

FINANCE

1. Cabinet Summary
2. Assessing Department
3. Auditing Department
4. Budget Management
5. Execution of Courts
6. Office of Finance
7. Office of Participatory Budgeting
8. Pensions & Annuities - City
9. Procurement
10. Treasury Department

Finance

Ashley Groffenberger, Chief Financial Officer and 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

Department Name	Total Actual '24	Total Actual '25	Total Approp '26	Total Budget '27
Assessing Department	7,303,774	7,219,636	8,502,234	8,210,927
Auditing Department	3,573,531	3,790,545	4,052,974	3,968,114
Budget Management	3,142,635	3,342,983	3,712,085	3,637,843
Execution of Courts	24,103,105	6,187,405	0	5,000,000
Office of Finance	1,261,778	1,383,082	1,520,180	1,486,363
Office of Participatory Budgeting	1,951,111	2,130,217	2,134,250	1,891,561
Pensions & Annuities - City	4,684,589	4,988,971	4,700,000	5,000,000
Procurement	3,006,657	3,478,210	4,098,931	4,038,740
Treasury Department	6,254,745	6,146,210	6,133,721	6,117,330
Total	55,281,925	38,667,259	34,854,375	39,350,877

EXTERNAL FUNDS BUDGET

Department Name	Total Actual 24	Total Actual 25	Total Approp 26	Total Budget 27
Office of Finance	43,287	0	0	0
Auditing Department	69,160	57,945	120,640	277,559
Budget Management	100,571,743	100,863,267	69,519,236	52,435,586
Treasury Department	39,138,697	39,089,385	36,790,221	41,350,888
Total	139,822,888	140,010,598	106,430,097	94,064,033

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

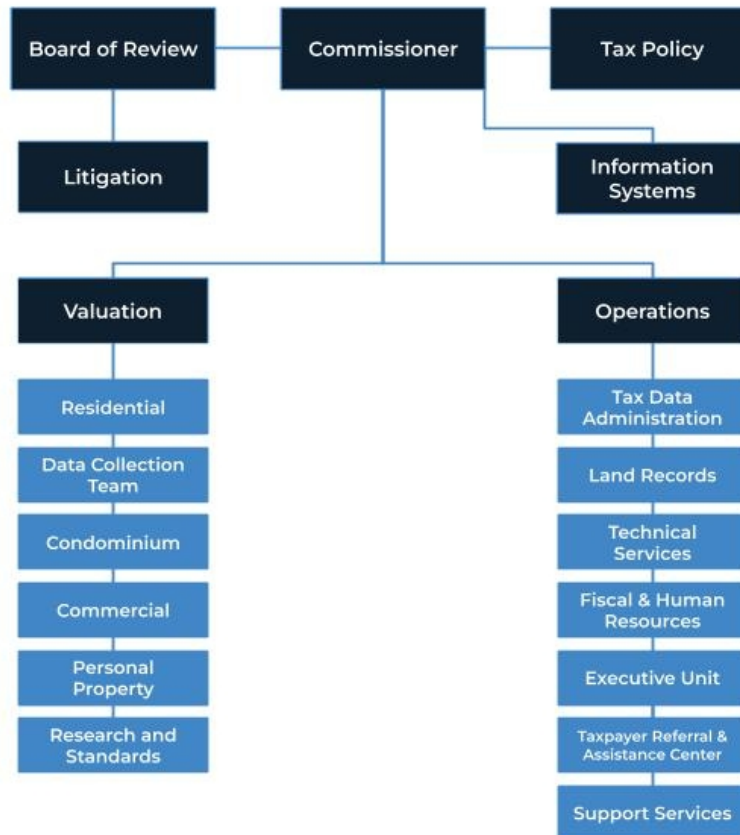
OPERATING BUDGET

Program Name	Total Actual '24	Total Actual '25	Total Approp '26	Total Budget '27
Assessing Operations	2,574,305	2,701,221	2,981,810	2,952,644
Executive	1,192,158	908,348	1,468,196	1,679,987
Valuation	3,537,311	3,610,066	4,052,228	3,578,296
Total	7,303,774	7,219,636	8,502,234	8,210,927

OPERATING BUDGET

Category	Total Actual '24	Total Actual '25	Total Approp '26	Total Budget '27
Personnel Services	6,299,141	6,206,548	7,403,734	7,118,627
Non-Personnel	1,004,633	1,013,088	1,098,500	1,092,300
Total	7,303,774	7,219,636	8,502,234	8,210,927

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	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
51000 Total Permanent Employees	6,295,879	6,200,231	7,393,734	7,108,627	-285,107
51100 Total Emergency Employees	0	0	0	0	0
51200 Total Overtime	3,262	6,072	10,000	10,000	0
51300 Tot Part-Time Employee	0	0	0	0	0
51400 Tot Health Insurance	0	0	0	0	0
51500 Tot Pension & Annuity	0	0	0	0	0
51600 Tot Unemployment Compensation	0	245	0	0	0
51700 Tot Workers' Compensation	0	0	0	0	0
51900 Total Medicare	0	0	0	0	0
Total Personnel Services	6,299,141	6,206,548	7,403,734	7,118,627	-285,107
Contractual Services	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
52100 Communications	46,122	38,881	40,000	40,000	0
52200 Utilities	0	0	0	0	0
52300 Contracted Educational Services	0	0	0	0	0
52400 Tot 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 To Equipment	12,707	19,488	17,100	17,100	0
52800 Transportation of Persons	42,746	0	0	0	0
52900 Contracted Services	598,102	483,480	708,500	713,300	4,800
Total Contractual Services	699,676	541,848	765,600	770,400	4,800
Supplies & Materials	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
53000 Auto Energy Supplies	153	196	200	200	0
53200 Food Supplies	0	0	0	0	0
53400 Custodial Supplies	0	0	0	0	0
53500 Medical, Dental, & Hosp Supply	0	0	0	0	0
53600 Office Supplies and Materials	87,968	176,758	79,000	79,000	0
53700 Tot Clothing Allowance	11,000	12,300	16,000	16,000	0
53800 Educational Supplies & Mat	0	0	0	0	0
53900 Misc Supplies & Materials	0	0	0	0	0
Total Supplies & Materials	99,121	189,253	95,200	95,200	0
Current Charges & Obligations	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
54300 Workers' Comp Medical	222	1,227	0	0	0
54400 Tot Legal Liability Premium	0	0	0	0	0
54500 Tot 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 Current Charges	205,614	191,869	237,700	226,700	-11,000
Total Current Charges & Obligations	205,836	193,096	237,700	226,700	-11,000
Equipment	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
55000 Automotive Equipment	0	88,890	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	88,890	0	0	0
Other Expenses	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
56200 Tot Special Appropriations	0	0	0	0	0
57200 Structures & Improvements	0	0	0	0	0
58000 Tot Land & Non-Structural	0	0	0	0	0
Total Other Expenses	0	0	0	0	0
Grand Total	7,303,774	7,219,636	8,502,234	8,210,927	-291,307

Department Personnel

Title	Union	Grade	Position	FY27 Salary
121A Manager, BOR	EXM	12	1.00	139,461
Adm_Asst	SU4	15	7.00	539,621
Adm.Anlst.	SU4	14	8.00	477,186
Adminis.Assistant	SU4	16	2.00	128,481
Asst Assessor	AFL	16A	6.00	433,483
Asst Assessor (Trainee II)	AFL	14	12.00	656,026
Chief of Staff	EXM	10	1.00	137,507
Commissioner (ASN)	CDH	NG	1.00	172,900
Constituent Asst. Specialist	SU4	14	4.00	222,623
Dir Human Resources Assessing	EXM	08	1.00	120,266
Dir of Information Systems	SE1	11	1.00	154,222
Dir of Tax Policy	EXM	10	1.00	100,250
Dir-Assessing Services	SE1	07	5.00	555,045
Director of Oper	EXM	13	1.00	159,626
Director of Research	EXM	10	1.00	139,461
Director of Technical Services	SE1	11	1.00	151,133
Director of Valuation	EXM	12	1.00	153,443
Exec Asst	EXM	11	1.00	109,573
Exec Asst (Asn)	EXM	10	1.00	100,250
Jr Assessing Draftsperson	AFJ	16A	3.00	224,960
Manager, Litigation Support	EXM	10	1.00	139,461
Office Manager (ASN)	SU4	16	3.00	232,806
Operations.Manager	SE1	07	1.00	114,966
Operations Manager, BOR	EXM	12	1.00	117,694
Paralegal_	SE1	04	1.00	62,580
Prin_Admin_Assistant	SE1	08	5.00	487,450
Prin_Admin_Asst	SE1	09	3.00	346,196
Research Analyst (Asn)	SU4	16	1.00	69,972
Sr Adm Anl	SE1	06	2.00	203,928
Sr Adm Asst (WC)	SE1	06	1.00	70,685
Sr Data Proc Sys Analyst	SE1	08	3.00	357,512
Sr Research Analyst (Asn)	SU4	18	2.00	174,164
Supv-Asst Assessors	AFL	18	8.00	685,869
Total			91.00	7,938,796

Adjustments

Differential Payments	0
Other	40,474

Department Personnel

Chargebacks	0
Salary Savings	-870,644
FY27 Total Request	7,108,627

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

Category	Actual '24	Actual '25	Approp '26	Budget '27
Personnel Services	2,351,625	2,290,195	2,687,859	2,658,694
Non-Personnel	222,680	411,025	293,950	293,950
Total	2,574,305	2,701,221	2,981,810	2,952,644

PERFORMANCE

Goal: Increase Diversity in COB Workforce

Performance Measures	Actual '24	Actual '25	Projected '26	Target '27
% of employees who self-identify as a Person of Color	56.8%	58.5%	60.5%	
% of employees who self-identify as female	43.2%	36.6%	40.8%	

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

Category	Actual '24	Actual '25	Approp '26	Budget '27
Personnel Services	3,042,061	3,107,929	3,449,428	2,981,696
Non-Personnel	495,250	502,137	602,800	596,600
Total	3,537,311	3,610,066	4,052,228	3,578,296

Program 3. Executive

Nicholas Ariniello, Manager, 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

Category	Actual '24	Actual '25	Approp '26	Budget '27
Personnel Services	905,456	808,423	1,266,446	1,478,237
Non-Personnel	286,703	99,925	201,750	201,750
Total	1,192,158	908,348	1,468,196	1,679,987

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 '24	Total Actual '25	Total Approp '26	Total Budget '27
Accounting	852,338	799,733	856,686	778,642
Accounts Payable	815,724	881,520	1,005,356	1,033,876
Auditing Administration	729,764	1,271,290	1,210,738	1,165,257
Central Payroll	792,027	511,554	630,273	614,409
Grants Monitoring	383,678	326,448	349,922	375,930
Total	3,573,531	3,790,545	4,052,974	3,968,114

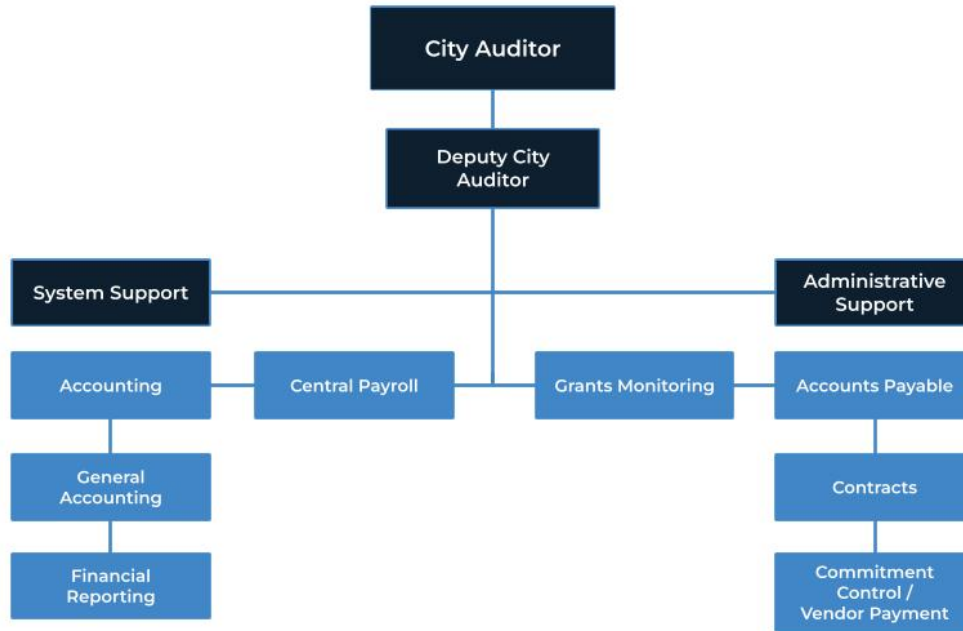
EXTERNAL FUNDS BUDGET

Fund Name	Total Actual 24	Total Actual 25	Total Approp 26	Total Budget 27
Earned Indirect	69,160	57,945	120,640	277,559
Total	69,160	57,945	120,640	277,559

