

Finance

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Finance

Ashley Groffenberger, Chief Financial Officer & Collector-Treasurer

Cabinet Mission

The Finance Cabinet ensures that city services are delivered with high quality, with high ethical standards, are financially prudent, are responsive to the needs of the citizens of Boston, and consistent with the laws and ordinances governing municipal government.

| Operating Budget | Total Actual '23 | Total Actual '24 | Total Approp '25 | Total Budget '26 |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|
| Assessing Department | 7,465,711 | 7,303,775 | 8,399,831 | 8,602,233 |
| Auditing Department | 3,449,413 | 3,573,529 | 3,998,785 | 4,077,975 |
| Budget Management | 2,750,880 | 3,142,634 | 3,664,435 | 3,812,085 |
| Execution of Courts | 32,026,150 | 24,103,105 | 2,000,000 | 3,800,000 |
| Office of Finance | 1,587,997 | 1,261,778 | 1,613,544 | 1,620,179 |
| Office of Participatory Budgeting | 2,000,000 | 1,951,111 | 2,132,323 | 2,134,250 |
| Pensions & Annuities - City | 5,572,230 | 4,684,589 | 4,005,000 | 4,700,000 |
| Procurement | 2,470,040 | 3,006,656 | 3,631,004 | 4,198,930 |
| Treasury Department | 5,562,883 | 6,254,748 | 5,867,664 | 6,133,723 |
| Total | 62,885,304 | 55,281,925 | 35,312,586 | 39,079,375 |

| External Funds Expenditures | Total Actual '23 | Total Actual '24 | Total Approp '25 | Total Budget '26 |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|
| Auditing Department | 20,924 | 69,160 | 120,640 | 120,640 |
| Budget Management | 138,211,192 | 100,997,535 | 150,000,001 | 91,756,141 |
| Office of Finance | 632 | 43,287 | 0 | 0 |
| Procurement | 0 | 44,330 | 0 | 44,667 |
| Treasury Department | 41,293,589 | 39,138,697 | 35,342,132 | 36,790,221 |
| Total | 179,526,337 | 140,293,009 | 185,462,773 | 128,711,669 |

Assessing Department Operating Budget

Nicholas Ariniello, Commissioner, Appropriation 136000

Department Mission

The mission of the Assessing Department is to accurately assess property and provide prompt and courteous responses to requests for service from the public.

Selected Performance Goals

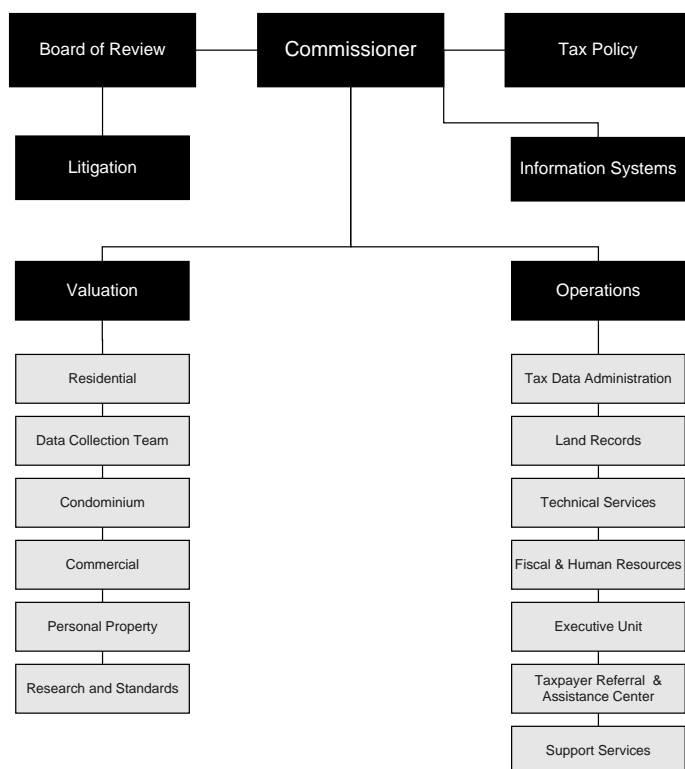
Assessing Operations

- Increase Diversity in COB Workforce.

| Operating Budget | Program Name | Total Actual '23 | Total Actual '24 | Total Approp '25 | Total Budget '26 |
|------------------|----------------------|------------------|------------------|------------------|------------------|
| | Assessing Operations | 2,921,691 | 2,574,305 | 3,037,974 | 2,981,809 |
| | Valuation | 3,650,972 | 3,537,311 | 3,870,537 | 4,052,228 |
| | Executive | 893,048 | 1,192,159 | 1,491,320 | 1,568,196 |
| | Total | 7,465,711 | 7,303,774 | 8,399,831 | 8,602,234 |

| Operating Budget | | Actual '23 | Actual '24 | Approp '25 | Budget '26 |
|------------------|--------------------|------------------|------------------|------------------|------------------|
| | Personnel Services | 6,503,427 | 6,299,142 | 7,258,845 | 7,503,734 |
| | Non Personnel | 962,284 | 1,004,633 | 1,140,986 | 1,098,500 |
| | Total | 7,465,711 | 7,303,774 | 8,399,831 | 8,602,234 |

Assessing Department Operating Budget



Authorizing Statutes

- Organizations, CBC St. 6 §§ 100-107; CBC Ord. §§ 6-2.1-6-2.5.
- Taxation, M.G.L.A. cc. 59, 60A-B, 61A-B, 121A.
- Abatement of Back Taxes, M.G.L.A. c. 58, § 8.
- Classification, M.G.L.A. c.59, § 2A; M.G.L.A. c. 40, § 56.
- Annual Assessment, M.G.L.A. c. 59 § 21C.
- Proposition 2 1/2, M.G.L.A. c. 59 § 21C.
- Cherry Sheets - State Aid, M.G.L.A. c. 58, §§ 18B, 18C, 18F, 20A, 25, 25A; M.G.L.A. c. 29, §§ 20, 71.

Description of Services

The Assessing Department is responsible for the valuation and assessment of all real and personal property in the City of Boston for the purpose of taxation. Assessment records are reviewed annually to improve accuracy, reflect new construction, fire damage, and changes in ownership. Property values are updated annually and the department conducts a revaluation program every three to five years, as directed by the Massachusetts Department of Revenue. The department conducts research on assessment practices and provides the necessary accounting control and other related clerical support to properly assess real and personal property. The department maintains official maps, records of assessment and ownership, and related property description data.

Department History

| Personnel Services | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
|--------------------------------------|------------------|------------------|--------------------|------------------|------------------|
| 51000 Permanent Employees | 6,409,588 | 6,295,880 | 7,238,845 | 7,493,734 | 254,888 |
| 51100 Emergency Employees | 0 | 0 | 0 | 0 | 0 |
| 51200 Overtime | 11,992 | 3,262 | 20,000 | 10,000 | -10,000 |
| 51600 Unemployment Compensation | 1,993 | 0 | 0 | 0 | 0 |
| 51700 Workers' Compensation | 79,854 | 0 | 0 | 0 | 0 |
| Total Personnel Services | 6,503,427 | 6,299,142 | 7,258,845 | 7,503,734 | 244,888 |
| Contractual Services | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 52100 Communications | 37,615 | 46,122 | 40,000 | 40,000 | 0 |
| 52200 Utilities | 0 | 0 | 0 | 0 | 0 |
| 52400 Snow Removal | 0 | 0 | 0 | 0 | 0 |
| 52500 Garbage/Waste Removal | 0 | 0 | 0 | 0 | 0 |
| 52600 Repairs Buildings & Structures | 0 | 0 | 0 | 0 | 0 |
| 52700 Repairs & Service of Equipment | 11,982 | 12,706 | 17,100 | 17,100 | 0 |
| 52800 Transportation of Persons | 35,388 | 42,746 | 42,486 | 0 | -42,486 |
| 52900 Contracted Services | 457,154 | 598,102 | 710,700 | 708,500 | -2,200 |
| Total Contractual Services | 542,139 | 699,676 | 810,286 | 765,600 | -44,686 |
| Supplies & Materials | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 53000 Auto Energy Supplies | 179 | 153 | 200 | 200 | 0 |
| 53200 Food Supplies | 0 | 0 | 0 | 0 | 0 |
| 53400 Custodial Supplies | 0 | 0 | 0 | 0 | 0 |
| 53500 Med, Dental, & Hosp Supply | 0 | 0 | 0 | 0 | 0 |
| 53600 Office Supplies and Materials | 76,056 | 87,968 | 109,000 | 79,000 | -30,000 |
| 53700 Clothing Allowance | 10,750 | 11,000 | 14,500 | 16,000 | 1,500 |
| 53800 Educational Supplies & Mat | 0 | 0 | 0 | 0 | 0 |
| 53900 Misc Supplies & Materials | 0 | 0 | 0 | 0 | 0 |
| Total Supplies & Materials | 86,985 | 99,121 | 123,700 | 95,200 | -28,500 |
| Current Chgs & Oblig | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 54300 Workers' Comp Medical | 18,834 | 222 | 0 | 0 | 0 |
| 54400 Legal Liabilities | 0 | 0 | 0 | 0 | 0 |
| 54500 Aid To Veterans | 0 | 0 | 0 | 0 | 0 |
| 54600 Current Charges H&I | 0 | 0 | 0 | 0 | 0 |
| 54700 Indemnification | 0 | 0 | 0 | 0 | 0 |
| 54800 Reserve Account | 0 | 0 | 0 | 0 | 0 |
| 54900 Other Current Charges | 210,868 | 205,614 | 207,000 | 237,700 | 30,700 |
| Total Current Chgs & Oblig | 229,702 | 205,836 | 207,000 | 237,700 | 30,700 |
| Equipment | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 55000 Automotive Equipment | 0 | 0 | 0 | 0 | 0 |
| 55400 Lease/Purchase | 0 | 0 | 0 | 0 | 0 |
| 55600 Office Furniture & Equipment | 101,648 | 0 | 0 | 0 | 0 |
| 55900 Misc Equipment | 1,810 | 0 | 0 | 0 | 0 |
| Total Equipment | 103,458 | 0 | 0 | 0 | 0 |
| Other | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 56200 Special Appropriation | 0 | 0 | 0 | 0 | 0 |
| 57200 Structures & Improvements | 0 | 0 | 0 | 0 | 0 |
| 58000 Land & Non-Structure | 0 | 0 | 0 | 0 | 0 |
| Total Other | 0 | 0 | 0 | 0 | 0 |
| Grand Total | 7,465,711 | 7,303,774 | 8,399,831 | 8,602,234 | 202,403 |

Department Personnel

| Title | Union Code | Grade | Position | FY26 Salary | Title | Union Code | Grade | Position | FY26 Salary |
|--------------------------------|------------|-------|----------|-------------|-----------------------------|------------|-----------|----------|------------------|
| 121A Manager, BOR | EXM | 10 | 1.00 | 135,844 | Director of Valuation | EXM | 12 | 1.00 | 149,552 |
| Adm Analyst | SU4 | 14 | 10.00 | 595,616 | Exec Asst | EXM | 11 | 1.00 | 106,542 |
| Adm Asst | SU4 | 15 | 6.00 | 456,902 | Exec Asst | EXM | 10 | 1.00 | 97,399 |
| Adminis Assistant | SU4 | 16 | 2.00 | 172,523 | Jr Assessing Draftsperson | AFJ | 16A | 3.00 | 214,555 |
| Asst Assessor | AFL | 16A | 4.00 | 302,086 | Manager, Litigation Support | EXM | 10 | 1.00 | 135,844 |
| Asst Assessor (Trainee II) | AFL | 14 | 13.00 | 688,304 | Member-Bd of Review | EXM | NG | 1.00 | 114,245 |
| Commissioner (ASN) | CDH | NG | 1.00 | 168,800 | Office Manager (ASN) | SU4 | 16 | 3.00 | 220,550 |
| Constituent Asst. Specialist | SU4 | 14 | 3.00 | 155,403 | Operations Manager, BOR | EXM | 12 | 1.00 | 114,502 |
| Dir Human Res Assessing | EXM | 08 | 1.00 | 117,025 | Paralegal | SE1 | 04 | 1.00 | 57,617 |
| Dir of Information Systems | SE1 | 11 | 1.00 | 150,382 | Prin Admin Assistant | SE1 | 08 | 4.00 | 486,027 |
| Dir of Personal Property | EXM | 09 | 1.00 | 88,551 | Prin Admin Asst | SE1 | 09 | 3.00 | 373,351 |
| Dir of Tax Policy | EXM | 10 | 1.00 | 97,399 | Research Analyst | SU4 | 16 | 3.00 | 189,576 |
| Dir-Assessing Services | SE1 | 07 | 5.00 | 549,315 | Sr Adm Analyst | SE1 | 06 | 2.00 | 193,763 |
| Director of Oper | EXM | 13 | 1.00 | 155,613 | Sr Adm Asst (WC) | SE1 | 06 | 1.00 | 68,483 |
| Director of Research | EXM | 10 | 1.00 | 135,844 | Sr Data Proc Sys Analyst | SE1 | 08 | 3.00 | 343,465 |
| Director of Technical Services | SE1 | 11 | 1.00 | 141,678 | Sr Research Analyst | SU4 | 18 | 2.00 | 162,733 |
| | | | | | Supv-Asst Assessors | AFL | 18 | 8.00 | 747,407 |
| | | | | | Total | | 91 | | 7,886,899 |
| | | | | | Adjustments | | | | |
| | | | | | Differential Payments | | | | 0 |
| | | | | | Other | | | | 50,000 |
| | | | | | Chargebacks | | | | 0 |
| | | | | | Salary Savings | | | | -443,165 |
| | | | | | FY26 Total Request | | | | 7,493,734 |

Program 1. Assessing Operations

Roy Alexis, Manager, Organization 136100

Program Description

The Operations program provides administration, fiscal, human resources, and other related administrative services to all operating units within the department. It also provides management and technical support for fleet administration, facilities and office management, and office technology, including ownership and physical description changes to real property that are maintained by the Tax Data Administration and Land Records units. The Taxpayer Referral and Assistance Center (TRAC) provides a single point of contact to taxpayers seeking information, assistance or referrals regarding excise, personal property and real estate. TRAC handles inquiries by phone, mail and email.

| Operating Budget | Actual '23 | Actual '24 | Approp '25 | Budget '26 |
|--------------------|------------------|------------------|------------------|------------------|
| Personnel Services | 2,590,880 | 2,351,625 | 2,704,207 | 2,687,859 |
| Non Personnel | 330,811 | 222,680 | 333,767 | 293,950 |
| Total | 2,921,691 | 2,574,305 | 3,037,974 | 2,981,809 |

Performance

Goal: Increase Diversity in COB Workforce

| Performance Measures | Actual '23 | Actual '24 | Projected '25 | Target '26 |
|---|------------|------------|---------------|------------|
| % of employees who self-identify as a Person of Color | 53% | 56% | 55% | |
| % of employees who self-identify as female | 42% | 43% | 39% | |

Program 2. Valuation

Raymond Boly, *Manager*, Organization 136200

Program Description

The Valuation program establishes and records the full and fair cash value of all real and personal property in the City of Boston as of January 1st of each year. Program staff also conducts research to develop sales, income, and cost models and valuation standards to produce market-based assessments.

| Operating Budget | Actual '23 | Actual '24 | Approp '25 | Budget '26 |
|--------------------|------------------|------------------|------------------|------------------|
| Personnel Services | 3,120,749 | 3,042,061 | 3,295,223 | 3,449,428 |
| Non Personnel | 530,223 | 495,250 | 575,314 | 602,800 |
| Total | 3,650,972 | 3,537,311 | 3,870,537 | 4,052,228 |

Program 3. Executive

Nicholas Ariniello, Commissioner, Organization 136300

Program Description

The Executive program provides support services to the Commissioner, including tax policy and information coordination and dissemination. In addition, both the Board of Review and Litigation units handle rulings on all abatement applications and representation at the state's Appellate Tax Board regarding these applications.

| Operating Budget | Actual '23 | Actual '24 | Approp '25 | Budget '26 |
|--------------------|----------------|------------------|------------------|------------------|
| Personnel Services | 791,798 | 905,456 | 1,259,415 | 1,366,446 |
| Non Personnel | 101,250 | 286,703 | 231,905 | 201,750 |
| Total | 893,048 | 1,192,159 | 1,491,320 | 1,568,196 |

Auditing Department Operating Budget

Scott Finn, City Auditor, Appropriation 131000

Department Mission

The mission of the Auditing Department is to present a complete and accurate statement of the City's financial condition.

Selected Performance Goals

Auditing Administration

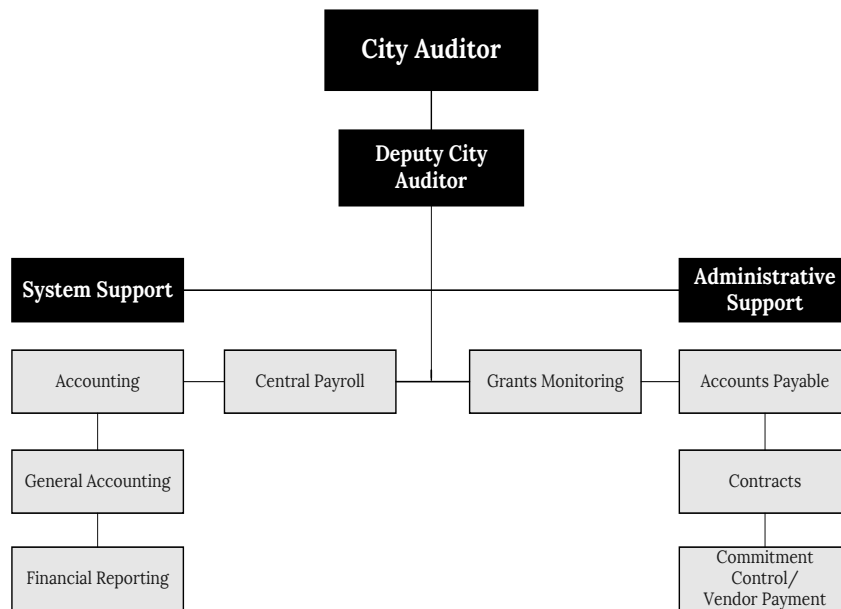
- Increase Diversity in COB Workforce.

| Operating Budget | Program Name | Total Actual '23 | Total Actual '24 | Total Approp '25 | Total Budget '26 |
|------------------|-------------------------|------------------|------------------|------------------|------------------|
| | Auditing Administration | 772,971 | 729,762 | 832,663 | 1,210,737 |
| | Accounting | 885,462 | 852,338 | 1,027,717 | 856,687 |
| | Central Payroll | 632,789 | 792,028 | 804,321 | 630,273 |
| | Grants Monitoring | 381,202 | 383,678 | 368,138 | 349,922 |
| | Accounts Payable | 776,989 | 815,723 | 965,946 | 1,030,356 |
| | Total | 3,449,413 | 3,573,529 | 3,998,785 | 4,077,975 |

| External Funds Budget | Fund Name | Total Actual '23 | Total Actual '24 | Total Approp '25 | Total Budget '26 |
|-----------------------|-----------------|------------------|------------------|------------------|------------------|
| | Earned Indirect | 20,924 | 69,160 | 120,640 | 120,640 |
| | Total | 20,924 | 69,160 | 120,640 | 120,640 |

| Operating Budget | | Actual '23 | Actual '24 | Approp '25 | Budget '26 |
|------------------|--------------------|------------------|------------------|------------------|------------------|
| | Personnel Services | 3,077,506 | 3,326,526 | 3,629,427 | 3,774,765 |
| | Non Personnel | 371,907 | 247,003 | 369,358 | 303,210 |
| | Total | 3,449,413 | 3,573,529 | 3,998,785 | 4,077,975 |

Auditing Department Operating Budget



Authorizing Statutes

- Annual Audit, 31 U.S.C. § 7502; M.G.L.A. c. 41, §§ 50, 53; M.G.L.A. c. 44, §§ 40, 53D; M.G.L.A. c. 60 § 97; Tregor, 1982 Mass. Acts ch. 190, § 14; CBC Ord. § 6-1.5.
- Annual Appropriation, M.G.L.A. c. 41, §§ 57-58; 1982 Mass. Acts 190, § 18; 1986 Mass. Acts ch. 701, § 3, 7-10; CBC St. 6 § 252; CBC Ord. § 6-1.10.
- Execution of Contracts, M.G.L.A. c. 41, § 17; CBC St. 4 §§ 7-8; CBC Ord. § 5-5.28.
- Payment of Bills, M.G.L.A. c.41, §§ 51, 56; CBC Ord. § 5-5.27; CBC Ord. §§ 6-1.4-6-1.6; CBC Ord. § 11-6.37.
- Payment of Payrolls, M.G.L.A. c. 41, § 56; Tregor, 1982 Mass. Acts ch. 190 § 18; 1986 Mass. Acts ch. 701 § 9; CBC Ord. § 5-5.29; CBC Ord. § 6-1.3.
- Debt Service, Tregor, 1982 Mass. Acts ch. 190 §§ 4,8; M.G.L.A. c.41, § 57, CBC St. 6 §§ 254-255; CBC Ord. § 6-1.2.
- Financial Accounting and Reporting, 31 U.S.C. § 7502; M.G.L.A. c.41, §§ 54, 57-58, 61; M.G.L.A. c.44, § 43; CBC St.6 §§ 2-3; CBC Ord. § 5-5.34 ;CBC Ord. §§ 6-1.7-6-1.8.

