



OPERATING BUDGET FISCAL YEAR 2025

Capital Plan Fiscal Years 2025-2029

CITY of BOSTON

Michelle Wu, Mayor

VOLUME III

Volume III

FINANCE.....	5
Finance Cabinet	5
Cabinet Summary.....	6
Assessing Department.....	7
Auditing Department	15
Budget Management	26
Execution of Courts	39
Office of Finance	40
Office of Participatory Budgeting	47
Pensions & Annuities - City.....	52
Procurement	53
Treasury Department	62
PEOPLE OPERATIONS.....	90
People Operations Cabinet	90
Cabinet Summary	91
Election Department.....	92
Health Insurance	108
Human Resources	109
Labor Relations	120
Medicare Payments.....	125
Office of People Operations	126
Registry Division.....	131
Unemployment Compensation.....	138
Workers' Compensation Fund	139
HUMAN SERVICES.....	140
Human Services Cabinet	140
Cabinet Summary.....	141
Age Strong.....	142
Boston Centers for Youth & Families.....	157
Boston VETS	169

Library Department.....	174
Office of Human Services.....	193
PUBLIC HEALTH	209
Public Health Cabinet.....	209
Cabinet Summary.....	210
Public Health Commission.....	211
HOUSING	240
Housing Cabinet	240
Cabinet Summary	241
Mayor's Office of Housing.....	242
INFORMATION & TECHNOLOGY.....	259
Information Technology Cabinet	259
Cabinet Summary.....	260
Department of Innovation & Technology	261
PUBLIC SAFETY	277
Public Safety Cabinet.....	277
Cabinet Summary.....	278
Emergency Management	279
Fire Department.....	287
Police Department	306
STREETS	336
Streets Cabinet.....	336
Cabinet Summary.....	337
Central Fleet Management.....	338
Office of Streets	343
Public Works Department.....	349
Snow & Winter Management	366
Transportation Department	369
PLANNING	396
Planning Cabinet.....	396
Cabinet Summary.....	397
Planning Department	398
NON-MAYORAL DEPARTMENTS	412
Non-Mayoral Cabinet.....	412

Cabinet Summary.....	413
City Clerk.....	414
City Council.....	423
Finance Commission.....	430

FINANCE

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

Finance

Ashley Groffenberger, Chief Financial Officer and Collector-Treasurer

CABINET MISSION

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

OPERATING BUDGET

Department Name	Total Actual '23	Total Actual '24	Total Approp '25	Total Budget '26
Assessing Department	7,465,711	7,303,774	8,399,831	8,502,234
Auditing Department	3,449,411	3,573,531	3,998,784	4,052,974
Budget Management	2,750,879	3,142,635	3,664,436	3,712,085
Execution of Courts	32,026,150	24,103,105	2,000,000	0
Office of Finance	1,587,996	1,261,778	1,613,544	1,520,180
Office of Participatory Budgeting	2,000,000	1,951,111	2,132,323	2,134,250
Pensions & Annuities - City	5,572,230	4,684,589	4,005,000	4,700,000
Procurement	2,470,041	3,006,657	3,841,003	4,098,931
Treasury Department	5,562,880	6,254,745	5,867,663	6,133,721
Total	62,885,300	55,281,925	35,522,584	34,854,375

EXTERNAL FUNDS BUDGET

Department Name	Total Actual 23	Total Actual 24	Total Approp 25	Total Budget 26
Auditing Department	20,923	69,160	120,640	120,640
Office of Finance	0	43,287	0	0
Budget Management	138,211,192	100,753,183	150,000,000	91,756,140
Procurement	0	44,330	0	0
Treasury Department	41,426,923	39,138,697	35,342,132	36,790,221
Total	179,659,038	140,048,658	185,462,772	128,667,001

