rates and tempered inflation compared to the previous year. The City expects Fiscal Year 2026 interest income to remain consistent with current third-quarter trends.

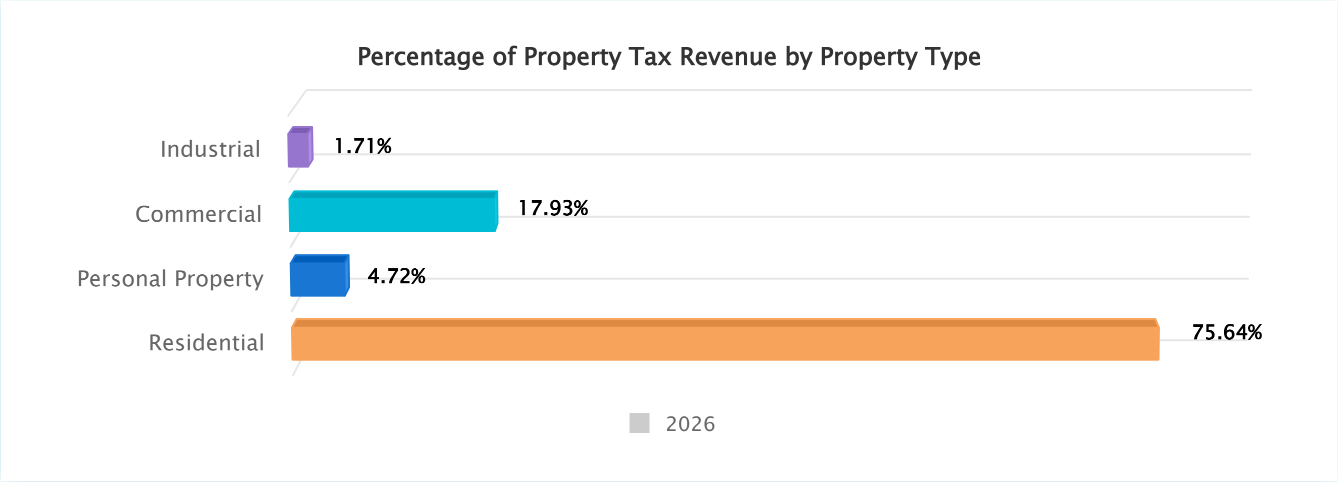
The meals tax remains a strong performer. With three of four quarterly payments received, collections are at 78.3%, with the fourth quarter typically being disproportionately larger than the third. Permit fees have also performed well; while currently at 77.4%, this position is considered strong given the seasonal nature of these revenues. The City anticipates increased activity toward the end of the fiscal year.

In sum, local receipts are tracking well as the fiscal year draws to a close, complementing strong performance in levy and state aid categories.

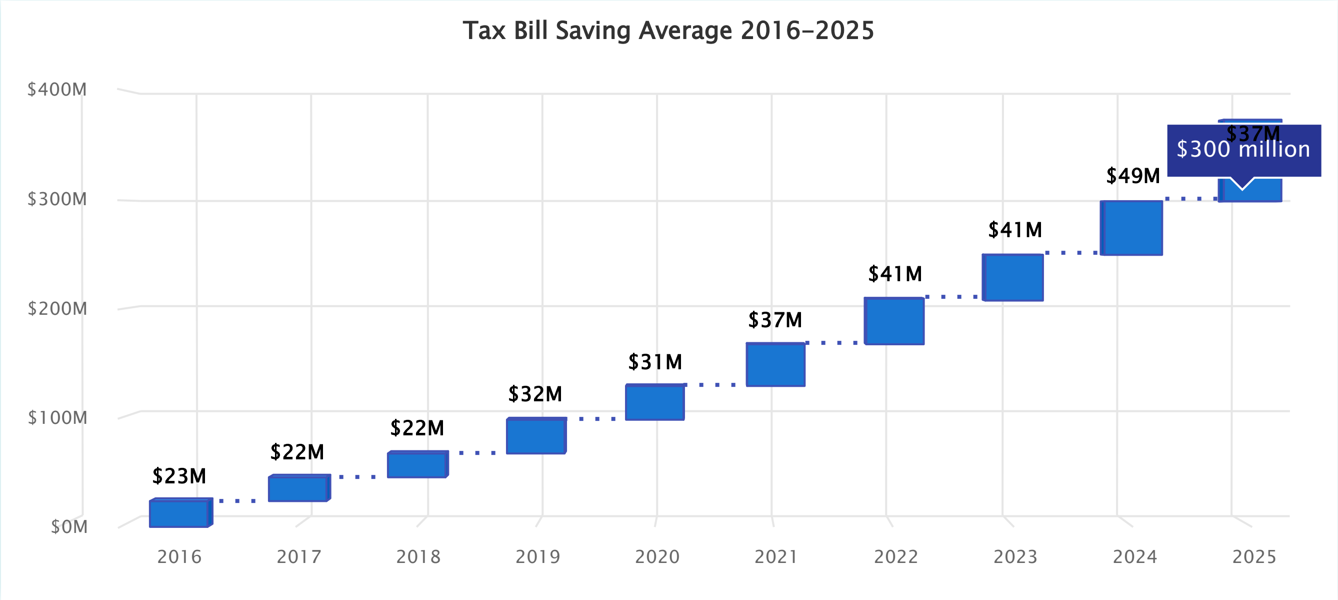
Overall, the City's revenue performance is consistent with expectations at this stage of the fiscal year.

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 over **$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 2026 Breakdown

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

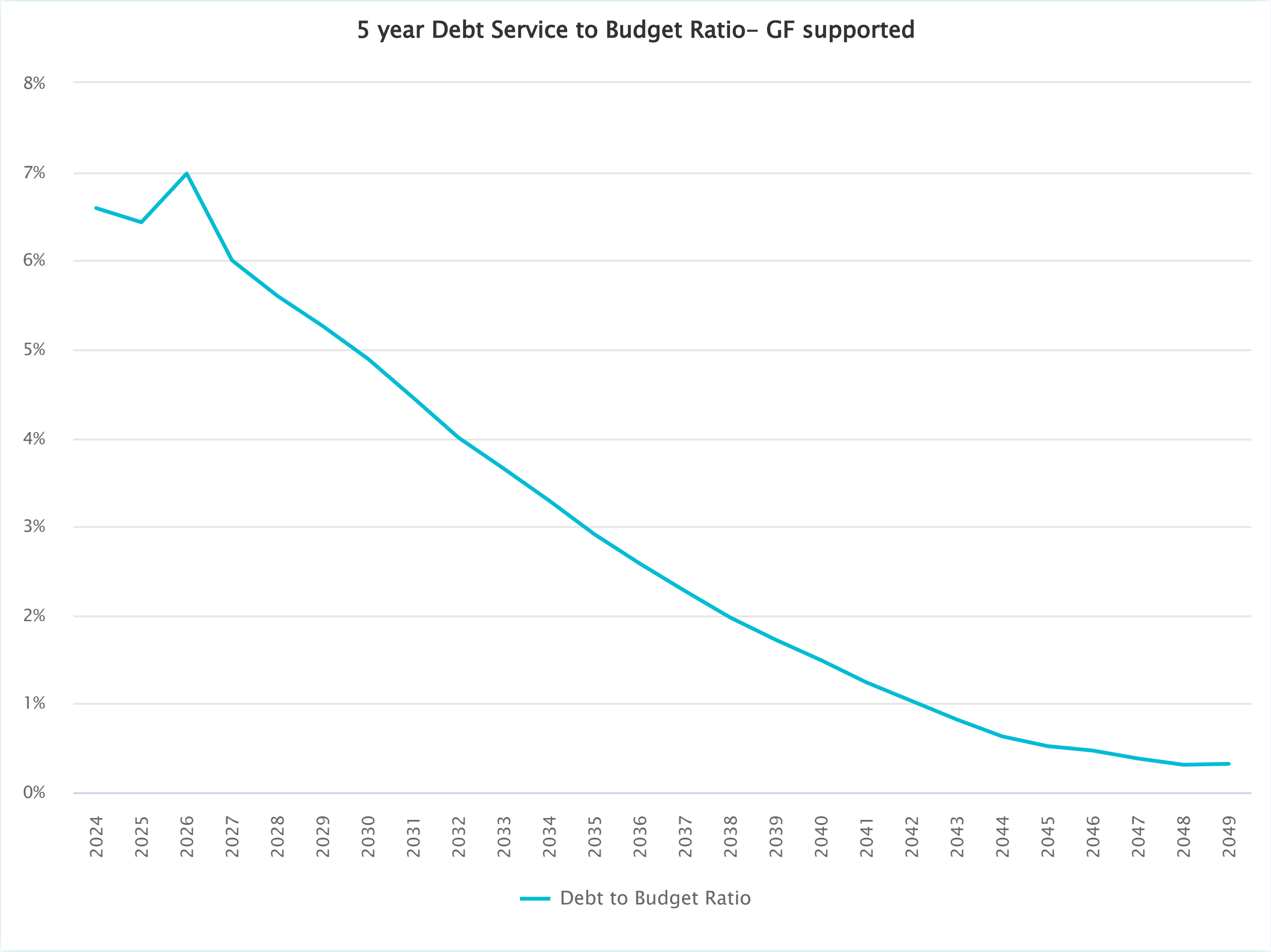
More than 50% of state aid goes towards Quincy's education. The remainder goes back into caring for hte community through support for veterans and the elderly.

Debt Service and Pension Obligation Bonds

Debt Service

Out of the $455 million operating budget, Quincy uses $89 million for debt payments. The increase of $23 million from FY2025 is due almost entirely from the anticipated pension obligation bond payment. Additionally, making consistent, on-time payments with this 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: 2024-2049



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.

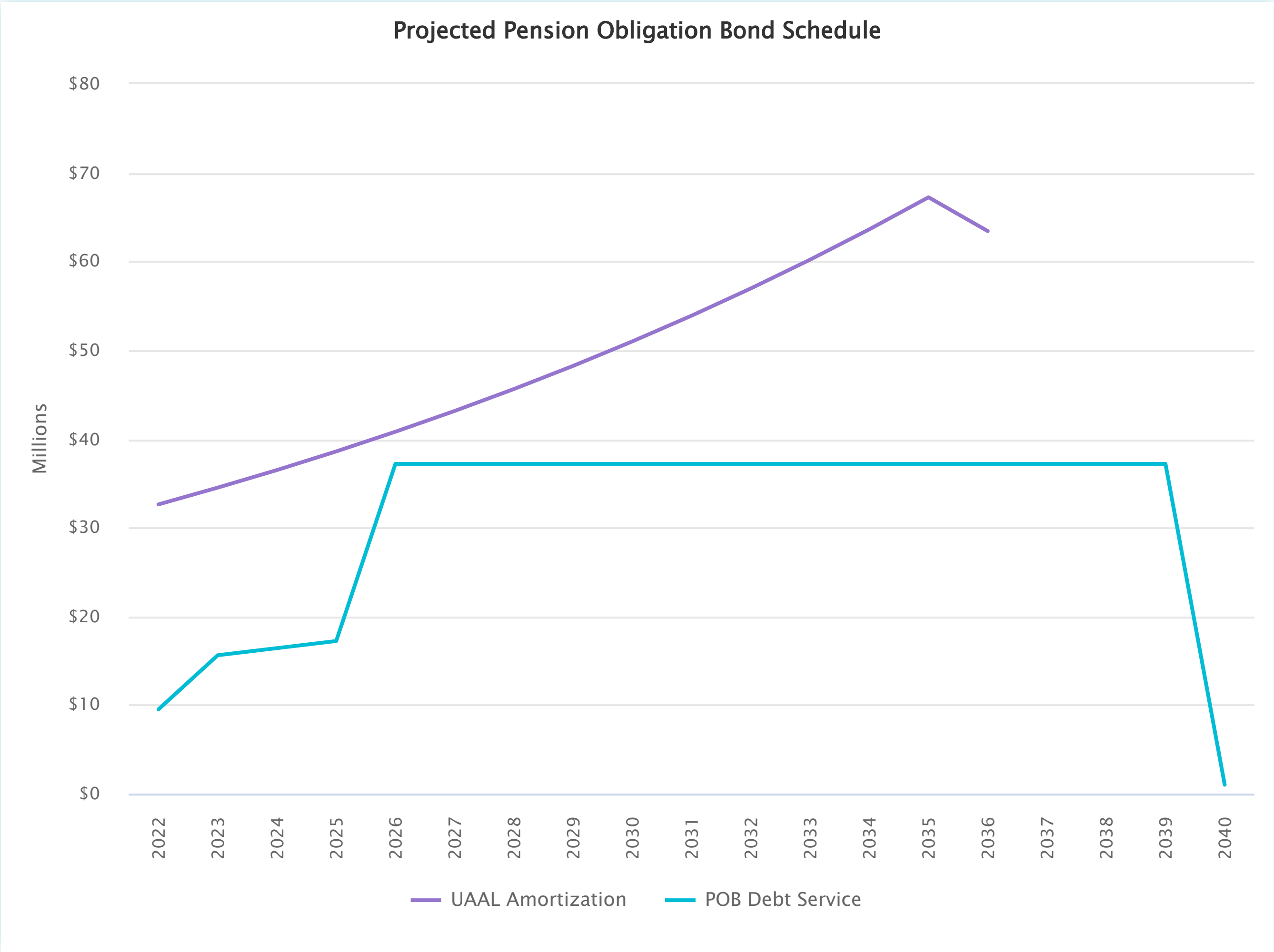
Debt Service and Pension Obligation Bonds

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 2026 budget draws heavily on the City's overall financial stability, and keeps pace with the effects of inflation and the goal of maintaining proper services.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
- EMPLOYEE BENEFITS
- PUBLIC SAFETY
- INFRASTRUCTURE MANAGEMENT
- ADMINISTRATION AND FINANCE
- NATURAL RESOURCES
- HUMAN SERVICES

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.**
Reserve Fund (Line Item)	*Protects against a potential economic downturns or catastrophic events, or to offset the anticipated costs of post-retirement benefits of retired employees.*
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.**
Tax Title (Line Item)	*Funds the process to pursue delinquent property taxpayers.*
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.**
Court Judgments (Line Item)	*Funds court-ordered judgments and negotiated settlements.*
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.
Celebrations (Line Item)	*Pays for community events including Flag Day, the annual Christmas Parade, the Lunar New Year Festival, as well as holiday decorations.*

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 grove 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		2024 Budget	2025 Budget	2026 Proposed
510001	MAYOR	150,943	150,943	150,943
510022	EXEC.SEC TO MAYOR	153,422	180,353	180,353
510400	DIRECTOR OF OPERATIONS	139,458	159,135	175,000
510401	DIRECTOR OF COMMUNICATIONS	118,337	122,004	122,004
510024	CONSTITUENT SERVICES	187,483	195,206	195,206
510023	SECRETARY TO MAYOR	154,500	159,135	159,136
510017	COMMUNITY LIASON	87,250	89,868	89,868
510140	LONGEVITY	2,535	3,250	3,600
510153	TRAVEL ALLOWANCE	7,200	7,200	7,200
510193	PREMIUM PAY	3,120	3,120	3,120
	Personnel Service	**1,004,248**	**1,070,214**	**1,086,430**
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	**1,056,248**	**1,122,214**	**1,138,430**

City General Fund
Cultural & Recreation
692 – Celebrations

Account Information		2024 Budget	2025 Budget	2026 Proposed
570800	CELEBRATIONS	300,000	300,000	300,000
	Current Expense	**300,000**	**300,000**	**300,000**
	Total 692 – Celebrations	**300,000**	**300,000**	**300,000**

City General Fund

Human Services

599 – Office Of Substance Abuse Prev

Account Information		2024 Budget	2025 Budget	2026 Proposed
510318	SUBSTANCE ABUSE COORDINATOR	96,971	99,880	99,880
	Personnel Service	**96,971**	**99,880**	**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	**144,971**	**147,880**	**147,880**

City General Fund
Administration & Finance
111 – City Council

Account Information		2024 Budget	2025 Budget	2026 Proposed
510002	CITY COUNCILLOR	267,300	268,328	334,416
510003	CITY AUDITOR	136,868	143,773	144,326
510025	ADMIN.ASST.TO COUNCIL	65,327	67,546	67,806
512143	ADMIN. ASSISTANT	65,327	67,546	67,806
510026	CLERK OF COMMITTEES	92,632	101,174	101,653
510140	LONGEVITY	1,950	1,950	1,950
510156	CLERK	2,000	2,008	2,008
510193	PREMIUM PAY	2,340	2,349	2,349
	Personnel Service	**633,744**	**654,674**	**722,314**
520400	REPAIRS:MAINTENANCE	2,750	2,750	2,750
530000	PROFESSIONAL/TECH	20,500	20,500	30,500
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**	**66,250**
540200	OFFICE SUPPLIES	8,000	8,000	8,000
570304	CONFERENCES	500	500	1,060
	Current Expense	**8,500**	**8,500**	**9,060**
	Total 111 – City Council	**698,494**	**719,424**	**797,624**

City General Fund
Administration & Finance
135 – Municipal Finance

Account Information		2024 Budget	2025 Budget	2026 Proposed
510010	DIRECTOR OF MUNICIPAL FINANCE	157,521	180,353	180,353
510114	MANAGER OF ACCOUNTS	120,199	138,500	138,500
510133	BUSINESS MANAGER	96,165	108,723	119,323
510027	STRATEGIC ASSET MANAGER	112,481	122,004	122,004
510115	ERP SUPPORT AGENT	-	79,367	81,748
510117	HEAD CLERK	127,520	136,150	74,840
510130	OVERTIME	5,245	5,245	5,245
510140	LONGEVITY	350	1,275	1,500
510142	EDUCATION PAY	750	1,800	2,917
510180	ERP MAIN. STIPEND	20,000	20,000	20,000
510190	CITY LEAVE BUY BACK	600,000	600,000	600,000
512034	STUDENT INTERN	6,324	10,000	10,000
512093	ADMIN. SECRETARY	66,277	68,145	80,708
	Personnel Service	**1,312,832**	**1,471,562**	**1,437,138**
520400	REPAIRS:MAINTENANCE	250	250	250
530000	PROFESSIONAL/TECH	2,500	60,000	5,000
	Contractual	**2,750**	**60,250**	**5,250**
540200	OFFICE SUPPLIES	7,000	7,000	7,000
560302	AUDIT OF MUNI ACCOUNTING	200,000	225,000	225,000
560310	TRANSPARENCY SOFTWARE	-	25,000	25,000
570300	DUES - SUBSCRIPTIONS	12,000	12,000	12,000
580500	ACQ.:EQUIPMENT	400,000	400,000	400,000
	Current Expense	**619,000**	**669,000**	**669,000**
	Total 135 – Municipal Finance	**1,934,582**	**2,200,812**	**2,111,388**

City General Fund
Administration & Finance
132 – Reserve Fund

Account Information		2024 Budget	2025 Budget	2026 Proposed
578002	RESERVE APPROP.- STABILIZATION	5,750,000	1,750,000	1,750,000
578004	RESERVE APPROP: OPEB	250,000	250,000	250,000
	Current Expense	**6,000,000**	**2,000,000**	**2,000,000**
	Total 132 – Reserve Fund	**6,000,000**	**2,000,000**	**2,000,000**

City General Fund

Administration & Finance

133 – Department Of Grant Management

Account Information		2024 Budget	2025 Budget	2026 Proposed
510404	DIRECTOR OF GRANT MANAGEMENT	-	122,003	122,004
510405	GRANT FUNDS MANAGER	-	95,000	95,000
512245	GRANT WRITER	-	100,940	100,940
	Personnel Service	**-**	**317,943**	**317,944**
530303	CONTRACTED	-	50,000	50,000
530345	GRANT MANAGEMENT SOFTWARE	-	50,000	50,000
	Contractual	**-**	**100,000**	**100,000**
540200	OFFICE SUPPLIES	-	5,000	5,000
560302	AUDIT OF MUNI ACCOUNTING	-	10,000	10,000
570200	TRAVEL OUT OF STATE	-	5,000	5,000
570300	DUES - SUBSCRIPTIONS	-	1,500	1,500
570304	CONFERENCES	-	5,000	5,000
	Current Expense	**-**	**26,500**	**26,500**
	Total 133 – Department Of Grant Management	**-**	**444,443**	**444,444**

City General Fund
Employee Benefits
911 – Retirement & Pensions

Account Information		2024 Budget	2025 Budget	2026 Proposed
570900	PENSIONS	8,807,364	4,942,431	-
	Current Expense	**8,807,364**	**4,942,431**	**-**
	Total 911 – Retirement & Pensions	**8,807,364**	**4,942,431**	**-**

City General Fund
Employee Benefits
913 – Unemployment Compensation

Account Information		2024 Budget	2025 Budget	2026 Proposed
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		2024 Budget	2025 Budget	2026 Proposed
560900	F.I.C.A.ASSESSMENT	2,804,221	2,888,348	2,960,557
	Current Expense	**2,804,221**	**2,888,348**	**2,960,557**
	Total 916 – Medicare	**2,804,221**	**2,888,348**	**2,960,557**

City General Fund
Administration & Finance
138 – Purchasing Office

Account Information		2024 Budget	2025 Budget	2026 Proposed
510013	PURCHASING AGENT	114,894	127,308	159,135
512115	OFFICE MANAGER	91,344	94,084	104,083
510099	ASST. CONTRACT COORDINATOR	68,044	70,085	70,085
510124	PRINCIPAL CLERK II	58,704	60,465	61,684
510140	LONGEVITY	700	2,200	2,200
510142	EDUCATION PAY	9,546	9,830	9,971
510193	PREMIUM PAY	783	780	780
	Personnel Service	**344,015**	**364,752**	**407,938**
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	**352,751**	**373,488**	**416,674**

City General Fund
Administration & Finance
122 – Tourism

Account Information		2024 Budget	2025 Budget	2026 Proposed
510012	DIRECTOR OF TOURISM	106,216	111,395	111,395
510018	DIRECTOR OF HISTORICAL SOCIETY	-	100,476	100,476
510110	SALARY/WAGE PERM	29,183	29,183	-
512195	MARKETING ASSISTANT	-	-	55,000
512994	HOTEL-MOTEL PERSONNEL OFFSET	(135,399)	(241,054)	(266,871)
	Personnel Service	**-**	**-**	**-**
530303	CONTRACTED	75,000	75,000	75,000
530331	HOTEL-MOTEL CONTRACTED OFFSET	(75,000)	(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		2024 Budget	2025 Budget	2026 Proposed
510008	CHAIRPERSON, BOARD OF ASSESSOR	146,912	159,135	159,135
510011	DEPUTY COMMERCIAL ASSESSOR	132,870	136,856	122,004
510009	BOARD OF ASSESSOR(S)	222,732	229,414	232,004
512118	HEAD CLERK	69,601	64,547	64,547
512144	ASSESSMENT SUPERVISOR	80,478	85,243	87,971
510124	PRINCIPAL CLERK II	59,019	57,136	52,801
510123	PRINCIPAL CLERK I	57,592	48,337	51,395
510130	OVERTIME	1,615	1,615	1,615
510140	LONGEVITY	175	775	775
510142	EDUCATION PAY	750	-	2,713
510193	PREMIUM PAY	-	780	780
512034	STUDENT INTERN	-	6,000	6,000
512147	METHODOLOGIST/APPRAISER	97,850	100,786	100,786
	Personnel Service	**869,594**	**890,624**	**882,526**
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
570712	VETERANS' EXEMPTION	-	-	300,000
	Current Expense	**20,500**	**20,500**	**320,500**
	Total 141 – Assessors	**1,500,394**	**1,521,424**	**1,813,326**

City General Fund
Administration & Finance
145 – Treasurer/Collector

Account Information		2024 Budget	2025 Budget	2026 Proposed
510004	TREASURER/COLLECTOR	138,713	159,135	159,135
510006	ASSISTANT COLLECTOR	94,487	84,864	83,973
510005	ASST. TREASURER	94,487	99,050	99,050
510117	HEAD CLERK	125,332	123,493	190,629
510124	PRINCIPAL CLERK II	111,835	115,892	55,408
510123	PRINCIPAL CLERK I	51,771	53,905	-
510552	ACCOUNT CLERK II	95,934	98,811	52,776
512140	CLERK TYPIST	45,405	45,405	70,000
510075	PRINTER/BANK MESSENGER	52,226	84,088	138,644
510140	LONGEVITY	2,510	1,125	1,125
510142	EDUCATION DIFFERENTIAL	6,897	10,028	9,034
510153	TRAVEL ALLOWANCE	1,084	1,670	1,670
510193	PREMIUM PAY	786	-	-
512119	HEAD ADMINISTRATIVE CLERK	-	-	90,548
	Personnel Service	**821,467**	**877,466**	**951,992**
520400	REPAIRS:MAINTENANCE	1,560	1,560	1,560
530000	PROFESSIONAL/TECH	200	200	200
530102	BANK CHARGE SERVICE	2,000	2,000	2,000
530400	COMMUNICATION	400,000	450,000	500,000
	Contractual	**403,760**	**453,760**	**503,760**
540200	OFFICE SUPPLIES	10,000	10,000	10,000
570300	DUES - SUBSCRIPTIONS	500	500	500
570304	CONFERENCES	7,500	7,500	7,500
570400	INSURANCE PREMIUMS	4,160	4,160	4,160
	Current Expense	**22,160**	**22,160**	**22,160**
	Total 145 – Treasurer/Collector	**1,247,387**	**1,353,386**	**1,477,912**

City General Fund

Administration & Finance

158 – Tax Title Expenditure

Account Information		2024 Budget	2025 Budget	2026 Proposed
570800	UNCLASSIFIED	150,000	150,000	150,000
	Current Expense	**150,000**	**150,000**	**150,000**
	Total 158 – Tax Title Expenditure	**150,000**	**150,000**	**150,000**

City General Fund
Debt Service
700 – Debt Service

Account Information		2024 Budget	2025 Budget	2026 Proposed
590101	PRINCIPAL LONG-TERM SCHOOLS	4,337,241	4,537,242	4,829,742
590103	PRINCIPAL LONG-TERM OTHER	13,020,675	17,684,416	17,254,700
590109	PENSION OBLIGATION BONDS	16,471,062	17,288,150	37,169,096
590151	INTEREST LONG-TERM SCHOOLS	4,017,721	4,154,326	3,872,977
590153	INTEREST LONG-TERM OTHER	13,758,187	13,884,640	11,925,508
	Current Expense	**51,604,886**	**57,548,774**	**75,052,023**
	Total 700 – Debt Service	**51,604,886**	**57,548,774**	**75,052,023**

City General Fund

Debt Service

752 – Interest Short Term Debt

Account Information		2024 Budget	2025 Budget	2026 Proposed
590205	INTEREST ON NOTES	7,438,364	8,389,678	14,020,327
	Current Expense	**7,438,364**	**8,389,678**	**14,020,327**
	Total 752 – Interest Short Term Debt	**7,438,364**	**8,389,678**	**14,020,327**

City General Fund
Administration & Finance
151 – Legal Dept

Account Information		2024 Budget	2025 Budget	2026 Proposed
510020	CITY SOLICITOR	146,912	159,135	159,135
510316	LEGAL COUNSEL	104,282	118,000	118,000
510021	ASSISTANT CITY SOLICITOR	178,113	210,000	210,000
510123	PRINCIPAL CLERK I	77,250	79,568	79,568
510140	LONGEVITY	1,500	1,675	1,675
510193	PREMIUM PAY	1,560	1,560	1,560
	Personnel Service	**509,617**	**569,938**	**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	172,000	172,000	172,000
	Contractual	**402,200**	**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	**916,467**	**976,788**	**976,788**

City General Fund
Employee Benefits
912 – Worker'S Compensation

Account Information		2024 Budget	2025 Budget	2026 Proposed
510173	INJURED PAY	752,885	752,885	752,885
	Personnel Service	**752,885**	**752,885**	**752,885**
530303	ALL OTHERS	92,000	92,000	92,000
	Contractual	**92,000**	**92,000**	**92,000**
570703	WORKINGMAN'S COMP.	753,800	853,800	853,800
	Current Expense	**753,800**	**853,800**	**853,800**
	Total 912 – Worker'S Compensation	**1,598,685**	**1,698,685**	**1,698,685**

City General Fund
Administration & Finance
941 – Court Judgments

Account Information		2024 Budget	2025 Budget	2026 Proposed
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		2024 Budget	2025 Budget	2026 Proposed
510015	PERSONNEL DIRECTOR	134,146	159,135	159,135
510158	PERSONNEL ASSISTANT DIRECTOR	100,177	105,000	105,182
510243	COORDINATOR	78,311	80,660	80,660
510087	ASSIST BENEFITS COORDINATOR	64,375	-	-
510088	HUMAN RESOURCES GENERALIST	-	70,000	70,000
510130	OVERTIME	5,425	5,425	5,425
510140	LONGEVITY	1,200	1,550	1,550
510143	ENHANCED LONGEVITY	45,000	45,000	45,000
510193	PREMIUM PAY	1,560	1,560	1,560
	Personnel Service	**430,194**	**468,330**	**468,512**
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	2,000	2,000
	Current Expense	**7,080**	**7,880**	**7,880**
	Total 152 – Human Resources	**612,274**	**651,210**	**651,392**

City General Fund
Employee Benefits
914 – Health Insurance

Account Information		2024 Budget	2025 Budget	2026 Proposed
510087	ASSIST BENEFITS COORDINATOR	-	66,306	66,306
	Personnel Service	**-**	**66,306**	**66,306**
539209	TUITION REIMBURSEMENT	14,000	14,000	14,000
	Contractual	**14,000**	**14,000**	**14,000**
570707	MEDICARE REFUNDS	2,547,316	2,662,323	2,745,521
570806	MEDICAL INSURANCE	54,424,662	54,597,462	58,965,258
570807	DENTAL INSURANCE	1,886,485	1,909,662	1,949,303
570808	LIFE INSURANCE	670,354	670,354	687,113
570809	MISC EMPLOYEE SCREENINGS	105,785	105,785	108,429
570811	FLEX SPENDING	53,250	53,250	53,250
	Current Expense	**59,687,852**	**59,998,836**	**64,508,874**
	Total 914 – Health Insurance	**59,701,852**	**60,079,142**	**64,589,180**

City General Fund
Administration & Finance
155 – Information Technology

Account Information		2024 Budget	2025 Budget	2026 Proposed
512012	DIRECTOR OF INFORMATION TECH	142,813	159,135	159,135
512166	OPERATIONS SUPERVISOR	89,071	91,743	93,289
512184	DIRECTOR OF COMMUNICATIONS	84,483	87,017	87,017
512188	SR. PC TECH/AST NETWORK ADMINI	98,743	101,705	106,704
512333	NETWORK ADMINISTRATOR	109,361	112,641	117,640
512116	SECRETARY	69,462	64,913	64,913
512334	PC TECHNICIAN	298,530	308,114	370,030
512142	D.P.SYSTEMS ANALYST	312,955	214,368	226,866
512135	TELEPHONE OPERATOR	53,174	54,769	54,769
512097	COMPUTER OPERATOR	52,184	53,749	-
510065	MUNIS & SOFTWARE TRAINER	56,756	62,059	59,515
510130	OVERTIME	97,850	97,850	147,850
510140	LONGEVITY	7,650	8,292	8,292
510142	EDUCATION PAY	25,044	25,946	26,476
510189	CLOTHING	-	500	500
512194	ERP MANAGER	-	122,004	122,004
	Personnel Service	**1,498,076**	**1,564,805**	**1,645,000**
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	2,755,439
530400	COMMUNICATION	365,000	365,000	365,000
	Contractual	**3,107,265**	**3,107,265**	**3,282,265**
550803	DP SUPPLIES	55,000	55,000	55,000
	Current Expense	**55,000**	**55,000**	**55,000**
	Total 155 – Information Technology	**4,660,341**	**4,727,070**	**4,982,265**

City General Fund
Administration & Finance
161 – Clerk

Account Information		2024 Budget	2025 Budget	2026 Proposed
512010	CITY CLERK	146,912	159,135	159,135
512011	ASSISTANT CITY CLERK	89,071	91,743	102,041
512123	PRINCIPAL CLERK I	57,185	58,900	58,900
512140	CLERK TYPIST	43,750	45,936	46,768
510130	OVERTIME	10,000	10,000	10,000
510140	LONGEVITY	2,700	2,700	3,200
510142	EDUCATION PAY	2,128	2,192	2,192
510193	PREMIUM PAY	780	780	780
512099	PUBLIC RECORDS OFFICER/ADMIN S	70,924	73,052	75,551
	Personnel Service	**423,450**	**444,438**	**458,567**
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	5,000	5,000	5,000
570300	DUES - SUBSCRIPTIONS	750	750	750
	Current Expense	**5,750**	**5,750**	**5,750**
	Total 161 – Clerk	**527,500**	**548,488**	**562,617**

City General Fund
Administration & Finance
162 – Elections

Account Information		2024 Budget	2025 Budget	2026 Proposed
512129	SR.CLERK TYPIST II	47,431	-	-
512140	CLERK TYPIST	43,479	45,653	46,522
512143	ADMIN. ASSISTANT	80,289	90,835	90,835
512454	BUILDING CUSTODIAN	26,100	26,100	26,100
512550	REGISTRARS	2,000	2,000	2,000
512880	ELECTION WORKER	300,000	300,000	300,000
510130	OVERTIME	50,000	50,000	50,000
510140	LONGEVITY	-	175	175
510142	EDUCATION PAY	1,250	1,323	1,396
510189	CLOTHING	500	500	500
510193	PREMIUM PAY	783	-	-
510196	POLICE DETAILS	200,000	200,000	200,000
510250	EARLY VOTING: OVERTIME	30,115	30,115	30,115
510251	EARLY VOTING: POLICE DETAILS	15,000	15,000	15,000
510252	EARLY VOTING: BLDG CUSTODIANS	2,000	2,000	2,000
512118	HEAD CLERK	-	62,650	64,547
512790	OUTREACH/TRANSLATOR	-	-	42,166
512883	EARLY VOTING: ELECTION WORKER	35,000	35,000	35,000
	Personnel Service	**833,947**	**861,351**	**906,356**
520400	REPAIRS:MAINTENANCE	1,575	1,575	1,575
520700	RENTALS/LEASES	20,000	20,000	20,000
520706	EARLY VOTING: RENTALS/LEASES	3,000	3,000	3,000
520708	RAMP RENTALS	18,000	18,000	18,000
530000	PROFESSIONAL/TECH	5,250	5,250	5,250
530400	COMMUNICATION	100,000	100,000	100,000
530402	EARLY VOTING: COMMUNICATION	35,000	35,000	35,000
530800	OTHER PURCHASED SERV	15,500	15,500	15,500
530802	EARLY VOTING: OTHER PURCHASED	360	360	360
	Contractual	**198,685**	**198,685**	**198,685**
540200	OFFICE SUPPLIES	25,000	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	**136,200**	**136,200**	**136,200**
	Total 162 – Elections	**1,168,832**	**1,196,236**	**1,241,241**

City General Fund
Administration & Finance
165 – Licensing Commission

Account Information		2024 Budget	2025 Budget	2026 Proposed
512093	ADMIN. SECRETARY	63,022	-	-
510130	OVERTIME	2,377	2,377	2,377
510140	LONGEVITY	-	-	175
510142	EDUCATION PAY	3,152	3,152	4,145
512030	OPERATIONS MANAGER	-	80,000	85,025
	Personnel Service	**68,551**	**85,529**	**91,722**
520400	REPAIRS:MAINTENANCE	75	75	75
530000	PROFESSIONAL/TECH	300	300	300
530800	OTHER PURCHASED SERV	15,500	15,500	15,500
	Contractual	**15,875**	**15,875**	**15,875**
540200	OFFICE SUPPLIES	600	600	600
	Current Expense	**600**	**600**	**600**
	Total 165 – Licensing Commission	**85,026**	**102,004**	**108,197**

City General Fund
Administration & Finance
168 – Census

Account Information		2024 Budget	2025 Budget	2026 Proposed
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		2024 Budget	2025 Budget	2026 Proposed
512014	PLANNING DIRECTOR	146,912	159,135	159,135
512021	ASSISTANT PLANNING DIRECTOR	108,744	112,006	133,382
512809	PRINCIPAL PLANNER-11 ECON DEVE	94,373	93,578	93,578
512806	PRIN.PLANNER II	88,199	90,836	93,335
512015	ASSISTANT PLANNER	147,488	145,957	145,957
510117	HEAD CLERK	58,749	63,400	64,442
510130	OVERTIME	45,000	45,000	45,000
510140	LONGEVITY	1,425	1,875	2,450
510142	EDUCATION PAY	8,671	15,123	14,601
510193	PREMIUM PAY	780	780	780
512034	STUDENT INTERN	9,336	9,336	9,336
512115	OFFICE MANAGER	84,464	97,321	97,321
512167	OPERATIONS SUPERVISOR-ECON DEV	72,207	74,615	77,513
	Personnel Service	**866,348**	**908,962**	**936,830**
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	400,000	400,000	400,000
530400	COMMUNICATION	15,000	15,000	15,000
	Contractual	**446,000**	**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	24,000	24,000	24,000
570304	CONFERENCES	3,000	3,000	3,000
	Current Expense	**38,000**	**38,000**	**38,000**
	Total 175 – Planning Department	**1,350,348**	**1,392,962**	**1,420,830**

City General Fund
Infrastructure Management
192 – Public Buildings

Account Information		2024 Budget	2025 Budget	2026 Proposed
512098	COMMISSIONER OF PUBLIC BLDGS	157,521	180,353	180,353
512089	DIRECTOR OF ENGINEERING	125,000	128,750	128,750
512088	DIR OF BUILDING MAINTENANCE	119,883	127,308	127,308
512013	DIRECTOR OF PLANT FACILITIES	116,995	127,308	127,308
512476	SUPERVISOR OF CUSTODIANS	87,842	90,477	90,477
512455	ENERGY MANAGER	113,300	116,999	116,699
512456	ENERGY TECHNICIAN	119,883	127,308	127,308
512454	BUILDING CUSTODIAN	461,473	430,164	575,164
512204	MAINTENANCE STAFF	1,578,990	1,538,885	1,543,168
512143	ADMIN. ASSISTANT	172,306	184,055	192,518
512462	CARP/CABINET MAKER	85,006	87,556	87,556
512155	ADMIN ASSISTANT - PBM	63,652	65,561	65,561
512859	SECURITY GUARD	79,166	81,545	81,545
510110	SALARY/WAGE PERM	30,000	30,000	30,000
510130	OVERTIME	300,000	350,000	350,000
510140	LONGEVITY	2,675	5,375	3,450
510141	SHIFT DIFFERENTIAL	12,833	13,594	13,630
510189	CLOTHING	27,500	32,000	32,000
510193	PREMIUM PAY	2,340	3,120	3,120
510194	LICENSE ALLOWANCE	520	520	520
510319	PROJECT MANAGER	87,550	90,177	217,485
512022	DIRECTOR OF CONSTRUCTION	119,883	127,308	127,308
512024	SHELTER MANAGER	-	-	80,000
512460	HVAC TECHNICIAN	193,022	198,813	198,814
519153	TRAVEL ALLOWANCE	14,400	14,800	10,800
	Personnel Service	**4,071,740**	**4,151,976**	**4,510,842**
520100	ENERGY	1,300,000	1,350,000	1,970,000
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	1,800,000	1,800,000	1,800,000
	Contractual	**3,384,500**	**3,434,500**	**4,054,500**
540200	OFFICE SUPPLIES	5,250	5,250	5,250
540300	MAINTENANCE SUPPLIES	4,000	4,000	4,000
540500	CUSTODIAL SUPPLIES	250,000	250,000	350,000
540800	VEHICULAR SUPPLIES	20,000	20,000	20,000

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

Account Information		2024 Budget	2025 Budget	2026 Proposed
550800	OTHER SUPPLIES	165,000	165,000	165,000
570300	DUES - SUBSCRIPTIONS	250	250	250
570400	INSURANCE PREMIUMS	120,000	120,000	120,000
	Current Expense	**564,500**	**564,500**	**664,500**
	Total 192 – Public Buildings	**8,020,740**	**8,150,976**	**9,229,842**

City General Fund
Public Safety
210 – Police

Account Information		2024 Budget	2025 Budget	2026 Proposed
512104	POLICE CHIEF	160,275	165,083	165,084
512311	POLICE CAPTAIN	761,513	784,357	784,365
512312	POLICE LIEUTENANT	1,677,155	1,819,603	1,825,371
512313	POLICE SERGEANT	3,031,565	3,118,840	3,272,969
512361	PATROLMAN III	13,813,624	14,193,610	14,426,528
512363	PATROLMAN I	-	-	260,000
512315	TRAFFIC SUPERVISOR	581,897	589,171	613,700
512332	FINANCIAL MANAGER	82,400	84,872	84,872
512435	WKG.FOREMAN-M.E.REPAIR	84,831	86,609	86,609
512136	EXEC.SEC.-POLICE CHIEF	77,250	79,568	79,568
512135	TELEPHONE OPERATOR	841,591	882,246	1,023,801
512142	D.P.SYSTEMS ANALYST	124,984	128,734	128,734
512153	BOOKKEEPER	-	68,102	-
512302	TRAF.SIGNAL & COMM.TECH.	34,655	43,319	43,319
512132	PRIN. BOOKKEEPER/PAYROLL	80,175	82,580	98,727
512129	SR.CLERK TYPIST II	158,054	161,303	160,631
512123	PRINCIPAL CLERK I	59,472	61,256	62,256
512124	PRINCIPAL CLERK II	119,756	125,766	113,314
510028	SENIOR INVESTIGATIVE LIASON	-	-	105,000
510130	OVERTIME	1,300,000	1,300,000	1,300,000
510131	COURT TIME	593,726	593,726	593,726
510132	TRAINING TIME	1,300,000	1,300,000	1,300,000
510134	CIVILIAN POLICE OVERTIME	159,650	250,000	250,000
510135	POLICE MATRONS OVERTIME	57,252	70,000	70,000
510136	SUPERIOR OFFICERS'OVERTIME	625,000	625,000	625,000
510139	UNIFORM ALLOWANCE-POLICE	35,135	35,135	35,135
510140	LONGEVITY	165,980	174,900	181,150
510141	SHIFT DIFF	3,305,856	3,461,078	3,502,325
510142	EDUCATION DIFFERENTIAL	5,523,025	5,643,107	5,825,271
510150	HOLIDAY(POLICE FIRE)	1,809,927	1,832,245	1,884,948
510151	VACATION PD TERM	505,437	505,437	505,437
510160	READING TIME	1,201,413	1,244,498	1,271,052
510161	VACATION PD TERM CIVILIANS	86,527	86,527	86,527
510192	TOOL ALLOWANCE	727	727	727
510193	PREMIUM PAY	259,348	260,515	378,349
512091	CRIME ANALYST	75,147	75,155	86,833
512092	LAW ENFORC. INFORMATION SPECIA	150,294	150,310	143,201
512093	ADMIN. SECRETARY	139,107	143,280	151,780

City General Fund
Public Safety
210 – Police (Continued)

Account Information		2024 Budget	2025 Budget	2026 Proposed
512317	CRISIS RESPONSE 1	97,603	-	-
512364	EVIDENCE CONTROL SPECIALIST	-	-	68,102
512465	M.E.REPAIR II	75,561	72,862	74,935
	Personnel Service	**39,155,912**	**40,299,521**	**41,669,346**
520400	REPAIRS:MAINTENANCE	215,000	215,000	215,000
530000	PROFESSIONAL/TECH	20,000	20,000	20,000
530207	TRAINING (POLICE)	175,000	250,000	250,000
530303	CONTRACTED	385,000	415,000	510,179
530400	COMMUNICATION	122,000	122,000	122,000
530800	OTHER PURCHASED SERV	40,000	40,000	-
	Contractual	**957,000**	**1,062,000**	**1,117,179**
540200	OFFICE SUPPLIES	25,000	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
550802	BULLET PROOF VEST	-	-	112,807
550805	RECRUIT UNIFORMS	50,000	120,000	120,000
	Current Expense	**180,500**	**250,500**	**363,307**
	Total 210 – Police	**40,293,412**	**41,612,021**	**43,149,832**

City General Fund

Public Safety

292 – Animal Control

Account Information		2024 Budget	2025 Budget	2026 Proposed
512309	ANIMAL CONTROL OFFICER	77,760	80,092	80,092
512310	ASST. ANIMAL CONTROL OFFICER	58,448	60,201	60,201
510130	OVERTIME	2,128	4,128	4,128
510140	LONGEVITY	1,700	2,000	2,000
510141	SHIFT DIFF	517	517	517
510149	UNIFORM	2,500	1,000	1,000
	Personnel Service	**143,053**	**147,938**	**147,938**
520400	REPAIRS:MAINTENANCE	1,600	10,000	10,000
530000	PROFESSIONAL/TECH	1,500	1,500	1,500
	Contractual	**3,100**	**11,500**	**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	**151,153**	**164,438**	**164,438**