Description of Services

The Department prepares the City's annual financial statements, reviews and processes all financial transactions for accuracy, completeness, and compliance, implements fiscal controls over departmental spending, and provides technical assistance to departments and agencies.

Department History

| Personnel Services | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
|--------------------------------------|------------------|------------------|--------------------|------------------|------------------|
| 51000 Permanent Employees | 2,925,937 | 3,223,561 | 3,618,867 | 3,764,205 | 145,338 |
| 51100 Emergency Employees | 0 | 0 | 0 | 0 | 0 |
| 51200 Overtime | 134,720 | 104,129 | 10,560 | 10,560 | 0 |
| 51600 Unemployment Compensation | 16,849 | -1,164 | 0 | 0 | 0 |
| 51700 Workers' Compensation | 0 | 0 | 0 | 0 | 0 |
| Total Personnel Services | 3,077,506 | 3,326,526 | 3,629,427 | 3,774,765 | 145,338 |
| Contractual Services | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 52100 Communications | 7,270 | 6,913 | 9,048 | 9,048 | 0 |
| 52200 Utilities | 0 | 0 | 0 | 0 | 0 |
| 52400 Snow Removal | 0 | 0 | 0 | 0 | 0 |
| 52500 Garbage/Waste Removal | 0 | 0 | 0 | 0 | 0 |
| 52600 Repairs Buildings & Structures | 0 | 0 | 0 | 0 | 0 |
| 52700 Repairs & Service of Equipment | 4,119 | 1,454 | 6,570 | 6,570 | 0 |
| 52800 Transportation of Persons | 14,776 | 30,711 | 37,273 | 7,625 | -29,648 |
| 52900 Contracted Services | 233,157 | 162,103 | 260,835 | 227,335 | -33,500 |
| Total Contractual Services | 259,322 | 201,181 | 313,726 | 250,578 | -63,148 |
| Supplies & Materials | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 53000 Auto Energy Supplies | 0 | 0 | 0 | 0 | 0 |
| 53200 Food Supplies | 0 | 0 | 0 | 0 | 0 |
| 53400 Custodial Supplies | 284 | 0 | 0 | 0 | 0 |
| 53500 Med, Dental, & Hosp Supply | 0 | 0 | 0 | 0 | 0 |
| 53600 Office Supplies and Materials | 6,149 | 5,627 | 9,028 | 9,028 | 0 |
| 53700 Clothing Allowance | 1,500 | 2,000 | 2,500 | 2,500 | 0 |
| 53800 Educational Supplies & Mat | 0 | 0 | 0 | 0 | 0 |
| 53900 Misc Supplies & Materials | 0 | 123 | 0 | 0 | 0 |
| Total Supplies & Materials | 7,933 | 7,750 | 11,528 | 11,528 | 0 |
| Current Chgs & Oblig | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 54300 Workers' Comp Medical | 0 | 0 | 0 | 0 | 0 |
| 54400 Legal Liabilities | 0 | 0 | 0 | 0 | 0 |
| 54500 Aid To Veterans | 0 | 0 | 0 | 0 | 0 |
| 54600 Current Charges H&I | 0 | 0 | 0 | 0 | 0 |
| 54700 Indemnification | 0 | 0 | 0 | 0 | 0 |
| 54800 Reserve Account | 0 | 0 | 0 | 0 | 0 |
| 54900 Other Current Charges | 59,905 | 31,272 | 44,104 | 41,104 | -3,000 |
| Total Current Chgs & Oblig | 59,905 | 31,272 | 44,104 | 41,104 | -3,000 |
| Equipment | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 55000 Automotive Equipment | 0 | 0 | 0 | 0 | 0 |
| 55400 Lease/Purchase | 0 | 0 | 0 | 0 | 0 |
| 55600 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 |
| 55900 Misc Equipment | 44,747 | 6,800 | 0 | 0 | 0 |
| Total Equipment | 44,747 | 6,800 | 0 | 0 | 0 |
| Other | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 56200 Special Appropriation | 0 | 0 | 0 | 0 | 0 |
| 57200 Structures & Improvements | 0 | 0 | 0 | 0 | 0 |
| 58000 Land & Non-Structure | 0 | 0 | 0 | 0 | 0 |
| Total Other | 0 | 0 | 0 | 0 | 0 |
| Grand Total | 3,449,413 | 3,573,529 | 3,998,785 | 4,077,975 | 79,190 |

Department Personnel

| Title | Union Code | Grade | Position | FY26 Salary | Title | Union Code | Grade | Position | FY26 Salary |
|--------------------------|------------|-------|----------|-------------|------------------------------|------------|-------|-----------|------------------|
| Accounting Manager | SE1 | 09 | 1.00 | 128,502 | Senior Payroll Specialist | SU4 | 16 | 2.00 | 124,339 |
| Admin Asst (Election) | SE1 | 06 | 1.00 | 99,898 | Sr Accountant | SU4 | 13 | 5.00 | 304,765 |
| City Auditor | CDH | NG | 1.00 | 166,732 | Sr Adm An(SpProjStff)(Aud) | SE1 | 06 | 6.00 | 541,479 |
| Deputy City Auditor | BXM | 14 | 1.00 | 164,834 | Sr Adm Analyst | SE1 | 06 | 2.00 | 170,687 |
| Division Dir | SE1 | 11 | 4.00 | 573,160 | Sr Adm Asst (WC) | SE1 | 06 | 1.00 | 79,612 |
| Division Director | SE1 | 10 | 1.00 | 138,907 | Sr. Accounts Payable Analyst | SU4 | 15 | 3.00 | 222,998 |
| Pr Admin Asst | SE1 | 08 | 1.00 | 94,087 | Sr. Admin Assistant. | SE1 | 08 | 1.00 | 122,183 |
| Prin Admin Analyst (Aud) | SE1 | 07 | 1.00 | 109,423 | Sr. Payroll Specialist | SE1 | 04 | 1.00 | 83,644 |
| Prin Admin Asst | SE1 | 09 | 2.00 | 257,004 | Sr. Adm Asst | SE1 | 05 | 1.00 | 61,899 |
| Senior Admin Asst | SE1 | 07 | 1.00 | 111,896 | Supv-Acntng(Auditing) | SE1 | 05 | 1.00 | 93,648 |
| | | | | | Supv-Payrolls | SE1 | 09 | 2.00 | 231,565 |
| | | | | | Total | | | 39 | 3,881,262 |
| | | | | | Adjustments | | | | |
| | | | | | Differential Payments | | | | 0 |
| | | | | | Other | | | | 33,585 |
| | | | | | Chargebacks | | | | -120,640 |
| | | | | | Salary Savings | | | | -30,000 |
| | | | | | FY26 Total Request | | | | 3,764,207 |

External Funds History

| Personnel Services | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
|--------------------------------------|------------------|------------------|--------------------|------------------|------------------|
| 51000 Permanent Employees | 0 | 0 | 120,640 | 120,640 | 0 |
| 51100 Emergency Employees | 0 | 0 | 0 | 0 | 0 |
| 51200 Overtime | 0 | 0 | 0 | 0 | 0 |
| 51300 Part Time Employees | 0 | 0 | 0 | 0 | 0 |
| 51400 Health Insurance | 0 | 0 | 0 | 0 | 0 |
| 51500 Pension & Annuity | 0 | 0 | 0 | 0 | 0 |
| 51600 Unemployment Compensation | 0 | 0 | 0 | 0 | 0 |
| 51700 Workers' Compensation | 0 | 0 | 0 | 0 | 0 |
| 51800 Indirect Costs | 0 | 0 | 0 | 0 | 0 |
| 51900 Medicare | 43 | 0 | 0 | 0 | 0 |
| Total Personnel Services | 43 | 0 | 120,640 | 120,640 | 0 |
| Contractual Services | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 52100 Communications | 0 | 0 | 0 | 0 | 0 |
| 52200 Utilities | 0 | 0 | 0 | 0 | 0 |
| 52400 Snow Removal | 0 | 0 | 0 | 0 | 0 |
| 52500 Garbage/Waste Removal | 0 | 0 | 0 | 0 | 0 |
| 52600 Repairs Buildings & Structures | 0 | 0 | 0 | 0 | 0 |
| 52700 Repairs & Service of Equipment | 0 | 0 | 0 | 0 | 0 |
| 52800 Transportation of Persons | 26,814 | 23,194 | 0 | 0 | 0 |
| 52900 Contracted Services | -25,248 | 40,814 | 0 | 0 | 0 |
| Total Contractual Services | 1,566 | 64,008 | 0 | 0 | 0 |
| Supplies & Materials | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 53000 Auto Energy Supplies | 0 | 0 | 0 | 0 | 0 |
| 53200 Food Supplies | 0 | 296 | 0 | 0 | 0 |
| 53400 Custodial Supplies | 0 | 0 | 0 | 0 | 0 |
| 53500 Med, Dental, & Hosp Supply | 0 | 0 | 0 | 0 | 0 |
| 53600 Office Supplies and Materials | 0 | 1,730 | 0 | 0 | 0 |
| 53700 Clothing Allowance | 0 | 0 | 0 | 0 | 0 |
| 53800 Educational Supplies & Mat | 0 | 0 | 0 | 0 | 0 |
| 53900 Misc Supplies & Materials | 0 | 750 | 0 | 0 | 0 |
| Total Supplies & Materials | 0 | 2,776 | 0 | 0 | 0 |
| Current Chgs & Oblig | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 54300 Workers' Comp Medical | 0 | 0 | 0 | 0 | 0 |
| 54400 Legal Liabilities | 0 | 0 | 0 | 0 | 0 |
| 54600 Current Charges H&I | 0 | 0 | 0 | 0 | 0 |
| 54700 Indemnification | 0 | 0 | 0 | 0 | 0 |
| 54800 Reserve Account | 0 | 0 | 0 | 0 | 0 |
| 54900 Other Current Charges | 2,575 | 1,567 | 0 | 0 | 0 |
| Total Current Chgs & Oblig | 2,575 | 1,567 | 0 | 0 | 0 |
| Equipment | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 55000 Automotive Equipment | 0 | 0 | 0 | 0 | 0 |
| 55400 Lease/Purchase | 0 | 0 | 0 | 0 | 0 |
| 55600 Office Furniture & Equipment | 16,740 | 0 | 0 | 0 | 0 |
| 55900 Misc Equipment | 0 | 809 | 0 | 0 | 0 |
| Total Equipment | 16,740 | 809 | 0 | 0 | 0 |
| Other | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 56200 Special Appropriation | 0 | 0 | 0 | 0 | 0 |
| 57200 Structures & Improvements | 0 | 0 | 0 | 0 | 0 |
| 58000 Land & Non-Structure | 0 | 0 | 0 | 0 | 0 |
| Total Other | 0 | 0 | 0 | 0 | 0 |
| Grand Total | 20,924 | 69,160 | 120,640 | 120,640 | 0 |

Program 1. Auditing Administration

Scott Finn , Organization 131100

Program Description

The Administration Program is responsible for executive operations and provides administrative and human resource support to all programs.

| Operating Budget | Actual '23 | Actual '24 | Approp '25 | Budget '26 |
|--------------------|------------|------------|------------|------------|
| Personnel Services | 584,701 | 610,423 | 746,090 | 1,125,485 |
| Non Personnel | 188,270 | 119,339 | 86,573 | 85,252 |
| Total | 772,971 | 729,762 | 832,663 | 1,210,737 |

Performance

Goal: Increase Diversity in COB Workforce

| Performance Measures | Actual '23 | Actual '24 | Projected '25 | Target '26 |
|---|------------|------------|---------------|------------|
| % of employees who self-identify as a Person of Color | 41% | 41% | 43% | |
| % of employees who self-identify as female | 55% | 59% | 53% | |

Program 2. Accounting

Veronica Imbaro, Manager, Organization 131200

Program Description

The primary responsibility of the Accounting Program is to provide accurate and complete financial data and technical assistance to all City departments. The Program also oversees the coordination of the City's Annual Financial Audit and the publication of the Comprehensive Annual Financial Report (CAFR).

| Operating Budget | Actual '23 | Actual '24 | Approp '25 | Budget '26 |
|--------------------|----------------|----------------|------------------|----------------|
| Personnel Services | 715,110 | 782,975 | 902,163 | 746,017 |
| Non Personnel | 170,352 | 69,363 | 125,554 | 110,670 |
| Total | 885,462 | 852,338 | 1,027,717 | 856,687 |

Program 3. Central Payroll

Michelle Castillo-Reid, Manager, Organization 131300

Program Description

The primary responsibility of the Central Payroll Program is the timely and accurate processing of wages for all employees for both pay frequencies in compliance with all local, state, and federal laws, and in conformity with the City's collective bargaining agreements.

| Operating Budget | Actual '23 | Actual '24 | Approp '25 | Budget '26 |
|--------------------|------------|------------|------------|------------|
| Personnel Services | 629,174 | 760,586 | 676,296 | 542,515 |
| Non Personnel | 3,615 | 31,442 | 128,025 | 87,758 |
| Total | 632,789 | 792,028 | 804,321 | 630,273 |

Program 4. Grants Monitoring

Colin Musto, Manager, Organization 131400

Program Description

The primary responsibility of the Grants Monitoring Program is to establish and monitor Special Revenue for all City departments and to provide technical assistance in the process. The program also oversees and coordinates the City's Annual Single Audit for Federal Financial Assistance Programs and also produces the City's Cost Allocation Plan.

| Operating Budget | Actual '23 | Actual '24 | Approp '25 | Budget '26 |
|--------------------|----------------|----------------|----------------|----------------|
| Personnel Services | 378,973 | 374,704 | 361,406 | 344,594 |
| Non Personnel | 2,229 | 8,974 | 6,732 | 5,328 |
| Total | 381,202 | 383,678 | 368,138 | 349,922 |

Program 5. Accounts Payable

Marie Murray, *Manager*, Organization 131500

Program Description

The Accounts Payable Program is responsible for approving procurement documents and processing payment documents completely, accurately, and on-time while maintaining expenditure controls to limit deficit spending citywide.

| Operating Budget | Actual '23 | Actual '24 | Approp '25 | Budget '26 |
|--------------------|------------|------------|------------|------------|
| Personnel Services | 769,548 | 797,838 | 943,472 | 1,016,154 |
| Non Personnel | 7,441 | 17,885 | 22,474 | 14,202 |
| Total | 776,989 | 815,723 | 965,946 | 1,030,356 |

External Funds Projects

Earned Indirect

Project Mission

Earned Indirect is funding provided through various grants to cover the City's cost of supporting the operations of these grants. This funding is used to support two administrative positions in the Grant Monitoring Program of the Auditing Department.

Budget Management Operating Budget

James Williamson, Director, Appropriation 141000

Department Mission

The Office of Budget Management (OBM) promotes the high quality delivery of services to Boston's residents in a cost effective way. OBM evaluates City programs and then uses analysis to build, present, and manage the Mayor's operating budget. OBM also creates the capital plan. The capital plan is a strategic document that shows how the City's investment in its infrastructure, such as bridges and roads, contributes to Boston's future. The City also uses the plan to make smart spending decisions and protect its assets.

Selected Performance Goals

Budget Administration

- Increase Diversity in COB Workforce.

Budget & Management

- Improve use of limited city resources.

Revenue Monitoring

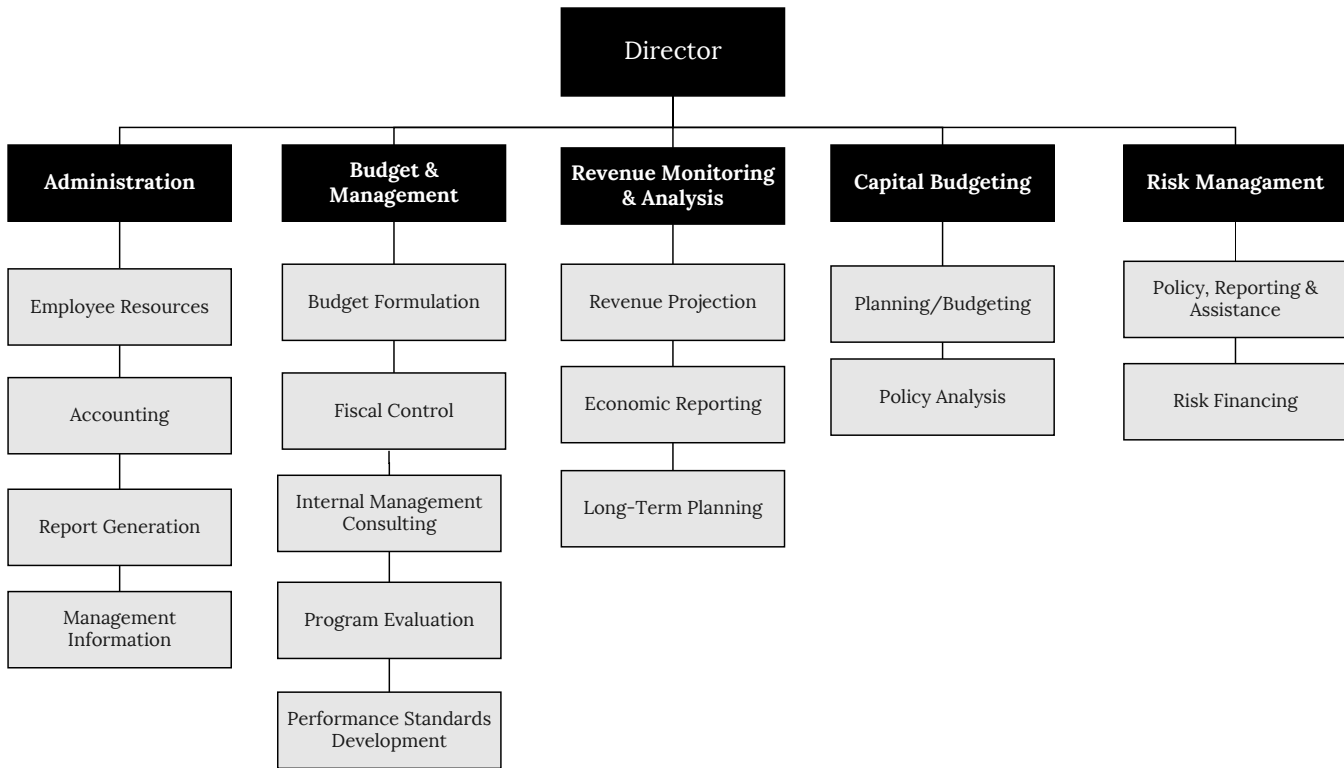
- Ensure long-term financial stability.
- Maximize current and future revenues.

| Operating Budget | Program Name | Total Actual '23 | Total Actual '24 | Total Approp '25 | Total Budget '26 |
|------------------|-------------------------------|------------------|------------------|------------------|------------------|
| | Budget Administration | 1,227,040 | 1,138,926 | 1,175,991 | 1,036,574 |
| | Budget & Management | 862,701 | 1,263,698 | 1,001,760 | 1,281,248 |
| | Revenue Monitoring | 75,783 | 103,450 | 639,677 | 649,343 |
| | External Resource Development | 0 | 0 | 104,775 | 116,428 |
| | Capital Budgeting | 408,421 | 413,341 | 483,321 | 490,903 |
| | Risk Management | 176,935 | 223,219 | 258,911 | 237,589 |
| | Total | 2,750,880 | 3,142,634 | 3,664,435 | 3,812,085 |

| External Funds Budget | Fund Name | Total Actual '23 | Total Actual '24 | Total Approp '25 | Total Budget '26 |
|-----------------------|---------------------------|--------------------|--------------------|--------------------|-------------------|
| | American Rescue Plan Act | 138,211,192 | 100,571,743 | 150,000,001 | 91,756,141 |
| | FEMA-Coronavirus Response | 0 | 425,792 | 0 | 0 |
| | Total | 138,211,192 | 100,997,535 | 150,000,001 | 91,756,141 |

| Operating Budget | | Actual '23 | Actual '24 | Approp '25 | Budget '26 |
|------------------|--------------------|------------------|------------------|------------------|------------------|
| | Personnel Services | 2,182,315 | 2,503,589 | 2,714,360 | 2,880,910 |
| | Non Personnel | 568,565 | 639,045 | 950,075 | 931,175 |
| | Total | 2,750,880 | 3,142,634 | 3,664,435 | 3,812,085 |

Budget Management Operating Budget



Authorizing Statutes

- Annual Appropriation Process, Tregor, 1982 Mass. Acts ch. 190 § 15; 1986 Mass. Acts ch. 701, § 2.
- Reserve Fund, 1986 Mass. Acts ch. 701, § 7.
- Budget Allotment Process and Reallocations, Tregor, 1982 Mass. Acts ch. 190 § 18; 1986 Mass. Acts ch. 701, § 8-9.
- Duties of Supervisor of Budgets, CBC Ord. § 5-1.5.
- Transfer of Appropriations, Tregor, 1982 Mass. Acts ch. 190 § 23; 1986 Mass. Acts ch. 701, § 3.
- Penalty for Overspending Budget, Tregor, 1982 Mass. Acts ch. 190, § 17.