Assessing Department Operating Budget

Nicholas Ariniello, Commissioner, Appropriation 136000

DEPARTMENT MISSION

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

SELECTED PERFORMANCE GOALS

Assessing Operations

Increase Diversity in COB Workforce

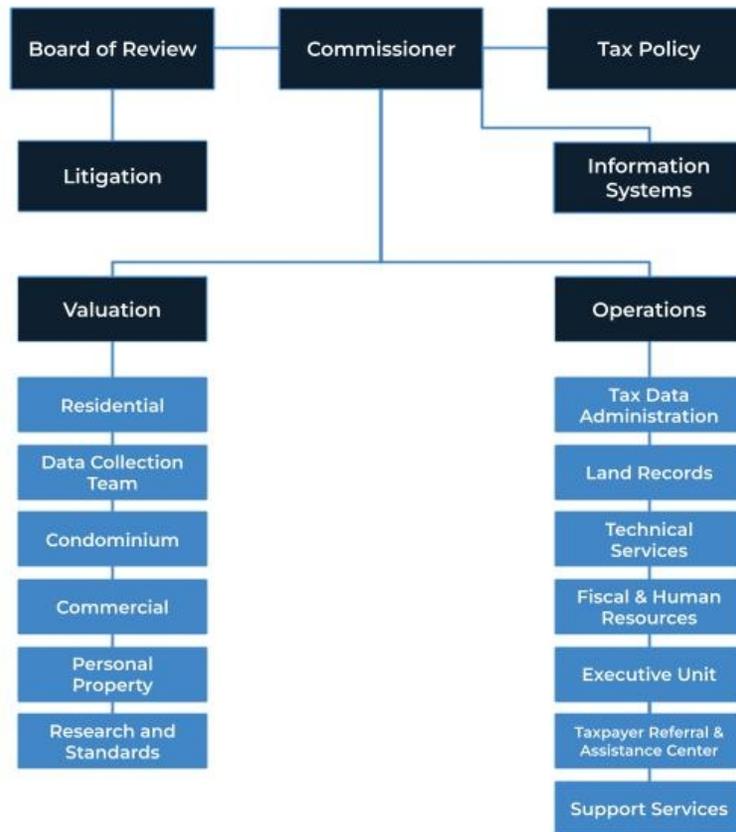
OPERATING BUDGET

Program Name	Total Actual '23	Total Actual '24	Total Approp '25	Total Budget '26
Assessing Operations	2,921,689	2,574,305	3,037,974	2,981,810
Executive	893,049	1,192,158	1,491,320	1,468,196
Valuation	3,650,973	3,537,311	3,870,537	4,052,228
Total	7,465,711	7,303,774	8,399,831	8,502,234

OPERATING BUDGET

Category	Total Actual '23	Total Actual '24	Total Approp '25	Total Budget '26
Personnel Services	6,503,428	6,299,141	7,258,845	7,403,734
Non-Personnel	962,283	1,004,633	1,140,986	1,098,500
Total	7,465,711	7,303,774	8,399,831	8,502,234

Assessing Department Operating Budget



AUTHORIZING STATUTES

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

DESCRIPTION OF SERVICES

The Assessing Department is responsible for the valuation and assessment of all real and personal property in the City of Boston for the purpose of taxation.

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

Department History

Personnel Services	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
51000 Total Permanent Employees	6,409,589	6,295,879	7,238,845	7,393,734	154,889
51100 Total Emergency Employees	0	0	0	0	0
51200 Total Overtime	11,993	3,262	20,000	10,000	-10,000
51600 Tot Unemployment Compensation	1,993	0	0	0	0
51700 Tot Workers' Compensation	79,854	0	0	0	0
Total Personnel Services	6,503,428	6,299,141	7,258,845	7,403,734	144,889
Contractual Services	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
52100 Communications	37,615	46,122	40,000	40,000	0
52200 Utilities	0	0	0	0	0
52400 Tot Snow Removal	0	0	0	0	0
52500 Garbage/Waste Removal	0	0	0	0	0
52600 Repairs Buildings & Structures	0	0	0	0	0
52700 Repairs & Service To Equipment	11,982	12,707	17,100	17,100	0
52800 Transportation of Persons	35,388	42,746	42,486	0	-42,486
52900 Contracted Services	457,154	598,102	710,700	708,500	-2,200
Total Contractual Services	542,138	699,676	810,286	765,600	-44,686
Supplies & Materials	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
53000 Auto Energy Supplies	179	153	200	200	0
53200 Food Supplies	0	0	0	0	0
53400 Custodial Supplies	0	0	0	0	0
53500 Medical, Dental, & Hosp Supply	0	0	0	0	0
53600 Office Supplies and Materials	76,056	87,968	109,000	79,000	-30,000
53700 Tot Clothing Allowance	10,750	11,000	14,500	16,000	1,500
53800 Educational Supplies & Mat	0	0	0	0	0
53900 Misc Supplies & Materials	0	0	0	0	0
Total Supplies & Materials	86,985	99,121	123,700	95,200	-28,500
Current Charges & Obligations	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
54300 Workers' Comp Medical	18,834	222	0	0	0
54400 Tot Legal Liability Premium	0	0	0	0	0
54500 Tot Aid To Veterans	0	0	0	0	0
54600 Current Charges H&I	0	0	0	0	0
54700 Indemnification	0	0	0	0	0
54800 Reserve Account	0	0	0	0	0
54900 Current Charges	210,868	205,614	207,000	237,700	30,700
Total Current Charges & Obligations	229,703	205,836	207,000	237,700	30,700
Equipment	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
55000 Automotive Equipment	0	0	0	0	0
55400 Lease Purchase	0	0	0	0	0
55600 Office Furniture & Equipment	101,648	0	0	0	0
55900 Misc Equipment	1,810	0	0	0	0
Total Equipment	103,458	0	0	0	0
Other Expenses	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
56200 Tot Special Appropriations	0	0	0	0	0
57200 Structures & Improvements	0	0	0	0	0
58000 Tot Land & Non-Structural	0	0	0	0	0
Total Other Expenses	0	0	0	0	0
Grand Total	7,465,711	7,303,774	8,399,831	8,502,234	102,403

