

# Finance

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# Finance

Ashley Groffenberger, Chief Financial Officer & Collector-Treasurer

## Cabinet Mission

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

Operating Budget	Total Actual '22	Total Actual '23	Total Approp '24	Total Budget '25
Assessing Department	7,280,560	7,465,711	8,523,580	8,307,668
Auditing Department	3,045,164	3,449,413	3,704,231	3,886,274
Budget Management	2,830,719	2,750,880	3,499,554	3,622,480
Execution of Courts	34,508,738	32,026,150	5,000,000	2,000,000
Office of Finance	2,390,174	1,587,997	1,930,875	1,613,544
Office of Participatory Budgeting	0	2,000,000	2,000,000	2,132,323
Pensions & Annuities - City	3,330,307	5,572,230	4,380,000	4,005,000
Procurement	2,237,761	2,470,040	3,736,717	3,564,615
Treasury Department	5,157,487	5,562,883	5,671,162	5,759,717
<b>Total</b>	<b>60,780,910</b>	<b>62,885,304</b>	<b>38,446,119</b>	<b>34,891,621</b>

External Funds Expenditures	Total Actual '22	Total Actual '23	Total Approp '24	Total Budget '25
Auditing Department	171,168	20,924	120,640	120,640
Budget Management	108,892,087	111,783,284	138,001,334	150,000,000
Treasury Department	27,789,747	36,845,147	38,483,632	35,342,132
<b>Total</b>	<b>136,853,002</b>	<b>148,649,355</b>	<b>176,605,606</b>	<b>185,462,772</b>



# 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

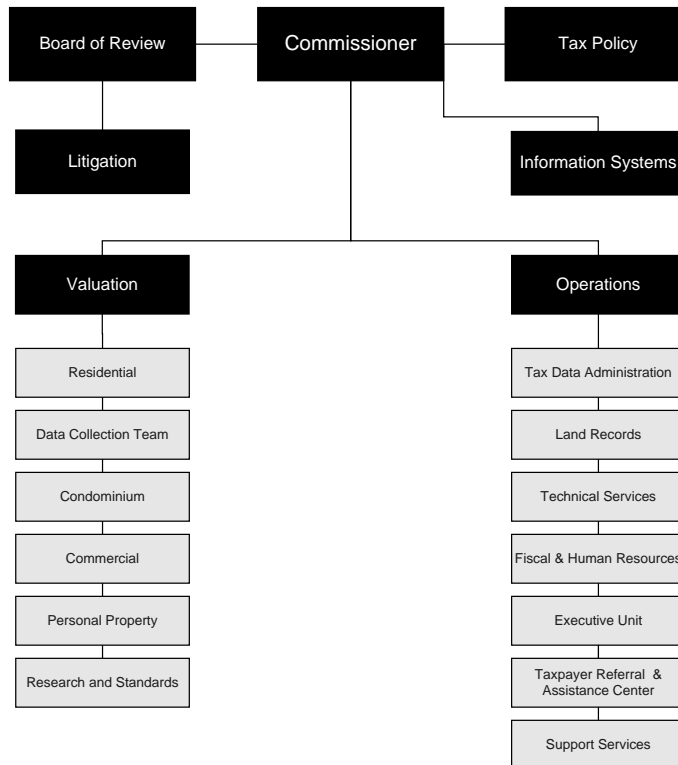
### Assessing Operations

- Increase Diversity in COB Workforce.

Operating Budget	Program Name	Total Actual '22	Total Actual '23	Total Approp '24	Total Budget '25
	Operations	2,666,948	2,921,691	2,755,394	2,983,715
	Valuation	3,636,077	3,650,972	4,310,576	3,839,356
	Executive	977,535	893,048	1,457,610	1,484,597
	<b>Total</b>	<b>7,280,561</b>	<b>7,465,711</b>	<b>8,523,580</b>	<b>8,307,668</b>

Operating Budget		Actual '22	Actual '23	Approp '24	Budget '25
	Personnel Services	6,522,202	6,503,427	7,518,438	7,166,682
	Non Personnel	758,358	962,284	1,005,142	1,140,986
	<b>Total</b>	<b>7,280,561</b>	<b>7,465,711</b>	<b>8,523,580</b>	<b>8,307,668</b>

# 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	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
51000 Permanent Employees	6,457,271	6,409,588	7,508,438	7,146,682	-361,756
51100 Emergency Employees	0	0	0	0	0
51200 Overtime	21,242	11,992	10,000	20,000	10,000
51600 Unemployment Compensation	0	1,993	0	0	0
51700 Workers' Compensation	43,689	79,854	0	0	0
<b>Total Personnel Services</b>	<b>6,522,202</b>	<b>6,503,427</b>	<b>7,518,438</b>	<b>7,166,682</b>	<b>-351,756</b>
Contractual Services	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
52100 Communications	38,025	37,615	40,000	40,000	0
52200 Utilities	0	0	0	0	0
52400 Snow Removal	0	0	0	0	0
52500 Garbage/Waste Removal	0	0	0	0	0
52600 Repairs Buildings & Structures	0	0	0	0	0
52700 Repairs & Service of Equipment	2,010	11,982	17,100	17,100	0
52800 Transportation of Persons	11,931	35,388	46,663	42,486	-4,177
52900 Contracted Services	335,774	457,154	614,700	710,700	96,000
<b>Total Contractual Services</b>	<b>387,740</b>	<b>542,139</b>	<b>718,463</b>	<b>810,286</b>	<b>91,823</b>
Supplies & Materials	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
53000 Auto Energy Supplies	160	179	161	200	39
53200 Food Supplies	0	0	0	0	0
53400 Custodial Supplies	0	0	0	0	0
53500 Med, Dental, & Hosp Supply	0	0	0	0	0
53600 Office Supplies and Materials	57,802	76,056	52,000	109,000	57,000
53700 Clothing Allowance	10,500	10,750	14,500	14,500	0
53800 Educational Supplies & Mat	0	0	0	0	0
53900 Misc Supplies & Materials	0	0	0	0	0
<b>Total Supplies &amp; Materials</b>	<b>68,462</b>	<b>86,985</b>	<b>66,661</b>	<b>123,700</b>	<b>57,039</b>
Current Chgs & Oblig	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
54300 Workers' Comp Medical	11,132	18,834	0	0	0
54400 Legal Liabilities	0	0	0	0	0
54500 Aid To Veterans	0	0	0	0	0
54600 Current Charges H&I	0	0	0	0	0
54700 Indemnification	0	0	0	0	0
54800 Reserve Account	0	0	0	0	0
54900 Other Current Charges	172,029	210,868	220,018	207,000	-13,018
<b>Total Current Chgs &amp; Oblig</b>	<b>183,161</b>	<b>229,702</b>	<b>220,018</b>	<b>207,000</b>	<b>-13,018</b>
Equipment	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
55000 Automotive Equipment	0	0	0	0	0
55400 Lease/Purchase	0	0	0	0	0
55600 Office Furniture & Equipment	0	101,648	0	0	0
55900 Misc Equipment	118,995	1,810	0	0	0
<b>Total Equipment</b>	<b>118,995</b>	<b>103,458</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
56200 Special Appropriation	0	0	0	0	0
57200 Structures & Improvements	0	0	0	0	0
58000 Land & Non-Structure	0	0	0	0	0
<b>Total Other</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>	<b>7,280,561</b>	<b>7,465,711</b>	<b>8,523,580</b>	<b>8,307,668</b>	<b>-215,912</b>

# Department Personnel

Title	Union Code	Grade	Position	FY25 Salary	Title	Union Code	Grade	Position	FY25 Salary
121A Manager, BOR	EXM	10	1.00	124,306	Director of Valuation	EXM	12	1.00	143,012
Adm Asst	SU4	15	6.00	465,439	Exec Asst	EXM	11	1.00	101,672
Adm Anlst	SU4	14	13.00	735,103	Exec Asst	EXM	10	1.00	129,836
Admin Assistant	SU4	16	2.00	166,370	Jr Assessing Draftsperson	AFJ	16A	3.00	180,697
Asst Assessor	AFL	16A	3.00	227,495	Manager, Litigation Support	EXM	10	1.00	129,836
Asst Assessor (Trainee II)	AFL	14	15.00	735,578	Member-Bd of Review	EXM	NG	1.00	114,554
Commissioner (ASN)	CDH	NG	1.00	165,453	Office Manager (ASN)	SU4	16	3.00	206,567
Dir Human Resources	EXM	08	1.00	111,749	Operations Manager, BOR	EXM	12	1.00	109,323
Dir of Information Systems	SE1	11	1.00	141,247	Prin Admin Assistant	SE1	08	4.00	450,092
Dir of Personal Property	EXM	09	1.00	84,380	Prin Admin Asst	SE1	09	3.00	342,477
Dir of Tax Policy	EXM	10	1.00	92,885	Property Utilization Officer	SE1	06	1.00	63,691
Dir-Assessing Services	SE1	07	5.00	505,201	Research Analyst (Asn)	SU4	16	3.00	181,157
Director of Oper	EXM	13	1.00	118,395	Sr Adm Anl	SE1	06	3.00	240,615
Director of Research	EXM	10	1.00	129,836	Sr Data Proc Sys Analyst	SE1	08	3.00	308,381
Director of Technical Services	SE1	11	1.00	126,808	Sr Research Analyst (Asn)	SU4	18	2.00	152,380
					Supv-Asst Assessors	AFL	18	9.00	862,646
					<b>Total</b>			<b>93</b>	<b>7,647,181</b>
					<b>Adjustments</b>				
					Differential Payments				0
					Other				-157,333
					Chargebacks				0
					Salary Savings				-343,165
					<b>FY25 Total Request</b>				<b>7,146,683</b>



# Program 1. Operations

**Vacant, Manager, Organization 136100**

## Program Description

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

Operating Budget	Actual '22	Actual '23	Approp '24	Budget '25
Personnel Services	2,511,237	2,590,880	2,564,082	2,649,948
Non Personnel	155,711	330,811	191,312	333,767
<b>Total</b>	<b>2,666,948</b>	<b>2,921,691</b>	<b>2,755,394</b>	<b>2,983,715</b>

## Performance

**Goal:** Increase Diversity in COB Workforce

Performance Measures	Actual '22	Actual '23	Projected '24	Target '25
% of employees who are people of color		53%	55%	50%
% of employees who are women		42%	44%	40%

# Program 2. Valuation

Raymond Boly, *Manager*, Organization 136200

## Program Description

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

Operating Budget	Actual '22	Actual '23	Approp '24	Budget '25
Personnel Services	3,189,053	3,120,749	3,729,044	3,264,042
Non Personnel	447,024	530,223	581,532	575,314
<b>Total</b>	<b>3,636,077</b>	<b>3,650,972</b>	<b>4,310,576</b>	<b>3,839,356</b>

# Program 3. Executive

Nicholas Ariniello, Commissioner, Organization 136300

**Program Description**

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

Operating Budget	Actual '22	Actual '23	Approp '24	Budget '25
Personnel Services	821,912	791,798	1,225,312	1,252,692
Non Personnel	155,623	101,250	232,298	231,905
<b>Total</b>	<b>977,535</b>	<b>893,048</b>	<b>1,457,610</b>	<b>1,484,597</b>



# 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

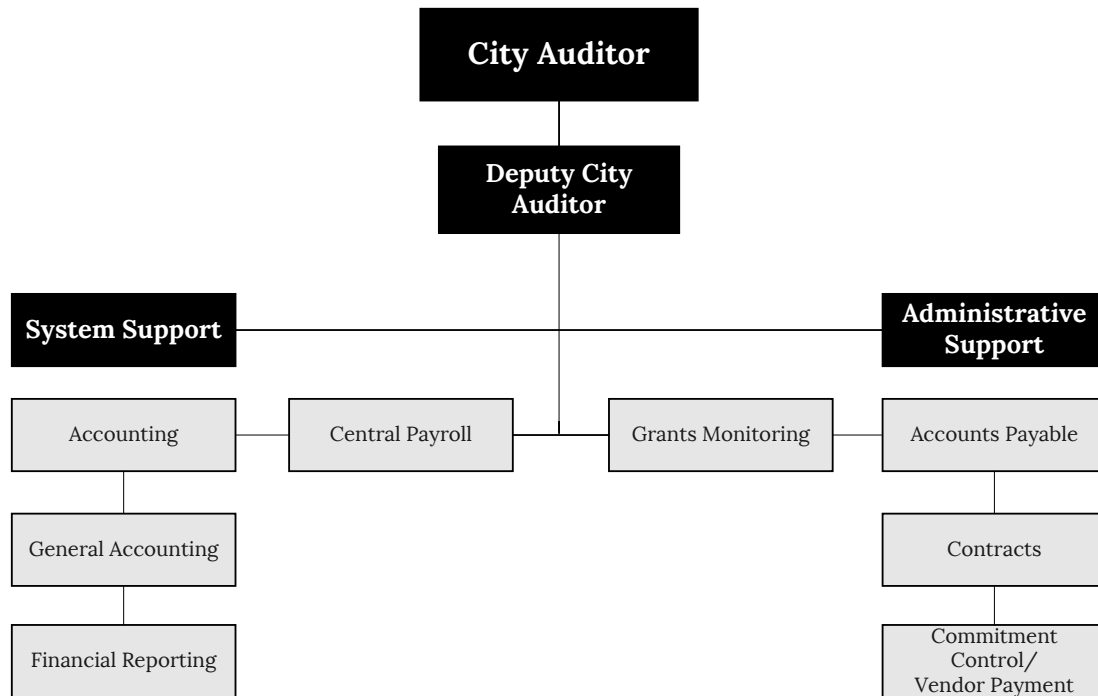
- Increase Diversity in COB Workforce.