Description of Services

The Office of Budget Management coordinates the analysis and presentation of the Mayor's operating budget and capital plan. The Office also assembles, analyzes and presents data with respect to revenue and debt management. In addition, the Office assists line departments to evaluate programs and to establish and use performance measures to improve the quality, effectiveness, and efficiency of City services while minimizing the cost of program delivery.

Department History

| Personnel Services | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
|--------------------------------------|------------------|------------------|--------------------|------------------|------------------|
| 51000 Permanent Employees | 2,154,931 | 2,465,625 | 2,626,173 | 2,792,723 | 166,550 |
| 51100 Emergency Employees | 0 | 0 | 50,187 | 50,187 | 0 |
| 51200 Overtime | 27,384 | 37,964 | 38,000 | 38,000 | 0 |
| 51600 Unemployment Compensation | 0 | 0 | 0 | 0 | 0 |
| 51700 Workers' Compensation | 0 | 0 | 0 | 0 | 0 |
| Total Personnel Services | 2,182,315 | 2,503,589 | 2,714,360 | 2,880,910 | 166,550 |
| Contractual Services | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 52100 Communications | 5,927 | 5,448 | 6,700 | 6,700 | 0 |
| 52200 Utilities | 0 | 0 | 0 | 0 | 0 |
| 52400 Snow Removal | 0 | 0 | 0 | 0 | 0 |
| 52500 Garbage/Waste Removal | 0 | 0 | 0 | 0 | 0 |
| 52600 Repairs Buildings & Structures | 0 | 0 | 0 | 0 | 0 |
| 52700 Repairs & Service of Equipment | 0 | 706 | 3,500 | 3,500 | 0 |
| 52800 Transportation of Persons | 8,969 | 13,087 | 24,800 | 4,500 | -20,300 |
| 52900 Contracted Services | 430,925 | 390,804 | 706,750 | 710,150 | 3,400 |
| Total Contractual Services | 445,821 | 410,045 | 741,750 | 724,850 | -16,900 |
| Supplies & Materials | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 53000 Auto Energy Supplies | 0 | 0 | 0 | 0 | 0 |
| 53200 Food Supplies | 5,473 | 0 | 0 | 0 | 0 |
| 53400 Custodial Supplies | 0 | 0 | 0 | 0 | 0 |
| 53500 Med, Dental, & Hosp Supply | 0 | 0 | 0 | 0 | 0 |
| 53600 Office Supplies and Materials | 1,691 | 1,160 | 4,100 | 4,100 | 0 |
| 53700 Clothing Allowance | 250 | 250 | 250 | 250 | 0 |
| 53800 Educational Supplies & Mat | 0 | 0 | 0 | 0 | 0 |
| 53900 Misc Supplies & Materials | 467 | 808 | 2,000 | 0 | -2,000 |
| Total Supplies & Materials | 7,881 | 2,218 | 6,350 | 4,350 | -2,000 |
| Current Chgs & Oblig | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 54300 Workers' Comp Medical | 0 | 0 | 0 | 0 | 0 |
| 54400 Legal Liabilities | 0 | 0 | 0 | 0 | 0 |
| 54500 Aid To Veterans | 0 | 0 | 0 | 0 | 0 |
| 54600 Current Charges H&I | 0 | 0 | 0 | 0 | 0 |
| 54700 Indemnification | 0 | 0 | 0 | 0 | 0 |
| 54800 Reserve Account | 0 | 0 | 0 | 0 | 0 |
| 54900 Other Current Charges | 110,689 | 218,101 | 201,975 | 201,975 | 0 |
| Total Current Chgs & Oblig | 110,689 | 218,101 | 201,975 | 201,975 | 0 |
| Equipment | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 55000 Automotive Equipment | 0 | 0 | 0 | 0 | 0 |
| 55400 Lease/Purchase | 0 | 0 | 0 | 0 | 0 |
| 55600 Office Furniture & Equipment | 2,029 | 5,786 | 0 | 0 | 0 |
| 55900 Misc Equipment | 2,145 | 2,895 | 0 | 0 | 0 |
| Total Equipment | 4,174 | 8,681 | 0 | 0 | 0 |
| Other | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 56200 Special Appropriation | 0 | 0 | 0 | 0 | 0 |
| 57200 Structures & Improvements | 0 | 0 | 0 | 0 | 0 |
| 58000 Land & Non-Structure | 0 | 0 | 0 | 0 | 0 |
| Total Other | 0 | 0 | 0 | 0 | 0 |
| Grand Total | 2,750,880 | 3,142,634 | 3,664,435 | 3,812,085 | 147,650 |

Department Personnel

| Title | Union Code | Grade | Position | FY26 Salary | Title | Union Code | Grade | Position | FY26 Salary |
|--------------------------|------------|-------|----------|-------------|--------------------------------|------------|-------|-----------|------------------|
| Admin Sec | SU4 | 14 | 1.00 | 51,355 | Management Analyst (Obpe) | SE1 | 06 | 8.00 | 659,541 |
| Advisor | EXM | 10 | 1.00 | 127,015 | Office Operations Mgr (Budget) | SE1 | 09 | 1.00 | 124,288 |
| Assistant Director (OBM) | EXM | 10 | 3.00 | 359,997 | Pr Admin Asst | SE1 | 08 | 1.00 | 106,609 |
| Deputy Director (Budget) | EXM | 14 | 1.00 | 164,831 | Risk Finance Mgr | EXM | 10 | 1.00 | 109,514 |
| Deputy Director (PFD) | EXM | 13 | 1.00 | 130,131 | Sr Adm An (SpProjStff)(Aud) | SE1 | 06 | 1.00 | 84,856 |
| Director | EXM | 10 | 1.00 | 117,819 | Sr Finance Manager | EXM | 09 | 1.00 | 135,844 |
| DP Sys Analyst | SE1 | 06 | 1.00 | 81,893 | Sr Management Analyst | EXM | 08 | 4.00 | 387,779 |
| | | | | | Supervisor of Budgets | CDH | NG | 1.00 | 169,264 |
| | | | | | Total | | | 27 | 2,810,736 |
| | | | | | Adjustments | | | | |
| | | | | | Differential Payments | | | | 0 |
| | | | | | Other | | | | 169,988 |
| | | | | | Chargebacks | | | | -38,000 |
| | | | | | Salary Savings | | | | -150,000 |
| | | | | | FY26 Total Request | | | | 2,792,724 |

External Funds History

| Personnel Services | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
|--------------------------------------|------------------|------------------|--------------------|------------------|------------------|
| 51000 Permanent Employees | 665,056 | 1,053,760 | 1,289,985 | 2,074,645 | 784,660 |
| 51100 Emergency Employees | 0 | 0 | 0 | 97,442 | 97,442 |
| 51200 Overtime | 0 | 7,401 | 0 | 0 | 0 |
| 51300 Part Time Employees | 0 | 0 | 0 | 0 | 0 |
| 51400 Health Insurance | 30,892 | 68,256 | 193,498 | 311,042 | 117,544 |
| 51500 Pension & Annuity | 90,995 | 85,275 | 116,099 | 27,994 | -88,105 |
| 51600 Unemployment Compensation | 0 | 0 | 0 | 0 | 0 |
| 51700 Workers' Compensation | 0 | 0 | 0 | 0 | 0 |
| 51800 Indirect Costs | 0 | 0 | 0 | 0 | 0 |
| 51900 Medicare | 79,714 | 10,669 | 18,705 | 406 | -18,299 |
| Total Personnel Services | 866,657 | 1,225,361 | 1,618,287 | 2,511,529 | 893,242 |
| Contractual Services | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 52100 Communications | 0 | 0 | 0 | 0 | 0 |
| 52200 Utilities | 0 | 0 | 0 | 0 | 0 |
| 52400 Snow Removal | 0 | 0 | 0 | 0 | 0 |
| 52500 Garbage/Waste Removal | 0 | 0 | 0 | 0 | 0 |
| 52600 Repairs Buildings & Structures | 0 | 0 | 0 | 0 | 0 |
| 52700 Repairs & Service of Equipment | 0 | 0 | 0 | 0 | 0 |
| 52800 Transportation of Persons | 0 | 6,350 | 0 | 0 | 0 |
| 52900 Contracted Services | 137,344,535 | 99,378,260 | 148,381,714 | 89,244,612 | -59,137,102 |
| Total Contractual Services | 137,344,535 | 99,384,610 | 148,381,714 | 89,244,612 | -59,137,102 |
| Supplies & Materials | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 53000 Auto Energy Supplies | 0 | 0 | 0 | 0 | 0 |
| 53200 Food Supplies | 0 | 13,230 | 0 | 0 | 0 |
| 53400 Custodial Supplies | 0 | 0 | 0 | 0 | 0 |
| 53500 Med, Dental, & Hosp Supply | 0 | 0 | 0 | 0 | 0 |
| 53600 Office Supplies and Materials | 0 | 0 | 0 | 0 | 0 |
| 53700 Clothing Allowance | 0 | 982 | 0 | 0 | 0 |
| 53800 Educational Supplies & Mat | 0 | 0 | 0 | 0 | 0 |
| 53900 Misc Supplies & Materials | 0 | 0 | 0 | 0 | 0 |
| Total Supplies & Materials | 0 | 14,212 | 0 | 0 | 0 |
| Current Chgs & Oblig | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 54300 Workers' Comp Medical | 0 | 0 | 0 | 0 | 0 |
| 54400 Legal Liabilities | 0 | 0 | 0 | 0 | 0 |
| 54600 Current Charges H&I | 0 | 0 | 0 | 0 | 0 |
| 54700 Indemnification | 0 | 0 | 0 | 0 | 0 |
| 54800 Reserve Account | 0 | 0 | 0 | 0 | 0 |
| 54900 Other Current Charges | 0 | 4,347 | 0 | 0 | 0 |
| Total Current Chgs & Oblig | 0 | 4,347 | 0 | 0 | 0 |
| Equipment | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 55000 Automotive Equipment | 0 | 0 | 0 | 0 | 0 |
| 55400 Lease/Purchase | 0 | 0 | 0 | 0 | 0 |
| 55600 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 |
| 55900 Misc Equipment | 0 | 369,005 | 0 | 0 | 0 |
| Total Equipment | 0 | 396,005 | 0 | 0 | 0 |
| Other | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 56200 Special Appropriation | 0 | 0 | 0 | 0 | 0 |
| 57200 Structures & Improvements | 0 | 0 | 0 | 0 | 0 |
| 58000 Land & Non-Structure | 0 | 0 | 0 | 0 | 0 |
| Total Other | 0 | 0 | 0 | 0 | 0 |
| Grand Total | 138,211,192 | 100,997,535 | 150,000,001 | 91,756,141 | -58,243,860 |

External Funds Personnel

| Title | Union Code | Grade | Position | FY26 Salary | Title | Union Code | Grade | Position | FY26 Salary |
|----------------------------|------------|-------|----------|-------------|----------------------------|------------|-------|-----------|------------------|
| Admin Asst | EXM | 04 | 1.00 | 81,940 | Program/Development MGR | EXM | 06 | 1.00 | 96,919 |
| Asst Dir (DND) | EXM | 26 | 1.00 | 118,176 | | | | 1.00 | |
| Construction Specialist II | SU2 | 21 | 1.00 | 82,076 | Senior Analyst | EXM | 08 | | 91,252 |
| Division Director | EXM | 11 | 1.00 | 106,250 | Senior Procurement Officer | SU2 | 22 | 1.00 | 65,106 |
| Prin Admin Assistant | SE1 | 08 | 1.00 | 120,715 | Spec Asst | EXM | 07 | 1.00 | 100,338 |
| Program Lead | SU2 | 24 | 1.00 | 110,591 | Special Assistant | EXM | 08 | 1.00 | 95,296 |
| Program Manager | SE1 | 06 | 1.00 | 78,449 | Sr Account Specialist | SU2 | 21 | 1.00 | 59,869 |
| Program Mngr | SU2 | 21 | 3.00 | 260,050 | Sr Housing Develop Offcr | SU2 | 24 | 2.00 | 65,106 |
| | | | | | Trans Program Planner III | SE1 | 06 | 3.00 | 100,338 |
| | | | | | Total | | | 21 | 1,936,393 |
| | | | | | Adjustments | | | | |
| | | | | | Differential Payments | | | | 0 |
| | | | | | Other | | | | 138,252 |
| | | | | | Chargebacks | | | | 0 |
| | | | | | Salary Savings | | | | 0 |
| | | | | | FY26 Total Request | | | | 2,074,645 |

Program 1. Budget Administration

James M. Williamson *Manager*, Organization 141100

Program Description

The Administration Program provides both overall direction and management to the Department, and support services such as internal budget preparation, personnel administration, IT support and training, and internal report production.

| Operating Budget | Actual '23 | Actual '24 | Approp '25 | Budget '26 |
|--------------------|------------------|------------------|------------------|------------------|
| Personnel Services | 724,437 | 653,349 | 893,491 | 762,474 |
| Non Personnel | 502,603 | 485,577 | 282,500 | 274,100 |
| Total | 1,227,040 | 1,138,926 | 1,175,991 | 1,036,574 |

Performance

Goal: Increase Diversity in COB Workforce

| Performance Measures | Actual '23 | Actual '24 | Projected '25 | Target '26 |
|---|------------|------------|---------------|------------|
| % of employees who self-identify as a Person of Color | 15% | 14% | 18% | |
| % of employees who self-identify as female | 39% | 41% | 43% | |

Program 2. Budget & Management

Johanna Bernstein, Manager, Organization 141200

Program Description

The Budget & Management Program is responsible for the development and implementation of the City's operating budget. Program staff analyze program and fiscal management issues throughout City government.

| Operating Budget | Actual '23 | Actual '24 | Approp '25 | Budget '26 |
|--------------------|------------|------------|------------|------------|
| Personnel Services | 859,167 | 1,237,628 | 995,160 | 1,281,248 |
| Non Personnel | 3,534 | 26,070 | 6,600 | 0 |
| Total | 862,701 | 1,263,698 | 1,001,760 | 1,281,248 |

Performance

Goal: Improve use of limited city resources

| Performance Measures | Actual '23 | Actual '24 | Projected '25 | Target '26 |
|--|------------|------------|---------------|------------|
| % achieved of savings identified in budget process | 100% | 100% | 100% | 100% |
| % of new investments implemented | 92% | 94% | 91% | 100% |

Program 3. Revenue Monitoring

Grant Holland, Manager, Organization 141300

Program Description

The Revenue Monitoring and Fiscal Analysis Program works to improve Boston's ability to deliver services by maximizing its revenue. The program also provides economic and fiscal analyses as an aid in fiscal decision-making by the Mayor, the Chief Financial Officer, and the Budget Director.

| Operating Budget | Actual '23 | Actual '24 | Approp '25 | Budget '26 |
|--------------------|---------------|----------------|----------------|----------------|
| Personnel Services | 75,756 | 103,450 | 109,677 | 119,343 |
| Non Personnel | 27 | 0 | 530,000 | 530,000 |
| Total | 75,783 | 103,450 | 639,677 | 649,343 |

Performance

Goal: Ensure long-term financial stability

| Performance Measures | Actual '23 | Actual '24 | Projected '25 | Target '26 |
|---|------------|------------|---------------|------------|
| % by which actual revenues exceed actual expenditures | 4.7% | 3.0% | 1.7% | 0.5% |

Goal: Maximize current and future revenues

| Performance Measures | Actual '23 | Actual '24 | Projected '25 | Target '26 |
|--|------------|------------|---------------|------------|
| % achieved of new revenue identified in the budget process | 135% | 11% | 59% | 100% |

Program 4. External Resource Development

Marcus Kennedy, Manager, Organization 141400

Program Description

The primary mission of the Improving Management Project is evaluating City programs and services to inform the allocation of resources. This program encourages organizational changes or operational improvements that increase the effectiveness or productivity of City departments. The program provides reliable, objective, and independent information to City managers about department performance and operations, assists in reviewing the effectiveness of service delivery, and identifies the extent to which programs overlap or duplicate one another. In addition, we assist departments and cabinets in establishing performance standards to determine the effectiveness of programs. The program also invests in department personnel through training.

| Operating Budget | Actual '23 | Actual '24 | Approp '25 | Budget '26 |
|--------------------|------------|------------|----------------|----------------|
| Personnel Services | 0 | 0 | 102,775 | 115,428 |
| Non Personnel | 0 | 0 | 2,000 | 1,000 |
| Total | 0 | 0 | 104,775 | 116,428 |

Program 5. Capital Budgeting

Ian Donnelly, *Manager*, Organization 141500

Program Description

The Capital Budgeting Program manages the capital plan of the City. It prepares a multi-year capital plan, oversees capital construction projects, equipment acquisitions, and contracts, and manages all capital fund appropriations and related revenue including bonds and grants.

| Operating Budget | Actual '23 | Actual '24 | Approp '25 | Budget '26 |
|--------------------|----------------|----------------|----------------|----------------|
| Personnel Services | 406,270 | 410,943 | 480,421 | 490,903 |
| Non Personnel | 2,151 | 2,398 | 2,900 | 0 |
| Total | 408,421 | 413,341 | 483,321 | 490,903 |

Program 6. Risk Management

Peggy Zhang, Manager, Organization 141600

Program Description

The Risk Management Program develops and implements the City's integrated risk financing program, which includes self-insurance and commercial policies. The program also assists other City departments in their efforts to minimize costs related to property losses and legal injury and medical claims.

| Operating Budget | Actual '23 | Actual '24 | Approp '25 | Budget '26 |
|--------------------|------------|------------|------------|------------|
| Personnel Services | 116,685 | 98,219 | 132,836 | 111,514 |
| Non Personnel | 60,250 | 125,000 | 126,075 | 126,075 |
| Total | 176,935 | 223,219 | 258,911 | 237,589 |

External Funds Projects

American Rescue Plan Act (ARPA)

Project Mission

The American Rescue Plan Act of 2021 (ARPA) is a \$1.9 trillion economic stimulus bill passed by the 117th U.S. Congress and signed into law by the President on March 11, 2021. ARP will provide an estimated \$424 million to the City of Boston with funding availability through the end of calendar year 2024. Funding from the ARP will be provided in two tranches, in May 2021 the second tranche will come a year later. Eligible uses of ARPA funding are broader than CARES-CRF funding and include: Revenue replacement to strengthen support for vital public services and help retain jobs; Urgent COVID-19 response efforts to continue to decrease spread of the virus and bring the pandemic under control; Assistance to small businesses, households, and hard-hit industries, and economic recovery; Addressing systemic public health and economic challenges that have contributed to the unequal impact of the pandemic on certain populations; and Investments in water, sewer and broadband infrastructure.