Department Personnel

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

Adjustments

Differential Payments 0

Department Personnel

Other	-50,000
Chargebacks	0
Salary Savings	-443,165
FY26 Total Request	7,393,734

Program 1. Assessing Operations

Roy Alexis, Manager, Organization 136100

PROGRAM DESCRIPTION

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

OPERATING BUDGET

Category	Actual '23	Actual '24	Approp '25	Budget '26
Personnel Services	2,590,880	2,351,625	2,704,207	2,687,859
Non-Personnel	330,810	222,680	333,767	293,950
Total	2,921,689	2,574,305	3,037,974	2,981,810

PERFORMANCE

Goal: Increase Diversity in COB Workforce

Performance Measures	Actual '23	Actual '24	Projected '25	Target '26
% of employees who self-identify as a Person of Color	53%	56%	57%	
% of employees who self-identify as female	42%	43%	37%	

Program 2. Valuation

Raymond Boly, *Manager*, Organization 136200

PROGRAM DESCRIPTION

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

OPERATING BUDGET

Category	Actual '23	Actual '24	Approp '25	Budget '26
Personnel Services	3,120,750	3,042,061	3,295,223	3,449,428
Non-Personnel	530,224	495,250	575,314	602,800
Total	3,650,973	3,537,311	3,870,537	4,052,228

Program 3. Executive

Nicholas Ariniello, Commissioner, Organization 136300

PROGRAM DESCRIPTION

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

OPERATING BUDGET

Category	Actual '23	Actual '24	Approp '25	Budget '26
Personnel Services	791,799	905,456	1,259,415	1,266,446
Non-Personnel	101,250	286,703	231,905	201,750
Total	893,049	1,192,158	1,491,320	1,468,196

Auditing Department Operating Budget

Scott, Finn City Auditor, Appropriation 131000

DEPARTMENT MISSION

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

SELECTED PERFORMANCE GOALS

Auditing Administration

Increase Diversity in COB Workforce

OPERATING BUDGET

Program Name	Total Actual '23	Total Actual '24	Total Approp '25	Total Budget '26
Accounting	885,460	852,338	1,027,717	856,686
Accounts Payable	776,990	815,724	965,946	1,005,356
Auditing Administration	772,971	729,764	832,663	1,210,738
Central Payroll	632,790	792,027	804,321	630,273
Grants Monitoring	381,201	383,678	368,138	349,922
Total	3,449,411	3,573,531	3,998,784	4,052,974

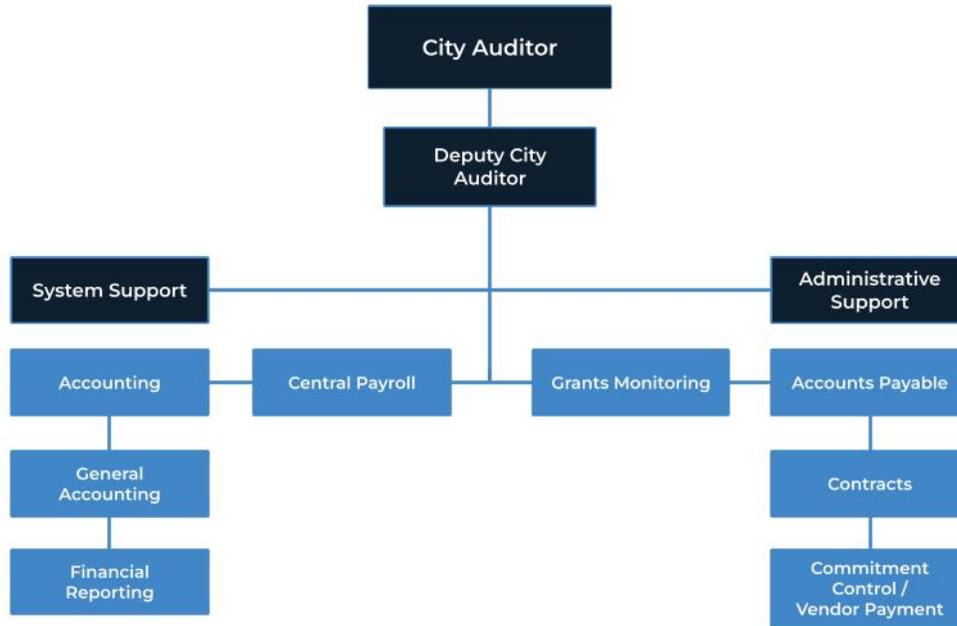
EXTERNAL FUNDS BUDGET

Fund Name	Total Actual 23	Total Actual 24	Total Approp 25	Total Budget 26
Earned Indirect	20,923	69,160	120,640	120,640
Total	20,923	69,160	120,640	120,640