OPERATING BUDGET

Category	Total Actual '24	Total Actual '25	Total Approp '26	Total Budget '27
Personnel Services	3,326,526	3,535,759	3,749,764	3,795,825
Non-Personnel	247,005	254,786	303,210	172,289
Total	3,573,531	3,790,545	4,052,974	3,968,114

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	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
51000 Total Permanent Employees	3,223,561	3,453,073	3,739,204	3,785,265	46,060
51100 Total Emergency Employees	0	0	0	0	0
51200 Total Overtime	104,129	62,995	10,560	10,560	0
51300 Tot Part-Time Employee	0	0	0	0	0
51400 Tot Health Insurance	0	0	0	0	0
51500 Tot Pension & Annuity	0	0	0	0	0
51600 Tot Unemployment Compensation	-1,164	19,691	0	0	0
51700 Tot Workers' Compensation	0	0	0	0	0
51900 Total Medicare	0	0	0	0	0
Total Personnel Services	3,326,526	3,535,759	3,749,764	3,795,825	46,060
Contractual Services	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
52100 Communications	6,913	10,964	9,048	11,000	1,952
52200 Utilities	0	0	0	0	0
52300 Contracted Educational Services	0	0	0	0	0
52400 Tot 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 To Equipment	1,454	2,022	6,570	6,570	0
52800 Transportation of Persons	30,712	30,868	7,625	7,625	0
52900 Contracted Services	162,103	174,122	227,335	75,915	-151,420
Total Contractual Services	201,183	217,976	250,578	101,110	-149,468
Supplies & Materials	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
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 Medical, Dental, & Hosp Supply	0	0	0	0	0
53600 Office Supplies and Materials	5,626	2,633	9,028	7,700	-1,328
53700 Tot Clothing Allowance	2,000	1,750	2,500	2,500	0
53800 Educational Supplies & Mat	0	0	0	0	0
53900 Misc Supplies & Materials	123	0	0	0	0
Total Supplies & Materials	7,750	4,383	11,528	10,200	-1,328
Current Charges & Obligations	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
54300 Workers' Comp Medical	0	0	0	0	0
54400 Tot Legal Liability Premium	0	0	0	0	0
54500 Tot 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 Current Charges	31,272	32,427	41,104	54,104	13,000
Total Current Charges & Obligations	31,272	32,427	41,104	54,104	13,000
Equipment	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
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	6,800	0	0	6,875	6,875
Total Equipment	6,800	0	0	6,875	6,875
Other Expenses	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
56200 Tot Special Appropriations	0	0	0	0	0
57200 Structures & Improvements	0	0	0	0	0
58000 Tot Land & Non-Structural	0	0	0	0	0
Total Other Expenses	0	0	0	0	0
Grand Total	3,573,531	3,790,545	4,052,974	3,968,114	-84,861

Department Personnel

Title	Union	Grade	Position	FY27 Salary
Accounting Manager	SE1	09	1.00	134,593
City Auditor	CDH	NG	1.00	162,467
Deputy City Auditor.	BXM	14	1.00	164,831
Division Dir	SE1	11	4.00	592,831
Division Director	SE1	10	1.00	145,426
Manager.	EXM	08	1.00	112,706
Pr Admin Asst	SE1	08	1.00	101,377
Prin_Admin_Asst	SE1	09	2.00	269,187
Prin Admin Analyst (Aud)	SE1	07	1.00	114,964
Prin AdminAsst	EXM	08	1.00	63,898
Senior_Admin_Asst	SE1	07	1.00	114,964
Senior Payroll Specialist	SU4	16	2.00	165,593
Sr_Adm_Asst	SE1	05	1.00	71,809
Sr. Accounts Payable Analyst	SU4	15	3.00	217,005
Sr. Payroll_Specialist	SE1	04	1.00	87,890
Sr Accountant	SU4	13	5.00	306,043
Sr Adm An(SpProjStff)(Aud)	SE1	06	5.00	499,557
Sr Adm AnI	SE1	06	2.00	164,765
Sr Adm Asst (WC)	SE1	06	1.00	85,850
Supv-Acntng(Auditing)	SE1	05	1.00	96,352
Supv-Payrolls	SE1	09	2.00	245,385
Total			38.00	3,917,496

Adjustments

Differential Payments	0
Other	39,409
Chargebacks	-120,640
Salary Savings	-51,000
FY27 Total Request	3,785,265

External Funds History

Personnel Services	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
51000 Total Permanent Employees	0	0	120,640	277,559	156,919
51100 Total Emergency Employees	0	2,230	0	0	0
51200 Total Overtime	0	0	0	0	0
51300 Tot Part-Time Employee	0	0	0	0	0
51400 Tot Health Insurance	0	0	0	0	0
51500 Tot Pension & Annuity	0	0	0	0	0
51600 Tot Unemployment Compensation	0	0	0	0	0
51700 Tot Workers' Compensation	0	0	0	0	0
51800 Tot Indirect Costs	0	0	0	0	0
51900 Total Medicare	0	32	0	0	0
Total Personnel Services	0	2,262	120,640	277,559	156,919
Contractual Services	FY24 Expenditure	FY25 Expenditure	FY26 Expenditure	FY27 Recommended	Inc/Dec 26 vs 27
52100 Communications	0	0	0	0	0
52200 Utilities	0	0	0	0	0
52300 Contracted Educational Services	0	0	0	0	0
52400 Tot 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 To Equipment	0	0	0	0	0
52800 Transportation of Persons	23,194	15,673	0	0	0
52900 Contracted Services	40,814	780	0	0	0
Contractual Services	64,009	16,453	0	0	0
Supplies & Materials	FY24 Expenditure	FY25 Expenditure	FY26 Expenditure	FY27 Recommended	Inc/Dec 26 vs 27
53000 Auto Energy Supplies	0	0	0	0	0
53200 Food Supplies	296	1,472	0	0	0
53400 Custodial Supplies	0	0	0	0	0
53500 Medical, Dental, & Hosp Supply	0	0	0	0	0
53600 Office Supplies and Materials	1,730	378	0	0	0
53700 Tot Clothing Allowance	0	0	0	0	0
53800 Educational Supplies & Mat	0	0	0	0	0
53900 Misc Supplies & Materials	750	6,169	0	0	0
Supplies & Materials	2,775	8,019	0	0	0
Current Charges & Obligations	FY24 Expenditure	FY25 Expenditure	FY26 Expenditure	FY27 Recommended	Inc/Dec 26 vs 27
54100 Tot Unemployment Comp	0	0	0	0	0
54300 Workers' Comp Medical	0	0	0	0	0
54400 Tot Legal Liability Premium	0	0	0	0	0
54500 Tot 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 Current Charges	1,567	0	0	0	0
Current Charges & Obligations	1,567	0	0	0	0
Equipment	FY24 Expenditure	FY25 Expenditure	FY26 Expenditure	FY27 Recommended	Inc/Dec 26 vs 27
55000 Automotive Equipment	0	0	0	0	0
55400 Lease Purchase	0	0	0	0	0
55600 Office Furniture & Equipment	0	18,480	0	0	0
55900 Misc Equipment	809	12,729	0	0	0
Equipment	809	31,210	0	0	0
Other Expenses	FY24 Expenditure	FY25 Expenditure	FY26 Expenditure	FY27 Recommended	Inc/Dec 26 vs 27
56200 Tot Special Appropriations	0	0	0	0	0
57200 Structures & Improvements	0	0	0	0	0
58000 Tot Land & Non-Structural	0	0	0	0	0
59100 Award/Gift	0	0	0	0	0
Other Expenses	0	0	0	0	0
Grand Total	69,160	57,945	120,640	277,559	156,919

Program 1. Auditing Administration

Scott Finn, City Auditor, Organization 131100

PROGRAM DESCRIPTION

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

OPERATING BUDGET

Category	Actual '24	Actual '25	Approp '26	Budget '27
Personnel Services	610,423	1,157,366	1,125,486	1,077,281
Non-Personnel	119,341	113,924	85,252	87,976
Total	729,764	1,271,290	1,210,738	1,165,257

PERFORMANCE

Goal: Increase Diversity in COB Workforce

Performance Measures	Actual '24	Actual '25	Projected '26	Target '27
% of employees who self-identify as a Person of Color	41.0%	41.9%	40.0%	
% of employees who self-identify as female	59.0%	51.2%	47.5%	

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

Category	Actual '24	Actual '25	Approp '26	Budget '27
Personnel Services	782,975	707,827	746,016	716,894
Non-Personnel	69,363	91,906	110,670	61,748
Total	852,338	799,733	856,686	778,642

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

Category	Actual '24	Actual '25	Approp '26	Budget '27
Personnel Services	760,585	476,312	542,515	610,108
Non-Personnel	31,442	35,242	87,758	4,301
Total	792,027	511,554	630,273	614,409

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

Category	Actual '24	Actual '25	Approp '26	Budget '27
Personnel Services	374,704	325,547	344,594	371,100
Non-Personnel	8,974	901	5,328	4,830
Total	383,678	326,448	349,922	375,930

Program 5. Accounts Payable

Marie Murry, 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

Category	Actual '24	Actual '25	Approp '26	Budget '27
Personnel Services	797,838	868,707	991,154	1,020,442
Non-Personnel	17,885	12,812	14,202	13,434
Total	815,724	881,520	1,005,356	1,033,876

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 '24	Total Actual '25	Total Approp '26	Total Budget '27
Budget & Management	1,263,698	967,152	1,281,248	1,297,137
Budget Administration	1,138,927	871,342	936,574	848,259
Capital Budgeting	413,342	542,673	490,903	515,963
External Resources Development	0	211,344	116,428	122,419
Revenue Monitoring	103,450	529,516	649,343	535,700
Risk Management	223,219	220,956	237,589	318,366
Total	3,142,635	3,342,983	3,712,085	3,637,843

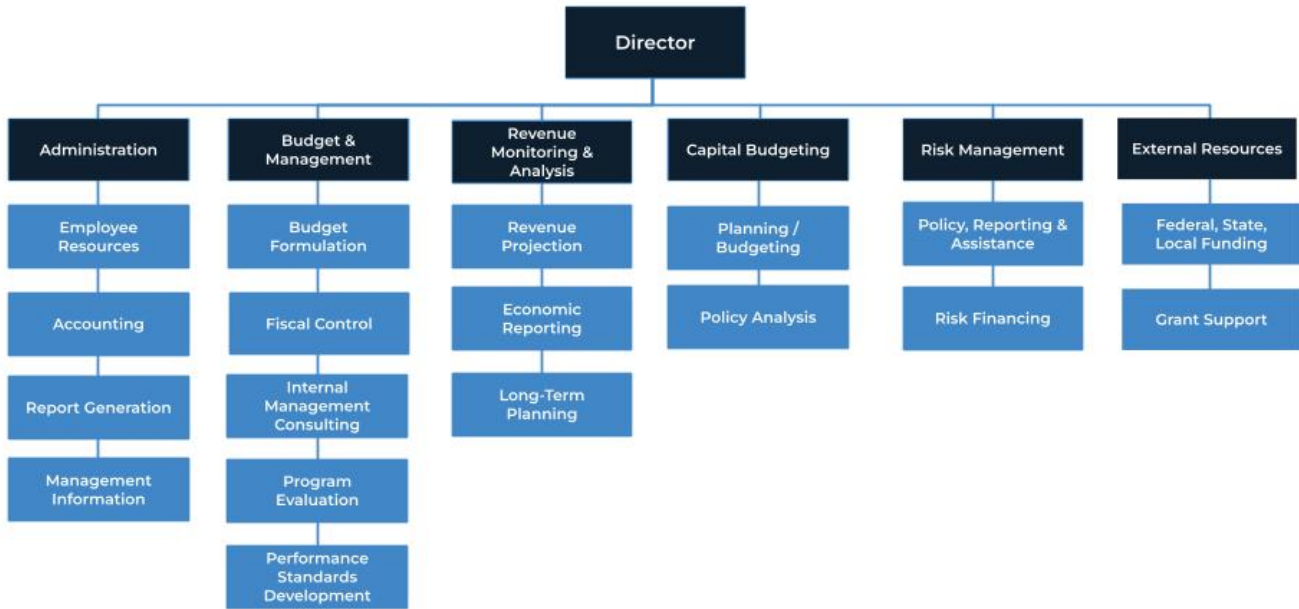
EXTERNAL FUNDS BUDGET

Fund Name	Total Actual 24	Total Actual 25	Total Approp 26	Total Budget 27
American Rescue Plan Act (ARPA)	100,571,743	100,863,267	69,519,236	52,435,586
Total	100,571,743	100,863,267	69,519,236	52,435,586