City General Fund

Public Safety

220 – Fire Safety

Account Information		2024 Budget	2025 Budget	2026 Proposed
512105	FIRE CHIEF	191,935	197,693	197,694
512320	DEPUTY FIRE CHIEF	706,646	727,843	734,700
512321	FIRE CAPTAIN	1,571,678	1,742,106	1,753,262
512322	FIRE LIEUTENANT	3,847,155	4,345,756	4,700,151
512323	FIREFIGHTER 3	12,786,873	13,563,593	14,545,683
512175	SECRETARY TO FIRE CHIEF	77,250	79,568	79,568
512326	MASTER MECHANIC	108,213	118,247	118,247
512417	MOTOR EQUIP.REPAIRMAN	86,842	79,870	89,941
510130	OVERTIME	2,269,029	2,269,029	2,269,029
510140	LONGEVITY	7,825	90,000	90,000
510141	SHIFT DIFF	4,175,097	4,589,267	4,982,836
510142	EDUCATION DIFFERENTIAL	1,113,703	1,585,033	1,801,742
510143	ENHANCED LONGEVITY	41,862	41,862	6,000
510146	EMT(FIRE)	447,863	445,315	486,776
510147	HDF(FIRE)	2,080,000	2,269,814	2,475,515
510150	HOLIDAY(POLICE FIRE)	1,805,794	1,938,983	1,966,456
510157	BUSINESS MANAGER I	109,095	122,004	127,350
510193	PREMIUM PAY	15,782	13,782	19,283
510198	FIRE DETAIL	35,000	35,000	35,000
512325	SUPT. OF FIRE ALARM	-	137,135	137,135
512334	PC TECHNICIAN	78,107	80,450	85,449
	Personnel Service	**31,555,749**	**34,472,350**	**36,701,817**
520400	REPAIRS:MAINTENANCE	150,000	200,000	225,000
520507	FIRE-HAZARDOUS WASTE RECOVERIE	2,000	2,000	10,000
530001	PROF.SERV.:MEDIC.	50,000	50,000	50,000
530204	TRAINING & RESEARCH(FIRE)	20,000	80,000	80,000
530303	CONTRACTED	126,700	150,000	150,000
530400	COMMUNICATION	100,000	100,000	150,000
	Contractual	**448,700**	**582,000**	**665,000**
540200	OFFICE SUPPLIES	6,000	6,000	6,000
540300	MAINTENANCE SUPPLIES	65,000	75,000	100,000
550100	EDUCATIONAL SUPPLIES	5,000	5,000	5,000
550801	FIREFIGHTING	181,000	250,000	250,000
570300	DUES - SUBSCRIPTIONS	12,000	12,000	12,000
	Current Expense	**269,000**	**348,000**	**373,000**
	Total 220 – Fire Safety	**32,273,449**	**35,402,350**	**37,739,817**

City General Fund
Public Safety
291 – Emergency Management

Account Information		2024 Budget	2025 Budget	2026 Proposed
510014	DIRECTOR OF EMERGENCY MANAGEME	105,259	116,699	116,699
512030	OPERATIONS MANAGER	64,890	66,837	66,837
	Personnel Service	**170,149**	**183,536**	**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	**227,215**	**240,602**	**240,602**

City General Fund
Public Safety
240 – Inspectional Services

Account Information		2024 Budget	2025 Budget	2026 Proposed
512730	DIRECTOR OF INSPECTIONAL SERVI	142,813	159,135	159,135
512330	CHIEF WIRE INSPEC.	106,073	106,090	109,256
512331	CHIEF PLUMBING/GAS INSPEC.	113,871	116,699	117,288
512146	PLUMBING & GAS FITTING INSP	119,615	123,203	123,203
512121	INSP.WEIGHTS & MEASURES	95,225	106,090	106,090
512071	COMPLIANCE OFFICER	91,344	94,084	94,084
512100	INSPECTOR OF BUILDINGS	103,032	106,122	106,122
512101	ASSISTANT BUILDING COMMISSIONE	113,300	116,699	116,699
512102	LOCAL BUILDING INSPECTOR	446,877	460,282	472,280
512111	ASSISTANT WIRE INSPECTOR	87,154	109,769	109,769
512122	CODE ENFORCEMENT OFFICER	81,993	91,344	94,084
512123	PRINCIPAL CLERK I	52,335	53,905	56,436
512129	SR.CLERK TYPIST II	54,564	56,201	56,201
512140	CLERK TYPIST	45,405	46,768	47,777
512145	ELECT DOC LIAISON/FACILITATOR	45,405	48,291	49,500
512698	BOARD CLERK/ZBA	63,039	64,930	59,793
512093	ADMIN. SECRETARY	65,574	67,541	67,541
510130	OVERTIME	16,490	16,490	16,490
510140	LONGEVITY	500	8,720	8,720
510142	EDUCATION PAY	14,483	14,918	15,141
510149	UNIFORM	500	500	500
510193	PREMIUM PAY	2,340	2,340	2,340
512107	PLAN EXAMINER	85,366	90,177	90,177
512116	SECRETARY	63,600	67,422	73,127
	Personnel Service	**2,010,898**	**2,127,720**	**2,151,753**
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	**2,178,992**	**2,295,814**	**2,319,847**

City General Fund

Public Safety

260 – Traffic Parking Alarm Lighting

Account Information		2024 Budget	2025 Budget	2026 Proposed
512246	DIRECTOR	143,179	159,135	175,000
512069	TRAFFIC ENGINEER	128,292	137,917	137,917
512325	SUPT. OF FIRE ALARM	113,797	-	-
512030	OPERATIONS MANAGER	93,741	95,481	96,554
512306	PARKING CONTROL OFFICER	258,848	265,520	265,520
512307	PKG CONTROLLER SPECIAL CONST	102,214	107,033	107,040
512155	ADMIN ASSISTANT - PBM	65,363	69,380	71,554
512467	SIGN PAINTER	67,703	67,703	72,312
510120	SALARY/WAGE TEMP	19,073	19,073	19,073
510130	OVERTIME	196,216	196,216	233,054
510140	LONGEVITY	2,450	2,450	2,900
510141	SHIFT DIFFERENTIAL	22,551	22,551	12,151
510142	EDUCATION PAY	10,302	24,839	20,817
510147	HAZARDOUS DUTY	14,976	37,440	37,440
510149	UNIFORM	3,090	2,500	2,500
510150	HOLIDAY(POLICE FIRE)	41,160	41,160	41,160
510153	TRAVEL ALLOWANCE	5,400	9,000	5,400
510189	CLOTHING	6,180	8,760	9,250
510193	PREMIUM PAY	1,613	1,613	-
510195	PAYMENT-OUT-OF-GRADE	13,870	13,870	13,870
510196	POLICE DETAILS	20,600	20,600	20,600
512070	JR. TRAFFIC ENGINEER	170,593	175,710	178,209
512076	ASST. TRAFFIC ENGINEER	-	102,088	102,088
512077	ELECTRICIAN FOREMAN	-	107,813	107,312
512316	TRAFFIC MAINTENANCE	143,098	147,852	147,852
512328	ELECTRICIAN	457,163	484,342	499,512
512443	WKG FORM-LABORER/GARDENER	62,495	63,280	63,280
512988	PARKING RECPT OFFSET	(950,000)	(950,000)	(950,000)
	Personnel Service	**1,213,967**	**1,433,326**	**1,492,365**
520009	PARK LIGHTING	55,000	65,000	65,000
520103	STREET LIGHTING	700,000	825,000	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
520432	PARKING TICKET PROCESSING	50,000	50,000	50,000

City General Fund
Public Safety
260 – Traffic Parking Alarm Lighting (Continued)

Account Information		2024 Budget	2025 Budget	2026 Proposed
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	350,000	350,000	350,000
	Contractual	**1,786,500**	**1,921,500**	**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	**3,368,467**	**3,722,826**	**3,781,865**

City General Fund
Infrastructure Management
491 – Cemetery

Account Information		2024 Budget	2025 Budget	2026 Proposed
512453	SUPERINTENDENT OF CEMETERY	110,306	-	-
512404	GEN.FOREMAN-TIMEKEEPER	-	90,786	90,786
512410	MASON	61,437	63,280	63,280
512416	LAB,HVY MEO II	110,327	116,568	118,141
512438	WKG.FOREMAN-HVY.MEO	61,437	63,280	63,280
512451	FOREMAN	168,724	166,844	164,269
512465	M.E.REPAIR II	70,206	72,312	67,621
512601	CEMETERY MAINT.MAN	156,688	106,240	54,433
512118	HEAD CLERK	70,655	72,774	72,774
512072	SUMMER HELP	20,000	30,000	30,000
510130	OVERTIME	150,000	130,000	130,000
510140	LONGEVITY	527	2,000	2,000
510141	SHIFT DIFF	6,434	-	6,916
510189	CLOTHING	6,180	15,625	15,625
510192	TOOL ALLOWANCE	1,920	1,920	3,120
512600	LABORER, GARDENER	136,834	251,190	311,200
	Personnel Service	**1,131,675**	**1,182,819**	**1,193,445**
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	GROUNDSKPNG 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	**1,195,495**	**1,246,639**	**1,257,265**

City General Fund
Infrastructure Management
650 – Parks

Account Information		2024 Budget	2025 Budget	2026 Proposed
510016	COMMISSIONER NATURAL RESOURCES	173,909	180,353	180,353
512031	PROGRAM MANAGER	98,345	106,090	106,090
512109	CPA ADMINISTRATOR	66,950	97,603	97,603
512984	CPA ADMIN OFFSET	(66,950)	(97,603)	(97,603)
512169	SPECIAL HEAVY MEO	62,948	-	-
512404	GEN.FOREMAN-TIMEKEEPER	190,810	200,316	200,316
512410	MASON	59,941	62,405	63,078
512416	LAB,HVY MEO II	57,034	60,510	58,418
512438	WKG.FOREMAN-HVY.MEO	193,460	68,021	68,031
512443	WKG FORM-LABORER/GARDENER	117,084	62,972	-
512451	FOREMAN	81,391	167,667	169,770
512465	MOTOR EQUIP REPAIRMAN II	70,206	72,312	72,312
512605	PARK MAINTENANCE MAN	211,233	225,254	226,942
512706	LAB/SPRAYER OPERATOR	115,464	57,732	58,418
512708	CARPENTER,PARK MAINT.MAN	59,478	61,262	63,280
510127	FORESTRY OVERTIME	21,062	21,062	21,062
510130	OVERTIME	219,134	219,134	232,282
510140	LONGEVITY	875	525	525
510155	1139 PENSION FUND	35,560	35,560	35,560
510189	CLOTHING	32,000	31,250	36,000
510192	TOOL ALLOWANCE	2,280	2,280	2,280
510193	PREMIUM PAY	1,625	1,625	1,625
512037	PROJECT MANAGER/URBAN FORESTER	98,345	90,177	101,296
512072	SUMMER HELP	63,000	90,000	90,000
512093	ADMIN. SECRETARY	70,924	73,052	73,052
512190	LANDSCAPE DESIGNER	-	-	162,130
512338	PARK MAINTENANCE/GARDENER	365,386	551,680	621,350
512414	HEAVY MEO I	55,182	56,838	-
512444	WKG FORM - TREE CLIMBER	-	132,100	136,062
512620	GOLF COURSE SUPERINTENDENT	88,055	90,697	90,697
512621	GOLF COURSE PRO	98,345	98,345	101,296
512622	GOLF COURSE ADMINSTRATIVE ASST	72,500	72,500	74,675
512623	GOLF COURSE SEASONAL HELP	67,258	90,000	120,000
512702	TREE WARDEN	98,345	101,296	101,296
512703	EARTH SCIENTIST	98,345	101,296	101,296
512707	COORDINATOR OF HERITAGE	-	84,872	90,009
	Personnel Service	**2,979,524**	**3,269,183**	**3,459,501**

City General Fund
Infrastructure Management
650 – Parks (Continued)

Account Information		2024 Budget	2025 Budget	2026 Proposed
520000	PURCHASE SERVICES	5,000	5,000	5,000
520400	REPAIRS:MAINTENANCE	135,000	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)	(300,000)	(300,000)
530804	INVASIVE SPECIES CONTROL	45,000	45,000	45,000
	Contractual	**577,150**	**677,150**	**677,150**
540200	OFFICE SUPPLIES	3,750	3,750	3,750
540210	GOLF COURSE MAINTENANCE	229,000	229,000	229,000
540600	GROUNDSKPNG SUPPLIES	150,000	150,000	150,000
550203	SCH ATHLETIC EQUIP	12,000	12,000	12,000
580404	IMPROVEMENTS:TREES	400,000	300,000	300,000
	Current Expense	**794,750**	**694,750**	**694,750**
	Total 650 – Parks	**4,351,424**	**4,641,083**	**4,831,401**

City General Fund
Cultural & Recreation
630 – Recreation

Account Information		2024 Budget	2025 Budget	2026 Proposed
512018	DIRECTOR OF RECREATION	114,894	120,639	120,639
512760	REC. PROGRAM COORDINATOR	76,915	85,000	85,000
512143	ADMIN. ASSISTANT	70,468	72,582	91,743
512205	SCHOOL CUSTODIAL	59,777	61,570	61,570
510110	SALARY/WAGE PERM	799,240	823,217	823,217
510140	LONGEVITY	1,210	600	600
510153	TRAVEL ALLOWANCE	2,060	2,120	2,120
510189	CLOTHING	500	500	500
510193	PREMIUM PAY	806	780	780
512718	REC. OPERATIONS SUPERVISOR	72,800	74,984	81,096
	Personnel Service	**1,198,670**	**1,241,992**	**1,267,265**
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
530303	CONTRACTED	-	-	22,000
530500	RECREATIONAL	42,000	42,000	42,000
	Contractual	**54,500**	**54,500**	**76,500**
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	**1,271,370**	**1,314,692**	**1,361,965**

City General Fund
Infrastructure Management
640 – Downtown District

Account Information		2024 Budget	2025 Budget	2026 Proposed
510402	DOWNTOWN DIRECTOR	116,684	120,185	120,185
512073	LEAD TECHNICIAN	92,220	94,987	94,987
512074	MECHANICAL TECHNICIAN	319,300	328,879	411,100
510130	OVERTIME	20,000	50,000	50,000
	Personnel Service	**548,204**	**594,051**	**676,272**
530303	CONTRACTED	180,000	180,000	180,000
	Contractual	**180,000**	**180,000**	**180,000**
540200	OFFICE SUPPLIES	2,500	2,500	2,500
540300	MAINTENANCE SUPPLIES	10,000	10,000	10,000
550800	OTHER SUPPLIES	20,000	20,000	20,000
	Current Expense	**32,500**	**32,500**	**32,500**
	Total 640 – Downtown District	**760,704**	**806,551**	**888,772**

City General Fund
Cultural & Recreation
610 – Library

Account Information		2024 Budget	2025 Budget	2026 Proposed
512019	DIRECTOR OF LIBRARY	128,292	137,917	137,917
512035	ASSISTANT DIRECTOR OF LIBRARY	104,282	108,212	108,212
512036	SUPERVISOR CHILDREN SERVICES	87,091	89,704	89,704
512038	CHIEF CATALOGER	87,091	89,704	89,704
512039	SCHEDULE SUPERVISOR	67,198	69,214	69,214
512040	ACQUISITION LIBRARIAN	87,091	89,704	89,704
512042	REFERENCE LIBRARIAN	496,492	382,296	501,634
512045	CHILDREN'S LIBRARIAN	177,091	187,320	266,618
512046	BRANCH LIBRARIAN	230,222	243,864	162,576
512048	ORDER LIBRARIAN ADULT	59,007	60,777	60,777
512049	TECHNICAL LIBRARIAN	55,799	57,473	57,473
512050	SENIOR LIBRARY ASST	1,071,439	1,029,286	1,292,921
512061	ADMIN.LIBRARY ASST	67,198	69,214	69,214
512185	LITERACY PROJECT-LIBRARY	87,091	89,704	179,408
512454	BUILDING CUSTODIAN	98,415	99,319	101,536
512457	SENIOR BUILDING CUSTODIAN	55,466	57,135	57,135
512476	SUPERVISOR OF CUSTODIANS	66,084	68,066	68,066
512765	CHIEF TECH SERV	-	89,704	89,704
512767	COORDINATOR ADULT&YOUNG ADULT	84,498	89,704	89,704
512859	SECURITY GUARD	91,755	94,508	102,230
510130	OVERTIME	11,467	12,165	12,165
510140	LONGEVITY	10,970	11,638	14,975
510141	SHIFT DIFF	85,632	90,847	93,562
510185	SUNDAY OPENING	64,085	64,085	66,008
510189	CLOTHING	700	2,400	2,400
510193	PREMIUM PAY	21,601	25,618	25,618
512023	DIRECTOR OF TECHNOLOGY	104,282	108,212	108,212
512041	ARCHIVIST LIBRARIAN	106,900	119,451	119,451
	Personnel Service	**3,607,239**	**3,637,241**	**4,125,842**
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	10,000	10,000
	Contractual	**36,500**	**39,000**	**39,000**
540200	OFFICE SUPPLIES	12,500	20,000	20,000
540202	POSTAGE/STATIONERY	250	250	250

City General Fund

Cultural & Recreation

610 – Library (Continued)

Account Information		2024 Budget	2025 Budget	2026 Proposed
540300	MAINTENANCE SUPPLIES	5,000	5,000	5,000
550103	SUPPLY:LIB.BKS/PERIOD	451,000	511,000	570,850
570100	TRAVEL IN STATE	1,000	1,000	2,500
570302	OLD COLONY NETWORK	88,419	88,419	99,000
570303	MEMBERSHIPS	400	400	400
570400	INSURANCE PREMIUMS	65,450	65,450	65,450
	Current Expense	**624,019**	**691,519**	**763,450**
	Total 610 – Library	**4,267,758**	**4,367,760**	**4,928,292**

City General Fund
Human Services
541 – Council On Aging

Account Information		2024 Budget	2025 Budget	2026 Proposed
512246	DIRECTOR-COUNCIL ON AGING	114,894	127,308	127,308
512483	MANAGER OF TRANSP. SERVICES	72,966	-	-
512119	HEAD ADMINISTRATIVE CLERK	81,988	90,985	91,743
510729	SR. CLERK TYPIST I	32,739	32,739	53,905
512610	SOCIAL SERVICES TECHNICIAN	58,560	60,317	50,632
512800	SOCIAL SERVICES TECHNICIAN	410,929	428,308	425,293
510029	SENIOR FRAUD & SCAM LIASON	-	-	90,000
510110	SALARY/WAGE PERM.	13,027	13,027	13,027
510130	OVERTIME	1,615	1,615	1,615
510140	LONGEVITY	6,901	6,901	3,075
510193	PREMIUM PAY	780	780	780
512611	SOCIAL SERVICE AGENT	72,100	148,526	140,773
512900	SWAP PROGRAM	15,450	35,450	35,450
	Personnel Service	**881,949**	**945,956**	**1,033,601**
520000	PURCHASE SERVICES	1,500	1,500	1,500
520400	REPAIRS/MAINTENANCE	1,500	1,500	-
520406	REPAIRS:VEHICLES	8,000	8,000	9,500
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	-
550800	OTHER SUPPLIES	-	-	2,300
570300	DUES-SUBSCRIPTIONS	400	400	800
570303	MEMBERSHIPS	125	125	-
	Current Expense	**3,745**	**3,745**	**6,100**
	Total 541 – Council On Aging	**945,494**	**1,009,501**	**1,099,501**

City General Fund

Human Services

543 – Veterans Services

Account Information		2024 Budget	2025 Budget	2026 Proposed
512103	DIRECTOR OF VETERANS SERVICES	114,365	120,000	127,308
512614	VET.GRAVES REG.OFFICER	63,843	66,672	-
512141	CLERK TYPIST II	45,173	48,264	66,950
512093	ADMIN. SECRETARY	65,574	135,082	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	3,377
510153	TRAVEL ALLOWANCE	1,506	1,506	1,506
510193	PREMIUM PAY	792	792	792
512106	ASST. DIR. VETERANS SERVICES	-	-	80,000
	Personnel Service	**336,715**	**417,778**	**459,875**
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
570708	VETERANS' EVENTS	-	-	50,000
	Current Expense	**1,380,344**	**1,380,344**	**1,430,344**
	Total 543 – Veterans Services	**1,718,019**	**1,799,082**	**1,891,179**

City General Fund
Human Services
510 – Health Inspection Svcs

Account Information		2024 Budget	2025 Budget	2026 Proposed
512017	COMM. OF PUBLIC HEALTH	124,591	137,917	137,917
512887	CHIEF SANITARIAN	103,032	106,122	106,122
512616	SANITARIAN	162,543	175,282	175,282
512607	NURSE	147,508	153,276	154,444
512608	FOOD INSPECTOR	221,439	148,008	155,795
512093	ADMIN. SECRETARY	82,100	85,404	85,404
512123	PRINCIPAL CLERK I	54,986	56,635	52,555
510130	OVERTIME	25,096	25,096	25,096
510140	LONGEVITY	2,936	2,875	3,050
510142	EDUCATION INCENTIVE	10,754	17,350	19,629
510149	UNIFORM	1,545	1,545	1,545
510153	TRAVEL ALLOWANCE	20,000	17,000	14,500
510189	CLOTHING	500	500	500
512189	TOBACCO COMPLIANCE OFFICER	40,500	43,062	44,354
512609	NURSE COORDINATOR	75,198	77,454	77,454
512612	HEALTH INSPECTOR	66,053	68,706	68,706
512615	CHIEF FOOD INSPECTOR	-	93,000	95,713
512790	OUTREACH/TRANSLATOR	64,604	68,330	35,138
	Personnel Service	**1,203,385**	**1,277,562**	**1,253,204**
520008	PUMP-OUT BOAT:ENERGY	10,000	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	450,000	550,000	550,000
	Contractual	**529,000**	**629,000**	**629,000**
540200	OFFICE SUPPLIES	2,000	2,000	2,000
550000	SUPPLY:HEALTH/MEDIC.	10,000	10,000	20,000
550100	EDUCATIONAL SUPPLIES	10,000	10,000	10,000
570300	DUES - SUBSCRIPTIONS	3,000	3,000	2,000
570400	INSURANCE PREMIUMS	400	400	500
	Current Expense	**25,400**	**25,400**	**34,500**
	Total 510 – Health Inspection Svcs	**1,757,785**	**1,931,962**	**1,916,704**

City General Fund
Education
300 – Education

Account Information		2024 Budget	2025 Budget	2026 Proposed
590700	EDUCATION	127,539,644	134,186,467	138,384,627
	Current Expense	**127,539,644**	**134,186,467**	**138,384,627**
	Total 300 – Education	**127,539,644**	**134,186,467**	**138,384,627**

City General Fund

Infrastructure Management

411 – Engineer

Account Information		2024 Budget	2025 Budget	2026 Proposed
512112	CITY ENGINEER	33,827	34,842	34,842
512459	JR.CIVIL ENGINEER	421,015	426,365	435,882
512461	SR.CIVIL ENGINEER	293,681	309,174	304,439
512093	ADMIN. SECRETARY	68,196	77,998	78,502
512034	STUDENT INTERN	5,150	5,150	5,150
510120	SALARY/WAGE TEMP	2,894	2,894	2,894
510130	OVERTIME	95,250	95,250	95,250
510140	LONGEVITY	2,575	3,550	3,550
510142	EDUCATION PAY	28,685	34,258	34,258
510319	PROJECT MANAGER	19,823	20,418	20,418
510320	GIS ADMINISTRATOR	20,103	21,218	21,218
510910	TUITION REIMBURSEMENT	1,000	1,000	1,000
	Personnel Service	**992,199**	**1,032,117**	**1,037,403**
520400	REPAIRS/MAINTENANCE	3,200	3,200	3,200
530000	PROFESSIONAL/TECH	15,000	15,000	15,000
530303	CONTRACTED	30,000	30,000	30,000
530306	LICENSE FOR SOFTWARE	-	10,000	10,000
530400	COMMUNICATION	750	750	750
530800	OTHER PURCHASED SERV	1,000	1,000	1,000
	Contractual	**49,950**	**59,950**	**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	**1,046,149**	**1,096,067**	**1,101,353**

City General Fund
Infrastructure Management
421 – Public Works

Account Information		2024 Budget	2025 Budget	2026 Proposed
512016	PUBLIC WORKS COMMISSIONER	157,521	180,353	180,353
512030	OPERATIONS MANAGER	27,142	28,114	30,000
512031	PROGRAM MANAGER	108,567	112,455	112,456
512403	SUPERINTENDENT	36,611	39,784	39,784
512075	PRINTER/BANK MESSENGER	52,226	53,793	-
512096	ADMIN SECRETARY COMM OF P W	77,250	79,568	79,568
512112	CITY ENGINEER	33,827	34,842	34,842
512129	SR.CLERK TYPIST II	15,210	-	-
512402	GENERAL FOREMAN	99,148	102,122	102,122
512405	GEN FOREMAN-M.E. REPAIR	88,142	137,995	137,995
512410	MASON	316,971	326,480	306,000
512413	LABORER, MEO	365,636	377,966	427,066
512415	LAB,HVY MEO I	266,828	222,948	222,948
512422	SPECIAL MEO,LABORER	532,531	380,419	383,419
512437	WKG.FOREMAN,SP.MEO	258,183	273,543	263,865
512447	CARPENTER	61,437	63,280	63,280
512451	FOREMAN	337,666	340,495	340,495
512452	FOREMAN, MOTOR EQUIP.REPAIRMAN	80,992	86,758	86,758
512465	M.E.REPAIR II	208,115	216,934	141,379
512491	HVY MEO/HIGH PRESSURE MEDIA	67,703	69,735	72,311
512435	WKG.FOREMAN-M.E.REPAIR	-	-	75,557
512600	LABORER, GARDENER	226,838	280,308	293,884
510120	SALARY/WAGE TEMP	15,000	15,000	15,000
510130	OVERTIME	195,700	195,700	195,700
510140	LONGEVITY	565	875	1,500
510141	SHIFT DIFFERENTIAL	80,910	99,538	90,000
510142	EDUCATION PAY	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	46,250	46,250
510192	TOOL ALLOWANCE	2,650	4,200	4,200
510193	PREMIUM PAY	975	1,000	1,000
510194	LICENSE ALLOWANCE	522	522	522
510195	PAYMENT-OUT-OF-GRADE	20,763	20,763	15,762
510196	POLICE DETAILS	10,123	10,123	15,123
510319	PROJECT MANAGER	19,823	20,418	20,418

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

Account Information		2024 Budget	2025 Budget	2026 Proposed
510320	GIS ADMINISTRATOR	20,103	21,218	21,218
510322	GIS TECHNICIAN	15,761	17,240	17,240
512123	PRINCIPAL CLERK I	-	26,278	25,595
	Personnel Service	**4,008,109**	**4,047,510**	**4,023,503**
520414	POT HOLE REPAIR	30,000	30,000	30,000
530000	PROFESSIONAL/TECHNICAL	3,500	3,500	3,500
530303	CONTRACTED	350,000	350,000	350,000
530306	LICENSE FOR SOFTWARE	10,000	-	-
530321	TUB GRINDER/RECYCLE RECOVERY	25,000	25,000	25,000
530400	COMMUNICATION	3,900	3,900	3,900
	Contractual	**422,400**	**412,400**	**412,400**
540000	SUPPLIES	6,600	6,600	6,600
540100	TRANSP.SUPPLIES	850,000	900,000	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	**1,301,080**	**1,351,080**	**1,351,080**
	Total 421 – Public Works	**5,731,589**	**5,810,990**	**5,786,983**

City General Fund
Infrastructure Management
423 – Snow And Ice Removal

Account Information		2024 Budget	2025 Budget	2026 Proposed
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	1,490,000	1,490,000	1,490,000
539030	POLICE SERVICES	5,000	5,000	5,000
	Contractual	**1,685,000**	**1,685,000**	**1,685,000**
540000	SUPPLIES	10,000	10,000	10,000
540100	TRANSP.SUPPLIES	50,000	50,000	50,000
580500	ACQ.:EQUIPMENT	125,000	125,000	125,000
	Current Expense	**185,000**	**185,000**	**185,000**
	Total 423 – Snow And Ice Removal	**2,224,860**	**2,224,860**	**2,224,860**

City General Fund
Infrastructure Management
433 – Collection & Disposal

Account Information		2024 Budget	2025 Budget	2026 Proposed
530310	SOLID WASTE DISPOSAL	3,109,500	3,209,785	3,209,785
530311	COLLECTION SOLID WASTE	5,024,425	5,124,914	7,400,000
530314	30 YARD CONTAINERS	10,000	12,000	12,000
530316	ELECTRONIC DISPOSAL	40,000	50,000	50,000
530317	HOUSEHOLD HAZ MAT	60,000	50,000	50,000
530318	RECYCLE BINS	15,000	15,000	15,000
530320	PROMO/ADVERTSING	45,000	45,000	45,000
530326	RECYCLABLE MATERIAL MANAGEMENT	1,078,400	1,478,400	1,478,400
530327	STREET SWEEPINGS DISPOSAL	10,000	10,000	10,000
	Contractual	**9,392,325**	**9,995,099**	**12,270,185**
	Total 433 – Collection & Disposal	**9,392,325**	**9,995,099**	**12,270,185**

City General Fund
Infrastructure Management
450 – Drain Department

Account Information		2024 Budget	2025 Budget	2026 Proposed
510117	HEAD CLERK	12,820	13,457	13,457
512082	HEAD PUMPING STATION OPERATOR	15,865	16,341	17,060
512402	GENERAL FOREMAN	62,922	64,808	39,428
512403	SUPERINTENDENT	36,611	39,784	39,784
512409	LABORER	19,734	20,326	20,326
512413	LABORER, MEO	32,608	33,568	33,568
512415	LAB,HVY MEO I	43,156	7,884	7,884
512418	VIDEO TECHNICIAN	10,197	11,368	11,368
512419	PIPELAYER, BRACER	10,159	10,463	10,463
512422	SPECIAL MEO,LABORER	144,979	149,328	89,588
512425	W/S MAINT.CRAFTSMAN	54,421	46,044	35,862
512428	W/S MAINT.MAN	10,569	10,886	11,455
512437	WKG.FOREMAN,SP.MEO	13,210	26,815	28,315
512440	W.F.W/S MAINT.CRAFTSMAN	37,989	28,323	28,322
512442	W.F.-W/S MAINT.MAN	11,863	14,462	13,780
512448	DISPATCHER	38,802	22,821	22,821
512449	PUMPING STATION OPERATOR	21,796	22,450	13,660
512450	PUMPING STATION ATTENDANT	18,349	19,353	11,912
512451	FOREMAN	27,797	18,045	18,046
512792	WKG. FOREMAN-TOOLKEEPER	12,694	13,606	13,606
510120	SALARY/WAGE TEMP	17,429	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	11,000	11,000
510142	EDUCATION PAY	1,571	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	17,000	17,000
510193	PREMIUM PAY	195	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	19,823	20,418	20,418
510320	GIS ADMINISTRATOR	20,103	21,218	21,218
510322	GIS TECHNICIAN	15,761	17,240	17,240
512030	OPERATIONS MANAGER	27,142	28,114	30,000
512112	CITY ENGINEER	33,827	34,842	34,842

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

Account Information		2024 Budget	2025 Budget	2026 Proposed
	Personnel Service	**944,779**	**912,758**	**805,217**
520100	ENERGY	38,500	38,500	38,500
520401	REPAIRS:OTHER	3,750	13,750	13,750
520403	REPAIRS/PUMP STATION	60,000	75,000	75,000
520409	REPAIRS:CATCH BASINS	30,000	30,000	30,000
520411	REPAIRS:TIDE GATES	75,000	95,000	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	90,000	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**	**804,750**	**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	**1,764,029**	**1,762,008**	**1,654,467**

	2024 Budget	2025 Budget	2026 Proposed
Administration & Finance	22,710,644	19,929,949	20,743,128
Public Safety	78,492,688	83,438,051	87,396,401
Education	127,539,644	134,186,467	138,384,627
Infrastructure Management	34,487,315	35,734,273	39,245,128
Human Services	4,566,269	4,888,425	5,055,264
Cultural & Recreation	5,839,128	5,982,452	6,590,257
Debt Services	59,043,250	65,938,452	89,072,350
Employee Benefits	73,012,122	69,708,606	69,348,422
Total City General Fund	**405,691,060**	**419,806,675**	**455,835,577**

Water & Sewer Budget

Sewer Enterprise Fund

Infrastructure Management

440 – Water & Sewer Operations

Account Information		2024 Budget	2025 Budget	2026 Proposed
510117	HEAD CLERK	25,639	26,914	26,914
510120	SALARY/WAGE TEMP	26,577	26,577	26,577
510130	OVERTIME	198,598	198,598	198,598
510133	BUSINESS MANAGER	61,800	63,654	63,654
510140	LONGEVITY	1,275	1,275	1,375
510141	SHIFT DIFF	9,001	29,374	29,374
510142	EDUCATION PAY	2,204	4,600	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	60,154
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	19,823	20,418	20,418
510320	GIS ADMINISTRATOR	20,105	21,218	21,218
510322	GIS TECHNICIAN	15,761	17,240	17,240
512030	OPERATIONS MANAGER	27,142	28,114	30,000
512072	SUMMER HELP	20,077	20,077	20,077
512082	HEAD PUMPING STATION OPERATOR	31,730	32,682	40,852
512090	WATER DISTRIBUTION SUPERVISOR	40,496	41,711	43,379
512112	CITY ENGINEER	33,827	34,842	34,842
512115	OFFICE MANAGER	42,232	43,499	46,789
512123	PRINCIPAL CLERK I	79,829	82,640	82,640
512129	SR.CLERK TYPIST II	66,999	69,009	69,009
512153	BOOKKEEPER	40,994	42,357	45,756
512402	GENERAL FOREMAN	62,922	64,808	78,857
512403	SUPERINTENDENT	36,611	39,784	39,784
512409	LABORER	39,584	40,650	40,804
512413	LABORER, MEO	65,213	64,105	64,105
512415	LAB,HVY MEO I	88,181	90,826	90,826
512418	VIDEO TECHNICIAN	27,591	28,419	28,419
512419	PIPELAYER, BRACER	20,317	20,926	20,926
512422	SPECIAL MEO,LABORER	144,813	178,325	178,325
512425	W/S MAINT.CRAFTSMAN	88,263	92,087	92,088
512428	W/S MAINT.MAN	21,137	21,772	22,563
512437	WKG.FOREMAN,SP.MEO	26,419	53,630	55,725
512440	W.F.W/S MAINT.CRAFTSMAN	78,190	56,644	56,861

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

Account Information		2024 Budget	2025 Budget	2026 Proposed
512442	W.F.-W/S MAINT.MAN	24,438	28,924	28,924
512448	DISPATCHER	39,977	46,635	46,635
512449	PUMPING STATION OPERATOR	22,457	27,862	27,316
512450	PUMPING STATION ATTENDANT	18,905	24,411	23,825
512451	FOREMAN	153,651	164,627	174,627
512454	BUILDING CUSTODIAN	26,256	27,936	27,936
512459	JR.CIVIL ENGINEER	58,175	52,477	52,477
512465	MOTOR EQUIP REPAIRMAN II	33,712	34,723	34,867
512486	LEAK DETECTION SUPERVISOR	36,538	37,634	37,634
512732	S/W BILLING SPECIALIST	34,392	35,797	43,499
512792	WKG. FOREMAN-TOOLKEEPER	26,915	27,212	27,212
	Personnel Service	**2,072,285**	**2,198,532**	**2,271,066**
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	122,513	122,513	122,513
530003	INFRASTRUCTURE/TECHNICAL	4,000	4,000	4,000
530202	SAFETY TRAINING	10,000	10,000	10,000
530303	CONTRACTED	375,000	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	**973,713**	**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	23,400,943	23,431,946	23,578,747
570100	TRAVEL IN STATE	2,000	2,000	2,000
570200	TRAVEL OUT OF STATE	500	500	500
570300	DUES - SUBSCRIPTIONS	500	500	500
570600	JUDGMENTS	10,000	10,000	10,000

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

Account Information		2024 Budget	2025 Budget	2026 Proposed
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	2,028,992	2,432,199	3,019,105
590152	INTEREST LONG-TERM SEWER	253,077	520,252	723,631
590205	INTEREST ON NOTES	-	-	127,904
	Current Expense	**26,170,971**	**26,872,356**	**27,937,346**
	Total 440 – Water & Sewer Operations	**29,216,969**	**30,044,601**	**31,182,125**

	2024 Budget	2025 Budget	2026 Requested
Infrastructure Management	29,216,969	30,044,601	31,182,125
Total Sewer Enterprise Fund	**29,216,969**	**30,044,601**	**31,182,125**

Water Enterprise Fund
Infrastructure Management
440 – Water & Sewer Operations

Account Information		2024 Budget	2025 Budget	2026 Proposed
510117	HEAD CLERK	25,639	26,914	26,914
510120	SALARY/WAGE TEMP	26,784	26,784	26,784
510130	OVERTIME	414,425	414,425	375,000
510133	BUSINESS MANAGER	61,800	63,654	63,654
510140	LONGEVITY	1,275	1,275	1,375
510141	SHIFT DIFF	27,630	29,456	29,456
510142	EDUCATION PAY	2,204	4,600	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	24,815	24,815
510193	PREMIUM PAY	195	195	195
510194	LICENSE ALLOWANCE	4,698	4,698	1,700
510195	PAYMENT-OUT-OF-GRADE	9,147	9,147	9,147
510196	POLICE DETAILS	47,582	47,582	47,582
510319	PROJECT MANAGER	19,823	20,418	20,418
510320	GIS ADMINISTRATOR	20,105	21,218	21,218
510322	GIS TECHNICIAN	15,761	17,240	17,240
512030	OPERATIONS MANAGER	27,142	28,114	30,000
512034	STUDENT INTERN	10,000	10,000	10,000
512072	SUMMER HELP	20,077	20,077	20,077
512082	HEAD PUMPING STATION OPERATOR	31,730	32,682	40,852
512090	WATER DISTRIBUTION SUPERVISOR	40,496	41,711	43,379
512112	CITY ENGINEER	33,827	34,842	34,842
512115	OFFICE MANAGER	42,232	43,499	46,789
512123	PRINCIPAL CLERK I	79,829	108,917	108,917
512129	SR.CLERK TYPIST II	66,999	69,009	69,009
512153	BOOKKEEPER	40,994	42,357	45,756
512402	GENERAL FOREMAN	64,828	113,981	119,278
512403	SUPERINTENDENT	36,611	39,784	39,784
512409	LABORER	39,584	40,650	40,804
512413	LABORER, MEO	65,213	67,169	64,105
512415	LAB,HVY MEO I	88,181	20,272	20,272
512418	VIDEO TECHNICIAN	27,591	28,419	28,419
512419	PIPELAYER, BRACER	20,317	20,926	20,926
512422	SPECIAL MEO,LABORER	144,813	178,325	178,325
512425	W/S MAINT.CRAFTSMAN	88,886	92,088	92,088
512428	W/S MAINT.MAN	21,137	21,772	22,563

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

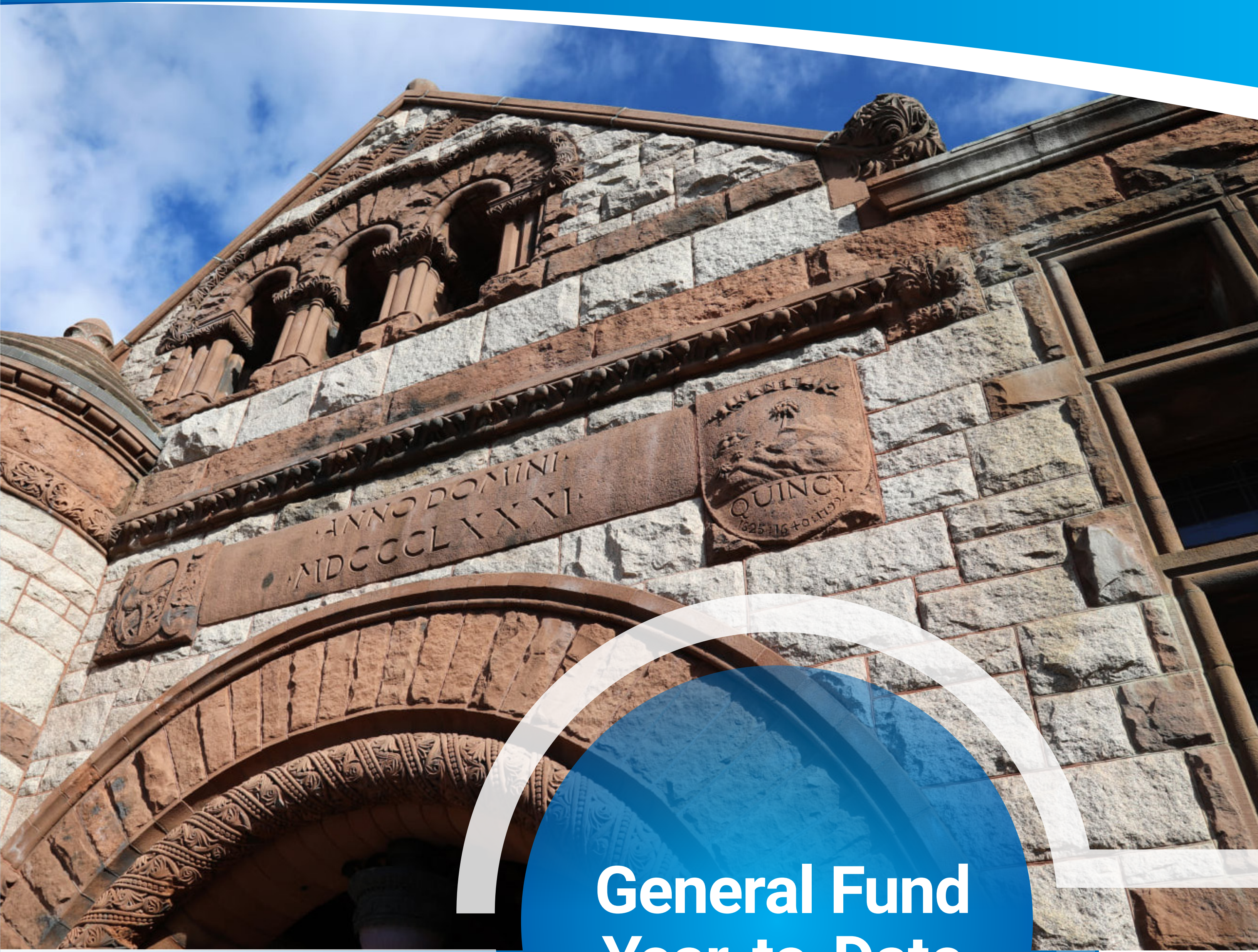
Account Information		2024 Budget	2025 Budget	2026 Proposed
512437	WKG.FOREMAN,SP.MEO	26,419	53,631	55,725
512440	W.F.W/S MAINT.CRAFTSMAN	78,190	56,643	56,861
512442	W.F.-W/S MAINT.MAN	24,438	28,924	28,924
512446	WATER METER REPAIRMAN	217,540	228,535	228,535
512448	DISPATCHER	38,802	45,494	46,635
512449	PUMPING STATION OPERATOR	21,796	27,212	27,316
512450	PUMPING STATION ATTENDANT	18,349	23,824	23,825
512451	FOREMAN	149,439	164,627	174,627
512454	BUILDING CUSTODIAN	26,256	27,936	27,936
512458	METER READER	47,686	51,761	51,761
512459	JR.CIVIL ENGINEER	58,175	52,477	52,477
512461	SR.CIVIL ENGINEER	56,303	58,774	58,774
512465	MOTOR EQUIP REPAIRMAN II	33,712	34,723	34,867
512468	WATER SER.INSPECTOR	51,229	58,340	58,340
512469	SR.WATER SER.INSPECTOR	227,464	234,288	234,288
512486	LEAK DETECTION SUPERVISOR	36,538	37,634	37,634
512487	LEAK DETECTOR INVESTIGATOR	67,270	69,288	69,288
512732	S/W BILLING SPECIALIST	34,392	35,797	43,499
512792	WKG. FOREMAN-TOOLKEEPER	26,153	27,212	27,212
	Personnel Service	**2,982,766**	**3,135,103**	**3,135,775**
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	75,000	75,000	75,000
520425	ROADWAY RESTORATION	345,000	345,000	345,000
520427	LEAD SERVICE REPLACEMENT PROGR	10,000	10,000	10,000
520700	RENTALS/LEASES	8,750	8,750	8,750
520901	LEAK DETECTION	34,000	34,000	34,000
520902	HYDRANTS	50,000	50,000	50,000
520904	WATER/METERS/MIU	100,000	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	455,000	455,000	455,000
530326	RECYCLABLE MATERIAL MANAGEMENT	25,000	25,000	25,000
530400	COMMUNICATION	47,300	47,300	47,300

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

Account Information		2024 Budget	2025 Budget	2026 Proposed
530803	ANIMAL/PEST CONTROL	15,000	15,000	15,000
	Contractual	**1,726,550**	**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	14,034,325	14,699,576	15,546,511
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	3,488,436	4,537,439	4,153,023
590154	INTEREST LONG-TERM WATER	1,010,617	1,545,952	1,734,213
590205	INTEREST ON NOTES	-	-	20,000
	Current Expense	**19,154,838**	**21,404,427**	**22,075,207**
	Total 440 – Water & Sewer Operations	**23,864,154**	**26,266,080**	**26,937,532**

	2024 Budget	2025 Budget	2026 Requested
Infrastructure Management	23,864,154	26,266,080	26,937,532
Total Water Enterprise Fund	**23,864,154**	**26,266,080**	**26,937,532**