OPERATING BUDGET

Category	Total Actual '23	Total Actual '24	Total Approp '25	Total Budget '26
Personnel Services	3,077,505	3,326,526	3,629,426	3,749,764
Non-Personnel	371,906	247,005	369,358	303,210
Total	3,449,411	3,573,531	3,998,784	4,052,974

Auditing Department Operating Budget



AUTHORIZING STATUTES

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

DESCRIPTION OF SERVICES

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

Department History

Personnel Services	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
51000 Total Permanent Employees	2,925,937	3,223,561	3,618,866	3,739,204	120,338
51100 Total Emergency Employees	0	0	0	0	0
51200 Total Overtime	134,720	104,129	10,560	10,560	0
51600 Tot Unemployment Compensation	16,849	-1,164	0	0	0
51700 Tot Workers' Compensation	0	0	0	0	0
Total Personnel Services	3,077,505	3,326,526	3,629,426	3,749,764	120,338
Contractual Services	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
52100 Communications	7,270	6,913	9,048	9,048	0
52200 Utilities	0	0	0	0	0
52400 Tot Snow Removal	0	0	0	0	0
52500 Garbage/Waste Removal	0	0	0	0	0
52600 Repairs Buildings & Structures	0	0	0	0	0
52700 Repairs & Service To Equipment	4,120	1,454	6,570	6,570	0
52800 Transportation of Persons	14,776	30,712	37,273	7,625	-29,648
52900 Contracted Services	233,157	162,103	260,835	227,335	-33,500
Total Contractual Services	259,322	201,183	313,726	250,578	-63,148
Supplies & Materials	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
53000 Auto Energy Supplies	0	0	0	0	0
53200 Food Supplies	0	0	0	0	0
53400 Custodial Supplies	284	0	0	0	0
53500 Medical, Dental, & Hosp Supply	0	0	0	0	0
53600 Office Supplies and Materials	6,149	5,626	9,028	9,028	0
53700 Tot Clothing Allowance	1,500	2,000	2,500	2,500	0
53800 Educational Supplies & Mat	0	0	0	0	0
53900 Misc Supplies & Materials	0	123	0	0	0
Total Supplies & Materials	7,933	7,750	11,528	11,528	0
Current Charges & Obligations	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
54300 Workers' Comp Medical	0	0	0	0	0
54400 Tot Legal Liability Premium	0	0	0	0	0
54500 Tot Aid To Veterans	0	0	0	0	0
54600 Current Charges H&I	0	0	0	0	0
54700 Indemnification	0	0	0	0	0
54800 Reserve Account	0	0	0	0	0
54900 Current Charges	59,904	31,272	44,104	41,104	-3,000
Total Current Charges & Obligations	59,904	31,272	44,104	41,104	-3,000
Equipment	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
55000 Automotive Equipment	0	0	0	0	0
55400 Lease Purchase	0	0	0	0	0
55600 Office Furniture & Equipment	0	0	0	0	0
55900 Misc Equipment	44,747	6,800	0	0	0
Total Equipment	44,747	6,800	0	0	0
Other Expenses	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
56200 Tot Special Appropriations	0	0	0	0	0
57200 Structures & Improvements	0	0	0	0	0
58000 Tot Land & Non-Structural	0	0	0	0	0
Total Other Expenses	0	0	0	0	0
Grand Total	3,449,411	3,573,531	3,998,784	4,052,974	54,190

Department Personnel

Title	Union Code	Grade	Position	FY26 Salary
Senior Payroll Specialist	SU4	16	2.00	124,339
Sr. Accounts Payable Analyst	SU4	15	3.00	222,998
Deputy City Auditor.	BXM	14	1.00	164,834
Sr Accountant	SU4	13	5.00	304,765
Division Dir	SE1	11	4.00	573,160
Division Director	SE1	10	1.00	138,907
Accounting Manager	SE1	09	1.00	128,502
Prin_Admin_Asst	SE1	09	2.00	257,004
Supv-Payrolls	SE1	09	2.00	231,565
City Auditor	CDH	NG	1.00	166,732
Sr. Admin Assistant.	SE1	08	1.00	122,183
Pr Admin Asst	SE1	08	1.00	94,087
Senior_Admin_Asst	SE1	07	1.00	111,896
Prin Admin Analyst (Aud)	SE1	07	1.00	109,423
Sr Adm An(SpProjStff)(Aud)	SE1	06	6.00	541,479
Sr Adm Anl	SE1	06	2.00	170,687
Sr Adm Asst (WC)	SE1	06	1.00	79,612
Admin Asst (Election)	SE1	06	1.00	99,898
Sr_Adm_Asst	SE1	05	1.00	61,899
Supv-Acntng(Auditing)	SE1	05	1.00	93,648
Sr. Payroll_Specialist	SE1	04	1.00	83,644
Total			39	3,881,259