Operating Budget	Program Name	Total Actual '22	Total Actual '23	Total Approp '24	Total Budget '25
	Administration	660,339	772,971	735,868	818,758
	Accounting	725,973	885,462	968,323	988,633
	Central Payroll	615,992	632,789	795,999	782,491
	Grants Monitoring	342,865	381,202	348,953	350,166
	Accounts Payable	699,995	776,989	855,088	946,226
	<b>Total</b>	<b>3,045,164</b>	<b>3,449,413</b>	<b>3,704,231</b>	<b>3,886,274</b>

External Funds Budget	Fund Name	Total Actual '22	Total Actual '23	Total Approp '24	Total Budget '25
	Earned Indirect	30,289	20,924	120,640	120,640
	PPE Donation	140,879	0	0	0
	<b>Total</b>	<b>171,168</b>	<b>20,924</b>	<b>120,640</b>	<b>120,640</b>

Operating Budget		Actual '22	Actual '23	Approp '24	Budget '25
	Personnel Services	2,712,656	3,077,506	3,471,434	3,516,916
	Non Personnel	332,508	371,907	232,797	369,358
	<b>Total</b>	<b>3,045,164</b>	<b>3,449,413</b>	<b>3,704,231</b>	<b>3,886,274</b>

# 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	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
51000 Permanent Employees	2,598,884	2,925,937	3,460,874	3,506,356	45,482
51100 Emergency Employees	0	0	0	0	0
51200 Overtime	113,772	134,720	10,560	10,560	0
51600 Unemployment Compensation	0	16,849	0	0	0
51700 Workers' Compensation	0	0	0	0	0
<b>Total Personnel Services</b>	<b>2,712,656</b>	<b>3,077,506</b>	<b>3,471,434</b>	<b>3,516,916</b>	<b>45,482</b>
Contractual Services	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
52100 Communications	8,206	7,270	9,048	9,048	0
52200 Utilities	0	0	0	0	0
52400 Snow Removal	0	0	0	0	0
52500 Garbage/Waste Removal	0	0	0	0	0
52600 Repairs Buildings & Structures	0	0	0	0	0
52700 Repairs & Service of Equipment	3,354	4,119	6,570	6,570	0
52800 Transportation of Persons	6,861	14,776	30,712	37,273	6,561
52900 Contracted Services	290,878	233,157	130,835	260,835	130,000
<b>Total Contractual Services</b>	<b>309,299</b>	<b>259,322</b>	<b>177,165</b>	<b>313,726</b>	<b>136,561</b>
Supplies & Materials	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
53000 Auto Energy Supplies	0	0	0	0	0
53200 Food Supplies	0	0	0	0	0
53400 Custodial Supplies	0	284	0	0	0
53500 Med, Dental, & Hosp Supply	0	0	0	0	0
53600 Office Supplies and Materials	7,679	6,149	9,028	9,028	0
53700 Clothing Allowance	1,750	1,500	2,500	2,500	0
53800 Educational Supplies & Mat	0	0	0	0	0
53900 Misc Supplies & Materials	0	0	0	0	0
<b>Total Supplies &amp; Materials</b>	<b>9,429</b>	<b>7,933</b>	<b>11,528</b>	<b>11,528</b>	<b>0</b>
Current Chgs & Oblig	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
54300 Workers' Comp Medical	0	0	0	0	0
54400 Legal Liabilities	0	0	0	0	0
54500 Aid To Veterans	0	0	0	0	0
54600 Current Charges H&I	0	0	0	0	0
54700 Indemnification	0	0	0	0	0
54800 Reserve Account	0	0	0	0	0
54900 Other Current Charges	13,780	59,905	44,104	44,104	0
<b>Total Current Chgs &amp; Oblig</b>	<b>13,780</b>	<b>59,905</b>	<b>44,104</b>	<b>44,104</b>	<b>0</b>
Equipment	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
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	44,747	0	0	0
<b>Total Equipment</b>	<b>0</b>	<b>44,747</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
56200 Special Appropriation	0	0	0	0	0
57200 Structures & Improvements	0	0	0	0	0
58000 Land & Non-Structure	0	0	0	0	0
<b>Total Other</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>	<b>3,045,164</b>	<b>3,449,413</b>	<b>3,704,231</b>	<b>3,886,274</b>	<b>182,043</b>

# Department Personnel

Title	Union Code	Grade	Position	FY25 Salary	Title	Union Code	Grade	Position	FY25 Salary	
Admin Analyst (Aud)	SE1	04	3.00	234,045	Prin Admin Assistant	SE1	08	4.00	455,377	
Admin Asst	SE1	05	1.00	87,522	Senior Admin Asst	SE1	07	1.00	102,458	
Assistant Payroll Director	SE1	08	1.00	77,298	Senior Payroll Specialist	SU4	16	2.00	164,724	
Asst Prin Accountant	SU4	14	3.00	204,719	Sr Accountant	SU4	13	5.00	301,961	
City Auditor	CDH	NG	1.00	165,453	Sr Adm An(SpProjStff)(Aud)	SE1	06	6.00	547,715	
Dep City Auditor	EXM	14	1.00	125,762	Sr Admin Assistant	SE1	08	1.00	77,298	
Division Director	SE1	10	1.00	133,082	Sr Data Proc Sys An(Budget)	SE1	09	1.00	123,025	
P Admin Asst	SE1	10	3.00	399,246	Sr. Research Analyst	SE1	03	1.00	72,440	
Prin Admin Analyst (Aud)	SE1	07	2.00	190,025	SrResAn(GrantsUnit)(Aud)	SE1	03	1.00	72,440	
					Supv-Acntng(Auditing)	SE1	05	1.00	87,522	
					<b>Total</b>				<b>39</b>	<b>3,622,112</b>
					<b>Adjustments</b>					
					Differential Payments				0	
					Other				34,883	
					Chargebacks				-120,640	
					Salary Savings				-30,000	
					<b>FY25 Total Request</b>				<b>3,506,355</b>	



# External Funds History

Personnel Services	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
51000 Permanent Employees	0	0	120,640	120,640	0
51100 Emergency Employees	0	0	0	0	0
51200 Overtime	0	0	0	0	0
51300 Part Time Employees	0	0	0	0	0
51400 Health Insurance	0	0	0	0	0
51500 Pension & Annuity	0	0	0	0	0
51600 Unemployment Compensation	0	0	0	0	0
51700 Workers' Compensation	0	0	0	0	0
51800 Indirect Costs	0	0	0	0	0
51900 Medicare	29	43	0	0	0
<b>Total Personnel Services</b>	<b>29</b>	<b>43</b>	<b>120,640</b>	<b>120,640</b>	<b>0</b>
Contractual Services	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
52100 Communications	0	0	0	0	0
52200 Utilities	0	0	0	0	0
52400 Snow Removal	0	0	0	0	0
52500 Garbage/Waste Removal	0	0	0	0	0
52600 Repairs Buildings & Structures	0	0	0	0	0
52700 Repairs & Service of Equipment	0	0	0	0	0
52800 Transportation of Persons	10,699	26,814	0	0	0
52900 Contracted Services	1,983	-25,248	0	0	0
<b>Total Contractual Services</b>	<b>12,682</b>	<b>1,566</b>	<b>0</b>	<b>0</b>	<b>0</b>
Supplies & Materials	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
53000 Auto Energy Supplies	0	0	0	0	0
53200 Food Supplies	0	0	0	0	0
53400 Custodial Supplies	0	0	0	0	0
53500 Med, Dental, & Hosp Supply	140,879	0	0	0	0
53600 Office Supplies and Materials	0	0	0	0	0
53700 Clothing Allowance	0	0	0	0	0
53800 Educational Supplies & Mat	0	0	0	0	0
53900 Misc Supplies & Materials	0	0	0	0	0
<b>Total Supplies &amp; Materials</b>	<b>140,879</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Current Chgs & Oblig	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
54300 Workers' Comp Medical	0	0	0	0	0
54400 Legal Liabilities	0	0	0	0	0
54600 Current Charges H&I	0	0	0	0	0
54700 Indemnification	0	0	0	0	0
54800 Reserve Account	0	0	0	0	0
54900 Other Current Charges	17,578	2,575	0	0	0
<b>Total Current Chgs &amp; Oblig</b>	<b>17,578</b>	<b>2,575</b>	<b>0</b>	<b>0</b>	<b>0</b>
Equipment	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
55000 Automotive Equipment	0	0	0	0	0
55400 Lease/Purchase	0	0	0	0	0
55600 Office Furniture & Equipment	0	16,740	0	0	0
55900 Misc Equipment	0	0	0	0	0
<b>Total Equipment</b>	<b>0</b>	<b>16,740</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
56200 Special Appropriation	0	0	0	0	0
57200 Structures & Improvements	0	0	0	0	0
58000 Land & Non-Structure	0	0	0	0	0
<b>Total Other</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>	<b>171,168</b>	<b>20,924</b>	<b>120,640</b>	<b>120,640</b>	<b>0</b>

# Program 1. Administration

Vacant, Manager, Organization 131100

## Program Description

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

Operating Budget	Actual '22	Actual '23	Approp '24	Budget '25
Personnel Services	556,283	584,701	655,808	732,185
Non Personnel	104,056	188,270	80,060	86,573
<b>Total</b>	<b>660,339</b>	<b>772,971</b>	<b>735,868</b>	<b>818,758</b>

## Performance

**Goal:** Increase Diversity in COB Workforce

Performance Measures	Actual '22	Actual '23	Projected '24	Target '25
% of employees who are people of color		43%	44%	50%
% of employees who are women		58%	58%	40%

# Program 2. Accounting

**Veronica Imbaro, Manager, Organization 131200**

**Program Description**

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

Operating Budget	Actual '22	Actual '23	Approp '24	Budget '25
Personnel Services	509,181	715,110	842,824	863,079
Non Personnel	216,792	170,352	125,499	125,554
<b>Total</b>	<b>725,973</b>	<b>885,462</b>	<b>968,323</b>	<b>988,633</b>

# Program 3. Central Payroll

Michael O'Keefe, Manager, Organization 131300

## Program Description

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

Operating Budget	Actual '22	Actual '23	Approp '24	Budget '25
Personnel Services	613,985	629,174	789,984	654,466
Non Personnel	2,007	3,615	6,015	128,025
<b>Total</b>	<b>615,992</b>	<b>632,789</b>	<b>795,999</b>	<b>782,491</b>

# Program 4. Grants Monitoring

**Colin Musto, Manager, Organization 131400**

**Program Description**

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

Operating Budget	Actual '22	Actual '23	Approp '24	Budget '25
Personnel Services	340,110	378,973	343,550	343,434
Non Personnel	2,755	2,229	5,403	6,732
<b>Total</b>	<b>342,865</b>	<b>381,202</b>	<b>348,953</b>	<b>350,166</b>

# Program 5. Accounts Payable

Marie Murray, *Manager*, Organization 131500

## Program Description

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

Operating Budget	Actual '22	Actual '23	Approp '24	Budget '25
Personnel Services	693,097	769,548	839,268	923,752
Non Personnel	6,898	7,441	15,820	22,474
<b>Total</b>	<b>699,995</b>	<b>776,989</b>	<b>855,088</b>	<b>946,226</b>

# External Funds Projects

## BAIS Financials Upgrade

### **Project Mission**

To implement the PeoplesSoft Financials application upgrade based on adoption of leading practices for financial management, while improving customer support and maintaining appropriate controls and financial management. This upgrade was being funded with a combination of capital, Erate reimbursement and Indirect resources and went into production in FY13.