FEMA-Coronavirus Response

Project Mission

The Federal Emergency Management Agency (FEMA) will provide reimbursement through the Commonwealth of Massachusetts for costs related to the emergency response funding for the COVID-19 emergency. The Boston City Council approved the first round of reimbursement on June 24, 2020 additional reimbursement authorization has been submitted to City Council total reimbursable costs are estimated at \$14 million.

Execution of Courts Operating Budget

Appropriation 333000

Department Mission

The Execution of Courts appropriation provides funding for settlements, awards, and court orders. These result from claims against the City of Boston and its agencies and employees for damages to persons or property. The appropriation also funds interest on tax abatements.

| Operating Budget | Program Name | Total Actual '23 | Total Actual '24 | Total Approp '25 | Total Budget '26 |
|------------------|---------------------|-------------------|-------------------|------------------|------------------|
| | Execution of Courts | 32,026,150 | 24,103,105 | 2,000,000 | 3,800,000 |
| | Total | 32,026,150 | 24,103,105 | 2,000,000 | 3,800,000 |

| Operating Budget | | Actual '23 | Actual '24 | Approp '25 | Budget '26 |
|------------------|--------------------|-------------------|-------------------|------------------|------------------|
| | Personnel Services | 0 | 0 | 0 | 0 |
| | Non Personnel | 32,026,150 | 24,103,105 | 2,000,000 | 3,800,000 |
| | Total | 32,026,150 | 24,103,105 | 2,000,000 | 3,800,000 |

Office of Finance Operating Budget

Ashley Groffenberger, Chief Financial Officer & Collector Treasurer, Appropriation 144000

Department Mission

The Office of Finance program supports the long-term growth and stability of the City through sound fiscal stewardship and results driven management of the City's human and financial resources.

Selected Performance Goals

Office of Finance

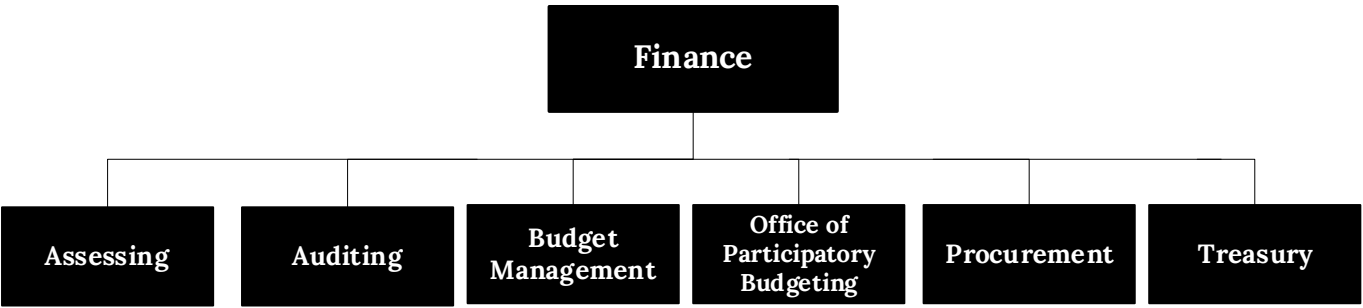
- Increase Diversity in COB Workforce.

| Operating Budget | Program Name | Total Actual '23 | Total Actual '24 | Total Approp '25 | Total Budget '26 |
|------------------|-------------------|------------------|------------------|------------------|------------------|
| | Office of Finance | 1,587,997 | 1,261,778 | 1,613,544 | 1,620,179 |
| | Total | 1,587,997 | 1,261,778 | 1,613,544 | 1,620,179 |

| External Funds Budget | Fund Name | Total Actual '23 | Total Actual '24 | Total Approp '25 | Total Budget '26 |
|-----------------------|------------------------|------------------|------------------|------------------|------------------|
| | Strategic Partnerships | 632 | 43,287 | 0 | 0 |
| | Total | 632 | 43,287 | 0 | 0 |

| Operating Budget | | Actual '23 | Actual '24 | Approp '25 | Budget '26 |
|------------------|--------------------|------------------|------------------|------------------|------------------|
| | Personnel Services | 1,127,838 | 1,027,439 | 1,144,929 | 1,191,654 |
| | Non Personnel | 460,159 | 234,339 | 468,615 | 428,525 |
| | Total | 1,587,997 | 1,261,778 | 1,613,544 | 1,620,179 |

Office of Finance Operating Budget



Description of Services

The Office of Finance program, by working with all departments of the City, works to implement the Mayor’s strategic goals, increase organizational performance and manage the City’s overall fiscal health.

Department History

| Personnel Services | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
|--------------------------------------|------------------|------------------|--------------------|------------------|------------------|
| 51000 Permanent Employees | 1,127,838 | 1,027,439 | 1,117,554 | 1,164,279 | 46,725 |
| 51100 Emergency Employees | 0 | 0 | 27,375 | 27,375 | 0 |
| 51200 Overtime | 0 | 0 | 0 | 0 | 0 |
| 51600 Unemployment Compensation | 0 | 0 | 0 | 0 | 0 |
| 51700 Workers' Compensation | 0 | 0 | 0 | 0 | 0 |
| Total Personnel Services | 1,127,838 | 1,027,439 | 1,144,929 | 1,191,654 | 46,725 |
| Contractual Services | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 52100 Communications | 11,489 | 10,229 | 12,000 | 11,000 | -1,000 |
| 52200 Utilities | 0 | 0 | 0 | 0 | 0 |
| 52400 Snow Removal | 0 | 0 | 0 | 0 | 0 |
| 52500 Garbage/Waste Removal | 0 | 0 | 0 | 0 | 0 |
| 52600 Repairs Buildings & Structures | 0 | 0 | 0 | 0 | 0 |
| 52700 Repairs & Service of Equipment | 0 | 0 | 500 | 500 | 0 |
| 52800 Transportation of Persons | 2,953 | 7,165 | 2,465 | 2,000 | -465 |
| 52900 Contracted Services | 429,640 | 210,287 | 450,000 | 411,625 | -38,375 |
| Total Contractual Services | 444,082 | 227,681 | 464,965 | 425,125 | -39,840 |
| Supplies & Materials | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 53000 Auto Energy Supplies | 0 | 0 | 0 | 0 | 0 |
| 53200 Food Supplies | 0 | 0 | 0 | 0 | 0 |
| 53400 Custodial Supplies | 0 | 0 | 0 | 0 | 0 |
| 53500 Med, Dental, & Hosp Supply | 0 | 0 | 0 | 0 | 0 |
| 53600 Office Supplies and Materials | 96 | 1,643 | 1,000 | 1,000 | 0 |
| 53700 Clothing Allowance | 0 | 0 | 0 | 0 | 0 |
| 53800 Educational Supplies & Mat | 0 | 0 | 0 | 0 | 0 |
| 53900 Misc Supplies & Materials | 0 | 236 | 250 | 0 | -250 |
| Total Supplies & Materials | 96 | 1,879 | 1,250 | 1,000 | -250 |
| Current Chgs & Oblig | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 54300 Workers' Comp Medical | 0 | 0 | 0 | 0 | 0 |
| 54400 Legal Liabilities | 0 | 0 | 0 | 0 | 0 |
| 54500 Aid To Veterans | 0 | 0 | 0 | 0 | 0 |
| 54600 Current Charges H&I | 0 | 0 | 0 | 0 | 0 |
| 54700 Indemnification | 0 | 0 | 0 | 0 | 0 |
| 54800 Reserve Account | 0 | 0 | 0 | 0 | 0 |
| 54900 Other Current Charges | 5,493 | 1,524 | 2,400 | 2,400 | 0 |
| Total Current Chgs & Oblig | 5,493 | 1,524 | 2,400 | 2,400 | 0 |
| Equipment | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 55000 Automotive Equipment | 0 | 0 | 0 | 0 | 0 |
| 55400 Lease/Purchase | 0 | 0 | 0 | 0 | 0 |
| 55600 Office Furniture & Equipment | 0 | 1,930 | 0 | 0 | 0 |
| 55900 Misc Equipment | 10,488 | 1,325 | 0 | 0 | 0 |
| Total Equipment | 10,488 | 3,255 | 0 | 0 | 0 |
| Other | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 56200 Special Appropriation | 0 | 0 | 0 | 0 | 0 |
| 57200 Structures & Improvements | 0 | 0 | 0 | 0 | 0 |
| 58000 Land & Non-Structure | 0 | 0 | 0 | 0 | 0 |
| Total Other | 0 | 0 | 0 | 0 | 0 |
| Grand Total | 1,587,997 | 1,261,778 | 1,613,544 | 1,620,179 | 6,635 |

Department Personnel

| Title | Union Code | Grade | Position | FY26 Salary | Title | Union Code | Grade | Position | FY26 Salary |
|---------------------------|------------|-------|----------|-------------|-----------------------------|------------|-------|-----------|------------------|
| Admin Assistant | EXM | 05 | 1.00 | 89,599 | Dir Operations | EXM | 11 | 1.00 | 144,131 |
| Data Proc Systems Analyst | EXM | 06 | 1.00 | 97,572 | Dir Administrative Services | CDH | NG | 1.00 | 198,454 |
| Deputy Chief | CDH | NG | 1.00 | 169,264 | Division Director | EXM | 11 | 1.60 | 207,557 |
| Deputy Director | EXM | 10 | 1.00 | 135,844 | Program Director | EXM | 28 | 1.00 | 120,330 |
| | | | | | Special Advisor | EXM | NG | 1.00 | 156,990 |
| | | | | | Total | | | 10 | 1,319,741 |
| | | | | | Adjustments | | | | |
| | | | | | Differential Payments | | | | 0 |
| | | | | | Other | | | | -155,460 |
| | | | | | Chargebacks | | | | 0 |
| | | | | | Salary Savings | | | | 0 |
| | | | | | FY26 Total Request | | | | 1,164,281 |

External Funds History

| Personnel Services | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
|--------------------------------------|------------------|------------------|--------------------|------------------|------------------|
| 51000 Permanent Employees | 575 | 42,333 | 0 | 0 | 0 |
| 51100 Emergency Employees | 0 | 0 | 0 | 0 | 0 |
| 51200 Overtime | 0 | 0 | 0 | 0 | 0 |
| 51300 Part Time Employees | 0 | 0 | 0 | 0 | 0 |
| 51400 Health Insurance | 50 | 370 | 0 | 0 | 0 |
| 51500 Pension & Annuity | 0 | 0 | 0 | 0 | 0 |
| 51600 Unemployment Compensation | 0 | 0 | 0 | 0 | 0 |
| 51700 Workers' Compensation | 0 | 0 | 0 | 0 | 0 |
| 51800 Indirect Costs | 0 | 0 | 0 | 0 | 0 |
| 51900 Medicare | 7 | 584 | 0 | 0 | 0 |
| Total Personnel Services | 632 | 43,287 | 0 | 0 | 0 |
| Contractual Services | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 52100 Communications | 0 | 0 | 0 | 0 | 0 |
| 52200 Utilities | 0 | 0 | 0 | 0 | 0 |
| 52400 Snow Removal | 0 | 0 | 0 | 0 | 0 |
| 52500 Garbage/Waste Removal | 0 | 0 | 0 | 0 | 0 |
| 52600 Repairs Buildings & Structures | 0 | 0 | 0 | 0 | 0 |
| 52700 Repairs & Service of Equipment | 0 | 0 | 0 | 0 | 0 |
| 52800 Transportation of Persons | 0 | 0 | 0 | 0 | 0 |
| 52900 Contracted Services | 0 | 0 | 0 | 0 | 0 |
| Total Contractual Services | 0 | 0 | 0 | 0 | 0 |
| Supplies & Materials | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 53000 Auto Energy Supplies | 0 | 0 | 0 | 0 | 0 |
| 53200 Food Supplies | 0 | 0 | 0 | 0 | 0 |
| 53400 Custodial Supplies | 0 | 0 | 0 | 0 | 0 |
| 53500 Med, Dental, & Hosp Supply | 0 | 0 | 0 | 0 | 0 |
| 53600 Office Supplies and Materials | 0 | 0 | 0 | 0 | 0 |
| 53700 Clothing Allowance | 0 | 0 | 0 | 0 | 0 |
| 53800 Educational Supplies & Mat | 0 | 0 | 0 | 0 | 0 |
| 53900 Misc Supplies & Materials | 0 | 0 | 0 | 0 | 0 |
| Total Supplies & Materials | 0 | 0 | 0 | 0 | 0 |
| Current Chgs & Oblig | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 54300 Workers' Comp Medical | 0 | 0 | 0 | 0 | 0 |
| 54400 Legal Liabilities | 0 | 0 | 0 | 0 | 0 |
| 54600 Current Charges H&I | 0 | 0 | 0 | 0 | 0 |
| 54700 Indemnification | 0 | 0 | 0 | 0 | 0 |
| 54800 Reserve Account | 0 | 0 | 0 | 0 | 0 |
| 54900 Other Current Charges | 0 | 0 | 0 | 0 | 0 |
| Total Current Chgs & Oblig | 0 | 0 | 0 | 0 | 0 |
| Equipment | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 55000 Automotive Equipment | 0 | 0 | 0 | 0 | 0 |
| 55400 Lease/Purchase | 0 | 0 | 0 | 0 | 0 |
| 55600 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 |
| 55900 Misc Equipment | 0 | 0 | 0 | 0 | 0 |
| Total Equipment | 0 | 0 | 0 | 0 | 0 |
| Other | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 56200 Special Appropriation | 0 | 0 | 0 | 0 | 0 |
| 57200 Structures & Improvements | 0 | 0 | 0 | 0 | 0 |
| 58000 Land & Non-Structure | 0 | 0 | 0 | 0 | 0 |
| Total Other | 0 | 0 | 0 | 0 | 0 |
| Grand Total | 632 | 43,287 | 0 | 0 | 0 |

Program 1. Office of Finance

Ashley Groffenberger, Chief Financial Officer & Collector Treasurer, Organization 144100

Program Description

The Administration and Finance program assists in supporting the City’s long-term growth and stability by working with all departments to strengthen and improve the City’s financial and administrative resources.

| Operating Budget | Actual '23 | Actual '24 | Approp '25 | Budget '26 |
|--------------------|------------|------------|------------|------------|
| Personnel Services | 1,127,838 | 1,027,439 | 1,144,929 | 1,191,654 |
| Non Personnel | 460,159 | 234,339 | 468,615 | 428,525 |
| Total | 1,587,997 | 1,261,778 | 1,613,544 | 1,620,179 |

Performance

Goal: Increase Diversity in COB Workforce

| Performance Measures | Actual '23 | Actual '24 | Projected '25 | Target '26 |
|---|------------|------------|---------------|------------|
| % of employees who self-identify as a Person of Color | 25% | 21% | 33% | |
| % of employees who self-identify as female | 75% | 64% | 67% | |

External Funds Projects

Strategic Partnerships

Project Mission

The Strategic Partnerships is supported by earned indirect grant resources to support a unit whose mission is to catalyze and facilitate partnerships between the City and philanthropy, nonprofits, and other partners. This office provides leadership and strategy in cultivating and coordinating the pursuit of philanthropic funding, and other innovative partnership strategies that align with the City's priorities.

Office of Participatory Budgeting Operating Budget

Renato Castelo, Director, Appropriation 418000

Department Mission

The Office Participatory Budgeting leads the City's efforts to incorporate participatory budgeting practices, with the goals of being more democratic, inclusive, and transparent. The Office of Participatory Budgeting (OPB) advances its mission by:

- Furthering public engagement and direct democratic involvement;
- Building collective capacity on issues of racial and social justice; and,
- Aligning with the City's goal of achieving and embedding equity and inclusion into City practices.

Selected Performance Goals

Participatory Budgeting

- Increase Diversity in COB Workforce.

| Operating Budget | Program Name | Total Actual '23 | Total Actual '24 | Total Approp '25 | Total Budget '26 |
|------------------|-------------------------|------------------|------------------|------------------|------------------|
| | Participatory Budgeting | 2,000,000 | 1,951,111 | 2,132,323 | 2,134,250 |
| | Total | 2,000,000 | 1,951,111 | 2,132,323 | 2,134,250 |

| Operating Budget | | Actual '23 | Actual '24 | Approp '25 | Budget '26 |
|------------------|--------------------|------------------|------------------|------------------|------------------|
| | Personnel Services | 240,000 | 232,884 | 372,323 | 381,656 |
| | Non Personnel | 1,760,000 | 1,718,227 | 1,760,000 | 1,752,594 |
| | Total | 2,000,000 | 1,951,111 | 2,132,323 | 2,134,250 |

Office of Participatory Budgeting Operating Budget

Authorizing Statutes

- Office Participatory Budgeting, CBC Ord. 5, s.11.

Description of Services

The Office of Participatory Budgeting leads the City's efforts to incorporate participatory budgeting practices, with the goals of being more democratic, inclusive and transparent. The Participatory Budgeting process is designed to empower constituents in working alongside the City in budget development.