OPERATING BUDGET

Category	Total Actual '24	Total Actual '25	Total Approp '26	Total Budget '27
Personnel Services	2,503,589	2,616,316	2,880,910	2,909,970
Non-Personnel	639,046	726,667	831,175	727,873
Total	3,142,635	3,342,983	3,712,085	3,637,843

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	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
51000 Total Permanent Employees	2,465,625	2,576,493	2,792,722	2,821,783	29,060
51100 Total Emergency Employees	0	0	50,187	50,187	0
51200 Total Overtime	37,964	39,823	38,000	38,000	0
51300 Tot Part-Time Employee	0	0	0	0	0
51400 Tot Health Insurance	0	0	0	0	0
51500 Tot Pension & Annuity	0	0	0	0	0
51600 Tot Unemployment Compensation	0	0	0	0	0
51700 Tot Workers' Compensation	0	0	0	0	0
51900 Total Medicare	0	0	0	0	0
Total Personnel Services	2,503,589	2,616,316	2,880,910	2,909,970	29,060
Contractual Services	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
52100 Communications	5,448	8,243	6,700	6,700	0
52200 Utilities	0	0	0	0	0
52300 Contracted Educational Services	0	0	0	0	0
52400 Tot 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 To Equipment	706	334	3,500	3,500	0
52800 Transportation of Persons	13,087	4,034	4,500	4,500	0
52900 Contracted Services	390,804	530,280	610,150	482,098	-128,052
Total Contractual Services	410,045	542,891	624,850	496,798	-128,052
Supplies & Materials	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
53000 Auto Energy Supplies	0	0	0	0	0
53200 Food Supplies	0	525	0	0	0
53400 Custodial Supplies	0	0	0	0	0
53500 Medical, Dental, & Hosp Supply	0	0	0	0	0
53600 Office Supplies and Materials	1,160	573	4,100	4,100	0
53700 Tot Clothing Allowance	250	0	250	0	-250
53800 Educational Supplies & Mat	0	0	0	0	0
53900 Misc Supplies & Materials	808	1,100	0	0	0
Total Supplies & Materials	2,219	2,197	4,350	4,100	-250
Current Charges & Obligations	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
54300 Workers' Comp Medical	0	0	0	0	0
54400 Tot Legal Liability Premium	0	0	0	0	0
54500 Tot 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 Current Charges	218,101	180,689	201,975	226,975	25,000
Total Current Charges & Obligations	218,101	180,689	201,975	226,975	25,000
Equipment	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
55000 Automotive Equipment	0	0	0	0	0
55400 Lease Purchase	0	0	0	0	0
55600 Office Furniture & Equipment	5,786	0	0	0	0
55900 Misc Equipment	2,895	890	0	0	0
Total Equipment	8,681	890	0	0	0
Other Expenses	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
56200 Tot Special Appropriations	0	0	0	0	0
57200 Structures & Improvements	0	0	0	0	0
58000 Tot Land & Non-Structural	0	0	0	0	0
Total Other Expenses	0	0	0	0	0
Grand Total	3,142,635	3,342,983	3,712,085	3,637,843	-74,242

Department Personnel

Title	Union	Grade	Position	FY27 Salary
Adm.Sec.	SU4	14	1.00	53,208
Advisor	EXM	10	2.00	275,987
Assistant Director (OBM)	EXM	10	3.00	372,354
Deputy Director (Budget)	EXM	14	1.00	169,027
Deputy Director (PFD)	EXM	13	1.00	138,146
Director__	EXM	10	1.00	126,040
DP Sys Anl	SE1	06	1.00	87,639
Management Analyst (Obpe)	SE1	06	8.00	661,381
Office Operations Mgr (Budget)	SE1	09	1.00	132,444
Pr Admin Asst	SE1	08	1.00	114,797
Risk Finance Mgr	EXM	10	1.00	117,291
Sr Adm An(SpProjStff)(Aud)	SE1	06	1.00	91,457
Sr Management Analyst	EXM	08	4.00	401,745
Supervisor of Budgets	CDH	NC	1.00	172,900
Total			27.00	2,914,417

Adjustments

Differential Payments	0
Other	105,785
Chargebacks	-45,419
Salary Savings	-153,000
FY27 Total Request	2,821,783

External Funds History

Personnel Services	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
51000 Total Permanent Employees	1,053,760	2,890,779	2,074,645	932,935	-1,141,710
51100 Total Emergency Employees	0	23,775	97,442	45,625	-51,817
51200 Total Overtime	7,401	17,028	0	22,624	22,624
51300 Tot Part-Time Employee	0	0	0	0	0
51400 Tot Health Insurance	68,256	7,685	311,042	353,883	42,841
51500 Tot Pension & Annuity	85,275	6,148	27,994	224,600	196,607
51600 Tot Unemployment Compensation	0	0	0	0	0
51700 Tot Workers' Compensation	0	0	0	0	0
51800 Tot Indirect Costs	0	0	0	0	0
51900 Total Medicare	10,669	777	406	42,251	41,845
Total Personnel Services	1,225,360	2,946,192	2,511,528	1,621,918	-889,610
Contractual Services	FY24 Expenditure	FY25 Expenditure	FY26 Expenditure	FY27 Recommended	Inc/Dec 26 vs 27
52100 Communications	0	0	0	0	0
52200 Utilities	0	226,973	0	9,818	9,818
52300 Contracted Educational Services	0	0	0	0	0
52400 Tot Snow Removal	0	0	0	0	0
52500 Garbage/Waste Removal	0	0	0	0	0
52600 Repairs Buildings & Structures	0	56,557	0	49,410	49,410
52700 Repairs & Service To Equipment	0	0	0	0	0
52800 Transportation of Persons	6,350	2,649	0	5,032	5,032
52900 Contracted Services	99,196,820	97,541,368	67,007,708	50,749,408	-16,258,300
Contractual Services	99,203,170	97,827,547	67,007,708	50,813,668	-16,194,040
Supplies & Materials	FY24 Expenditure	FY25 Expenditure	FY26 Expenditure	FY27 Recommended	Inc/Dec 26 vs 27
53000 Auto Energy Supplies	0	0	0	0	0
53200 Food Supplies	13,230	1,684	0	0	0
53400 Custodial Supplies	0	0	0	0	0
53500 Medical, Dental, & Hosp Supply	0	0	0	0	0
53600 Office Supplies and Materials	0	870	0	0	0
53700 Tot Clothing Allowance	982	868	0	0	0
53800 Educational Supplies & Mat	0	0	0	0	0
53900 Misc Supplies & Materials	0	45,088	0	0	0
Supplies & Materials	14,212	48,510	0	0	0
Current Charges & Obligations	FY24 Expenditure	FY25 Expenditure	FY26 Expenditure	FY27 Recommended	Inc/Dec 26 vs 27
54100 Tot Unemployment Comp	0	0	0	0	0
54300 Workers' Comp Medical	0	0	0	0	0
54400 Tot Legal Liability Premium	0	0	0	0	0
54500 Tot 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 Current Charges	4,347	6,032	0	0	0
Current Charges & Obligations	4,347	6,032	0	0	0
Equipment	FY24 Expenditure	FY25 Expenditure	FY26 Expenditure	FY27 Recommended	Inc/Dec 26 vs 27
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	124,653	34,986	0	0	0
Equipment	124,653	34,986	0	0	0
Other Expenses	FY24 Expenditure	FY25 Expenditure	FY26 Expenditure	FY27 Recommended	Inc/Dec 26 vs 27
56200 Tot Special Appropriations	0	0	0	0	0
57200 Structures & Improvements	0	0	0	0	0
58000 Tot Land & Non-Structural	0	0	0	0	0
59100 Award/Gift	0	0	0	0	0
Other Expenses	0	0	0	0	0
Grand Total	100,571,743	100,863,267	69,519,236	52,435,586	-17,083,650

External Funds Personnel

Title	Union	Grade	Position	FY27 Salary
ARPA LCA Senior Specialist	EXM	06	1.00	43,362
Assistant Director	EXM	26	1.00	43,024
Construction Specialist II	SU2	21	0.50	16,347
Prin_Admin_Assistant	SE1	08	1.00	62,233
Program/Development MGR	EXM	06	1.00	50,213
Program Lead	SU2	24	1.00	59,925
Program Manager	SU2	21	2.47	102,378
Program Manager	SE1	06	1.00	41,948
Senior Analyst	EXM	08	1.00	48,621
Senior Account Specialist	SU2	21	1.00	32,694
Senior Advisor.	EXM	11	1.00	73,958
Senior Procurement Officer.	SU2	22	1.00	35,480
Spec Asst	EXM	07	1.00	53,420
Special Assistant	EXM	08	1.00	50,501
Sr Housing Develop Officer	SU2	24	2.00	101,278
Trans Program Planner III	SE1	06	3.00	117,553
Total			19.97	932,935

Adjustments

Differential Payments	0
Other	0
Chargebacks	0
Salary Savings	0

FY27 Total Request **932,935**

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

Category	Actual '24	Actual '25	Approp '26	Budget '27
Personnel Services	653,349	697,294	762,474	737,461
Non-Personnel	485,577	174,048	174,100	110,798
Total	1,138,927	871,342	936,574	848,259

PERFORMANCE

Goal: Increase Diversity in COB Workforce

Performance Measures	Actual '24	Actual '25	Projected '26	Target '27
% of employees who self-identify as a Person of Color	13.8%	17.9%	22.6%	
% of employees who self-identify as female	41.4%	42.9%	35.5%	

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

Category	Actual '24	Actual '25	Approp '26	Budget '27
Personnel Services	1,237,628	957,009	1,281,248	1,297,137
Non-Personnel	26,070	10,144	0	0
Total	1,263,698	967,152	1,281,248	1,297,137

PERFORMANCE

Goal: Improve use of limited city resources

Performance Measures	Actual '24	Actual '25	Projected '26	Target '27
% achieved of savings identified in budget proces	100%	100%	100%	100%
% of new investments implemented	94%	93%	87%	100%

Program 3. Revenue Monitoring

Perry Rosenfield, 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

Category	Actual '24	Actual '25	Approp '26	Budget '27
Personnel Services	103,450	113,516	119,343	120,700
Non-Personnel	0	416,000	530,000	415,000
Total	103,450	529,516	649,343	535,700

PERFORMANCE

Goal: Ensure long-term financial stability

Performance Measures	Actual '24	Actual '25	Projected '26	Target '27
% actual revenues exceed actual expenditures	3%	2%	0%	05%

Goal: Maximize current and future revenues

Performance Measures	Actual '24	Actual '25	Projected '26	Target '27
% achieved of new revenue identified in the budget process	20%	165%	100%	100%

Program 4. External Resources Development

Marcus Kennedy, Manager, Organization 141400

PROGRAM DESCRIPTION

The primary mission of the External Resource Development Team is to grow and cultivate state, federal, and private funding, which will help build safe, healthy, diverse, and economically stable communities aligned with City leaders' vision to make Boston a great place to live.

OPERATING BUDGET

Category	Actual '24	Actual '25	Approp '26	Budget '27
Personnel Services	0	211,344	115,428	121,419
Non-Personnel	0	0	1,000	1,000
Total	0	211,344	116,428	122,419

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

Category	Actual '24	Actual '25	Approp '26	Budget '27
Personnel Services	410,943	541,197	490,903	515,963
Non-Personnel	2,399	1,476	0	0
Total	413,342	542,673	490,903	515,963

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

Category	Actual '24	Actual '25	Approp '26	Budget '27
Personnel Services	98,219	95,956	111,514	117,291
Non-Personnel	125,000	125,000	126,075	201,075
Total	223,219	220,956	237,589	318,366

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.