City of Quincy
MASSACHUSETTS



General Fund Year-to-Date

YEAR-TO-DATE REPORT

FOR 2025 13

ACCOUNTS FOR: 111 CITY COUNCIL

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0111151 CITY COUNCIL PERS SVCS								
0111151 510002	CITY COUNCILLOR	268,328.08	0.00	268,328.08	226,175.40	0.00	42,152.68	84.3%
0111151 510003	CITY AUDITOR	143,772.85	0.00	143,772.85	124,418.70	0.00	19,354.15	86.5%
0111151 510025	ADMIN.ASST.TO COUNCIL	67,545.80	0.00	67,545.80	57,154.24	0.00	10,391.56	84.6%
0111151 510026	CLERK OF COMMITTEES	101,173.64	0.00	101,173.64	85,608.60	0.00	15,565.04	84.6%
0111151 510140	LONGEVITY	1,950.00	0.00	1,950.00	1,950.00	0.00	0.00	100.0%
0111151 510156	CLERK	2,007.69	0.00	2,007.69	1,692.24	0.00	315.45	84.3%
0111151 510193	PREMIUM PAY	2,349.00	0.00	2,349.00	1,980.00	0.00	369.00	84.3%
0111151 512143	ADMIN. ASSISTANT	67,545.80	0.00	67,545.80	58,453.20	0.00	9,092.60	86.5%
TOTAL CITY COUNCIL PERS SVCS		654,672.86	0.00	654,672.86	557,432.38	0.00	97,240.48	85.1%
0111152 CITY COUNCIL CONTRACTUAL								
0111152 520400	REPAIRS:MAINTENANCE	2,750.00	-1,521.90	1,228.10	0.00	978.10	250.00	79.6%
0111152 530000	PROFESSIONAL/TECH	20,500.00	4,486.25	24,986.25	22,465.47	2,248.84	271.94	98.9%
0111152 530608	COMMUNICATIONS-AT LARGE	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00	.0%
0111152 530609	COMMUNICATIONS-AT LARGE	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00	.0%
0111152 530700	COMMUNICATIONS-AT LARGE	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00	.0%
0111152 530701	COMMUNICATIONS-WARD I	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00	.0%
0111152 530702	COMMUNICATIONS-WARD II	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00	.0%
0111152 530703	COMMUNICATIONS-WARD III	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00	.0%

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ACCOUNTS FOR: 111 CITY COUNCIL

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0111152 530704 COMMUNICATIONS-WARD IV	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00	.0%
0111152 530705 COMMUNICATIONS-WARD V	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00	.0%
0111152 530706 COMMUNICATIONS-WARD VI	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00	.0%
TOTAL CITY COUNCIL CONTRACTUAL	56,250.00	2,964.35	59,214.35	22,465.47	3,226.94	33,521.94	43.4%
0111154 CITY COUNCIL EXPEND							
0111154 540200 OFFICE SUPPLIES	8,000.00	1,038.00	9,038.00	2,628.84	2,469.16	3,940.00	56.4%
0111154 570304 CONFERENCES	500.00	560.00	1,060.00	1,060.00	0.00	0.00	100.0%
TOTAL CITY COUNCIL EXPEND	8,500.00	1,598.00	10,098.00	3,688.84	2,469.16	3,940.00	61.0%
TOTAL CITY COUNCIL	719,422.86	4,562.35	723,985.21	583,586.69	5,696.10	134,702.42	81.4%
TOTAL EXPENSES	719,422.86	4,562.35	723,985.21	583,586.69	5,696.10	134,702.42	

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ACCOUNTS FOR: 121 MAYOR

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0112151 MAYOR PERS SVCS								
0112151 510001	MAYOR	150,943.00	0.00	150,943.00	127,720.12	0.00	23,222.88	84.6%
0112151 510017	DIVERSITY/INCLUSION OFFICER	89,867.50	0.00	89,867.50	76,041.68	0.00	13,825.82	84.6%
0112151 510022	EXEC.SEC TO MAYOR	180,353.00	0.00	180,353.00	156,074.85	0.00	24,278.15	86.5%
0112151 510023	SECRETARY TO MAYOR	159,135.00	0.00	159,135.00	136,476.60	0.00	22,658.40	85.8%
0112151 510024	CONSTITUENT SERVICES	195,205.60	0.00	195,205.60	167,051.22	0.00	28,154.38	85.6%
0112151 510140	LONGEVITY	3,250.00	0.00	3,250.00	3,600.00	0.00	-350.00	110.8%
0112151 510153	TRAVEL ALLOWANCE	7,200.00	0.00	7,200.00	6,000.00	0.00	1,200.00	83.3%
0112151 510193	PREMIUM PAY	3,120.00	0.00	3,120.00	2,640.00	0.00	480.00	84.6%
0112151 510400	DIRECTOR OF OPERATIONS	159,135.00	0.00	159,135.00	123,941.70	0.00	35,193.30	77.9%
0112151 510401	DIRECTOR OF COMMUNICATIONS	122,003.50	0.00	122,003.50	105,579.90	0.00	16,423.60	86.5%
TOTAL MAYOR PERS SVCS		1,070,212.60	0.00	1,070,212.60	905,126.07	0.00	165,086.53	84.6%
0112152 MAYOR CONTRACTUAL								
0112152 520400	REPAIRS:MAINTENANCE	500.00	0.00	500.00	140.29	0.00	359.71	28.1%
TOTAL MAYOR CONTRACTUAL		500.00	0.00	500.00	140.29	0.00	359.71	28.1%
0112154 MAYOR EXPEND								
0112154 540200	OFFICE SUPPLIES	4,800.00	145.78	4,945.78	4,260.14	56.04	629.60	87.3%

FOR 2025 13

ACCOUNTS FOR: 121 MAYOR

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0112154 550104 SUPPLY:GENERAL	2,200.00	238.38	2,438.38	934.18	240.38	1,263.82	48.2%
0112154 570200 TRAVEL OUT OF STATE	4,500.00	0.00	4,500.00	895.00	0.00	3,605.00	19.9%
0112154 570301 DUES	40,000.00	1,204.80	41,204.80	33,846.23	1,004.80	6,353.77	84.6%
TOTAL MAYOR EXPEND	51,500.00	1,588.96	53,088.96	39,935.55	1,301.22	11,852.19	77.7%
TOTAL MAYOR	1,122,212.60	1,588.96	1,123,801.56	945,201.91	1,301.22	177,298.43	84.2%
TOTAL EXPENSES	1,122,212.60	1,588.96	1,123,801.56	945,201.91	1,301.22	177,298.43	

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ACCOUNTS FOR: 122 TOURISM	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0112251 TOURISM PERS SVCS							
0112251 510012 DIRECTOR OF TOURISM	111,395.00	0.00	111,395.00	94,256.80	0.00	17,138.20	84.6%
0112251 510018 DIRECTOR OF HISTORICAL SOCIETY	100,476.00	0.00	100,476.00	67,241.60	0.00	33,234.40	66.9%
0112251 510110 SALARY/WAGE PERM	29,183.00	0.00	29,183.00	28,167.00	0.00	1,016.00	96.5%
0112251 512994 HOTEL-MOTEL PERSONNEL OFFSET	-241,054.00	0.00	-241,054.00	0.00	0.00	-241,054.00	.0%
TOTAL TOURISM PERS SVCS	0.00	0.00	0.00	189,665.40	0.00	-189,665.40	100.0%
0112252 TOURISM CONTRACTUAL							
0112252 530303 CONTRACTED	75,000.00	5,100.00	80,100.00	32,853.61	5,990.00	41,256.39	48.5%
0112252 530331 HOTEL-MOTEL CONTRACTED OFFSET	-75,000.00	0.00	-75,000.00	0.00	0.00	-75,000.00	.0%
TOTAL TOURISM CONTRACTUAL	0.00	5,100.00	5,100.00	32,853.61	5,990.00	-33,743.61	761.6%
0112254 TOURISM EXPEND							
0112254 570307 TOURISM EXPENSE	30,000.00	2,388.91	32,388.91	22,175.20	5,672.77	4,540.94	86.0%
0112254 570308 HOTEL-MOTEL EXPENSE OFFSET	-30,000.00	0.00	-30,000.00	0.00	0.00	-30,000.00	.0%
TOTAL TOURISM EXPEND	0.00	2,388.91	2,388.91	22,175.20	5,672.77	-25,459.06	1165.7%
TOTAL TOURISM	0.00	7,488.91	7,488.91	244,694.21	11,662.77	-248,868.07	3423.2%
TOTAL EXPENSES	0.00	7,488.91	7,488.91	244,694.21	11,662.77	-248,868.07	

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ACCOUNTS FOR: 126 QUINCY ACCESS TELEVISION

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0112654 QATV EXPENDITURES							
0112654 570000 OTHER EXPENDITURES	0.00	980,000.00	980,000.00	865,308.60	0.00	114,691.40	88.3%
TOTAL QATV EXPENDITURES	0.00	980,000.00	980,000.00	865,308.60	0.00	114,691.40	88.3%
TOTAL QUINCY ACCESS TELEVISION	0.00	980,000.00	980,000.00	865,308.60	0.00	114,691.40	88.3%
TOTAL EXPENSES	0.00	980,000.00	980,000.00	865,308.60	0.00	114,691.40	

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ACCOUNTS FOR: 132 RESERVE FUND

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0113254 RESERVE FUND FOR EXPEND							
0113254 578002 RESERVE APPROP.- STABILIZATION	1,750,000.00	-1,750,000.00	0.00	0.00	0.00	0.00	.0%
0113254 578004 RESERVE APPROP: OPEB	250,000.00	-250,000.00	0.00	0.00	0.00	0.00	.0%
TOTAL RESERVE FUND FOR EXPEND	2,000,000.00	-2,000,000.00	0.00	0.00	0.00	0.00	.0%
TOTAL RESERVE FUND	2,000,000.00	-2,000,000.00	0.00	0.00	0.00	0.00	.0%
TOTAL EXPENSES	2,000,000.00	-2,000,000.00	0.00	0.00	0.00	0.00	

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ACCOUNTS FOR: 133 DEPARTMENT OF GRANT MANAGEMENT

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0113351 CITY GENERAL FUND								
0113351 510404	DIRECTOR OF GRANT MANAGEMENT	122,003.25	0.00	122,003.25	103,233.68	0.00	18,769.57	84.6%
0113351 510405	GRANT FUNDS MANAGER	95,000.00	0.00	95,000.00	146,383.58	0.00	-51,383.58	154.1%
0113351 512245	GRANT WRITER	100,940.00	0.00	100,940.00	19,411.50	0.00	81,528.50	19.2%
	TOTAL CITY GENERAL FUND	317,943.25	0.00	317,943.25	269,028.76	0.00	48,914.49	84.6%
0113352 CITY GENERAL FUND								
0113352 530303	CONTRACTED	50,000.00	0.00	50,000.00	23,500.00	0.00	26,500.00	47.0%
0113352 530345	GRANT MANAGEMENT SOFTWARE	50,000.00	0.00	50,000.00	48,640.00	0.00	1,360.00	97.3%
	TOTAL CITY GENERAL FUND	100,000.00	0.00	100,000.00	72,140.00	0.00	27,860.00	72.1%
0113354 CITY GENERAL FUND								
0113354 540200	OFFICE SUPPLIES	5,000.00	0.00	5,000.00	2,404.22	646.66	1,949.12	61.0%
0113354 560302	AUDIT OF MUNI ACCOUNTING	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00	.0%
0113354 570200	TRAVEL OUT OF STATE	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00	.0%
0113354 570300	DUES - SUBSCRIPTIONS	1,500.00	0.00	1,500.00	1,500.00	0.00	0.00	100.0%
0113354 570304	CONFERENCES	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00	.0%
	TOTAL CITY GENERAL FUND	26,500.00	0.00	26,500.00	3,904.22	646.66	21,949.12	17.2%
	TOTAL DEPARTMENT OF GRANT MANAGEMENT	444,443.25	0.00	444,443.25	345,072.98	646.66	98,723.61	77.8%
	TOTAL EXPENSES	444,443.25	0.00	444,443.25	345,072.98	646.66	98,723.61	

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ACCOUNTS FOR: 135 MUNICIPAL FINANCE

ACCOUNT	DESCRIPTION	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0113551 MUNICIPAL FINANCE PERS SVCS								
0113551 510010	DIRECTOR OF MUNICIPAL FINANCE	180,353.00	0.00	180,353.00	148,382.61	0.00	31,970.39	82.3%
0113551 510027	STRATEGIC ASSET MANAGER	122,003.50	0.00	122,003.50	99,387.56	0.00	22,615.94	81.5%
0113551 510114	MANAGER OF ACCOUNTS	138,500.00	0.00	138,500.00	119,544.75	0.00	18,955.25	86.3%
0113551 510115	ERP SUPPORT AGENT	79,367.00	-61,906.26	17,460.74	3,052.56	0.00	14,408.18	17.5%
0113551 510117	HEAD CLERK	136,150.00	0.00	136,150.00	87,502.05	0.00	48,647.95	64.3%
0113551 510130	OVERTIME	5,245.00	0.00	5,245.00	4,009.33	0.00	1,235.67	76.4%
0113551 510133	BUSINESS MANAGER	108,723.00	0.00	108,723.00	96,796.08	0.00	11,926.92	89.0%
0113551 510140	LONGEVITY	1,275.00	0.00	1,275.00	1,912.49	0.00	-637.49	150.0%
0113551 510142	EDUCATION PAY	1,800.00	0.00	1,800.00	2,824.14	0.00	-1,024.14	156.9%
0113551 510180	ERP MAIN. STIPEND	20,000.00	61,906.26	81,906.26	81,026.60	0.00	879.66	98.9%
0113551 510190	CITY LEAVE BUY BACK	600,000.00	0.00	600,000.00	655,336.33	0.00	-55,336.33	109.2%
0113551 512034	STUDENT INTERN	10,000.00	0.00	10,000.00	9,005.00	0.00	995.00	90.1%
0113551 512093	ADMIN. SECRETARY	68,145.00	0.00	68,145.00	62,446.46	0.00	5,698.54	91.6%
	TOTAL MUNICIPAL FINANCE PERS SVCS	1,471,561.50	0.00	1,471,561.50	1,371,225.96	0.00	100,335.54	93.2%
0113552 MUNICIPAL FINANCE CONTRACTUAL								
0113552 520400	REPAIRS:MAINTENANCE	250.00	0.00	250.00	226.54	0.00	23.46	90.6%
0113552 530000	PROFESSIONAL/TECH	60,000.00	276.42	60,276.42	19,433.91	15,460.92	25,381.59	57.9%
	TOTAL MUNICIPAL FINANCE CONTRACTUAL	60,250.00	276.42	60,526.42	19,660.45	15,460.92	25,405.05	58.0%

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ACCOUNTS FOR: 135 MUNICIPAL FINANCE

		ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0113554 MUNICIPAL FINANCE EXPEND.								
0113554 540200	OFFICE SUPPLIES	7,000.00	11,021.12	18,021.12	9,512.77	3,627.38	4,880.97	72.9%
0113554 560302	AUDIT OF MUNI ACCOUNTING	225,000.00	0.00	225,000.00	176,712.05	23,520.08	24,767.87	89.0%
0113554 560310	TRANSPARENCY SOFTWARE	25,000.00	-10,000.00	15,000.00	815.88	0.00	14,184.12	5.4%
0113554 570200	TRAVEL OUT OF STATE	0.00	4,022.51	4,022.51	3,700.00	322.51	0.00	100.0%
0113554 570300	DUES - SUBSCRIPTIONS	12,000.00	-3,232.31	8,767.69	8,311.90	443.54	12.25	99.9%
TOTAL MUNICIPAL FINANCE EXPEND.		269,000.00	1,811.32	270,811.32	199,052.60	27,913.51	43,845.21	83.8%
0113558 MUNICIPAL FINANCE CAPITAL								
0113558 580500	ACQ.:EQUIPMENT	400,000.00	389,933.69	789,933.69	730,756.01	54,427.85	4,749.83	99.4%
TOTAL MUNICIPAL FINANCE CAPITAL		400,000.00	389,933.69	789,933.69	730,756.01	54,427.85	4,749.83	99.4%
TOTAL MUNICIPAL FINANCE		2,200,811.50	392,021.43	2,592,832.93	2,320,695.02	97,802.28	174,335.63	93.3%
TOTAL EXPENSES		2,200,811.50	392,021.43	2,592,832.93	2,320,695.02	97,802.28	174,335.63	

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ACCOUNTS FOR: 138 PURCHASING OFFICE

ACCOUNT	DESCRIPTION	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0113851 PURCHASING PERS SVCS								
0113851 510013	PURCHASING AGENT	127,308.00	0.00	127,308.00	107,722.12	0.00	19,585.88	84.6%
0113851 510099	ASST. CONTRACT COORDINATOR	70,085.00	0.00	70,085.00	59,301.88	0.00	10,783.12	84.6%
0113851 510124	PRINCIPAL CLERK II	60,465.00	0.00	60,465.00	52,325.10	0.00	8,139.90	86.5%
0113851 510140	LONGEVITY	2,200.00	0.00	2,200.00	2,200.00	0.00	0.00	100.0%
0113851 510142	EDUCATION PAY	9,830.00	0.00	9,830.00	9,829.93	0.00	0.07	100.0%
0113851 510193	PREMIUM PAY	780.00	0.00	780.00	660.00	0.00	120.00	84.6%
0113851 512115	OFFICE MANAGER	94,084.00	0.00	94,084.00	81,418.50	0.00	12,665.50	86.5%
TOTAL PURCHASING PERS SVCS		364,752.00	0.00	364,752.00	313,457.53	0.00	51,294.47	85.9%
0113852 PURCHASING CONTACTUAL								
0113852 520400	REPAIRS:MAINTENANCE	350.00	0.00	350.00	285.00	0.00	65.00	81.4%
0113852 530000	PROFESSIONAL/TECH	1,750.00	0.00	1,750.00	738.00	0.00	1,012.00	42.2%
0113852 530006	PROF.SERVICE:PRINT/ADV.	2,500.00	0.00	2,500.00	0.00	110.92	2,389.08	4.4%
0113852 530303	CONTRACTED	2,436.00	0.00	2,436.00	0.00	0.00	2,436.00	.0%
TOTAL PURCHASING CONTACTUAL		7,036.00	0.00	7,036.00	1,023.00	110.92	5,902.08	16.1%
0113854 PURCHASING EXPEND.								
0113854 540200	OFFICE SUPPLIES	1,000.00	0.00	1,000.00	855.24	143.06	1.70	99.8%

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ACCOUNTS FOR: 138 PURCHASING OFFICE

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0113854 550104 SUPPLY:GENERAL	450.00	0.00	450.00	340.60	59.40	50.00	88.9%
0113854 570300 DUES - SUBSCRIPTIONS	250.00	0.00	250.00	0.00	0.00	250.00	.0%
TOTAL PURCHASING EXPEND.	1,700.00	0.00	1,700.00	1,195.84	202.46	301.70	82.3%
TOTAL PURCHASING OFFICE	373,488.00	0.00	373,488.00	315,676.37	313.38	57,498.25	84.6%
TOTAL EXPENSES	373,488.00	0.00	373,488.00	315,676.37	313.38	57,498.25	

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ACCOUNTS FOR: 141 ASSESSORS

ACCOUNT	DESCRIPTION	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0114151 ASSESSORS PERS SVCS								
0114151 510008	CHAIRPERSON, BOARD OF ASSESSOR	159,135.00	0.00	159,135.00	134,652.76	0.00	24,482.24	84.6%
0114151 510009	BOARD OF ASSESSOR(S)	229,414.10	0.00	229,414.10	192,080.08	0.00	37,334.02	83.7%
0114151 510011	DEPUTY COMMERCIAL ASSESSOR	136,856.10	0.00	136,856.10	98,541.66	0.00	38,314.44	72.0%
0114151 510123	PRINCIPAL CLERK I	48,337.00	0.00	48,337.00	47,391.08	0.00	945.92	98.0%
0114151 510124	PRINCIPAL CLERK II	57,135.66	0.00	57,135.66	49,445.21	0.00	7,690.45	86.5%
0114151 510130	OVERTIME	1,615.00	0.00	1,615.00	0.00	0.00	1,615.00	.0%
0114151 510140	LONGEVITY	775.00	0.00	775.00	675.00	0.00	100.00	87.1%
0114151 510142	EDUCATION PAY	0.00	0.00	0.00	2,538.51	0.00	-2,538.51	100.0%
0114151 510193	PREMIUM PAY	780.00	0.00	780.00	660.00	0.00	120.00	84.6%
0114151 512034	STUDENT INTERN	6,000.00	0.00	6,000.00	0.00	0.00	6,000.00	.0%
0114151 512118	HEAD CLERK	64,547.00	0.00	64,547.00	59,844.84	0.00	4,702.16	92.7%
0114151 512144	ASSESSMENT SUPERVISOR	85,243.00	0.00	85,243.00	72,110.51	0.00	13,132.49	84.6%
0114151 512147	METHODOLOGIST/APPRAISER	100,785.50	0.00	100,785.50	75,589.02	0.00	25,196.48	75.0%
TOTAL ASSESSORS PERS SVCS		890,623.36	0.00	890,623.36	733,528.67	0.00	157,094.69	82.4%
0114152 ASSESSORS CONTRACTUAL								
0114152 530000	PROFESSIONAL/TECH	10,300.00	0.00	10,300.00	0.00	0.00	10,300.00	.0%
0114152 530303	CONTRACTED	300,000.00	359,452.47	659,452.47	374,132.58	158,581.11	126,738.78	80.8%
0114152 530330	REQ'D REVAL APPRAISAL SOFTWARE	300,000.00	-150,000.00	150,000.00	99,693.21	0.00	50,306.79	66.5%

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ACCOUNTS FOR: 141 ASSESSORS	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
TOTAL ASSESSORS CONTRACTUAL	610,300.00	209,452.47	819,752.47	473,825.79	158,581.11	187,345.57	77.1%
0114154 ASSESSORS EXPEND.							
0114154 540200 OFFICE SUPPLIES	8,000.00	231.38	8,231.38	5,674.88	1,084.23	1,472.27	82.1%
0114154 570100 TRAVEL IN STATE	10,000.00	0.00	10,000.00	3,524.58	2,350.00	4,125.42	58.7%
0114154 570300 DUES - SUBSCRIPTIONS	2,500.00	0.00	2,500.00	1,390.95	75.00	1,034.05	58.6%
TOTAL ASSESSORS EXPEND.	20,500.00	231.38	20,731.38	10,590.41	3,509.23	6,631.74	68.0%
TOTAL ASSESSORS	1,521,423.36	209,683.85	1,731,107.21	1,217,944.87	162,090.34	351,072.00	79.7%
TOTAL EXPENSES	1,521,423.36	209,683.85	1,731,107.21	1,217,944.87	162,090.34	351,072.00	

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ACCOUNTS FOR: 145 TREASURER/COLLECTOR

ACCOUNT	DESCRIPTION	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0114551 TREAS/COLL PERS SVCS								
0114551 510004	TREASURER/COLLECTOR	159,135.00	0.00	159,135.00	134,652.76	0.00	24,482.24	84.6%
0114551 510005	ASST. TREASURER	99,050.00	0.00	99,050.00	83,810.76	0.00	15,239.24	84.6%
0114551 510006	ASSISTANT COLLECTOR	84,864.00	0.00	84,864.00	69,716.85	0.00	15,147.15	82.2%
0114551 510075	PRINTER/BANK MESSENGER	84,088.00	0.00	84,088.00	71,123.65	0.00	12,964.35	84.6%
0114551 510117	HEAD CLERK	123,493.00	0.00	123,493.00	133,997.88	0.00	-10,504.88	108.5%
0114551 510123	PRINCIPAL CLERK I	53,905.00	0.00	53,905.00	36,282.06	0.00	17,622.94	67.3%
0114551 510124	PRINCIPAL CLERK II	115,892.00	0.00	115,892.00	97,549.82	0.00	18,342.18	84.2%
0114551 510130	OVERTIME	0.00	0.00	0.00	310.34	0.00	-310.34	100.0%
0114551 510140	LONGEVITY	1,125.00	0.00	1,125.00	1,533.33	0.00	-408.33	136.3%
0114551 510142	EDUCATION DIFFERENTIAL	10,028.00	0.00	10,028.00	7,763.53	0.00	2,264.47	77.4%
0114551 510153	TRAVEL ALLOWANCE	1,670.00	0.00	1,670.00	1,390.90	0.00	279.10	83.3%
0114551 510552	ACCOUNT CLERK II	98,811.00	0.00	98,811.00	72,054.09	0.00	26,756.91	72.9%
0114551 512140	CLERK TYPIST	45,405.00	0.00	45,405.00	50,852.17	0.00	-5,447.17	112.0%
TOTAL TREAS/COLL PERS SVCS		877,466.00	0.00	877,466.00	761,038.14	0.00	116,427.86	86.7%
0114552 TREAS/COLL CONTRACTUAL								
0114552 520400	REPAIRS:MAINTENANCE	1,560.00	44.00	1,604.00	1,604.00	0.00	0.00	100.0%
0114552 530000	PROFESSIONAL/TECH	200.00	-44.00	156.00	0.00	0.00	156.00	.0%
0114552 530102	BANK CHARGE SERVICE	2,000.00	0.00	2,000.00	267.66	0.00	1,732.34	13.4%

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ACCOUNTS FOR: 145 TREASURER/COLLECTOR

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0114552 530400	COMMUNICATION	450,000.00	2,123.28	452,123.28	331,688.37	31,038.59	89,396.32	80.2%
	TOTAL TREAS/COLL CONTRACTUAL	453,760.00	2,123.28	455,883.28	333,560.03	31,038.59	91,284.66	80.0%
0114554 TREAS/COLL EXPEND.								
0114554 540200	OFFICE SUPPLIES	10,000.00	19.97	10,019.97	7,341.25	1,548.09	1,130.63	88.7%
0114554 570300	DUES - SUBSCRIPTIONS	500.00	0.00	500.00	330.00	0.00	170.00	66.0%
0114554 570304	CONFERENCES	7,500.00	60.00	7,560.00	292.59	185.00	7,082.41	6.3%
0114554 570400	INSURANCE PREMIUMS	4,160.00	0.00	4,160.00	3,620.00	0.00	540.00	87.0%
	TOTAL TREAS/COLL EXPEND.	22,160.00	79.97	22,239.97	11,583.84	1,733.09	8,923.04	59.9%
	TOTAL TREASURER/COLLECTOR	1,353,386.00	2,203.25	1,355,589.25	1,106,182.01	32,771.68	216,635.56	84.0%
	TOTAL EXPENSES	1,353,386.00	2,203.25	1,355,589.25	1,106,182.01	32,771.68	216,635.56	

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ACCOUNTS FOR: 151 LEGAL DEPT

ACCOUNT	DESCRIPTION	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0115151 LEGAL PERS SVCS								
0115151 510020	CITY SOLICITOR	159,135.00	0.00	159,135.00	137,713.05	0.00	21,421.95	86.5%
0115151 510021	ASSISTANT CITY SOLICITOR	210,000.00	0.00	210,000.00	130,442.26	0.00	79,557.74	62.1%
0115151 510123	PRINCIPAL CLERK I	79,567.50	0.00	79,567.50	67,326.16	0.00	12,241.34	84.6%
0115151 510140	LONGEVITY	1,675.00	0.00	1,675.00	1,675.00	0.00	0.00	100.0%
0115151 510193	PREMIUM PAY	1,560.00	0.00	1,560.00	1,320.00	0.00	240.00	84.6%
0115151 510316	LEGAL COUNSEL	118,000.00	0.00	118,000.00	99,846.12	0.00	18,153.88	84.6%
TOTAL LEGAL PERS SVCS		569,937.50	0.00	569,937.50	438,322.59	0.00	131,614.91	76.9%
0115152 LEGAL CONTRACTUAL								
0115152 520400	REPAIRS:MAINTENANCE	200.00	0.00	200.00	0.00	0.00	200.00	.0%
0115152 530000	PROFESSIONAL/TECH	35,000.00	78.73	35,078.73	34,491.62	448.57	138.54	99.6%
0115152 530303	CONTRACTED	172,000.00	23,600.27	195,600.27	180,189.65	11,343.07	4,067.55	97.9%
TOTAL LEGAL CONTRACTUAL		207,200.00	23,679.00	230,879.00	214,681.27	11,791.64	4,406.09	98.1%
0115154 LEGAL EXPEND.								
0115154 530010	OUTSIDE COUNSEL	195,000.00	875.00	195,875.00	97,895.82	89.75	97,889.43	50.0%
0115154 540200	OFFICE SUPPLIES	2,650.00	265.08	2,915.08	1,604.75	64.30	1,246.03	57.3%
0115154 570300	DUES - SUBSCRIPTIONS	2,000.00	0.00	2,000.00	951.00	97.00	952.00	52.4%

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ACCOUNTS FOR: 151 LEGAL DEPT

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
TOTAL LEGAL EXPEND.	199,650.00	1,140.08	200,790.08	100,451.57	251.05	100,087.46	50.2%
TOTAL LEGAL DEPT	976,787.50	24,819.08	1,001,606.58	753,455.43	12,042.69	236,108.46	76.4%
TOTAL EXPENSES	976,787.50	24,819.08	1,001,606.58	753,455.43	12,042.69	236,108.46	

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ACCOUNTS FOR: 152 HUMAN RESOURCES	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0115251 PERSONNEL PERS SVCS							
0115251 510015 PERSONNEL DIRECTOR	159,135.00	0.00	159,135.00	137,713.05	0.00	21,421.95	86.5%
0115251 510087 ASSIST BENEFITS COORDINATOR	0.00	0.00	0.00	57,380.40	0.00	-57,380.40	100.0%
0115251 510088 HUMAN RESOURCES GENERALIST	70,000.00	0.00	70,000.00	51,153.70	0.00	18,846.30	73.1%
0115251 510130 OVERTIME	5,425.00	0.00	5,425.00	2,254.66	0.00	3,170.34	41.6%
0115251 510140 LONGEVITY	1,550.00	0.00	1,550.00	1,550.00	0.00	0.00	100.0%
0115251 510143 ENHANCED LONGEVITY	45,000.00	0.00	45,000.00	40,000.00	0.00	5,000.00	88.9%
0115251 510158 PERSONNEL ASSISTANT	105,000.00	0.00	105,000.00	91,142.85	0.00	13,857.15	86.8%
0115251 510193 PREMIUM PAY	1,560.00	0.00	1,560.00	1,320.00	0.00	240.00	84.6%
0115251 510243 COORDINATOR	80,659.93	0.00	80,659.93	68,250.60	0.00	12,409.33	84.6%
TOTAL PERSONNEL PERS SVCS	468,329.93	0.00	468,329.93	450,765.26	0.00	17,564.67	96.2%
0115252 PERSONNEL CONTRACTUAL							
0115252 530303 CONTRACTED	175,000.00	8,239.00	183,239.00	68,897.39	27,839.75	86,501.86	52.8%
TOTAL PERSONNEL CONTRACTUAL	175,000.00	8,239.00	183,239.00	68,897.39	27,839.75	86,501.86	52.8%
0115254 PERSONNEL EXPEND.							
0115254 540200 OFFICE SUPPLIES	5,550.00	270.34	5,820.34	2,883.07	1,080.56	1,856.71	68.1%
0115254 570300 DUES - SUBSCRIPTIONS	330.00	0.00	330.00	325.00	0.00	5.00	98.5%

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ACCOUNTS FOR: 152 HUMAN RESOURCES

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0115254 570304 CONFERENCES	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00	.0%
TOTAL PERSONNEL EXPEND.	7,880.00	270.34	8,150.34	3,208.07	1,080.56	3,861.71	52.6%
TOTAL HUMAN RESOURCES	651,209.93	8,509.34	659,719.27	522,870.72	28,920.31	107,928.24	83.6%
TOTAL EXPENSES	651,209.93	8,509.34	659,719.27	522,870.72	28,920.31	107,928.24	

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ACCOUNTS FOR: 155 INFORMATION TECHNOLOGY

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0115551 IT PERS SVCS								
0115551 510065	MUNIS & SOFTWARE TRAINER	62,059.00	0.00	62,059.00	41,527.62	0.00	20,531.38	66.9%
0115551 510130	OVERTIME	97,850.00	0.00	97,850.00	141,137.07	0.00	-43,287.07	144.2%
0115551 510140	LONGEVITY	8,292.00	0.00	8,292.00	7,500.00	0.00	792.00	90.4%
0115551 510142	EDUCATION PAY	25,946.00	0.00	25,946.00	27,457.83	0.00	-1,511.83	105.8%
0115551 510189	CLOTHING	500.00	0.00	500.00	500.00	0.00	0.00	100.0%
0115551 512012	DIRECTOR OF INFORMATION TECH	159,135.00	0.00	159,135.00	134,652.76	0.00	24,482.24	84.6%
0115551 512097	COMPUTER OPERATOR	53,749.00	-36,903.59	16,845.41	16,845.41	0.00	0.00	100.0%
0115551 512116	SECRETARY	64,913.00	0.00	64,913.00	54,926.08	0.00	9,986.92	84.6%
0115551 512135	TELEPHONE OPERATOR	54,769.00	0.00	54,769.00	46,342.56	0.00	8,426.44	84.6%
0115551 512142	D.P.SYSTEMS ANALYST	214,368.00	0.00	214,368.00	186,244.74	0.00	28,123.26	86.9%
0115551 512166	OPERATIONS SUPERVISOR	91,743.00	0.00	91,743.00	77,628.76	0.00	14,114.24	84.6%
0115551 512184	DIRECTOR OF COMMUNICATIONS	87,017.00	0.00	87,017.00	73,629.60	0.00	13,387.40	84.6%
0115551 512188	SR. PC TECH/AST NETWORK ADMINI	101,705.00	0.00	101,705.00	86,057.40	0.00	15,647.60	84.6%
0115551 512194	ERP MANAGER	122,003.50	0.00	122,003.50	104,054.36	0.00	17,949.14	85.3%
0115551 512333	NETWORK ADMINISTRATOR	112,641.00	0.00	112,641.00	97,477.65	0.00	15,163.35	86.5%
0115551 512334	PC TECHNICIAN	308,114.00	36,903.59	345,017.59	272,513.53	0.00	72,504.06	79.0%
TOTAL IT PERS SVCS		1,564,804.50	0.00	1,564,804.50	1,368,495.37	0.00	196,309.13	87.5%
0115552 IT CONTRACTUAL								
0115552 520500	COMPUTER EQUIP	136,826.00	8,781.45	145,607.45	15,071.14	6,175.16	124,361.15	14.6%

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ACCOUNTS FOR: 155 INFORMATION TECHNOLOGY

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0115552 530201 ONLINE TRAINING	25,000.00	0.00	25,000.00	10,510.00	4,950.00	9,540.00	61.8%
0115552 530303 CONTRACTUAL	2,580,439.00	30,582.87	2,611,021.87	2,412,991.79	195,396.16	2,633.92	99.9%
0115552 530400 COMMUNICATION	365,000.00	33,715.02	398,715.02	245,178.77	90,987.27	62,548.98	84.3%
TOTAL IT CONTRACTUAL	3,107,265.00	73,079.34	3,180,344.34	2,683,751.70	297,508.59	199,084.05	93.7%
0115554 IT EXPEND.							
0115554 550803 DP SUPPLIES	55,000.00	828.83	55,828.83	48,574.20	5,661.90	1,592.73	97.1%
TOTAL IT EXPEND.	55,000.00	828.83	55,828.83	48,574.20	5,661.90	1,592.73	97.1%
TOTAL INFORMATION TECHNOLOGY	4,727,069.50	73,908.17	4,800,977.67	4,100,821.27	303,170.49	396,985.91	91.7%
TOTAL EXPENSES	4,727,069.50	73,908.17	4,800,977.67	4,100,821.27	303,170.49	396,985.91	

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ACCOUNTS FOR: 158 TAX TITLE EXPENDITURE	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0115854 TAX TITLE EXPEND.							
0115854 570800 UNCLASSIFIED	150,000.00	0.00	150,000.00	30,477.30	19,171.86	100,350.84	33.1%
TOTAL TAX TITLE EXPEND.	150,000.00	0.00	150,000.00	30,477.30	19,171.86	100,350.84	33.1%
TOTAL TAX TITLE EXPENDITURE	150,000.00	0.00	150,000.00	30,477.30	19,171.86	100,350.84	33.1%
TOTAL EXPENSES	150,000.00	0.00	150,000.00	30,477.30	19,171.86	100,350.84	

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ACCOUNTS FOR: 161 CLERK

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0116151 CLERK PERS SVCS								
0116151 510130	OVERTIME	10,000.00	0.00	10,000.00	9,750.07	0.00	249.93	97.5%
0116151 510140	LONGEVITY	2,700.00	0.00	2,700.00	2,900.00	0.00	-200.00	107.4%
0116151 510142	EDUCATION PAY	2,192.00	0.00	2,192.00	2,191.55	0.00	0.45	100.0%
0116151 510193	PREMIUM PAY	780.00	0.00	780.00	660.00	0.00	120.00	84.6%
0116151 512010	CITY CLERK	159,135.00	0.00	159,135.00	134,652.76	0.00	24,482.24	84.6%
0116151 512011	ASSISTANT CITY CLERK	91,743.00	0.00	91,743.00	84,648.96	0.00	7,094.04	92.3%
0116151 512099	PUBLIC RECORDS OFFICER/ADMIN S	73,052.00	0.00	73,052.00	63,217.80	0.00	9,834.20	86.5%
0116151 512123	PRINCIPAL CLERK I	58,900.00	0.00	58,900.00	50,971.05	0.00	7,928.95	86.5%
0116151 512140	CLERK TYPIST	45,936.00	0.00	45,936.00	38,840.56	0.00	7,095.44	84.6%
	TOTAL CLERK PERS SVCS	444,438.00	0.00	444,438.00	387,832.75	0.00	56,605.25	87.3%
0116152 CLERK CONTRACTUAL								
0116152 520400	REPAIRS:MAINTENANCE	300.00	0.00	300.00	253.97	0.00	46.03	84.7%
0116152 530400	COMMUNICATION	20,000.00	0.00	20,000.00	2,621.00	1,224.00	16,155.00	19.2%
0116152 530800	OTHER PURCHASED SERV	78,000.00	0.00	78,000.00	51,880.25	4,491.56	21,628.19	72.3%
	TOTAL CLERK CONTRACTUAL	98,300.00	0.00	98,300.00	54,755.22	5,715.56	37,829.22	61.5%
0116154 CLERK EXPEND.								
0116154 540200	OFFICE SUPPLIES	5,000.00	0.00	5,000.00	4,806.27	0.00	193.73	96.1%

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ACCOUNTS FOR: 161 CLERK

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0116154 570300 DUES - SUBSCRIPTIONS	750.00	0.00	750.00	725.00	0.00	25.00	96.7%
TOTAL CLERK EXPEND.	5,750.00	0.00	5,750.00	5,531.27	0.00	218.73	96.2%
TOTAL CLERK	548,488.00	0.00	548,488.00	448,119.24	5,715.56	94,653.20	82.7%
TOTAL EXPENSES	548,488.00	0.00	548,488.00	448,119.24	5,715.56	94,653.20	

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ACCOUNTS FOR: 162 ELECTIONS

ACCOUNT	DESCRIPTION	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0116251 ELECTIONS PERS SVCS								
0116251 510130	OVERTIME	50,000.00	0.00	50,000.00	11,813.99	0.00	38,186.01	23.6%
0116251 510140	LONGEVITY	175.00	0.00	175.00	175.00	0.00	0.00	100.0%
0116251 510142	EDUCATION PAY	1,323.00	0.00	1,323.00	1,350.73	0.00	-27.73	102.1%
0116251 510189	CLOTHING	500.00	0.00	500.00	500.00	0.00	0.00	100.0%
0116251 510196	POLICE DETAILS	200,000.00	0.00	200,000.00	114,371.15	0.00	85,628.85	57.2%
0116251 510250	EARLY VOTING: OVERTIME	30,115.00	0.00	30,115.00	41,577.75	0.00	-11,462.75	138.1%
0116251 510251	EARLY VOTING: POLICE DETAILS	15,000.00	0.00	15,000.00	0.00	0.00	15,000.00	.0%
0116251 510252	EARLY VOTING: BLDG CUSTODIANS	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00	.0%
0116251 512118	HEAD CLERK	62,650.00	0.00	62,650.00	45,477.07	0.00	17,172.93	72.6%
0116251 512129	SR.CLERK TYPIST II	0.00	0.00	0.00	6,741.49	0.00	-6,741.49	100.0%
0116251 512140	CLERK TYPIST	45,653.00	0.00	45,653.00	38,590.59	0.00	7,062.41	84.5%
0116251 512143	ADMIN. ASSISTANT	90,835.00	0.00	90,835.00	76,860.08	0.00	13,974.92	84.6%
0116251 512454	BUILDING CUSTODIAN	26,100.00	0.00	26,100.00	6,897.30	0.00	19,202.70	26.4%
0116251 512550	REGISTRARS	2,000.00	0.00	2,000.00	2,000.00	0.00	0.00	100.0%
0116251 512880	ELECTION WORKER	300,000.00	0.00	300,000.00	195,697.50	0.00	104,302.50	65.2%
0116251 512883	EARLY VOTING: ELECTION WORKER	35,000.00	0.00	35,000.00	32,592.50	0.00	2,407.50	93.1%
TOTAL ELECTIONS PERS SVCS		861,351.00	0.00	861,351.00	574,645.15	0.00	286,705.85	66.7%
0116252 ELECTIONS CONTRACTUAL								
0116252 520400	REPAIRS:MAINTENANCE	1,575.00	0.00	1,575.00	565.00	255.00	755.00	52.1%

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ACCOUNTS FOR: 162 ELECTIONS

ACCOUNT	DESCRIPTION	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0116252 520700	RENTALS/LEASES	20,000.00	0.00	20,000.00	18,110.42	0.00	1,889.58	90.6%
0116252 520706	EARLY VOTING: RENTALS/LEASES	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00	.0%
0116252 520708	RAMP RENTALS	18,000.00	0.00	18,000.00	0.00	0.00	18,000.00	.0%
0116252 530000	PROFESSIONAL/TECH	5,250.00	0.00	5,250.00	0.00	0.00	5,250.00	.0%
0116252 530400	COMMUNICATION	100,000.00	0.00	100,000.00	58,447.00	156.00	41,397.00	58.6%
0116252 530402	EARLY VOTING: COMMUNICATION	35,000.00	0.00	35,000.00	4,488.00	0.00	30,512.00	12.8%
0116252 530800	OTHER PURCHASED SERV	15,500.00	0.00	15,500.00	6,421.71	1,224.00	7,854.29	49.3%
0116252 530802	EARLY VOTING: OTHER PURCHASED	360.00	0.00	360.00	143.25	0.00	216.75	39.8%
	TOTAL ELECTIONS CONTRACTUAL	198,685.00	0.00	198,685.00	88,175.38	1,635.00	108,874.62	45.2%
0116254 ELECTIONS EXPEND.								
0116254 540200	OFFICE SUPPLIES	25,000.00	0.00	25,000.00	12,679.76	5,886.41	6,433.83	74.3%
0116254 570100	TRAVEL IN STATE	1,200.00	0.00	1,200.00	0.00	0.00	1,200.00	.0%
	TOTAL ELECTIONS EXPEND.	26,200.00	0.00	26,200.00	12,679.76	5,886.41	7,633.83	70.9%
0116258 ELECTIONS CAPITAL								
0116258 580500	ACQ.:EQUIPMENT	60,000.00	0.00	60,000.00	37,882.00	0.00	22,118.00	63.1%
0116258 580506	EARLY VOTING: EQUIPMENT	50,000.00	0.00	50,000.00	13,335.00	0.00	36,665.00	26.7%
	TOTAL ELECTIONS CAPITAL	110,000.00	0.00	110,000.00	51,217.00	0.00	58,783.00	46.6%
	TOTAL ELECTIONS	1,196,236.00	0.00	1,196,236.00	726,717.29	7,521.41	461,997.30	61.4%
	TOTAL EXPENSES	1,196,236.00	0.00	1,196,236.00	726,717.29	7,521.41	461,997.30	

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ACCOUNTS FOR: 165 LICENSING COMMISSION

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0116551 LICENSING PERS SVCS							
0116551 510130 OVERTIME	2,377.00	0.00	2,377.00	0.00	0.00	2,377.00	.0%
0116551 510142 EDUCATION PAY	3,152.00	0.00	3,152.00	3,245.63	0.00	-93.63	103.0%
0116551 512030 OPERATIONS MANAGER	80,000.00	0.00	80,000.00	58,980.59	0.00	21,019.41	73.7%
0116551 512093 ADMIN. SECRETARY	0.00	0.00	0.00	8,738.24	0.00	-8,738.24	100.0%
TOTAL LICENSING PERS SVCS	85,529.00	0.00	85,529.00	70,964.46	0.00	14,564.54	83.0%
0116552 LICENSING CONTRACTUAL							
0116552 520400 REPAIRS:MAINTENANCE	75.00	0.00	75.00	0.00	0.00	75.00	.0%
0116552 530000 PROFESSIONAL/TECH	300.00	0.00	300.00	0.00	0.00	300.00	.0%
0116552 530800 OTHER PURCHASED SERV	15,500.00	0.00	15,500.00	15,500.00	0.00	0.00	100.0%
TOTAL LICENSING CONTRACTUAL	15,875.00	0.00	15,875.00	15,500.00	0.00	375.00	97.6%
0116554 LICENSING EXPEND.							
0116554 540200 OFFICE SUPPLIES	600.00	0.00	600.00	0.00	0.00	600.00	.0%
TOTAL LICENSING EXPEND.	600.00	0.00	600.00	0.00	0.00	600.00	.0%
TOTAL LICENSING COMMISSION	102,004.00	0.00	102,004.00	86,464.46	0.00	15,539.54	84.8%
TOTAL EXPENSES	102,004.00	0.00	102,004.00	86,464.46	0.00	15,539.54	