Department History

| Personnel Services | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
|--------------------------------------|------------------|------------------|--------------------|------------------|------------------|
| 51000 Permanent Employees | 240,000 | 232,884 | 372,323 | 381,656 | 9,333 |
| 51100 Emergency Employees | 0 | 0 | 0 | 0 | 0 |
| 51200 Overtime | 0 | 0 | 0 | 0 | 0 |
| 51600 Unemployment Compensation | 0 | 0 | 0 | 0 | 0 |
| 51700 Workers' Compensation | 0 | 0 | 0 | 0 | 0 |
| Total Personnel Services | 240,000 | 232,884 | 372,323 | 381,656 | 9,333 |
| Contractual Services | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 52100 Communications | 0 | 894 | 380 | 1,440 | 1,060 |
| 52200 Utilities | 0 | 0 | 0 | 0 | 0 |
| 52400 Snow Removal | 0 | 0 | 0 | 0 | 0 |
| 52500 Garbage/Waste Removal | 0 | 0 | 0 | 0 | 0 |
| 52600 Repairs Buildings & Structures | 0 | 0 | 0 | 0 | 0 |
| 52700 Repairs & Service of Equipment | 0 | 0 | 0 | 0 | 0 |
| 52800 Transportation of Persons | 0 | 1,287 | 8,106 | 3,000 | -5,106 |
| 52900 Contracted Services | 5,000 | 367,626 | 339,760 | 347,000 | 7,240 |
| Total Contractual Services | 5,000 | 369,807 | 348,246 | 351,440 | 3,194 |
| Supplies & Materials | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 53000 Auto Energy Supplies | 0 | 0 | 0 | 0 | 0 |
| 53200 Food Supplies | 0 | 572 | 0 | 500 | 500 |
| 53400 Custodial Supplies | 0 | 0 | 0 | 0 | 0 |
| 53500 Med, Dental, & Hosp Supply | 0 | 0 | 0 | 0 | 0 |
| 53600 Office Supplies and Materials | 0 | 0 | 0 | 0 | 0 |
| 53700 Clothing Allowance | 0 | 0 | 0 | 0 | 0 |
| 53800 Educational Supplies & Mat | 0 | 0 | 0 | 0 | 0 |
| 53900 Misc Supplies & Materials | 0 | 7,550 | 0 | 6,400 | 6,400 |
| Total Supplies & Materials | 0 | 8,122 | 0 | 6,900 | 6,900 |
| Current Chgs & Oblig | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 54300 Workers' Comp Medical | 0 | 0 | 0 | 0 | 0 |
| 54400 Legal Liabilities | 0 | 0 | 0 | 0 | 0 |
| 54500 Aid To Veterans | 0 | 0 | 0 | 0 | 0 |
| 54600 Current Charges H&I | 0 | 0 | 0 | 0 | 0 |
| 54700 Indemnification | 0 | 0 | 0 | 0 | 0 |
| 54800 Reserve Account | 0 | 0 | 0 | 0 | 0 |
| 54900 Other Current Charges | 0 | 713 | 10,000 | 21,000 | 11,000 |
| Total Current Chgs & Oblig | 0 | 713 | 10,000 | 21,000 | 11,000 |
| Equipment | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 55000 Automotive Equipment | 0 | 0 | 0 | 0 | 0 |
| 55400 Lease/Purchase | 0 | 0 | 0 | 0 | 0 |
| 55600 Office Furniture & Equipment | 0 | 545 | 0 | 0 | 0 |
| 55900 Misc Equipment | 5,000 | 5,790 | 1,000 | 800 | -200 |
| Total Equipment | 5,000 | 6,335 | 1,000 | 800 | -200 |
| Other | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 56200 Special Appropriation | 1,750,000 | 1,333,250 | 1,400,754 | 1,372,454 | -28,300 |
| 57200 Structures & Improvements | 0 | 0 | 0 | 0 | 0 |
| 58000 Land & Non-Structure | 0 | 0 | 0 | 0 | 0 |
| Total Other | 1,750,000 | 1,333,250 | 1,400,754 | 1,372,454 | -28,300 |
| Grand Total | 2,000,000 | 1,951,111 | 2,132,323 | 2,134,250 | 1,927 |

Department Personnel

| Title | Union Code | Grade | Position | FY26 Salary | Title | Union Code | Grade | Position | FY26 Salary |
|----------------|------------|-------|----------|-------------|-------------------------------|------------|-------|----------|----------------|
| Chief of Staff | EXM | 09 | 1.00 | 125,635 | DirOfficeofPaticipatoryBudget | CDH | NG | 1.00 | 128,352 |
| | | | | | Sr Management Analyst | EXM | 08 | 1.00 | 117,025 |
| Total | | | | | | | | 3 | 371,012 |
| | | | | | Adjustments | | | | |
| | | | | | Differential Payments | | | | 0 |
| | | | | | Other | | | | 10,644 |
| | | | | | Chargebacks | | | | 0 |
| | | | | | Salary Savings | | | | 0 |
| | | | | | FY26 Total Request | | | | 381,656 |

Program 1. Participatory Budgeting

Renato Castelo, Manager, Organization 418100

Program Description

The Participatory Budgeting program leads the City's efforts to incorporate participatory budgeting practices, with the goals of being more democratic, inclusive, and transparent. The Participatory Budgeting process is designed to empower constituents in working alongside the City in budget development.

| Operating Budget | Actual '23 | Actual '24 | Approp '25 | Budget '26 |
|--------------------|------------------|------------------|------------------|------------------|
| Personnel Services | 240,000 | 232,884 | 372,323 | 381,656 |
| Non Personnel | 1,760,000 | 1,718,227 | 1,760,000 | 1,752,594 |
| Total | 2,000,000 | 1,951,111 | 2,132,323 | 2,134,250 |

Performance

Goal: Increase Diversity in COB Workforce

| Performance Measures | Actual '23 | Actual '24 | Projected '25 | Target '26 |
|---|------------|------------|---------------|------------|
| % of employees who self-identify as a Person of Color | 100% | 100% | 100% | |
| % of employees who self-identify as female | 0% | 67% | 67% | |

Pensions & Annuities - City Operating Budget

Appropriation 374000

Department Mission
The Pensions and Annuities appropriation funds City payments for specific city retirees. These include approximately 37 Police and Fire members or their beneficiaries who received special legislation retirements due to extreme workplace injuries.

| Operating Budget | Program Name | Total Actual '23 | Total Actual '24 | Total Approp '25 | Total Budget '26 |
|------------------|-----------------------------|------------------|------------------|------------------|------------------|
| | Pensions & Annuities - City | 5,572,230 | 4,684,589 | 4,005,000 | 4,700,000 |
| | Total | 5,572,230 | 4,684,589 | 4,005,000 | 4,700,000 |

Procurement Operating Budget

Casey Brock-Wilson, Purchasing Agent/Director of Procurement, Appropriation 143000

Department Mission

The Procurement Department mission is to purchase the best quality products using fair and Equitable Procurement Processes, inclusive of small and local businesses, including minority-owned businesses (MBEs), woman-owned businesses (WBEs), and veteran-owned small businesses. These products are to be purchased at the lowest possible price and delivered promptly to City departments. The department is also responsible for surplus property, processing mail, providing copier service and publishing the City Record.

Selected Performance Goals

Purchasing Administration

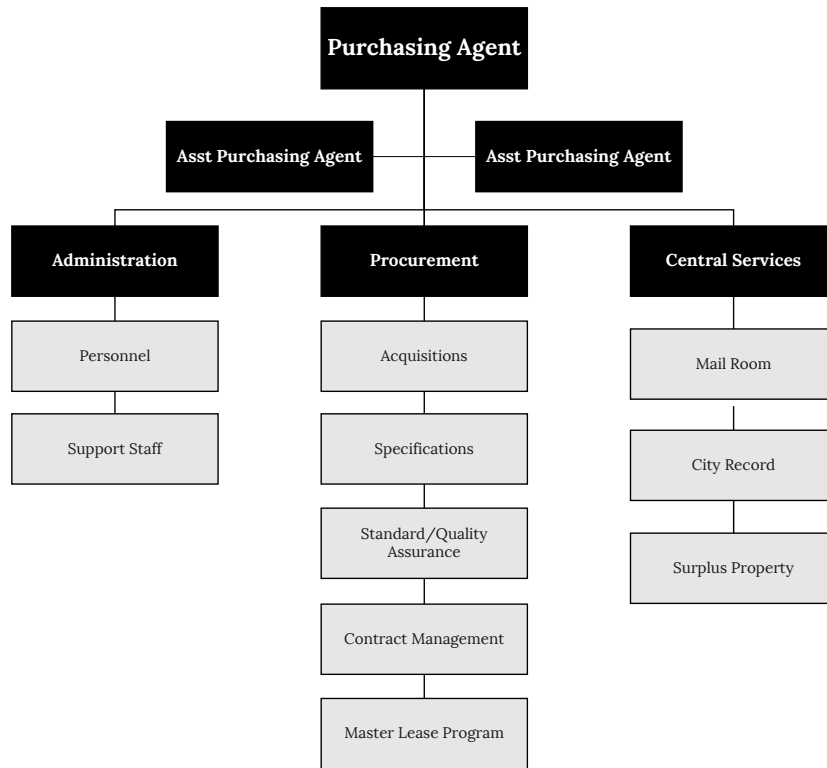
- Increase Diversity in COB Workforce.

| Operating Budget | Program Name | Total Actual '23 | Total Actual '24 | Total Approp '25 | Total Budget '26 |
|------------------|---------------------------|------------------|------------------|------------------|------------------|
| | Purchasing Administration | 1,045,274 | 1,218,236 | 1,789,856 | 1,898,840 |
| | Goods Procurement | 531,574 | 762,315 | 636,106 | 704,374 |
| | Central Services | 893,192 | 489,399 | 296,628 | 417,350 |
| | Technology & Training | 0 | 99,718 | 190,839 | 237,226 |
| | Strategic Procurement | 0 | 436,988 | 717,575 | 941,140 |
| | Total | 2,470,040 | 3,006,656 | 3,631,004 | 4,198,930 |

| External Funds Budget | Fund Name | Total Actual '23 | Total Actual '24 | Total Approp '25 | Total Budget '26 |
|-----------------------|-----------------|------------------|------------------|------------------|------------------|
| | Grant Making 24 | 0 | 44,330 | 0 | 44,667 |
| | Total | 0 | 44,330 | 0 | 44,667 |

| Operating Budget | | Actual '23 | Actual '24 | Approp '25 | Budget '26 |
|------------------|--------------------|------------------|------------------|------------------|------------------|
| | Personnel Services | 1,848,565 | 2,349,993 | 3,133,241 | 3,597,820 |
| | Non Personnel | 621,475 | 656,663 | 497,763 | 601,110 |
| | Total | 2,470,040 | 3,006,656 | 3,631,004 | 4,198,930 |

Procurement Operating Budget



Authorizing Statutes

- Enabling Legislation, M.G.L.A. c.41, § 103.
- Duties of the Purchasing Agent, CBC Ord. § 5-1.8.
- Content and Sale, CBC St. 2 § 650.
- Uniform Procurement Act, M.G.L.A. c. 30B.

Description of Services

The Procurement Department procures all supplies, materials, and equipment for City departments. The department selects vendors through public bidding and processes purchase orders and contracts. The Central Services Unit ensures the efficient and economical disposal of all surplus City property excluding land and buildings, and processes and posts all outgoing, inter-office, and incoming mail. This unit also produces the City Record and operates the Copy Center.

Department History

| Personnel Services | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
|--------------------------------------|------------------|------------------|--------------------|------------------|------------------|
| 51000 Permanent Employees | 1,848,120 | 2,354,162 | 3,133,241 | 3,597,820 | 464,579 |
| 51100 Emergency Employees | 0 | 0 | 0 | 0 | 0 |
| 51200 Overtime | 445 | -4,169 | 0 | 0 | 0 |
| 51600 Unemployment Compensation | 0 | 0 | 0 | 0 | 0 |
| 51700 Workers' Compensation | 0 | 0 | 0 | 0 | 0 |
| Total Personnel Services | 1,848,565 | 2,349,993 | 3,133,241 | 3,597,820 | 464,579 |
| Contractual Services | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 52100 Communications | 11,497 | 52,958 | 8,860 | 8,860 | 0 |
| 52200 Utilities | 0 | 0 | 0 | 0 | 0 |
| 52400 Snow Removal | 0 | 0 | 0 | 0 | 0 |
| 52500 Garbage/Waste Removal | 0 | 0 | 0 | 0 | 0 |
| 52600 Repairs Buildings & Structures | 0 | 0 | 0 | 0 | 0 |
| 52700 Repairs & Service of Equipment | 18,171 | 26,593 | 30,000 | 30,000 | 0 |
| 52800 Transportation of Persons | 7,023 | 11,050 | 11,063 | 0 | -11,063 |
| 52900 Contracted Services | 11,983 | 295,776 | 220,915 | 224,715 | 3,800 |
| Total Contractual Services | 48,674 | 386,377 | 270,838 | 263,575 | -7,263 |
| Supplies & Materials | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 53000 Auto Energy Supplies | 0 | 0 | 0 | 0 | 0 |
| 53200 Food Supplies | 0 | 0 | 0 | 0 | 0 |
| 53400 Custodial Supplies | 0 | 0 | 0 | 0 | 0 |
| 53500 Med, Dental, & Hosp Supply | 0 | 0 | 0 | 0 | 0 |
| 53600 Office Supplies and Materials | 10,715 | 18,722 | 12,225 | 12,225 | 0 |
| 53700 Clothing Allowance | 3,000 | 2,500 | 3,500 | 3,500 | 0 |
| 53800 Educational Supplies & Mat | 0 | 0 | 0 | 0 | 0 |
| 53900 Misc Supplies & Materials | 0 | 4,783 | 0 | 0 | 0 |
| Total Supplies & Materials | 13,715 | 26,005 | 15,725 | 15,725 | 0 |
| Current Chgs & Oblig | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 54300 Workers' Comp Medical | 0 | 4,079 | 0 | 0 | 0 |
| 54400 Legal Liabilities | 0 | 0 | 0 | 0 | 0 |
| 54500 Aid To Veterans | 0 | 0 | 0 | 0 | 0 |
| 54600 Current Charges H&I | 0 | 0 | 0 | 0 | 0 |
| 54700 Indemnification | 0 | 0 | 0 | 0 | 0 |
| 54800 Reserve Account | 0 | 0 | 0 | 0 | 0 |
| 54900 Other Current Charges | 17,591 | 2,655 | 205,200 | 315,810 | 110,610 |
| Total Current Chgs & Oblig | 17,591 | 6,734 | 205,200 | 315,810 | 110,610 |
| Equipment | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 55000 Automotive Equipment | 0 | 0 | 0 | 0 | 0 |
| 55400 Lease/Purchase | 24,070 | 24,070 | 0 | 0 | 0 |
| 55600 Office Furniture & Equipment | 0 | 138,464 | 0 | 0 | 0 |
| 55900 Misc Equipment | 431,273 | 13,676 | 0 | 0 | 0 |
| Total Equipment | 455,343 | 176,210 | 0 | 0 | 0 |
| Other | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 56200 Special Appropriation | 86,152 | 61,337 | 6,000 | 6,000 | 0 |
| 57200 Structures & Improvements | 0 | 0 | 0 | 0 | 0 |
| 58000 Land & Non-Structure | 0 | 0 | 0 | 0 | 0 |
| Total Other | 86,152 | 61,337 | 6,000 | 6,000 | 0 |
| Grand Total | 2,470,040 | 3,006,656 | 3,631,004 | 4,198,930 | 567,926 |

Department Personnel

| Title | Union Code | Grade | Position | FY26 Salary | Title | Union Code | Grade | Position | FY26 Salary |
|-----------------------------|------------|-------|----------|-------------|----------------------------|------------|-------|-----------|------------------|
| Assistant Buyer | SU4 | 14 | 1.00 | 70,125 | Mailroom Supervisor | SE1 | 06 | 1.00 | 101,943 |
| Asst Purchasing Agent | SE1 | 09 | 2.00 | 247,024 | Manager | EXM | 09 | 0.50 | 59,143 |
| Bid, Contract Coord (admin) | SU4 | 16 | 1.00 | 86,261 | Prin Admin Analyst (Aud) | SE1 | 07 | 1.00 | 100,541 |
| Buyer | SU4 | 17 | 3.00 | 260,482 | Prin Admin Assistant | SE1 | 08 | 2.00 | 244,365 |
| Coordinator | SE1 | 06 | 0.50 | 47,783 | Purchasing Agent | CDH | NG | 1.00 | 159,036 |
| Coordinator | SU4 | 16 | 1.00 | 86,261 | Special Projects Manager | EXM | 08 | 1.00 | 117,025 |
| Data Proc Sys Analyst I | SE1 | 07 | 2.00 | 216,519 | Sr Adm Analyst | SE1 | 06 | 1.00 | 87,722 |
| Dir of Strategic Procure | EXM | 11 | 1.00 | 142,132 | Sr Adm Asst (WC) | SE1 | 06 | 1.00 | 96,355 |
| Division Director | SE1 | 11 | 1.00 | 150,382 | Sr Data Proc Systems Anl I | SE1 | 09 | 1.00 | 131,140 |
| Junior Analyst | SE1 | 06 | 3.00 | 271,903 | Sr. Admin Assistant | SE1 | 07 | 2.00 | 211,617 |
| Mailroom Clerk | SU4 | 15 | 1.00 | 61,206 | Sr. Buyer | SU4 | 19 | 2.00 | 193,617 |
| Mailroom Equipment Operator | SU4 | 15 | 1.00 | 79,863 | Sr. Procurement Analyst | SE1 | 08 | 2.00 | 223,336 |
| | | | | | Training & Dev Specialist | SU4 | 19 | 1.00 | 97,748 |
| | | | | | Total | | | 34 | 3,543,529 |
| | | | | | Adjustments | | | | |
| | | | | | Differential Payments | | | | 0 |
| | | | | | Other | | | | 140,439 |
| | | | | | Chargebacks | | | | -86,150 |
| | | | | | Salary Savings | | | | 0 |
| | | | | | FY26 Total Request | | | | 3,597,818 |

External Funds History

| Personnel Services | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
|--------------------------------------|------------------|------------------|--------------------|------------------|------------------|
| 51000 Permanent Employees | 0 | 39,777 | 0 | 44,667 | 44,667 |
| 51100 Emergency Employees | 0 | 0 | 0 | 0 | 0 |
| 51200 Overtime | 0 | 0 | 0 | 0 | 0 |
| 51300 Part Time Employees | 0 | 0 | 0 | 0 | 0 |
| 51400 Health Insurance | 0 | 443 | 0 | 0 | 0 |
| 51500 Pension & Annuity | 0 | 3,623 | 0 | 0 | 0 |
| 51600 Unemployment Compensation | 0 | 0 | 0 | 0 | 0 |
| 51700 Workers' Compensation | 0 | 0 | 0 | 0 | 0 |
| 51800 Indirect Costs | 0 | 0 | 0 | 0 | 0 |
| 51900 Medicare | 0 | 487 | 0 | 0 | 0 |
| Total Personnel Services | 0 | 44,330 | 0 | 44,667 | 44,667 |
| Contractual Services | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 52100 Communications | 0 | 0 | 0 | 0 | 0 |
| 52200 Utilities | 0 | 0 | 0 | 0 | 0 |
| 52400 Snow Removal | 0 | 0 | 0 | 0 | 0 |
| 52500 Garbage/Waste Removal | 0 | 0 | 0 | 0 | 0 |
| 52600 Repairs Buildings & Structures | 0 | 0 | 0 | 0 | 0 |
| 52700 Repairs & Service of Equipment | 0 | 0 | 0 | 0 | 0 |
| 52800 Transportation of Persons | 0 | 0 | 0 | 0 | 0 |
| 52900 Contracted Services | 0 | 0 | 0 | 0 | 0 |
| Total Contractual Services | 0 | 0 | 0 | 0 | 0 |
| Supplies & Materials | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 53000 Auto Energy Supplies | 0 | 0 | 0 | 0 | 0 |
| 53200 Food Supplies | 0 | 0 | 0 | 0 | 0 |
| 53400 Custodial Supplies | 0 | 0 | 0 | 0 | 0 |
| 53500 Med, Dental, & Hosp Supply | 0 | 0 | 0 | 0 | 0 |
| 53600 Office Supplies and Materials | 0 | 0 | 0 | 0 | 0 |
| 53700 Clothing Allowance | 0 | 0 | 0 | 0 | 0 |
| 53800 Educational Supplies & Mat | 0 | 0 | 0 | 0 | 0 |
| 53900 Misc Supplies & Materials | 0 | 0 | 0 | 0 | 0 |
| Total Supplies & Materials | 0 | 0 | 0 | 0 | 0 |
| Current Chgs & Oblig | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 54300 Workers' Comp Medical | 0 | 0 | 0 | 0 | 0 |
| 54400 Legal Liabilities | 0 | 0 | 0 | 0 | 0 |
| 54600 Current Charges H&I | 0 | 0 | 0 | 0 | 0 |
| 54700 Indemnification | 0 | 0 | 0 | 0 | 0 |
| 54800 Reserve Account | 0 | 0 | 0 | 0 | 0 |
| 54900 Other Current Charges | 0 | 0 | 0 | 0 | 0 |
| Total Current Chgs & Oblig | 0 | 0 | 0 | 0 | 0 |
| Equipment | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 55000 Automotive Equipment | 0 | 0 | 0 | 0 | 0 |
| 55400 Lease/Purchase | 0 | 0 | 0 | 0 | 0 |
| 55600 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 |
| 55900 Misc Equipment | 0 | 0 | 0 | 0 | 0 |
| Total Equipment | 0 | 0 | 0 | 0 | 0 |
| Other | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 56200 Special Appropriation | 0 | 0 | 0 | 0 | 0 |
| 57200 Structures & Improvements | 0 | 0 | 0 | 0 | 0 |
| 58000 Land & Non-Structure | 0 | 0 | 0 | 0 | 0 |
| Total Other | 0 | 0 | 0 | 0 | 0 |
| Grand Total | 0 | 44,330 | 0 | 44,667 | 44,667 |