## 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.

### Capital Budgeting

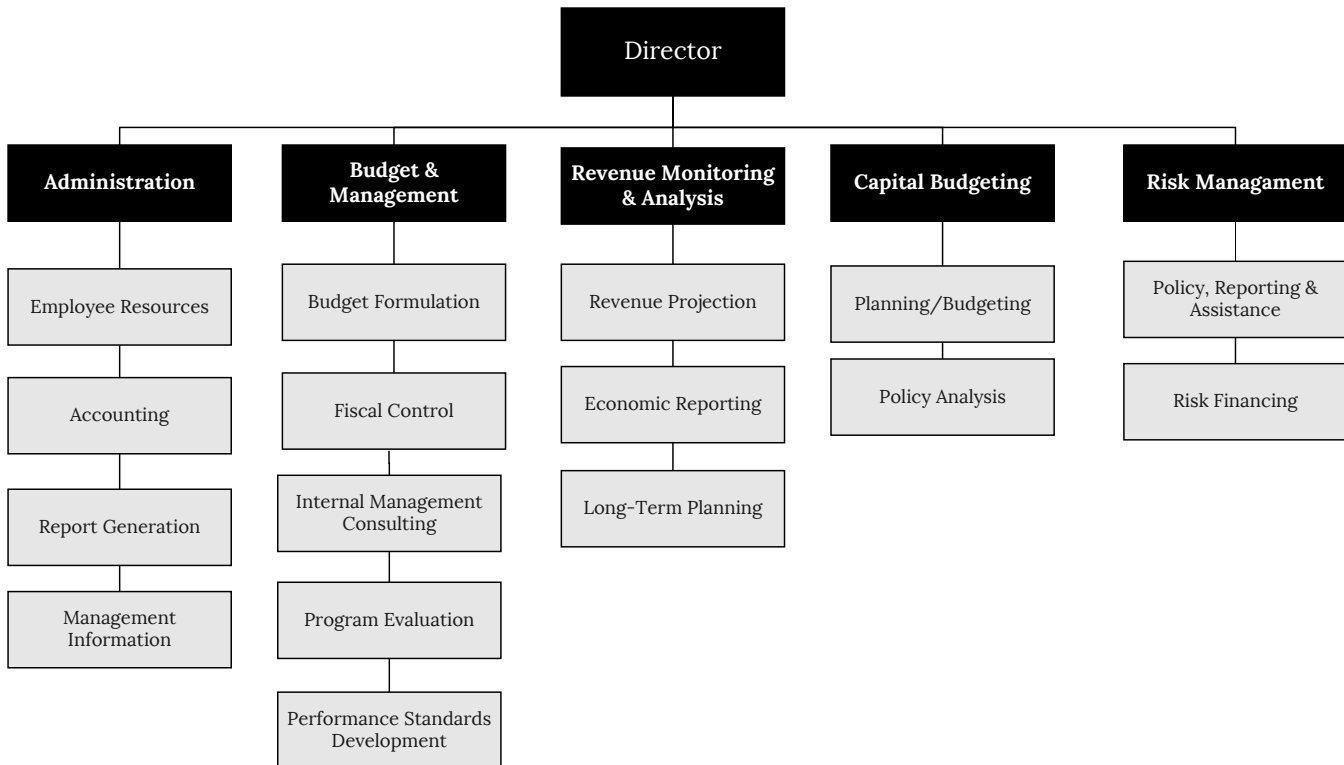
- Improve use of limited city resources.

Operating Budget	Program Name	Total Actual '22	Total Actual '23	Total Approp '24	Total Budget '25
	Budget Administration	1,494,678	1,227,040	1,128,988	1,163,399
	Budget & Management	777,867	862,701	1,076,931	975,906
	Revenue Monitoring	88,059	75,783	577,691	639,677
	External Resource Development	0	0	0	104,775
	Capital Budgeting	352,554	408,421	450,543	479,812
	Risk Management	117,561	176,935	265,401	258,911
	<b>Total</b>	<b>2,830,719</b>	<b>2,750,880</b>	<b>3,499,554</b>	<b>3,622,480</b>

External Funds Budget	Fund Name	Total Actual '22	Total Actual '23	Total Approp '24	Total Budget '25
	American Rescue Plan (ARPA)	70,827,437	111,783,284	138,001,334	150,000,000
	CARES-Coronavirus Relief Fund	37,787,709	0	0	0
	FEMA-Coronavirus Response	276,941	0	0	0
	<b>Total</b>	<b>108,892,087</b>	<b>111,783,284</b>	<b>138,001,334</b>	<b>150,000,000</b>

Operating Budget		Total Actual '22	Total Actual '23	Total Approp '24	Total Budget '25
	Personnel Services	2,078,085	2,182,315	2,602,398	2,672,405
	Non Personnel	752,634	568,565	897,156	950,075
	<b>Total</b>	<b>2,830,719</b>	<b>2,750,880</b>	<b>3,499,554</b>	<b>3,622,480</b>

# 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

<b>Personnel Services</b>	<b>FY22 Expenditure</b>	<b>FY23 Expenditure</b>	<b>FY24 Appropriation</b>	<b>FY25 Adopted</b>	<b>Inc/Dec 24 vs 25</b>
51000 Permanent Employees	2,022,409	2,154,931	2,514,073	2,584,218	70,145
51100 Emergency Employees	0	0	50,325	50,187	-138
51200 Overtime	55,676	27,384	38,000	38,000	0
51600 Unemployment Compensation	0	0	0	0	0
51700 Workers' Compensation	0	0	0	0	0
<b>Total Personnel Services</b>	<b>2,078,085</b>	<b>2,182,315</b>	<b>2,602,398</b>	<b>2,672,405</b>	<b>70,007</b>
<b>Contractual Services</b>	<b>FY22 Expenditure</b>	<b>FY23 Expenditure</b>	<b>FY24 Appropriation</b>	<b>FY25 Adopted</b>	<b>Inc/Dec 24 vs 25</b>
52100 Communications	5,414	5,927	6,700	6,700	0
52200 Utilities	0	0	0	0	0
52400 Snow Removal	0	0	0	0	0
52500 Garbage/Waste Removal	0	0	0	0	0
52600 Repairs Buildings & Structures	0	0	0	0	0
52700 Repairs & Service of Equipment	285	0	3,500	3,500	0
52800 Transportation of Persons	3,469	8,969	11,190	24,800	13,610
52900 Contracted Services	582,195	430,925	722,070	706,750	-15,320
<b>Total Contractual Services</b>	<b>591,363</b>	<b>445,821</b>	<b>743,460</b>	<b>741,750</b>	<b>-1,710</b>
<b>Supplies &amp; Materials</b>	<b>FY22 Expenditure</b>	<b>FY23 Expenditure</b>	<b>FY24 Appropriation</b>	<b>FY25 Adopted</b>	<b>Inc/Dec 24 vs 25</b>
53000 Auto Energy Supplies	0	0	0	0	0
53200 Food Supplies	0	5,473	0	0	0
53400 Custodial Supplies	0	0	0	0	0
53500 Med, Dental, & Hosp Supply	0	0	0	0	0
53600 Office Supplies and Materials	513	1,691	4,100	4,100	0
53700 Clothing Allowance	250	250	250	250	0
53800 Educational Supplies & Mat	0	0	0	0	0
53900 Misc Supplies & Materials	2,880	467	2,000	2,000	0
<b>Total Supplies &amp; Materials</b>	<b>3,643</b>	<b>7,881</b>	<b>6,350</b>	<b>6,350</b>	<b>0</b>
<b>Current Chgs &amp; Oblig</b>	<b>FY22 Expenditure</b>	<b>FY23 Expenditure</b>	<b>FY24 Appropriation</b>	<b>FY25 Adopted</b>	<b>Inc/Dec 24 vs 25</b>
54300 Workers' Comp Medical	0	0	0	0	0
54400 Legal Liabilities	0	0	0	0	0
54500 Aid To Veterans	0	0	0	0	0
54600 Current Charges H&I	0	0	0	0	0
54700 Indemnification	0	0	0	0	0
54800 Reserve Account	0	0	0	0	0
54900 Other Current Charges	134,995	110,689	147,346	201,975	54,629
<b>Total Current Chgs &amp; Oblig</b>	<b>134,995</b>	<b>110,689</b>	<b>147,346</b>	<b>201,975</b>	<b>54,629</b>
<b>Equipment</b>	<b>FY22 Expenditure</b>	<b>FY23 Expenditure</b>	<b>FY24 Appropriation</b>	<b>FY25 Adopted</b>	<b>Inc/Dec 24 vs 25</b>
55000 Automotive Equipment	0	0	0	0	0
55400 Lease/Purchase	0	0	0	0	0
55600 Office Furniture & Equipment	4,107	2,029	0	0	0
55900 Misc Equipment	18,526	2,145	0	0	0
<b>Total Equipment</b>	<b>22,633</b>	<b>4,174</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other</b>	<b>FY22 Expenditure</b>	<b>FY23 Expenditure</b>	<b>FY24 Appropriation</b>	<b>FY25 Adopted</b>	<b>Inc/Dec 24 vs 25</b>
56200 Special Appropriation	0	0	0	0	0
57200 Structures & Improvements	0	0	0	0	0
58000 Land & Non-Structure	0	0	0	0	0
<b>Total Other</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>	<b>2,830,719</b>	<b>2,750,880</b>	<b>3,499,554</b>	<b>3,622,480</b>	<b>122,926</b>

# Department Personnel

Title	Union Code	Grade	Position	FY25 Salary	Title	Union Code	Grade	Position	FY25 Salary
Adm Sec	SU4	14	1.00	69,196	Office Operations Mgr	SE1	09	1.00	111,142
Advisor	EXM	10	1.00	116,800	Pr Admin Asst	SE1	08	1.00	95,361
Assistant Director (OBM)	EXM	10	3.00	331,063	Risk Finance Mgr	EXM	10	1.00	129,836
Deputy Director (Budget)	EXM	14	1.00	157,698	Sr Adm An(SpProjStff)(Aud)	SE1	06	1.00	76,069
Deputy Director (PFD)	EXM	13	1.00	148,838	Sr Data Proc Sys Analyst	SE1	09	1.00	84,380
Director	EXM	10	1.00	108,189	Sr Finance Manager	EXM	09	1.00	120,024
Management Analyst	SE1	06	8.00	624,753	Sr Management Analyst	EXM	08	4.00	365,941
					Supervisor of Budgets	CDH	NG	1.00	165,453
					<b>Total</b>			<b>27</b>	<b>2,704,743</b>
					<b>Adjustments</b>				
					Differential Payments				0
					Other				76,043
					Chargebacks				-32,878
					Salary Savings				-163,690
					<b>FY25 Total Request</b>				<b>2,584,218</b>

# External Funds History

Personnel Services	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
51000 Permanent Employees	0	162,374	1,343,283	1,289,985	-53,298
51100 Emergency Employees	0	0	0	0	0
51200 Overtime	4,151,658	0	0	0	0
51300 Part Time Employees	0	0	0	0	0
51400 Health Insurance	0	8,503	212,769	193,498	-19,271
51500 Pension & Annuity	0	15,184	127,662	116,099	-11,563
51600 Unemployment Compensation	0	0	0	0	0
51700 Workers' Compensation	0	0	0	0	0
51800 Indirect Costs	0	0	0	0	0
51900 Medicare	0	1,464	20,568	18,705	-1,863
Total Personnel Services	4,151,658	187,525	1,704,282	1,618,287	-85,995
Contractual Services	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
52100 Communications	0	0	0	0	0
52200 Utilities	0	0	0	0	0
52400 Snow Removal	0	0	0	0	0
52500 Garbage/Waste Removal	0	0	0	0	0
52600 Repairs Buildings & Structures	0	0	0	0	0
52700 Repairs & Service of Equipment	0	0	0	0	0
52800 Transportation of Persons	0	0	0	0	0
52900 Contracted Services	102,754,622	111,595,758	136,297,052	148,381,714	12,084,662
Total Contractual Services	102,754,622	111,595,758	136,297,052	148,381,714	12,084,662
Supplies & Materials	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
53000 Auto Energy Supplies	0	0	0	0	0
53200 Food Supplies	1,691,774	0	0	0	0
53400 Custodial Supplies	0	0	0	0	0
53500 Med, Dental, & Hosp Supply	0	0	0	0	0
53600 Office Supplies and Materials	0	0	0	0	0
53700 Clothing Allowance	0	0	0	0	0
53800 Educational Supplies & Mat	0	0	0	0	0
53900 Misc Supplies & Materials	91,665	0	0	0	0
Total Supplies & Materials	1,783,439	0	0	0	0
Current Chgs & Oblig	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
54300 Workers' Comp Medical	0	0	0	0	0
54400 Legal Liabilities	0	0	0	0	0
54600 Current Charges H&I	0	0	0	0	0
54700 Indemnification	0	0	0	0	0
54800 Reserve Account	0	0	0	0	0
54900 Other Current Charges	112,421	0	0	0	0
Total Current Chgs & Oblig	112,421	0	0	0	0
Equipment	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
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	89,947	0	0	0	0
Total Equipment	89,947	0	0	0	0
Other	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
56200 Special Appropriation	0	0	0	0	0
57200 Structures & Improvements	0	0	0	0	0
58000 Land & Non-Structure	0	0	0	0	0
Total Other	0	0	0	0	0
Grand Total	108,892,087	111,783,284	138,001,334	150,000,000	11,998,667