Adjustments

Differential Payments	0
Other	8,585
Chargebacks	-120,640
Salary Savings	-30,000
FY26 Total Request	3,739,204

External Funds History

Personnel Services	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
51000 Total Permanent Employees	0	0	120,640	120,640	0
51100 Total Emergency Employees	0	0	0	0	0
51200 Total Overtime	0	0	0	0	0
51300 Tot Part-Time Employee	0	0	0	0	0
51400 Tot Health Insurance	0	0	0	0	0
51500 Tot Pension & Annuity	0	0	0	0	0
51600 Tot Unemployment Compensation	0	0	0	0	0
51700 Tot Workers' Compensation	0	0	0	0	0
51800 Tot Indirect Costs	0	0	0	0	0
51900 Total Medicare	43	0	0	0	0
Total Personnel Services	43	0	120,640	120,640	0
Contractual Services	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
52100 Communications	0	0	0	0	0
52200 Utilities	0	0	0	0	0
52300 Contracted Educational Services	0	0	0	0	0
52400 Tot Snow Removal	0	0	0	0	0
52500 Garbage/Waste Removal	0	0	0	0	0
52600 Repairs Buildings & Structures	0	0	0	0	0
52700 Repairs & Service To Equipment	0	0	0	0	0
52800 Transportation of Persons	26,814	23,194	0	0	0
52900 Contracted Services	-25,249	40,814	0	0	0
Contractual Services	1,565	64,009	0	0	0
Supplies & Materials	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
53000 Auto Energy Supplies	0	0	0	0	0
53200 Food Supplies	0	296	0	0	0
53400 Custodial Supplies	0	0	0	0	0
53500 Medical, Dental, & Hosp Supply	0	0	0	0	0
53600 Office Supplies and Materials	0	1,730	0	0	0
53700 Tot Clothing Allowance	0	0	0	0	0
53800 Educational Supplies & Mat	0	0	0	0	0
53900 Misc Supplies & Materials	0	750	0	0	0
Supplies & Materials	0	2,775	0	0	0
Current Charges & Obligations	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
54100 Tot Unemployment Comp	0	0	0	0	0
54300 Workers' Comp Medical	0	0	0	0	0
54400 Tot Legal Liability Premium	0	0	0	0	0
54500 Tot Aid To Veterans	0	0	0	0	0
54600 Current Charges H&I	0	0	0	0	0
54700 Indemnification	0	0	0	0	0
54800 Reserve Account	0	0	0	0	0
54900 Current Charges	2,575	1,567	0	0	0
Current Charges & Obligations	2,575	1,567	0	0	0
Equipment	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
55000 Automotive Equipment	0	0	0	0	0
55400 Lease Purchase	0	0	0	0	0
55600 Office Furniture & Equipment	16,740	0	0	0	0
55900 Misc Equipment	0	809	0	0	0
Equipment	16,740	809	0	0	0
Other Expenses	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
56200 Tot Special Appropriations	0	0	0	0	0
57200 Structures & Improvements	0	0	0	0	0
58000 Tot Land & Non-Structural	0	0	0	0	0
59100 Award/Gift	0	0	0	0	0
Other Expenses	0	0	0	0	0
Grand Total	20,923	69,160	120,640	120,640	0

Program 1. Auditing Administration

Scott Finn, City Auditor, Organization 131100

PROGRAM DESCRIPTION

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

OPERATING BUDGET

Category	Actual '23	Actual '24	Approp '25	Budget '26
Personnel Services	584,701	610,423	746,090	1,125,486
Non-Personnel	188,270	119,341	86,573	85,252
Total	772,971	729,764	832,663	1,210,738

PERFORMANCE

Goal: Increase Diversity in COB Workforce

Performance Measures	Actual '23	Actual '24	Projected '25	Target '26
% of employees who self-identify as a Person of Color	40%	41%	42%	
% of employees who self-identify as female	55%	59%	51%	