External Funds Personnel

| Title | Union Code | Grade | Position | FY26 Salary | Title | Union Code | Grade | Position | FY26 Salary |
|-------|------------|-------|----------|-------------|-----------------------|------------|-------|----------|-------------|
| | | | | | Coordinator | SE1 | 06 | 0.50 | 44,667 |
| | | | | | Total | | | 0.5 | 44,667 |
| | | | | | Adjustments | | | | |
| | | | | | Differential Payments | | | | 0 |
| | | | | | Other | | | | 0 |
| | | | | | Chargebacks | | | | 0 |
| | | | | | Salary Savings | | | | 0 |
| | | | | | FY26 Total Request | | | | 44,667 |

Program 1. Purchasing Administration

Christopher Radcliffe, Manager, Organization 143100

Program Description

The Administration Program provides administrative, fiscal and human resource support to the Department.

| Operating Budget | Actual '23 | Actual '24 | Approp '25 | Budget '26 |
|--------------------|------------------|------------------|------------------|------------------|
| Personnel Services | 994,832 | 923,397 | 1,544,888 | 1,537,780 |
| Non Personnel | 50,442 | 294,839 | 244,968 | 361,060 |
| Total | 1,045,274 | 1,218,236 | 1,789,856 | 1,898,840 |

Performance

Goal: Increase Diversity in COB Workforce

| Performance Measures | Actual '23 | Actual '24 | Projected '25 | Target '26 |
|---|------------|------------|---------------|------------|
| % of employees who self-identify as a Person of Color | 17% | 26% | 30% | |
| % of employees who self-identify as female | 39% | 43% | 45% | |

Program 2. Goods Procurement

Gerard Bonaceto, Managers, Organization 143200

Program Description

The Procurement Program procures goods and materials for use by all City departments. This program selects vendors through the public bid process, and initiates purchase orders and contracts consistent with appropriateness of cost, quality, delivery requirements, and vendor service. All procurements are fully inclusive of small and local businesses, including minority-owned businesses (MBEs), woman-owned businesses (WBEs), and veteran-owned small businesses are conducted to ensure taxpayers money is spent appropriately. Our Procurement Program follows a Green Purchasing process and purchases products that has a lesser or reduced negative effect or increased positive effect on human health and the environment, when compared with competing products that serve the same purpose.

| Operating Budget | Actual '23 | Actual '24 | Approp '25 | Budget '26 |
|--------------------|------------|------------|------------|------------|
| Personnel Services | 511,688 | 742,383 | 631,083 | 703,124 |
| Non Personnel | 19,886 | 19,932 | 5,023 | 1,250 |
| Total | 531,574 | 762,315 | 636,106 | 704,374 |

Program 3. Central Services

Christopher Radcliffe, Manager, Organization 143300

Program Description

The Central Services Program provides central mailroom services, manages the central photocopy center, manages the disposal of departmental surplus goods and publishes the City Record.

| Operating Budget | Actual '23 | Actual '24 | Approp '25 | Budget '26 |
|--------------------|----------------|----------------|----------------|----------------|
| Personnel Services | 342,045 | 412,472 | 263,974 | 386,600 |
| Non Personnel | 551,147 | 76,927 | 32,654 | 30,750 |
| Total | 893,192 | 489,399 | 296,628 | 417,350 |

Program 4. Technology & Training

Rachel Mara Goldstein, *Manager*, Organization 143400

Program Description

The Technology & Training Program manages and improves the City's ability to procure well by providing operational tools and processes as well as training on how to use them. The program develops and maintains training for both staff and vendors. The team leads procure-to-pay data and reporting initiatives and works to ensure all tools and trainings are accessible, predictable and empowering.

| Operating Budget | Actual '23 | Actual '24 | Approp '25 | Budget '26 |
|--------------------|------------|---------------|----------------|----------------|
| Personnel Services | 0 | 55,723 | 88,164 | 109,426 |
| Non Personnel | 0 | 43,995 | 102,675 | 127,800 |
| Total | 0 | 99,718 | 190,839 | 237,226 |

Program 5. Strategic Procurement

Laura Melle, Manager, Organization 143500

Program Description

The Strategic Procurement program provides solicitation development expertise and support to city departments seeking to procure goods and services. For high profile or complex procurements, the program assists negotiations and throughout the life of the contract, facilitating meetings between departments and vendors to ensure active contract management. In addition, this program is responsible for conceiving, vetting, and drafting new procurement and supplier diversity process improvements to help the city achieve its' policy goals. This includes drafting new legislation, policies, and associated communications.

| Operating Budget | Actual '23 | Actual '24 | Approp '25 | Budget '26 |
|--------------------|------------|----------------|----------------|----------------|
| Personnel Services | 0 | 216,018 | 605,132 | 860,890 |
| Non Personnel | 0 | 220,970 | 112,443 | 80,250 |
| Total | 0 | 436,988 | 717,575 | 941,140 |

Treasury Department Operating Budget

Ashley Groffenberger, Chief Financial Officer & Collector-Treasurer, Appropriation 137000

Department Mission

The mission of the Treasury Department is to collect and transfer all funds due to the City. The Department also deposits and invests City funds, manages the City's borrowings, and makes all disbursements.

Selected Performance Goals

General Management

- Increase Diversity in COB Workforce.

Treasury Administration

- Increase Diversity in COB Workforce.

| Operating Budget | Division Name | Total Actual '23 | Total Actual '24 | Total Approp '25 | Total Budget '26 |
|------------------|---------------------|------------------|------------------|------------------|------------------|
| | Collecting Division | 3,580,918 | 3,804,100 | 3,369,049 | 3,497,254 |
| | Treasury Division | 1,981,965 | 2,450,648 | 2,498,615 | 2,636,469 |
| | Total | 5,562,883 | 6,254,748 | 5,867,664 | 6,133,723 |

| External Funds Budget | Fund Name | Total Actual '23 | Total Actual '24 | Total Approp '25 | Total Budget '26 |
|-----------------------|----------------------------|-------------------|-------------------|-------------------|-------------------|
| | Community Preservation Act | 41,293,589 | 39,138,697 | 35,342,132 | 36,790,221 |
| | Total | 41,293,589 | 39,138,697 | 35,342,132 | 36,790,221 |

| Operating Budget | | Actual '23 | Actual '24 | Approp '25 | Budget '26 |
|------------------|--------------------|------------------|------------------|------------------|------------------|
| | Personnel Services | 3,271,530 | 3,540,871 | 4,064,685 | 4,325,250 |
| | Non Personnel | 2,291,353 | 2,713,877 | 1,802,979 | 1,808,473 |
| | Total | 5,562,883 | 6,254,748 | 5,867,664 | 6,133,723 |

Treasury Department Operating Budget

Authorizing Statutes

- Bonding Requirements, M.G.L.A. c. 41, § 35.
- Deposit on Funds, M.G.L.A. c. 40, § 35; M.G.L.A. c. 41, § 46; M.G.L.A. c. 44, §§ 53-55; M.G.L.A. c. 94C, § 47.
- Custody and Safekeeping of Municipal Funds, M.G.L.A. c. 40, § 5B; M.G.L.A. c. 41, §§ 36, 44, 46; M.G.L.A. c. 44, §§ 53-55.
- Payment of Bills, Payrolls, Withholding, M.G.L.A. c. 41, §§ 35, 41-43, 52, 56, 65-67; M.G.L.A. c.71, § 37B; M.G.L.A. c.149, §§ 148, 178B; M.G.L.A. c. 62B, § 2; M.G.L.A. c. 62, § 10; M.G.L.A. c. 32, § 22; M.G.L.A. c. 32B, § 7; M.G.L.A. c.154, § 8; M.G.L.A. c.175, §§ 138A, 193R; M.G.L.A. c. 180, § 17; 26 U.S.C. §§ 3401-3403, 3405-3406.
- Reporting of Indebtedness, M.G.L.A. c. 41, § 59; M.G.L.A. c.44, §§ 22-28.
- Appropriated Expenditures, M.G.L.A. c. 44, §§ 31, 53, 62-63.
- Tax Title Responsibilities, M.G.L.A. c. 60, §§ 61-63, 76-77, 79-80.
- Tax Rate Determination/Classification, M.G.L.A. c. 59, §§ 23, 38, 43, 53-55.
- Tax Abatements, M.G.L.A. c.58, § 8; M.G.L.A. c.59, §§ 5, 59, 63, 69.
- Collection of Local Taxes, M.G.L.A. c. 60, §§ 61-63, 76-77, 79-80.
- General Authorizing Statutes, 1943 Mass. Acts ch. 434, § 7.
- Motor Vehicle Excise Tax, M.G.L.A. c. 60A.
- Gifts and Grants, M.G.L.A. c. 44, § 53A.
- Municipal Indebtedness, M.G.L.A. c. 44, §§ 11,20.
- Sale/Disposal of Realty/Public Land, M.G.L.A. c. 44, §§ 63-63A.
- Excise on Boats, Ships & Vessels in Lieu of Local Property Taxes, M.G.L.A. c. 60B.

Description of Services

The Treasury Department receives, deposits, and invests funds and pays all warrants, drafts, and orders. The Department issues, redeems, and pays interest on all bonds and notes and maintains custody of all trusts and bequests left to the City. Additionally, the Department issues payroll and required federal and state tax forms. The Department issues and collects all current and delinquent tax billings and departmental revenue. The Department also prepares petitions for land court proceedings and municipal liens and processes abatements and refunds. Additionally, the Department prepares tax certifications and tax takings, and researches tax problems.

Department History

| Personnel Services | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
|--------------------------------------|------------------|------------------|--------------------|------------------|------------------|
| 51000 Permanent Employees | 3,219,890 | 3,484,205 | 4,020,185 | 4,280,750 | 260,565 |
| 51100 Emergency Employees | 0 | 0 | 0 | 0 | 0 |
| 51200 Overtime | 50,135 | 55,070 | 44,500 | 44,500 | 0 |
| 51600 Unemployment Compensation | 0 | 1,596 | 0 | 0 | 0 |
| 51700 Workers' Compensation | 1,505 | 0 | 0 | 0 | 0 |
| Total Personnel Services | 3,271,530 | 3,540,871 | 4,064,685 | 4,325,250 | 260,565 |
| Contractual Services | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 52100 Communications | 26,965 | 32,966 | 27,000 | 21,000 | -6,000 |
| 52200 Utilities | 0 | 0 | 0 | 0 | 0 |
| 52400 Snow Removal | 0 | 0 | 0 | 0 | 0 |
| 52500 Garbage/Waste Removal | 0 | 0 | 0 | 0 | 0 |
| 52600 Repairs Buildings & Structures | 0 | 0 | 0 | 0 | 0 |
| 52700 Repairs & Service of Equipment | 15,131 | 4,497 | 20,792 | 15,792 | -5,000 |
| 52800 Transportation of Persons | 22,206 | 27,027 | 32,111 | 2,500 | -29,611 |
| 52900 Contracted Services | 858,323 | 782,701 | 807,250 | 714,250 | -93,000 |
| Total Contractual Services | 922,625 | 847,191 | 887,153 | 753,542 | -133,611 |
| Supplies & Materials | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 53000 Auto Energy Supplies | 0 | 0 | 0 | 0 | 0 |
| 53200 Food Supplies | 0 | 0 | 0 | 0 | 0 |
| 53400 Custodial Supplies | 0 | 0 | 0 | 0 | 0 |
| 53500 Med, Dental, & Hosp Supply | 0 | 0 | 0 | 0 | 0 |
| 53600 Office Supplies and Materials | 784,585 | 1,213,633 | 869,703 | 1,017,308 | 147,605 |
| 53700 Clothing Allowance | 5,250 | 5,500 | 6,000 | 5,500 | -500 |
| 53800 Educational Supplies & Mat | 0 | 0 | 0 | 0 | 0 |
| 53900 Misc Supplies & Materials | 0 | 0 | 0 | 0 | 0 |
| Total Supplies & Materials | 789,835 | 1,219,133 | 875,703 | 1,022,808 | 147,105 |
| Current Chgs & Oblig | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 54300 Workers' Comp Medical | 470 | 1,292 | 0 | 0 | 0 |
| 54400 Legal Liabilities | 0 | 0 | 0 | 0 | 0 |
| 54500 Aid To Veterans | 0 | 0 | 0 | 0 | 0 |
| 54600 Current Charges H&I | 0 | 0 | 0 | 0 | 0 |
| 54700 Indemnification | 0 | 0 | 0 | 0 | 0 |
| 54800 Reserve Account | 0 | 0 | 0 | 0 | 0 |
| 54900 Other Current Charges | 50,050 | 9,473 | 20,123 | 20,123 | 0 |
| Total Current Chgs & Oblig | 50,520 | 10,765 | 20,123 | 20,123 | 0 |
| Equipment | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 55000 Automotive Equipment | 0 | 0 | 0 | 0 | 0 |
| 55400 Lease/Purchase | 0 | 0 | 0 | 0 | 0 |
| 55600 Office Furniture & Equipment | 52,445 | 25,979 | 0 | 0 | 0 |
| 55900 Misc Equipment | 50,928 | 15,689 | 20,000 | 12,000 | -8,000 |
| Total Equipment | 103,373 | 41,668 | 20,000 | 12,000 | -8,000 |
| Other | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 56200 Special Appropriation | 425,000 | 595,120 | 0 | 0 | 0 |
| 57200 Structures & Improvements | 0 | 0 | 0 | 0 | 0 |
| 58000 Land & Non-Structure | 0 | 0 | 0 | 0 | 0 |
| Total Other | 425,000 | 595,120 | 0 | 0 | 0 |
| Grand Total | 5,562,883 | 6,254,748 | 5,867,664 | 6,133,723 | 266,059 |

Department Personnel

| Title | Union Code | Grade | Position | FY26 Salary | Title | Union Code | Grade | Position | FY26 Salary |
|-------------------------------|------------|-------|----------|-------------|-------------------------------|------------|-------|-----------|------------------|
| Accounting Manager | SE1 | 09 | 1.00 | 128,502 | Pr Admin Asst | SE1 | 08 | 0.85 | 93,447 |
| Adm Assistant | SU4 | 17 | 1.00 | 84,838 | Prin Accountant | SU4 | 16 | 4.00 | 311,439 |
| Admin Asst-Deputy Collect | SU4 | 17 | 1.00 | 70,214 | Prin Admin Asst | SE1 | 09 | 1.00 | 131,140 |
| Admin Asst (Law) | SU4 | 16 | 2.00 | 132,154 | Prin Admin Asst (Treas/Treas) | SE1 | 06 | 1.00 | 86,595 |
| Asset & Invest. Mgr. | SE1 | 10 | 1.00 | 138,906 | Principal Administrative Asst | SE1 | 07 | 1.00 | 109,649 |
| Collections Specialist | SU4 | 14 | 5.00 | 295,712 | Quality Control Supervisor | SE1 | 07 | 1.00 | 109,647 |
| Collector-Treasurer | CDH | NG | 1.00 | 194,834 | Senior Advisor | EXM | 11 | 0.50 | 72,065 |
| Data Proc Sys Analyst I | SE1 | 07 | 1.00 | 97,832 | Senior Analyst | EXM | 09 | 1.00 | 91,134 |
| Deputy Treasurer | SE1 | 11 | 0.90 | 135,344 | Senior Program Manager | SE1 | 08 | 1.00 | 120,962 |
| Dir Operations | EXM | 11 | 1.00 | 106,542 | Sr Adm Asst (WC) | SE1 | 06 | 1.00 | 99,898 |
| Director | CDH | NG | 0.75 | 123,749 | Sr Legal Asst & Researcher | SU4 | 16 | 1.00 | 75,826 |
| Exec Assistant | SE1 | 12 | 1.00 | 156,022 | Sr Programmer | SU4 | 15 | 1.00 | 57,588 |
| Exec Asst (Treasury) | SE1 | 06 | 1.00 | 88,098 | Sr. Principal Accountant | SU4 | 17 | 0.90 | 83,866 |
| First Asst Coll-Trs | SE1 | 13 | 1.00 | 162,328 | Sr. Specialist | SE1 | 06 | 1.00 | 77,172 |
| Head Account Clerk (BPD) | SU4 | 13 | 2.00 | 111,584 | Staff Accountant | SE1 | 06 | 1.00 | 95,567 |
| Head Administrative Clerk | SU4 | 14 | 2.00 | 122,512 | Supervisor Accounting | SE1 | 08 | 5.00 | 555,122 |
| Human Resources Generalist | EXM | 07 | 0.90 | 94,211 | Tax Title Supervisor | SU4 | 17 | 1.00 | 78,801 |
| Manager | SE1 | 09 | 1.00 | 109,142 | Tax Title Supv | SU4 | 15 | 2.00 | 157,444 |
| Mgmt Analyst | SE1 | 06 | 1.00 | 101,943 | Teller | SU4 | 13 | 3.00 | 172,579 |
| Payment Processing Specialist | SU4 | 15 | 1.00 | 70,214 | Trst Acct & Invst Supervisor | SE1 | 09 | 1.00 | 128,502 |
| | | | | | Trust and Asset Manager | SE1 | 11 | 1.00 | 150,382 |
| | | | | | Total | | | 57 | 5,383,506 |
| | | | | | Adjustments | | | | |
| | | | | | Differential Payments | | | | 0 |
| | | | | | Other | | | | 163,001 |
| | | | | | Chargebacks | | | | -1,065,759 |
| | | | | | Salary Savings | | | | -200,000 |
| | | | | | FY26 Total Request | | | | 4,280,748 |