Execution of Courts Operating Budget

Appropriation 333000

DEPARTMENT MISSION

The Execution of Courts appropriation provides for 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 '24	Total Actual '25	Total Approp '26	Total Budget '27
Execution of Courts	24,103,105	6,187,405	0	5,000,000
Total	24,103,105	6,187,405	0	5,000,000

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 '24	Total Actual '25	Total Approp '26	Total Budget '27
Office of Finance	1,261,778	1,383,082	1,520,180	1,486,363
Total	1,261,778	1,383,082	1,520,180	1,486,363

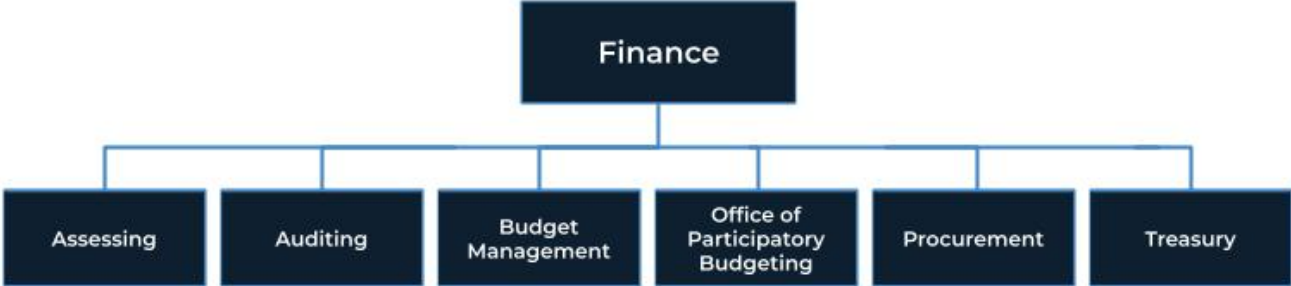
EXTERNAL FUNDS BUDGET

Fund Name	Total Actual 24	Total Actual 25	Total Approp 26	Total Budget 27
Strategic Partnerships	43,287	0	0	0
Total	43,287	0	0	0

OPERATING BUDGET

Category	Total Actual '24	Total Actual '25	Total Approp '26	Total Budget '27
Personnel Services	1,027,439	1,130,687	1,191,655	1,195,663
Non-Personnel	234,340	252,395	328,525	290,700
Total	1,261,778	1,383,082	1,520,180	1,486,363

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	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
51000 Total Permanent Employees	1,027,439	1,130,687	1,164,280	1,177,935	13,656
51100 Total Emergency Employees	0	0	27,375	17,728	-9,647
51200 Total Overtime	0	0	0	0	0
51300 Tot Part-Time Employee	0	0	0	0	0
51400 Tot Health Insurance	0	0	0	0	0
51500 Tot Pension & Annuity	0	0	0	0	0
51600 Tot Unemployment Compensation	0	0	0	0	0
51700 Tot Workers' Compensation	0	0	0	0	0
51900 Total Medicare	0	0	0	0	0
Total Personnel Services	1,027,439	1,130,687	1,191,655	1,195,663	4,009
Contractual Services	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
52100 Communications	10,229	6,333	11,000	7,000	-4,000
52200 Utilities	0	0	0	0	0
52300 Contracted Educational Services	0	0	0	0	0
52400 Tot 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 To Equipment	0	2,280	500	1,200	700
52800 Transportation of Persons	7,165	2,614	2,000	0	-2,000
52900 Contracted Services	210,287	240,381	311,625	280,000	-31,625
Total Contractual Services	227,681	251,608	325,125	288,200	-36,925
Supplies & Materials	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
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 Medical, Dental, & Hosp Supply	0	0	0	0	0
53600 Office Supplies and Materials	1,643	243	1,000	1,000	0
53700 Tot Clothing Allowance	0	0	0	0	0
53800 Educational Supplies & Mat	0	0	0	0	0
53900 Misc Supplies & Materials	237	200	0	0	0
Total Supplies & Materials	1,879	443	1,000	1,000	0
Current Charges & Obligations	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
54300 Workers' Comp Medical	0	0	0	0	0
54400 Tot Legal Liability Premium	0	0	0	0	0
54500 Tot 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 Current Charges	1,524	0	2,400	1,500	-900
Total Current Charges & Obligations	1,524	0	2,400	1,500	-900
Equipment	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
55000 Automotive Equipment	0	0	0	0	0
55400 Lease Purchase	0	0	0	0	0
55600 Office Furniture & Equipment	1,930	0	0	0	0
55900 Misc Equipment	1,325	343	0	0	0
Total Equipment	3,255	343	0	0	0
Other Expenses	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
56200 Tot Special Appropriations	0	0	0	0	0
57200 Structures & Improvements	0	0	0	0	0
58000 Tot Land & Non-Structural	0	0	0	0	0
Total Other Expenses	0	0	0	0	0
Grand Total	1,261,778	1,383,082	1,520,180	1,486,363	-33,816

Department Personnel

Title	Union	Grade	Position	FY27 Salary
Admin Assistant	EXM	05	1.00	92,291
Data Proc Systems Anl	EXM	06	1.00	100,423
Deputy Chief	CDH	NG	1.00	172,900
DeputyDirector	EXM	10	1.00	139,461
Dir - Operations	EXM	11	1.00	147,914
Director Administrative Services	CDH	NG	1.00	198,981
Division Director	EXM	11	1.60	213,659
Program Director	EXM	NG	1.00	120,330
Special Advisor	EXM	NG	1.00	160,380
Total			9.60	1,346,338

Adjustments

Differential Payments	0
Other	8,072
Chargebacks	0
Salary Savings	-176,475
FY27 Total Request	1,177,935

External Funds History

Personnel Services	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
51000 Total Permanent Employees	42,333	0	0	0	0
51100 Total Emergency Employees	0	0	0	0	0
51200 Total Overtime	0	0	0	0	0
51300 Tot Part-Time Employee	0	0	0	0	0
51400 Tot Health Insurance	370	0	0	0	0
51500 Tot Pension & Annuity	0	0	0	0	0
51600 Tot Unemployment Compensation	0	0	0	0	0
51700 Tot Workers' Compensation	0	0	0	0	0
51800 Tot Indirect Costs	0	0	0	0	0
51900 Total Medicare	584	0	0	0	0
Total Personnel Services	43,287	0	0	0	0
Contractual Services	FY24 Expenditure	FY25 Expenditure	FY26 Expenditure	FY27 Recommended	Inc/Dec 26 vs 27
52100 Communications	0	0	0	0	0
52200 Utilities	0	0	0	0	0
52300 Contracted Educational Services	0	0	0	0	0
52400 Tot 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 To Equipment	0	0	0	0	0
52800 Transportation of Persons	0	0	0	0	0
52900 Contracted Services	0	0	0	0	0
Contractual Services	0	0	0	0	0
Supplies & Materials	FY24 Expenditure	FY25 Expenditure	FY26 Expenditure	FY27 Recommended	Inc/Dec 26 vs 27
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 Medical, Dental, & Hosp Supply	0	0	0	0	0
53600 Office Supplies and Materials	0	0	0	0	0
53700 Tot 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
Supplies & Materials	0	0	0	0	0
Current Charges & Obligations	FY24 Expenditure	FY25 Expenditure	FY26 Expenditure	FY27 Recommended	Inc/Dec 26 vs 27
54100 Tot Unemployment Comp	0	0	0	0	0
54300 Workers' Comp Medical	0	0	0	0	0
54400 Tot Legal Liability Premium	0	0	0	0	0
54500 Tot 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 Current Charges	0	0	0	0	0
Current Charges & Obligations	0	0	0	0	0
Equipment	FY24 Expenditure	FY25 Expenditure	FY26 Expenditure	FY27 Recommended	Inc/Dec 26 vs 27
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
Equipment	0	0	0	0	0
Other Expenses	FY24 Expenditure	FY25 Expenditure	FY26 Expenditure	FY27 Recommended	Inc/Dec 26 vs 27
56200 Tot Special Appropriations	0	0	0	0	0
57200 Structures & Improvements	0	0	0	0	0
58000 Tot Land & Non-Structural	0	0	0	0	0
59100 Award/Gift	0	0	0	0	0
Other Expenses	0	0	0	0	0
Grand Total	43,287	0	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

Category	Actual '24	Actual '25	Approp '26	Budget '27
Personnel Services	1,027,439	1,130,687	1,191,655	1,195,663
Non-Personnel	234,340	252,395	328,525	290,700
Total	1,261,778	1,383,082	1,520,180	1,486,363

PERFORMANCE

Goal: Increase Diversity in COB Workforce

Performance Measures	Actual '24	Actual '25	Projected '26	Target '27
% of employees who self-identify as a Person of Color	21.4%	33.3%	37.5%	
% of employees who self-identify as female	64.3%	66.7%	75.0%	

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 Participatory Budgeting appropriation supports the City's efforts to incorporate participatory budgeting practices, with the goals of being more democratic, inclusive, and transparent. The appropriation will fund efforts to include all residents, with a focus on those residents historically disconnected from the budgeting process.

SELECTED PERFORMANCE GOALS

Participatory Budgeting

Increase Diversity in COB Workforce

OPERATING BUDGET

Program Name	Total Actual '24	Total Actual '25	Total Approp '26	Total Budget '27
Participatory Budgeting	1,951,111	2,130,217	2,134,250	1,891,561
Total	1,951,111	2,130,217	2,134,250	1,891,561

OPERATING BUDGET

Category	Total Actual '24	Total Actual '25	Total Approp '26	Total Budget '27
Personnel Services	232,884	369,711	381,656	338,967
Non-Personnel	1,718,227	1,760,506	1,752,594	1,552,594
Total	1,951,111	2,130,217	2,134,250	1,891,561

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	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
51000 Total Permanent Employees	232,884	369,711	381,656	338,967	-42,690
51100 Total Emergency Employees	0	0	0	0	0
51200 Total Overtime	0	0	0	0	0
51300 Tot Part-Time Employee	0	0	0	0	0
51400 Tot Health Insurance	0	0	0	0	0
51500 Tot Pension & Annuity	0	0	0	0	0
51600 Tot Unemployment Compensation	0	0	0	0	0
51700 Tot Workers' Compensation	0	0	0	0	0
51900 Total Medicare	0	0	0	0	0
Total Personnel Services	232,884	369,711	381,656	338,967	-42,690
Contractual Services	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
52100 Communications	894	1,385	1,440	1,440	0
52200 Utilities	0	0	0	0	0
52300 Contracted Educational Services	0	0	0	0	0
52400 Tot 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 To Equipment	0	0	0	0	0
52800 Transportation of Persons	1,287	0	3,000	3,000	0
52900 Contracted Services	367,626	137,930	147,000	368,000	221,000
Total Contractual Services	369,807	139,315	151,440	372,440	221,000
Supplies & Materials	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
53000 Auto Energy Supplies	0	0	0	0	0
53200 Food Supplies	572	0	500	500	0
53400 Custodial Supplies	0	0	0	0	0
53500 Medical, Dental, & Hosp Supply	0	0	0	0	0
53600 Office Supplies and Materials	0	466	0	400	400
53700 Tot Clothing Allowance	0	0	0	0	0
53800 Educational Supplies & Mat	0	0	0	0	0
53900 Misc Supplies & Materials	7,550	6,596	6,400	6,800	400
Total Supplies & Materials	8,122	7,062	6,900	7,700	800
Current Charges & Obligations	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
54300 Workers' Comp Medical	0	0	0	0	0
54400 Tot Legal Liability Premium	0	0	0	0	0
54500 Tot 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 Current Charges	713	394	21,000	0	-21,000
Total Current Charges & Obligations	713	394	21,000	0	-21,000
Equipment	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
55000 Automotive Equipment	0	0	0	0	0
55400 Lease Purchase	0	0	0	0	0
55600 Office Furniture & Equipment	545	0	0	0	0
55900 Misc Equipment	5,790	0	800	0	-800
Total Equipment	6,335	0	800	0	-800
Other Expenses	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
56200 Tot Special Appropriations	1,333,250	1,613,736	1,572,454	1,172,454	-400,000
57200 Structures & Improvements	0	0	0	0	0
58000 Tot Land & Non-Structural	0	0	0	0	0
Total Other Expenses	1,333,250	1,613,736	1,572,454	1,172,454	-400,000
Grand Total	1,951,111	2,130,217	2,134,250	1,891,561	-242,690

Department Personnel

Title	Union	Grade	Position	FY27 Salary
Chief OF Staff	EXM	09	1.00	129,048
DirOfficeofPaticipatoryBudget	CDH	NG	1.00	135,371
Sr Management Analyst	EXM	08	1.00	120,266
Total			3.00	384,685

Adjustments

Differential Payments	0
Other	-45,718
Chargebacks	0
Salary Savings	0
FY27 Total Request	338,967

Program 1. Participatory Budgeting

Renato Castelo, Manager, Organization 418100

PROGRAM DESCRIPTION

The Participatory Budgeting appropriation supports the City's efforts to incorporate participatory budgeting practices, with the goals of being more democratic, inclusive, and transparent. The appropriation will fund efforts to include all residents, with a focus on those residents historically disconnected from the budgeting process.