Program 2. Accounting

Veronica Imbaro, *Manager*, Organization 131200

PROGRAM DESCRIPTION

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

OPERATING BUDGET

Category	Actual '23	Actual '24	Approp '25	Budget '26
Personnel Services	715,110	782,975	902,163	746,016
Non-Personnel	170,350	69,363	125,554	110,670
Total	885,460	852,338	1,027,717	856,686

Program 3. Central Payroll

Michelle Castillo-Reid, Manager, Organization 131300

PROGRAM DESCRIPTION

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

OPERATING BUDGET

Category	Actual '23	Actual '24	Approp '25	Budget '26
Personnel Services	629,174	760,585	676,296	542,515
Non-Personnel	3,615	31,442	128,025	87,758
Total	632,790	792,027	804,321	630,273

Program 4. Grants Monitoring

Colin Musto, Manager, Organization 131400

PROGRAM DESCRIPTION

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

OPERATING BUDGET

Category	Actual '23	Actual '24	Approp '25	Budget '26
Personnel Services	378,972	374,704	361,406	344,594
Non-Personnel	2,228	8,974	6,732	5,328
Total	381,201	383,678	368,138	349,922

Program 5. Accounts Payable

Marie Murray, Manager, Organization 131500

PROGRAM DESCRIPTION

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

OPERATING BUDGET

Category	Actual '23	Actual '24	Approp '25	Budget '26
Personnel Services	769,548	797,838	943,472	991,154
Non-Personnel	7,442	17,885	22,474	14,202
Total	776,990	815,724	965,946	1,005,356

External Funds Projects

Earned Indirect

Project Mission

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

Budget Management Operating Budget

James M. Williamson, *Director*, Appropriation 141000

DEPARTMENT MISSION

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

SELECTED PERFORMANCE GOALS

Budget Administration

Increase Diversity in COB Workforce

Budget & Management

Improve use of limited city resources

Revenue Monitoring

Ensure long-term financial stability

Maximize current and future revenues

OPERATING BUDGET

Program Name	Total Actual '23	Total Actual '24	Total Approp '25	Total Budget '26
Budget & Management	862,700	1,263,698	1,001,760	1,281,248
Budget Administration	1,227,040	1,138,927	1,175,991	936,574
Capital Budgeting	408,420	413,342	483,321	490,903
External Resources Development	0	0	104,775	116,428
Revenue Monitoring	75,783	103,450	639,677	649,343
Risk Management	176,935	223,219	258,911	237,589
Total	2,750,879	3,142,635	3,664,436	3,712,085

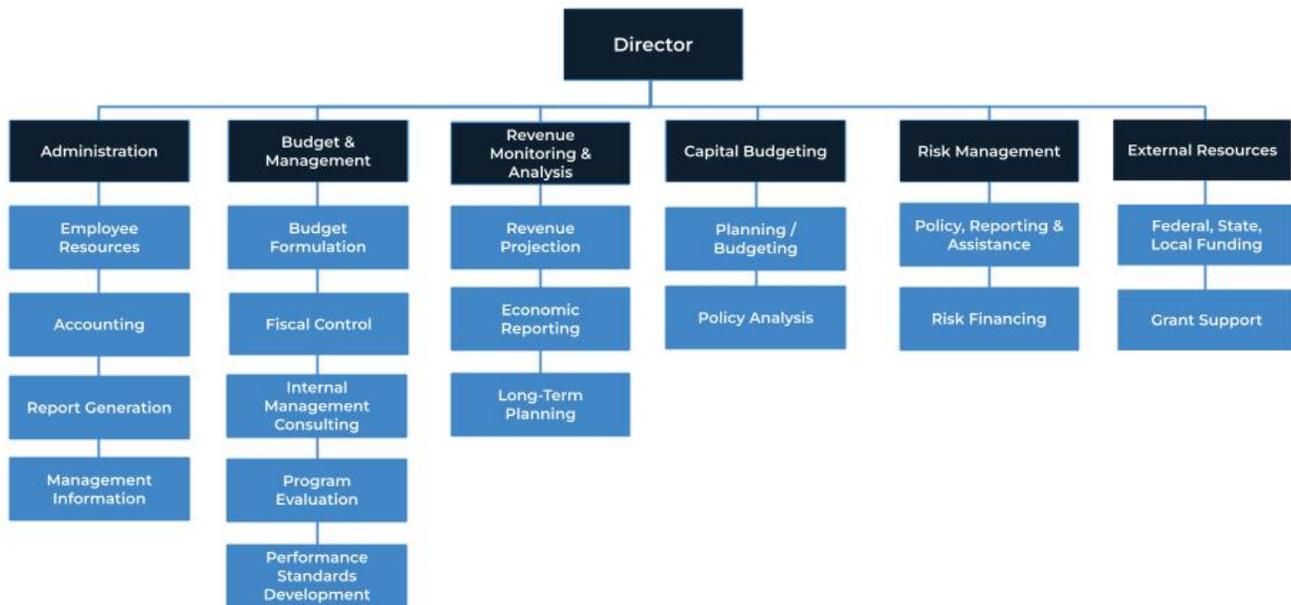
EXTERNAL FUNDS BUDGET

Fund Name	Total Actual 23	Total Actual 24	Total Approp 25	Total Budget 26
American Rescue Plan Act (ARPA)	138,211,192	100,571,743	150,000,000	91,756,140
FEMA-Coronavirus Response	0	181,440	0	0
Total	138,211,192	100,753,183	150,000,000	91,756,140