# External Funds Personnel

Title	Union Code	Grade	Position	FY25 Salary	Title	Union Code	Grade	Position	FY25 Salary
Administrative Assistant	EXM	04	1.00	77,638	Program Manager	SE1	06	1.00	69,927
Assistant Director	EXM	26	1.00	113,167	Program Manager	SU2	21	2.43	182,498
Construction Specialist II	SU2	21	0.50	39,573	Program/Development MGR	EXM	06	1.00	88,241
Division Director	EXM	11	0.40	52,188	Senior Account Specialist	SU2	21	1.00	58,630
Housing Development Officer	SU2	22	0.50	32,642	Senior Analyst	EXM	11	1.00	77,298
Prin Admin Assistant	SE1	08	1.00	109,247	Special Assistant	EXM	08	1.00	84,056
Program Lead	SU2	24	1.00	109,797	Trans Program Planner III	SE1	06	3.00	195,083
					<b>Total</b>			<b>15.83</b>	<b>1,289,785</b>
					<b>Adjustments</b>				
					Differential Payments				0
					Other				0
					Chargebacks				0
					Salary Savings				0
					<b>FY25 Total Request</b>				<b>1,289,785</b>

# Program 1. Budget Administration

James Williamson, *Manager*, Organization 141100

## Program Description

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

Operating Budget	Actual '22	Actual '23	Approp '24	Budget '25
Personnel Services	802,626	724,437	857,505	880,899
Non Personnel	692,052	502,603	271,483	282,500
<b>Total</b>	<b>1,494,678</b>	<b>1,227,040</b>	<b>1,128,988</b>	<b>1,163,399</b>

## Performance

**Goal:** Increase Diversity in COB Workforce

Performance Measures	Actual '22	Actual '23	Projected '24	Target '25
% of employees who are people of color		9%	11%	50%
% of employees who are women		35%	43%	40%

# Program 2. Budget & Management

Johanna Bernstein, *Manager*, Organization 141200

## Program Description

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

Operating Budget	Actual '22	Actual '23	Approp '24	Budget '25
Personnel Services	776,337	859,167	1,073,421	969,306
Non Personnel	1,530	3,534	3,510	6,600
<b>Total</b>	<b>777,867</b>	<b>862,701</b>	<b>1,076,931</b>	<b>975,906</b>

## Performance

**Goal:** Improve use of limited city resources

Performance Measures	Actual '22	Actual '23	Projected '24	Target '25
% achieved of savings identified in budget process	100%	100%	100%	100%
% of new investments implemented	92%	92%	94%	100%
New healthcare savings achieved through the Public Employee Committee (PEC)	22.8	14.9	14.9	14.9



# Program 3. Revenue Monitoring

Grant Holland, Manager, Organization 141300

## Program Description

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

Operating Budget	Actual '22	Actual '23	Approp '24	Budget '25
Personnel Services	87,836	75,756	97,691	109,677
Non Personnel	223	27	480,000	530,000
<b>Total</b>	<b>88,059</b>	<b>75,783</b>	<b>577,691</b>	<b>639,677</b>

## Performance

**Goal:** Ensure long-term financial stability

Performance Measures	Actual '22	Actual '23	Projected '24	Target '25
% by which actual revenues exceed actual expenditures	0.5%	4.7%	3%	0.5%

**Goal:** Maximize current and future revenues

Performance Measures	Actual '22	Actual '23	Projected '24	Target '25
% achieved of new revenue identified in the budget process	96%	135%	20%	100%

# Program 4. External Resource 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	Actual '22	Actual '23	Approp '24	Budget '25
Personnel Services	0	0	0	102,775
Non Personnel	0	0	0	2,000
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>104,775</b>

# Program 5. Capital Budgeting

**John Hanlon, Manager, Organization 141500**

**Program Description**

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

Operating Budget	Actual '22	Actual '23	Approp '24	Budget '25
Personnel Services	351,975	406,270	447,235	476,912
Non Personnel	579	2,151	3,308	2,900
<b>Total</b>	<b>352,554</b>	<b>408,421</b>	<b>450,543</b>	<b>479,812</b>

**Performance**

**Goal:** Improve use of limited city resources

Performance Measures	Actual '22	Actual '23	Projected '24	Target '25
% of capital plan associated with City planning efforts (Imagine Boston, Build BPS, Go Boston 2030, City Hall)	91%	90%	91%	90%

# Program 6. Risk Management

Peggy Zhang, Manager, Organization 141600

## Program Description

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

Operating Budget	Actual '22	Actual '23	Approp '24	Budget '25
Personnel Services	59,311	116,685	126,546	132,836
Non Personnel	58,250	60,250	138,855	126,075
<b>Total</b>	<b>117,561</b>	<b>176,935</b>	<b>265,401</b>	<b>258,911</b>

# 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.

## CARES-Coronavirus Relief Fund

### Project Mission

The Coronavirus Aid, Relief, and Economic Security Act, also known as the CARES Act, is a \$2.2 trillion economic stimulus bill passed by the 116th U.S. Congress and signed into law by the President on March 27, 2020 in response to the economic fallout of the COVID-19 pandemic in the United States. The CARES Act is a broad-based economic stimulus bill, but the City of Boston is a direct recipient from a \$150 billion program called the Coronavirus Relief Fund (CRF) specifically for states, tribal governments and units of local government paid in advance by the United States Treasury. Boston with a population in excess of 500,000 was eligible for a direct payment totaling \$120.8 million. These funds were approved in the Boston City Council on May 6, 2020 and have been used to respond to COVID-19 crisis by providing resources to support rental relief; small business support, public health interventions and the funding will be spent by December 31, 2021.

## FEMA-Coronavirus Response

### Project Mission

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



# 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 '22	Total Actual '23	Total Approp '24	Total Budget '25
	Participatory Budgeting	0	2,000,000	2,000,000	2,132,323
	<b>Total</b>	<b>0</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,132,323</b>

Operating Budget		Actual '22	Actual '23	Approp '24	Budget '25
	Personnel Services	0	240,000	240,000	372,323
	Non Personnel	0	1,760,000	1,760,000	1,760,000
	<b>Total</b>	<b>0</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,132,323</b>

# Office of Participatory Budgeting Operating Budget

## **Authorizing Statutes**

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

## **Description of Services**

The Office of Participatory Budgeting will spearhead the City's efforts to incorporate participatory budgeting practices, with the goals of being more democratic, inclusive and transparent. As the City writes the ordinance mandated by Ballot Measure 1, passed in November 2021, the specific functions of this office will be delineated.



# Department History

Personnel Services	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
51000 Permanent Employees	0	240,000	240,000	372,323	132,323
51100 Emergency Employees	0	0	0	0	0
51200 Overtime	0	0	0	0	0
51600 Unemployment Compensation	0	0	0	0	0
51700 Workers' Compensation	0	0	0	0	0
Total Personnel Services	0	240,000	240,000	372,323	132,323
Contractual Services	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
52100 Communications	0	0	0	380	380
52200 Utilities	0	0	0	0	0
52400 Snow Removal	0	0	0	0	0
52500 Garbage/Waste Removal	0	0	0	0	0
52600 Repairs Buildings & Structures	0	0	0	0	0
52700 Repairs & Service of Equipment	0	0	0	0	0
52800 Transportation of Persons	0	0	0	8,106	8,106
52900 Contracted Services	0	5,000	5,000	339,760	334,760
Total Contractual Services	0	5,000	5,000	348,246	343,246
Supplies & Materials	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
53000 Auto Energy Supplies	0	0	0	0	0
53200 Food Supplies	0	0	0	0	0
53400 Custodial Supplies	0	0	0	0	0
53500 Med, Dental, & Hosp Supply	0	0	0	0	0
53600 Office Supplies and Materials	0	0	0	0	0
53700 Clothing Allowance	0	0	0	0	0
53800 Educational Supplies & Mat	0	0	0	0	0
53900 Misc Supplies & Materials	0	0	0	0	0
Total Supplies & Materials	0	0	0	0	0
Current Chgs & Oblig	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
54300 Workers' Comp Medical	0	0	0	0	0
54400 Legal Liabilities	0	0	0	0	0
54500 Aid To Veterans	0	0	0	0	0
54600 Current Charges H&I	0	0	0	0	0
54700 Indemnification	0	0	0	0	0
54800 Reserve Account	0	0	0	0	0
54900 Other Current Charges	0	0	0	10,000	10,000
Total Current Chgs & Oblig	0	0	0	10,000	10,000
Equipment	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
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	5,000	5,000	1,000	-4,000
Total Equipment	0	5,000	5,000	1,000	-4,000
Other	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
56200 Special Appropriation	0	1,750,000	1,750,000	1,400,754	-349,246
57200 Structures & Improvements	0	0	0	0	0
58000 Land & Non-Structure	0	0	0	0	0
Total Other	0	1,750,000	1,750,000	1,400,754	-349,246
Grand Total	0	2,000,000	2,000,000	2,132,323	132,323

# Department Personnel

Title	Union Code	Grade	Position	FY25 Salary	Title	Union Code	Grade	Position	FY25 Salary
Chief Of Staff	EXM	09	1.00	119,695	DirOfficeofParticipatoryBudget	CDH	NG	1.00	125,000
					Sr Management Analyst	EXM	08	1.00	109,486
					<b>Total</b>			<b>3</b>	<b>354,181</b>
					<b>Adjustments</b>				
					Differential Payments				0
					Other				18,142
					Chargebacks				0
					Salary Savings				0
					<b>FY25 Total Request</b>				<b>372,323</b>

# 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	Actual '22	Actual '23	Approp '24	Budget '25
Personnel Services	0	240,000	240,000	372,323
Non Personnel	0	1,760,000	1,760,000	1,760,000
<b>Total</b>	<b>0</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,132,323</b>

## Performance

**Goal:** Increase Diversity in COB Workforce

Performance Measures	Actual '22	Actual '23	Projected '24	Target '25
% of employees who are people of color		100%	100%	50%
% of employees who are women		0%	67%	40%



# 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 28 individuals who qualify under the Veteran's Retirement Law as being World War II veterans, having 30 years of service, and being employed prior to 1939, and approximately 25 Police and Fire members who received special legislation retirements due to extreme workplace injuries.