OPERATING BUDGET

Category	Actual '24	Actual '25	Approp '26	Budget '27
Personnel Services	232,884	369,711	381,656	338,967
Non-Personnel	1,718,227	1,760,506	1,752,594	1,552,594
Total	1,951,111	2,130,217	2,134,250	1,891,561

PERFORMANCE

Goal: Increase Diversity in COB Workforce

Performance Measures	Actual '24	Actual '25	Projected '26	Target '27
% of employees who self-identify as a Person of Color	100.0%	100.0%	100.0%	
% of employees who self-identify as female	66.7%	66.7%	66.7%	

Pensions & Annuities - City Operating Budget

Appropriation 374000

DEPARTMENT MISSION

The Pensions and Annuities appropriation funds City payments for retirees who are not members of the contributory retirement system. These include approximately 25 Police and Fire members who received special legislation retirements due to extreme workplace injuries.

OPERATING BUDGET

Program Name	Total Actual '24	Total Actual '25	Total Approp '26	Total Budget '27
Pensions & Annuities - City	4,684,589	4,988,971	4,700,000	5,000,000
Total	4,684,589	4,988,971	4,700,000	5,000,000

OPERATING BUDGET

Category	Total Actual '24	Total Actual '25	Total Approp '26	Total Budget '27
Personnel Services	4,684,589	4,988,971	4,700,000	5,000,000
Non-Personnel	0	0	0	0
Total	4,684,589	4,988,971	4,700,000	5,000,000

Procurement Operating Budget

Casey Brock-Wilson, Purchasing Director, Appropriation 143000

DEPARTMENT MISSION

The Procurement Department's mission is to procure and support City departments in obtaining the highest-quality goods and services at the lowest possible cost for the City and its residents. The Department also supports non-profits through Community Grantmaking and is responsible for managing surplus property, processing mail, providing copier service, and publishing the City Record. The Department promotes and uses fair and equitable procurement processes, inclusive of small, diverse, and local businesses as certified by the City's Department of Supplier Diversity and MA Supplier Diversity Office.

SELECTED PERFORMANCE GOALS

Purchasing Administration

Increase Diversity in COB Workforce

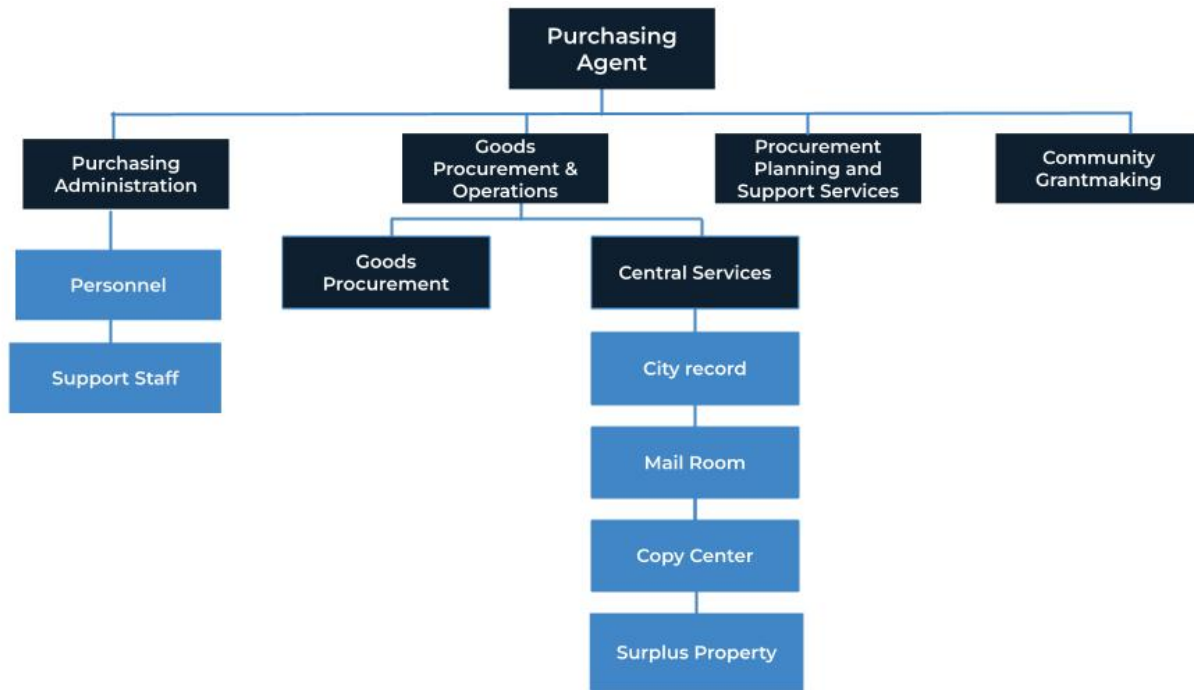
OPERATING BUDGET

Program Name	Total Actual '24	Total Actual '25	Total Approp '26	Total Budget '27
Central Services	489,399	492,321	417,350	408,551
Community Grantmaking	99,718	131,170	237,226	114,960
Goods Procurement	762,314	668,738	704,374	726,827
Procurement Planning and Support Services	436,988	794,330	941,140	896,162
Purchasing Administration	1,218,237	1,391,651	1,798,840	1,892,240
Total	3,006,657	3,478,210	4,098,931	4,038,740

OPERATING BUDGET

Category	Total Actual '24	Total Actual '25	Total Approp '26	Total Budget '27
Personnel Services	2,349,993	3,121,156	3,497,821	3,653,798
Non-Personnel	656,663	357,054	601,110	384,943
Total	3,006,657	3,478,210	4,098,931	4,038,740

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 serves as a centralized resource for Goods Procurements, Contracted Services, and Community Grantmaking. In compliance with applicable procurement laws, the Department:

- Procures all supplies, materials, and equipment for City Departments and ensures the efficient and economical disposal of surplus City property excluding land and buildings, processes outgoing and incoming mail, produces the City Record and operates the Copy Center.
- Offers support to City Departments who are purchasing services or issuing grants to non-profits, including advising on draft solicitations and grant applications, contract and grant management, and creating public facing tools and resources for interested vendors & grant applicants.

Department History

Personnel Services	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
51000 Total Permanent Employees	2,354,162	3,114,375	3,497,821	3,653,798	155,977
51100 Total Emergency Employees	0	0	0	0	0
51200 Total Overtime	-4,169	6,781	0	0	0
51300 Tot Part-Time Employee	0	0	0	0	0
51400 Tot Health Insurance	0	0	0	0	0
51500 Tot Pension & Annuity	0	0	0	0	0
51600 Tot Unemployment Compensation	0	0	0	0	0
51700 Tot Workers' Compensation	0	0	0	0	0
51900 Total Medicare	0	0	0	0	0
Total Personnel Services	2,349,993	3,121,156	3,497,821	3,653,798	155,977
Contractual Services	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
52100 Communications	52,958	16,736	8,860	11,474	2,614
52200 Utilities	0	0	0	0	0
52300 Contracted Educational Services	0	0	0	0	0
52400 Tot 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 To Equipment	26,593	10,636	30,000	27,000	-3,000
52800 Transportation of Persons	11,050	0	0	0	0
52900 Contracted Services	295,776	71,091	224,715	7,500	-217,215
Total Contractual Services	386,378	98,463	263,575	45,974	-217,601
Supplies & Materials	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
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 Medical, Dental, & Hosp Supply	0	0	0	0	0
53600 Office Supplies and Materials	18,722	15,678	12,225	7,058	-5,167
53700 Tot Clothing Allowance	2,500	3,000	3,500	3,000	-500
53800 Educational Supplies & Mat	0	0	0	0	0
53900 Misc Supplies & Materials	4,783	2,100	0	0	0
Total Supplies & Materials	26,005	20,777	15,725	10,058	-5,667
Current Charges & Obligations	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
54300 Workers' Comp Medical	4,079	0	0	0	0
54400 Tot Legal Liability Premium	0	0	0	0	0
54500 Tot 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 Current Charges	2,655	203,460	315,810	328,910	13,100
Total Current Charges & Obligations	6,734	203,460	315,810	328,910	13,100
Equipment	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
55000 Automotive Equipment	0	0	0	0	0
55400 Lease Purchase	24,070	0	0	0	0
55600 Office Furniture & Equipment	138,464	33,353	0	0	0
55900 Misc Equipment	13,676	0	0	0	0
Total Equipment	176,210	33,353	0	0	0
Other Expenses	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
56200 Tot Special Appropriations	61,337	1,000	6,000	1	-5,999
57200 Structures & Improvements	0	0	0	0	0
58000 Tot Land & Non-Structural	0	0	0	0	0
Total Other Expenses	61,337	1,000	6,000	1	-5,999
Grand Total	3,006,657	3,478,210	4,098,931	4,038,740	-60,190

Department Personnel

Title	Union	Grade	Position	FY27 Salary
Assistant Buyer	SU4	14	1.00	73,057
Asst Purchasing Agent	SE1	09	2.00	259,340
Bid, Contract Coord (admin)	SU4	16	1.00	88,813
Buyer.	SU4	17	3.00	259,289
Coordinator.	SU4	16	1.00	80,178
Coordinator.	SE1	06	0.50	51,363
Data Proc Sys Analyst I	SE1	07	2.00	227,406
Dir of Strategic Procurem	EXM	11	1.00	147,914
Div Dir *	SE1	11	1.00	154,221
Junior Analyst	SE1	06	3.00	282,702
Mailroom Clerk	SU4	15	1.00	65,695
Mailroom Equipment Operator	SU4	15	1.00	82,286
Mailroom Supervisor	SE1	06	1.00	104,813
Manager	EXM	09	0.50	63,596
Prin_Admin_Assistant	SE1	08	2.00	250,914
Prin Admin Analyst (Aud)	SE1	07	1.00	108,399
Purchasing Agent	CDH	NG	1.00	162,467
Special Projects Manager	EXM	08	1.00	120,266
Sr. Admin Assistant	SE1	07	2.00	222,511
Sr. Buyer	SU4	19	2.00	206,949
Sr. Procurement Analyst	SE1	08	2.00	238,140
Sr Adm Anl	SE1	06	1.00	94,867
Sr Adm Asst (WC)	SE1	06	1.00	103,147
Sr Data Proc Systems Anl I	SE1	09	1.00	134,593
Training & Dev Specialist	SU4	19	1.00	104,459
Total			34.00	3,687,383

Adjustments

Differential Payments	0
Other	69,561
Chargebacks	-103,147
Salary Savings	0
FY27 Total Request	3,653,798

Program 1. Purchasing Administration

Christopher Radcliffe, Manager, Organization 143100

PROGRAM DESCRIPTION

The Administration Program provides administrative, fiscal and human resource support to the Department. This Program also provides technology and training support for both City staff and vendors.