OPERATING BUDGET

Category	Total Actual '23	Total Actual '24	Total Approp '25	Total Budget '26
Personnel Services	2,182,315	2,503,589	2,714,361	2,880,910
Non-Personnel	568,565	639,046	950,075	831,175
Total	2,750,879	3,142,635	3,664,436	3,712,085

Budget Management Operating Budget



AUTHORIZING STATUTES

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

DESCRIPTION OF SERVICES

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

Department History

Personnel Services	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
51000 Total Permanent Employees	2,154,931	2,465,625	2,626,173	2,792,722	166,549
51100 Total Emergency Employees	0	0	50,187	50,187	0
51200 Total Overtime	27,384	37,964	38,000	38,000	0
51600 Tot Unemployment Compensation	0	0	0	0	0
51700 Tot Workers' Compensation	0	0	0	0	0
Total Personnel Services	2,182,315	2,503,589	2,714,361	2,880,910	166,549
Contractual Services	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
52100 Communications	5,927	5,448	6,700	6,700	0
52200 Utilities	0	0	0	0	0
52400 Tot Snow Removal	0	0	0	0	0
52500 Garbage/Waste Removal	0	0	0	0	0
52600 Repairs Buildings & Structures	0	0	0	0	0
52700 Repairs & Service To Equipment	0	706	3,500	3,500	0
52800 Transportation of Persons	8,968	13,087	24,800	4,500	-20,300
52900 Contracted Services	430,925	390,804	706,750	610,150	-96,600
Total Contractual Services	445,821	410,045	741,750	624,850	-116,900
Supplies & Materials	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
53000 Auto Energy Supplies	0	0	0	0	0
53200 Food Supplies	5,473	0	0	0	0
53400 Custodial Supplies	0	0	0	0	0
53500 Medical, Dental, & Hosp Supply	0	0	0	0	0
53600 Office Supplies and Materials	1,691	1,160	4,100	4,100	0
53700 Tot Clothing Allowance	250	250	250	250	0
53800 Educational Supplies & Mat	0	0	0	0	0
53900 Misc Supplies & Materials	467	808	2,000	0	-2,000
Total Supplies & Materials	7,881	2,219	6,350	4,350	-2,000
Current Charges & Obligations	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
54300 Workers' Comp Medical	0	0	0	0	0
54400 Tot Legal Liability Premium	0	0	0	0	0
54500 Tot Aid To Veterans	0	0	0	0	0
54600 Current Charges H&I	0	0	0	0	0
54700 Indemnification	0	0	0	0	0
54800 Reserve Account	0	0	0	0	0
54900 Current Charges	110,689	218,101	201,975	201,975	0
Total Current Charges & Obligations	110,689	218,101	201,975	201,975	0
Equipment	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
55000 Automotive Equipment	0	0	0	0	0
55400 Lease Purchase	0	0	0	0	0
55600 Office Furniture & Equipment	2,029	5,786	0	0	0
55900 Misc Equipment	2,145	2,895	0	0	0
Total Equipment	4,174	8,681	0	0	0
Other Expenses	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
56200 Tot Special Appropriations	0	0	0	0	0
57200 Structures & Improvements	0	0	0	0	0
58000 Tot Land & Non-Structural	0	0	0	0	0
Total Other Expenses	0	0	0	0	0
Grand Total	2,750,879	3,142,635	3,664,436	3,712,085	47,649

Department Personnel

Title	Union Code	Grade	Position	FY26 Salary
Deputy Director (Budget)	EXM	14	1.00	164,831
Adm.Sec.	SU4	14	1.00	51,355
Deputy Director (PFD)	EXM	13	1.00	130,131
Director__	EXM	10	1.00	117,819
Advisor	EXM	10	1.00	127,015
Risk Finance Mgr	EXM	10	1.00	109,514
Assistant Director (OBM)	EXM	10	3.00	359,997
Office Operations Mgr (Budget)	SEI	09	1.00	124,288
Sr Finance Manager	EXM	09	1.00	135,844
Supervisor of Budgets	CDH	NG	1.00	169,264
Pr Admin Asst	SEI	08	1.00	106,609
Sr Management Analyst	EXM	08	4.00	387,779
Sr Adm An(SpProjStff)(Aud)	SEI	06	1.00	84,856
Management Analyst (Obpe)	SEI	06	8.00	659,541
DP Sys Anl	SEI	06	1.00	81,893
Total			27	2,810,734