FOR 2025 13

ACCOUNTS FOR: 168 CENSUS

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0116854 CENSUS EXPENSES							
0116854 570800 UNCLASSIFIED	100,000.00	10,121.51	110,121.51	50,678.09	27,000.00	32,443.42	70.5%
TOTAL CENSUS EXPENSES	100,000.00	10,121.51	110,121.51	50,678.09	27,000.00	32,443.42	70.5%
TOTAL CENSUS	100,000.00	10,121.51	110,121.51	50,678.09	27,000.00	32,443.42	70.5%
TOTAL EXPENSES	100,000.00	10,121.51	110,121.51	50,678.09	27,000.00	32,443.42	

CITY of QUINCY, MA

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ACCOUNTS FOR: 175 PLANNING DEPARTMENT

0117551 PLAN DEPT PERS SVCS

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0117551 510117	HEAD CLERK	63,400.00	0.00	63,400.00	53,566.64	0.00	9,833.36	84.5%
0117551 510130	OVERTIME	45,000.00	0.00	45,000.00	25,331.12	0.00	19,668.88	56.3%
0117551 510140	LONGEVITY	1,875.00	0.00	1,875.00	2,450.00	0.00	-575.00	130.7%
0117551 510142	EDUCATION PAY	15,123.00	0.00	15,123.00	14,412.46	0.00	710.54	95.3%
0117551 510193	PREMIUM PAY	780.00	0.00	780.00	660.00	0.00	120.00	84.6%
0117551 512014	PLANNING DIRECTOR	159,135.00	0.00	159,135.00	142,692.10	0.00	16,442.90	89.7%
0117551 512015	ASSISTANT PLANNER	145,957.00	0.00	145,957.00	59,888.70	0.00	86,068.30	41.0%
0117551 512021	ASSISTANT PLANNING DIRECTOR	112,006.00	0.00	112,006.00	115,426.35	0.00	-3,420.35	103.1%
0117551 512034	STUDENT INTERN	9,336.00	0.00	9,336.00	9,336.00	0.00	0.00	100.0%
0117551 512115	OFFICE MANAGER	97,321.00	0.00	97,321.00	82,348.64	0.00	14,972.36	84.6%
0117551 512167	OPERATIONS SUPERVISOR-ECON DEV	74,615.00	0.00	74,615.00	60,070.10	0.00	14,544.90	80.5%
0117551 512806	PRIN.PLANNER II	90,836.00	0.00	90,836.00	78,607.35	0.00	12,228.65	86.5%
0117551 512809	PRINCIPAL PLANNER-11 ECON DEVE	93,578.00	0.00	93,578.00	79,181.08	0.00	14,396.92	84.6%
TOTAL PLAN DEPT PERS SVCS		908,962.00	0.00	908,962.00	723,970.54	0.00	184,991.46	79.6%

0117552 PLAN DEPT CONTRACTUAL

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0117552 520400	REPAIRS:MAINTENANCE	500.00	0.00	500.00	35.00	0.00	465.00	7.0%
0117552 530000	PROFESSIONAL/TECH	5,500.00	0.00	5,500.00	0.00	0.00	5,500.00	.0%
0117552 530302	REGIONAL COMPACT	25,000.00	-25,000.00	0.00	0.00	0.00	0.00	.0%

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ACCOUNTS FOR: 175 PLANNING DEPARTMENT

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0117552 530303 CONTRACTED	400,000.00	86,852.35	486,852.35	244,059.97	178,227.03	64,565.35	86.7%
0117552 530400 COMMUNICATION	15,000.00	0.00	15,000.00	5,502.96	1,230.00	8,267.04	44.9%
TOTAL PLAN DEPT CONTRACTUAL	446,000.00	61,852.35	507,852.35	249,597.93	179,457.03	78,797.39	84.5%
0117554 PLAN DEPT EXPEND.							
0117554 540200 OFFICE SUPPLIES	5,500.00	86.97	5,586.97	3,914.97	1,265.20	406.80	92.7%
0117554 550100 EDUCATIONAL SUPPLIES	500.00	0.00	500.00	0.00	0.00	500.00	.0%
0117554 570100 TRAVEL IN STATE	500.00	2,000.00	2,500.00	1,069.13	0.00	1,430.87	42.8%
0117554 570200 TRAVEL OUT OF STATE	4,500.00	-2,000.00	2,500.00	0.00	0.00	2,500.00	.0%
0117554 570300 DUES - SUBSCRIPTIONS	24,000.00	0.00	24,000.00	1,294.81	0.00	22,705.19	5.4%
0117554 570304 CONFERENCES	3,000.00	0.00	3,000.00	1,602.66	0.00	1,397.34	53.4%
TOTAL PLAN DEPT EXPEND.	38,000.00	86.97	38,086.97	7,881.57	1,265.20	28,940.20	24.0%
TOTAL PLANNING DEPARTMENT	1,392,962.00	61,939.32	1,454,901.32	981,450.04	180,722.23	292,729.05	79.9%
TOTAL EXPENSES	1,392,962.00	61,939.32	1,454,901.32	981,450.04	180,722.23	292,729.05	

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ACCOUNTS FOR: 192 PUBLIC BUILDINGS

0119251 PUBLIC BUILD PERS SVCS

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0119251 510110	SALARY/WAGE PERM	30,000.00	0.00	30,000.00	104,700.00	0.00	-74,700.00	349.0%
0119251 510130	OVERTIME	350,000.00	0.00	350,000.00	769,203.15	0.00	-419,203.15	219.8%
0119251 510140	LONGEVITY	5,375.00	0.00	5,375.00	6,216.70	0.00	-841.70	115.7%
0119251 510141	SHIFT DIFFERENTIAL	13,594.00	0.00	13,594.00	14,303.95	0.00	-709.95	105.2%
0119251 510189	CLOTHING	32,000.00	0.00	32,000.00	31,500.00	0.00	500.00	98.4%
0119251 510193	PREMIUM PAY	3,120.00	0.00	3,120.00	2,640.00	0.00	480.00	84.6%
0119251 510194	LICENSE ALLOWANCE	520.00	0.00	520.00	440.00	0.00	80.00	84.6%
0119251 510319	PROJECT MANAGER	90,176.50	0.00	90,176.50	125,267.64	0.00	-35,091.14	138.9%
0119251 512013	DIRECTOR OF PLANT FACILITIES	127,308.00	0.00	127,308.00	107,722.12	0.00	19,585.88	84.6%
0119251 512022	DIRECTOR OF CONSTRUCTION	127,308.00	0.00	127,308.00	107,722.12	0.00	19,585.88	84.6%
0119251 512088	DIR OF BUILDING MAINTENANCE	127,308.00	0.00	127,308.00	107,722.12	0.00	19,585.88	84.6%
0119251 512089	DIRECTOR OF ENGINEERING	128,750.00	0.00	128,750.00	108,942.24	0.00	19,807.76	84.6%
0119251 512098	COMMISSIONER OF PUBLIC BLDGS	180,353.00	0.00	180,353.00	156,074.85	0.00	24,278.15	86.5%
0119251 512143	ADMIN. ASSISTANT	184,055.00	0.00	184,055.00	162,899.00	0.00	21,156.00	88.5%
0119251 512155	ADMIN ASSISTANT - PBM	65,561.00	0.00	65,561.00	55,474.32	0.00	10,086.68	84.6%
0119251 512204	MAINTENANCE STAFF	1,538,885.00	0.00	1,538,885.00	1,343,587.03	0.00	195,297.97	87.3%
0119251 512454	BUILDING CUSTODIAN	430,164.00	0.00	430,164.00	374,739.25	0.00	55,424.75	87.1%
0119251 512455	ENERGY MANAGER	116,999.00	0.00	116,999.00	82,586.93	0.00	34,412.07	70.6%
0119251 512456	ENERGY TECHNICIAN	127,308.00	0.00	127,308.00	107,722.12	0.00	19,585.88	84.6%
0119251 512460	HVAC TECHNICIAN	198,812.66	0.00	198,812.66	168,226.08	0.00	30,586.58	84.6%

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ACCOUNTS FOR: 192 PUBLIC BUILDINGS

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0119251 512462 CARP/CABINET MAKER	87,556.00	0.00	87,556.00	74,085.43	0.00	13,470.57	84.6%
0119251 512476 SUPERVISOR OF CUSTODIANS	90,477.00	0.00	90,477.00	66,196.48	0.00	24,280.52	73.2%
0119251 512859 SECURITY GUARD	81,544.65	0.00	81,544.65	68,999.48	0.00	12,545.17	84.6%
0119251 519153 TRAVEL ALLOWANCE	14,800.00	0.00	14,800.00	9,195.68	0.00	5,604.32	62.1%
TOTAL PUBLIC BUILD PERS SVCS	4,151,974.81	0.00	4,151,974.81	4,156,166.69	0.00	-4,191.88	100.1%
0119252 PUBLIC BUILD CONTRACTUAL							
0119252 520100 ENERGY	1,350,000.00	77,609.07	1,427,609.07	1,115,828.28	281,681.15	30,099.64	97.9%
0119252 520400 REPAIRS:MAINTENANCE	117,500.00	414.03	117,914.03	95,145.19	22,722.71	46.13	100.0%
0119252 520402 REPAIRS:BUILDINGS	125,000.00	3,891.33	128,891.33	129,381.80	13.83	-504.30	100.4%
0119252 520700 RENTALS/LEASES	42,000.00	15,323.67	57,323.67	24,645.56	1,694.11	30,984.00	45.9%
0119252 530303 CONTRACTED	1,800,000.00	155,518.90	1,955,518.90	1,727,285.42	181,280.10	46,953.38	97.6%
TOTAL PUBLIC BUILD CONTRACTUAL	3,434,500.00	252,757.00	3,687,257.00	3,092,286.25	487,391.90	107,578.85	97.1%
0119254 PUBLIC BUILD EXPEND.							
0119254 540200 OFFICE SUPPLIES	5,250.00	0.00	5,250.00	500.00	0.00	4,750.00	9.5%
0119254 540300 MAINTENANCE SUPPLIES	4,000.00	76,029.43	80,029.43	22,475.43	32,554.00	25,000.00	68.8%
0119254 540500 CUSTODIAL SUPPLIES	250,000.00	1,122.10	251,122.10	197,614.85	11,135.82	42,371.43	83.1%
0119254 540800 VEHICULAR SUPPLIES	20,000.00	0.00	20,000.00	16,255.04	2,684.28	1,060.68	94.7%
0119254 550800 OTHER SUPPLIES	165,000.00	83.96	165,083.96	140,742.68	24,341.06	0.22	100.0%

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ACCOUNTS FOR: 192 PUBLIC BUILDINGS

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0119254 570300 DUES - SUBSCRIPTIONS	250.00	0.00	250.00	0.00	0.00	250.00	.0%
0119254 570400 INSURANCE PREMIUMS	120,000.00	-75,000.00	45,000.00	44,487.00	0.00	513.00	98.9%
TOTAL PUBLIC BUILD EXPEND.	564,500.00	2,235.49	566,735.49	422,075.00	70,715.16	73,945.33	87.0%
TOTAL PUBLIC BUILDINGS	8,150,974.81	254,992.49	8,405,967.30	7,670,527.94	558,107.06	177,332.30	97.9%
TOTAL EXPENSES	8,150,974.81	254,992.49	8,405,967.30	7,670,527.94	558,107.06	177,332.30	

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ACCOUNTS FOR: 210 POLICE

ACCOUNT	DESCRIPTION	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0121051 POLICE PERS SVCS								
0121051 510118	OVERTIME-POLICE (REIMBURSED)	0.00	0.00	0.00	727.22	0.00	-727.22	100.0%
0121051 510130	OVERTIME	1,300,000.00	1,256,100.00	2,556,100.00	1,936,707.90	0.00	619,392.10	75.8%
0121051 510131	COURT TIME	593,726.00	-298,000.00	295,726.00	240,769.73	0.00	54,956.27	81.4%
0121051 510132	TRAINING TIME	1,300,000.00	431,527.00	1,731,527.00	1,512,316.66	0.00	219,210.34	87.3%
0121051 510134	CIVILIAN POLICE OVERTIME	250,000.00	75,000.00	325,000.00	295,132.68	0.00	29,867.32	90.8%
0121051 510135	POLICE MATRONS OVERTIME	70,000.00	0.00	70,000.00	43,670.00	0.00	26,330.00	62.4%
0121051 510136	SUPERIOR OFFICERS'OVERTIME	625,000.00	118,000.00	743,000.00	636,377.32	0.00	106,622.68	85.6%
0121051 510139	UNIFORM ALLOWANCE-POLICE	35,135.00	0.00	35,135.00	24,500.00	0.00	10,635.00	69.7%
0121051 510140	LONGEVITY	174,900.00	0.00	174,900.00	145,325.00	0.00	29,575.00	83.1%
0121051 510141	SHIFT DIFF	3,461,078.00	-400,000.00	3,061,078.00	2,547,427.97	0.00	513,650.03	83.2%
0121051 510142	EDUCATION DIFFERENTIAL	5,643,106.70	-375,000.00	5,268,106.70	3,949,752.05	0.00	1,318,354.65	75.0%
0121051 510150	HOLIDAY(POLICE FIRE)	1,832,244.69	0.00	1,832,244.69	789,646.90	0.00	1,042,597.79	43.1%
0121051 510151	VACATION PD TERM	505,437.00	-218,400.00	287,037.00	279,353.94	0.00	7,683.06	97.3%
0121051 510160	READING TIME	1,244,498.16	-118,000.00	1,126,498.16	952,096.52	0.00	174,401.64	84.5%
0121051 510161	VACATION PD TERM CIVILIANS	86,527.44	-86,527.00	0.44	0.00	0.00	0.44	.0%
0121051 510192	TOOL ALLOWANCE	727.00	0.00	727.00	600.00	0.00	127.00	82.5%
0121051 510193	PREMIUM PAY	260,515.00	0.00	260,515.00	211,889.39	0.00	48,625.61	81.3%
0121051 512091	OPERATIONS MANAGER/BCI	75,155.00	-26,300.00	48,855.00	35,719.76	0.00	13,135.24	73.1%
0121051 512092	LAW ENFORC. INFORMATION SPECIA	150,309.71	-10,500.00	139,809.71	118,009.21	0.00	21,800.50	84.4%
0121051 512093	ADMIN. SECRETARY	143,280.00	0.00	143,280.00	121,236.28	0.00	22,043.72	84.6%

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ACCOUNTS FOR: 210 POLICE

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0121051 512104	POLICE CHIEF	165,083.21	0.00	165,083.21	139,685.92	0.00	25,397.29	84.6%
0121051 512123	PRINCIPAL CLERK I	61,256.10	0.00	61,256.10	51,832.00	0.00	9,424.10	84.6%
0121051 512124	PRINCIPAL CLERK II	125,766.00	-21,300.00	104,466.00	87,578.20	0.00	16,887.80	83.8%
0121051 512129	SR.CLERK TYPIST II	161,302.95	0.00	161,302.95	128,239.96	0.00	33,062.99	79.5%
0121051 512132	PRIN. BOOKKEEPER/PAYROLL	82,580.25	0.00	82,580.25	80,956.99	0.00	1,623.26	98.0%
0121051 512135	TELEPHONE OPERATOR	882,246.35	0.00	882,246.35	538,415.83	0.00	343,830.52	61.0%
0121051 512136	EXEC.SEC.-POLICE CHIEF	79,567.50	0.00	79,567.50	67,326.16	0.00	12,241.34	84.6%
0121051 512142	D.P.SYSTEMS ANALYST	128,734.00	0.00	128,734.00	111,403.80	0.00	17,330.20	86.5%
0121051 512153	BOOKKEEPER	68,101.80	-68,101.80	0.00	0.00	0.00	0.00	.0%
0121051 512302	TRAF.SIGNAL & COMM.TECH.	43,319.33	0.00	43,319.33	36,396.00	0.00	6,923.33	84.0%
0121051 512311	POLICE CAPTAIN	784,356.95	0.00	784,356.95	663,687.20	0.00	120,669.75	84.6%
0121051 512312	POLICE LIEUTENANT	1,819,602.72	0.00	1,819,602.72	1,538,056.28	0.00	281,546.44	84.5%
0121051 512313	POLICE SERGEANT	3,118,840.00	0.00	3,118,840.00	2,598,693.11	0.00	520,146.89	83.3%
0121051 512315	TRAFFIC SUPERVISOR	589,170.91	0.00	589,170.91	498,934.27	0.00	90,236.64	84.7%
0121051 512332	FINANCIAL MANAGER	84,872.00	0.00	84,872.00	71,814.61	0.00	13,057.39	84.6%
0121051 512361	PATROLMAN III	14,193,609.72	-300,000.00	13,893,609.72	11,729,387.55	0.00	2,164,222.17	84.4%
0121051 512364	EVIDENCE CONTROL SPECIALIST	0.00	41,501.80	41,501.80	32,648.00	0.00	8,853.80	78.7%
0121051 512435	WKG.FOREMAN-M.E.REPAIR	86,608.60	0.00	86,608.60	71,441.77	0.00	15,166.83	82.5%
0121051 512465	M.E.REPAIR II	72,861.52	0.00	72,861.52	61,567.44	0.00	11,294.08	84.5%
	TOTAL POLICE PERS SVCS	40,299,519.61	0.00	40,299,519.61	32,349,323.62	0.00	7,950,195.99	80.3%

0121052 POLICE CONTRACTUAL

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0121052 520400	REPAIRS:MAINTENANCE	215,000.00	9,927.20	224,927.20	137,254.24	68,000.06	19,672.90	91.3%

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ACCOUNTS FOR: 210 POLICE

ACCOUNT	DESCRIPTION	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0121052 530000	PROFESSIONAL/TECH	20,000.00	0.00	20,000.00	10,802.33	75.00	9,122.67	54.4%
0121052 530207	TRAINING (POLICE)	250,000.00	0.00	250,000.00	150,276.56	36,387.92	63,335.52	74.7%
0121052 530303	CONTRACTED	415,000.00	20,450.43	435,450.43	337,293.16	71,426.79	26,730.48	93.9%
0121052 530400	COMMUNICATION	122,000.00	6,997.28	128,997.28	44,478.98	19,873.20	64,645.10	49.9%
0121052 530800	OTHER PURCHASED SERV	40,000.00	344,928.31	384,928.31	325,595.56	35,800.17	23,532.58	93.9%
	TOTAL POLICE CONTRACTUAL	1,062,000.00	382,303.22	1,444,303.22	1,005,700.83	231,563.14	207,039.25	85.7%
0121054 POLICE EXPEND.								
0121054 540200	OFFICE SUPPLIES	25,000.00	443.51	25,443.51	15,338.22	7,539.44	2,565.85	89.9%
0121054 540300	MAINTENANCE SUPPLIES	10,000.00	464.01	10,464.01	7,680.35	1,261.16	1,522.50	85.5%
0121054 540800	VEHICULAR SUPPLIES	60,000.00	5,626.53	65,626.53	54,345.60	8,290.58	2,990.35	95.4%
0121054 540900	FOOD SUPPLIES	10,000.00	800.78	10,800.78	4,474.87	2,044.60	4,281.31	60.4%
0121054 550000	SUPPLY:HEALTH/MEDIC.	500.00	0.00	500.00	259.75	0.00	240.25	52.0%
0121054 550800	OTHER SUPPLIES	25,000.00	1,146.19	26,146.19	18,062.83	5,204.89	2,878.47	89.0%
0121054 550805	RECRUIT UNIFORMS	120,000.00	5,347.12	125,347.12	70,656.64	3,250.28	51,440.20	59.0%
	TOTAL POLICE EXPEND.	250,500.00	13,828.14	264,328.14	170,818.26	27,590.95	65,918.93	75.1%
	TOTAL POLICE	41,612,019.61	396,131.36	42,008,150.97	33,525,842.71	259,154.09	8,223,154.17	80.4%
	TOTAL EXPENSES	41,612,019.61	396,131.36	42,008,150.97	33,525,842.71	259,154.09	8,223,154.17	

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ACCOUNTS FOR: 220 FIRE SAFETY

0122051 FIRE PERS SVCS

ACCOUNT	DESCRIPTION	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0122051 510130	OVERTIME	2,269,029.00	0.00	2,269,029.00	3,702,176.23	0.00	-1,433,147.23	163.2%
0122051 510140	LONGEVITY	90,000.00	0.00	90,000.00	88,950.00	0.00	1,050.00	98.8%
0122051 510141	SHIFT DIFF	4,589,267.00	0.00	4,589,267.00	3,992,827.66	0.00	596,439.34	87.0%
0122051 510142	EDUCATION DIFFERENTIAL	1,585,033.00	0.00	1,585,033.00	1,817,073.70	0.00	-232,040.70	114.6%
0122051 510143	ENHANCED LONGEVITY	41,862.08	0.00	41,862.08	21,082.63	0.00	20,779.45	50.4%
0122051 510146	EMT(FIRE)	445,315.00	0.00	445,315.00	417,051.58	0.00	28,263.42	93.7%
0122051 510147	HDF(FIRE)	2,269,814.00	0.00	2,269,814.00	1,969,832.60	0.00	299,981.40	86.8%
0122051 510150	HOLIDAY(POLICE FIRE)	1,938,983.00	0.00	1,938,983.00	1,289,394.10	0.00	649,588.90	66.5%
0122051 510157	BUSINESS MANAGER I	122,003.50	0.00	122,003.50	106,562.77	0.00	15,440.73	87.3%
0122051 510173	INJURED PAY	0.00	0.00	0.00	2,841.46	0.00	-2,841.46	100.0%
0122051 510193	PREMIUM PAY	13,782.00	0.00	13,782.00	11,438.92	0.00	2,343.08	83.0%
0122051 510198	FIRE DETAIL	35,000.00	0.00	35,000.00	18,011.48	0.00	16,988.52	51.5%
0122051 512105	FIRE CHIEF	197,693.08	0.00	197,693.08	171,080.55	0.00	26,612.53	86.5%
0122051 512175	SECRETARY TO FIRE CHIEF	79,567.50	0.00	79,567.50	67,326.16	0.00	12,241.34	84.6%
0122051 512320	DEPUTY FIRE CHIEF	727,843.00	0.00	727,843.00	611,585.44	0.00	116,257.56	84.0%
0122051 512321	FIRE CAPTAIN	1,742,106.00	0.00	1,742,106.00	1,488,402.33	0.00	253,703.67	85.4%
0122051 512322	FIRE LIEUTENANT	4,345,756.00	0.00	4,345,756.00	3,694,495.27	0.00	651,260.73	85.0%
0122051 512323	FIREFIGHTER 3	13,563,593.00	0.00	13,563,593.00	11,560,213.14	0.00	2,003,379.86	85.2%
0122051 512325	SUPT. OF FIRE ALARM	137,135.00	0.00	137,135.00	113,399.60	0.00	23,735.40	82.7%
0122051 512326	MASTER MECHANIC	118,247.00	0.00	118,247.00	100,055.12	0.00	18,191.88	84.6%

FOR 2025 13

ACCOUNTS FOR: 220 FIRE SAFETY

ACCOUNT	DESCRIPTION	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0122051 512334	PC TECHNICIAN	80,450.00	0.00	80,450.00	68,072.40	0.00	12,377.60	84.6%
0122051 512417	MOTOR EQUIP.REPAIRMAN	79,870.00	0.00	79,870.00	70,511.63	0.00	9,358.37	88.3%
	TOTAL FIRE PERS SVCS	34,472,349.16	0.00	34,472,349.16	31,382,384.77	0.00	3,089,964.39	91.0%
0122052 FIRE CONTRACTUAL								
0122052 520400	REPAIRS:MAINTENANCE	200,000.00	4,512.70	204,512.70	192,421.14	12,091.56	0.00	100.0%
0122052 520507	FIRE-HAZARDOUS WASTE RECOVERIE	2,000.00	0.00	2,000.00	2,000.00	0.00	0.00	100.0%
0122052 530001	PROF.SERV.:MEDIC.	50,000.00	0.00	50,000.00	49,989.41	0.00	10.59	100.0%
0122052 530204	TRAINING & RESEARCH(FIRE)	80,000.00	0.00	80,000.00	76,119.86	0.00	3,880.14	95.1%
0122052 530303	CONTRACTED	150,000.00	0.00	150,000.00	123,578.49	1,203.42	25,218.09	83.2%
0122052 530328	CO 2025-006	0.00	475,000.00	475,000.00	335,282.55	110,280.00	29,437.45	93.8%
0122052 530400	COMMUNICATION	100,000.00	1,107.53	101,107.53	90,467.35	2,961.99	7,678.19	92.4%
	TOTAL FIRE CONTRACTUAL	582,000.00	480,620.23	1,062,620.23	869,858.80	126,536.97	66,224.46	93.8%
0122054 FIRE EXPEND.								
0122054 540200	OFFICE SUPPLIES	6,000.00	64.49	6,064.49	4,542.71	286.23	1,235.55	79.6%
0122054 540300	MAINTENANCE SUPPLIES	75,000.00	407.79	75,407.79	69,077.44	6,330.35	0.00	100.0%
0122054 550100	EDUCATIONAL SUPPLIES	5,000.00	287.20	5,287.20	1,562.69	2,024.08	1,700.43	67.8%
0122054 550801	FIREFIGHTING	250,000.00	699.80	250,699.80	220,645.37	15,253.41	14,801.02	94.1%
0122054 570300	DUES - SUBSCRIPTIONS	12,000.00	0.00	12,000.00	11,973.70	26.30	0.00	100.0%

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ACCOUNTS FOR: 220 FIRE SAFETY

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
TOTAL FIRE EXPEND.	348,000.00	1,459.28	349,459.28	307,801.91	23,920.37	17,737.00	94.9%
TOTAL FIRE SAFETY	35,402,349.16	482,079.51	35,884,428.67	32,560,045.48	150,457.34	3,173,925.85	91.2%
TOTAL EXPENSES	35,402,349.16	482,079.51	35,884,428.67	32,560,045.48	150,457.34	3,173,925.85	

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ACCOUNTS FOR: 240 INSPECTIONAL SERVICES

ACCOUNT	DESCRIPTION	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0124051 INSPECTIONS PERS SVCS								
0124051 510130	OVERTIME	16,490.00	0.00	16,490.00	23,474.14	0.00	-6,984.14	142.4%
0124051 510140	LONGEVITY	8,720.00	0.00	8,720.00	8,575.00	0.00	145.00	98.3%
0124051 510142	EDUCATION PAY	14,918.00	0.00	14,918.00	14,915.53	0.00	2.47	100.0%
0124051 510149	UNIFORM	500.00	0.00	500.00	500.00	0.00	0.00	100.0%
0124051 510193	PREMIUM PAY	2,340.00	0.00	2,340.00	1,980.00	0.00	360.00	84.6%
0124051 512071	COMPLIANCE OFFICER	94,084.00	0.00	94,084.00	79,609.20	0.00	14,474.80	84.6%
0124051 512093	ADMIN. SECRETARY	67,541.00	0.00	67,541.00	57,149.84	0.00	10,391.16	84.6%
0124051 512100	INSPECTOR OF BUILDINGS	106,122.00	0.00	106,122.00	89,795.64	0.00	16,326.36	84.6%
0124051 512101	ASSISTANT BUILDING COMMISSIONE	116,699.00	0.00	116,699.00	95,904.98	0.00	20,794.02	82.2%
0124051 512102	LOCAL BUILDING INSPECTOR	460,282.00	0.00	460,282.00	338,697.56	0.00	121,584.44	73.6%
0124051 512107	PLAN EXAMINER	90,177.00	0.00	90,177.00	0.00	0.00	90,177.00	.0%
0124051 512111	ASSISTANT WIRE INSPECTOR	109,769.00	0.00	109,769.00	99,125.66	0.00	10,643.34	90.3%
0124051 512116	SECRETARY	67,422.00	0.00	67,422.00	56,940.70	0.00	10,481.30	84.5%
0124051 512121	INSP.WEIGHTS & MEASURES	106,090.00	0.00	106,090.00	89,768.36	0.00	16,321.64	84.6%
0124051 512122	CODE ENFORCEMENT OFFICER	91,344.00	0.00	91,344.00	81,418.50	0.00	9,925.50	89.1%
0124051 512123	PRINCIPAL CLERK I	53,905.00	0.00	53,905.00	45,611.72	0.00	8,293.28	84.6%
0124051 512129	SR.CLERK TYPIST II	56,201.00	0.00	56,201.00	47,554.32	0.00	8,646.68	84.6%
0124051 512140	CLERK TYPIST	46,768.00	0.00	46,768.00	39,572.28	0.00	7,195.72	84.6%
0124051 512145	ELECT DOC LIAISON/FACILITATOR	48,291.00	0.00	48,291.00	39,596.38	0.00	8,694.62	82.0%
0124051 512146	PLUMBING & GAS FITTING INSP	123,203.00	0.00	123,203.00	104,295.29	0.00	18,907.71	84.7%

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ACCOUNTS FOR: 240 INSPECTIONAL SERVICES

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0124051 512330	CHIEF WIRE INSPEC.	106,090.00	0.00	106,090.00	92,446.64	0.00	13,643.36	87.1%
0124051 512331	CHIEF PLUMBING/GAS INSPEC.	116,699.00	0.00	116,699.00	99,243.32	0.00	17,455.68	85.0%
0124051 512698	BOARD CLERK/ZBA	64,930.00	0.00	64,930.00	48,791.28	0.00	16,138.72	75.1%
0124051 512730	DIRECTOR OF INSPECTIONAL SERVI	159,135.00	0.00	159,135.00	137,713.05	0.00	21,421.95	86.5%
	TOTAL INSPECTIONS PERS SVCS	2,127,720.00	0.00	2,127,720.00	1,692,679.39	0.00	435,040.61	79.6%
0124052 INSPECTIONS CONTRACTUAL								
0124052 520406	REPAIRS:VEHICLES	6,392.00	0.00	6,392.00	5,293.10	1,073.28	25.62	99.6%
0124052 520500	COMPUTER EQUIP	1,692.00	0.00	1,692.00	0.00	0.00	1,692.00	.0%
0124052 530000	PROFESSIONAL/TECH	33,008.00	0.00	33,008.00	16,185.83	1,280.77	15,541.40	52.9%
0124052 530303	CONTRACTED	100,000.00	0.00	100,000.00	53,463.41	0.00	46,536.59	53.5%
	TOTAL INSPECTIONS CONTRACTUAL	141,092.00	0.00	141,092.00	74,942.34	2,354.05	63,795.61	54.8%
0124054 INSPECTIONS EXPEND.								
0124054 540200	OFFICE SUPPLIES	9,814.00	0.00	9,814.00	8,335.70	1,185.04	293.26	97.0%
0124054 570100	TRAVEL IN STATE	10,800.00	0.00	10,800.00	10,584.50	0.00	215.50	98.0%
0124054 570300	DUES - SUBSCRIPTIONS	6,388.00	0.00	6,388.00	1,213.00	0.00	5,175.00	19.0%
	TOTAL INSPECTIONS EXPEND.	27,002.00	0.00	27,002.00	20,133.20	1,185.04	5,683.76	79.0%
	TOTAL INSPECTIONAL SERVICES	2,295,814.00	0.00	2,295,814.00	1,787,754.93	3,539.09	504,519.98	78.0%
	TOTAL EXPENSES	2,295,814.00	0.00	2,295,814.00	1,787,754.93	3,539.09	504,519.98	

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ACCOUNTS FOR: 260 TRAFFIC PARKING ALARM LIGHTING

0126051 T. P. A. L. PERS SVCS

ACCOUNT	DESCRIPTION	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0126051 510120	SALARY/WAGE TEMP	19,073.00	0.00	19,073.00	11,040.50	0.00	8,032.50	57.9%
0126051 510130	OVERTIME	196,216.00	0.00	196,216.00	160,397.46	0.00	35,818.54	81.7%
0126051 510140	LONGEVITY	2,450.00	0.00	2,450.00	2,900.00	0.00	-450.00	118.4%
0126051 510141	SHIFT DIFFERENTIAL	22,551.00	0.00	22,551.00	1,336.16	0.00	21,214.84	5.9%
0126051 510142	EDUCATION PAY	24,839.00	0.00	24,839.00	16,806.83	0.00	8,032.17	67.7%
0126051 510147	HAZARDOUS DUTY	37,440.00	0.00	37,440.00	26,280.00	0.00	11,160.00	70.2%
0126051 510149	UNIFORM	2,500.00	0.00	2,500.00	2,500.00	0.00	0.00	100.0%
0126051 510150	HOLIDAY(POLICE FIRE)	41,160.00	0.00	41,160.00	13,050.52	0.00	28,109.48	31.7%
0126051 510153	TRAVEL ALLOWANCE	9,000.00	0.00	9,000.00	4,230.00	0.00	4,770.00	47.0%
0126051 510189	CLOTHING	8,760.00	0.00	8,760.00	8,000.00	0.00	760.00	91.3%
0126051 510193	PREMIUM PAY	1,613.00	0.00	1,613.00	0.00	0.00	1,613.00	.0%
0126051 510195	PAYMENT-OUT-OF-GRADE	13,870.00	0.00	13,870.00	1,500.00	0.00	12,370.00	10.8%
0126051 510196	POLICE DETAILS	20,600.00	0.00	20,600.00	27,507.52	0.00	-6,907.52	133.5%
0126051 512030	OPERATIONS MANAGER	95,481.00	0.00	95,481.00	81,699.20	0.00	13,781.80	85.6%
0126051 512069	TRAFFIC ENGINEER	137,917.00	0.00	137,917.00	116,699.00	0.00	21,218.00	84.6%
0126051 512070	JR. TRAFFIC ENGINEER	175,710.00	0.00	175,710.00	148,677.32	0.00	27,032.68	84.6%
0126051 512076	ASST. TRAFFIC ENGINEER	102,088.00	0.00	102,088.00	0.00	0.00	102,088.00	.0%
0126051 512077	ELECTRICIAN FOREMAN	107,813.00	0.00	107,813.00	79,604.95	0.00	28,208.05	73.8%
0126051 512155	ADMIN ASSISTANT - PBM	69,380.00	0.00	69,380.00	58,547.72	0.00	10,832.28	84.4%
0126051 512246	DIRECTOR	159,135.00	0.00	159,135.00	134,652.76	0.00	24,482.24	84.6%

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ACCOUNTS FOR: 260 TRAFFIC PARKING ALARM LIGHTING

ACCOUNT	DESCRIPTION	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0126051 512306	PARKING CONTROL OFFICER	265,520.00	0.00	265,520.00	207,806.28	0.00	57,713.72	78.3%
0126051 512307	PKG CONTROLLER SPECIAL CONST	107,033.00	0.00	107,033.00	90,564.60	0.00	16,468.40	84.6%
0126051 512316	TRAFFIC MAINTENANCE	147,852.00	0.00	147,852.00	86,151.09	0.00	61,700.91	58.3%
0126051 512325	SUPT. OF FIRE ALARM	0.00	0.00	0.00	2,637.20	0.00	-2,637.20	100.0%
0126051 512328	ELECTRICIAN	484,342.00	0.00	484,342.00	338,586.14	0.00	145,755.86	69.9%
0126051 512443	WKG FORM-LABORER/GARDENER	63,280.00	0.00	63,280.00	53,544.48	0.00	9,735.52	84.6%
0126051 512467	SIGN PAINTER	67,703.00	0.00	67,703.00	61,028.81	0.00	6,674.19	90.1%
0126051 512988	PARKING RECPT OFFSET	-950,000.00	0.00	-950,000.00	0.00	0.00	-950,000.00	.0%
	TOTAL T. P. A. L. PERS SVCS	1,433,326.00	0.00	1,433,326.00	1,735,748.54	0.00	-302,422.54	121.1%

0126052 T. P. A. L. CONTRACTUAL

ACCOUNT	DESCRIPTION	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0126052 520009	PARK LIGHTING	65,000.00	85.91	65,085.91	40,761.39	10,024.52	14,300.00	78.0%
0126052 520103	STREET LIGHTING	825,000.00	31,045.81	856,045.81	622,976.89	77,045.94	156,022.98	81.8%
0126052 520415	STREET-LONG LINE MAINTENANCE	60,000.00	17,635.55	77,635.55	17,635.55	60,000.00	0.00	100.0%
0126052 520416	STREET SIGNAGE	35,000.00	522.04	35,522.04	29,384.68	3,587.39	2,549.97	92.8%
0126052 520428	FIRE ALARM REPAIR;MAINTENANCE	31,000.00	0.00	31,000.00	22,784.90	0.00	8,215.10	73.5%
0126052 520430	TRAFFIC SIGNAL MAINTENANCE	187,500.00	0.00	187,500.00	93,761.74	0.00	93,738.26	50.0%
0126052 520431	SIGNAL & ACCESSIBILITY IMPROVE	200,000.00	81,514.33	281,514.33	86,684.55	41,000.00	153,829.78	45.4%
0126052 520432	PARKING TICKET PROCESSING	50,000.00	14,557.07	64,557.07	17,599.09	5,904.38	41,053.60	36.4%
0126052 520433	DETECTION/INTERCONNECTIVITY UP	75,000.00	0.00	75,000.00	0.00	0.00	75,000.00	.0%
0126052 520700	RENTALS/LEASES	28,000.00	0.00	28,000.00	23,179.06	0.00	4,820.94	82.8%

YEAR-TO-DATE REPORT

FOR 2025 13

ACCOUNTS FOR: 260 TRAFFIC PARKING ALARM LIGHTING

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0126052 530000	PROFESSIONAL/TECH	15,000.00	0.00	15,000.00	12,600.27	199.08	2,200.65	85.3%
0126052 530343	PARKING GARGAGE OPERATIONS	350,000.00	22,448.62	372,448.62	321,635.90	3,780.46	47,032.26	87.4%
	TOTAL T. P. A. L. CONTRACTUAL	1,921,500.00	167,809.33	2,089,309.33	1,289,004.02	201,541.77	598,763.54	71.3%
0126054 T. P. A. L. EXPENDITURES								
0126054 540200	OFFICE SUPPLIES	5,000.00	26.76	5,026.76	3,564.51	129.82	1,332.43	73.5%
0126054 540300	MAINTENANCE SUPPLIES	80,500.00	5,698.65	86,198.65	58,643.09	3,033.56	24,522.00	71.6%
0126054 540303	CROSSWALK PAINTING	110,000.00	34,044.16	144,044.16	81,642.56	36,802.26	25,599.34	82.2%
0126054 540800	VEHICULAR SUPPLIES	42,500.00	144.47	42,644.47	19,534.46	1,972.73	21,137.28	50.4%
0126054 550300	PUB WORKS SUPPLIES	60,000.00	1,574.38	61,574.38	36,244.09	23,913.32	1,416.97	97.7%
	TOTAL T. P. A. L. EXPENDITURES	298,000.00	41,488.42	339,488.42	199,628.71	65,851.69	74,008.02	78.2%
0126058 T. P. A. L. CAPITAL								
0126058 580408	BIKE LANE IMPROVEMENTS	70,000.00	38,496.00	108,496.00	77,796.00	0.00	30,700.00	71.7%
	TOTAL T. P. A. L. CAPITAL	70,000.00	38,496.00	108,496.00	77,796.00	0.00	30,700.00	71.7%
	TOTAL TRAFFIC PARKING ALARM LIGHTING	3,722,826.00	247,793.75	3,970,619.75	3,302,177.27	267,393.46	401,049.02	89.9%
	TOTAL EXPENSES	3,722,826.00	247,793.75	3,970,619.75	3,302,177.27	267,393.46	401,049.02	

YEAR-TO-DATE REPORT

FOR 2025 13

ACCOUNTS FOR: 291 EMERGENCY MANAGEMENT

ACCOUNT	DESCRIPTION	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0129151 EMERGENCY MANAGEMENT PERS SVCS								
0129151 510014	DIRECTOR OF EMERGENCY MANAGEME	116,699.00	0.00	116,699.00	100,989.45	0.00	15,709.55	86.5%
0129151 510140	LONGEVITY	0.00	0.00	0.00	175.00	0.00	-175.00	100.0%
0129151 512030	OPERATIONS MANAGER	66,836.70	0.00	66,836.70	39,844.92	0.00	26,991.78	59.6%
	TOTAL EMERGENCY MANAGEMENT PERS SVCS	183,535.70	0.00	183,535.70	141,009.37	0.00	42,526.33	76.8%
0129152 EMERGENCY MANAGEME CONTRACTUAL								
0129152 520400	REPAIRS:MAINTENANCE	5,000.00	0.00	5,000.00	3,413.12	1,586.88	0.00	100.0%
0129152 530400	COMMUNICATION	5,000.00	0.00	5,000.00	5,000.00	0.00	0.00	100.0%
0129152 530800	OTHER PURCHASED SERV	2,000.00	0.00	2,000.00	2,000.00	0.00	0.00	100.0%
0129152 530806	EMERGENCY PREP.	25,600.00	0.00	25,600.00	17,455.00	8,145.00	0.00	100.0%
	TOTAL EMERGENCY MANAGEME CONTRACTUAL	37,600.00	0.00	37,600.00	27,868.12	9,731.88	0.00	100.0%
0129154 EMERGENCY MANAGEMENT EXPEND.								
0129154 540200	OFFICE SUPPLIES	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00	100.0%
0129154 540300	MAINTENANCE SUPPLIES	5,000.00	0.00	5,000.00	2,021.52	355.62	2,622.86	47.5%
0129154 540800	VEHICULAR SUPPLIES	5,000.00	0.00	5,000.00	2,112.64	152.37	2,734.99	45.3%
0129154 540900	FOOD SUPPLIES	3,000.00	0.00	3,000.00	184.91	0.00	2,815.09	6.2%
0129154 570304	CONFERENCES	5,000.00	2,519.00	7,519.00	3,018.00	0.00	4,501.00	40.1%

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FOR 2025 13

ACCOUNTS FOR: 291 EMERGENCY MANAGEMENT

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0129154 570400 INSURANCE PREMIUMS	466.00	0.00	466.00	466.00	0.00	0.00	100.0%
TOTAL EMERGENCY MANAGEMENT EXPEND.	19,466.00	2,519.00	21,985.00	8,803.07	507.99	12,673.94	42.4%
TOTAL EMERGENCY MANAGEMENT	240,601.70	2,519.00	243,120.70	177,680.56	10,239.87	55,200.27	77.3%
TOTAL EXPENSES	240,601.70	2,519.00	243,120.70	177,680.56	10,239.87	55,200.27	

YEAR-TO-DATE REPORT

FOR 2025 13

ACCOUNTS FOR: 292 ANIMAL CONTROL

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0129251 ANIMAL PERS SVCS								
0129251 510130	OVERTIME	4,128.00	0.00	4,128.00	12,987.73	0.00	-8,859.73	314.6%
0129251 510140	LONGEVITY	2,000.00	0.00	2,000.00	2,000.00	0.00	0.00	100.0%
0129251 510141	SHIFT DIFF	517.08	0.00	517.08	40.00	0.00	477.08	7.7%
0129251 510149	UNIFORM	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00	100.0%
0129251 512309	ANIMAL CONTROL OFFICER	80,092.00	0.00	80,092.00	61,415.20	0.00	18,676.80	76.7%
0129251 512310	ASST. ANIMAL CONTROL OFFICER	60,201.00	0.00	60,201.00	9,569.75	0.00	50,631.25	15.9%
TOTAL ANIMAL PERS SVCS		147,938.08	0.00	147,938.08	87,012.68	0.00	60,925.40	58.8%
0129252 ANIMAL CONTRACTUAL								
0129252 520400	REPAIRS:MAINTENANCE	10,000.00	0.00	10,000.00	3,109.53	2,308.47	4,582.00	54.2%
0129252 530000	PROFESSIONAL/TECH	1,500.00	0.00	1,500.00	532.29	32.12	935.59	37.6%
TOTAL ANIMAL CONTRACTUAL		11,500.00	0.00	11,500.00	3,641.82	2,340.59	5,517.59	52.0%
0129254 ANIMAL EXPEND.								
0129254 540200	OFFICE SUPPLIES	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00	.0%
0129254 540300	MAINTENANCE SUPPLIES	4,000.00	0.00	4,000.00	2,219.47	1,061.13	719.40	82.0%
TOTAL ANIMAL EXPEND.		5,000.00	0.00	5,000.00	2,219.47	1,061.13	1,719.40	65.6%
TOTAL ANIMAL CONTROL		164,438.08	0.00	164,438.08	92,873.97	3,401.72	68,162.39	58.5%
TOTAL EXPENSES		164,438.08	0.00	164,438.08	92,873.97	3,401.72	68,162.39	

FOR 2025 13

ACCOUNTS FOR: 300 EDUCATION

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
01300 EDUCATION							
01300 590700 EDUCATION	134,186,467.00	680,000.00	134,866,467.00	0.00	0.00	134,866,467.00	.0%
TOTAL EDUCATION	134,186,467.00	680,000.00	134,866,467.00	0.00	0.00	134,866,467.00	.0%
TOTAL EDUCATION	134,186,467.00	680,000.00	134,866,467.00	0.00	0.00	134,866,467.00	.0%
TOTAL EXPENSES	134,186,467.00	680,000.00	134,866,467.00	0.00	0.00	134,866,467.00	