OPERATING BUDGET

Category	Actual '24	Actual '25	Approp '26	Budget '27
Personnel Services	923,398	1,103,949	1,437,780	1,538,848
Non-Personnel	294,839	287,702	361,060	353,392
Total	1,218,237	1,391,651	1,798,840	1,892,240

PERFORMANCE

Goal: Increase Diversity in COB Workforce

Performance Measures	Actual '24	Actual '25	Projected '26	Target '27
% of employees who self-identify as a Person of Color	25.7%	30.0%	30.0%	
% of employees who self-identify as female	42.9%	45.0%	45.0%	

Program 2. Goods Procurement

Christopher Radcliffe, Manager, Organization 143200

PROGRAM DESCRIPTION

The Goods Procurement Program procures goods and materials for use by all City Departments. This Program selects vendors through the public bidding process, and initiates purchase orders and contracts consistent with appropriateness of cost, quality, delivery requirements, and vendor service. All procurements are inclusive of small, diverse, and local businesses as certified by the City's Department of Supplier Diversity and the MA Supplier Diversity Office, and follow the City's Environmentally Preferable Procurement Policy.

OPERATING BUDGET

Category	Actual '24	Actual '25	Approp '26	Budget '27
Personnel Services	742,383	656,977	703,124	725,577
Non-Personnel	19,931	11,761	1,250	1,250
Total	762,314	668,738	704,374	726,827

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

Category	Actual '24	Actual '25	Approp '26	Budget '27
Personnel Services	412,472	487,907	386,600	378,250
Non-Personnel	76,927	4,414	30,750	30,301
Total	489,399	492,321	417,350	408,551

Program 4. Community Grantmaking

Rachel Mara Goldstein, Manager, Organization 143400

PROGRAM DESCRIPTION

The Community Grantmaking Program provides support to City departments in planning and executing grants to nonprofits. The Program is responsible for creating resources and tools for the full grantmaking lifecycle, from concept to application review and progress reporting.

OPERATING BUDGET

Category	Actual '24	Actual '25	Approp '26	Budget '27
Personnel Services	55,723	115,997	109,426	114,960
Non-Personnel	43,995	15,172	127,800	0
Total	99,718	131,170	237,226	114,960

Program 5. Procurement Planning and Support Services

Laura Melle, Manager, Organization 143500

PROGRAM DESCRIPTION

The Procurement Planning and Support Services program provides solicitation development expertise and support to City Departments seeking to procure services. In addition, this Program is responsible for establishing new procurement process improvements to help the city achieve its' policy goals. This includes drafting new resources, policies, and associated communications.

OPERATING BUDGET

Category	Actual '24	Actual '25	Approp '26	Budget '27
Personnel Services	216,018	756,326	860,890	896,162
Non-Personnel	220,970	38,004	80,250	0
Total	436,988	794,330	941,140	896,162

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.

OPERATING BUDGET

Program Name	Total Actual '24	Total Actual '25	Total Approp '26	Total Budget '27
Collecting Division	3,804,099	3,793,272	3,497,253	3,627,044
Treasury Division	2,450,646	2,352,938	2,636,468	2,490,285
Total	6,254,745	6,146,210	6,133,721	6,117,330

EXTERNAL FUNDS BUDGET

Fund Name	Total Actual 24	Total Actual 25	Total Approp 26	Total Budget 27
Community Preservation Act	39,138,697	39,089,385	36,790,221	41,350,888
Total	39,138,697	39,089,385	36,790,221	41,350,888

OPERATING BUDGET

Category	Total Actual '24	Total Actual '25	Total Approp '26	Total Budget '27
Personnel Services	3,540,870	3,805,276	4,325,248	4,406,773
Non-Personnel	2,713,875	2,340,934	1,808,473	1,710,557
Total	6,254,745	6,146,210	6,133,721	6,117,330

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	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
51000 Total Permanent Employees	3,484,205	3,749,938	4,280,748	4,367,273	86,524
51100 Total Emergency Employees	0	0	0	0	0
51200 Total Overtime	55,070	55,338	44,500	39,500	-5,000
51300 Tot Part-Time Employee	0	0	0	0	0
51400 Tot Health Insurance	0	0	0	0	0
51500 Tot Pension & Annuity	0	0	0	0	0
51600 Tot Unemployment Compensation	1,596	0	0	0	0
51700 Tot Workers' Compensation	0	0	0	0	0
51900 Total Medicare	0	0	0	0	0
Total Personnel Services	3,540,870	3,805,276	4,325,248	4,406,773	81,524
Contractual Services	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
52100 Communications	32,966	31,677	21,000	21,000	0
52200 Utilities	0	0	0	0	0
52300 Contracted Educational Services	0	0	0	0	0
52400 Tot 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 To Equipment	4,497	13,013	15,792	15,792	0
52800 Transportation of Persons	27,026	7,617	2,500	2,500	0
52900 Contracted Services	782,701	660,535	714,250	617,250	-97,000
Total Contractual Services	847,190	712,842	753,542	656,542	-97,000
Supplies & Materials	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
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 Medical, Dental, & Hosp Supply	0	0	0	0	0
53600 Office Supplies and Materials	1,213,632	1,054,496	1,017,308	1,030,150	12,842
53700 Tot Clothing Allowance	5,500	5,250	5,500	5,500	0
53800 Educational Supplies & Mat	0	0	0	0	0
53900 Misc Supplies & Materials	0	0	0	0	0
Total Supplies & Materials	1,219,132	1,059,746	1,022,808	1,035,650	12,842
Current Charges & Obligations	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
54300 Workers' Comp Medical	1,292	0	0	0	0
54400 Tot Legal Liability Premium	0	0	0	0	0
54500 Tot 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 Current Charges	9,473	10,874	20,123	18,365	-1,758
Total Current Charges & Obligations	10,765	10,874	20,123	18,365	-1,758
Equipment	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
55000 Automotive Equipment	0	0	0	0	0
55400 Lease Purchase	0	0	0	0	0
55600 Office Furniture & Equipment	25,979	0	0	0	0
55900 Misc Equipment	15,689	2,676	12,000	0	-12,000
Total Equipment	41,668	2,676	12,000	0	-12,000
Other Expenses	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
56200 Tot Special Appropriations	595,120	554,796	0	0	0
57200 Structures & Improvements	0	0	0	0	0
58000 Tot Land & Non-Structural	0	0	0	0	0
Total Other Expenses	595,120	554,796	0	0	0
Grand Total	6,254,745	6,146,210	6,133,721	6,117,330	-16,392

Department Personnel

Title	Union	Grade	Position	FY27 Salary
Accounting Manager	SE1	09	1.00	92,968
Adm.Assistant	SU4	17	1.00	90,796
Admin Assistant-Deputy Collect	SU4	16	1.00	78,170
Admin Asst (Law)	SU4	16	2.00	136,920
Asset & Invest. Mgr.	SE1	10	1.00	145,427
Collections Specialist	SU4	14	5.00	319,192
Collector-Treasurer	CDH	NG	1.00	198,981
Data Proc Sys Analyst I	SE1	07	1.00	105,474
Deputy_Treasurer	EXM	NG	0.50	72,334
Deputy Treasurer.	EXM	14	0.90	138,926
Dir - Operations	EXM	11	1.00	147,916
Dirctr	CDH	NG	0.75	124,458
Division Director	EXM	11	1.00	135,694
Exec.Assistant	SE1	12	1.00	132,138
Exec Asst (Treasury)	SE1	06	1.00	95,248
Head Account Clerk (BPD)	SU4	13	2.00	119,905
Head Administrative Clerk	SU4	14	1.00	73,407
Manager.	SE1	09	1.00	92,968
Mgmt Analyst	SE1	06	1.00	104,814
Office Manager II	EXM	08	0.90	103,463
Payment Processing Specialist	SU4	15	1.00	75,256
Pr Admin Asst	SE1	08	0.85	100,651
Prin_Admin_Asst	SE1	09	1.00	134,595
Prin Accountant	SU4	16	4.00	313,798
Prin Admin Analyst	EXM	07	1.00	76,187
Prin Admin Asst (Treas/Treas)	SE1	06	1.00	93,728
Principal Administrative_Asst	SE1	07	1.00	114,965
Quality Control Supervisor	SE1	07	1.00	114,965
RedCircle-Ast Col-TRS(Trs/Col)	SE1	13	1.00	166,407
Senior.Analyst	EXM	09	1.00	99,874
Senior Advisor.	EXM	11	0.50	73,958
Senior Program Manager	SE1	08	1.00	125,458
Sr. Principal Accountant	SU4	17	0.90	62,365
Sr. Specialist	SE1	06	1.00	83,365
Sr Adm Asst (WC)	SE1	06	1.00	104,814
Sr Legal Asst & Researcher	SU4	16	1.00	81,209
Sr Programmer	SU4	15	1.00	78,452
Staff_Accountant	SE1	06	1.00	102,728

Department Personnel

Supervisor Accounting	SE1	08	5.00	614,423
Tax Title Supervisor	SU4	17	1.00	84,362
Tax Title Supv	SU4	15	2.00	163,586
Tell.	SU4	13	3.00	197,643
Trst Acct & Invst Supervisor	SE1	09	1.00	134,595
Trust and Asset Manager	SE1	11	1.00	154,222
Total			58.30	5,860,809

Adjustments

Differential Payments	0
Other	50,648
Chargebacks	-1,224,184
Salary Savings	-320,000
FY27 Total Request	4,367,273

External Funds History

Personnel Services	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
51000 Total Permanent Employees	483,879	732,183	859,557	970,248	110,691
51100 Total Emergency Employees	0	0	0	0	0
51200 Total Overtime	0	0	0	0	0
51300 Tot Part-Time Employee	0	0	0	0	0
51400 Tot Health Insurance	28,982	77,692	128,934	145,537	16,603
51500 Tot Pension & Annuity	0	0	77,360	87,322	9,962
51600 Tot Unemployment Compensation	0	0	0	0	0
51700 Tot Workers' Compensation	0	0	1,000	1,000	0
51800 Tot Indirect Costs	0	0	0	0	0
51900 Total Medicare	6,296	10,296	12,464	14,069	1,605
Total Personnel Services	519,157	820,171	1,079,315	1,218,176	138,861
Contractual Services	FY24 Expenditure	FY25 Expenditure	FY26 Expenditure	FY27 Recommended	Inc/Dec 26 vs 27
52100 Communications	0	414	0	0	0
52200 Utilities	0	0	0	0	0
52300 Contracted Educational Services	0	0	0	0	0
52400 Tot 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 To Equipment	0	0	0	0	0
52800 Transportation of Persons	2,285	4,127	6,914	6,914	0
52900 Contracted Services	38,581,947	38,237,371	436,500	506,500	70,000
Contractual Services	38,584,232	38,241,912	443,414	513,414	70,000
Supplies & Materials	FY24 Expenditure	FY25 Expenditure	FY26 Expenditure	FY27 Recommended	Inc/Dec 26 vs 27
53000 Auto Energy Supplies	0	239	500	500	0
53200 Food Supplies	247	315	1,000	1,000	0
53400 Custodial Supplies	0	0	0	0	0
53500 Medical, Dental, & Hosp Supply	0	0	0	0	0
53600 Office Supplies and Materials	3,415	4,700	4,000	4,000	0
53700 Tot 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
Supplies & Materials	3,662	5,253	5,500	5,500	0
Current Charges & Obligations	FY24 Expenditure	FY25 Expenditure	FY26 Expenditure	FY27 Recommended	Inc/Dec 26 vs 27
54100 Tot Unemployment Comp	0	0	0	0	0
54300 Workers' Comp Medical	0	0	0	0	0
54400 Tot Legal Liability Premium	0	0	0	0	0
54500 Tot 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	35,235,992	39,587,798	4,351,806
54900 Current Charges	21,947	20,361	21,500	21,500	0
Current Charges & Obligations	21,947	20,361	35,257,492	39,609,298	4,351,806
Equipment	FY24 Expenditure	FY25 Expenditure	FY26 Expenditure	FY27 Recommended	Inc/Dec 26 vs 27
55000 Automotive Equipment	0	0	0	0	0
55400 Lease Purchase	0	0	0	0	0
55600 Office Furniture & Equipment	9,671	1,688	2,000	2,000	0
55900 Misc Equipment	28	0	2,500	2,500	0
Equipment	9,699	1,688	4,500	4,500	0
Other Expenses	FY24 Expenditure	FY25 Expenditure	FY26 Expenditure	FY27 Recommended	Inc/Dec 26 vs 27
56200 Tot Special Appropriations	0	0	0	0	0
57200 Structures & Improvements	0	0	0	0	0
58000 Tot Land & Non-Structural	0	0	0	0	0
59100 Award/Gift	0	0	0	0	0
Other Expenses	0	0	0	0	0
Grand Total	39,138,697	39,089,385	36,790,221	41,350,888	4,560,667