External Funds History

| Personnel Services | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
|--------------------------------------|------------------|------------------|--------------------|------------------|------------------|
| 51000 Permanent Employees | 261,218 | 483,879 | 767,971 | 859,557 | 91,586 |
| 51100 Emergency Employees | 0 | 0 | 0 | 0 | 0 |
| 51200 Overtime | 0 | 0 | 0 | 0 | 0 |
| 51300 Part Time Employees | 0 | 0 | 0 | 0 | 0 |
| 51400 Health Insurance | 32,502 | 28,982 | 110,696 | 128,934 | 18,238 |
| 51500 Pension & Annuity | 0 | 0 | 66,417 | 77,360 | 10,943 |
| 51600 Unemployment Compensation | 0 | 0 | 0 | 0 | 0 |
| 51700 Workers' Compensation | 0 | 0 | 5,000 | 1,000 | -4,000 |
| 51800 Indirect Costs | 0 | 0 | 0 | 0 | 0 |
| 51900 Medicare | 7,583 | 6,296 | 10,701 | 12,464 | 1,763 |
| Total Personnel Services | 301,303 | 519,157 | 960,785 | 1,079,315 | 118,530 |
| Contractual Services | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 52100 Communications | 0 | 0 | 5,250 | 0 | -5,250 |
| 52200 Utilities | 0 | 0 | 0 | 0 | 0 |
| 52400 Snow Removal | 0 | 0 | 0 | 0 | 0 |
| 52500 Garbage/Waste Removal | 0 | 0 | 0 | 0 | 0 |
| 52600 Repairs Buildings & Structures | 0 | 0 | 0 | 0 | 0 |
| 52700 Repairs & Service of Equipment | 0 | 0 | 0 | 0 | 0 |
| 52800 Transportation of Persons | 299 | 2,285 | 6,914 | 6,914 | 0 |
| 52900 Contracted Services | 40,965,476 | 38,581,947 | 563,900 | 436,500 | -127,400 |
| Total Contractual Services | 40,965,775 | 38,584,232 | 576,064 | 443,414 | -132,650 |
| Supplies & Materials | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 53000 Auto Energy Supplies | 0 | 0 | 500 | 500 | 0 |
| 53200 Food Supplies | 237 | 247 | 1,000 | 1,000 | 0 |
| 53400 Custodial Supplies | 0 | 0 | 0 | 0 | 0 |
| 53500 Med, Dental, & Hosp Supply | 0 | 0 | 0 | 0 | 0 |
| 53600 Office Supplies and Materials | 27,620 | 3,415 | 4,000 | 4,000 | 0 |
| 53700 Clothing Allowance | 0 | 0 | 0 | 0 | 0 |
| 53800 Educational Supplies & Mat | 0 | 0 | 0 | 0 | 0 |
| 53900 Misc Supplies & Materials | 0 | 0 | 0 | 0 | 0 |
| Total Supplies & Materials | 27,857 | 3,662 | 5,500 | 5,500 | 0 |
| Current Chgs & Oblig | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 54300 Workers' Comp Medical | 0 | 0 | 0 | 0 | 0 |
| 54400 Legal Liabilities | 0 | 0 | 0 | 0 | 0 |
| 54600 Current Charges H&I | 0 | 0 | 0 | 0 | 0 |
| 54700 Indemnification | 0 | 0 | 0 | 0 | 0 |
| 54800 Reserve Account | 0 | 0 | 33,773,783 | 35,235,992 | 1,462,209 |
| 54900 Other Current Charges | 21,372 | 21,947 | 21,500 | 21,500 | 0 |
| Total Current Chgs & Oblig | 21,372 | 21,947 | 33,795,283 | 35,257,492 | 1,462,209 |
| Equipment | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 55000 Automotive Equipment | 0 | 0 | 0 | 0 | 0 |
| 55400 Lease/Purchase | 0 | 0 | 0 | 0 | 0 |
| 55600 Office Furniture & Equipment | 0 | 9,671 | 2,000 | 2,000 | 0 |
| 55900 Misc Equipment | 2,228 | 28 | 2,500 | 2,500 | 0 |
| Total Equipment | 2,228 | 9,699 | 4,500 | 4,500 | 0 |
| Other | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 56200 Special Appropriation | 0 | 0 | 0 | 0 | 0 |
| 57200 Structures & Improvements | 0 | 0 | 0 | 0 | 0 |
| 58000 Land & Non-Structure | 0 | 0 | 0 | 0 | 0 |
| Total Other | 0 | 0 | 0 | 0 | 0 |
| Grand Total | 41,293,589 | 39,138,697 | 35,342,132 | 36,790,221 | 1,448,089 |

External Funds Personnel

| Title | Union Code | Grade | Position | FY26 Salary | Title | Union Code | Grade | Position | FY26 Salary | |
|----------------------------|------------|-------|----------|-------------|---------------------------|------------|-------|----------|----------------|----------------|
| Deputy Treasurer | SE1 | 11 | 0.10 | 15,038 | Pr Admin Asst | SE1 | 08 | 0.15 | 16,491 | |
| Director | CDH | NG | 0.25 | 41,250 | Senior Director | EXM | 12 | 1.00 | 149,552 | |
| Human Resources Generalist | EXM | 07 | 0.10 | 10,468 | Special Assistant Admin | EXM | 05 | 1.00 | 82,853 | |
| Manager | EXM | 09 | 3.00 | 342,020 | Sr Admin Asst | EXM | 06 | 1.00 | 73,808 | |
| Pr Adm Asst | EXM | 09 | 1.00 | 118,759 | Sr. Principal Accountant | SU4 | 17 | 0.10 | 9,318 | |
| | | | | | Total | | | | 8 | 859,557 |
| | | | | | Adjustments | | | | | |
| | | | | | Differential Payments | | | | | 0 |
| | | | | | Other | | | | | 0 |
| | | | | | Chargebacks | | | | | 0 |
| | | | | | Salary Savings | | | | | 0 |
| | | | | | FY26 Total Request | | | | 859,557 | |

Treasury Division Operating Budget

Jerica Bradley, First Assistant Collector-Treasurer, Appropriation 138

Division Mission

The Treasury Division receives and has care and custody of all monies, property, and securities acquired by virtue of any statute, ordinance, gift, devise, bequest, or deposit. In addition, the Division pays all warrants, drafts, bonds, and approved executions against the City.

Selected Performance Goals

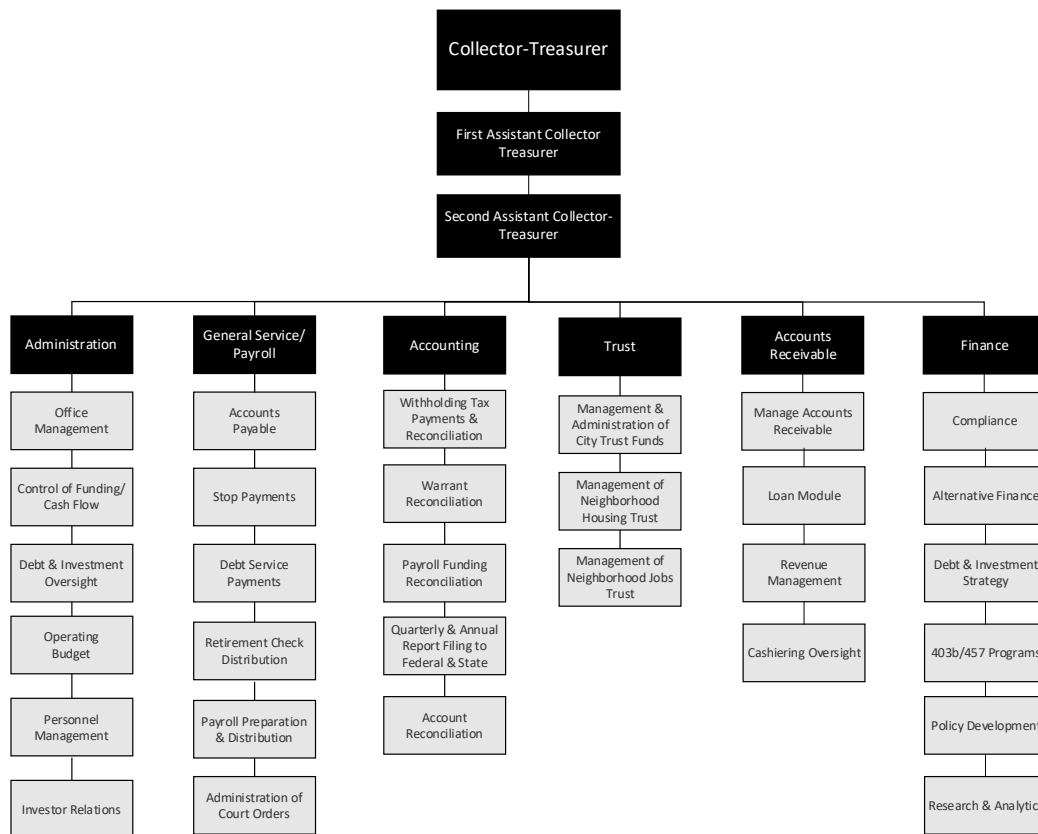
Treasury Administration

- Increase Diversity in COB Workforce.

| Operating Budget | Program Name | Total Actual '23 | Total Actual '24 | Total Approp '25 | Total Budget '26 |
|------------------|-------------------------|------------------|------------------|------------------|------------------|
| | Treasury Administration | 827,141 | 1,110,196 | 905,024 | 913,707 |
| | General Service/Payroll | 669,057 | 763,552 | 708,406 | 674,274 |
| | Treasury Finance | 0 | 0 | 308,570 | 306,996 |
| | Treasury Accounting | 132,036 | 257,921 | 234,296 | 416,322 |
| | Accounts Receivable | 349,288 | 284,532 | 324,969 | 323,039 |
| | Trust | 4,443 | 34,447 | 17,350 | 2,131 |
| | Total | 1,981,965 | 2,450,648 | 2,498,615 | 2,636,469 |

| Operating Budget | | Actual '23 | Actual '24 | Approp '25 | Budget '26 |
|------------------|--------------------|------------------|------------------|------------------|------------------|
| | Personnel Services | 1,439,222 | 1,638,900 | 1,956,996 | 2,055,596 |
| | Non Personnel | 542,743 | 811,748 | 541,619 | 580,873 |
| | Total | 1,981,965 | 2,450,648 | 2,498,615 | 2,636,469 |

Treasury Division Operating Budget



Description of Services

The Treasury Division invests all City funds, including amounts held by the Collector-Treasurer as custodian of all City trust funds, is responsible for managing the City's tax-exempt debt transactions, processes the salaries of all City employees, makes payments on all warrants, drafts and orders, and processes disbursements to all City vendors and contractors. The Treasury Division is also responsible for making debt service payments on outstanding City bonds, notes and other tax-exempt financing.

Division History

| Personnel Services | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
|--------------------------------------|------------------|------------------|--------------------|------------------|------------------|
| 51000 Permanent Employees | 1,437,123 | 1,635,692 | 1,936,996 | 2,035,596 | 98,600 |
| 51100 Emergency Employees | 0 | 0 | 0 | 0 | 0 |
| 51200 Overtime | 2,099 | 2,809 | 20,000 | 20,000 | 0 |
| 51600 Unemployment Compensation | 0 | 399 | 0 | 0 | 0 |
| 51700 Workers' Compensation | 0 | 0 | 0 | 0 | 0 |
| Total Personnel Services | 1,439,222 | 1,638,900 | 1,956,996 | 2,055,596 | 98,600 |
| Contractual Services | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 52100 Communications | 23,398 | 22,881 | 22,000 | 16,000 | -6,000 |
| 52200 Utilities | 0 | 0 | 0 | 0 | 0 |
| 52400 Snow Removal | 0 | 0 | 0 | 0 | 0 |
| 52500 Garbage/Waste Removal | 0 | 0 | 0 | 0 | 0 |
| 52600 Repairs Buildings & Structures | 0 | 0 | 0 | 0 | 0 |
| 52700 Repairs & Service of Equipment | 9,766 | 2,541 | 15,792 | 10,792 | -5,000 |
| 52800 Transportation of Persons | 9,462 | 12,004 | 13,151 | 2,500 | -10,651 |
| 52900 Contracted Services | 171,307 | 192,302 | 196,250 | 208,250 | 12,000 |
| Total Contractual Services | 213,933 | 229,728 | 247,193 | 237,542 | -9,651 |
| Supplies & Materials | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 53000 Auto Energy Supplies | 0 | 0 | 0 | 0 | 0 |
| 53200 Food Supplies | 0 | 0 | 0 | 0 | 0 |
| 53400 Custodial Supplies | 0 | 0 | 0 | 0 | 0 |
| 53500 Med, Dental, & Hosp Supply | 0 | 0 | 0 | 0 | 0 |
| 53600 Office Supplies and Materials | 256,703 | 572,649 | 284,203 | 336,308 | 52,105 |
| 53700 Clothing Allowance | 1,000 | 1,250 | 1,750 | 1,750 | 0 |
| 53800 Educational Supplies & Mat | 0 | 0 | 0 | 0 | 0 |
| 53900 Misc Supplies & Materials | 0 | 0 | 0 | 0 | 0 |
| Total Supplies & Materials | 257,703 | 573,899 | 285,953 | 338,058 | 52,105 |
| Current Chgs & Oblig | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 54300 Workers' Comp Medical | 0 | 0 | 0 | 0 | 0 |
| 54400 Legal Liabilities | 0 | 0 | 0 | 0 | 0 |
| 54500 Aid To Veterans | 0 | 0 | 0 | 0 | 0 |
| 54600 Current Charges H&I | 0 | 0 | 0 | 0 | 0 |
| 54700 Indemnification | 0 | 0 | 0 | 0 | 0 |
| 54800 Reserve Account | 0 | 0 | 0 | 0 | 0 |
| 54900 Other Current Charges | 18,662 | 8,121 | 8,473 | 5,273 | -3,200 |
| Total Current Chgs & Oblig | 18,662 | 8,121 | 8,473 | 5,273 | -3,200 |
| Equipment | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 55000 Automotive Equipment | 0 | 0 | 0 | 0 | 0 |
| 55400 Lease/Purchase | 0 | 0 | 0 | 0 | 0 |
| 55600 Office Furniture & Equipment | 52,445 | 0 | 0 | 0 | 0 |
| 55900 Misc Equipment | 0 | 0 | 0 | 0 | 0 |
| Total Equipment | 52,445 | 0 | 0 | 0 | 0 |
| Other | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 56200 Special Appropriation | 0 | 0 | 0 | 0 | 0 |
| 57200 Structures & Improvements | 0 | 0 | 0 | 0 | 0 |
| 58000 Land & Non-Structure | 0 | 0 | 0 | 0 | 0 |
| Total Other | 0 | 0 | 0 | 0 | 0 |
| Grand Total | 1,981,965 | 2,450,648 | 2,498,615 | 2,636,469 | 137,854 |

Division Personnel

| Title | Union Code | Grade | Position | FY26 Salary | Title | Union Code | Grade | Position | FY26 Salary |
|----------------------------|------------|-------|----------|-------------|-------------------------------|------------|-----------|----------|------------------|
| Accounting Manager | SE1 | 09 | 1.00 | 128,502 | Pr Admin Asst | SE1 | 08 | 0.85 | 93,447 |
| Adm Assistant | SU4 | 17 | 1.00 | 84,838 | Prin Accountant | SU4 | 16 | 4.00 | 311,439 |
| Admin Asst (Law) | SU4 | 16 | 1.00 | 69,984 | Prin Admin Asst (Treas/Treas) | SE1 | 06 | 1.00 | 86,595 |
| Asset & Invest. Mgr. | SE1 | 10 | 1.00 | 138,906 | Senior Advisor | EXM | 11 | 0.50 | 72,065 |
| Collector-Treasurer | CDH | NG | 1.00 | 194,834 | Senior Analyst | EXM | 09 | 1.00 | 91,134 |
| Deputy Treasurer | SE1 | 11 | 0.90 | 135,344 | Senior Program Manager | SE1 | 08 | 1.00 | 120,962 |
| Dir Operations | EXM | 11 | 1.00 | 106,542 | Sr. Principal Accountant | SU4 | 17 | 0.90 | 83,866 |
| Director | CDH | NG | 0.75 | 123,749 | Sr. Specialist | SE1 | 06 | 1.00 | 77,172 |
| Exec Asst (Treasury) | SE1 | 06 | 1.00 | 88,098 | Staff Accountant | SE1 | 06 | 1.00 | 95,567 |
| Human Resources Generalist | EXM | 07 | 0.90 | 94,211 | Supervisor Accounting | SE1 | 08 | 4.00 | 472,271 |
| Mgmt Analyst | SE1 | 06 | 1.00 | 101,943 | Trst Acct & Invst Supervisor | SE1 | 09 | 1.00 | 128,502 |
| | | | | | Trust and Asset Manager | SE1 | 11 | 1.00 | 150,382 |
| | | | | | Total | | 28 | | 3,050,353 |
| | | | | | Adjustments | | | | |
| | | | | | Differential Payments | | | | 0 |
| | | | | | Other | | | | 146,001 |
| | | | | | Chargebacks | | | | -1,065,759 |
| | | | | | Salary Savings | | | | -95,000 |
| | | | | | FY26 Total Request | | | | 2,035,595 |

External Funds History

| Personnel Services | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
|--------------------------------------|------------------|------------------|--------------------|------------------|------------------|
| 51000 Permanent Employees | 261,218 | 483,879 | 767,971 | 859,557 | 91,586 |
| 51100 Emergency Employees | 0 | 0 | 0 | 0 | 0 |
| 51200 Overtime | 0 | 0 | 0 | 0 | 0 |
| 51300 Part Time Employees | 0 | 0 | 0 | 0 | 0 |
| 51400 Health Insurance | 32,502 | 28,982 | 110,696 | 128,934 | 18,238 |
| 51500 Pension & Annuity | 0 | 0 | 66,417 | 77,360 | 10,943 |
| 51600 Unemployment Compensation | 0 | 0 | 0 | 0 | 0 |
| 51700 Workers' Compensation | 0 | 0 | 5,000 | 1,000 | -4,000 |
| 51800 Indirect Costs | 0 | 0 | 0 | 0 | 0 |
| 51900 Medicare | 7,583 | 6,296 | 10,701 | 12,464 | 1,763 |
| Total Personnel Services | 301,303 | 519,157 | 960,785 | 1,079,315 | 118,530 |
| Contractual Services | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 52100 Communications | 0 | 0 | 5,250 | 0 | -5,250 |
| 52200 Utilities | 0 | 0 | 0 | 0 | 0 |
| 52400 Snow Removal | 0 | 0 | 0 | 0 | 0 |
| 52500 Garbage/Waste Removal | 0 | 0 | 0 | 0 | 0 |
| 52600 Repairs Buildings & Structures | 0 | 0 | 0 | 0 | 0 |
| 52700 Repairs & Service of Equipment | 0 | 0 | 0 | 0 | 0 |
| 52800 Transportation of Persons | 299 | 2,285 | 6,914 | 6,914 | 0 |
| 52900 Contracted Services | 40,965,476 | 38,581,947 | 563,900 | 436,500 | -127,400 |
| Total Contractual Services | 40,965,775 | 38,584,232 | 576,064 | 443,414 | -132,650 |
| Supplies & Materials | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 53000 Auto Energy Supplies | 0 | 0 | 500 | 500 | 0 |
| 53200 Food Supplies | 237 | 247 | 1,000 | 1,000 | 0 |
| 53400 Custodial Supplies | 0 | 0 | 0 | 0 | 0 |
| 53500 Med, Dental, & Hosp Supply | 0 | 0 | 0 | 0 | 0 |
| 53600 Office Supplies and Materials | 27,620 | 3,415 | 4,000 | 4,000 | 0 |
| 53700 Clothing Allowance | 0 | 0 | 0 | 0 | 0 |
| 53800 Educational Supplies & Mat | 0 | 0 | 0 | 0 | 0 |
| 53900 Misc Supplies & Materials | 0 | 0 | 0 | 0 | 0 |
| Total Supplies & Materials | 27,857 | 3,662 | 5,500 | 5,500 | 0 |
| Current Chgs & Oblig | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 54300 Workers' Comp Medical | 0 | 0 | 0 | 0 | 0 |
| 54400 Legal Liabilities | 0 | 0 | 0 | 0 | 0 |
| 54600 Current Charges H&I | 0 | 0 | 0 | 0 | 0 |
| 54700 Indemnification | 0 | 0 | 0 | 0 | 0 |
| 54800 Reserve Account | 0 | 0 | 33,773,783 | 35,235,992 | 1,462,209 |
| 54900 Other Current Charges | 21,372 | 21,947 | 21,500 | 21,500 | 0 |
| Total Current Chgs & Oblig | 21,372 | 21,947 | 33,795,283 | 35,257,492 | 1,462,209 |
| Equipment | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 55000 Automotive Equipment | 0 | 0 | 0 | 0 | 0 |
| 55400 Lease/Purchase | 0 | 0 | 0 | 0 | 0 |
| 55600 Office Furniture & Equipment | 0 | 9,671 | 2,000 | 2,000 | 0 |
| 55900 Misc Equipment | 2,228 | 28 | 2,500 | 2,500 | 0 |
| Total Equipment | 2,228 | 9,699 | 4,500 | 4,500 | 0 |
| Other | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 56200 Special Appropriation | 0 | 0 | 0 | 0 | 0 |
| 57200 Structures & Improvements | 0 | 0 | 0 | 0 | 0 |
| 58000 Land & Non-Structure | 0 | 0 | 0 | 0 | 0 |
| Total Other | 0 | 0 | 0 | 0 | 0 |
| Grand Total | 41,293,583 | 39,138,697 | 35,342,132 | 36,790,221 | 1,448,089 |