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FOR 2025 13

ACCOUNTS FOR: 411 ENGINEER

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0141151 ENGINEER PERS SVCS								
0141151 510120	SALARY/WAGE TEMP	2,894.00	-2,250.00	644.00	0.00	0.00	644.00	.0%
0141151 510130	OVERTIME	95,250.00	45,000.00	140,250.00	131,336.30	0.00	8,913.70	93.6%
0141151 510140	LONGEVITY	3,550.00	-1,315.00	2,235.00	2,235.00	0.00	0.00	100.0%
0141151 510142	EDUCATION PAY	34,258.00	0.00	34,258.00	34,230.97	0.00	27.03	99.9%
0141151 510319	PROJECT MANAGER	20,417.81	0.00	20,417.81	17,276.60	0.00	3,141.21	84.6%
0141151 510320	GIS ADMINISTRATOR	21,218.00	0.00	21,218.00	17,953.32	0.00	3,264.68	84.6%
0141151 510910	TUITION REIMBURSEMENT	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00	100.0%
0141151 512034	STUDENT INTERN	5,150.00	2,000.00	7,150.00	7,140.00	0.00	10.00	99.9%
0141151 512093	ADMIN. SECRETARY	77,998.00	1,565.00	79,563.00	67,521.09	0.00	12,041.91	84.9%
0141151 512112	CITY ENGINEER	34,841.81	0.00	34,841.81	29,482.17	0.00	5,359.64	84.6%
0141151 512459	JR.CIVIL ENGINEER	426,365.00	-45,000.00	381,365.00	300,803.19	0.00	80,561.81	78.9%
0141151 512461	SR.CIVIL ENGINEER	309,174.00	0.00	309,174.00	260,096.25	0.00	49,077.75	84.1%
TOTAL ENGINEER PERS SVCS		1,032,116.62	0.00	1,032,116.62	869,074.89	0.00	163,041.73	84.2%
0141152 ENGINEER CONTRACTUAL								
0141152 520400	REPAIRS/MAINTENANCE	3,200.00	0.00	3,200.00	1,297.10	0.00	1,902.90	40.5%
0141152 530000	PROFESSIONAL/TECH	15,000.00	0.00	15,000.00	12,238.79	1,143.02	1,618.19	89.2%
0141152 530303	CONTRACTED	30,000.00	930.85	30,930.85	20,306.78	9,077.18	1,546.89	95.0%
0141152 530306	LICENSE FOR SOFTWARE	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00	.0%

FOR 2025 13

ACCOUNTS FOR: 411 ENGINEER

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0141152 530400 COMMUNICATION	750.00	0.00	750.00	600.00	150.00	0.00	100.0%
0141152 530800 OTHER PURCHASED SERV	1,000.00	0.00	1,000.00	345.45	0.00	654.55	34.5%
TOTAL ENGINEER CONTRACTUAL	59,950.00	930.85	60,880.85	34,788.12	10,370.20	15,722.53	74.2%
0141154 ENGINEER EXPEND.							
0141154 540200 OFFICE SUPPLIES	2,500.00	0.00	2,500.00	2,500.00	0.00	0.00	100.0%
0141154 540800 VEHICULAR SUPPLIES	1,500.00	0.00	1,500.00	1,175.00	325.00	0.00	100.0%
TOTAL ENGINEER EXPEND.	4,000.00	0.00	4,000.00	3,675.00	325.00	0.00	100.0%
TOTAL ENGINEER	1,096,066.62	930.85	1,096,997.47	907,538.01	10,695.20	178,764.26	83.7%
TOTAL EXPENSES	1,096,066.62	930.85	1,096,997.47	907,538.01	10,695.20	178,764.26	

FOR 2025 13

ACCOUNTS FOR: 421 PUBLIC WORKS

0142151 ADMIN PERS SVCS

ACCOUNT	DESCRIPTION	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0142151 510120	SALARY/WAGE TEMP	15,000.00	0.00	15,000.00	0.00	0.00	15,000.00	.0%
0142151 510130	OVERTIME	195,700.00	40,000.00	235,700.00	229,311.00	0.00	6,389.00	97.3%
0142151 510140	LONGEVITY	875.00	35.00	910.00	910.00	0.00	0.00	100.0%
0142151 510141	SHIFT DIFFERENTIAL	99,538.00	0.00	99,538.00	60,595.29	0.00	38,942.71	60.9%
0142151 510142	EDUCATION PAY	600.00	0.00	600.00	0.00	0.00	600.00	.0%
0142151 510149	UNIFORM	6,180.00	0.00	6,180.00	5,000.00	0.00	1,180.00	80.9%
0142151 510153	TRAVEL ALLOWANCE	1,084.00	0.00	1,084.00	900.00	0.00	184.00	83.0%
0142151 510155	1139 PENSION FUND	147,629.00	0.00	147,629.00	119,384.72	0.00	28,244.28	80.9%
0142151 510188	MEALS ALLOWANCE	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00	.0%
0142151 510189	CLOTHING	46,250.00	0.00	46,250.00	43,958.25	0.00	2,291.75	95.0%
0142151 510192	TOOL ALLOWANCE	4,200.00	0.00	4,200.00	2,370.00	0.00	1,830.00	56.4%
0142151 510193	PREMIUM PAY	1,000.00	0.00	1,000.00	825.00	0.00	175.00	82.5%
0142151 510194	LICENSE ALLOWANCE	522.00	0.00	522.00	0.00	0.00	522.00	.0%
0142151 510195	PAYMENT-OUT-OF-GRADE	20,763.00	0.00	20,763.00	6,948.13	0.00	13,814.87	33.5%
0142151 510196	POLICE DETAILS	10,123.00	5,500.00	15,623.00	14,802.47	0.00	820.53	94.7%
0142151 510319	PROJECT MANAGER	20,417.81	0.00	20,417.81	17,276.60	0.00	3,141.21	84.6%
0142151 510320	GIS ADMINISTRATOR	21,218.00	0.00	21,218.00	17,953.76	0.00	3,264.24	84.6%
0142151 510322	GIS TECHNICIAN	17,239.62	0.00	17,239.62	14,587.76	0.00	2,651.86	84.6%
0142151 512016	PUBLIC WORKS COMMISSIONER	180,353.00	0.00	180,353.00	152,606.52	0.00	27,746.48	84.6%
0142151 512030	OPERATIONS MANAGER	28,113.85	0.00	28,113.85	23,497.12	0.00	4,616.73	83.6%

FOR 2025 13

ACCOUNTS FOR: 421 PUBLIC WORKS

ACCOUNT	DESCRIPTION	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0142151 512031	PROGRAM MANAGER	112,455.40	0.00	112,455.40	95,154.40	0.00	17,301.00	84.6%
0142151 512075	PRINTER/BANK MESSENGER	53,793.00	0.00	53,793.00	45,516.68	0.00	8,276.32	84.6%
0142151 512096	ADMIN SECRETARY COMM OF P W	79,568.00	0.00	79,568.00	65,796.02	0.00	13,771.98	82.7%
0142151 512112	CITY ENGINEER	34,841.81	0.00	34,841.81	29,481.33	0.00	5,360.48	84.6%
0142151 512123	PRINCIPAL CLERK I	26,278.00	0.00	26,278.00	14,940.09	0.00	11,337.91	56.9%
0142151 512402	GENERAL FOREMAN	102,122.00	0.00	102,122.00	86,410.72	0.00	15,711.28	84.6%
0142151 512403	SUPERINTENDENT	39,783.75	0.00	39,783.75	33,663.52	0.00	6,120.23	84.6%
0142151 512405	GEN FOREMAN-M.E. REPAIR	137,995.00	-20,000.00	117,995.00	76,818.72	0.00	41,176.28	65.1%
0142151 512410	MASON	326,480.00	-20,000.00	306,480.00	220,135.51	0.00	86,344.49	71.8%
0142151 512413	LABORER, MEO	377,966.00	18,000.00	395,966.00	326,062.02	0.00	69,903.98	82.3%
0142151 512415	LAB,HVY MEO I	222,948.00	0.00	222,948.00	156,828.13	0.00	66,119.87	70.3%
0142151 512422	SPECIAL MEO,LABORER	380,419.00	0.00	380,419.00	312,163.65	0.00	68,255.35	82.1%
0142151 512437	WKG.FOREMAN,SP.MEO	273,543.00	-24,735.00	248,808.00	147,889.48	0.00	100,918.52	59.4%
0142151 512447	CARPENTER	63,280.00	0.00	63,280.00	53,544.48	0.00	9,735.52	84.6%
0142151 512451	FOREMAN	340,495.00	0.00	340,495.00	285,863.39	0.00	54,631.61	84.0%
0142151 512452	FOREMAN, MOTOR EQUIP.REPAIRMAN	86,758.00	0.00	86,758.00	71,755.14	0.00	15,002.86	82.7%
0142151 512465	M.E.REPAIR II	216,934.00	0.00	216,934.00	182,369.76	0.00	34,564.24	84.1%
0142151 512491	HVY MEO/HIGH PRESSURE MEDIA	69,735.00	0.00	69,735.00	59,005.76	0.00	10,729.24	84.6%
0142151 512600	LABORER, GARDENER	280,308.00	1,200.00	281,508.00	229,878.92	0.00	51,629.08	81.7%
TOTAL ADMIN PERS SVCS		4,047,509.24	0.00	4,047,509.24	3,204,204.34	0.00	843,304.90	79.2%

0142152 ADMIN CONTRACTUAL

ACCOUNT	DESCRIPTION	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0142152 520414	POT HOLE REPAIR	30,000.00	19,564.00	49,564.00	20,168.96	0.00	29,395.04	40.7%

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ACCOUNTS FOR: 421 PUBLIC WORKS

ACCOUNT	DESCRIPTION	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0142152 530000	PROFESSIONAL/TECHNICAL	3,500.00	525.00	4,025.00	2,070.25	877.75	1,077.00	73.2%
0142152 530303	CONTRACTED	350,000.00	48,929.17	398,929.17	181,672.50	7,857.39	209,399.28	47.5%
0142152 530321	TUB GRINDER/RECYCLE RECOVERY	25,000.00	0.00	25,000.00	20,700.00	4,300.00	0.00	100.0%
0142152 530400	COMMUNICATION	3,900.00	0.00	3,900.00	3,783.34	0.00	116.66	97.0%
TOTAL ADMIN CONTRACTUAL		412,400.00	69,018.17	481,418.17	228,395.05	13,035.14	239,987.98	50.1%
0142154 ADMIN EXPEND.								
0142154 540000	SUPPLIES	6,600.00	110.25	6,710.25	3,794.98	2,613.09	302.18	95.5%
0142154 540100	TRANSP.SUPPLIES	900,000.00	48,758.40	948,758.40	784,188.05	117,600.96	46,969.39	95.0%
0142154 540200	OFFICE SUPPLIES	2,400.00	156.15	2,556.15	2,556.15	0.00	0.00	100.0%
0142154 540300	MAINTENANCE SUPPLIES	60,500.00	0.00	60,500.00	16,405.90	9,315.95	34,778.15	42.5%
0142154 540302	STREET SWEEPING SUPPLIES	64,000.00	0.00	64,000.00	63,986.18	0.00	13.82	100.0%
0142154 540800	VEHICULAR SUPPLIES	100,000.00	1,083.99	101,083.99	92,031.76	8,433.76	618.47	99.4%
0142154 550000	SUPPLY:HEALTH/MEDIC.	3,000.00	0.00	3,000.00	2,983.92	0.00	16.08	99.5%
0142154 550300	PUB WORKS SUPPLIES	212,000.00	1,364.80	213,364.80	115,351.23	30,555.57	67,458.00	68.4%
0142154 570100	TRAVEL IN STATE	1,080.00	-1,080.00	0.00	0.00	0.00	0.00	.0%
0142154 570300	DUES - SUBSCRIPTIONS	1,500.00	0.00	1,500.00	1,500.00	0.00	0.00	100.0%
TOTAL ADMIN EXPEND.		1,351,080.00	50,393.59	1,401,473.59	1,082,798.17	168,519.33	150,156.09	89.3%
TOTAL PUBLIC WORKS		5,810,989.24	119,411.76	5,930,401.00	4,515,397.56	181,554.47	1,233,448.97	79.2%
TOTAL EXPENSES		5,810,989.24	119,411.76	5,930,401.00	4,515,397.56	181,554.47	1,233,448.97	

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ACCOUNTS FOR: 423 SNOW AND ICE REMOVAL

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0142351 SNOW/ICE PERS SVCS								
0142351 510130	OVERTIME	314,706.00	0.00	314,706.00	337,363.01	0.00	-22,657.01	107.2%
0142351 510188	MEALS ALLOWANCE	10,038.00	0.00	10,038.00	5,220.00	0.00	4,818.00	52.0%
0142351 510195	PAYMENT-OUT-OF-GRADE	15,058.00	0.00	15,058.00	274.54	0.00	14,783.46	1.8%
0142351 510196	POLICE DETAILS	15,058.00	0.00	15,058.00	23,557.18	0.00	-8,499.18	156.4%
TOTAL SNOW/ICE PERS SVCS		354,860.00	0.00	354,860.00	366,414.73	0.00	-11,554.73	103.3%
0142352 SNOW/ICE CONTRACTUAL								
0142352 520400	REPAIRS:MAINTENANCE	190,000.00	0.00	190,000.00	64,499.27	955.17	124,545.56	34.4%
0142352 530303	CONTRACTED	1,490,000.00	0.00	1,490,000.00	2,160,705.79	7,150.00	-677,855.79	145.5%
0142352 539030	POLICE SERVICES	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00	.0%
TOTAL SNOW/ICE CONTRACTUAL		1,685,000.00	0.00	1,685,000.00	2,225,205.06	8,105.17	-548,310.23	132.5%
0142354 SNOW/ICE EXPEND.								
0142354 540000	SUPPLIES	10,000.00	0.00	10,000.00	3,309.14	0.00	6,690.86	33.1%
0142354 540100	TRANSP.SUPPLIES	50,000.00	0.00	50,000.00	50,000.00	0.00	0.00	100.0%
TOTAL SNOW/ICE EXPEND.		60,000.00	0.00	60,000.00	53,309.14	0.00	6,690.86	88.8%
0142358 SNOW/ICE CAPITAL								
0142358 580500	ACQ.:EQUIPMENT	125,000.00	125,000.00	250,000.00	178,365.10	0.00	71,634.90	71.3%

FOR 2025 13

ACCOUNTS FOR: 423 SNOW AND ICE REMOVAL

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
TOTAL SNOW/ICE CAPITAL	125,000.00	125,000.00	250,000.00	178,365.10	0.00	71,634.90	71.3%
TOTAL SNOW AND ICE REMOVAL	2,224,860.00	125,000.00	2,349,860.00	2,823,294.03	8,105.17	-481,539.20	120.5%
TOTAL EXPENSES	2,224,860.00	125,000.00	2,349,860.00	2,823,294.03	8,105.17	-481,539.20	

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ACCOUNTS FOR: 433 COLLECTION & DISPOSAL

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0143352 COLLECT/DISP CONTRACTUAL								
0143352 530310	SOLID WASTE DISPOSAL	3,209,785.00	291,140.54	3,500,925.54	2,502,976.86	788,163.68	209,785.00	94.0%
0143352 530311	COLLECTION SOLID WASTE	5,124,914.00	927,195.19	6,052,109.19	4,358,940.25	1,684,588.94	8,580.00	99.9%
0143352 530314	30 YARD CONTAINERS	12,000.00	0.00	12,000.00	6,471.49	1,378.51	4,150.00	65.4%
0143352 530316	ELECTRONIC DISPOSAL	50,000.00	0.00	50,000.00	22,367.38	7,632.62	20,000.00	60.0%
0143352 530317	HOUSEHOLD HAZ MAT	50,000.00	18,355.00	68,355.00	58,032.22	2,282.90	8,039.88	88.2%
0143352 530318	RECYCLE BINS	15,000.00	5,565.60	20,565.60	15,533.60	0.00	5,032.00	75.5%
0143352 530320	PROMO/ADVERTSING	45,000.00	0.00	45,000.00	42,979.89	637.94	1,382.17	96.9%
0143352 530326	RECYCLABLE MATERIAL MANAGEMENT	1,478,400.00	92,939.43	1,571,339.43	774,186.89	288,421.61	508,730.93	67.6%
0143352 530327	STREET SWEEPINGS DISPOSAL	10,000.00	0.00	10,000.00	7,330.02	2,669.98	0.00	100.0%
TOTAL COLLECT/DISP CONTRACTUAL		9,995,099.00	1,335,195.76	11,330,294.76	7,788,818.60	2,775,776.18	765,699.98	93.2%
TOTAL COLLECTION & DISPOSAL		9,995,099.00	1,335,195.76	11,330,294.76	7,788,818.60	2,775,776.18	765,699.98	93.2%
TOTAL EXPENSES		9,995,099.00	1,335,195.76	11,330,294.76	7,788,818.60	2,775,776.18	765,699.98	

CITY of QUINCY, MA

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ACCOUNTS FOR: 450 DRAIN DEPARTMENT

0145051 WATER DISTR PERS SVCS

ACCOUNT	DESCRIPTION	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0145051 510117	HEAD CLERK	13,457.00	0.00	13,457.00	11,386.32	0.00	2,070.68	84.6%
0145051 510120	SALARY/WAGE TEMP	17,429.00	0.00	17,429.00	3,640.00	0.00	13,789.00	20.9%
0145051 510130	OVERTIME	94,938.00	0.00	94,938.00	66,238.65	0.00	28,699.35	69.8%
0145051 510140	LONGEVITY	1,681.00	0.00	1,681.00	685.00	0.00	996.00	40.7%
0145051 510141	SHIFT DIFF	11,000.00	0.00	11,000.00	7,190.59	0.00	3,809.41	65.4%
0145051 510142	EDUCATION PAY	1,571.00	0.00	1,571.00	403.70	0.00	1,167.30	25.7%
0145051 510147	HAZARDOUS DUTY	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00	.0%
0145051 510153	TRAVEL ALLOWANCE	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00	.0%
0145051 510155	1139 PENSION FUND	33,401.00	0.00	33,401.00	28,278.56	0.00	5,122.44	84.7%
0145051 510188	MEALS ALLOWANCE	5,000.00	0.00	5,000.00	400.00	0.00	4,600.00	8.0%
0145051 510189	CLOTHING	17,000.00	0.00	17,000.00	9,129.19	0.00	7,870.81	53.7%
0145051 510193	PREMIUM PAY	195.00	0.00	195.00	165.00	0.00	30.00	84.6%
0145051 510195	PAYMENT-OUT-OF-GRADE	5,191.00	0.00	5,191.00	4,000.17	0.00	1,190.83	77.1%
0145051 510196	POLICE DETAILS	10,388.00	0.00	10,388.00	3,821.44	0.00	6,566.56	36.8%
0145051 510319	PROJECT MANAGER	20,417.81	0.00	20,417.81	17,276.60	0.00	3,141.21	84.6%
0145051 510320	GIS ADMINISTRATOR	21,218.00	0.00	21,218.00	17,953.76	0.00	3,264.24	84.6%
0145051 510322	GIS TECHNICIAN	17,239.62	0.00	17,239.62	14,587.32	0.00	2,652.30	84.6%
0145051 512030	OPERATIONS MANAGER	28,113.85	0.00	28,113.85	23,496.78	0.00	4,617.07	83.6%
0145051 512082	HEAD PUMPING STATION OPERATOR	16,341.00	0.00	16,341.00	13,826.56	0.00	2,514.44	84.6%
0145051 512112	CITY ENGINEER	34,841.81	0.00	34,841.81	29,481.33	0.00	5,360.48	84.6%

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ACCOUNTS FOR: 450 DRAIN DEPARTMENT

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0145051 512402	GENERAL FOREMAN	64,808.00	0.00	64,808.00	33,234.08	0.00	31,573.92	51.3%
0145051 512403	SUPERINTENDENT	39,783.75	0.00	39,783.75	33,663.08	0.00	6,120.67	84.6%
0145051 512409	LABORER	20,326.00	0.00	20,326.00	17,403.18	0.00	2,922.82	85.6%
0145051 512413	LABORER, MEO	33,568.00	0.00	33,568.00	28,338.99	0.00	5,229.01	84.4%
0145051 512415	LAB,HVY MEO I	7,884.00	0.00	7,884.00	0.00	0.00	7,884.00	.0%
0145051 512418	VIDEO TECHNICIAN	11,368.00	0.00	11,368.00	9,618.84	0.00	1,749.16	84.6%
0145051 512419	PIPELAYER, BRACER	10,463.00	0.00	10,463.00	7,927.29	0.00	2,535.71	75.8%
0145051 512422	SPECIAL MEO,LABORER	149,328.00	-1,500.00	147,828.00	60,031.30	0.00	87,796.70	40.6%
0145051 512425	W/S MAINT.CRAFTSMAN	46,044.00	0.00	46,044.00	28,640.99	0.00	17,403.01	62.2%
0145051 512428	W/S MAINT.MAN	10,886.00	0.00	10,886.00	9,210.52	0.00	1,675.48	84.6%
0145051 512437	WKG.FOREMAN,SP.MEO	26,815.00	1,500.00	28,315.00	24,017.91	0.00	4,297.09	84.8%
0145051 512440	W.F.W/S MAINT.CRAFTSMAN	28,323.00	0.00	28,323.00	23,857.98	0.00	4,465.02	84.2%
0145051 512442	W.F.-W/S MAINT.MAN	14,462.00	0.00	14,462.00	11,529.45	0.00	2,932.55	79.7%
0145051 512448	DISPATCHER	22,821.00	0.00	22,821.00	19,309.84	0.00	3,511.16	84.6%
0145051 512449	PUMPING STATION OPERATOR	22,450.00	0.00	22,450.00	11,512.60	0.00	10,937.40	51.3%
0145051 512450	PUMPING STATION ATTENDANT	19,353.00	0.00	19,353.00	9,896.48	0.00	9,456.52	51.1%
0145051 512451	FOREMAN	18,045.00	0.00	18,045.00	15,069.51	0.00	2,975.49	83.5%
0145051 512792	WKG. FOREMAN-TOOLKEEPER	13,606.00	0.00	13,606.00	9,733.38	0.00	3,872.62	71.5%
	TOTAL WATER DISTR PERS SVCS	912,756.84	0.00	912,756.84	604,956.39	0.00	307,800.45	66.3%

0145052 WATER DISTR CONTRACTUAL

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0145052 520100	ENERGY	38,500.00	15,000.00	53,500.00	38,420.09	10,414.91	4,665.00	91.3%

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ACCOUNTS FOR: 450 DRAIN DEPARTMENT	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0145052 520401 REPAIRS:OTHER	13,750.00	0.00	13,750.00	11,312.49	0.00	2,437.51	82.3%
0145052 520403 REPAIRS/PUMP STATION	75,000.00	0.00	75,000.00	55,391.65	8,814.72	10,793.63	85.6%
0145052 520409 REPAIRS:CATCH BASINS	30,000.00	0.00	30,000.00	4,704.92	0.00	25,295.08	15.7%
0145052 520411 REPAIRS:TIDE GATES	95,000.00	5,174.63	100,174.63	81,503.68	0.00	18,670.95	81.4%
0145052 520412 CATCH BASIN CLEANING	135,000.00	23,144.00	158,144.00	103,318.00	33,301.00	21,525.00	86.4%
0145052 520413 DISPOSAL CATCH BASIN-CLEANINGS	35,000.00	0.00	35,000.00	35,000.00	0.00	0.00	100.0%
0145052 520421 MS4 COMPLIANCE	130,000.00	30,652.00	160,652.00	96,069.17	64,582.83	0.00	100.0%
0145052 520422 STREET SWEEPING	20,000.00	0.00	20,000.00	0.00	10,000.00	10,000.00	50.0%
0145052 520700 RENTALS/LEASES	15,000.00	-15,000.00	0.00	0.00	0.00	0.00	.0%
0145052 530000 PROFESSIONAL/TECH	90,000.00	1,190.00	91,190.00	17,503.59	2,596.75	71,089.66	22.0%
0145052 530003 INFRASTRUCTURE/TECHNICAL	5,000.00	0.00	5,000.00	4,489.61	510.39	0.00	100.0%
0145052 530202 SAFETY TRAINING	10,000.00	0.00	10,000.00	2,006.99	0.00	7,993.01	20.1%
0145052 530303 CONTRACTED	90,000.00	824.19	90,824.19	71,600.37	9,530.55	9,693.27	89.3%
0145052 530400 COMMUNICATION	2,500.00	0.00	2,500.00	2,500.00	0.00	0.00	100.0%
0145052 530805 MOSQUITO CONTROL	20,000.00	0.00	20,000.00	0.00	19,840.00	160.00	99.2%
TOTAL WATER DISTR CONTRACTUAL	804,750.00	60,984.82	865,734.82	523,820.56	159,591.15	182,323.11	78.9%
0145054 WATER DISTR EXPEND.							
0145054 540200 OFFICE SUPPLIES	2,000.00	0.00	2,000.00	1,924.61	75.39	0.00	100.0%
0145054 540800 VEHICULAR SUPPLIES	5,000.00	500.00	5,500.00	5,500.00	0.00	0.00	100.0%
0145054 550000 SUPPLY:HEALTH/MEDIC.	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00	100.0%

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ACCOUNTS FOR: 450 DRAIN DEPARTMENT

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0145054 550300 PUB WORKS SUPPLIES	35,000.00	0.00	35,000.00	33,970.90	1,029.10	0.00	100.0%
0145054 570100 TRAVEL IN STATE	500.00	-500.00	0.00	0.00	0.00	0.00	.0%
0145054 570200 TRAVEL OUT OF STATE	500.00	0.00	500.00	0.00	0.00	500.00	.0%
0145054 570300 DUES - SUBSCRIPTIONS	500.00	0.00	500.00	495.70	0.00	4.30	99.1%
TOTAL WATER DISTR EXPEND.	44,500.00	0.00	44,500.00	42,891.21	1,104.49	504.30	98.9%
TOTAL DRAIN DEPARTMENT	1,762,006.84	60,984.82	1,822,991.66	1,171,668.16	160,695.64	490,627.86	73.1%
TOTAL EXPENSES	1,762,006.84	60,984.82	1,822,991.66	1,171,668.16	160,695.64	490,627.86	

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ACCOUNTS FOR: 491 CEMETERY

ACCOUNT	DESCRIPTION	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0149151 CEMETERY PERS SVCS								
0149151 510130	OVERTIME	130,000.00	0.00	130,000.00	86,948.08	0.00	43,051.92	66.9%
0149151 510140	LONGEVITY	2,000.00	0.00	2,000.00	1,000.00	0.00	1,000.00	50.0%
0149151 510141	SHIFT DIFF	0.00	0.00	0.00	5,716.48	0.00	-5,716.48	100.0%
0149151 510189	CLOTHING	15,625.00	0.00	15,625.00	15,833.32	0.00	-208.32	101.3%
0149151 510192	TOOL ALLOWANCE	1,920.00	0.00	1,920.00	600.00	0.00	1,320.00	31.3%
0149151 512072	SUMMER HELP	30,000.00	0.00	30,000.00	33,156.00	0.00	-3,156.00	110.5%
0149151 512118	HEAD CLERK	72,774.00	0.00	72,774.00	61,578.00	0.00	11,196.00	84.6%
0149151 512404	GEN.FOREMAN-TIMEKEEPER	90,786.00	0.00	90,786.00	76,818.72	0.00	13,967.28	84.6%
0149151 512410	MASON	63,280.00	0.00	63,280.00	68,062.22	0.00	-4,782.22	107.6%
0149151 512416	LAB,HVY MEO II	116,568.00	0.00	116,568.00	98,252.73	0.00	18,315.27	84.3%
0149151 512438	WKG.FOREMAN-HVY.MEO	63,280.00	-63,000.00	280.00	0.00	0.00	280.00	.0%
0149151 512451	FOREMAN	166,844.00	0.00	166,844.00	138,996.43	0.00	27,847.57	83.3%
0149151 512465	M.E.REPAIR II	72,312.00	0.00	72,312.00	54,795.40	0.00	17,516.60	75.8%
0149151 512600	LABORER, GARDENER	251,190.00	-40,000.00	211,190.00	73,596.35	0.00	137,593.65	34.8%
0149151 512601	CEMETERY MAINT.MAN	106,240.00	103,000.00	209,240.00	203,843.29	0.00	5,396.71	97.4%
	TOTAL CEMETERY PERS SVCS	1,182,819.00	0.00	1,182,819.00	919,197.02	0.00	263,621.98	77.7%
0149152 CEMETERY CONTRACTUAL								
0149152 520400	REPAIRS:MAINTENANCE	17,500.00	109.98	17,609.98	5,613.27	1,141.71	10,855.00	38.4%

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ACCOUNTS FOR: 491 CEMETERY

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
TOTAL CEMETERY CONTRACTUAL	17,500.00	109.98	17,609.98	5,613.27	1,141.71	10,855.00	38.4%
0149154 CEMETERY EXPEND.							
0149154 540200 OFFICE SUPPLIES	1,200.00	0.00	1,200.00	419.50	330.50	450.00	62.5%
0149154 540600 GROUNDSKPNG SUPPLIES	30,000.00	0.00	30,000.00	25,496.50	988.90	3,514.60	88.3%
0149154 540800 VEHICULAR SUPPLIES	15,000.00	0.00	15,000.00	6,052.44	799.43	8,148.13	45.7%
0149154 570300 DUES - SUBSCRIPTIONS	120.00	0.00	120.00	0.00	0.00	120.00	.0%
TOTAL CEMETERY EXPEND.	46,320.00	0.00	46,320.00	31,968.44	2,118.83	12,232.73	73.6%
TOTAL CEMETERY	1,246,639.00	109.98	1,246,748.98	956,778.73	3,260.54	286,709.71	77.0%
TOTAL EXPENSES	1,246,639.00	109.98	1,246,748.98	956,778.73	3,260.54	286,709.71	

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ACCOUNTS FOR: 510 HEALTH INSPECTION SVCS

ACCOUNT		ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0151051 HEALTH INSP PERS SVCS								
0151051 510130	OVERTIME	25,096.00	0.00	25,096.00	23,789.64	0.00	1,306.36	94.8%
0151051 510140	LONGEVITY	2,875.00	0.00	2,875.00	2,700.00	0.00	175.00	93.9%
0151051 510142	EDUCATION INCENTIVE	17,350.00	0.00	17,350.00	16,422.64	0.00	927.36	94.7%
0151051 510149	UNIFORM	1,545.00	0.00	1,545.00	1,500.00	0.00	45.00	97.1%
0151051 510153	TRAVEL ALLOWANCE	17,000.00	0.00	17,000.00	13,671.40	0.00	3,328.60	80.4%
0151051 510189	CLOTHING	500.00	0.00	500.00	500.00	0.00	0.00	100.0%
0151051 512017	COMM. OF PUBLIC HEALTH	137,917.00	0.00	137,917.00	119,351.25	0.00	18,565.75	86.5%
0151051 512093	ADMIN. SECRETARY	85,404.00	0.00	85,404.00	78,708.86	0.00	6,695.14	92.2%
0151051 512123	PRINCIPAL CLERK I	56,635.00	0.00	56,635.00	92,680.93	0.00	-36,045.93	163.6%
0151051 512189	TOBACCO COMPLIANCE OFFICER	43,062.00	0.00	43,062.00	37,530.24	0.00	5,531.76	87.2%
0151051 512607	NURSE	153,276.00	0.00	153,276.00	129,694.40	0.00	23,581.60	84.6%
0151051 512608	FOOD INSPECTOR	148,008.00	0.00	148,008.00	137,784.37	0.00	10,223.63	93.1%
0151051 512609	NURSE COORDINATOR	77,454.00	0.00	77,454.00	65,537.56	0.00	11,916.44	84.6%
0151051 512612	HEALTH INSPECTOR	68,706.00	0.00	68,706.00	58,135.44	0.00	10,570.56	84.6%
0151051 512615	CHIEF FOOD INSPECTOR	93,000.00	0.00	93,000.00	68,007.84	0.00	24,992.16	73.1%
0151051 512616	SANITARIAN	175,282.00	0.00	175,282.00	150,062.02	0.00	25,219.98	85.6%
0151051 512790	OUTREACH/TRANSLATOR	68,330.00	0.00	68,330.00	65,567.93	0.00	2,762.07	96.0%
0151051 512887	CHIEF SANITARIAN	106,122.00	0.00	106,122.00	91,836.45	0.00	14,285.55	86.5%
TOTAL HEALTH INSP PERS SVCS		1,277,562.00	0.00	1,277,562.00	1,153,480.97	0.00	124,081.03	90.3%
0151052 HEALTH INSP CONTRACTUAL								
0151052 520008	PUMP-OUT BOAT:ENERGY							

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ACCOUNTS FOR: 510 HEALTH INSPECTION SVCS

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
	10,000.00	0.00	10,000.00	8,604.71	81.90	1,313.39	86.9%
0151052 530000 PROFESSIONAL/TECH	30,000.00	841.75	30,841.75	27,957.19	2,705.40	179.16	99.4%
0151052 530303 CONTRACTED	39,000.00	0.00	39,000.00	39,000.00	0.00	0.00	100.0%
0151052 530803 ANIMAL/PEST CONTROL	550,000.00	2,898.00	552,898.00	369,418.00	37,807.50	145,672.50	73.7%
TOTAL HEALTH INSP CONTRACTUAL	629,000.00	3,739.75	632,739.75	444,979.90	40,594.80	147,165.05	76.7%
0151054 HEALTH INSP EXPEND.							
0151054 540200 OFFICE SUPPLIES	2,000.00	0.00	2,000.00	1,795.91	12.33	191.76	90.4%
0151054 550000 SUPPLY:HEALTH/MEDIC.	10,000.00	0.00	10,000.00	6,021.29	600.00	3,378.71	66.2%
0151054 550100 EDUCATIONAL SUPPLIES	10,000.00	40.14	10,040.14	3,137.36	1,583.00	5,319.78	47.0%
0151054 570300 DUES - SUBSCRIPTIONS	3,000.00	0.00	3,000.00	1,512.92	0.00	1,487.08	50.4%
0151054 570400 INSURANCE PREMIUMS	400.00	0.00	400.00	280.00	0.00	120.00	70.0%
TOTAL HEALTH INSP EXPEND.	25,400.00	40.14	25,440.14	12,747.48	2,195.33	10,497.33	58.7%
TOTAL HEALTH INSPECTION SVCS	1,931,962.00	3,779.89	1,935,741.89	1,611,208.35	42,790.13	281,743.41	85.4%
TOTAL EXPENSES	1,931,962.00	3,779.89	1,935,741.89	1,611,208.35	42,790.13	281,743.41	

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ACCOUNTS FOR: 541 COUNCIL ON AGING

ACCOUNT	DESCRIPTION	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0154151 AGING PERS SVCS								
0154151 510110	SALARY/WAGE PERM.	13,027.00	0.00	13,027.00	13,219.75	0.00	-192.75	101.5%
0154151 510130	OVERTIME	1,615.00	0.00	1,615.00	1,521.09	0.00	93.91	94.2%
0154151 510140	LONGEVITY	6,901.00	0.00	6,901.00	5,325.00	0.00	1,576.00	77.2%
0154151 510193	PREMIUM PAY	780.00	0.00	780.00	660.00	0.00	120.00	84.6%
0154151 510729	SR. CLERK TYPIST I	32,739.00	0.00	32,739.00	33,793.51	0.00	-1,054.51	103.2%
0154151 512119	HEAD ADMINISTRATIVE CLERK	90,985.00	0.00	90,985.00	80,287.81	0.00	10,697.19	88.2%
0154151 512246	DIRECTOR-COUNCIL ON AGING	127,308.00	0.00	127,308.00	107,722.12	0.00	19,585.88	84.6%
0154151 512448	DISPATCHER	0.00	0.00	0.00	6,234.76	0.00	-6,234.76	100.0%
0154151 512610	SOCIAL SERVICES TECHNICIAN	60,317.00	0.00	60,317.00	26,260.49	0.00	34,056.51	43.5%
0154151 512611	SOCIAL SERVICE AGENT	148,526.00	0.00	148,526.00	119,114.60	0.00	29,411.40	80.2%
0154151 512800	SOCIAL SERVICES TECHNICIAN	428,308.00	0.00	428,308.00	351,892.88	0.00	76,415.12	82.2%
0154151 512900	SWAP PROGRAM	35,450.00	0.00	35,450.00	0.00	0.00	35,450.00	.0%
	TOTAL AGING PERS SVCS	945,956.00	0.00	945,956.00	746,032.01	0.00	199,923.99	78.9%
0154152 AGING CONTRACTUAL								
0154152 520000	PURCHASE SERVICES	1,500.00	16.14	1,516.14	1,516.14	0.00	0.00	100.0%
0154152 520400	REPAIRS/MAINTENANCE	1,500.00	0.00	1,500.00	819.25	680.75	0.00	100.0%
0154152 520406	REPAIRS:VEHICLES	8,000.00	9,000.00	17,000.00	16,673.28	326.72	0.00	100.0%
0154152 530303	CONTRACTUAL	48,800.00	-8,593.03	40,206.97	36,566.32	3,593.37	47.28	99.9%

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ACCOUNTS FOR: 541 COUNCIL ON AGING

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
	TOTAL AGING CONTRACTUAL	59,800.00	423.11	60,223.11	55,574.99	4,600.84	47.28	99.9%
0154154 AGING EXPEND.								
0154154 540200	OFFICE SUPPLIES	3,000.00	601.00	3,601.00	2,610.51	976.94	13.55	99.6%
0154154 540202	POSTAGE/STATIONERY	220.00	-220.00	0.00	0.00	0.00	0.00	.0%
0154154 570300	DUES-SUBSCRIPTIONS	400.00	-256.00	144.00	144.00	0.00	0.00	100.0%
0154154 570303	MEMBERSHIPS	125.00	-125.00	0.00	0.00	0.00	0.00	.0%
	TOTAL AGING EXPEND.	3,745.00	0.00	3,745.00	2,754.51	976.94	13.55	99.6%
	TOTAL COUNCIL ON AGING	1,009,501.00	423.11	1,009,924.11	804,361.51	5,577.78	199,984.82	80.2%
	TOTAL EXPENSES	1,009,501.00	423.11	1,009,924.11	804,361.51	5,577.78	199,984.82	

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ACCOUNTS FOR: 543 VETERANS SERVICES

ACCOUNT	DESCRIPTION	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0154351 VETERANS PERS SVCS								
0154351 510110	SALARY/WAGE PERM	35,135.00	0.00	35,135.00	1,750.00	0.00	33,385.00	5.0%
0154351 510130	OVERTIME	7,725.00	0.00	7,725.00	4,306.13	0.00	3,418.87	55.7%
0154351 510140	LONGEVITY	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00	.0%
0154351 510142	EDUCATION PAY	602.00	0.00	602.00	3,377.04	0.00	-2,775.04	561.0%
0154351 510153	TRAVEL ALLOWANCE	1,506.00	0.00	1,506.00	0.00	0.00	1,506.00	.0%
0154351 510193	PREMIUM PAY	792.00	0.00	792.00	0.00	0.00	792.00	.0%
0154351 512093	ADMIN. SECRETARY	135,082.00	0.00	135,082.00	57,038.51	0.00	78,043.49	42.2%
0154351 512103	DIRECTOR OF VETERANS SERVICES	120,000.00	0.00	120,000.00	101,538.36	0.00	18,461.64	84.6%
0154351 512141	CLERK TYPIST II	48,264.00	0.00	48,264.00	58,952.81	0.00	-10,688.81	122.1%
0154351 512614	VET.GRAVES REG.OFFICER	66,672.00	0.00	66,672.00	46,926.64	0.00	19,745.36	70.4%
TOTAL VETERANS PERS SVCS		417,778.00	0.00	417,778.00	273,889.49	0.00	143,888.51	65.6%
0154352 VETERANS CONTRACTUAL								
0154352 520400	REPAIRS:MAINTENANCE	960.00	0.00	960.00	0.00	0.00	960.00	.0%
TOTAL VETERANS CONTRACTUAL		960.00	0.00	960.00	0.00	0.00	960.00	.0%
0154354 VETERANS EXPEND.								
0154354 540000	SUPPLIES	950.00	3,010.65	3,960.65	1,085.44	558.27	2,316.94	41.5%

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ACCOUNTS FOR: 543 VETERANS SERVICES

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0154354 540200 OFFICE SUPPLIES	800.00	0.00	800.00	800.00	0.00	0.00	100.0%
0154354 570300 DUES - SUBSCRIPTIONS	1,000.00	0.00	1,000.00	428.00	0.00	572.00	42.8%
0154354 570304 CONFERENCES	2,600.00	0.00	2,600.00	622.75	0.00	1,977.25	24.0%
0154354 570700 VETERANS' BENEFITS	1,276,994.00	11,073.96	1,288,067.96	867,285.28	7,172.49	413,610.19	67.9%
0154354 570705 VETERANS' MEMORIALS & MARKERS	90,000.00	0.00	90,000.00	79,705.66	7,822.24	2,472.10	97.3%
0154354 570706 QUINCY VETERANS COUNCIL	8,000.00	0.00	8,000.00	5,993.17	0.00	2,006.83	74.9%
TOTAL VETERANS EXPEND.	1,380,344.00	14,084.61	1,394,428.61	955,920.30	15,553.00	422,955.31	69.7%
TOTAL VETERANS SERVICES	1,799,082.00	14,084.61	1,813,166.61	1,229,809.79	15,553.00	567,803.82	68.7%
TOTAL EXPENSES	1,799,082.00	14,084.61	1,813,166.61	1,229,809.79	15,553.00	567,803.82	

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ACCOUNTS FOR: 599 OFFICE OF SUBSTANCE ABUSE PREV

ACCOUNT		ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0159951 DRUG PREVENTION PERS SVCS								
0159951 510140	LONGEVITY	0.00	0.00	0.00	175.00	0.00	-175.00	100.0%
0159951 510318	SUBSTANCE ABUSE COORDINATOR	99,879.92	0.00	99,879.92	84,513.88	0.00	15,366.04	84.6%
TOTAL DRUG PREVENTION PERS SVCS		99,879.92	0.00	99,879.92	84,688.88	0.00	15,191.04	84.8%
0159952 DRUG PREVENTION CONTRACTUAL								
0159952 530303	CONTRACTED	33,000.00	0.00	33,000.00	14,000.00	0.00	19,000.00	42.4%
0159952 530400	COMMUNICATION	2,000.00	0.00	2,000.00	1,378.95	177.05	444.00	77.8%
TOTAL DRUG PREVENTION CONTRACTUAL		35,000.00	0.00	35,000.00	15,378.95	177.05	19,444.00	44.4%
0159954 DRUG PREVENTION EXPENDITURES								
0159954 540200	OFFICE SUPPLIES	1,000.00	1,036.21	2,036.21	1,946.71	89.50	0.00	100.0%
0159954 550100	EDUCATIONAL SUPPLIES	10,000.00	0.00	10,000.00	4,239.66	423.04	5,337.30	46.6%
0159954 570100	TRAVEL IN STATE	1,000.00	-1,000.00	0.00	0.00	0.00	0.00	.0%
0159954 570304	CONFERENCES	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00	.0%
TOTAL DRUG PREVENTION EXPENDITURES		13,000.00	36.21	13,036.21	6,186.37	512.54	6,337.30	51.4%
TOTAL OFFICE OF SUBSTANCE ABUSE PREV		147,879.92	36.21	147,916.13	106,254.20	689.59	40,972.34	72.3%
TOTAL EXPENSES		147,879.92	36.21	147,916.13	106,254.20	689.59	40,972.34	

FOR 2025 13

ACCOUNTS FOR: 610 LIBRARY

0161051 LIBRARY PERS SVCS

ACCOUNT	DESCRIPTION	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0161051 510130	OVERTIME	12,165.00	0.00	12,165.00	10,189.41	0.00	1,975.59	83.8%
0161051 510140	LONGEVITY	11,638.00	0.00	11,638.00	15,175.00	0.00	-3,537.00	130.4%
0161051 510141	SHIFT DIFF	90,847.00	0.00	90,847.00	71,823.50	0.00	19,023.50	79.1%
0161051 510185	SUNDAY OPENING	64,085.00	0.00	64,085.00	56,760.75	0.00	7,324.25	88.6%
0161051 510189	CLOTHING	2,400.00	0.00	2,400.00	2,300.00	0.00	100.00	95.8%
0161051 510193	PREMIUM PAY	25,618.00	0.00	25,618.00	28,441.82	0.00	-2,823.82	111.0%
0161051 512019	DIRECTOR OF LIBRARY	137,917.00	0.00	137,917.00	119,351.25	0.00	18,565.75	86.5%
0161051 512023	DIRECTOR OF TECHNOLOGY	108,212.00	0.00	108,212.00	90,885.96	0.00	17,326.04	84.0%
0161051 512035	ASSISTANT DIRECTOR OF LIBRARY	108,211.80	0.00	108,211.80	91,564.00	0.00	16,647.80	84.6%
0161051 512036	SUPERVISOR CHILDREN SERVICES	89,704.00	0.00	89,704.00	75,903.08	0.00	13,800.92	84.6%
0161051 512038	CHIEF CATALOGER	89,704.00	0.00	89,704.00	0.00	0.00	89,704.00	.0%
0161051 512039	SCHEDULE SUPERVISOR	69,214.00	0.00	69,214.00	58,565.32	0.00	10,648.68	84.6%
0161051 512040	ACQUISITION LIBRARIAN	89,704.00	0.00	89,704.00	75,903.08	0.00	13,800.92	84.6%
0161051 512041	ARCHIVIST LIBRARIAN	119,451.00	0.00	119,451.00	0.00	0.00	119,451.00	.0%
0161051 512042	REFERENCE LIBRARIAN	382,296.00	0.00	382,296.00	354,430.25	0.00	27,865.75	92.7%
0161051 512045	CHILDREN'S LIBRARIAN	187,320.00	0.00	187,320.00	188,116.37	0.00	-796.37	100.4%
0161051 512046	BRANCH LIBRARIAN	243,864.00	0.00	243,864.00	155,568.03	0.00	88,295.97	63.8%
0161051 512048	ORDER LIBRARIAN ADULT	60,777.00	0.00	60,777.00	51,425.88	0.00	9,351.12	84.6%
0161051 512049	TECHNICAL LIBRARIAN	57,473.00	0.00	57,473.00	48,631.00	0.00	8,842.00	84.6%
0161051 512050	SENIOR LIBRARY ASST	1,029,286.00	0.00	1,029,286.00	1,083,127.40	0.00	-53,841.40	105.2%