Operating Budget	Program Name	Total Actual '22	Total Actual '23	Total Approp '24	Total Budget '25
	Pensions & Annuities - City	3,330,307	5,572,230	4,380,000	4,005,000
	<b>Total</b>	<b>3,330,307</b>	<b>5,572,230</b>	<b>4,380,000</b>	<b>4,005,000</b>



# Procurement Operating Budget

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

## Department Mission

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

## Selected Performance Goals

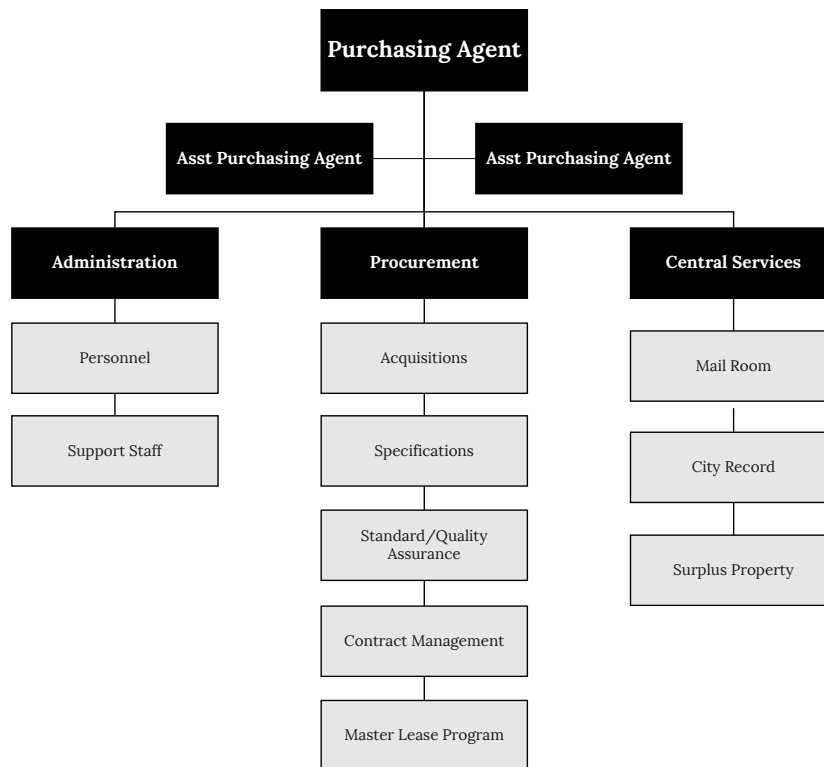
### Purchasing Administration

- Increase Diversity in COB Workforce.

Operating Budget	Program Name	Total Actual '22	Total Actual '23	Total Approp '24	Total Budget '25
	Purchasing Administration	1,025,668	1,045,274	1,357,416	1,759,819
	Goods Procurement	749,636	531,574	646,035	622,257
	Central Services	462,457	893,192	334,652	284,641
	Technology & Training	0	0	662,012	190,839
	Strategic Procurement	0	0	736,602	707,059
	<b>Total</b>	<b>2,237,761</b>	<b>2,470,040</b>	<b>3,736,717</b>	<b>3,564,615</b>

Operating Budget		Actual '22	Actual '23	Approp '24	Budget '25
	Personnel Services	1,881,600	1,848,565	3,033,686	3,066,852
	Non Personnel	356,161	621,475	703,031	497,763
	<b>Total</b>	<b>2,237,761</b>	<b>2,470,040</b>	<b>3,736,717</b>	<b>3,564,615</b>

# Procurement Operating Budget



## Authorizing Statutes

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

## Description of Services

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



# Department History

Personnel Services	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
51000 Permanent Employees	1,857,592	1,848,120	3,033,686	3,066,852	33,166
51100 Emergency Employees	0	0	0	0	0
51200 Overtime	7,503	445	0	0	0
51600 Unemployment Compensation	0	0	0	0	0
51700 Workers' Compensation	16,505	0	0	0	0
<b>Total Personnel Services</b>	<b>1,881,600</b>	<b>1,848,565</b>	<b>3,033,686</b>	<b>3,066,852</b>	<b>33,166</b>
Contractual Services	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
52100 Communications	14,640	11,497	8,860	8,860	0
52200 Utilities	0	0	0	0	0
52400 Snow Removal	0	0	0	0	0
52500 Garbage/Waste Removal	0	0	0	0	0
52600 Repairs Buildings & Structures	0	0	0	0	0
52700 Repairs & Service of Equipment	34,214	18,171	30,000	30,000	0
52800 Transportation of Persons	2,333	7,023	8,091	11,063	2,972
52900 Contracted Services	129,776	11,983	605,740	220,915	-384,825
<b>Total Contractual Services</b>	<b>180,963</b>	<b>48,674</b>	<b>652,691</b>	<b>270,838</b>	<b>-381,853</b>
Supplies & Materials	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
53000 Auto Energy Supplies	0	0	0	0	0
53200 Food Supplies	0	0	0	0	0
53400 Custodial Supplies	0	0	0	0	0
53500 Med, Dental, & Hosp Supply	0	0	0	0	0
53600 Office Supplies and Materials	8,955	10,715	12,225	12,225	0
53700 Clothing Allowance	2,750	3,000	3,000	3,500	500
53800 Educational Supplies & Mat	0	0	0	0	0
53900 Misc Supplies & Materials	0	0	0	0	0
<b>Total Supplies &amp; Materials</b>	<b>11,705</b>	<b>13,715</b>	<b>15,225</b>	<b>15,725</b>	<b>500</b>
Current Chgs & Oblig	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
54300 Workers' Comp Medical	14,979	0	0	0	0
54400 Legal Liabilities	0	0	0	0	0
54500 Aid To Veterans	0	0	0	0	0
54600 Current Charges H&I	0	0	0	0	0
54700 Indemnification	0	0	0	0	0
54800 Reserve Account	0	0	0	0	0
54900 Other Current Charges	2,986	17,591	5,045	205,200	200,155
<b>Total Current Chgs &amp; Oblig</b>	<b>17,965</b>	<b>17,591</b>	<b>5,045</b>	<b>205,200</b>	<b>200,155</b>
Equipment	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
55000 Automotive Equipment	0	0	0	0	0
55400 Lease/Purchase	24,070	24,070	24,070	0	-24,070
55600 Office Furniture & Equipment	0	0	0	0	0
55900 Misc Equipment	17,296	431,273	0	0	0
<b>Total Equipment</b>	<b>41,366</b>	<b>455,343</b>	<b>24,070</b>	<b>0</b>	<b>-24,070</b>
Other	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
56200 Special Appropriation	104,162	86,152	6,000	6,000	0
57200 Structures & Improvements	0	0	0	0	0
58000 Land & Non-Structure	0	0	0	0	0
<b>Total Other</b>	<b>104,162</b>	<b>86,152</b>	<b>6,000</b>	<b>6,000</b>	<b>0</b>
<b>Grand Total</b>	<b>2,237,761</b>	<b>2,470,040</b>	<b>3,736,717</b>	<b>3,564,615</b>	<b>-172,102</b>

# Department Personnel

Title	Union Code	Grade	Position	FY25 Salary	Title	Union Code	Grade	Position	FY25 Salary
Adm Assistant	SU4	17	1.00	80,253	Junior Analyst	SE1	06	2.00	127,383
Adm Asst	SU4	15	2.00	155,462	Mailroom Equipment Operator	SU4	15	1.00	77,731
Adm Analyst	SU4	14	1.00	56,449	Manager	EXM	09	0.50	53,906
Admin Asst (Asd/Cab)	SE1	05	1.00	87,522	Prin Admin Analyst	SE1	07	1.00	70,210
Assistant Buyer	SU4	14	1.00	66,570	Prin Admin Assistant	SE1	08	2.00	229,085
Asst Purchasing Agent	SE1	09	2.00	227,294	Purchasing Agent	CDH	NG	1.00	155,426
Buyer/Purchasing	SU4	16	3.00	218,164	Sr Adm Anl	SE1	06	1.00	81,193
Data Proc Sys Analyst I	SE1	07	2.00	140,420	Sr Adm Asst (WC)	SE1	06	2.00	190,754
Dir of Strategic Procurem	EXM	11	1.00	101,672	Sr Buyer	SU4	17	2.00	169,776
Div Director	SE1	11	1.00	137,802	Sr Data Proc Systems Anl I	SE1	09	1.00	123,025
					Sr. Procurement Analyst	SE1	08	2.00	154,595
<b>Total</b>								<b>30</b>	<b>2,704,692</b>
<b>Adjustments</b>									
Differential Payments									0
Other									538,970
Chargebacks									-76,812
Salary Savings									-100,000
<b>FY25 Total Request</b>									<b>3,066,850</b>

# Program 1. Purchasing Administration

Christopher Radcliffe, Manager, Organization 143100

## Program Description

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

Operating Budget	Actual '22	Actual '23	Approp '24	Budget '25
Personnel Services	960,097	994,832	1,103,854	1,514,851
Non Personnel	65,571	50,442	253,562	244,968
<b>Total</b>	<b>1,025,668</b>	<b>1,045,274</b>	<b>1,357,416</b>	<b>1,759,819</b>

## Performance

**Goal:** Increase Diversity in COB Workforce

Performance Measures	Actual '22	Actual '23	Projected '24	Target '25
% of employees who are people of color		23%	26%	50%
% of employees who are women		41%	41%	40%

# Program 2. Goods Procurement

Gerard Bonaceto, *Managers*, Organization 143200

## Program Description

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

Operating Budget	Actual '22	Actual '23	Approp '24	Budget '25
Personnel Services	614,427	511,688	632,563	617,234
Non Personnel	135,209	19,886	13,472	5,023
<b>Total</b>	<b>749,636</b>	<b>531,574</b>	<b>646,035</b>	<b>622,257</b>

# Program 3. Central Services

**Christopher Radcliffe, Manager, Organization 143300**

**Program Description**

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

Operating Budget	Actual '22	Actual '23	Approp '24	Budget '25
Personnel Services	307,076	342,045	298,655	251,987
Non Personnel	155,381	551,147	35,997	32,654
<b>Total</b>	<b>462,457</b>	<b>893,192</b>	<b>334,652</b>	<b>284,641</b>

# Program 4. Technology & Training

Rachel Mara Goldstein, *Manager*, Organization 143400

## Program Description

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

Operating Budget	Actual '22	Actual '23	Approp '24	Budget '25
Personnel Services	0	0	462,012	88,164
Non Personnel	0	0	200,000	102,675
<b>Total</b>	<b>0</b>	<b>0</b>	<b>662,012</b>	<b>190,839</b>

# Program 5. Strategic Procurement

**Laura Melle, Manager, Organization 143500**

**Program Description**

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

Operating Budget	Actual '22	Actual '23	Approp '24	Budget '25
Personnel Services	0	0	536,602	594,616
Non Personnel	0	0	200,000	112,443
<b>Total</b>	<b>0</b>	<b>0</b>	<b>736,602</b>	<b>707,059</b>





# Treasury Department Operating Budget

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

## Department Mission

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

## Selected Performance Goals

### General Management

- Increase Diversity in COB Workforce.

### Treasury Administration

- Increase Diversity in COB Workforce.

Operating Budget	Division Name	Total Actual '22	Total Actual '23	Total Approp '24	Total Budget '25
	Collecting Division	3,307,794	3,580,918	3,248,940	3,301,032
	Treasury Division	1,849,693	1,981,965	2,422,222	2,458,685
	<b>Total</b>	<b>5,157,487</b>	<b>5,562,883</b>	<b>5,671,162</b>	<b>5,759,717</b>

External Funds Budget	Fund Name	Total Actual '22	Total Actual '23	Total Approp '24	Total Budget '25
	Community Preservation Act	27,789,747	36,845,147	38,483,632	35,342,132
	<b>Total</b>	<b>27,789,747</b>	<b>36,845,147</b>	<b>38,483,632</b>	<b>35,342,132</b>

Operating Budget		Actual '22	Actual '23	Approp '24	Budget '25
	Personnel Services	3,213,444	3,271,530	3,846,745	3,956,738
	Non Personnel	1,944,043	2,291,353	1,824,417	1,802,979
	<b>Total</b>	<b>5,157,487</b>	<b>5,562,883</b>	<b>5,671,162</b>	<b>5,759,717</b>