External Funds Personnel

| Title | Union Code | Grade | Position | FY26 Salary | Title | Union Code | Grade | Position | FY26 Salary | |
|----------------------------|------------|-------|----------|-------------|---------------------------|------------|-------|----------|----------------|----------------|
| Deputy Treasurer | SE1 | 11 | 0.10 | 15,038 | Pr Admin Asst | SE1 | 08 | 0.15 | 16,491 | |
| Director | CDH | NG | 0.25 | 41,250 | Senior Director | EXM | 12 | 1.00 | 149,552 | |
| Human Resources Generalist | EXM | 07 | 0.10 | 10,468 | Special Assistant Admin | EXM | 05 | 1.00 | 82,853 | |
| Manager | EXM | 09 | 3.00 | 342,020 | Sr Admin Asst | EXM | 06 | 1.00 | 73,808 | |
| Pr Adm Asst | EXM | 09 | 1.00 | 118,759 | Sr. Principal Accountant | SU4 | 17 | 0.10 | 9,318 | |
| | | | | | Total | | | | 8 | 859,557 |
| | | | | | Adjustments | | | | | |
| | | | | | Differential Payments | | | | | 0 |
| | | | | | Other | | | | | 0 |
| | | | | | Chargebacks | | | | | 0 |
| | | | | | Salary Savings | | | | | 0 |
| | | | | | FY26 Total Request | | | | 859,557 | |

Program 1. Treasury Administration

Tim McKenzie, Manager, Organization 138100

Program Description

The Administration Program hires, trains, and manages all Treasury Division personnel and ensures overall effective and efficient fund management.

| Operating Budget | Actual '23 | Actual '24 | Approp '25 | Budget '26 |
|--------------------|----------------|------------------|----------------|----------------|
| Personnel Services | 586,962 | 664,665 | 658,357 | 578,341 |
| Non Personnel | 240,179 | 445,531 | 246,667 | 335,366 |
| Total | 827,141 | 1,110,196 | 905,024 | 913,707 |

Performance

Goal: Increase Diversity in COB Workforce

| Performance Measures | Actual '23 | Actual '24 | Projected '25 | Target '26 |
|---|------------|------------|---------------|------------|
| % of employees who self-identify as a Person of Color | 53% | 60% | 61% | |
| % of employees who self-identify as female | 77% | 68% | 67% | |

Program 2. General Service/Payroll

Chinele Velazquez, Manager, Organization 138200

Program Description

The program is responsible for the processing and distribution of all payroll, payroll deductions, garnishment payments, accounts payable, issuance of refund payments for real estate tax overpayments and tax title payments. In addition, the program is responsible for the distribution of retirement benefit payments. The program maintains schedules for principal and interest on City borrowings.

| Operating Budget | Actual '23 | Actual '24 | Approp '25 | Budget '26 |
|--------------------|------------|------------|------------|------------|
| Personnel Services | 375,372 | 408,511 | 442,894 | 429,767 |
| Non Personnel | 293,685 | 355,041 | 265,512 | 244,507 |
| Total | 669,057 | 763,552 | 708,406 | 674,274 |

Program 3. Treasury Finance

Vacant, Manager, Organization 138300

Program Description

The Finance Program organizes, plans and directs the City’s financial activities including how it borrows its money, invests cash and expands its financial planning capacity. Key functions of the Program include alternative finance, financial planning, cashflow forecasting, maintaining debt and investment policies, and managing internal and external funding sources.

| Operating Budget | Actual '23 | Actual '24 | Approp '25 | Budget '26 |
|--------------------|------------|------------|----------------|----------------|
| Personnel Services | 0 | 0 | 307,166 | 306,996 |
| Non Personnel | 0 | 0 | 1,404 | 0 |
| Total | 0 | 0 | 308,570 | 306,996 |

Program 4. Treasury Accounting

Hector Sosa, Manager, Organization 138400

Program Description

The Accounting Program records and reconciles on a daily basis the cash and investment balances of the City. It reports daily on all financial transactions. Additionally, the program prepares and files federal and state forms and ensures payment of withholding taxes to state and federal agencies. The program is also responsible for ensuring the timely reconciliation of bank statements and city records.

| Operating Budget | Actual '23 | Actual '24 | Approp '25 | Budget '26 |
|--------------------|------------|------------|------------|------------|
| Personnel Services | 125,481 | 251,283 | 226,908 | 416,072 |
| Non Personnel | 6,555 | 6,638 | 7,388 | 250 |
| Total | 132,036 | 257,921 | 234,296 | 416,322 |

Program 5. Accounts Receivable

Rebecca Layden, *Manager*, Organization 138500

Program Description

The Accounts Receivable Program is responsible for establishing policies and procedures, monitoring compliance, and providing a central resource to revenue generating departments that utilize the accounts receivable and billing systems.

| Operating Budget | Actual '23 | Actual '24 | Approp '25 | Budget '26 |
|--------------------|----------------|----------------|----------------|----------------|
| Personnel Services | 346,964 | 282,104 | 307,629 | 323,039 |
| Non Personnel | 2,324 | 2,428 | 17,340 | 0 |
| Total | 349,288 | 284,532 | 324,969 | 323,039 |

Program 6. Trust

Margaret Dyson, Manager, Organization 138600

Program Description

The Trust Program is charged with the responsibility of providing technical assistance to the City's various boards of trustees in the oversight of the investment programs for the more than 250 testamentary trust funds that have been entrusted to the City while ensuring that all beneficiary distributions are made in accordance with each benefactor's instructions.

| Operating Budget | Actual '23 | Actual '24 | Approp '25 | Budget '26 |
|--------------------|------------|------------|------------|------------|
| Personnel Services | 4,443 | 32,337 | 14,042 | 1,381 |
| Non Personnel | 0 | 2,110 | 3,308 | 750 |
| Total | 4,443 | 34,447 | 17,350 | 2,131 |

Collecting Division Operating Budget

Celia M. Barton, First Assistant Collector-Treasurer, Appropriation 137

Division Mission

The Collecting Division collects property taxes and all other monies due to the City while serving taxpayers in a professional and courteous manner. The Division strives to achieve the highest property collection rate possible and pursues all collection remedies allowed under statute.

Selected Performance Goals

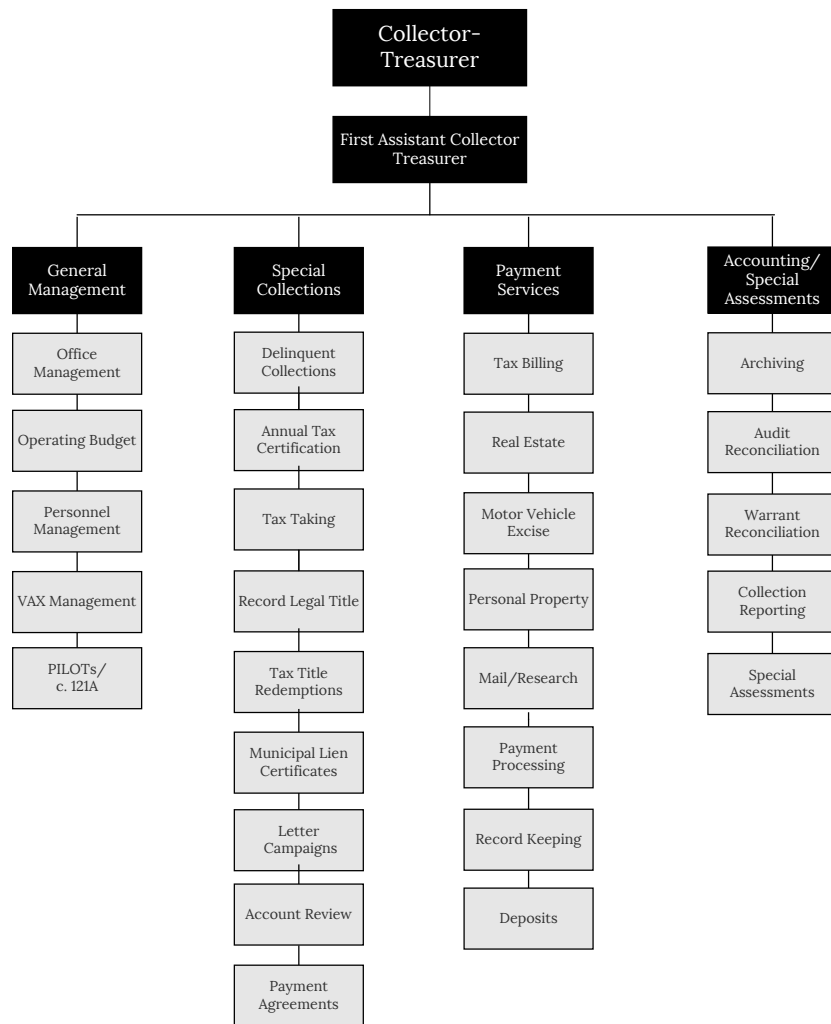
General Management

- Increase Diversity in COB Workforce.

| Operating Budget | Program Name | Total Actual '23 | Total Actual '24 | Total Approp '25 | Total Budget '26 |
|------------------|----------------------------|------------------|------------------|------------------|------------------|
| | General Management | 765,308 | 998,699 | 1,278,553 | 1,334,220 |
| | Special Collections | 454,527 | 514,783 | 598,953 | 583,526 |
| | Payment Services | 2,013,771 | 1,903,140 | 1,095,367 | 1,201,748 |
| | Accounting/Quality Control | 347,312 | 387,478 | 396,176 | 377,760 |
| | Total | 3,580,918 | 3,804,100 | 3,369,049 | 3,497,254 |

| Operating Budget | | Actual '23 | Actual '24 | Approp '25 | Budget '26 |
|------------------|--------------------|------------------|------------------|------------------|------------------|
| | Personnel Services | 1,832,308 | 1,901,971 | 2,107,689 | 2,269,654 |
| | Non Personnel | 1,748,610 | 1,902,129 | 1,261,360 | 1,227,600 |
| | Total | 3,580,918 | 3,804,100 | 3,369,049 | 3,497,254 |

Collecting Division Operating Budget



Description of Services

The Collecting Division mails all tax bills and collects both current and delinquent taxes. The Division also prepares and files tax takings and tax certification liens, issues municipal lien certificates, and prepares petitions for foreclosures with the Law Department. Additionally, the Division prepares property redemption certificates, collects fees and fines and all other City revenue through teller windows.

Division History

| Personnel Services | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
|--------------------------------------|------------------|------------------|--------------------|------------------|------------------|
| 51000 Permanent Employees | 1,782,767 | 1,848,513 | 2,083,189 | 2,245,154 | 161,965 |
| 51100 Emergency Employees | 0 | 0 | 0 | 0 | 0 |
| 51200 Overtime | 48,036 | 52,261 | 24,500 | 24,500 | 0 |
| 51600 Unemployment Compensation | 0 | 1,197 | 0 | 0 | 0 |
| 51700 Workers' Compensation | 1,505 | 0 | 0 | 0 | 0 |
| Total Personnel Services | 1,832,308 | 1,901,971 | 2,107,689 | 2,269,654 | 161,965 |
| Contractual Services | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 52100 Communications | 3,567 | 10,085 | 5,000 | 5,000 | 0 |
| 52200 Utilities | 0 | 0 | 0 | 0 | 0 |
| 52400 Snow Removal | 0 | 0 | 0 | 0 | 0 |
| 52500 Garbage/Waste Removal | 0 | 0 | 0 | 0 | 0 |
| 52600 Repairs Buildings & Structures | 0 | 0 | 0 | 0 | 0 |
| 52700 Repairs & Service of Equipment | 5,365 | 1,956 | 5,000 | 5,000 | 0 |
| 52800 Transportation of Persons | 12,744 | 15,023 | 18,960 | 0 | -18,960 |
| 52900 Contracted Services | 687,016 | 590,399 | 611,000 | 506,000 | -105,000 |
| Total Contractual Services | 708,692 | 617,463 | 639,960 | 516,000 | -123,960 |
| Supplies & Materials | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 53000 Auto Energy Supplies | 0 | 0 | 0 | 0 | 0 |
| 53200 Food Supplies | 0 | 0 | 0 | 0 | 0 |
| 53400 Custodial Supplies | 0 | 0 | 0 | 0 | 0 |
| 53500 Med, Dental, & Hosp Supply | 0 | 0 | 0 | 0 | 0 |
| 53600 Office Supplies and Materials | 527,882 | 640,984 | 585,500 | 681,000 | 95,500 |
| 53700 Clothing Allowance | 4,250 | 4,250 | 4,250 | 3,750 | -500 |
| 53800 Educational Supplies & Mat | 0 | 0 | 0 | 0 | 0 |
| 53900 Misc Supplies & Materials | 0 | 0 | 0 | 0 | 0 |
| Total Supplies & Materials | 532,132 | 645,234 | 589,750 | 684,750 | 95,000 |
| Current Chgs & Oblig | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 54300 Workers' Comp Medical | 470 | 1,292 | 0 | 0 | 0 |
| 54400 Legal Liabilities | 0 | 0 | 0 | 0 | 0 |
| 54500 Aid To Veterans | 0 | 0 | 0 | 0 | 0 |
| 54600 Current Charges H&I | 0 | 0 | 0 | 0 | 0 |
| 54700 Indemnification | 0 | 0 | 0 | 0 | 0 |
| 54800 Reserve Account | 0 | 0 | 0 | 0 | 0 |
| 54900 Other Current Charges | 31,388 | 1,352 | 11,650 | 14,850 | 3,200 |
| Total Current Chgs & Oblig | 31,858 | 2,644 | 11,650 | 14,850 | 3,200 |
| Equipment | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 55000 Automotive Equipment | 0 | 0 | 0 | 0 | 0 |
| 55400 Lease/Purchase | 0 | 0 | 0 | 0 | 0 |
| 55600 Office Furniture & Equipment | 0 | 25,979 | 0 | 0 | 0 |
| 55900 Misc Equipment | 50,928 | 15,689 | 20,000 | 12,000 | -8,000 |
| Total Equipment | 50,928 | 41,668 | 20,000 | 12,000 | -8,000 |
| Other | FY23 Expenditure | FY24 Expenditure | FY25 Appropriation | FY26 Recommended | Inc/Dec 25 vs 26 |
| 56200 Special Appropriation | 425,000 | 595,120 | 0 | 0 | 0 |
| 57200 Structures & Improvements | 0 | 0 | 0 | 0 | 0 |
| 58000 Land & Non-Structure | 0 | 0 | 0 | 0 | 0 |
| Total Other | 425,000 | 595,120 | 0 | 0 | 0 |
| Grand Total | 3,580,918 | 3,804,100 | 3,369,049 | 3,497,254 | 128,205 |

Division Personnel

| Title | Union Code | Grade | Position | FY26 Salary | Title | Union Code | Grade | Position | FY26 Salary |
|--------------------------------|------------|-------|----------|-------------|-------------------------------|------------|-------|-----------|------------------|
| Admin Assistant-Deputy Collect | SU4 | 17 | 1.00 | 70,214 | Prin Admin Asst | SE1 | 09 | 1.00 | 131,140 |
| Admin Asst (Law) | SU4 | 16 | 1.00 | 62,170 | Principal Administrative Asst | SE1 | 07 | 1.00 | 109,649 |
| Collections Specialist | SU4 | 14 | 5.00 | 295,712 | Quality Control Supervisor | SE1 | 07 | 1.00 | 109,647 |
| Data Proc Sys Analyst I | SE1 | 07 | 1.00 | 97,832 | Sr Adm Asst (WC) | SE1 | 06 | 1.00 | 99,898 |
| Exec Assistant | SE1 | 12 | 1.00 | 156,022 | Sr Legal Asst & Researcher | SU4 | 16 | 1.00 | 75,826 |
| First Asst Coll-Trs | SE1 | 13 | 1.00 | 162,328 | Sr Programmer | SU4 | 15 | 1.00 | 57,588 |
| Head Account Clerk (BPD) | SU4 | 13 | 2.00 | 111,584 | Supervisor Accounting | SE1 | 08 | 1.00 | 82,851 |
| Head Administrative Clerk | SU4 | 14 | 2.00 | 122,512 | Tax Title Supervisor | SU4 | 17 | 1.00 | 78,801 |
| Manager | SE1 | 09 | 1.00 | 109,142 | Tax Title Supv | SU4 | 15 | 2.00 | 157,444 |
| Payment Processing Specialist | SU4 | 15 | 1.00 | 70,214 | Teller | SU4 | 13 | 3.00 | 172,579 |
| | | | | | Total | | | 29 | 2,333,153 |
| | | | | | Adjustments | | | | |
| | | | | | Differential Payments | | | | 0 |
| | | | | | Other | | | | 17,000 |
| | | | | | Chargebacks | | | | 0 |
| | | | | | Salary Savings | | | | -105,000 |
| | | | | | FY26 Total Request | | | | 2,245,153 |

Program 1. General Management

Celia M. Barton, *Manager*, Organization 137100

Program Description

The General Management Program is responsible for hiring, training, and supervising Collection Division staff and systems.

| Operating Budget | Actual '23 | Actual '24 | Approp '25 | Budget '26 |
|--------------------|----------------|----------------|------------------|------------------|
| Personnel Services | 629,017 | 651,668 | 625,295 | 780,870 |
| Non Personnel | 136,291 | 347,031 | 653,258 | 553,350 |
| Total | 765,308 | 998,699 | 1,278,553 | 1,334,220 |

Performance

Goal: Increase Diversity in COB Workforce

| Performance Measures | Actual '23 | Actual '24 | Projected '25 | Target '26 |
|---|------------|------------|---------------|------------|
| % of employees who self-identify as a Person of Color | 65% | 60% | 66% | |
| % of employees who self-identify as female | 61% | 50% | 52% | |

Program 2. Special Collections

Michael Hutchinson, *Manager*, Organization 137200

Program Description

The Special Collections Program is responsible for collecting delinquent real estate, personal property and motor vehicle excise taxes. It manages the City's recording of its legal title to properties with delinquent balances and actions involving each account up through and including foreclosure or payment of the tax liability.

| Operating Budget | Actual '23 | Actual '24 | Approp '25 | Budget '26 |
|--------------------|------------|------------|------------|------------|
| Personnel Services | 449,294 | 507,969 | 585,381 | 582,276 |
| Non Personnel | 5,233 | 6,814 | 13,572 | 1,250 |
| Total | 454,527 | 514,783 | 598,953 | 583,526 |

Program 3. Payment Services

Massiel Deandrade, *Manager*, Organization 137300

Program Description

The Payment Services Program processes all funds received by the City from taxpayers and City departments. It mails all current tax notices, resolves questions from taxpayers and financial institutions, provides duplicate tax bills, and processes all refunds and abatements.

| Operating Budget | Actual '23 | Actual '24 | Approp '25 | Budget '26 |
|--------------------|------------------|------------------|------------------|------------------|
| Personnel Services | 409,090 | 357,914 | 501,087 | 529,248 |
| Non Personnel | 1,604,681 | 1,545,226 | 594,280 | 672,500 |
| Total | 2,013,771 | 1,903,140 | 1,095,367 | 1,201,748 |

Program 4. Accounting/Quality Control

Johanna Acevedo, *Manager*, Organization 137400

Program Description

The Accounting/Special Assessments Program is responsible for maintaining the books of the Collecting Division, as well as managing the database used for controlling Collecting Division activities.

| Operating Budget | Actual '23 | Actual '24 | Approp '25 | Budget '26 |
|--------------------|----------------|----------------|----------------|----------------|
| Personnel Services | 344,907 | 384,420 | 395,926 | 377,260 |
| Non Personnel | 2,405 | 3,058 | 250 | 500 |
| Total | 347,312 | 387,478 | 396,176 | 377,760 |

External Funds Projects

Community Preservation Act

Project Mission

The Massachusetts legislature passed the Community Preservation Act in 2000. The law gave individual cities and towns authority to mount a ballot campaign to add a surcharge on real estate taxes to fund affordable housing, parks and open space improvements, and historic restoration. Boston voters approved the ballot initiative in November 2016 to adopt the Community Preservation Act. By adopting the CPA, the City created a Community Preservation Fund and finances this fund in part by a 1% property tax-based surcharge on residential and business property tax bills. Since FY18, funding is available every year for affordable housing, parks and open space improvements, and historic restoration. Additionally, a statewide Community Preservation Trust Fund gives cities and towns that passed the act a “match.” Real estate transfer fees from across the state provide money for the Trust Fund.