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ACCOUNTS FOR: 610 LIBRARY

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0161051 512061	ADMIN.LIBRARY ASST	69,214.00	0.00	69,214.00	58,564.88	0.00	10,649.12	84.6%
0161051 512185	LITERACY PROJECT-LIBRARY	89,704.00	0.00	89,704.00	75,903.08	0.00	13,800.92	84.6%
0161051 512454	BUILDING CUSTODIAN	99,319.00	0.00	99,319.00	71,945.39	0.00	27,373.61	72.4%
0161051 512457	SENIOR BUILDING CUSTODIAN	57,135.00	0.00	57,135.00	72,997.46	0.00	-15,862.46	127.8%
0161051 512476	SUPERVISOR OF CUSTODIANS	68,066.00	0.00	68,066.00	30,204.26	0.00	37,861.74	44.4%
0161051 512765	CHIEF TECH SERV	89,704.00	0.00	89,704.00	0.00	0.00	89,704.00	.0%
0161051 512767	COORDINATOR ADULT&YOUNG ADULT	89,704.00	0.00	89,704.00	75,903.08	0.00	13,800.92	84.6%
0161051 512859	SECURITY GUARD	94,508.00	0.00	94,508.00	83,538.17	0.00	10,969.83	88.4%
	TOTAL LIBRARY PERS SVCS	3,637,240.80	0.00	3,637,240.80	3,047,218.42	0.00	590,022.38	83.8%

0161052 LIBRARY CONTRACTUAL

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0161052 520400	REPAIRS:MAINTENANCE	20,000.00	0.00	20,000.00	11,780.88	595.00	7,624.12	61.9%
0161052 520406	REPAIRS:VEHICLES	1,000.00	0.00	1,000.00	372.84	0.00	627.16	37.3%
0161052 520700	RENTALS/LEASES	8,000.00	0.00	8,000.00	8,000.00	0.00	0.00	100.0%
0161052 530200	TUITION	10,000.00	278.77	10,278.77	1,817.92	2,915.00	5,545.85	46.0%
	TOTAL LIBRARY CONTRACTUAL	39,000.00	278.77	39,278.77	21,971.64	3,510.00	13,797.13	64.9%

0161054 LIBRARY EXPEND.

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0161054 540200	OFFICE SUPPLIES	20,000.00	0.00	20,000.00	12,164.48	1,793.62	6,041.90	69.8%
0161054 540202	POSTAGE/STATIONERY	250.00	0.00	250.00	0.00	0.00	250.00	.0%

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ACCOUNTS FOR: 610 LIBRARY

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0161054 540300 MAINTENANCE SUPPLIES	5,000.00	0.00	5,000.00	4,986.94	13.06	0.00	100.0%
0161054 550103 SUPPLY:LIB.BKS/PERIOD	511,000.00	8,532.91	519,532.91	371,714.40	5,517.46	142,301.05	72.6%
0161054 570100 TRAVEL IN STATE	1,000.00	8.25	1,008.25	1,008.25	0.00	0.00	100.0%
0161054 570302 OLD COLONY NETWORK	88,419.00	0.00	88,419.00	79,158.34	0.00	9,260.66	89.5%
0161054 570303 MEMBERSHIPS	400.00	0.00	400.00	0.00	0.00	400.00	.0%
0161054 570400 INSURANCE PREMIUMS	65,450.00	0.00	65,450.00	60,952.00	0.00	4,498.00	93.1%
TOTAL LIBRARY EXPEND.	691,519.00	8,541.16	700,060.16	529,984.41	7,324.14	162,751.61	76.8%
TOTAL LIBRARY	4,367,759.80	8,819.93	4,376,579.73	3,599,174.47	10,834.14	766,571.12	82.5%
TOTAL EXPENSES	4,367,759.80	8,819.93	4,376,579.73	3,599,174.47	10,834.14	766,571.12	

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ACCOUNTS FOR: 630 RECREATION

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0163051 RECREATION PERS SVCS								
0163051 510110	SALARY/WAGE PERM	823,217.00	0.00	823,217.00	613,673.65	0.00	209,543.35	74.5%
0163051 510140	LONGEVITY	600.00	0.00	600.00	600.00	0.00	0.00	100.0%
0163051 510153	TRAVEL ALLOWANCE	2,120.00	0.00	2,120.00	2,900.00	0.00	-780.00	136.8%
0163051 510189	CLOTHING	500.00	0.00	500.00	500.00	0.00	0.00	100.0%
0163051 510193	PREMIUM PAY	780.00	0.00	780.00	660.00	0.00	120.00	84.6%
0163051 512018	DIRECTOR OF RECREATION	120,639.00	0.00	120,639.00	102,079.12	0.00	18,559.88	84.6%
0163051 512072	SUMMER HELP	0.00	0.00	0.00	8,520.00	0.00	-8,520.00	100.0%
0163051 512143	ADMIN. ASSISTANT	72,582.00	0.00	72,582.00	78,606.90	0.00	-6,024.90	108.3%
0163051 512205	SCHOOL CUSTODIAL	61,570.00	0.00	61,570.00	66,784.43	0.00	-5,214.43	108.5%
0163051 512718	REC. OPERATIONS SUPERVISOR	74,984.00	0.00	74,984.00	68,306.99	0.00	6,677.01	91.1%
0163051 512722	ASST.REC.SUPERVISOR	0.00	0.00	0.00	1,449.00	0.00	-1,449.00	100.0%
0163051 512760	REC. PROGRAM COORDINATOR	85,000.00	0.00	85,000.00	71,923.28	0.00	13,076.72	84.6%
TOTAL RECREATION PERS SVCS		1,241,992.00	0.00	1,241,992.00	1,016,003.37	0.00	225,988.63	81.8%
0163052 RECREATION CONTRACTUAL								
0163052 520400	REPAIRS:MAINTENANCE	1,500.00	173.82	1,673.82	1,646.91	0.00	26.91	98.4%
0163052 520700	RENTALS/LEASES	6,000.00	0.00	6,000.00	0.00	0.00	6,000.00	.0%
0163052 530300	PUPIL TRANSPORTATION	5,000.00	0.00	5,000.00	3,352.00	0.00	1,648.00	67.0%
0163052 530500	RECREATIONAL	42,000.00	3,331.04	45,331.04	25,582.57	0.00	19,748.47	56.4%

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ACCOUNTS FOR: 630 RECREATION

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
TOTAL RECREATION CONTRACTUAL	54,500.00	3,504.86	58,004.86	30,581.48	0.00	27,423.38	52.7%
0163054 RECREATION EXPEND.							
0163054 540200 OFFICE SUPPLIES	3,500.00	1,523.52	5,023.52	2,966.38	161.36	1,895.78	62.3%
0163054 540300 MAINTENANCE SUPPLIES	2,000.00	0.00	2,000.00	567.36	0.00	1,432.64	28.4%
0163054 540900 FOOD SUPPLIES	200.00	187.32	387.32	310.17	0.00	77.15	80.1%
0163054 550000 SUPPLY:HEALTH/MEDIC.	1,500.00	499.98	1,999.98	532.37	0.00	1,467.61	26.6%
0163054 550800 OTHER SUPPLIES	10,000.00	464.77	10,464.77	6,531.52	0.00	3,933.25	62.4%
0163054 570300 DUES - SUBSCRIPTIONS	1,000.00	207.00	1,207.00	1,008.93	0.00	198.07	83.6%
TOTAL RECREATION EXPEND.	18,200.00	2,882.59	21,082.59	11,916.73	161.36	9,004.50	57.3%
TOTAL RECREATION	1,314,692.00	6,387.45	1,321,079.45	1,058,501.58	161.36	262,416.51	80.1%
TOTAL EXPENSES	1,314,692.00	6,387.45	1,321,079.45	1,058,501.58	161.36	262,416.51	

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ACCOUNTS FOR: 640 DOWNTOWN DISTRICT

ACCOUNT	DESCRIPTION	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0164051 DOWNTOWN PER SVCS								
0164051 510130	OVERTIME	50,000.00	0.00	50,000.00	19,472.89	0.00	30,527.11	38.9%
0164051 510402	DOWNTOWN COORDINATOR	120,185.00	0.00	120,185.00	101,694.56	0.00	18,490.44	84.6%
0164051 512073	LEAD TECHNICIAN	94,986.60	0.00	94,986.60	80,373.04	0.00	14,613.56	84.6%
0164051 512074	MECHANICAL TECHNICIAN	328,879.00	0.00	328,879.00	278,282.40	0.00	50,596.60	84.6%
	TOTAL DOWNTOWN PER SVCS	594,050.60	0.00	594,050.60	479,822.89	0.00	114,227.71	80.8%
0164052 DOWNTOWN CONTRACTUAL								
0164052 530303	CONTRACTED	180,000.00	32,120.33	212,120.33	89,313.20	85,359.50	37,447.63	82.3%
	TOTAL DOWNTOWN CONTRACTUAL	180,000.00	32,120.33	212,120.33	89,313.20	85,359.50	37,447.63	82.3%
0164054 DOWNTOWN EXPEND.								
0164054 540200	OFFICE SUPPLIES	2,500.00	0.00	2,500.00	0.00	0.00	2,500.00	.0%
0164054 540300	MAINTENANCE SUPPLIES	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00	.0%
0164054 550800	OTHER SUPPLIES	20,000.00	0.00	20,000.00	0.00	0.00	20,000.00	.0%
	TOTAL DOWNTOWN EXPEND.	32,500.00	0.00	32,500.00	0.00	0.00	32,500.00	.0%
	TOTAL DOWNTOWN DISTRICT	806,550.60	32,120.33	838,670.93	569,136.09	85,359.50	184,175.34	78.0%
	TOTAL EXPENSES	806,550.60	32,120.33	838,670.93	569,136.09	85,359.50	184,175.34	

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ACCOUNTS FOR: 650 PARKS

ACCOUNT	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0165051 PARKS PERS SVCS							
0165051 510016 COMMISSIONER NATURAL RESOURCES	180,353.00	0.00	180,353.00	152,606.52	0.00	27,746.48	84.6%
0165051 510127 FORESTRY OVERTIME	21,062.00	0.00	21,062.00	35,397.64	0.00	-14,335.64	168.1%
0165051 510130 OVERTIME	219,134.00	0.00	219,134.00	170,740.56	0.00	48,393.44	77.9%
0165051 510140 LONGEVITY	525.00	0.00	525.00	1,050.00	0.00	-525.00	200.0%
0165051 510155 1139 PENSION FUND	35,560.00	0.00	35,560.00	22,214.40	0.00	13,345.60	62.5%
0165051 510189 CLOTHING	31,250.00	0.00	31,250.00	32,708.31	0.00	-1,458.31	104.7%
0165051 510192 TOOL ALLOWANCE	2,280.00	0.00	2,280.00	900.00	0.00	1,380.00	39.5%
0165051 510193 PREMIUM PAY	1,625.00	0.00	1,625.00	1,200.00	0.00	425.00	73.8%
0165051 512031 PROGRAM MANAGER	106,090.00	0.00	106,090.00	91,808.55	0.00	14,281.45	86.5%
0165051 512037 CONTRACT/PROJECT MANAGER	90,176.50	0.00	90,176.50	122,203.04	0.00	-32,026.54	135.5%
0165051 512072 SUMMER HELP	90,000.00	25,000.00	115,000.00	119,117.00	0.00	-4,117.00	103.6%
0165051 512093 ADMIN. SECRETARY	73,052.00	0.00	73,052.00	61,812.96	0.00	11,239.04	84.6%
0165051 512109 CPA ADMINISTRATOR	97,602.80	0.00	97,602.80	84,464.10	0.00	13,138.70	86.5%
0165051 512190 LANDSCAPE DESIGNER	0.00	0.00	0.00	53,460.39	0.00	-53,460.39	100.0%
0165051 512338 PARK MAINTENANCE/GARDENER	551,680.00	0.00	551,680.00	390,086.42	0.00	161,593.58	70.7%
0165051 512404 GEN.FOREMAN-TIMEKEEPER	200,316.00	0.00	200,316.00	169,497.68	0.00	30,818.32	84.6%
0165051 512410 MASON	62,405.00	0.00	62,405.00	52,773.15	0.00	9,631.85	84.6%
0165051 512414 HEAVY MEO I	56,838.00	-50,000.00	6,838.00	0.00	0.00	6,838.00	.0%
0165051 512416 LAB,HVY MEO II	60,510.00	0.00	60,510.00	49,486.65	0.00	11,023.35	81.8%
0165051 512438 WKG.FOREMAN-HVY.MEO	68,021.00	0.00	68,021.00	57,564.32	0.00	10,456.68	84.6%

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ACCOUNTS FOR: 650 PARKS

ACCOUNT	DESCRIPTION	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0165051 512443	WKG FORM-LABORER/GARDENER	62,972.00	0.00	62,972.00	13,321.00	0.00	49,651.00	21.2%
0165051 512444	WKG FORM - TREE CLIMBER	132,100.00	0.00	132,100.00	108,761.67	0.00	23,338.33	82.3%
0165051 512451	FOREMAN	167,667.00	0.00	167,667.00	141,657.71	0.00	26,009.29	84.5%
0165051 512465	MOTOR EQUIP REPAIRMAN II	72,312.00	0.00	72,312.00	61,186.40	0.00	11,125.60	84.6%
0165051 512605	PARK MAINTENANCE MAN	225,254.00	0.00	225,254.00	192,027.00	0.00	33,227.00	85.2%
0165051 512620	GOLF COURSE SUPERINTENDENT	90,697.00	0.00	90,697.00	76,743.04	0.00	13,953.96	84.6%
0165051 512621	GOLF COURSE PRO	98,345.00	0.00	98,345.00	85,711.56	0.00	12,633.44	87.2%
0165051 512622	GOLF COURSE ADMINSTRATIVE ASST	72,500.00	0.00	72,500.00	63,186.64	0.00	9,313.36	87.2%
0165051 512623	GOLF COURSE SEASONAL HELP	90,000.00	25,000.00	115,000.00	115,844.00	0.00	-844.00	100.7%
0165051 512702	TREE WARDEN	101,295.79	0.00	101,295.79	85,712.00	0.00	15,583.79	84.6%
0165051 512703	EARTH SCIENTIST	101,295.79	0.00	101,295.79	85,712.00	0.00	15,583.79	84.6%
0165051 512706	LAB/SPRAYER OPERATOR	57,732.00	0.00	57,732.00	42,128.26	0.00	15,603.74	73.0%
0165051 512707	COORDINATOR OF HERITAGE	84,872.00	0.00	84,872.00	76,161.36	0.00	8,710.64	89.7%
0165051 512708	CARPENTER,PARK MAINT.MAN	61,262.00	0.00	61,262.00	58,071.02	0.00	3,190.98	94.8%
0165051 512984	CPA ADMIN OFFSET	-97,603.00	0.00	-97,603.00	0.00	0.00	-97,603.00	.0%
	TOTAL PARKS PERS SVCS	3,269,181.88	0.00	3,269,181.88	2,875,315.35	0.00	393,866.53	88.0%

0165052 PARKS CONTRACTUAL

ACCOUNT	DESCRIPTION	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0165052 520000	PURCHASE SERVICES	5,000.00	44.22	5,044.22	4,115.35	174.16	754.71	85.0%
0165052 520400	REPAIRS:MAINTENANCE	135,000.00	12,139.23	147,139.23	104,272.13	41,765.45	1,101.65	99.3%
0165052 520406	REPAIRS:VEHICLES	90,000.00	25,272.24	115,272.24	101,268.05	11,882.07	2,122.12	98.2%

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ACCOUNTS FOR: 650 PARKS

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0165052 520700	RENTALS/LEASES	15,000.00	45.00	15,045.00	13,665.29	70.00	1,309.71	91.3%
0165052 530210	GOLF COURSE MAINTENANCE	288,000.00	227.54	288,227.54	235,550.46	9,633.33	43,043.75	85.1%
0165052 530303	CONTRACTED	239,150.00	687.00	239,837.00	226,384.71	13,419.81	32.48	100.0%
0165052 530340	TREE PRUNING REMOVAL	160,000.00	0.00	160,000.00	146,313.15	5,895.85	7,791.00	95.1%
0165052 530804	INVASIVE SPECIES CONTROL	45,000.00	6,037.02	51,037.02	19,614.00	2,032.80	29,390.22	42.4%
	TOTAL PARKS CONTRACTUAL	977,150.00	44,452.25	1,021,602.25	851,183.14	84,873.47	85,545.64	91.6%
0165054 PARKS EXPEND.								
0165054 540200	OFFICE SUPPLIES	3,750.00	0.00	3,750.00	2,205.92	1,463.41	80.67	97.8%
0165054 540210	GOLF COURSE MAINTENANCE	229,000.00	835.84	229,835.84	184,268.35	819.00	44,748.49	80.5%
0165054 540600	GROUNDSKPNG SUPPLIES	150,000.00	4,822.92	154,822.92	148,258.49	622.88	5,941.55	96.2%
0165054 550203	SCH ATHLETIC EQUIP	12,000.00	0.00	12,000.00	7,969.54	287.66	3,742.80	68.8%
	TOTAL PARKS EXPEND.	394,750.00	5,658.76	400,408.76	342,702.30	3,192.95	54,513.51	86.4%
0165058 PARKS CAPITAL								
0165058 530342	TREE OFFSET	-300,000.00	0.00	-300,000.00	0.00	0.00	-300,000.00	.0%
0165058 580404	IMPROVEMENTS:TREES	300,000.00	1,100.00	301,100.00	280,265.53	20,000.00	834.47	99.7%
	TOTAL PARKS CAPITAL	0.00	1,100.00	1,100.00	280,265.53	20,000.00	-299,165.53	27296.9%
	TOTAL PARKS	4,641,081.88	51,211.01	4,692,292.89	4,349,466.32	108,066.42	234,760.15	95.0%
	TOTAL EXPENSES	4,641,081.88	51,211.01	4,692,292.89	4,349,466.32	108,066.42	234,760.15	

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ACCOUNTS FOR: 692 CELEBRATIONS

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0169254 CELEBRATION EXPEND.							
0169254 570800 CELEBRATIONS	300,000.00	2,628.10	302,628.10	275,882.63	12,583.10	14,162.37	95.3%
TOTAL CELEBRATION EXPEND.	300,000.00	2,628.10	302,628.10	275,882.63	12,583.10	14,162.37	95.3%
TOTAL CELEBRATIONS	300,000.00	2,628.10	302,628.10	275,882.63	12,583.10	14,162.37	95.3%
TOTAL EXPENSES	300,000.00	2,628.10	302,628.10	275,882.63	12,583.10	14,162.37	

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ACCOUNTS FOR: 700 DEBT SERVICE ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0170059 DEBT SERVICE						
0170059 590101 PRINCIPAL LONG-TERM SCHOOLS						
4,537,242.00	0.00	4,537,242.00	2,414,250.42	0.00	2,122,991.58	53.2%
0170059 590103 PRINCIPAL LONG-TERM OTHER						
17,684,416.00	0.00	17,684,416.00	15,767,400.00	0.00	1,917,016.00	89.2%
0170059 590109 PENSION OBLIGATION BONDS						
17,288,150.00	0.00	17,288,150.00	11,733,074.20	0.00	5,555,075.80	67.9%
0170059 590151 INTEREST LONG-TERM SCHOOLS						
4,154,326.00	0.00	4,154,326.00	2,259,946.99	0.00	1,894,379.01	54.4%
0170059 590153 INTEREST LONG-TERM OTHER						
13,884,640.00	0.00	13,884,640.00	13,637,056.45	0.00	247,583.55	98.2%
TOTAL DEBT SERVICE						
57,548,774.00	0.00	57,548,774.00	45,811,728.06	0.00	11,737,045.94	79.6%
TOTAL DEBT SERVICE						
57,548,774.00	0.00	57,548,774.00	45,811,728.06	0.00	11,737,045.94	79.6%
TOTAL EXPENSES						
57,548,774.00	0.00	57,548,774.00	45,811,728.06	0.00	11,737,045.94	

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ACCOUNTS FOR: 752 INTEREST SHORT TERM DEBT	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0175259 INTEREST ON SHORT-TERM DEBT							
0175259 590205 INTEREST ON NOTES	8,389,678.00	0.00	8,389,678.00	7,523,271.16	0.00	866,406.84	89.7%
TOTAL INTEREST ON SHORT-TERM DEBT	8,389,678.00	0.00	8,389,678.00	7,523,271.16	0.00	866,406.84	89.7%
TOTAL INTEREST SHORT TERM DEBT	8,389,678.00	0.00	8,389,678.00	7,523,271.16	0.00	866,406.84	89.7%
TOTAL EXPENSES	8,389,678.00	0.00	8,389,678.00	7,523,271.16	0.00	866,406.84	

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ACCOUNTS FOR: 800 INTERGOVERNMENTAL

ACCOUNT	DESCRIPTION	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0180054 INTERGOV EXPEND.								
0180054 560201	COUNTY TAX (A.1)	0.00	798,789.00	798,789.00	798,788.98	0.00	0.02	100.0%
0180054 560301	SPECIAL EDUCATION	0.00	723.00	723.00	427.00	0.00	296.00	59.1%
0180054 560309	MOSQUITO CONTROL PRO	0.00	190,413.00	190,413.00	246,722.00	0.00	-56,309.00	129.6%
0180054 560400	AIR POLLUTION CONTROL	0.00	36,692.00	36,692.00	27,522.00	0.00	9,170.00	75.0%
0180054 560401	BOSTON MET.TRANS.DIST.	0.00	60,459.00	60,459.00	45,351.00	0.00	15,108.00	75.0%
0180054 560403	SCHOOL CHOICE ASSESSMENT	0.00	367,982.00	367,982.00	202,833.00	0.00	165,149.00	55.1%
0180054 560404	NON-RENEWAL EXCISE TAX	0.00	115,620.00	115,620.00	96,471.00	0.00	19,149.00	83.4%
0180054 560405	CHARTER SCHOOL	0.00	1,246,360.00	1,246,360.00	771,520.00	0.00	474,840.00	61.9%
0180054 560601	MBTA	0.00	2,535,179.00	2,535,179.00	1,901,385.00	0.00	633,794.00	75.0%
0180054 560602	BOND INTEREST	0.00	0.00	0.00	122.00	0.00	-122.00	100.0%
TOTAL INTERGOV EXPEND.		0.00	5,352,217.00	5,352,217.00	4,091,141.98	0.00	1,261,075.02	76.4%
TOTAL INTERGOVERNMENTAL		0.00	5,352,217.00	5,352,217.00	4,091,141.98	0.00	1,261,075.02	76.4%
	TOTAL EXPENSES	0.00	5,352,217.00	5,352,217.00	4,091,141.98	0.00	1,261,075.02	

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ACCOUNTS FOR: 911 RETIREMENT & PENSIONS

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0191154 RETIRE/PENS EXPEND.							
0191154 570900 PENSIONS	9,142,431.00	-4,200,000.00	4,942,431.00	4,942,431.00	0.00	0.00	100.0%
TOTAL RETIRE/PENS EXPEND.	9,142,431.00	-4,200,000.00	4,942,431.00	4,942,431.00	0.00	0.00	100.0%
TOTAL RETIREMENT & PENSIONS	9,142,431.00	-4,200,000.00	4,942,431.00	4,942,431.00	0.00	0.00	100.0%
TOTAL EXPENSES	9,142,431.00	-4,200,000.00	4,942,431.00	4,942,431.00	0.00	0.00	

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ACCOUNTS FOR: 912 WORKER'S COMPENSATION

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0191251 WORKER COMP PERS SVCS							
0191251 510173 INJURED PAY	752,885.00	0.00	752,885.00	502,440.45	0.00	250,444.55	66.7%
TOTAL WORKER COMP PERS SVCS	752,885.00	0.00	752,885.00	502,440.45	0.00	250,444.55	66.7%
0191252 WORKER COMP CONTRACTUAL							
0191252 530303 ALL OTHERS	92,000.00	0.00	92,000.00	48,195.00	16,065.00	27,740.00	69.8%
TOTAL WORKER COMP CONTRACTUAL	92,000.00	0.00	92,000.00	48,195.00	16,065.00	27,740.00	69.8%
0191254 WORKER COMP EXPEND.							
0191254 570703 WORKINGMAN'S COMP.	853,800.00	0.00	853,800.00	553,051.73	0.00	300,748.27	64.8%
TOTAL WORKER COMP EXPEND.	853,800.00	0.00	853,800.00	553,051.73	0.00	300,748.27	64.8%
TOTAL WORKER'S COMPENSATION	1,698,685.00	0.00	1,698,685.00	1,103,687.18	16,065.00	578,932.82	65.9%
TOTAL EXPENSES	1,698,685.00	0.00	1,698,685.00	1,103,687.18	16,065.00	578,932.82	

CITY of QUINCY, MA

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ACCOUNTS FOR: 913 UNEMPLOYMENT COMPENSATION

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0191354 UNEMPLOYMENT COMPENSATION							
0191354 570702 UNEMPLOYMENT	100,000.00	0.00	100,000.00	119,430.86	0.00	-19,430.86	119.4%
TOTAL UNEMPLOYMENT COMPENSATION	100,000.00	0.00	100,000.00	119,430.86	0.00	-19,430.86	119.4%
TOTAL UNEMPLOYMENT COMPENSATION	100,000.00	0.00	100,000.00	119,430.86	0.00	-19,430.86	119.4%
TOTAL EXPENSES	100,000.00	0.00	100,000.00	119,430.86	0.00	-19,430.86	

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ACCOUNTS FOR: 914 HEALTH INSURANCE

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0191451 HEALTH INS PERSONNEL SERVICE								
0191451 510087	ASSIST BENEFITS COORDINATOR	66,306.00	0.00	66,306.00	0.00	0.00	66,306.00	.0%
	TOTAL HEALTH INS PERSONNEL SERVICE	66,306.00	0.00	66,306.00	0.00	0.00	66,306.00	.0%
0191454 HEALTH INS EXPEND.								
0191454 539209	TUITION REIMBURSEMENT	14,000.00	0.00	14,000.00	3,000.00	0.00	11,000.00	21.4%
0191454 570707	MEDICARE REFUNDS	2,662,323.00	0.00	2,662,323.00	2,512,690.07	0.00	149,632.93	94.4%
0191454 570806	MEDICAL INSURANCE	54,597,462.00	407,557.53	55,005,019.53	4,705,667.68	0.00	50,299,351.85	8.6%
0191454 570807	DENTAL INSURANCE	1,909,662.00	0.00	1,909,662.00	1,388,651.01	0.00	521,010.99	72.7%
0191454 570808	LIFE INSURANCE	670,354.00	0.00	670,354.00	465,972.95	0.00	204,381.05	69.5%
0191454 570809	MISC EMPLOYEE SCREENINGS	105,785.12	3,220.00	109,005.12	81,354.03	26,817.00	834.09	99.2%
0191454 570811	FLEX SPENDING	53,250.00	3,632.00	56,882.00	40,488.00	0.00	16,394.00	71.2%
	TOTAL HEALTH INS EXPEND.	60,012,836.12	414,409.53	60,427,245.65	9,197,823.74	26,817.00	51,202,604.91	15.3%
	TOTAL HEALTH INSURANCE	60,079,142.12	414,409.53	60,493,551.65	9,197,823.74	26,817.00	51,268,910.91	15.2%
	TOTAL EXPENSES	60,079,142.12	414,409.53	60,493,551.65	9,197,823.74	26,817.00	51,268,910.91	

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FOR 2025 13

ACCOUNTS FOR: 916 MEDICARE

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0191654 MEDICARE EXPEND.							
0191654 560900 F.I.C.A.ASSESSMENT	2,888,348.00	0.00	2,888,348.00	2,857,952.71	0.00	30,395.29	98.9%
TOTAL MEDICARE EXPEND.	2,888,348.00	0.00	2,888,348.00	2,857,952.71	0.00	30,395.29	98.9%
TOTAL MEDICARE	2,888,348.00	0.00	2,888,348.00	2,857,952.71	0.00	30,395.29	98.9%
TOTAL EXPENSES	2,888,348.00	0.00	2,888,348.00	2,857,952.71	0.00	30,395.29	

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ACCOUNTS FOR: 941 COURT JUDGMENTS

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0194154 COURT JUDG EXPEND.							
0194154 570600 JUDGMENTS	50,000.00	0.00	50,000.00	0.00	0.00	50,000.00	.0%
0194154 570601 SETTLEMENTS	300,000.00	0.00	300,000.00	182,299.14	0.00	117,700.86	60.8%
TOTAL COURT JUDG EXPEND.	350,000.00	0.00	350,000.00	182,299.14	0.00	167,700.86	52.1%
TOTAL COURT JUDGMENTS	350,000.00	0.00	350,000.00	182,299.14	0.00	167,700.86	52.1%
TOTAL EXPENSES	350,000.00	0.00	350,000.00	182,299.14	0.00	167,700.86	

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ACCOUNTS FOR: 970 INTERFUND TRANSFERS	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
0197059 INTERFUND TRANSFERS							
0197059 590705 TRANSFER TO TRUST FUNDS	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00	0.00	100.0%
TOTAL INTERFUND TRANSFERS	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00	0.00	100.0%
TOTAL INTERFUND TRANSFERS	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00	0.00	100.0%
TOTAL EXPENSES	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00	0.00	

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	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
GRAND TOTAL	424,006,662.88	7,168,112.62	431,174,775.50	204,359,375.22	5,613,425.83	221,201,974.45	48.7%

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

CITY of QUINCY, MA

GENERAL FUND REVENUE YEAR-TO-DATE REPORT

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ACCOUNTS FOR: 07 PP TAXES

Account	Description	ORIGINAL ESTIM REV	ESTIM REV ADJ	REVISED ESTIM REV	ACTUAL YTD REVENUE	REMAINING REVENUE	% COLL
00145110 411013	PERSONAL PROPERTY 2013	0.00	0.00	0.00	-157.28	157.28	100.0%
00145110 411014	PERSONAL PROPERTY 2014	0.00	0.00	0.00	-506.66	506.66	100.0%
00145110 411015	PERSONAL PROPERTY 2015	0.00	0.00	0.00	-111.01	111.01	100.0%
00145110 411016	PERSONAL PROPERTY 2016	0.00	0.00	0.00	-19.89	19.89	100.0%
00145110 411017	PERSONAL PROPERTY 2017	0.00	0.00	0.00	-92.83	92.83	100.0%
00145110 411018	PERSONAL PROPERTY 2018	0.00	0.00	0.00	-881.31	881.31	100.0%
00145110 411019	PERSONAL PROPERTY 2019	0.00	0.00	0.00	-514.73	514.73	100.0%
00145110 411020	PERSONAL PROPERTY 2020	0.00	0.00	0.00	-1,297.82	1,297.82	100.0%
00145110 411021	PERSONAL PROPERTY 2021	0.00	0.00	0.00	-3,793.29	3,793.29	100.0%
00145110 411022	PERSONAL PROPERTY 2022	0.00	0.00	0.00	-1,466.90	1,466.90	100.0%
00145110 411023	PERSONAL PROPERTY 2023	0.00	0.00	0.00	-4,653.17	4,653.17	100.0%
00145110 411024	PERSONAL PROPERTY 2024	0.00	0.00	0.00	-29,344.24	29,344.24	100.0%
00145110 411025	PERSONAL PROP TAX 2025	-15,072,120.65	0.00	-15,072,120.65	-14,727,067.27	-345,053.38	97.7%
TOTAL PP TAXES		-15,072,120.65	0.00	-15,072,120.65	-14,769,906.40	-302,214.25	98.0%
TOTAL REVENUES		-15,072,120.65	0.00	-15,072,120.65	-14,769,906.40	-302,214.25	

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FOR 2025 13

ACCOUNTS FOR: 08 R/E TAXES

Account	Description	ORIGINAL ESTIM REV	ESTIM REV ADJ	REVISED ESTIM REV	ACTUAL YTD REVENUE	REMAINING REVENUE	% COLL
00145120 412018	REAL ESTATE TAX 2018	0.00	0.00	0.00	22.02	-22.02	100.0%
00145120 412019	REAL ESTATE TAX 2019	0.00	0.00	0.00	-1,022.31	1,022.31	100.0%
00145120 412020	REAL ESTATE TAX 2020	0.00	0.00	0.00	-3,821.33	3,821.33	100.0%
00145120 412022	REAL ESTATE TAX 2022	0.00	0.00	0.00	73,360.38	-73,360.38	100.0%
00145120 412023	REAL ESTATE TAX 2023	0.00	0.00	0.00	-247,484.52	247,484.52	100.0%
00145120 412024	REAL ESTATE TAX 2024	0.00	0.00	0.00	-2,015,656.79	2,015,656.79	100.0%
00145120 412025	REAL ESTATE TAX 2025	-297,228,330.49	0.00	-297,228,330.49	-249,011,648.42	-48,216,682.07	83.8%
TOTAL R/E TAXES		-297,228,330.49	0.00	-297,228,330.49	-251,206,250.97	-46,022,079.52	84.5%
TOTAL REVENUES		-297,228,330.49	0.00	-297,228,330.49	-251,206,250.97	-46,022,079.52	

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ACCOUNTS FOR: 09 OTHER TAXES	ORIGINAL ESTIM REV	ESTIM REV ADJ	REVISED ESTIM REV	ACTUAL YTD REVENUE	REMAINING REVENUE	% COLL
00145199 414200 TAX TITLE REDEEMED	0.00	0.00	0.00	-779,936.60	779,936.60	100.0%
TOTAL OTHER TAXES	0.00	0.00	0.00	-779,936.60	779,936.60	100.0%
TOTAL REVENUES	0.00	0.00	0.00	-779,936.60	779,936.60	

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ACCOUNTS FOR: 10 MV EXCISE

Account	Description	ORIGINAL ESTIM REV	ESTIM REV ADJ	REVISED ESTIM REV	ACTUAL YTD REVENUE	REMAINING REVENUE	% COLL
00145150 415000	MOTOR VEH EXCISE 2000	0.00	0.00	0.00	-20.77	20.77	100.0%
00145150 415002	MOTOR VEH EXCISE 2002	0.00	0.00	0.00	-232.89	232.89	100.0%
00145150 415004	MOTOR VEH EXCISE 2004	0.00	0.00	0.00	-241.95	241.95	100.0%
00145150 415005	MOTOR VEH EXCISE 2005	0.00	0.00	0.00	-182.81	182.81	100.0%
00145150 415006	MOTOR VEH EXCISE 2006	0.00	0.00	0.00	-82.50	82.50	100.0%
00145150 415007	MOTOR VEH EXCISE 2007	0.00	0.00	0.00	-36.25	36.25	100.0%
00145150 415008	MOTOR VEH EXCISE 2008	0.00	0.00	0.00	-299.17	299.17	100.0%
00145150 415009	MOTOR VEH EXCISE 2009	0.00	0.00	0.00	-974.08	974.08	100.0%
00145150 415010	MOTOR VEH EXCISE 2010	0.00	0.00	0.00	-248.75	248.75	100.0%
00145150 415011	MOTOR VEH EXCISE 2011	0.00	0.00	0.00	-352.19	352.19	100.0%
00145150 415012	MOTOR VEH EXCISE 2012	0.00	0.00	0.00	-526.25	526.25	100.0%
00145150 415013	MOTOR VEH EXCISE 2013	0.00	0.00	0.00	-279.38	279.38	100.0%
00145150 415014	MOTOR VEH EXCISE 2014	0.00	0.00	0.00	-1,807.20	1,807.20	100.0%
00145150 415015	MOTOR VEH EXCISE 2015	0.00	0.00	0.00	-636.88	636.88	100.0%
00145150 415016	MOTOR VEH EXCISE 2016	0.00	0.00	0.00	-1,341.98	1,341.98	100.0%
00145150 415017	MOTOR VEH EXCISE 2017	0.00	0.00	0.00	-539.60	539.60	100.0%
00145150 415018	MOTOR VEH EXCISE 2018	0.00	0.00	0.00	-1,884.75	1,884.75	100.0%
00145150 415019	MOTOR VEH EXCISE 2019	0.00	0.00	0.00	-4,197.39	4,197.39	100.0%
00145150 415020	MOTOR VEH EXCISE 2020	0.00	0.00	0.00	-8,969.26	8,969.26	100.0%
00145150 415021	MOTOR VEH EXCISE 2021	0.00	0.00	0.00	-16,324.00	16,324.00	100.0%
00145150 415022	MOTOR VEH EXCISE 2022	0.00	0.00	0.00	-73,956.42	73,956.42	100.0%
00145150 415023	MOTOR VEHICLE EXCISE 2023	0.00	0.00	0.00	-293,119.71	293,119.71	100.0%

GENERAL FUND REVENUE YEAR-TO-DATE REPORT

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ACCOUNTS FOR: 10 MV EXCISE

Account	Description	ORIGINAL ESTIM REV	ESTIM REV ADJ	REVISED ESTIM REV	ACTUAL YTD REVENUE	REMAINING REVENUE	% COLL
00145150 415024	MOTOR VEHICLE EXCISE 2024	0.00	0.00	0.00	-2,484,694.61	2,484,694.61	100.0%
00145150 415025	MOTOR VEHICLE EXCISE 2025	-13,000,000.00	0.00	-13,000,000.00	-9,005,625.90	-3,994,374.10	69.3%
00145150 415097	MOTOR VEH EXCISE 1997	0.00	0.00	0.00	-23.75	23.75	100.0%
00145150 415099	MOTOR VEH EXCISE 1999	0.00	0.00	0.00	-10.02	10.02	100.0%
TOTAL MV EXCISE		-13,000,000.00	0.00	-13,000,000.00	-11,896,608.46	-1,103,391.54	91.5%
	TOTAL REVENUES	-13,000,000.00	0.00	-13,000,000.00	-11,896,608.46	-1,103,391.54	

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FOR 2025 13

ACCOUNTS FOR: 11 VESSEL EXCISE

Account	Description	ORIGINAL ESTIM REV	ESTIM REV ADJ	REVISED ESTIM REV	ACTUAL YTD REVENUE	REMAINING REVENUE	% COLL
00145160 416021	VESSEL EXCISE 2021	0.00	0.00	0.00	-50.00	50.00	100.0%
00145160 416022	VESSEL EXCISE 2022	0.00	0.00	0.00	-138.00	138.00	100.0%
00145160 416023	VESSEL EXCISE 2023	0.00	0.00	0.00	-375.00	375.00	100.0%
00145160 416024	VESSEL EXCISE 2024	0.00	0.00	0.00	-5,675.00	5,675.00	100.0%
00145160 416025	VESSEL EXCISE 2025	-16,000.00	0.00	-16,000.00	0.00	-16,000.00	.0%
	TOTAL VESSEL EXCISE	-16,000.00	0.00	-16,000.00	-6,238.00	-9,762.00	39.0%
	TOTAL REVENUES	-16,000.00	0.00	-16,000.00	-6,238.00	-9,762.00	

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ACCOUNTS FOR: 12 PENALTIES & INTEREST

	ORIGINAL ESTIM REV	ESTIM REV ADJ	REVISED ESTIM REV	ACTUAL YTD REVENUE	REMAINING REVENUE	% COLL
00145170 417001 ADDED INTEREST/VESSEL	0.00	0.00	0.00	-20.00	20.00	100.0%
00145170 417002 ADDED INTEREST/REAL ESTATE	-1,200,000.00	0.00	-1,200,000.00	-479,532.97	-720,467.03	40.0%
00145170 417003 INT & PEN ON MOTOR VEHICLE EXC	-410,000.00	0.00	-410,000.00	-393,230.43	-16,769.57	95.9%
00145170 417004 COSTS	-40,000.00	0.00	-40,000.00	-42,118.19	2,118.19	105.3%
00145170 417010 INT & PEN ON TAX LIENS	-1,000,000.00	0.00	-1,000,000.00	-249,932.69	-750,067.31	25.0%
00145199 414600 TREASURER COST TITLE	0.00	0.00	0.00	-4,634.50	4,634.50	100.0%
TOTAL PENALTIES & INTEREST	-2,650,000.00	0.00	-2,650,000.00	-1,169,468.78	-1,480,531.22	44.1%
TOTAL REVENUES	-2,650,000.00	0.00	-2,650,000.00	-1,169,468.78	-1,480,531.22	

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ACCOUNTS FOR: 13 PAY IN LIEU OF TAXES

	ORIGINAL ESTIM REV	ESTIM REV ADJ	REVISED ESTIM REV	ACTUAL YTD REVENUE	REMAINING REVENUE	% COLL
00145180 418000 PAY IN LIEU OF TAXES	-1,250,000.00	0.00	-1,250,000.00	-1,294,155.75	44,155.75	103.5%
TOTAL PAY IN LIEU OF TAXES	-1,250,000.00	0.00	-1,250,000.00	-1,294,155.75	44,155.75	103.5%
TOTAL REVENUES	-1,250,000.00	0.00	-1,250,000.00	-1,294,155.75	44,155.75	

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ACCOUNTS FOR: 14 MEALS TAX

	ORIGINAL ESTIM REV	ESTIM REV ADJ	REVISED ESTIM REV	ACTUAL YTD REVENUE	REMAINING REVENUE	% COLL
00145162 416101 MEALS TAX	-2,700,000.00	0.00	-2,700,000.00	-2,115,186.93	-584,813.07	78.3%
TOTAL MEALS TAX	-2,700,000.00	0.00	-2,700,000.00	-2,115,186.93	-584,813.07	78.3%
TOTAL REVENUES	-2,700,000.00	0.00	-2,700,000.00	-2,115,186.93	-584,813.07	

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ACCOUNTS FOR: 16 RENTALS

ACCOUNT	DESCRIPTION	ORIGINAL ESTIM REV	ESTIM REV ADJ	REVISED ESTIM REV	ACTUAL YTD REVENUE	REMAINING REVENUE	% COLL
00135360 436002	GRANITE LINKS GC MEMBERSHIP RE	-350,000.00	0.00	-350,000.00	-342,483.43	-7,516.57	97.9%
00151360 436005	T MOBILE TOWER RENTALS	-18,000.00	0.00	-18,000.00	-7,641.76	-10,358.24	42.5%
	TOTAL RENTALS	-368,000.00	0.00	-368,000.00	-350,125.19	-17,874.81	95.1%
	TOTAL REVENUES	-368,000.00	0.00	-368,000.00	-350,125.19	-17,874.81	

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ACCOUNTS FOR: 17 SCHOOLS

	ORIGINAL ESTIM REV	ESTIM REV ADJ	REVISED ESTIM REV	ACTUAL YTD REVENUE	REMAINING REVENUE	% COLL
00800500 454700 ROTC SALARY REIMBURS	-40,000.00	0.00	-40,000.00	-36,923.41	-3,076.59	92.3%
TOTAL SCHOOLS	-40,000.00	0.00	-40,000.00	-36,923.41	-3,076.59	92.3%
TOTAL REVENUES	-40,000.00	0.00	-40,000.00	-36,923.41	-3,076.59	

CITY of QUINCY, MA

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ACCOUNTS FOR: 18 LIBRARY

	ORIGINAL ESTIM REV	ESTIM REV ADJ	REVISED ESTIM REV	ACTUAL YTD REVENUE	REMAINING REVENUE	% COLL
00610770 477003 LIBRARY MISC	0.00	0.00	0.00	-18,137.34	18,137.34	100.0%
TOTAL LIBRARY	0.00	0.00	0.00	-18,137.34	18,137.34	100.0%
TOTAL REVENUES	0.00	0.00	0.00	-18,137.34	18,137.34	

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GENERAL FUND REVENUE YEAR-TO-DATE REPORT

FOR 2025 13

ACCOUNTS FOR: 19 CEMETERY

Account	Description	ORIGINAL ESTIM REV	ESTIM REV ADJ	REVISED ESTIM REV	ACTUAL YTD REVENUE	REMAINING REVENUE	% COLL
00400320 432025	CEMETERY MISC	-60,000.00	0.00	-60,000.00	-40,235.00	-19,765.00	67.1%
00400320 432026	CEMETERY DEEDS	-180,000.00	0.00	-180,000.00	-2,150.00	-177,850.00	1.2%
00400320 432027	CEMETERY INTERNMENTS	-250,000.00	0.00	-250,000.00	-186,700.00	-63,300.00	74.7%
00400320 432028	CEMETERY FOUND &GRAD	0.00	0.00	0.00	-27,750.00	27,750.00	100.0%
TOTAL CEMETERY		-490,000.00	0.00	-490,000.00	-256,835.00	-233,165.00	52.4%
TOTAL REVENUES		-490,000.00	0.00	-490,000.00	-256,835.00	-233,165.00	

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GENERAL FUND REVENUE YEAR-TO-DATE REPORT