External Funds Personnel

Title	Union	Grade	Position	FY27 Salary
Deputy_Treasurer	EXM	NG	0.50	72,334
Deputy Treasurer.	EXM	14	0.10	15,436
Dirctr	CDH	NG	0.25	41,486
Grants Compliance Manager.	EXM	07	1.00	100,657
Manager	EXM	09	3.00	333,378
Office Manager II	EXM	08	0.10	11,495
Pr Adm Asst	EXM	09	1.00	127,656
Pr Admin Asst	SE1	08	0.15	17,762
Senior Director	EXM	12	1.00	153,443
Special Assistant Admin	EXM	05	1.00	89,671
Sr. Principal Accountant	SU4	17	0.10	6,929
Total			8.20	970,248

Adjustments

Differential Payments	0
Other	0
Chargebacks	0
Salary Savings	0
FY27 Total Request	970,248

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 '24	Total Actual '25	Total Approp '26	Total Budget '27
Accounts Receivable	284,532	305,371	323,039	329,270
General Service/Payroll	763,552	672,979	674,274	690,510
Treasury Accounting	257,920	335,741	416,322	397,357
Treasury Administration	1,110,196	858,629	913,707	744,200
Treasury Finance	0	165,678	306,996	328,191
Trust	34,447	14,542	2,130	758
Total	2,450,646	2,352,938	2,636,468	2,490,285

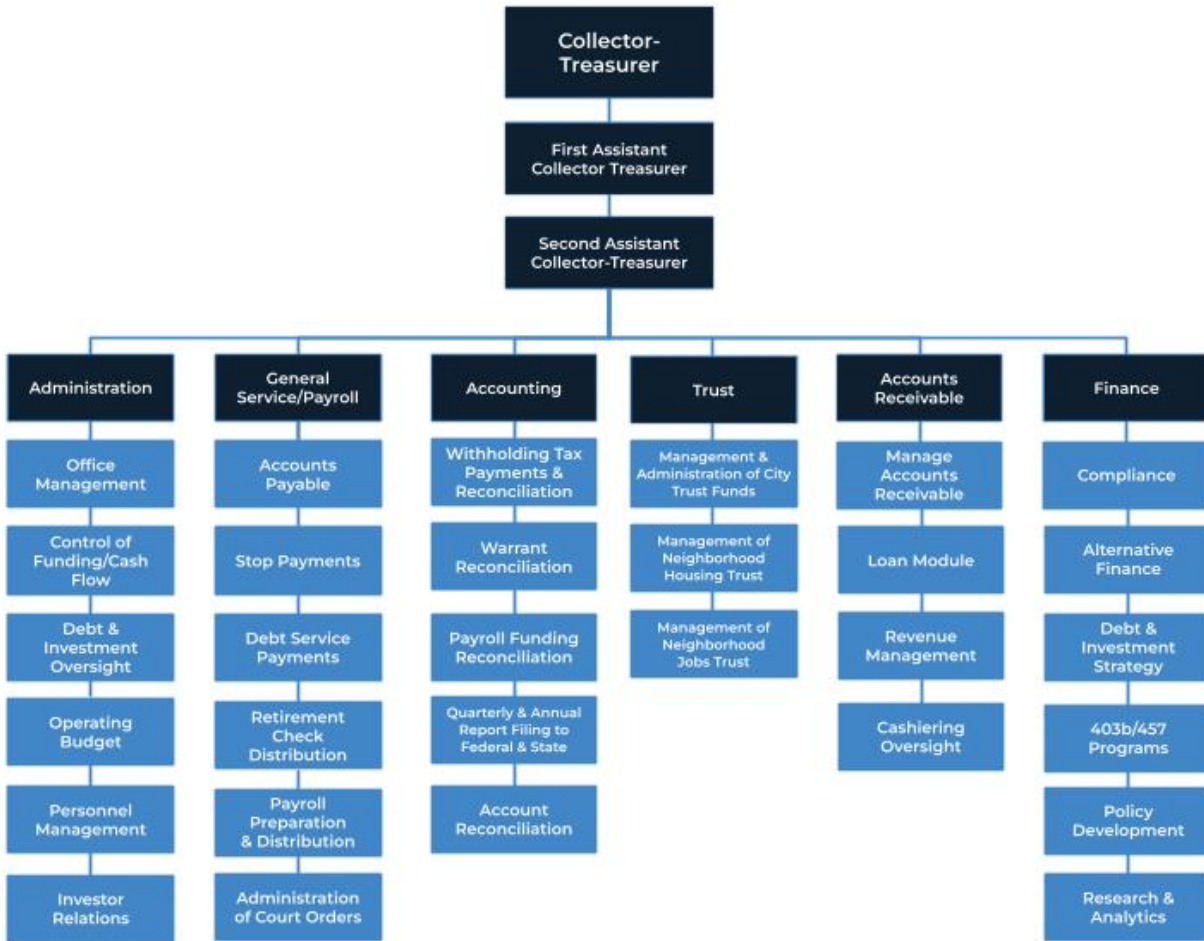
EXTERNAL FUNDS BUDGET

Fund Name	Total Actual 24	Total Actual 25	Total Approp 26	Total Budget 27
Community Preservation Act	39,138,697	39,089,385	36,790,221	41,350,888
Total	39,138,697	39,089,385	36,790,221	41,350,888

OPERATING BUDGET

Category	Total Actual '24	Total Actual '25	Total Approp '26	Total Budget '27
Personnel Services	1,638,900	1,717,651	2,055,595	1,979,728
Non-Personnel	811,746	635,288	580,873	510,557
Total	2,450,646	2,352,938	2,636,468	2,490,285

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	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
51000 Total Permanent Employees	1,635,692	1,711,870	2,035,595	1,964,728	-70,867
51100 Total Emergency Employees	0	0	0	0	0
51200 Total Overtime	2,809	5,781	20,000	15,000	-5,000
51300 Tot Part-Time Employee	0	0	0	0	0
51400 Tot Health Insurance	0	0	0	0	0
51500 Tot Pension & Annuity	0	0	0	0	0
51600 Tot Unemployment Compensation	399	0	0	0	0
51700 Tot Workers' Compensation	0	0	0	0	0
51800 Tot Indirect Costs	0	0	0	0	0
51900 Total Medicare	0	0	0	0	0
Total Personnel Services	1,638,900	1,717,651	2,055,595	1,979,728	-75,867
Contractual Services	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
52100 Communications	22,881	19,820	16,000	16,000	0
52200 Utilities	0	0	0	0	0
52300 Contracted Educational Services	0	0	0	0	0
52400 Tot 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 To Equipment	2,541	11,057	10,792	10,792	0
52800 Transportation of Persons	12,003	7,617	2,500	2,500	0
52900 Contracted Services	192,302	176,050	208,250	126,250	-82,000
Contractual Services	229,727	214,543	237,542	155,542	-82,000
Supplies & Materials	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
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 Medical, Dental, & Hosp Supply	0	0	0	0	0
53600 Office Supplies and Materials	572,648	417,341	336,308	349,150	12,842
53700 Tot Clothing Allowance	1,250	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
Supplies & Materials	573,898	418,591	338,058	350,900	12,842
Current Charges & Obligations	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
54100 Tot Unemployment Comp	0	0	0	0	0
54300 Workers' Comp Medical	0	0	0	0	0
54400 Tot Legal Liability Premium	0	0	0	0	0
54500 Tot 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 Current Charges	8,121	2,153	5,273	4,115	-1,158
Current Charges & Obligations	8,121	2,153	5,273	4,115	-1,158
Equipment	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
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
Equipment	0	0	0	0	0
Other Expenses	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
56200 Tot Special Appropriations	0	0	0	0	0
57200 Structures & Improvements	0	0	0	0	0
58000 Tot Land & Non-Structural	0	0	0	0	0
59100 Award/Gift	0	0	0	0	0
Other Expenses	0	0	0	0	0
Grand Total	2,450,646	2,352,938	2,636,468	2,490,285	-146,183

Division Personnel

Title	Union	Grade	Position	FY27 Salary
Sr. Principal Accountant	SU4	17	0.90	62,365
Adm.Assistant	SU4	17	1.00	90,796
Prin Accountant	SU4	16	4.00	313,798
Admin Asst (Law)	SU4	16	1.00	64,241
Deputy Treasurer.	EXM	14	0.90	138,926
Dirctr	CDH	NG	0.75	124,458
Collector-Treasurer	CDH	NG	1.00	198,981
Deputy_Treasurer	EXM	NG	0.50	72,334
Dir - Operations	EXM	11	1.00	147,916
Trust and Asset Manager	SE1	11	1.00	154,222
Division Director	EXM	11	1.00	135,694
Senior Advisor.	EXM	11	0.50	73,958
Asset & Invest. Mgr.	SE1	10	1.00	145,427
Senior.Analyst	EXM	09	1.00	99,874
Trst Acct & Invst Supervisor	SE1	09	1.00	134,595
Accounting Manager	SE1	09	1.00	92,968
Office Manager II	EXM	08	0.90	103,463
Supervisor Accounting	SE1	08	4.00	490,714
Pr Admin Asst	SE1	08	0.85	100,651
Senior Program Manager	SE1	08	1.00	125,458
Prin Admin Analyst	EXM	07	1.00	76,187
Mgmt Analyst	SE1	06	1.00	104,814
Prin Admin Asst (Treas/Treas)	SE1	06	1.00	93,728
Exec Asst (Treasury)	SE1	06	1.00	95,248
Staff_Accountant	SE1	06	1.00	102,728
Sr. Specialist	SE1	06	1.00	83,365
Total			30.30	3,426,912

Adjustments

Differential Payments	0
Other	32,001
Chargebacks	-1,224,184
Salary Savings	-270,000
FY27 Total Request	1,964,728

External Funds History

Personnel Services	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
51000 Total Permanent Employees	483,879	732,183	859,557	970,248	110,691
51100 Total Emergency Employees	0	0	0	0	0
51200 Total Overtime	0	0	0	0	0
51300 Tot Part-Time Employee	0	0	0	0	0
51400 Tot Health Insurance	28,982	77,692	128,934	145,537	16,603
51500 Tot Pension & Annuity	0	0	77,360	87,322	9,962
51600 Tot Unemployment Compensation	0	0	0	0	0
51700 Tot Workers' Compensation	0	0	1,000	1,000	0
51800 Tot Indirect Costs	0	0	0	0	0
51900 Total Medicare	6,296	10,296	12,464	14,069	1,605
Total Personnel Services	519,157	820,171	1,079,315	1,218,176	138,861
Contractual Services	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
52100 Communications	0	414	0	0	0
52200 Utilities	0	0	0	0	0
52300 Contracted Educational Services	0	0	0	0	0
52400 Tot 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 To Equipment	0	0	0	0	0
52800 Transportation of Persons	2,285	4,127	6,914	6,914	0
52900 Contracted Services	38,581,947	38,237,371	436,500	506,500	70,000
Contractual Services	38,584,232	38,241,912	443,414	513,414	70,000
Supplies & Materials	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
53000 Auto Energy Supplies	0	239	500	500	0
53200 Food Supplies	247	315	1,000	1,000	0
53400 Custodial Supplies	0	0	0	0	0
53500 Medical, Dental, & Hosp Supply	0	0	0	0	0
53600 Office Supplies and Materials	3,415	4,700	4,000	4,000	0
53700 Tot 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
Supplies & Materials	3,662	5,253	5,500	5,500	0
Current Charges & Obligations	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
54100 Tot Unemployment Comp	0	0	0	0	0
54300 Workers' Comp Medical	0	0	0	0	0
54400 Tot Legal Liability Premium	0	0	0	0	0
54500 Tot 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	35,235,992	39,587,798	4,351,806
54900 Current Charges	21,947	20,361	21,500	21,500	0
Current Charges & Obligations	21,947	20,361	35,257,492	39,609,298	4,351,806
Equipment	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
55000 Automotive Equipment	0	0	0	0	0
55400 Lease Purchase	0	0	0	0	0
55600 Office Furniture & Equipment	9,671	1,688	2,000	2,000	0
55900 Misc Equipment	28	0	2,500	2,500	0
Equipment	9,699	1,688	4,500	4,500	0
Other Expenses	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
56200 Tot Special Appropriations	0	0	0	0	0
57200 Structures & Improvements	0	0	0	0	0
58000 Tot Land & Non-Structural	0	0	0	0	0
59100 Award/Gift	0	0	0	0	0
Other Expenses	0	0	0	0	0
Grand Total	39,138,697	39,089,385	36,790,221	41,350,888	4,560,667