# 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	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
51000 Permanent Employees	3,171,824	3,219,890	3,802,245	3,912,238	109,993
51100 Emergency Employees	0	0	0	0	0
51200 Overtime	38,717	50,135	44,500	44,500	0
51600 Unemployment Compensation	1,505	0	0	0	0
51700 Workers' Compensation	1,398	1,505	0	0	0
<b>Total Personnel Services</b>	<b>3,213,444</b>	<b>3,271,530</b>	<b>3,846,745</b>	<b>3,956,738</b>	<b>109,993</b>
Contractual Services	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
52100 Communications	21,902	26,965	23,000	27,000	4,000
52200 Utilities	0	0	0	0	0
52400 Snow Removal	0	0	0	0	0
52500 Garbage/Waste Removal	0	0	0	0	0
52600 Repairs Buildings & Structures	0	0	0	0	0
52700 Repairs & Service of Equipment	18,922	15,131	17,292	20,792	3,500
52800 Transportation of Persons	8,373	22,206	31,600	32,111	511
52900 Contracted Services	567,884	858,323	867,300	807,250	-60,050
<b>Total Contractual Services</b>	<b>617,081</b>	<b>922,625</b>	<b>939,192</b>	<b>887,153</b>	<b>-52,039</b>
Supplies & Materials	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
53000 Auto Energy Supplies	0	0	0	0	0
53200 Food Supplies	0	0	0	0	0
53400 Custodial Supplies	0	0	0	0	0
53500 Med, Dental, & Hosp Supply	0	0	0	0	0
53600 Office Supplies and Materials	800,354	784,585	827,343	869,703	42,360
53700 Clothing Allowance	5,000	5,250	6,000	6,000	0
53800 Educational Supplies & Mat	0	0	0	0	0
53900 Misc Supplies & Materials	0	0	0	0	0
<b>Total Supplies &amp; Materials</b>	<b>805,354</b>	<b>789,835</b>	<b>833,343</b>	<b>875,703</b>	<b>42,360</b>
Current Chgs & Oblig	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
54300 Workers' Comp Medical	38	470	0	0	0
54400 Legal Liabilities	0	0	0	0	0
54500 Aid To Veterans	0	0	0	0	0
54600 Current Charges H&I	0	0	0	0	0
54700 Indemnification	0	0	0	0	0
54800 Reserve Account	0	0	0	0	0
54900 Other Current Charges	8,578	50,050	31,882	20,123	-11,759
<b>Total Current Chgs &amp; Oblig</b>	<b>8,616</b>	<b>50,520</b>	<b>31,882</b>	<b>20,123</b>	<b>-11,759</b>
Equipment	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
55000 Automotive Equipment	0	0	0	0	0
55400 Lease/Purchase	0	0	0	0	0
55600 Office Furniture & Equipment	0	52,445	0	0	0
55900 Misc Equipment	11,734	50,928	20,000	20,000	0
<b>Total Equipment</b>	<b>11,734</b>	<b>103,373</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>
Other	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
56200 Special Appropriation	501,258	425,000	0	0	0
57200 Structures & Improvements	0	0	0	0	0
58000 Land & Non-Structure	0	0	0	0	0
<b>Total Other</b>	<b>501,258</b>	<b>425,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>	<b>5,157,487</b>	<b>5,562,883</b>	<b>5,671,162</b>	<b>5,759,717</b>	<b>88,555</b>

# Department Personnel

Title	Union Code	Grade	Position	FY25 Salary	Title	Union Code	Grade	Position	FY25 Salary
Adm Assistant	SU4	17	1.00	79,462	Prin Accountant	SU4	16	4.00	307,115
Admin Asst	SU4	15	2.00	127,409	Prin Admin Asst	SE1	09	1.00	84,148
Admin Asst	SU4	16	1.00	65,461	Prin Admin Asst (Treas/Treas)	SE1	06	1.00	77,770
Asset & Investment Manager	SE1	09	1.00	123,025	Prin Admin Asst (Trs/Col)	SE1	06	3.00	283,999
Collector-Treasurer	CDH	NG	1.00	190,522	Second Assistant Collector-Tre	SE1	11	1.00	141,247
Data Proc Sys Analyst I	SE1	07	1.00	87,217	Senior Advisor.	EXM	11	0.50	68,901
Dep Collector	SU4	13	5.00	268,659	Senior Analyst	EXM	09	1.00	107,056
Deputy Treasurer	EXM	NG	1.00	150,000	Senior Program Manager	SE1	08	1.00	109,664
Dir Operations	EXM	11	1.00	136,361	Sr Adm Asst	SE1	05	3.00	258,313
Director	CDH	NG	1.00	165,453	Sr Legal Asst	SU4	14	1.00	69,196
Exec Asst (Treasury)	SE1	06	1.00	78,714	Sr Personnel Off	SE1	06	1.00	95,377
First Asst Coll-Trs	SE1	13	1.00	152,560	Sr Programmer	SU4	15	1.00	77,731
Head Administrative Clerk	SU4	14	2.00	138,393	Sr. Principal Accountant	SU4	17	1.00	90,792
Head Clerk	SU4	12	2.00	102,834	Supervisor Accounting	SE1	08	7.00	745,873
Mgmt Analyst	SE1	06	1.00	95,377	Tax Title Supv	SU4	15	3.00	221,559
Pr Admin Asst	SE1	08	1.00	77,086	Teller	SU4	13	4.00	228,949
					Trust and Asset Manager	SE1	11	1.00	141,247
					<b>Total</b>			<b>58</b>	<b>5,147,470</b>
					<b>Adjustments</b>				
					Differential Payments				0
					Other				30,575
					Chargebacks				-1,040,807
					Salary Savings				-225,000
					<b>FY25 Total Request</b>				<b>3,912,238</b>

# External Funds History

Personnel Services	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
51000 Permanent Employees	174,221	261,218	542,394	767,971	225,577
51100 Emergency Employees	0	0	0	0	0
51200 Overtime	0	0	0	0	0
51300 Part Time Employees	0	0	0	0	0
51400 Health Insurance	26,254	32,502	86,432	110,696	24,264
51500 Pension & Annuity	0	0	46,115	66,417	20,302
51600 Unemployment Compensation	0	0	0	0	0
51700 Workers' Compensation	0	0	5,000	5,000	0
51800 Indirect Costs	0	0	0	0	0
51900 Medicare	2,162	7,583	7,430	10,701	3,271
Total Personnel Services	202,637	301,303	687,371	960,785	273,414
Contractual Services	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
52100 Communications	0	0	3,000	5,250	2,250
52200 Utilities	0	0	0	0	0
52400 Snow Removal	0	0	0	0	0
52500 Garbage/Waste Removal	0	0	0	0	0
52600 Repairs Buildings & Structures	0	0	0	0	0
52700 Repairs & Service of Equipment	95	0	0	0	0
52800 Transportation of Persons	0	299	10,346	6,914	-3,432
52900 Contracted Services	27,541,611	36,492,088	525,400	563,900	38,500
Total Contractual Services	27,541,706	36,492,387	538,746	576,064	37,318
Supplies & Materials	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
53000 Auto Energy Supplies	0	0	500	500	0
53200 Food Supplies	0	237	1,000	1,000	0
53400 Custodial Supplies	0	0	0	0	0
53500 Med, Dental, & Hosp Supply	0	0	0	0	0
53600 Office Supplies and Materials	25,404	27,620	4,000	4,000	0
53700 Clothing Allowance	0	0	0	0	0
53800 Educational Supplies & Mat	0	0	0	0	0
53900 Misc Supplies & Materials	0	0	0	0	0
Total Supplies & Materials	25,404	27,857	5,500	5,500	0
Current Chgs & Oblig	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
54300 Workers' Comp Medical	0	0	0	0	0
54400 Legal Liabilities	0	0	0	0	0
54600 Current Charges H&I	0	0	0	0	0
54700 Indemnification	0	0	0	0	0
54800 Reserve Account	0	0	37,214,515	33,773,783	-3,440,732
54900 Other Current Charges	20,000	21,372	33,000	21,500	-11,500
Total Current Chgs & Oblig	20,000	21,372	37,247,515	33,795,283	-3,452,232
Equipment	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
55000 Automotive Equipment	0	0	0	0	0
55400 Lease/Purchase	0	0	0	0	0
55600 Office Furniture & Equipment	0	0	2,000	2,000	0
55900 Misc Equipment	0	2,228	2,500	2,500	0
Total Equipment	0	2,228	4,500	4,500	0
Other	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
56200 Special Appropriation	0	0	0	0	0
57200 Structures & Improvements	0	0	0	0	0
58000 Land & Non-Structure	0	0	0	0	0
Total Other	0	0	0	0	0
Grand Total	27,789,747	36,845,147	38,483,632	35,342,132	-3,141,500

# External Funds Personnel

Title	Union Code	Grade	Position	FY25 Salary	Title	Union Code	Grade	Position	FY25 Salary
Manager	EXM	09	2.00	195,439	Special Assistant Admin	EXM	05	1.00	74,942
Pr Adm Asst	EXM	09	1.00	107,893	Special Projects Manager	EXM	08	1.00	77,086
Senior Director	EXM	12	1.00	142,620	Sr Admin Asst	EXM	06	1.00	89,090
					<b>Total</b>				<b>687,070</b>
					<b>Adjustments</b>				
					Differential Payments				0
					Other				30,000
					Chargebacks				50,901
					Salary Savings				0
					<b>FY25 Total Request</b>				<b>767,971</b>

# Treasury Division Operating Budget

Vacant, 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

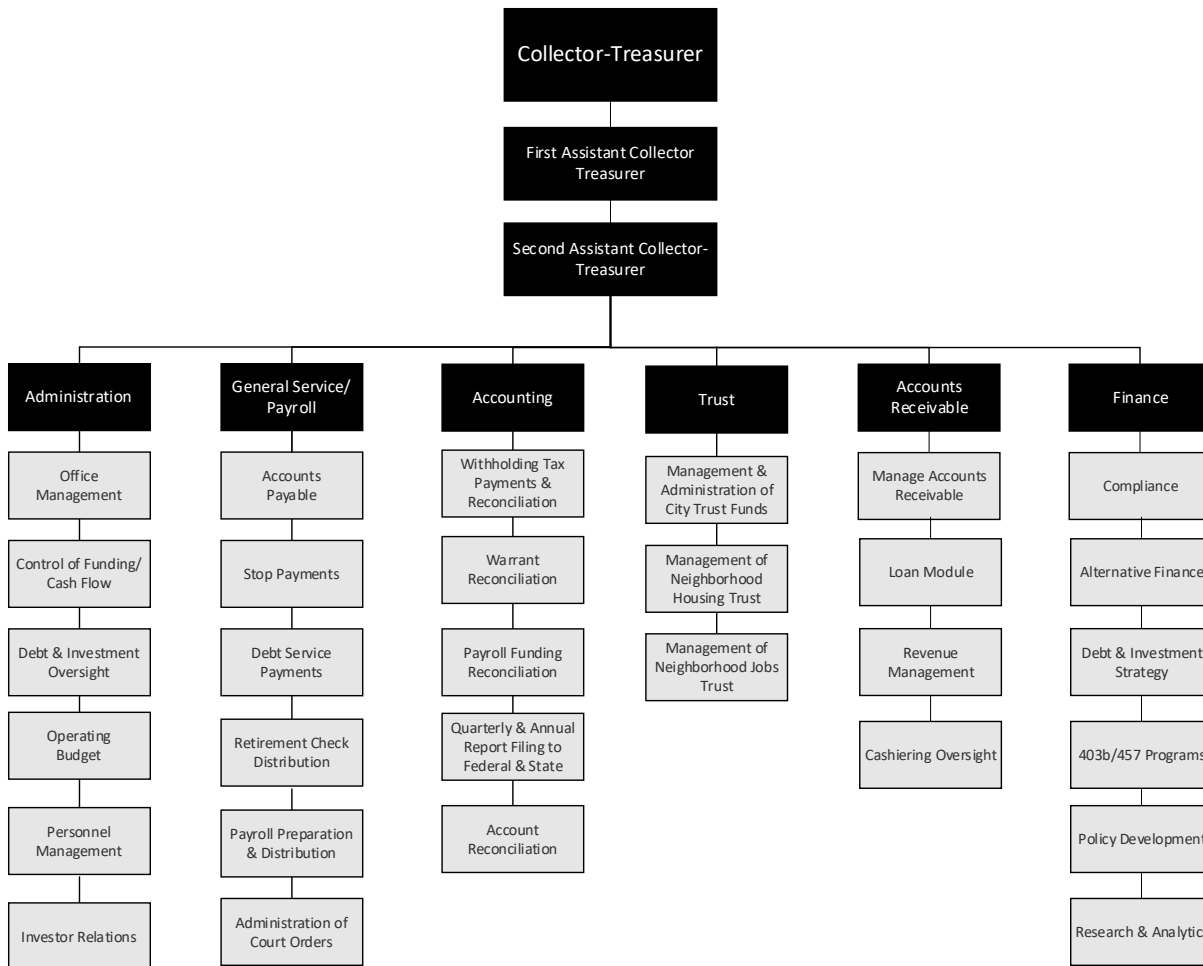
### Treasury Administration

- Increase Diversity in COB Workforce.