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ACCOUNTS FOR: 21 FEES

Account	Description	ORIGINAL ESTIM REV	ESTIM REV ADJ	REVISED ESTIM REV	ACTUAL YTD REVENUE	REMAINING REVENUE	% COLL
00126320 432037	CABLE ACCESS FEES	-233,000.00	0.00	-233,000.00	-840,940.04	607,940.04	360.9%
00135320 432001	MISC. CAR LEASE	-17,000.00	0.00	-17,000.00	-13,063.20	-3,936.80	76.8%
00141320 432003	MISC. ASSESSORS	-90,000.00	0.00	-90,000.00	-8,281.25	-81,718.75	9.2%
00145320 432004	BAD CHECK FEES	0.00	0.00	0.00	-75.00	75.00	100.0%
00145320 432005	7%FEE FIRE ALARM DETAIL	0.00	0.00	0.00	-527.44	527.44	100.0%
00145320 432006	10% FEE FIRE WATCH DETAIL	-43,000.00	0.00	-43,000.00	-99,840.53	56,840.53	232.2%
00145320 432007	10%FEE OUTSIDE POLICE DETAIL	-159,000.00	0.00	-159,000.00	-118,858.96	-40,141.04	74.8%
00145320 432009	25% FEE CONSTABLES-CH41,SEC95A	0.00	0.00	0.00	-2,286.50	2,286.50	100.0%
00161320 432012	CERTIFIED COPIES	-80,000.00	0.00	-80,000.00	-69,880.00	-10,168.00	87.3%
00161320 432013	RECORDINGS	0.00	0.00	0.00	-675.00	675.00	100.0%
00175320 432014	FILING FEES-PLANNING	0.00	0.00	0.00	-58,630.00	58,630.00	100.0%
00210320 432017	DEPT. FEES PUBLIC SAFETY	-10,000.00	0.00	-10,000.00	-31,283.90	21,283.90	312.8%
00210320 432018	DEPT. FEES POLICE	-42,000.00	0.00	-42,000.00	-35,760.85	-6,239.15	85.1%
00220320 432019	DEPT. FEES FIRE	0.00	0.00	0.00	-74,152.88	74,152.88	100.0%
00260321 432019	DEPT. FEES FIRE	0.00	0.00	0.00	-953.00	953.00	100.0%
00260321 432036	DEPT. FEES TPAL	-80,000.00	0.00	-80,000.00	-122,930.00	42,930.00	153.7%
00400320 432024	MISC. PUB.WKS. HIGHWAY	0.00	0.00	0.00	-44,569.00	44,569.00	100.0%
00543320 432032	MISC. VETERANS SERVICE	0.00	0.00	0.00	-733.00	733.00	100.0%
TOTAL FEES		-754,000.00	0.00	-754,000.00	-1,523,440.55	769,392.55	202.0%
	TOTAL REVENUES	-754,000.00	0.00	-754,000.00	-1,523,440.55	769,392.55	

CITY of QUINCY, MA

GENERAL FUND REVENUE YEAR-TO-DATE REPORT

FOR 2025 13

ACCOUNTS FOR: 22 LICENSES & PERMITS

Account	Description	ORIGINAL ESTIM REV	ESTIM REV ADJ	REVISED ESTIM REV	ACTUAL YTD REVENUE	REMAINING REVENUE	% COLL
00161420 442001	MARRIAGES	-39,000.00	0.00	-39,000.00	-35,890.00	-3,110.00	92.0%
00161420 442013	MISC. DOG LICENSE	-20,000.00	0.00	-20,000.00	-14,251.00	-5,749.00	71.3%
00161420 442015	CLAM LICENSE	0.00	0.00	0.00	-498.50	498.50	100.0%
00165420 442002	CITY CLERK-MISCELLANEOUS	-99,000.00	0.00	-99,000.00	-2,463.75	-96,536.25	2.5%
00165420 442003	BUSINESS LICENSES	-60,000.00	0.00	-60,000.00	-63,315.00	3,315.00	105.5%
00165420 442004	BUSINESS CERTIF	-15,000.00	0.00	-15,000.00	-17,565.00	2,565.00	117.1%
00165420 442005	MEDIA ONE CABLE LICENSE	0.00	0.00	0.00	-7,467.50	7,467.50	100.0%
00165420 442011	ALCOHOL & BEVERAGES	-300,000.00	0.00	-300,000.00	-296,785.00	-3,215.00	98.9%
00240440 444001	DEPT. FEES BLDG INSP	-2,500,000.00	0.00	-2,500,000.00	-1,934,374.11	-565,515.89	77.4%
00242440 444002	DEPT. FEES GAS	-65,000.00	0.00	-65,000.00	-29,895.00	-35,105.00	46.0%
00243450 444006	PLUMBING INSPECTOR	-100,000.00	0.00	-100,000.00	-115,160.00	15,160.00	115.2%
00244440 444003	DEPT. FEES WEIGHTS & MEAS	-20,000.00	0.00	-20,000.00	-18,174.50	-1,825.50	90.9%
00245440 444004	DEPT. FEES ELECTRICAL INSP	-500,000.00	0.00	-500,000.00	-569,614.75	69,614.75	113.9%
00512420 442014	HEALTH LICENSES	-135,000.00	0.00	-135,000.00	-39,459.92	-95,540.08	29.2%
	TOTAL LICENSES & PERMITS	-3,853,000.00	0.00	-3,853,000.00	-3,144,914.03	-707,975.97	81.6%
	TOTAL REVENUES	-3,853,000.00	0.00	-3,853,000.00	-3,144,914.03	-707,975.97	

GENERAL FUND REVENUE YEAR-TO-DATE REPORT

FOR 2025 13

ACCOUNTS FOR: 23 FINES AND FORFEITS

Account	Description	ORIGINAL ESTIM REV	ESTIM REV ADJ	REVISED ESTIM REV	ACTUAL YTD REVENUE	REMAINING REVENUE	% COLL
00145770 477001	FINES & FORFEITS	0.00	0.00	0.00	-1,052.50	1,052.50	100.0%
00161770 477013	NON-CRIMINAL FINE (CLERK)	-1,000.00	0.00	-1,000.00	-100.00	-900.00	10.0%
00210770 477006	POLICE-ALARMS	-1,000.00	0.00	-1,000.00	-4,300.00	3,300.00	430.0%
00210770 477008	CIVIL MTR VEHICLE INFRACTIONS(	-60,000.00	0.00	-60,000.00	-65,756.54	5,756.54	109.6%
00220770 477005	FIRE FALSE ALARM FEES	0.00	0.00	0.00	-100.00	100.00	100.0%
00293770 477101	PARKING RECEIPTS TAX	-250,000.00	0.00	-250,000.00	-420,203.64	170,203.64	168.1%
00293770 477102	PARKING LOCKBOX RECEIPTS	-25,000.00	0.00	-25,000.00	-10,349.09	-14,650.91	41.4%
	TOTAL FINES AND FORFEITS	-337,000.00	0.00	-337,000.00	-501,861.77	164,861.77	148.9%
	TOTAL REVENUES	-337,000.00	0.00	-337,000.00	-501,861.77	164,861.77	

CITY of QUINCY, MA

GENERAL FUND REVENUE YEAR-TO-DATE REPORT

FOR 2025 13

ACCOUNTS FOR: 25 INTEREST INCOME

Account	Description	ORIGINAL ESTIM REV	ESTIM REV ADJ	REVISED ESTIM REV	ACTUAL YTD REVENUE	REMAINING REVENUE	% COLL
00145820 482002	INTEREST EARNED	-3,600,000.00	0.00	-3,600,000.00	-1,944,722.97	-1,655,277.03	54.0%
00145820 482004	INTEREST EARNED CDBG	0.00	0.00	0.00	-948.13	948.13	100.0%
	TOTAL INTEREST INCOME	-3,600,000.00	0.00	-3,600,000.00	-1,945,671.10	-1,654,328.90	54.0%
	TOTAL REVENUES	-3,600,000.00	0.00	-3,600,000.00	-1,945,671.10	-1,654,328.90	

CITY of QUINCY, MA

GENERAL FUND REVENUE YEAR-TO-DATE REPORT

FOR 2025 13

ACCOUNTS FOR: 26 GENERAL GOVERNMENT

	ORIGINAL ESTIM REV	ESTIM REV ADJ	REVISED ESTIM REV	ACTUAL YTD REVENUE	REMAINING REVENUE	% COLL
00161770 477012 CLERK-MUNICIPAL CODE BOOKS	0.00	0.00	0.00	-225.00	225.00	100.0%
TOTAL GENERAL GOVERNMENT	0.00	0.00	0.00	-225.00	225.00	100.0%
TOTAL REVENUES	0.00	0.00	0.00	-225.00	225.00	

GENERAL FUND REVENUE YEAR-TO-DATE REPORT

FOR 2025 13

ACCOUNTS FOR: 30 MISC RECURRING

Account	Description	ORIGINAL ESTIM REV	ESTIM REV ADJ	REVISED ESTIM REV	ACTUAL YTD REVENUE	REMAINING REVENUE	% COLL
00145800 484000	MISC. REVENUE	0.00	0.00	0.00	-6,160.22	6,160.22	100.0%
00145800 484012	SCHOOL HEALTH/LIFE INS.REIMBUR	-580,000.00	0.00	-580,000.00	0.00	-580,000.00	.0%
00145800 484036	FURNANCE BROOK GOLF COURSE	-875,000.00	0.00	-875,000.00	-531,299.95	-343,700.05	60.7%
00420800 484017	JTPA INS./RETIRE REIMBURSEMENT	-500,000.00	0.00	-500,000.00	-512,311.19	12,311.19	102.5%
00450800 484019	MASS.WATER RESOURCES REIMBURS	-700,000.00	0.00	-700,000.00	-911,781.17	211,781.17	130.3%
00800500 458001	MUNICIPAL MEDICAID REIMBURSEME	-93,000.00	0.00	-93,000.00	0.00	-93,000.00	.0%
00800600 466017	URBAN REDEVELOPMENT	0.00	-480,000.00	-480,000.00	-230,090.43	-249,909.57	47.9%
TOTAL MISC RECURRING		-2,748,000.00	-480,000.00	-3,228,000.00	-2,191,642.96	-1,036,357.04	67.9%
TOTAL REVENUES		-2,748,000.00	-480,000.00	-3,228,000.00	-2,191,642.96	-1,036,357.04	

GENERAL FUND REVENUE YEAR-TO-DATE REPORT

FOR 2025 13

ACCOUNTS FOR: 31 MISC. NON-RECURRING

	ORIGINAL ESTIM REV	ESTIM REV ADJ	REVISED ESTIM REV	ACTUAL YTD REVENUE	REMAINING REVENUE	% COLL
00145800 484014 MISCELLANEOUS REIMBURSEMENTS	-35,446.37	0.00	-35,446.37	-36,147.72	701.35	102.0%
00800500 456300 F.E.M.A.REIMBURSEMENTS	0.00	0.00	0.00	4,320.00	-4,320.00	100.0%
TOTAL MISC. NON-RECURRING	-35,446.37	0.00	-35,446.37	-31,827.72	-3,618.65	89.8%
TOTAL REVENUES	-35,446.37	0.00	-35,446.37	-31,827.72	-3,618.65	

GENERAL FUND REVENUE YEAR-TO-DATE REPORT

FOR 2025 13

ACCOUNTS FOR: 37 CANNABIS EXCISE

	ORIGINAL ESTIM REV	ESTIM REV ADJ	REVISED ESTIM REV	ACTUAL YTD REVENUE	REMAINING REVENUE	% COLL
00145190 419024 CANNABIS EXCISE 2024	0.00	0.00	0.00	-363,272.45	363,272.45	100.0%
TOTAL CANNABIS EXCISE	0.00	0.00	0.00	-363,272.45	363,272.45	100.0%
TOTAL REVENUES	0.00	0.00	0.00	-363,272.45	363,272.45	

CITY of QUINCY, MA

GENERAL FUND REVENUE YEAR-TO-DATE REPORT

FOR 2025 13

ACCOUNTS FOR: 46 STATE REVENUE

ACCOUNT	DESCRIPTION	ORIGINAL ESTIM REV	ESTIM REV ADJ	REVISED ESTIM REV	ACTUAL YTD REVENUE	REMAINING REVENUE	% COLL
00800600 460005	VETERANS'REIMBURSEMENTS-75% ST	-681,819.00	0.00	-681,819.00	-722,687.59	40,868.59	106.0%
00800600 460007	ABATE TO SURV SPOUSE	-332,936.00	0.00	-332,936.00	-730,605.00	397,669.00	219.4%
00800600 466015	LOCAL AID FUND	-23,511,939.00	0.00	-23,511,939.00	-17,576,882.00	-5,935,057.00	74.8%
00800600 466041	CHARTER SCHOOL REIMBURSEMENT	-252,650.00	0.00	-252,650.00	-246,216.00	-6,434.00	97.5%
00800600 466042	SCHOOL AID	-46,126,903.00	0.00	-46,126,903.00	-34,605,672.00	-11,521,231.00	75.0%
00800600 466073	IN LIEU OF TAXES-STATE OWNED L	-700,872.00	0.00	-700,872.00	-436,367.63	-264,504.37	62.3%
TOTAL STATE REVENUE		-71,607,119.00	0.00	-71,607,119.00	-54,318,430.22	-17,288,688.78	75.9%
TOTAL REVENUES		-71,607,119.00	0.00	-71,607,119.00	-54,318,430.22	-17,288,688.78	

CITY of QUINCY, MA

GENERAL FUND REVENUE YEAR-TO-DATE REPORT

FOR 2025 13

	ORIGINAL ESTIM REV	ESTIM REV ADJ	REVISED ESTIM REV	ACTUAL YTD REVENUE	REMAINING REVENUE	% COLL
GRAND TOTAL	-415,749,016.51	-480,000.00	-416,229,016.51	-347,921,058.63	-68,307,895.88	83.6%

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

School Department Year-to-Date

CITY of QUINCY, MA

YEAR-TO-DATE REPORT

FOR 2025 13

ACCOUNTS FOR: 301 DISTRICT WIDE

ACCOUNT	DESCRIPTION	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
05010101 519101	DW ACAD TALENT PROF SALARIES	339,240.00	0.00	339,240.00	252,142.11	0.00	87,097.89	74.3%
05010102 539001	DW ACAD TALENT STAFF DEVELOP	350,000.00	778,200.00	1,128,200.00	1,037,913.45	113.16	90,173.39	92.0%
05010103 559140	DW ACAD TALENT ED SUPPLIES	8,730.00	0.00	8,730.00	6,741.16	0.00	1,988.84	77.2%
05010103 559200	DW ACAD TALENT TEXTBOOKS	7,500.00	0.00	7,500.00	7,500.00	0.00	0.00	100.0%
05010403 519101	DW ART PROF SALARIES	1,747,189.00	0.00	1,747,189.00	1,117,009.12	0.00	630,179.88	63.9%
05010405 529405	DW ART REPAIRS	1,000.00	0.00	1,000.00	824.27	0.00	175.73	82.4%
05010405 559140	DW ART ED SUPPLIES	50,000.00	2,250.87	52,250.87	49,244.21	3,006.66	0.00	100.0%
05010501 519115	DW ATHL DEPART HEAD	259,200.00	0.00	259,200.00	209,185.23	0.00	50,014.77	80.7%
05010501 519123	DW ATHL BUS DRIVERS	89,470.00	0.00	89,470.00	0.00	0.00	89,470.00	.0%
05010501 519126	DW ATHL FIELD HELP	59,304.00	0.00	59,304.00	12,895.00	0.00	46,409.00	21.7%
05010501 519129	DW ATHL COACHES	462,358.00	0.00	462,358.00	470,647.00	0.00	-8,289.00	101.8%
05010501 529701	DW ATHL ICE RENTAL	14,950.00	0.00	14,950.00	14,803.03	146.97	0.00	100.0%
05010501 539570	DW ATHL OFFICIALS	42,900.00	0.00	42,900.00	42,900.00	0.00	0.00	100.0%
05010501 559230	DW ATHL EQUIPMENT	26,650.00	0.00	26,650.00	26,244.07	0.00	405.93	98.5%
05010501 579300	DW ATHL DUES	10,400.00	840.00	11,240.00	10,731.72	508.28	0.00	100.0%
05010506 579400	DW ATHL INSURANCE	9,750.00	0.00	9,750.00	9,750.00	0.00	0.00	100.0%
05010701 579300	DW S.S. COLLAB DUES	17,850.00	0.00	17,850.00	17,850.00	0.00	0.00	100.0%
05010703 519102	DW IT SEC/CLERICAL	684,041.00	0.00	684,041.00	483,555.35	0.00	200,485.65	70.7%
05010703 519115	DW COMP ED DEPART HEAD	137,917.00	0.00	137,917.00	114,046.50	0.00	23,870.50	82.7%
05010703 589500	DW COMP ED INSTR EQUIP	97,400.00	0.00	97,400.00	90,193.10	0.00	7,206.90	92.6%
05010705 529405	DW COMP ED REPAIRS	13,500.00	795.78	14,295.78	6,656.41	3,878.52	3,760.85	73.7%
05010705 559140	DW COMP ED ED SUPPLIES	11,000.00	2,226.90	13,226.90	9,436.76	1,515.70	2,274.44	82.8%

CITY of QUINCY, MA

YEAR-TO-DATE REPORT

FOR 2025 13

ACCOUNTS FOR: 301 DISTRICT WIDE

		ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
05010705 559150	DW COMP ED SOFTWARE	410,500.00	2,170.96	412,670.96	386,160.10	18,598.39	7,912.47	98.1%
05011001 519115	DW ESL/TBE DEPART HEAD	211,644.00	0.00	211,644.00	160,702.71	0.00	50,941.29	75.9%
05011002 519101	DW ESL/TBE PROF SALARIES	4,483,234.00	0.00	4,483,234.00	3,373,543.14	0.00	1,109,690.86	75.2%
05011003 519129	DW PROF TUTORS	177,468.00	0.00	177,468.00	487,024.42	0.00	-309,556.42	274.4%
05011004 519129	PART TIME PROFESSIONAL	0.00	0.00	0.00	131,980.66	0.00	-131,980.66	100.0%
05011101 519129	DW ACTIVE/STIP EXTRA CURR	35,584.00	0.00	35,584.00	0.00	0.00	35,584.00	.0%
05011301 519121	DW AIDES	32,399.00	0.00	32,399.00	92,599.13	0.00	-60,200.13	285.8%
05011301 519140	DW AIDES LONGEVITY	10,300.00	0.00	10,300.00	0.00	0.00	10,300.00	.0%
05011302 519121	AIDES	1,128,168.00	0.00	1,128,168.00	755,018.67	0.00	373,149.33	66.9%
05011304 529405	DW OFFICE REPAIRS	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00	.0%
05011402 579100	DW COORDINATORS TRAVEL	14,000.00	0.00	14,000.00	7,288.34	0.00	6,711.66	52.1%
05011403 519140	DW INSTRUCTORS LONGEVITY	623,000.00	0.00	623,000.00	478,900.00	0.00	144,100.00	76.9%
05011404 579810	DW COURSE APPROVAL	20,000.00	0.00	20,000.00	12,749.77	0.00	7,250.23	63.7%
05011406 559140	DW RES ED SUPPLIES	11,600.00	1,451.80	13,051.80	5,292.89	878.43	6,880.48	47.3%
05011406 559141	DW RES ED SUPPLIES	220,233.00	105,914.11	326,147.11	261,668.35	11,050.55	53,428.21	83.6%
05011407 549220	DW POSTAGE	40,000.00	0.00	40,000.00	1,895.49	2,399.55	35,704.96	10.7%
05011407 559160	DW DISCR FUND PROF DEVELOP	381,500.00	0.00	381,500.00	101,105.45	0.00	280,394.55	26.5%
05011408 589300	ACQUISITION PLANT EQUIPMENT	30,000.00	2,920.32	32,920.32	30,468.89	2,451.43	0.00	100.0%
05011502 519101	DW HEALTH PROF SALARIES	943,698.00	0.00	943,698.00	603,676.65	0.00	340,021.35	64.0%
05011601 539001	DW HIST. SOC. STAFF DEVELOP	25,000.00	0.00	25,000.00	19,341.26	0.00	5,658.74	77.4%
05011702 559140	DW IN-SERVICE ED SUPPLIES	11,936.00	0.00	11,936.00	8,003.37	623.25	3,309.38	72.3%
05011901 519101	DW LITERACY PROF SALARIES	3,168,013.00	0.00	3,168,013.00	2,043,120.05	0.00	1,124,892.95	64.5%

YEAR-TO-DATE REPORT

FOR 2025 13

ACCOUNTS FOR: 301 DISTRICT WIDE

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
05012103 519101	DW MUSIC PROF SALARIES	2,010,141.00	0.00	2,010,141.00	1,256,006.52	0.00	754,134.48	62.5%
05012105 529405	DW MUSIC REPAIRS	35,000.00	0.00	35,000.00	22,303.87	12,696.13	0.00	100.0%
05012303 519101	DW PHYS ED PROF SALARIES	1,759,433.00	0.00	1,759,433.00	1,091,817.66	0.00	667,615.34	62.1%
05012304 539001	DW PHYS ED STAFF DEVELOP	40,000.00	0.00	40,000.00	0.00	0.00	40,000.00	.0%
05012305 529405	DW PHYS ED REPAIRS	900.00	0.00	900.00	0.00	0.00	900.00	.0%
05012306 559140	DW PHYS ED ED SUPPLIES	3,500.00	0.00	3,500.00	2,710.37	0.00	789.63	77.4%
05012403 529405	DW SCIENCE REPAIRS	2,000.00	0.00	2,000.00	149.86	590.00	1,260.14	37.0%
05012403 559140	DW SCIENCE ED SUPPLIES	40,000.00	2,669.45	42,669.45	27,801.31	3,973.31	10,894.83	74.5%
05012601 519121	DW SPED AIDES	455,238.00	0.00	455,238.00	886,610.16	0.00	-431,372.16	194.8%
05012602 519121	AIDES	384,752.00	0.00	384,752.00	120,703.94	0.00	264,048.06	31.4%
05012602 589500	DW SPED INSTR EQUIP	76,000.00	22,656.58	98,656.58	91,326.66	6,329.92	1,000.00	99.0%
05012603 519101	DW SPED PROF SALARIES	11,091,067.00	0.00	11,091,067.00	10,583,379.37	0.00	507,687.63	95.4%
05012604 519129	DW SPED PROF TUTORS	367,347.00	0.00	367,347.00	231,313.28	0.00	136,033.72	63.0%
05012605 519128	DW SPED SUBS CLERICAL	45,032.00	0.00	45,032.00	0.00	0.00	45,032.00	.0%
05012607 559200	DW SPED TEXTBOOKS	5,231.00	0.00	5,231.00	3,364.85	0.00	1,866.15	64.3%
05012608 529405	DW SPED REPAIRS	1,500.00	0.00	1,500.00	1,500.00	0.00	0.00	100.0%
05012609 559140	DW SPED ED SUPPLIES	8,000.00	2,791.94	10,791.94	9,211.23	1,569.58	11.13	99.9%
05012610 539200	DW SPED TUITION	7,551,492.00	368,518.61	7,920,010.61	7,917,256.59	1,695.19	1,058.83	100.0%
05012611 539200	DW RS HOSPITALS TUITION	30,000.00	0.00	30,000.00	29,944.89	0.00	55.11	99.8%
05012701 519101	DW SPEECH/HEAR SPED PROF SAL	1,436,328.00	0.00	1,436,328.00	1,198,880.43	0.00	237,447.57	83.5%
05012801 519101	DW SUBSTITUTES PROF SALARIES	1,139,800.00	0.00	1,139,800.00	852,557.50	0.00	287,242.50	74.8%
05012902 539001	DW TECH ED STAFF DEVELOP	0.00	109,600.00	109,600.00	82,388.07	10,961.93	16,250.00	85.2%

YEAR-TO-DATE REPORT

FOR 2025 13

ACCOUNTS FOR: 301 DISTRICT WIDE

ACCOUNT	DESCRIPTION	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
05012903 559140	DW TECH ED ED SUPPLIES	0.00	263,015.68	263,015.68	219,378.40	43,394.03	243.25	99.9%
05013001 559200	DW RES TEXTBOOKS	442,702.00	64,532.23	507,234.23	264,583.67	76,477.13	166,173.43	67.2%
05013101 519101	DW WINTER/SUMMER PROF SALARIES	56,100.00	0.00	56,100.00	0.00	0.00	56,100.00	.0%
05015002 519101	DW ATTENDANCE PROF SALARIES	216,972.00	0.00	216,972.00	100,306.57	0.00	116,665.43	46.2%
05015002 519153	DW ATTENDANCE TRAVEL	0.00	0.00	0.00	16,800.00	0.00	-16,800.00	100.0%
05015103 529405	DW AUDIO/VISUAL REPAIRS	4,000.00	0.00	4,000.00	3,241.00	759.00	0.00	100.0%
05015104 559140	DW AUDIO/VISUAL ED SUPPLIES	8,000.00	2,070.57	10,070.57	2,963.73	5,120.66	1,986.18	80.3%
05015201 519115	DW QUINCY PARTNER DEPART HEAD	0.00	385,000.00	385,000.00	332,375.16	0.00	52,624.84	86.3%
05015301 559140	DW COPY MACHINES ED SUPPLIES	300,000.00	25,548.74	325,548.74	291,492.94	24,655.80	9,400.00	97.1%
05015401 519102	DW CURRICULUM SEC/CLERICAL	63,584.00	0.00	63,584.00	52,578.68	0.00	11,005.32	82.7%
05015401 519114	DW CURRICULUM DIRECTOR	307,661.00	0.00	307,661.00	254,412.94	0.00	53,248.06	82.7%
05015501 519102	DW ADM. PPS SEC/CLERICAL	53,058.00	0.00	53,058.00	42,530.74	0.00	10,527.26	80.2%
05015501 519114	DW PUPIL PERSONNEL DIRECTOR	164,440.00	0.00	164,440.00	135,979.33	0.00	28,460.67	82.7%
05015501 519115	DEPARTMENT HEAD	92,307.00	0.00	92,307.00	79,321.27	0.00	12,985.73	85.9%
05015503 519101	DW GUIDANCE PROF SALARIES	4,593,291.00	0.00	4,593,291.00	3,474,400.31	0.00	1,118,890.69	75.6%
05015503 519129	DW GUID SUMMER INSTRUCTOR	50,704.00	0.00	50,704.00	0.00	0.00	50,704.00	.0%
05015503 559110	DW TESTING	89,000.00	0.00	89,000.00	86,989.52	2,010.48	0.00	100.0%
05015504 559110	DW PSYCH TESTING	12,000.00	0.00	12,000.00	9,822.67	2,177.33	0.00	100.0%
05015602 519129	DW COTA ASSISTANTS THERAPIST	190,614.00	0.00	190,614.00	478,998.39	0.00	-288,384.39	251.3%
05015603 519101	DW THERAP. OT/PT PROF SALARIES	317,132.00	0.00	317,132.00	101,042.07	0.00	216,089.93	31.9%
05015605 519101	DW NURSES PROF SALARIES	2,302,091.00	0.00	2,302,091.00	1,433,039.27	0.00	869,051.73	62.2%
05015605 519115	DW HEALTH SVCS DEPART HEAD	137,917.00	0.00	137,917.00	114,046.75	0.00	23,870.25	82.7%

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ACCOUNTS FOR: 301 DISTRICT WIDE

ACCOUNT	DESCRIPTION	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
05015605 519129	DW SUBSTITUTES NURSES	19,268.00	0.00	19,268.00	102,899.58	0.00	-83,631.58	534.0%
05015605 559000	DW MED SUPPLIES	18,750.00	4,598.39	23,348.39	17,819.01	5,530.10	-0.72	100.0%
05015605 559581	DW NURSES UNIFORMS	3,200.00	789.42	3,989.42	3,283.43	477.64	228.35	94.3%
05015605 579100	DW NURSES TRAVEL	750.00	750.00	1,500.00	-1,703.77	453.77	2,750.00	-83.3%
05015801 519115	DW MEDIA DEPART HEAD	127,308.00	0.00	127,308.00	102,825.43	0.00	24,482.57	80.8%
05015806 559130	DW LIBRARY BOOKS & PERIOD.	30,000.00	7,313.97	37,313.97	27,066.01	10,167.96	80.00	99.8%
05015807 559140	DW LIBRARY ED SUPPLIES	5,000.00	0.00	5,000.00	1,353.49	1,274.08	2,372.43	52.6%
05015901 559580	DW DATA PROCESSING SUPPLIES	8,500.00	0.00	8,500.00	1,764.37	2,635.63	4,100.00	51.8%
05015902 519116	DW PRINCIPALS	148,526.00	0.00	148,526.00	97,113.18	0.00	51,412.82	65.4%
05015902 519128	DW INT PRIN CLERICAL	67,549.00	0.00	67,549.00	61,743.30	0.00	5,805.70	91.4%
05015902 539020	DW DIPLOMAS PRINTING	4,500.00	0.00	4,500.00	65.36	2,184.64	2,250.00	50.0%
05015902 579100	DW PRINCIPALS TRAVEL	5,500.00	0.00	5,500.00	2,000.00	0.00	3,500.00	36.4%
05015904 539001	DW PRINCIPALS STAFF DEVELOP	8,000.00	4,523.70	12,523.70	2,620.90	2,737.15	7,165.65	42.8%
05016001 519129	PART TIME PROFESSIONAL	137,348.00	0.00	137,348.00	10,892.45	0.00	126,455.55	7.9%
05016002 539110	DW MANET HEALTH PROF REHAB	3,000.00	0.00	3,000.00	2,100.00	700.00	200.00	93.3%
05016102 539130	DW PSYCH SCREENING & MED	58,500.00	817.93	59,317.93	57,617.12	494.93	1,205.88	98.0%
05016103 519101	DW PSYCH PROF SALARIES	1,225,868.00	0.00	1,225,868.00	785,515.22	0.00	440,352.78	64.1%
05016202 539010	DW SPED LEGAL FEES	25,000.00	0.00	25,000.00	23,257.00	0.00	1,743.00	93.0%
05016203 519102	DW SPED SEC/CLERICAL	124,532.00	0.00	124,532.00	102,166.81	0.00	22,365.19	82.0%
05016203 519114	DW SPED DIRECTOR	153,831.00	0.00	153,831.00	127,206.47	0.00	26,624.53	82.7%
05016204 519129	DW SUMMER CORE	3,801.00	0.00	3,801.00	0.00	0.00	3,801.00	.0%
05016205 519140	DW SECRETARY LONGEVITY	0.00	0.00	0.00	665.00	0.00	-665.00	100.0%

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ACCOUNTS FOR: 301 DISTRICT WIDE

ACCOUNT	DESCRIPTION	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
05016207 519153	DW SUPERVISION TRAVEL	21,600.00	0.00	21,600.00	19,100.00	0.00	2,500.00	88.4%
05016902 559140	DW PPS ED SUPPLIES	3,500.00	0.00	3,500.00	654.00	0.00	2,846.00	18.7%
05017001 519102	DW SUPER ADMIN SEC/CLERICAL	137,917.00	0.00	137,917.00	115,046.75	0.00	22,870.25	83.4%
05017001 519112	DW SUPERINTENDENT	247,200.00	0.00	247,200.00	205,415.55	0.00	41,784.45	83.1%
05017001 519125	DW ADM. MESSENGERS	58,049.00	0.00	58,049.00	19,892.25	0.00	38,156.75	34.3%
05017001 539020	DW ADVERTISING/ADMIN	28,000.00	0.00	28,000.00	5,726.46	0.00	22,273.54	20.5%
05017001 579100	DW MESSENGERS TRAVEL	4,200.00	0.00	4,200.00	3,859.98	0.00	340.02	91.9%
05017002 519113	DW ASST SUPER	212,180.00	0.00	212,180.00	175,456.34	0.00	36,723.66	82.7%
05017004 519140	DW DIRECTORS LONGEVITY	10,100.00	0.00	10,100.00	21,200.00	0.00	-11,100.00	209.9%
05017005 519153	DW ADMIN TRAVEL	10,200.00	0.00	10,200.00	3,500.00	0.00	6,700.00	34.3%
05017007 539001	DW ADMIN STAFF DEVELOP	30,000.00	1,400.00	31,400.00	4,094.79	5,054.63	22,250.58	29.1%
05017009 559140	DW ADMIN ED SUPPLIES	2,000.00	666.28	2,666.28	2,157.04	403.14	106.10	96.0%
05017101 519104	DW GENERAL MAINT.	143,780.00	0.00	143,780.00	121,094.78	0.00	22,685.22	84.2%
05017101 519130	OVERTIME	7,383.00	0.00	7,383.00	0.00	0.00	7,383.00	.0%
05017201 519103	DW GENERAL CUSTODIAL	125,993.00	0.00	125,993.00	580,279.17	0.00	-454,286.17	460.6%
05017201 519130	DW OVERTIME CUSTODIAL	215,332.00	0.00	215,332.00	356,436.20	0.00	-141,104.20	165.5%
05017201 559581	UNIFORMS	4,000.00	0.00	4,000.00	3,854.17	0.00	145.83	96.4%
05017304 519102	DW DIR. OF BUSINESS SEC/CLERIC	336,792.00	0.00	336,792.00	328,029.16	0.00	8,762.84	97.4%
05017304 519114	DW BUSINESS DIRECTOR	164,440.00	0.00	164,440.00	135,979.33	0.00	28,460.67	82.7%
05017501 519122	DW LUNCH ATT.	0.00	0.00	0.00	31,332.65	0.00	-31,332.65	100.0%
05017601 519102	DW HR SEC/CLERICAL	295,320.00	0.00	295,320.00	230,079.44	0.00	65,240.56	77.9%
05017601 519114	DW HUMAN RESOURCES DIRECTOR	164,440.00	0.00	164,440.00	189,632.20	0.00	-25,192.20	115.3%

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ACCOUNTS FOR: 301 DISTRICT WIDE

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
05017701 519102	DW IT SEC/CLERICAL	505,519.00	0.00	505,519.00	542,178.12	0.00	-36,659.12	107.3%
05017801 579400	DW INSURANCE	36,500.00	0.00	36,500.00	36,500.00	0.00	0.00	100.0%
05018401 519101	DW SCHL COMM PROF SALARIES	120,000.00	0.00	120,000.00	99,999.60	0.00	20,000.40	83.3%
05018401 579300	DW SCHL COMM DUES	5,616.00	0.00	5,616.00	5,616.00	0.00	0.00	100.0%
05018402 539020	DW R/S LEGAL FEES	50,000.00	609.00	50,609.00	18,576.02	368.48	31,664.50	37.4%
05018501 519115	DEPARTMENT HEAD	127,308.00	0.00	127,308.00	116,069.02	0.00	11,238.98	91.2%
05018502 519115	DW SECURITY/TRANS DEPART HEAD	153,831.00	0.00	153,831.00	127,206.47	0.00	26,624.53	82.7%
05018502 519130	DW OVERTIME SEC. GUARD	23,197.00	0.00	23,197.00	38,256.43	0.00	-15,059.43	164.9%
05018502 519140	DW SECURITY LONGEVITY	1,500.00	0.00	1,500.00	2,000.00	0.00	-500.00	133.3%
05018502 559581	UNIFORMS	3,000.00	0.00	3,000.00	2,913.64	0.00	86.36	97.1%
05018601 519102	DW TRANS SEC/CLERICAL	56,808.00	0.00	56,808.00	46,975.78	0.00	9,832.22	82.7%
05018601 519115	DEPARTMENT HEAD	65,000.00	0.00	65,000.00	57,023.58	0.00	7,976.42	87.7%
05018601 519123	DW BUS DRIVERS	1,373,495.00	0.00	1,373,495.00	1,338,049.34	0.00	35,445.66	97.4%
05018601 519130	OVERTIME	106,125.00	0.00	106,125.00	50,115.21	0.00	56,009.79	47.2%
05018601 529401	DW RS TRANS. REPAIRS	65,000.00	634.93	65,634.93	26,157.32	12,474.76	27,002.85	58.9%
05018601 529731	DW RS TRANS.RENTAL VEHICLES	177,390.00	1,000.00	178,390.00	115,349.33	0.00	63,040.67	64.7%
05018601 539310	DW TRANS GASOLINE	56,078.00	0.00	56,078.00	107,177.79	0.00	-51,099.79	191.1%
05018602 519122	DW SPED TRANS ATTENDANTS	202,410.00	0.00	202,410.00	181,126.57	0.00	21,283.43	89.5%
05018602 519123	DW SPED BUS DRIVERS	376,207.00	0.00	376,207.00	169,913.46	0.00	206,293.54	45.2%
05018602 529401	DW SPED TRANS REPAIRS	15,000.00	1,210.91	16,210.91	834.82	406.09	14,970.00	7.7%
05018602 529731	DW SPED RENTAL VEHICLES	2,609,716.00	319,860.58	2,929,576.58	2,925,829.37	2,623.80	1,123.41	100.0%
05018602 539310	DW SPED TRANS GASOLINE	91,000.00	0.00	91,000.00	0.00	0.00	91,000.00	.0%

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ACCOUNTS FOR: 301 DISTRICT WIDE

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
05018606 579400	DW TRANS INSURANCE	17,125.00	0.00	17,125.00	16,085.00	0.00	1,040.00	93.9%
05018607 579400	DW SPED TRANS INSURANCE	75,000.00	0.00	75,000.00	75,000.00	0.00	0.00	100.0%
05018701 529110	DW NAT. GAS	1,484,000.00	202,063.06	1,686,063.06	1,016,508.47	385,554.59	284,000.00	83.2%
05018702 529120	DW ELECTRICITY	1,872,800.00	288,571.93	2,161,371.93	1,697,106.46	401,464.97	62,800.50	97.1%
05018702 539450	DW TELEPHONE	144,000.00	3,092.18	147,092.18	55,473.46	13,118.72	78,500.00	46.6%
	TOTAL DISTRICT WIDE	66,519,742.00	2,981,076.82	69,500,818.82	57,803,469.68	1,085,706.46	10,611,642.68	84.7%
	TOTAL EXPENSES	66,519,742.00	2,981,076.82	69,500,818.82	57,803,469.68	1,085,706.46	10,611,642.68	

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ACCOUNTS FOR: 304 BEECHWOOD KNOLL

ACCOUNT	DESCRIPTION	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
05041101 519129	BEECHWOOD KNOLL EXTRA CURR	14,736.00	0.00	14,736.00	5,273.08	0.00	9,462.92	35.8%
05041301 519121	BEECHWOOD KNOLL AIDES	0.00	0.00	0.00	24,163.43	0.00	-24,163.43	100.0%
05041401 519101	BEECHWOOD KNOLL PROF SALARIES	1,902,326.00	0.00	1,902,326.00	1,151,500.50	0.00	750,825.50	60.5%
05041402 559140	BEECHWOOD KNOLL ED SUPPLIES	6,838.00	0.00	6,838.00	5,011.64	625.06	1,201.30	82.4%
05042601 519121	BEECHWOOD KNOLL SPED AIDES	32,517.00	0.00	32,517.00	56,563.64	0.00	-24,046.64	174.0%
05043001 559200	BEECHWOOD KNOLL TEXTBOOKS	4,080.00	723.58	4,803.58	3,222.63	569.53	1,011.42	78.9%
05045901 519102	BEECHWOOD KNOLL SEC/CLERICAL	46,093.00	0.00	46,093.00	36,460.97	0.00	9,632.03	79.1%
05045901 519116	BEECHWOOD KNOLL PRINCIPALS	142,161.00	0.00	142,161.00	92,951.41	0.00	49,209.59	65.4%
05047201 519103	BEECHWOOD KNOLL CUSTODIAL	116,415.00	0.00	116,415.00	126,503.04	0.00	-10,088.04	108.7%
05047501 519122	BEECHWOOD KNOLL LUNCH ATT.	32,577.00	0.00	32,577.00	30,589.36	0.00	1,987.64	93.9%
	TOTAL BEECHWOOD KNOLL	2,297,743.00	723.58	2,298,466.58	1,532,239.70	1,194.59	765,032.29	66.7%
	TOTAL EXPENSES	2,297,743.00	723.58	2,298,466.58	1,532,239.70	1,194.59	765,032.29	

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ACCOUNTS FOR: 306 BERNAZZANI

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
05061101 519129	BERNAZZANI EXTRA CURR	12,650.00	0.00	12,650.00	8,261.77	0.00	4,388.23	65.3%
05061301 519121	BERNAZZANI AIDES	33,383.00	0.00	33,383.00	0.00	0.00	33,383.00	.0%
05061401 519101	BERNAZZANI PROF SALARIES	1,856,088.00	0.00	1,856,088.00	1,214,725.63	0.00	641,362.37	65.4%
05061402 559140	BERNAZZANI ED SUPPLIES	7,492.00	0.00	7,492.00	4,474.63	845.29	2,172.08	71.0%
05062601 519121	BERNAZZANI SPED AIDES	32,517.00	0.00	32,517.00	23,440.75	0.00	9,076.25	72.1%
05063001 559200	BERNAZZANI TEXTBOOKS	4,080.00	0.00	4,080.00	2,736.96	514.45	828.59	79.7%
05065901 519102	BERNAZZANI SEC/CLERICAL	48,156.00	0.00	48,156.00	42,925.56	0.00	5,230.44	89.1%
05065901 519116	BERNAZZANI PRINCIPALS	142,161.00	0.00	142,161.00	92,951.41	0.00	49,209.59	65.4%
05067201 519103	BERNAZZANI CUSTODIAL	132,318.00	0.00	132,318.00	85,354.70	0.00	46,963.30	64.5%
05067501 519122	BERNAZZANI LUNCH ATT.	21,418.00	0.00	21,418.00	20,450.38	0.00	967.62	95.5%
TOTAL BERNAZZANI		2,290,263.00	0.00	2,290,263.00	1,495,321.79	1,359.74	793,581.47	65.3%
TOTAL EXPENSES		2,290,263.00	0.00	2,290,263.00	1,495,321.79	1,359.74	793,581.47	

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ACCOUNTS FOR: 308 LINCOLN HANCOCK

ACCOUNT	DESCRIPTION	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
05081101 519129	LINCOLN HANCOCK EXTRA CURR	20,195.00	0.00	20,195.00	4,113.44	0.00	16,081.56	20.4%
05081301 519121	LINCOLN HANCOCK AIDES	33,897.00	0.00	33,897.00	30,125.07	0.00	3,771.93	88.9%
05081401 519101	LINCOLN HANCOCK PROF SALARIES	2,575,398.00	0.00	2,575,398.00	1,575,477.99	0.00	999,920.01	61.2%
05081402 559140	LINCOLN HANCOCK ED SUPPLIES	13,396.00	1,346.48	14,742.48	10,056.36	4,685.49	0.63	100.0%
05082601 519121	LINCOLN HANCOCK SPED AIDES	130,068.00	0.00	130,068.00	128,705.34	0.00	1,362.66	99.0%
05083001 559200	LINCOLN HANCOCK TEXTBOOKS	6,960.00	2,530.94	9,490.94	5,210.08	2,304.95	1,975.91	79.2%
05085901 519102	LINCOLN HANCOCK SEC/CLERICAL	47,948.00	0.00	47,948.00	43,780.80	0.00	4,167.20	91.3%
05085901 519116	LINCOLN HANCOCK PRINCIPALS	236,945.00	0.00	236,945.00	191,563.33	0.00	45,381.67	80.8%
05087201 519103	LINCOLN HANCOCK CUSTODIAL	234,227.00	0.00	234,227.00	180,794.57	0.00	53,432.43	77.2%
05087501 519122	LINCOLN HANCOCK LUNCH ATT.	38,034.00	0.00	38,034.00	39,043.78	0.00	-1,009.78	102.7%
	TOTAL LINCOLN HANCOCK	3,337,068.00	3,877.42	3,340,945.42	2,208,870.76	6,990.44	1,125,084.22	66.3%
	TOTAL EXPENSES	3,337,068.00	3,877.42	3,340,945.42	2,208,870.76	6,990.44	1,125,084.22	

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ACCOUNTS FOR: 309 EEC

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
05091301 519121	ECC AIDES	32,033.00	0.00	32,033.00	49,233.22	0.00	-17,200.22	153.7%
05092601 519121	ECC SPED AIDES	1,040,544.00	0.00	1,040,544.00	1,264,941.20	0.00	-224,397.20	121.6%
05095901 519102	DELLA CHIESA SEC/CLERICAL	47,265.00	0.00	47,265.00	75,786.19	0.00	-28,521.19	160.3%
05097201 519103	DELLA CHIESA CUSTODIAL	175,461.00	0.00	175,461.00	55,162.21	0.00	120,298.79	31.4%
05097501 519122	ECC LUNCH ATT.	16,500.00	0.00	16,500.00	99.14	0.00	16,400.86	.6%
TOTAL EEC		1,311,803.00	0.00	1,311,803.00	1,445,221.96	0.00	-133,418.96	110.2%
TOTAL EXPENSES		1,311,803.00	0.00	1,311,803.00	1,445,221.96	0.00	-133,418.96	

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ACCOUNTS FOR: 310 ATHERTON HOUGH