Division External Funds Personnel

Title	Union	Grade	Position	FY27 Salary
Sr. Principal Accountant	SU4	17	0.10	6,929
Deputy Treasurer.	EXM	14	0.10	15,436
Dirctr	CDH	NG	0.25	41,486
Deputy_Treasurer	EXM	NG	0.50	72,334
Senior Director	EXM	12	1.00	153,443
Pr Adm Asst	EXM	09	1.00	127,656
Manager	EXM	09	3.00	333,378
Office Manager II	EXM	08	0.10	11,495
Pr Admin Asst	SE1	08	0.15	17,762
Grants Compliance Manager.	EXM	07	1.00	100,657
Special Assistant Admin	EXM	05	1.00	89,671
Total			8.20	970,248

Adjustments

Differential Payments	0
Other	0
Chargebacks	0
Salary Savings	0

FY27 Total Request **970,248**

Program 1. Treasury Administration

Vacant, 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

Category	Actual '24	Actual '25	Approp '26	Budget '27
Personnel Services	664,665	549,088	578,341	485,992
Non-Personnel	445,531	309,541	335,366	258,208
Total	1,110,196	858,629	913,707	744,200

PERFORMANCE

Goal: Increase Diversity in COB Workforce

Performance Measures	Actual '24	Actual '25	Projected '26	Target '27
% of employees who self-identify as a Person of Color	59.5%	62.2%	60.0%	
% of employees who self-identify as female	67.6%	67.6%	68.6%	

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

Category	Actual '24	Actual '25	Approp '26	Budget '27
Personnel Services	408,511	356,499	429,767	439,161
Non-Personnel	355,040	316,480	244,507	251,349
Total	763,552	672,979	674,274	690,510

Program 3. Treasury Finance

Grant Holland, 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

Category	Actual '24	Actual '25	Approp '26	Budget '27
Personnel Services	0	161,683	306,996	328,191
Non-Personnel	0	3,995	0	0
Total	0	165,678	306,996	328,191

Program 4. Treasury Accounting

Vacant, 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

Category	Actual '24	Actual '25	Approp '26	Budget '27
Personnel Services	251,282	335,453	416,072	397,107
Non-Personnel	6,637	288	250	250
Total	257,920	335,741	416,322	397,357

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

Category	Actual '24	Actual '25	Approp '26	Budget '27
Personnel Services	282,104	300,886	323,039	329,270
Non-Personnel	2,428	4,484	0	0
Total	284,532	305,371	323,039	329,270

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

Category	Actual '24	Actual '25	Approp '26	Budget '27
Personnel Services	32,337	14,042	1,380	8
Non-Personnel	2,110	500	750	750
Total	34,447	14,542	2,130	758

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

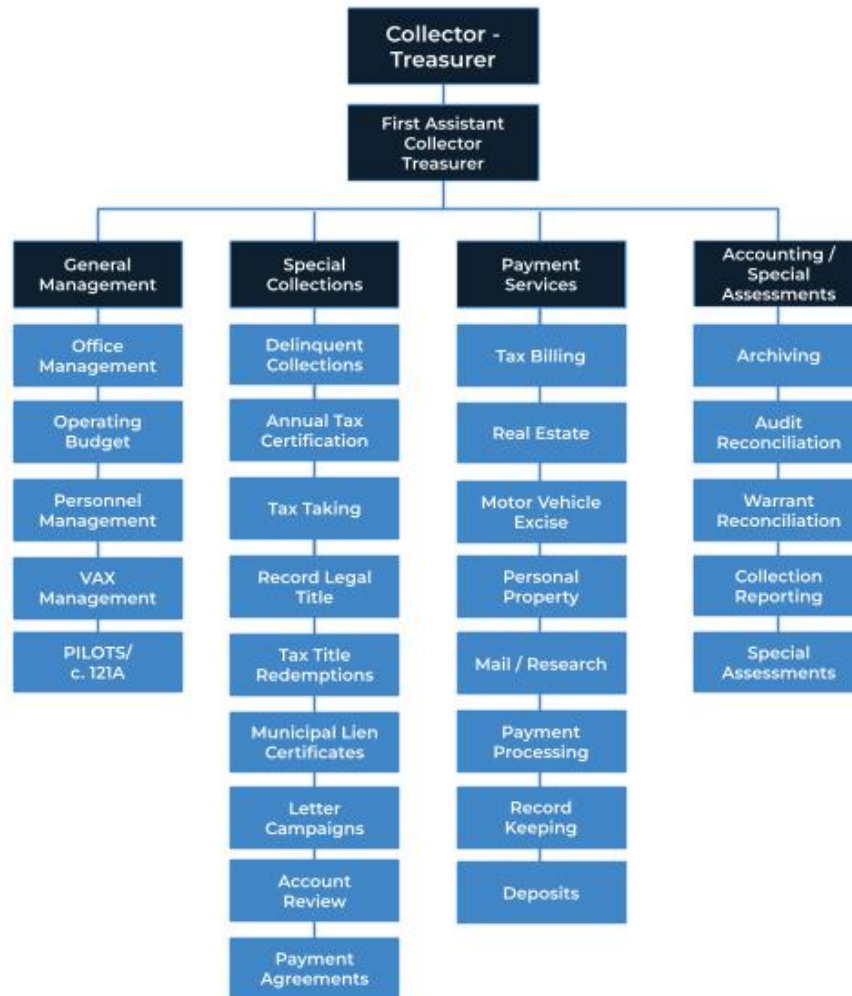
OPERATING BUDGET

Program Name	Total Actual '24	Total Actual '25	Total Approp '26	Total Budget '27
Accounting/Quality Control	387,477	342,487	377,760	431,275
General Management	998,699	867,867	1,334,220	1,513,796
Payment Services	1,903,140	2,076,948	1,201,748	1,175,812
Special Collections	514,783	505,970	583,526	506,161
Total	3,804,099	3,793,272	3,497,253	3,627,044

OPERATING BUDGET

Category	Total Actual '24	Total Actual '25	Total Approp '26	Total Budget '27
Personnel Services	1,901,971	2,087,626	2,269,653	2,427,044
Non-Personnel	1,902,128	1,705,646	1,227,600	1,200,000
Total	3,804,099	3,793,272	3,497,253	3,627,044

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	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
51000 Total Permanent Employees	1,848,513	2,038,068	2,245,153	2,402,544	157,391
51100 Total Emergency Employees	0	0	0	0	0
51200 Total Overtime	52,261	49,557	24,500	24,500	0
51300 Tot Part-Time Employee	0	0	0	0	0
51400 Tot Health Insurance	0	0	0	0	0
51500 Tot Pension & Annuity	0	0	0	0	0
51600 Tot Unemployment Compensation	1,197	0	0	0	0
51700 Tot Workers' Compensation	0	0	0	0	0
51800 Tot Indirect Costs	0	0	0	0	0
51900 Total Medicare	0	0	0	0	0
Total Personnel Services	1,901,971	2,087,626	2,269,653	2,427,044	157,391
Contractual Services	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
52100 Communications	10,085	11,857	5,000	5,000	0
52200 Utilities	0	0	0	0	0
52300 Contracted Educational Services	0	0	0	0	0
52400 Tot 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 To Equipment	1,956	1,956	5,000	5,000	0
52800 Transportation of Persons	15,023	0	0	0	0
52900 Contracted Services	590,399	484,485	506,000	491,000	-15,000
Contractual Services	617,463	498,299	516,000	501,000	-15,000
Supplies & Materials	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
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 Medical, Dental, & Hosp Supply	0	0	0	0	0
53600 Office Supplies and Materials	640,984	637,155	681,000	681,000	0
53700 Tot Clothing Allowance	4,250	4,000	3,750	3,750	0
53800 Educational Supplies & Mat	0	0	0	0	0
53900 Misc Supplies & Materials	0	0	0	0	0
Supplies & Materials	645,234	641,155	684,750	684,750	0
Current Charges & Obligations	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
54100 Tot Unemployment Comp	0	0	0	0	0
54300 Workers' Comp Medical	1,292	0	0	0	0
54400 Tot Legal Liability Premium	0	0	0	0	0
54500 Tot 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 Current Charges	1,352	8,721	14,850	14,250	-600
Current Charges & Obligations	2,644	8,721	14,850	14,250	-600
Equipment	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
55000 Automotive Equipment	0	0	0	0	0
55400 Lease Purchase	0	0	0	0	0
55600 Office Furniture & Equipment	25,979	0	0	0	0
55900 Misc Equipment	15,689	2,676	12,000	0	-12,000
Equipment	41,668	2,676	12,000	0	-12,000
Other Expenses	FY24 Expenditure	FY25 Expenditure	FY26 Appropriation	FY27 Recommended	Inc/Dec 26 vs 27
56200 Tot Special Appropriations	595,120	554,796	0	0	0
57200 Structures & Improvements	0	0	0	0	0
58000 Tot Land & Non-Structural	0	0	0	0	0
59100 Award/Gift	0	0	0	0	0
Other Expenses	595,120	554,796	0	0	0
Grand Total	3,804,099	3,793,272	3,497,253	3,627,044	129,791

Division Personnel

Title	Union	Grade	Position	FY27 Salary
Tax Title Supervisor	SU4	17	1.00	84,362
Sr Legal Asst & Researcher	SU4	16	1.00	81,209
Admin Asst (Law)	SU4	16	1.00	72,680
Admin Assistant-Deputy Collect	SU4	16	1.00	78,170
Sr Programmer	SU4	15	1.00	78,452
Tax Title Supv	SU4	15	2.00	163,586
Payment Processing Specialist	SU4	15	1.00	75,256
Head Administrative Clerk	SU4	14	1.00	73,407
Collections Specialist	SU4	14	5.00	319,192
Tell.	SU4	13	3.00	197,643
Head Account Clerk (BPD)	SU4	13	2.00	119,905
RedCircle-Ast Col-TRS(Trs/Col)	SE1	13	1.00	166,407
Exec.Assistant	SE1	12	1.00	132,138
Prin_Admin_Asst	SE1	09	1.00	134,595
Manager.	SE1	09	1.00	92,968
Supervisor Accounting	SE1	08	1.00	123,709
Data Proc Sys Analyst I	SE1	07	1.00	105,474
Principal Administrative_Asst	SE1	07	1.00	114,965
Quality Control Supervisor	SE1	07	1.00	114,965
Sr Adm Asst (WC)	SE1	06	1.00	104,814
Total			28.00	2,433,897

Adjustments

Differential Payments	0
Other	18,647
Chargebacks	0
Salary Savings	-50,000
FY27 Total Request	2,402,544

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

Category	Actual '24	Actual '25	Approp '26	Budget '27
Personnel Services	651,668	814,172	780,870	973,046
Non-Personnel	347,031	53,695	553,350	540,750
Total	998,699	867,867	1,334,220	1,513,796

PERFORMANCE

Goal: Increase Diversity in COB Workforce

Performance Measures	Actual '24	Actual '25	Projected '26	Target '27
% of employees who self-identify as a Person of Color	60.0%	68.8%	71.9%	
% of employees who self-identify as female	50.0%	56.3%	56.3%	

Program 2. Special Collections

Vacant, 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 City's recording of its legal title to properties with delinquent and actions involving each account up through and including foreclosure or payment of the tax liability.

OPERATING BUDGET

Category	Actual '24	Actual '25	Approp '26	Budget '27
Personnel Services	507,969	504,220	582,276	504,911
Non-Personnel	6,814	1,750	1,250	1,250
Total	514,783	505,970	583,526	506,161

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

Category	Actual '24	Actual '25	Approp '26	Budget '27
Personnel Services	357,914	426,997	529,248	518,312
Non-Personnel	1,545,226	1,649,951	672,500	657,500
Total	1,903,140	2,076,948	1,201,748	1,175,812

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

Category	Actual '24	Actual '25	Approp '26	Budget '27
Personnel Services	384,419	342,237	377,260	430,775
Non-Personnel	3,058	250	500	500
Total	387,477	342,487	377,760	431,275

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.