Operating Budget	Program Name	Total Actual '22	Total Actual '23	Total Approp '24	Total Budget '25
	Treasury Administration	786,936	827,141	973,910	895,207
	General Service/Payroll	617,060	669,057	714,349	702,187
	Treasury Finance	0	0	0	308,570
	Treasury Accounting	129,075	132,036	224,956	231,967
	Accounts Receivable	304,926	349,288	424,559	316,046
	Trust	11,696	4,443	84,448	4,708
	<b>Total</b>	<b>1,849,693</b>	<b>1,981,965</b>	<b>2,422,222</b>	<b>2,458,685</b>

Operating Budget		Actual '22	Actual '23	Approp '24	Budget '25
	Personnel Services	1,402,266	1,439,222	1,806,155	1,917,066
	Non Personnel	447,427	542,743	616,067	541,619
	<b>Total</b>	<b>1,849,693</b>	<b>1,981,965</b>	<b>2,422,222</b>	<b>2,458,685</b>

# 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

<b>Personnel Services</b>	<b>FY22 Expenditure</b>	<b>FY23 Expenditure</b>	<b>FY24 Appropriation</b>	<b>FY25 Adopted</b>	<b>Inc/Dec 24 vs 25</b>
51000 Permanent Employees	1,395,679	1,437,123	1,786,155	1,897,066	110,911
51100 Emergency Employees	0	0	0	0	0
51200 Overtime	5,082	2,099	20,000	20,000	0
51600 Unemployment Compensation	1,505	0	0	0	0
51700 Workers' Compensation	0	0	0	0	0
<b>Total Personnel Services</b>	<b>1,402,266</b>	<b>1,439,222</b>	<b>1,806,155</b>	<b>1,917,066</b>	<b>110,911</b>
<b>Contractual Services</b>	<b>FY22 Expenditure</b>	<b>FY23 Expenditure</b>	<b>FY24 Appropriation</b>	<b>FY25 Adopted</b>	<b>Inc/Dec 24 vs 25</b>
52100 Communications	17,804	23,398	18,000	22,000	4,000
52200 Utilities	0	0	0	0	0
52400 Snow Removal	0	0	0	0	0
52500 Garbage/Waste Removal	0	0	0	0	0
52600 Repairs Buildings & Structures	0	0	0	0	0
52700 Repairs & Service of Equipment	15,792	9,766	15,792	15,792	0
52800 Transportation of Persons	1,963	9,462	16,400	13,151	-3,249
52900 Contracted Services	125,550	171,307	275,300	196,250	-79,050
<b>Total Contractual Services</b>	<b>161,109</b>	<b>213,933</b>	<b>325,492</b>	<b>247,193</b>	<b>-78,299</b>
<b>Supplies &amp; Materials</b>	<b>FY22 Expenditure</b>	<b>FY23 Expenditure</b>	<b>FY24 Appropriation</b>	<b>FY25 Adopted</b>	<b>Inc/Dec 24 vs 25</b>
53000 Auto Energy Supplies	0	0	0	0	0
53200 Food Supplies	0	0	0	0	0
53400 Custodial Supplies	0	0	0	0	0
53500 Med, Dental, & Hosp Supply	0	0	0	0	0
53600 Office Supplies and Materials	279,343	256,703	279,343	284,203	4,860
53700 Clothing Allowance	750	1,000	1,000	1,750	750
53800 Educational Supplies & Mat	0	0	0	0	0
53900 Misc Supplies & Materials	0	0	0	0	0
<b>Total Supplies &amp; Materials</b>	<b>280,093</b>	<b>257,703</b>	<b>280,343</b>	<b>285,953</b>	<b>5,610</b>
<b>Current Chgs &amp; Oblig</b>	<b>FY22 Expenditure</b>	<b>FY23 Expenditure</b>	<b>FY24 Appropriation</b>	<b>FY25 Adopted</b>	<b>Inc/Dec 24 vs 25</b>
54300 Workers' Comp Medical	0	0	0	0	0
54400 Legal Liabilities	0	0	0	0	0
54500 Aid To Veterans	0	0	0	0	0
54600 Current Charges H&I	0	0	0	0	0
54700 Indemnification	0	0	0	0	0
54800 Reserve Account	0	0	0	0	0
54900 Other Current Charges	6,225	18,662	10,232	8,473	-1,759
<b>Total Current Chgs &amp; Oblig</b>	<b>6,225</b>	<b>18,662</b>	<b>10,232</b>	<b>8,473</b>	<b>-1,759</b>
<b>Equipment</b>	<b>FY22 Expenditure</b>	<b>FY23 Expenditure</b>	<b>FY24 Appropriation</b>	<b>FY25 Adopted</b>	<b>Inc/Dec 24 vs 25</b>
55000 Automotive Equipment	0	0	0	0	0
55400 Lease/Purchase	0	0	0	0	0
55600 Office Furniture & Equipment	0	52,445	0	0	0
55900 Misc Equipment	0	0	0	0	0
<b>Total Equipment</b>	<b>0</b>	<b>52,445</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other</b>	<b>FY22 Expenditure</b>	<b>FY23 Expenditure</b>	<b>FY24 Appropriation</b>	<b>FY25 Adopted</b>	<b>Inc/Dec 24 vs 25</b>
56200 Special Appropriation	0	0	0	0	0
57200 Structures & Improvements	0	0	0	0	0
58000 Land & Non-Structure	0	0	0	0	0
<b>Total Other</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>	<b>1,849,693</b>	<b>1,981,965</b>	<b>2,422,222</b>	<b>2,458,685</b>	<b>36,463</b>

# Division Personnel

Title	Union Code	Grade	Position	FY25 Salary	Title	Union Code	Grade	Position	FY25 Salary
Adm Assistant	SU4	17	1.00	79,462	Prin Accountant	SU4	16	4.00	307,115
Admin Asst (Law)	SU4	16	1.00	65,461	Prin Admin Asst (Treas/Treas)	SE1	06	1.00	77,770
Asset & Investment Manager	SE1	09	1.00	123,025	Senior Advisor.	EXM	11	0.50	68,901
Collector-Treasurer	CDH	NG	1.00	190,522	Senior Analyst	EXM	09	1.00	107,056
Deputy Treasurer	EXM	NG	1.00	150,000	Senior Program Manager	SE1	08	1.00	109,664
Dir Operations	EXM	11	1.00	136,361	Sr Adm Asst	SE1	05	2.00	170,791
Director	CDH	NG	1.00	165,453	Sr Personnel Off	SE1	06	1.00	95,377
Exec Asst (Treasury)	SE1	06	1.00	78,714	Sr. Principal Accountant	SU4	17	1.00	90,792
Mgmt Analyst	SE1	06	1.00	95,377	Supervisor Accounting	SE1	08	6.00	638,711
Pr Admin Asst	SE1	08	1.00	77,086	Trust and Asset Manager	SE1	11	1.00	141,247
<b>Total</b>								<b>28</b>	<b>2,968,885</b>
<b>Adjustments</b>									
Differential Payments									0
Other									93,989
Chargebacks									-1,040,807
Salary Savings									-125,000
<b>FY25 Total Request</b>									<b>1,897,067</b>

# External Funds History

Personnel Services	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
51000 Permanent Employees	174,221	261,218	542,394	767,971	225,577
51100 Emergency Employees	0	0	0	0	0
51200 Overtime	0	0	0	0	0
51300 Part Time Employees	0	0	0	0	0
51400 Health Insurance	26,254	32,502	86,432	110,696	24,264
51500 Pension & Annuity	0	0	46,115	66,417	20,302
51600 Unemployment Compensation	0	0	0	0	0
51700 Workers' Compensation	0	0	5,000	5,000	0
51800 Indirect Costs	0	0	0	0	0
51900 Medicare	2,162	7,583	7,430	10,701	3,271
<b>Total Personnel Services</b>	<b>202,637</b>	<b>301,303</b>	<b>687,371</b>	<b>960,785</b>	<b>273,414</b>
Contractual Services	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
52100 Communications	0	0	3,000	5,250	2,250
52200 Utilities	0	0	0	0	0
52400 Snow Removal	0	0	0	0	0
52500 Garbage/Waste Removal	0	0	0	0	0
52600 Repairs Buildings & Structures	0	0	0	0	0
52700 Repairs & Service of Equipment	95	0	0	0	0
52800 Transportation of Persons	0	299	10,346	6,914	-3,432
52900 Contracted Services	27,541,611	36,492,088	525,400	563,900	38,500
<b>Total Contractual Services</b>	<b>27,541,706</b>	<b>36,492,387</b>	<b>538,746</b>	<b>576,064</b>	<b>37,318</b>
Supplies & Materials	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
53000 Auto Energy Supplies	0	0	500	500	0
53200 Food Supplies	0	237	1,000	1,000	0
53400 Custodial Supplies	0	0	0	0	0
53500 Med, Dental, & Hosp Supply	0	0	0	0	0
53600 Office Supplies and Materials	25,404	27,620	4,000	4,000	0
53700 Clothing Allowance	0	0	0	0	0
53800 Educational Supplies & Mat	0	0	0	0	0
53900 Misc Supplies & Materials	0	0	0	0	0
<b>Total Supplies &amp; Materials</b>	<b>25,404</b>	<b>27,857</b>	<b>5,500</b>	<b>5,500</b>	<b>0</b>
Current Chgs & Oblig	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
54300 Workers' Comp Medical	0	0	0	0	0
54400 Legal Liabilities	0	0	0	0	0
54600 Current Charges H&I	0	0	0	0	0
54700 Indemnification	0	0	0	0	0
54800 Reserve Account	0	0	37,214,515	33,773,783	-3,440,732
54900 Other Current Charges	20,000	21,372	33,000	21,500	-11,500
<b>Total Current Chgs &amp; Oblig</b>	<b>20,000</b>	<b>21,372</b>	<b>37,247,515</b>	<b>33,795,283</b>	<b>-3,452,232</b>
Equipment	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
55000 Automotive Equipment	0	0	0	0	0
55400 Lease/Purchase	0	0	0	0	0
55600 Office Furniture & Equipment	0	0	2,000	2,000	0
55900 Misc Equipment	0	2,228	2,500	2,500	0
<b>Total Equipment</b>	<b>0</b>	<b>2,228</b>	<b>4,500</b>	<b>4,500</b>	<b>0</b>
Other	FY22 Expenditure	FY23 Expenditure	FY24 Appropriation	FY25 Adopted	Inc/Dec 24 vs 25
56200 Special Appropriation	0	0	0	0	0
57200 Structures & Improvements	0	0	0	0	0
58000 Land & Non-Structure	0	0	0	0	0
<b>Total Other</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>	<b>27,789,747</b>	<b>36,845,147</b>	<b>38,483,632</b>	<b>35,342,132</b>	<b>-3,141,500</b>

# External Funds Personnel

Title	Union Code	Grade	Position	FY25 Salary	Title	Union Code	Grade	Position	FY25 Salary
Manager	EXM	09	2.00	195,439	Special Assistant Admin	EXM	05	1.00	74,942
Pr Adm Asst	EXM	09	1.00	107,893	Special Projects Manager	EXM	08	1.00	77,086
Senior Director	EXM	12	1.00	142,620	Sr Admin Asst	EXM	06	1.00	89,090
					<b>Total</b>				<b>687,070</b>
					<b>Adjustments</b>				
					Differential Payments				0
					Other				30,000
					Chargebacks				50,901
					Salary Savings				0
					<b>FY25 Total Request</b>				<b>767,971</b>

# Program 1. Treasury Administration

**Tim McKenzie, Manager, Organization 138100**

**Program Description**

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

Operating Budget	Actual '22	Actual '23	Approp '24	Budget '25
Personnel Services	623,740	586,962	701,310	648,540
Non Personnel	163,196	240,179	272,600	246,667
<b>Total</b>	<b>786,936</b>	<b>827,141</b>	<b>973,910</b>	<b>895,207</b>

**Performance**

**Goal:** Increase Diversity in COB Workforce

Performance Measures	Actual '22	Actual '23	Projected '24	Target '25
% of employees who are people of color		59%	62%	50%
% of employees who are women		75%	71%	40%

# Program 2. General Service/Payroll

Chinele Velazquez, Manager, Organization 138200

## Program Description

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

Operating Budget	Actual '22	Actual '23	Approp '24	Budget '25
Personnel Services	355,008	375,372	450,512	436,675
Non Personnel	262,052	293,685	263,837	265,512
<b>Total</b>	<b>617,060</b>	<b>669,057</b>	<b>714,349</b>	<b>702,187</b>

# Program 3. Treasury Finance

**Jerica Bradley, Manager, Organization 138300**

**Program Description**

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

Operating Budget	Actual '22	Actual '23	Approp '24	Budget '25
Personnel Services	0	0	0	307,166
Non Personnel	0	0	0	1,404
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>308,570</b>

# Program 4. Treasury Accounting

Hector Sosa, *Manager*, Organization 138400

## Program Description

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

Operating Budget	Actual '22	Actual '23	Approp '24	Budget '25
Personnel Services	124,223	125,481	217,796	224,579
Non Personnel	4,852	6,555	7,160	7,388
<b>Total</b>	<b>129,075</b>	<b>132,036</b>	<b>224,956</b>	<b>231,967</b>



# Program 5. Accounts Receivable

Rebecca Layden, *Manager*, Organization 138500

**Program Description**

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

Operating Budget	Actual '22	Actual '23	Approp '24	Budget '25
Personnel Services	287,599	346,964	404,199	298,706
Non Personnel	17,327	2,324	20,360	17,340
<b>Total</b>	<b>304,926</b>	<b>349,288</b>	<b>424,559</b>	<b>316,046</b>

# Program 6. Trust

Margaret Dyson, *Manager*, Organization 138600

## Program Description

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

Operating Budget	Actual '22	Actual '23	Approp '24	Budget '25
Personnel Services	11,696	4,443	32,338	1,400
Non Personnel	0	0	52,110	3,308
<b>Total</b>	<b>11,696</b>	<b>4,443</b>	<b>84,448</b>	<b>4,708</b>

# 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, courteous manner. The Division strives to achieve the highest property collection rate possible and pursues all collection remedies allowed under statute.