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
05101101 519129	ATHERTON HOUGH EXTRA CURR	11,276.00	0.00	11,276.00	3,089.76	0.00	8,186.24	27.4%
05101301 519121	ATHERTON HOUGH AIDES	0.00	0.00	0.00	49,797.41	0.00	-49,797.41	100.0%
05101401 519101	ATHERTON HOUGH PROF SALARIES	1,162,566.00	0.00	1,162,566.00	734,101.07	0.00	428,464.93	63.1%
05101402 559140	ATHERTON HOUGH ED SUPPLIES	4,951.00	0.00	4,951.00	3,334.38	665.62	951.00	80.8%
05102601 519121	ATHERTON HOUGH SPED AIDES	422,721.00	0.00	422,721.00	289,642.71	0.00	133,078.29	68.5%
05103001 559200	ATHERTON HOUGH TEXTBOOKS	3,000.00	2,543.79	5,543.79	3,093.59	624.84	1,825.36	67.1%
05105901 519102	ATHERTON HOUGH SEC/CLERICAL	47,265.00	0.00	47,265.00	38,060.21	0.00	9,204.79	80.5%
05105901 519116	ATHERTON HOUGH PRINCIPALS	142,161.00	0.00	142,161.00	92,951.41	0.00	49,209.59	65.4%
05107201 519103	ATHERTON HOUGH CUSTODIAL	119,955.00	0.00	119,955.00	136,480.71	0.00	-16,525.71	113.8%
05107501 519122	ATHERTON HOUGH LUNCH ATT.	38,033.00	0.00	38,033.00	20,330.16	0.00	17,702.84	53.5%
TOTAL ATHERTON HOUGH		1,951,928.00	2,543.79	1,954,471.79	1,370,881.41	1,290.46	582,299.92	70.2%
TOTAL EXPENSES		1,951,928.00	2,543.79	1,954,471.79	1,370,881.41	1,290.46	582,299.92	

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ACCOUNTS FOR: 312 MARSHALL

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
05121001 519121 MARSHALL ESL AIDES	34,015.00	0.00	34,015.00	27,771.19	0.00	6,243.81	81.6%
05121102 519129 MARSHALL EXTRA CURR	23,376.00	0.00	23,376.00	4,046.64	0.00	19,329.36	17.3%
05121301 519121 MARSHALL AIDES	34,014.00	0.00	34,014.00	30,879.64	0.00	3,134.36	90.8%
05121401 519101 MARSHALL PROF SALARIES	2,957,364.00	0.00	2,957,364.00	1,831,979.61	0.00	1,125,384.39	61.9%
05121402 559140 MARSHALL ED SUPPLIES	12,219.00	870.17	13,089.17	9,273.47	865.95	2,949.75	77.5%
05122601 519121 MARSHALL SPED AIDES	65,034.00	0.00	65,034.00	96,384.14	0.00	-31,350.14	148.2%
05123001 559200 MARSHALL TEXTBOOKS	6,120.00	1,878.86	7,998.86	1,991.42	1,789.93	4,217.51	47.3%
05125901 519102 MARSHALL SEC/CLERICAL	43,763.00	0.00	43,763.00	36,103.32	0.00	7,659.68	82.5%
05125901 519116 MARSHALL PRINCIPALS	236,945.00	0.00	236,945.00	144,029.07	0.00	92,915.93	60.8%
05127201 519103 MARSHALL CUSTODIAL	161,938.00	0.00	161,938.00	133,917.99	0.00	28,020.01	82.7%
05127501 519122 MARSHALL LUNCH ATT.	27,053.00	0.00	27,053.00	32,866.46	0.00	-5,813.46	121.5%
TOTAL MARSHALL	3,601,841.00	2,749.03	3,604,590.03	2,349,242.95	2,655.88	1,252,691.20	65.2%
TOTAL EXPENSES	3,601,841.00	2,749.03	3,604,590.03	2,349,242.95	2,655.88	1,252,691.20	

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ACCOUNTS FOR: 314 MERRYMOUNT

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
05132601 519121	MERRYMOUNT SPED AIDES	195,102.00	0.00	195,102.00	162,955.86	0.00	32,146.14	83.5%
05141101 519129	MERRYMOUNT EXTRA CURR	15,284.00	0.00	15,284.00	5,426.24	0.00	9,857.76	35.5%
05141401 519101	MERRYMOUNT PROF SALARIES	1,582,509.00	0.00	1,582,509.00	1,038,243.04	0.00	544,265.96	65.6%
05141402 559140	MERRYMOUNT ED SUPPLIES	5,418.00	3,892.95	9,310.95	3,712.81	3,281.34	2,316.80	75.1%
05143001 559200	MERRYMOUNT TEXTBOOKS	3,600.00	0.00	3,600.00	625.51	2,174.91	799.58	77.8%
05145901 519102	MERRYMOUNT SEC/CLERICAL	47,265.00	0.00	47,265.00	39,112.10	0.00	8,152.90	82.8%
05145901 519116	MERRYMOUNT PRINCIPALS	142,161.00	0.00	142,161.00	92,951.41	0.00	49,209.59	65.4%
05147201 519103	MERRYMOUNT CUSTODIAL	125,023.00	0.00	125,023.00	62,139.45	0.00	62,883.55	49.7%
05147501 519122	MERRYMOUNT LUNCH ATT.	19,163.00	0.00	19,163.00	12,581.46	0.00	6,581.54	65.7%
TOTAL MERRYMOUNT		2,135,525.00	3,892.95	2,139,417.95	1,417,747.88	5,456.25	716,213.82	66.5%
TOTAL EXPENSES		2,135,525.00	3,892.95	2,139,417.95	1,417,747.88	5,456.25	716,213.82	

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ACCOUNTS FOR: 316 MONTCLAIR

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
05161001 519121	MONTCLAIR ESL AIDES	69,072.00	0.00	69,072.00	27,817.07	0.00	41,254.93	40.3%
05161101 519129	MONTCLAIR EXTRA CURR	16,697.00	0.00	16,697.00	8,609.37	0.00	8,087.63	51.6%
05161301 519121	MONTCLAIR AIDES	30,594.00	0.00	30,594.00	29,281.39	0.00	1,312.61	95.7%
05161401 519101	MONTCLAIR PROF SALARIES	2,054,723.00	0.00	2,054,723.00	1,395,787.10	0.00	658,935.90	67.9%
05161402 559140	MONTCLAIR ED SUPPLIES	6,595.00	523.09	7,118.09	7,011.91	82.32	23.86	99.7%
05162601 519121	MONTCLAIR SPED AIDES	130,068.00	0.00	130,068.00	27,253.13	0.00	102,814.87	21.0%
05163001 559200	MONTCLAIR TEXTBOOKS	4,440.00	18.52	4,458.52	3,506.23	931.51	20.78	99.5%
05165901 519102	MONTCLAIR SEC/CLERICAL	48,156.00	0.00	48,156.00	37,363.76	0.00	10,792.24	77.6%
05165901 519116	MONTCLAIR PRINCIPALS	255,275.00	0.00	255,275.00	136,457.21	0.00	118,817.79	53.5%
05167201 519103	MONTCLAIR CUSTODIAL	128,680.00	0.00	128,680.00	96,558.04	0.00	32,121.96	75.0%
05167501 519122	MONTCLAIR LUNCH ATT.	32,577.00	0.00	32,577.00	17,666.28	0.00	14,910.72	54.2%
TOTAL MONTCLAIR		2,776,877.00	541.61	2,777,418.61	1,787,311.49	1,013.83	989,093.29	64.4%
TOTAL EXPENSES		2,776,877.00	541.61	2,777,418.61	1,787,311.49	1,013.83	989,093.29	

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ACCOUNTS FOR: 318 PARKER

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
05181101 519129 PARKER EXTRA CURR	12,062.00	0.00	12,062.00	2,406.80	0.00	9,655.20	20.0%
05181301 519121 PARKER AIDES	0.00	0.00	0.00	23,896.53	0.00	-23,896.53	100.0%
05181401 519101 PARKER PROF SALARIES	1,622,039.00	0.00	1,622,039.00	897,231.77	0.00	724,807.23	55.3%
05181402 559140 PARKER ED SUPPLIES	7,436.00	52.40	7,488.40	5,046.26	489.17	1,952.97	73.9%
05182601 519121 PARKER SPED AIDES	195,102.00	0.00	195,102.00	218,894.74	0.00	-23,792.74	112.2%
05183001 559200 PARKER TEXTBOOKS	3,840.00	3,051.99	6,891.99	5,034.33	500.91	1,356.75	80.3%
05185901 519102 PARKER SEC/CLERICAL	47,948.00	0.00	47,948.00	40,160.80	0.00	7,787.20	83.8%
05185901 519116 PARKER PRINCIPALS	142,161.00	0.00	142,161.00	125,926.51	0.00	16,234.49	88.6%
05187201 519103 PARKER CUSTODIAL	135,518.00	0.00	135,518.00	117,884.30	0.00	17,633.70	87.0%
05187501 519122 PARKER LUNCH ATT.	38,034.00	0.00	38,034.00	25,439.97	0.00	12,594.03	66.9%
TOTAL PARKER	2,204,140.00	3,104.39	2,207,244.39	1,461,922.01	990.08	744,332.30	66.3%
TOTAL EXPENSES	2,204,140.00	3,104.39	2,207,244.39	1,461,922.01	990.08	744,332.30	

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ACCOUNTS FOR: 320 SNUG HARBOR	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
05201101 519129 SNUG HARBOR EXTRA CURR	14,654.00	0.00	14,654.00	3,500.80	0.00	11,153.20	23.9%
05201301 519121 SNUG HARBOR AIDES	33,062.00	0.00	33,062.00	0.00	0.00	33,062.00	.0%
05201401 519101 SNUG HARBOR PROF SALARIES	978,105.00	0.00	978,105.00	643,285.72	0.00	334,819.28	65.8%
05201402 559140 SNUG HARBOR ED SUPPLIES	8,258.00	1,436.78	9,694.78	4,798.85	1,731.16	3,164.77	67.4%
05202601 519121 SNUG HARBOR SPED AIDES	812,925.00	0.00	812,925.00	634,147.42	0.00	178,777.58	78.0%
05203001 559200 SNUG HARBOR TEXTBOOKS	4,560.00	2,535.13	7,095.13	3,996.06	1,801.65	1,297.42	81.7%
05205901 519102 SNUG HARBOR SEC/CLERICAL	47,265.00	0.00	47,265.00	78,004.28	0.00	-30,739.28	165.0%
05205901 519116 SNUG HARBOR PRINCIPALS	238,308.00	0.00	238,308.00	157,846.52	0.00	80,461.48	66.2%
05207201 519103 SNUG HARBOR CUSTODIAL	163,847.00	0.00	163,847.00	123,735.28	0.00	40,111.72	75.5%
05207501 519122 SNUG HARBOR LUNCH ATT.	38,034.00	0.00	38,034.00	23,252.25	0.00	14,781.75	61.1%
TOTAL SNUG HARBOR	2,339,018.00	3,971.91	2,342,989.91	1,672,567.18	3,532.81	666,889.92	71.5%
TOTAL EXPENSES	2,339,018.00	3,971.91	2,342,989.91	1,672,567.18	3,532.81	666,889.92	

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ACCOUNTS FOR: 322 SQUANTUM

ACCOUNT	DESCRIPTION	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
05221101 519129	SQUANTUM EXTRA CURR	13,281.00	0.00	13,281.00	5,601.28	0.00	7,679.72	42.2%
05221301 519121	SQUANTUM AIDES	32,913.00	0.00	32,913.00	33,316.58	0.00	-403.58	101.2%
05221401 519101	SQUANTUM PROF SALARIES	1,697,196.00	0.00	1,697,196.00	1,030,671.06	0.00	666,524.94	60.7%
05221402 559140	SQUANTUM ED SUPPLIES	9,510.00	1,043.08	10,553.08	3,072.33	1,489.13	5,991.62	43.2%
05222601 519121	SQUANTUM SPED AIDES	357,687.00	0.00	357,687.00	333,693.25	0.00	23,993.75	93.3%
05223001 559200	SQUANTUM TEXTBOOKS	4,320.00	1,015.27	5,335.27	3,028.64	1,538.81	767.82	85.6%
05225901 519102	SQUANTUM SEC/CLERICAL	46,939.00	0.00	46,939.00	37,812.01	0.00	9,126.99	80.6%
05225901 519116	SQUANTUM PRINCIPALS	142,161.00	0.00	142,161.00	92,951.41	0.00	49,209.59	65.4%
05227201 519103	SQUANTUM CUSTODIAL	140,333.00	0.00	140,333.00	122,027.28	0.00	18,305.72	87.0%
05227501 519122	SQUANTUM LUNCH ATT.	38,034.00	0.00	38,034.00	12,574.40	0.00	25,459.60	33.1%
TOTAL SQUANTUM		2,482,374.00	2,058.35	2,484,432.35	1,674,748.24	3,027.94	806,656.17	67.5%
TOTAL EXPENSES		2,482,374.00	2,058.35	2,484,432.35	1,674,748.24	3,027.94	806,656.17	

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ACCOUNTS FOR: 324 WOLLASTON

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
05241101 519129	WOLLASTON EXTRA CURR	13,516.00	0.00	13,516.00	5,036.76	0.00	8,479.24	37.3%
05241301 519121	WOLLASTON AIDES	0.00	0.00	0.00	27,253.13	0.00	-27,253.13	100.0%
05241401 519101	WOLLASTON PROF SALARIES	1,760,000.00	0.00	1,760,000.00	1,149,488.86	0.00	610,511.14	65.3%
05241402 559140	WOLLASTON ED SUPPLIES	8,090.00	1,085.64	9,175.64	3,740.70	5,157.81	277.13	97.0%
05242601 519121	WOLLASTON SPED AIDES	97,551.00	0.00	97,551.00	0.00	0.00	97,551.00	.0%
05243001 559200	WOLLASTON TEXTBOOKS	3,840.00	1,123.37	4,963.37	3,676.20	1,287.17	0.00	100.0%
05245901 519102	WOLLASTON SEC/CLERICAL	46,093.00	0.00	46,093.00	36,981.01	0.00	9,111.99	80.2%
05245901 519116	WOLLASTON PRINCIPALS	142,161.00	0.00	142,161.00	92,951.41	0.00	49,209.59	65.4%
05247201 519103	WOLLASTON CUSTODIAL	118,911.00	0.00	118,911.00	14,018.08	0.00	104,892.92	11.8%
05247501 519122	WOLLASTON LUNCH ATT.	32,577.00	0.00	32,577.00	29,220.60	0.00	3,356.40	89.7%
TOTAL WOLLASTON		2,222,739.00	2,209.01	2,224,948.01	1,362,366.75	6,444.98	856,136.28	61.5%
TOTAL EXPENSES		2,222,739.00	2,209.01	2,224,948.01	1,362,366.75	6,444.98	856,136.28	

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ACCOUNTS FOR: 326 RDLC	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
05261402 559140 EDUCATION SUPPLIES	0.00	0.00	0.00	-4,084.56	3,429.85	654.71	100.0%
05263001 559200 TEXT BOOKS	0.00	0.00	0.00	-5,164.82	5,111.82	53.00	100.0%
TOTAL RDLC	0.00	0.00	0.00	-9,249.38	8,541.67	707.71	100.0%
TOTAL EXPENSES	0.00	0.00	0.00	-9,249.38	8,541.67	707.71	

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ACCOUNTS FOR: 330 ATLANTIC MIDDLE SCHOOL

ACCOUNT	DESCRIPTION	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
05301101 519129	ATLANTIC MS EXTRA CURR	30,085.00	0.00	30,085.00	21,764.00	0.00	8,321.00	72.3%
05301301 519121	ATLANTIC MS AIDES	31,592.00	0.00	31,592.00	25,032.21	0.00	6,559.79	79.2%
05301401 519101	ATLANTIC MS PROF SALARIES	2,155,029.00	0.00	2,155,029.00	1,378,058.22	0.00	776,970.78	63.9%
05301402 559140	ATLANTIC MS ED SUPPLIES	15,216.00	1,424.25	16,640.25	13,996.55	1,273.50	1,370.20	91.8%
05302601 519121	ATLANTIC MS SPED AIDES	130,068.00	0.00	130,068.00	54,857.00	0.00	75,211.00	42.2%
05303001 559200	ATLANTIC MS TEXTBOOKS	9,000.00	3,874.09	12,874.09	5,611.46	1,249.32	6,013.31	53.3%
05305801 519101	ATLANTIC MS MEDIA	108,997.00	0.00	108,997.00	71,442.27	0.00	37,554.73	65.5%
05305901 519102	ATLANTIC MS SEC/CLERICAL	49,802.00	0.00	49,802.00	41,977.93	0.00	7,824.07	84.3%
05305901 519116	ATLANTIC MS PRINCIPALS	268,976.00	0.00	268,976.00	178,797.40	0.00	90,178.60	66.5%
05307201 519103	ATLANTIC MS CUSTODIAL	191,964.00	0.00	191,964.00	273,744.51	0.00	-81,780.51	142.6%
TOTAL ATLANTIC MIDDLE SCHOOL		2,990,729.00	5,298.34	2,996,027.34	2,065,281.55	2,522.82	928,222.97	69.0%
TOTAL EXPENSES		2,990,729.00	5,298.34	2,996,027.34	2,065,281.55	2,522.82	928,222.97	

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ACCOUNTS FOR: 332 BROAD MEADOWS MS

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
05321101 519129 BROAD MEADOWS MS EXTRA CURR	18,766.00	0.00	18,766.00	14,147.46	0.00	4,618.54	75.4%
05321301 519121 BROAD MEADOWS MS AIDES	34,411.00	0.00	34,411.00	31,570.17	0.00	2,840.83	91.7%
05321401 519101 BROAD MEADOWS MS PROF SALARIES	1,672,955.00	0.00	1,672,955.00	1,036,608.58	0.00	636,346.42	62.0%
05321402 559140 BROAD MEADOWS MS ED SUPPLIES	5,952.00	83.76	6,035.76	3,573.53	1,862.18	600.05	90.1%
05322601 519121 BROAD MEADOWS MS SPED AIDES	162,585.00	0.00	162,585.00	214,788.67	0.00	-52,203.67	132.1%
05323001 559200 BROAD MEADOWS MS TEXTBOOKS	4,800.00	0.00	4,800.00	4,556.79	145.45	97.76	98.0%
05325801 519101 BROAD MEADOWS MS MEDIA	107,398.00	0.00	107,398.00	70,221.73	0.00	37,176.27	65.4%
05325901 519102 BROAD MEADOWS MS SEC/CLERICAL	49,465.00	0.00	49,465.00	37,234.62	0.00	12,230.38	75.3%
05325901 519116 BROAD MEADOWS MS PRINCIPALS	277,117.00	0.00	277,117.00	202,607.00	0.00	74,510.00	73.1%
05327201 519103 BROAD MEADOWS MS CUSTODIAL	185,562.00	0.00	185,562.00	134,968.96	0.00	50,593.04	72.7%
TOTAL BROAD MEADOWS MS	2,519,011.00	83.76	2,519,094.76	1,750,277.51	2,007.63	766,809.62	69.6%
TOTAL EXPENSES	2,519,011.00	83.76	2,519,094.76	1,750,277.51	2,007.63	766,809.62	

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ACCOUNTS FOR: 334 CENTRAL MIDDLE SCHOOL

Account	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
05341101 519129 CENTRAL MS EXTRA CURR	37,712.00	0.00	37,712.00	15,374.07	0.00	22,337.93	40.8%
05341301 519121 CENTRAL MS AIDES	34,304.00	0.00	34,304.00	26,963.73	0.00	7,340.27	78.6%
05341401 519101 CENTRAL MS PROF SALARIES	3,186,060.00	0.00	3,186,060.00	2,083,692.86	0.00	1,102,367.14	65.4%
05341402 559140 CENTRAL MS ED SUPPLIES	17,025.00	8,731.21	25,756.21	17,663.36	2,663.83	5,429.02	78.9%
05342601 519121 CENTRAL MS SPED AIDES	65,034.00	0.00	65,034.00	46,356.86	0.00	18,677.14	71.3%
05343001 559200 CENTRAL MS TEXTBOOKS	10,050.00	479.20	10,529.20	3,208.50	111.93	7,208.77	31.5%
05345801 519101 CENTRAL MS MEDIA	98,392.00	0.00	98,392.00	66,063.36	0.00	32,328.64	67.1%
05345901 519102 CENTRAL MS SEC/CLERICAL	49,802.00	0.00	49,802.00	41,439.59	0.00	8,362.41	83.2%
05345901 519116 CENTRAL MS PRINCIPALS	275,515.00	0.00	275,515.00	180,144.41	0.00	95,370.59	65.4%
05347201 519103 CENTRAL MS CUSTODIAL	261,404.00	0.00	261,404.00	147,311.87	0.00	114,092.13	56.4%
TOTAL CENTRAL MIDDLE SCHOOL	4,035,298.00	9,210.41	4,044,508.41	2,628,218.61	2,775.76	1,413,514.04	65.1%
TOTAL EXPENSES	4,035,298.00	9,210.41	4,044,508.41	2,628,218.61	2,775.76	1,413,514.04	

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ACCOUNTS FOR: 336 STERLING MIDDLE SCHOOL

ACCOUNT	DESCRIPTION	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
05361101 519129	STERLING MS EXTRA CURR	22,332.00	0.00	22,332.00	12,795.40	0.00	9,536.60	57.3%
05361301 519121	STERLING MS AIDES	28,167.00	0.00	28,167.00	0.00	0.00	28,167.00	.0%
05361401 519101	STERLING MS PROF SALARIES	1,876,405.00	0.00	1,876,405.00	1,303,888.28	0.00	572,516.72	69.5%
05361402 559140	STERLING MS ED SUPPLIES	10,922.00	3,322.00	14,244.00	8,839.14	894.11	4,510.75	68.3%
05362601 519121	STERLING MS SPED AIDES	227,619.00	0.00	227,619.00	261,629.86	0.00	-34,010.86	114.9%
05363001 559200	STERLING MS TEXTBOOKS	6,900.00	1,848.38	8,748.38	6,085.95	914.43	1,748.00	80.0%
05365801 519101	STERLING MS MEDIA	76,676.00	0.00	76,676.00	50,134.36	0.00	26,541.64	65.4%
05365901 519102	STERLING MS SEC/CLERICAL	49,465.00	0.00	49,465.00	61,943.59	0.00	-12,478.59	125.2%
05365901 519116	STERLING MS PRINCIPALS	275,515.00	0.00	275,515.00	180,144.41	0.00	95,370.59	65.4%
05367201 519103	STERLING MS CUSTODIAL	211,358.00	0.00	211,358.00	158,405.99	0.00	52,952.01	74.9%
TOTAL STERLING MIDDLE SCHOOL		2,785,359.00	5,170.38	2,790,529.38	2,043,866.98	1,808.54	744,853.86	73.3%
TOTAL EXPENSES		2,785,359.00	5,170.38	2,790,529.38	2,043,866.98	1,808.54	744,853.86	

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ACCOUNTS FOR: 338 POINT WEBSTER MS

ACCOUNT	DESCRIPTION	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
05381101 519129	POINT WEBSTER MS EXTRA CURR	22,210.00	0.00	22,210.00	11,732.00	0.00	10,478.00	52.8%
05381301 519121	POINT WEBSTER MS AIDES	34,304.00	0.00	34,304.00	28,749.47	0.00	5,554.53	83.8%
05381401 519101	POINT WEBSTER MS PROF SALARIES	1,822,883.00	0.00	1,822,883.00	1,190,245.86	0.00	632,637.14	65.3%
05381402 559140	POINT WEBSTER MS ED SUPPLIES	8,792.00	0.00	8,792.00	4,788.31	295.85	3,707.84	57.8%
05382601 519121	POINT WEBSTER MS SPED AIDES	162,585.00	0.00	162,585.00	95,312.90	0.00	67,272.10	58.6%
05383001 559200	POINT WEBSTER MS TEXTBOOKS	6,000.00	164.40	6,164.40	3,847.83	533.94	1,782.63	71.1%
05385801 519101	POINT WEBSTER MS MEDIA	97,863.00	0.00	97,863.00	63,987.32	0.00	33,875.68	65.4%
05385901 519102	POINT WEBSTER MS SEC/CLERICAL	50,667.00	0.00	50,667.00	38,759.67	0.00	11,907.33	76.5%
05385901 519116	POINT WEBSTER MS PRINCIPALS	277,117.00	0.00	277,117.00	170,121.03	0.00	106,995.97	61.4%
05387201 519103	POINT WEBSTER MS CUSTODIAL	189,412.00	0.00	189,412.00	205,266.69	0.00	-15,854.69	108.4%
	TOTAL POINT WEBSTER MS	2,671,833.00	164.40	2,671,997.40	1,812,811.08	829.79	858,356.53	67.9%
	TOTAL EXPENSES	2,671,833.00	164.40	2,671,997.40	1,812,811.08	829.79	858,356.53	

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ACCOUNTS FOR: 350 QUINCY HIGH SCHOOL

ACCOUNT	DESCRIPTION	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
05501001 519121	QUINCY HS ESL AIDES	34,304.00	0.00	34,304.00	27,574.90	0.00	6,729.10	80.4%
05501101 519129	QUINCY HS EXTRA CURR	113,645.00	0.00	113,645.00	-73,680.40	0.00	187,325.40	-64.8%
05501301 519121	QUINCY HS AIDES	137,218.00	0.00	137,218.00	170,874.73	0.00	-33,656.73	124.5%
05501401 519101	QUINCY HS PROF SALARIES	7,764,127.00	0.00	7,764,127.00	5,867,797.77	0.00	1,896,329.23	75.6%
05501402 559140	QUINCY HS ED SUPPLIES	42,433.00	7,703.03	50,136.03	27,698.76	12,423.85	10,013.42	80.0%
05502601 519121	QUINCY HS SPED AIDES	162,585.00	0.00	162,585.00	177,924.34	0.00	-15,339.34	109.4%
05503001 559200	QUINCY HS TEXTBOOKS	30,000.00	4,384.71	34,384.71	16,816.29	13,305.19	4,263.23	87.6%
05505801 519101	QUINCY HS MEDIA	101,567.00	0.00	101,567.00	66,409.14	0.00	35,157.86	65.4%
05505901 519102	QUINCY HS SEC/CLERICAL	305,910.00	0.00	305,910.00	279,495.46	0.00	26,414.54	91.4%
05505901 519116	QUINCY HS PRINCIPALS	293,847.00	0.00	293,847.00	219,673.38	0.00	74,173.62	74.8%
05505901 519117	QUINCY HS DEANS	417,313.00	0.00	417,313.00	328,166.74	0.00	89,146.26	78.6%
05507201 519103	QUINCY HS CUSTODIAL	752,453.00	0.00	752,453.00	466,543.35	0.00	285,909.65	62.0%
05508501 519105	QUINCY HS SEC. GUARD	350,912.00	0.00	350,912.00	309,163.89	0.00	41,748.11	88.1%
TOTAL QUINCY HIGH SCHOOL		10,506,314.00	12,087.74	10,518,401.74	7,884,458.35	25,729.04	2,608,214.35	75.2%
TOTAL EXPENSES		10,506,314.00	12,087.74	10,518,401.74	7,884,458.35	25,729.04	2,608,214.35	

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ACCOUNTS FOR: 352 BUSINESS EDUCATION

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
05528501 519105 BUSINESS ED SR H SEC. GUARD	62,480.00	0.00	62,480.00	0.00	0.00	62,480.00	.0%
TOTAL BUSINESS EDUCATION	62,480.00	0.00	62,480.00	0.00	0.00	62,480.00	.0%
TOTAL EXPENSES	62,480.00	0.00	62,480.00	0.00	0.00	62,480.00	

CITY of QUINCY, MA

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ACCOUNTS FOR: 354 OCCUPATIONAL EDUCATION

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
05541301 519121 OCC ED CTE AIDES	0.00	0.00	0.00	28,730.50	0.00	-28,730.50	100.0%
05542202 519101 OCC ED PROF SALARIES	2,372,658.00	0.00	2,372,658.00	1,604,202.61	0.00	768,455.39	67.6%
05542204 529405 OCC ED CTE SHOP REPAIRS	7,000.00	2,364.60	9,364.60	4,887.51	4,464.55	12.54	99.9%
05542206 559140 OCC ED ED SUPPLIES	71,000.00	392.47	71,392.47	65,775.63	5,543.51	73.33	99.9%
05546201 519102 OCC ED SEC/CLERICAL	59,570.00	0.00	59,570.00	0.00	0.00	59,570.00	.0%
05546201 519114 OCC ED DIRECTOR	164,440.00	0.00	164,440.00	135,979.33	0.00	28,460.67	82.7%
TOTAL OCCUPATIONAL EDUCATION	2,674,668.00	2,757.07	2,677,425.07	1,839,575.58	10,008.06	827,841.43	69.1%
TOTAL EXPENSES	2,674,668.00	2,757.07	2,677,425.07	1,839,575.58	10,008.06	827,841.43	

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ACCOUNTS FOR: 360 NORTH QUINCY HIGH SCHOOL

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
05600201 519101	N. QUINCY HS ROTC PROF SALARIE	227,869.00	0.00	227,869.00	109,467.82	0.00	118,401.18	48.0%
05601101 519129	N. QUINCY HS EXTRA CURR	31,690.00	0.00	31,690.00	13,097.50	0.00	18,592.50	41.3%
05601301 519121	N. QUINCY HS AIDES	160,377.00	0.00	160,377.00	138,083.91	0.00	22,293.09	86.1%
05601401 519101	N. QUINCY HS PROF SALARIES	6,873,821.00	0.00	6,873,821.00	4,952,133.81	0.00	1,921,687.19	72.0%
05601402 559140	N. QUINCY HS ED SUPPLIES	42,434.00	4,114.55	46,548.55	34,005.19	6,648.11	5,895.25	87.3%
05602601 519121	N. QUINCY HS SPED AIDES	357,687.00	0.00	357,687.00	609,921.96	0.00	-252,234.96	170.5%
05603001 559200	N. QUINCY HS TEXTBOOKS	30,000.00	2,827.50	32,827.50	28,325.70	3,163.73	1,338.07	95.9%
05605801 519101	N. QUINCY HS MEDIA	95,758.00	0.00	95,758.00	62,611.00	0.00	33,147.00	65.4%
05605902 519102	N. QUINCY HS SEC/CLERICAL	335,623.00	0.00	335,623.00	226,333.33	0.00	109,289.67	67.4%
05605902 519116	N. QUINCY HS PRINCIPALS	285,892.00	0.00	285,892.00	214,472.06	0.00	71,419.94	75.0%
05605902 519117	N. QUINCY HS DEANS	429,484.00	0.00	429,484.00	327,650.97	0.00	101,833.03	76.3%
05607201 519103	N. QUINCY HS CUSTODIAL	217,125.00	0.00	217,125.00	497,932.15	0.00	-280,807.15	229.3%
05608501 519105	N. QUINCY HS SEC. GUARD	312,400.00	0.00	312,400.00	223,547.72	0.00	88,852.28	71.6%
	TOTAL NORTH QUINCY HIGH SCHOOL	9,400,160.00	6,942.05	9,407,102.05	7,437,583.12	9,811.84	1,959,707.09	79.2%
	TOTAL EXPENSES	9,400,160.00	6,942.05	9,407,102.05	7,437,583.12	9,811.84	1,959,707.09	

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FOR 2025 13

ACCOUNTS FOR: 362 GOALS/ALTERNATIVE PROGRAM

Account	Description	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
05620301 519101	PROFESSIONAL SALARIES	940,209.00	0.00	940,209.00	526,054.17	0.00	414,154.83	56.0%
05620301 519102	GOALS SEC/CLERICAL	24,794.00	0.00	24,794.00	33,370.89	0.00	-8,576.89	134.6%
05620302 559140	ALT PROGRAMS ED SUPPLIES	2,000.00	2,000.00	4,000.00	789.86	1,210.14	2,000.00	50.0%
05620302 559200	TEXT BOOKS	5,000.00	0.00	5,000.00	70.00	0.00	4,930.00	1.4%
	TOTAL GOALS/ALTERNATIVE PROGRAM	972,003.00	2,000.00	974,003.00	560,284.92	1,210.14	412,507.94	57.6%
	TOTAL EXPENSES	972,003.00	2,000.00	974,003.00	560,284.92	1,210.14	412,507.94	

CITY of QUINCY, MA

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ACCOUNTS FOR: 363 CHILDREN'S DEVELOPMENT CENTER

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
05632601 519121 AIDES	97,551.00	0.00	97,551.00	28,437.23	0.00	69,113.77	29.2%
TOTAL CHILDREN'S DEVELOPMENT CENTER	97,551.00	0.00	97,551.00	28,437.23	0.00	69,113.77	29.2%
TOTAL EXPENSES	97,551.00	0.00	97,551.00	28,437.23	0.00	69,113.77	

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	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
GRAND TOTAL	134,186,467.00	3,050,463.01	137,236,930.01	105,623,457.35	1,184,908.75	30,428,563.91	77.8%

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

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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Powers & Sullivan, LLC
CPAs AND ADVISORS

100 Quannapowitt Parkway, Suite 101
Wakefield, Massachusetts 01880
T. 781.914.1700 | F. 781.914.1701
info@pas.cpa | www.pas.cpa

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.

Powers & Sullivan, LLC

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 int 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. Then intention of this transaction is reduce the City's net pension to zero in return for a fixed rate repayment stream per the terms of the long term debt issuance. 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: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue
Primary Government:					
Governmental Activities:					
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)**
Business-Type Activities:					
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)**
General revenues:			
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
Transfers, net	(1,333,107)	1,333,107	-
Total general revenues	310,674,728	2,531,339	313,206,067
Change in net position	(34,312,820)	3,259,969	(31,052,851)
Net position:			
Beginning of year	(727,859,377)	37,613,115	(690,246,262)
End of year	$ (762,172,197)	$ 40,873,084	$ (721,299,113)

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			(1,641,712,264)
Net position of governmental activities		$	(762,172,197)

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)
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.		
Capital outlay	107,789,910	
Depreciation expense	(28,615,504)	
Net effect of reporting capital assets		79,174,406
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		(2,043,885)
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.		
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	19,796,769	
Net effect of reporting long-term debt		(55,057,424)
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.		
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	191,000	
Net effect of recording long-term liabilities		(43,255,102)
The net activity of internal service funds is reported with Governmental Activities		1,162,771
Change in net position of governmental activities		$ (34,312,820)

See notes to basic financial statements.

PROPRIETARY FUNDS
STATEMENT OF NET POSITION

JUNE 30, 2023

	Business-type Activities - Enterprise Funds				
	Water	Sewer	Quincy College	Total	Governmental Activities - Internal Service Fund
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	13,340,229	20,209,319	21,972,945	55,522,493	5,186,983
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	78,092,746	54,447,642	10,610,141	143,150,529	-
Total noncurrent assets	79,754,304	54,730,172	11,743,141	146,227,617	-
TOTAL ASSETS	93,094,533	74,939,491	33,716,086	201,750,110	5,186,983
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	652,076	430,000	4,263,495	5,345,571	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	4,657,555	3,194,602	5,362,071	13,214,228	-
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	3,894,015	2,210,003	220,343	6,324,361	-
Total current liabilities	8,576,047	8,704,750	9,599,021	26,879,818	3,186,594
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	50,344,709	26,517,633	19,435,541	96,297,883	-
Total noncurrent liabilities	61,140,510	33,699,278	42,266,694	137,106,482	-
TOTAL LIABILITIES	69,716,557	42,404,028	51,865,715	163,986,300	3,186,594
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	2,154,962	1,421,000	2,852,730	6,428,692	-
TOTAL DEFERRED INFLOWS OF RESOURCES	3,230,067	2,163,043	4,711,844	10,104,954	-
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	(11,266,639)	(7,292,301)	(19,925,001)	(38,483,941)	2,000,389
TOTAL NET POSITION	$ 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 REVENUES, EXPENSES AND CHANGES IN NET POSITION

YEAR ENDED JUNE 30, 2023

	Business-type Activities - Enterprise Funds				
	Water	Sewer	Quincy College	Total	Governmental Activities - Internal Service Fund
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				
	Water	Sewer	Quincy College	Total	Governmental Activities - Internal Service Fund
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		
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	800,688,328	989,586
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	$ 800,502,935	$ 989,586

See notes to basic financial statements.

FIDUCIARY FUNDS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

YEAR ENDED JUNE 30, 2023

	Pension and Other Employee Benefit Trust Funds	Private Purpose Trust Funds
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	-
Total contributions	43,274,800	13,125
Net investment income:		
Investment income (loss)	(83,017,972)	11,902
Less: investment expense	(8,413,760)	-
Net investment income (loss)	(91,431,732)	11,902
TOTAL ADDITIONS	(48,156,932)	25,027
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
TOTAL DEDUCTIONS	75,111,212	4,250
NET INCREASE (DECREASE) IN NET POSITION	(123,268,144)	20,777
NET POSITION AT BEGINNING OF YEAR	923,771,079	968,809
NET POSITION AT END OF YEAR	$ 800,502,935	$ 989,586

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:

Capital Asset Type	Estimated Useful Life (in years)
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:

Investment Type	Fair value	Maturities Under 1 Year	Maturities 1-5 Years
Debt securities:			
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
Other investments:			
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:

Investment Type	Fair value
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:

Quality Rating	Government Sponsored Enterprises	Corporate Bonds
A+………………	$ 175,038	$ 854,608
A…………………	-	277,669
A-………………	-	319,780
AAA………………	83,921	-
BBB+……………	-	360,324
BBB……………	-	617,170
Total……………	$ 258,959	$ 2,429,551

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:

		Fair Value Measurements Using		
Investment Type	June 30, 2023	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:				
Debt securities:				
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	-
Other investments:				
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:

		Fair Value Measurements Using		
Investment Type	December 31, 2022	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
Receivables:			
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	$ 40,259,516	$ (8,922,000)	$ 31,337,516

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

	Gross Amount	Allowance for Uncollectibles	Net Amount
Receivables:			
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	$ 22,276,378	$ (2,077,860)	$ 20,198,518

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
Receivables and other asset types:			
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	$ 16,485,562	$ 7,204,657	$ 23,690,219

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:				
Capital assets not being depreciated:				
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	100,684,544	8,281,198	(4,059,014)	104,906,728
Capital assets being depreciated:				
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	936,793,744	103,567,726	(1,366,549)	1,038,994,921
Less accumulated depreciation for:				
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	(223,209,823)	(28,615,504)	1,366,549	(250,458,778)
Total capital assets being depreciated, net	713,583,921	74,952,222	-	788,536,143
Total governmental activities capital assets, net	$ 814,268,465	$ 83,233,420	$ (4,059,014)	$ 893,442,871

	Beginning Balance	Increases	Decreases	Ending Balance
Water Enterprise Fund:				
Capital assets not being depreciated:				
Land	$ 79,474	$ -	$ -	$ 79,474
Construction in progress	910,851	1,582,084	(910,851)	1,582,084
Total capital assets not being depreciated	990,325	1,582,084	(910,851)	1,661,558
Capital assets being depreciated:				
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	87,968,629	13,758,615	(1,383,250)	100,343,994
Less accumulated depreciation for:				
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	(21,612,706)	(2,021,792)	1,383,250	(22,251,248)
Total capital assets being depreciated, net	66,355,923	11,736,823	-	78,092,746
Total water activities capital assets, net	$ 67,346,248	$ 13,318,907	$ (910,851)	$ 79,754,304

	Beginning Balance	Increases	Decreases	Ending Balance
Sewer Enterprise Fund:				
Capital assets not being depreciated:				
Land	$ 282,530	$ -	$ -	$ 282,530
Capital assets being depreciated:				
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
Less accumulated depreciation for:				
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:				
Capital assets being depreciated:				
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
Less accumulated depreciation for:				
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		224,168
Total depreciation expense - governmental activities	$	28,615,504
Business-Type Activities:		
Water	$	2,021,792
Sewer		1,488,060
Quincy College		2,872,757
Total depreciation expense - business-type activities	$	6,382,609

NOTE 5 – INTERFUND TRANSFERS

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

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

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		$ 982,083,666		881,206,458
Add: Unamortized premium on bonds				44,185,936
Total Bonds Payable, net				$ 925,392,394

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	8,420,435	0.6-3.0	8,341,727
Sub-Total General Obligation		9,890,955		8,873,667
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	2,724,124	1.5	2,724,124
Sub-Total Direct Borrowings		32,099,932		19,853,969
Total Bonds Payable, net		$ 41,990,887		$ 28,727,636

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:

	General Obilgation Bonds			Direct Borrowings Payable		
Year	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........	$ 8,873,667	$ 2,168,101	$ 11,041,768	$ 19,853,969	$ 1,971,982	$ 21,825,951

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:

	General Obilgation Bonds			Direct Borrowings Bonds		
Year	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:

	General Obilgation Bonds		
Year	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........	$ 19,655,884	$ 5,042,143	$ 24,698,027

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……	1,496
Total……	3,357

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		(794,843,627)
Total net pension liability (asset)	$	98,858,297
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	1,903,902	(1,852,755)	51,147
Total deferred outflows/(inflows) of resources	$ 158,713,094	$ (44,164,190)	$ 114,548,904

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

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

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 fial 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 generaltionally 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:

Asset Class	Long-Term Expected Asset Allocation	Long-Term Expected Real Rate of Return
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	100.00%	

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%)
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:

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

Components of OPEB Liability

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

	City of Quincy	Quincy College
Total OPEB liability	$ 625,109,781	$ 16,851,470
Less: OPEB plan's fiduciary net position	(2,462,061)	(3,197,247)
Net OPEB liability	$ 622,647,720	$ 13,654,223
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:

Asset Class	Long-Term Expected Real Rate of Return
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	$ 625,109,781	$ 2,462,060	$ 622,647,721

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	$ 16,851,470	$ 3,197,247	$ 13,654,223

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.

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

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 it were calculated using a trend rate that was 1- percentage-point lower or 1-percentage-point higher than the current rate.

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

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.

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

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 it were calculated using a trend rate that was 1- percentage-point lower or 1-percentage-point higher than the current rate.

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

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:

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

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.
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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				
	Original Budget	Final Budget	Actual Budgetary Amounts	Amounts Carried Forward To Next Year	Variance to 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	(43,044,059)	(43,531,889)	(44,500,835)	(45,049,416)
Net change in total pension liability	17,151,338	26,201,380	19,500,293	20,352,310
Total pension liability - beginning	633,230,325	650,381,663	676,583,043	696,083,336
Total pension liability - ending (a)	$ 650,381,663	$ 676,583,043	$ 696,083,336	$ 716,435,646
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	(43,044,059)	(43,531,889)	(44,500,835)	(45,049,416)
Net increase (decrease) in fiduciary net position	1,844,683	(10,549,467)	(876,794)	49,805,941
Fiduciary net position - beginning of year	302,114,325	303,959,008	293,409,541	292,532,747
Fiduciary net position - end of year (b)	$ 303,959,008	$ 293,409,541	$ 292,532,747	$ 342,338,688
Net pension liability - ending (a)-(b)	$ 346,422,655	$ 383,173,502	$ 403,550,589	$ 374,096,958
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
(46,417,237)	(47,287,451)	(49,909,179)	(50,703,485)	(52,733,651)
43,781,701	23,046,512	32,665,749	23,815,343	53,375,826
716,435,646	760,217,347	783,263,859	815,929,608	839,744,951
$ 760,217,347	$ 783,263,859	$ 815,929,608	$ 839,744,951	$ 893,120,777
$ 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)
(46,417,237)	(47,287,451)	(49,909,179)	(50,703,485)	(52,733,651)
(17,352,464)	49,097,748	43,066,698	501,692,655	(123,999,698)
342,338,688	324,986,224	374,083,972	417,150,670	918,843,325
$ 324,986,224	$ 374,083,972	$ 417,150,670	$ 918,843,325	$ 794,843,627
$ 435,231,123	$ 409,179,887	$ 398,778,938	$ (79,098,374)	$ 98,277,150
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)
(18,765,650)	(18,106,890)	(19,035,556)
44,091,673	(211,299,950)	16,927,065
775,390,994	819,482,667	608,182,717
$ 819,482,667	$ 608,182,717	$ 625,109,782
$ -	$ 250,000	$ 250,000
18,765,650	18,106,890	19,035,556
(1,201,024)	(273,792)	161,992
(18,765,650)	(18,106,890)	(19,035,556)
(1,201,024)	(23,792)	411,992
3,274,885	2,073,861	2,050,069
$ 2,073,861	$ 2,050,069	$ 2,462,061
$ 817,408,806	$ 606,132,648	$ 622,647,721
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

Year	Annual money-weighted rate of return, net of investment expense
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)	$ 8,898,349	$ 10,484,419	$ 12,270,217	$ 12,193,733
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)	$ 1,806,347	$ 2,372,033	$ 2,498,660	$ 2,558,281
Net OPEB liability - ending (a)-(b)	$ 7,092,002	$ 8,112,386	$ 9,771,557	$ 9,635,452
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)
(245,170)	(326,128)	(362,297)
1,351,550	2,450,073	856,114
12,193,733	13,545,283	15,995,356
$ 13,545,283	$ 15,995,356	$ 16,851,470
$ -	$ -	$ -
245,170	326,128	362,297
760,390	(440,986)	319,562
(245,170)	(326,128)	(362,297)
760,390	(440,986)	319,562
2,558,281	3,318,671	2,877,685
$ 3,318,671	$ 2,877,685	$ 3,197,247
$ 10,226,612	$ 13,117,671	$ 13,654,223
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

Year	Annual money-weighted rate of return, net of investment expense
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
Perspective differences:	
Activity of the stabilization funds recorded in the general fund for GAAP	(3,671,198)
Basis of accounting differences:	
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	(21,034,608)
Net change in fund balance - GAAP basis	$ (3,468,687)

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………………………	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.

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

CITY OF QUINCY, MASSACHUSETTS

MANAGEMENT LETTER

JUNE 30, 2023

Powers & Sullivan, LLC
CPAs AND ADVISORS

100 Quannapowitt Parkway, Suite 101
Wakefield, Massachusetts 01880
T. 781.914.1700 | F. 781.914.1701
info@pas.cpa | www.pas.cpa

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.

Powers & Sullivan, LLC

March 27, 2024

CITY OF QUINCY, MASSACHUSETTS

MANAGEMENT LETTER

JUNE 30, 2023

TABLE OF CONTENTS

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.