## Selected Performance Goals

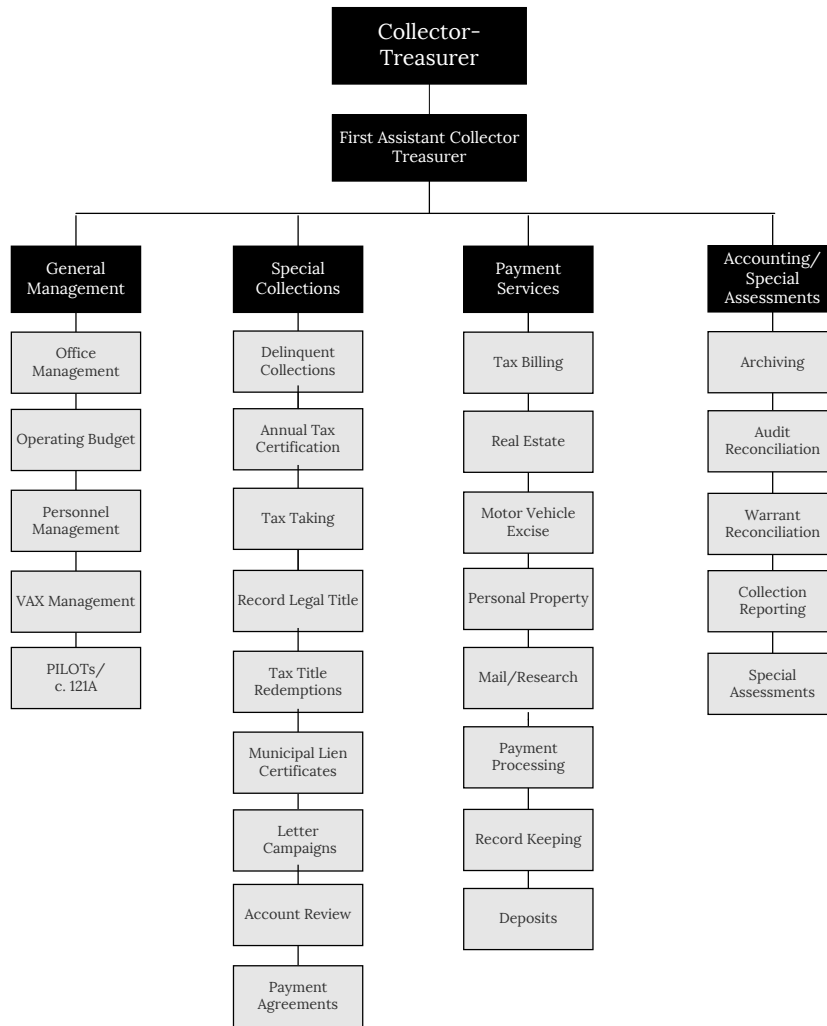
### General Management

- Increase Diversity in COB Workforce.

Operating Budget	Program Name	Total Actual '22	Total Actual '23	Total Approp '24	Total Budget '25
	General Management	709,434	765,308	1,287,770	1,248,632
	Special Collections	452,024	454,527	545,282	591,211
	Payment Services	1,791,909	2,013,771	1,046,723	1,088,146
	Accounting/Quality Control	354,427	347,312	369,165	373,043
	<b>Total</b>	<b>3,307,794</b>	<b>3,580,918</b>	<b>3,248,940</b>	<b>3,301,032</b>

Operating Budget		Actual '22	Actual '23	Approp '24	Budget '25
	Personnel Services	1,811,178	1,832,308	2,040,590	2,039,672
	Non Personnel	1,496,616	1,748,610	1,208,350	1,261,360
	<b>Total</b>	<b>3,307,794</b>	<b>3,580,918</b>	<b>3,248,940</b>	<b>3,301,032</b>

# 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

<b>Personnel Services</b>	<b>FY22 Expenditure</b>	<b>FY23 Expenditure</b>	<b>FY24 Appropriation</b>	<b>FY25 Adopted</b>	<b>Inc/Dec 24 vs 25</b>
51000 Permanent Employees	1,776,145	1,782,767	2,016,090	2,015,172	-918
51100 Emergency Employees	0	0	0	0	0
51200 Overtime	33,635	48,036	24,500	24,500	0
51600 Unemployment Compensation	0	0	0	0	0
51700 Workers' Compensation	1,398	1,505	0	0	0
<b>Total Personnel Services</b>	<b>1,811,178</b>	<b>1,832,308</b>	<b>2,040,590</b>	<b>2,039,672</b>	<b>-918</b>
<b>Contractual Services</b>	<b>FY22 Expenditure</b>	<b>FY23 Expenditure</b>	<b>FY24 Appropriation</b>	<b>FY25 Adopted</b>	<b>Inc/Dec 24 vs 25</b>
52100 Communications	4,098	3,567	5,000	5,000	0
52200 Utilities	0	0	0	0	0
52400 Snow Removal	0	0	0	0	0
52500 Garbage/Waste Removal	0	0	0	0	0
52600 Repairs Buildings & Structures	0	0	0	0	0
52700 Repairs & Service of Equipment	3,130	5,365	1,500	5,000	3,500
52800 Transportation of Persons	6,410	12,744	15,200	18,960	3,760
52900 Contracted Services	442,334	687,016	592,000	611,000	19,000
<b>Total Contractual Services</b>	<b>455,972</b>	<b>708,692</b>	<b>613,700</b>	<b>639,960</b>	<b>26,260</b>
<b>Supplies &amp; Materials</b>	<b>FY22 Expenditure</b>	<b>FY23 Expenditure</b>	<b>FY24 Appropriation</b>	<b>FY25 Adopted</b>	<b>Inc/Dec 24 vs 25</b>
53000 Auto Energy Supplies	0	0	0	0	0
53200 Food Supplies	0	0	0	0	0
53400 Custodial Supplies	0	0	0	0	0
53500 Med, Dental, & Hosp Supply	0	0	0	0	0
53600 Office Supplies and Materials	521,011	527,882	548,000	585,500	37,500
53700 Clothing Allowance	4,250	4,250	5,000	4,250	-750
53800 Educational Supplies & Mat	0	0	0	0	0
53900 Misc Supplies & Materials	0	0	0	0	0
<b>Total Supplies &amp; Materials</b>	<b>525,261</b>	<b>532,132</b>	<b>553,000</b>	<b>589,750</b>	<b>36,750</b>
<b>Current Chgs &amp; Oblig</b>	<b>FY22 Expenditure</b>	<b>FY23 Expenditure</b>	<b>FY24 Appropriation</b>	<b>FY25 Adopted</b>	<b>Inc/Dec 24 vs 25</b>
54300 Workers' Comp Medical	38	470	0	0	0
54400 Legal Liabilities	0	0	0	0	0
54500 Aid To Veterans	0	0	0	0	0
54600 Current Charges H&I	0	0	0	0	0
54700 Indemnification	0	0	0	0	0
54800 Reserve Account	0	0	0	0	0
54900 Other Current Charges	2,353	31,388	21,650	11,650	-10,000
<b>Total Current Chgs &amp; Oblig</b>	<b>2,391</b>	<b>31,858</b>	<b>21,650</b>	<b>11,650</b>	<b>-10,000</b>
<b>Equipment</b>	<b>FY22 Expenditure</b>	<b>FY23 Expenditure</b>	<b>FY24 Appropriation</b>	<b>FY25 Adopted</b>	<b>Inc/Dec 24 vs 25</b>
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	11,734	50,928	20,000	20,000	0
<b>Total Equipment</b>	<b>11,734</b>	<b>50,928</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>
<b>Other</b>	<b>FY22 Expenditure</b>	<b>FY23 Expenditure</b>	<b>FY24 Appropriation</b>	<b>FY25 Adopted</b>	<b>Inc/Dec 24 vs 25</b>
56200 Special Appropriation	501,258	425,000	0	0	0
57200 Structures & Improvements	0	0	0	0	0
58000 Land & Non-Structure	0	0	0	0	0
<b>Total Other</b>	<b>501,258</b>	<b>425,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>	<b>3,307,794</b>	<b>3,580,918</b>	<b>3,248,940</b>	<b>3,301,032</b>	<b>52,092</b>

# Division Personnel

Title	Union Code	Grade	Position	FY25 Salary	Title	Union Code	Grade	Position	FY25 Salary
Adm Asst	SU4	15	2.00	127,409	Prin Admin Asst (Trs/Col)	SE1	06	3.00	283,999
Data Proc Sys Analyst I	SE1	07	1.00	87,217	Second Assistant Collector-Tre	SE1	11	1.00	141,247
Dep Collector	SU4	13	5.00	268,659	Sr Adm Asst	SE1	05	1.00	87,522
First Asst Coll-Trs	SE1	13	1.00	152,560	Sr Legal Asst	SU4	14	1.00	69,196
Head Administrative Clerk	SU4	14	2.00	138,393	Sr Programmer	SU4	15	1.00	77,731
Head Clerk	SU4	12	2.00	102,834	Supervisor Accounting	SE1	08	1.00	107,162
Prin Admin Asst	SE1	09	1.00	84,148	Tax Title Supv	SU4	15	3.00	221,559
					Teller	SU4	13	4.00	228,949
					<b>Total</b>			<b>29</b>	<b>2,178,585</b>
					<b>Adjustments</b>				
					Differential Payments				0
					Other				-63,414
					Chargebacks				0
					Salary Savings				-100,000
					<b>FY25 Total Request</b>				<b>2,015,171</b>

# Program 1. General Management

Celia M. Barton, *Manager*, Organization 137100

**Program Description**

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

Operating Budget	Actual '22	Actual '23	Approp '24	Budget '25
Personnel Services	617,780	629,017	644,520	595,374
Non Personnel	91,654	136,291	643,250	653,258
<b>Total</b>	<b>709,434</b>	<b>765,308</b>	<b>1,287,770</b>	<b>1,248,632</b>

**Performance**

**Goal:** Increase Diversity in COB Workforce

Performance Measures	Actual '22	Actual '23	Projected '24	Target '25
% of employees who are people of color		57%	57%	50%
% of employees who are women		57%	50%	40%

# Program 2. Special Collections

Michael Hutchinson, *Manager*, Organization 137200

## Program Description

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

Operating Budget	Actual '22	Actual '23	Approp '24	Budget '25
Personnel Services	448,290	449,294	538,482	577,639
Non Personnel	3,734	5,233	6,800	13,572
<b>Total</b>	<b>452,024</b>	<b>454,527</b>	<b>545,282</b>	<b>591,211</b>



# Program 3. Payment Services

**Massiel Deandrade, Manager, Organization 137300**

**Program Description**

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

Operating Budget	Actual '22	Actual '23	Approp '24	Budget '25
Personnel Services	392,111	409,090	490,773	493,866
Non Personnel	1,399,798	1,604,681	555,950	594,280
<b>Total</b>	<b>1,791,909</b>	<b>2,013,771</b>	<b>1,046,723</b>	<b>1,088,146</b>

# Program 4. Accounting/Quality Control

Vacant, Manager, Organization 137400

## Program Description

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

Operating Budget	Actual '22	Actual '23	Approp '24	Budget '25
Personnel Services	352,997	344,907	366,815	372,793
Non Personnel	1,430	2,405	2,350	250
<b>Total</b>	<b>354,427</b>	<b>347,312</b>	<b>369,165</b>	<b>373,043</b>

# 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. Beginning in FY18, funding will be 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.