Adjustments

Differential Payments	0
Other	169,988
Chargebacks	-38,000
Salary Savings	-150,000
FY26 Total Request	2,792,722

External Funds History

Personnel Services	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
51000 Total Permanent Employees	665,056	1,053,760	1,289,985	2,074,645	784,660
51100 Total Emergency Employees	0	0	0	97,442	97,442
51200 Total Overtime	0	7,401	0	0	0
51300 Tot Part-Time Employee	0	0	0	0	0
51400 Tot Health Insurance	30,892	68,256	193,498	311,042	117,544
51500 Tot Pension & Annuity	90,995	85,275	116,099	27,994	-88,105
51600 Tot Unemployment Compensation	0	0	0	0	0
51700 Tot Workers' Compensation	0	0	0	0	0
51800 Tot Indirect Costs	0	0	0	0	0
51900 Total Medicare	79,714	10,669	18,705	406	-18,299
Total Personnel Services	866,657	1,225,360	1,618,286	2,511,528	893,242
Contractual Services	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
52100 Communications	0	0	0	0	0
52200 Utilities	0	0	0	0	0
52300 Contracted Educational Services	0	0	0	0	0
52400 Tot Snow Removal	0	0	0	0	0
52500 Garbage/Waste Removal	0	0	0	0	0
52600 Repairs Buildings & Structures	0	0	0	0	0
52700 Repairs & Service To Equipment	0	0	0	0	0
52800 Transportation of Persons	0	6,350	0	0	0
52900 Contracted Services	137,344,535	99,378,260	148,381,714	89,244,612	-59,137,102
Contractual Services	137,344,535	99,384,610	148,381,714	89,244,612	-59,137,102
Supplies & Materials	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
53000 Auto Energy Supplies	0	0	0	0	0
53200 Food Supplies	0	13,230	0	0	0
53400 Custodial Supplies	0	0	0	0	0
53500 Medical, Dental, & Hosp Supply	0	0	0	0	0
53600 Office Supplies and Materials	0	0	0	0	0
53700 Tot Clothing Allowance	0	982	0	0	0
53800 Educational Supplies & Mat	0	0	0	0	0
53900 Misc Supplies & Materials	0	0	0	0	0
Supplies & Materials	0	14,212	0	0	0
Current Charges & Obligations	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
54100 Tot Unemployment Comp	0	0	0	0	0
54300 Workers' Comp Medical	0	0	0	0	0
54400 Tot Legal Liability Premium	0	0	0	0	0
54500 Tot Aid To Veterans	0	0	0	0	0
54600 Current Charges H&I	0	0	0	0	0
54700 Indemnification	0	0	0	0	0
54800 Reserve Account	0	0	0	0	0
54900 Current Charges	0	4,347	0	0	0
Current Charges & Obligations	0	4,347	0	0	0
Equipment	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
55000 Automotive Equipment	0	0	0	0	0
55400 Lease Purchase	0	0	0	0	0
55600 Office Furniture & Equipment	0	0	0	0	0
55900 Misc Equipment	0	124,653	0	0	0
Equipment	0	124,653	0	0	0
Other Expenses	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
56200 Tot Special Appropriations	0	0	0	0	0
57200 Structures & Improvements	0	0	0	0	0
58000 Tot Land & Non-Structural	0	0	0	0	0
59100 Award/Gift	0	0	0	0	0
Other Expenses	0	0	0	0	0
Grand Total	138,211,192	100,753,183	150,000,000	91,756,140	-58,243,860

External Funds Personnel

Title	Union Code	Grade	Position	FY26 Salary
Assistant Director	EXM	26	1.00	118,501
Program Lead	SU2	24	1.00	110,895
Sr Housing Develop Officer	SU2	24	2.00	221,883
Senior Procurement Officer.	SU2	22	1.00	65,285
Senior Account Specialist	SU2	21	1.00	60,033
Program Manager	SU2	21	2.47	215,294
Senior Analyst	EXM	08	1.00	91,503
Prin_Admin_Assistant	SE1	08	1.00	120,715
Special Assistant	EXM	08	1.00	95,557
Spec Asst	EXM	07	1.00	100,613
Program Manager	SE1	06	1.00	78,665
Program/Development MGR	EXM	06	1.00	97,185
Trans Program Planner III	SE1	06	3.00	249,105
Administrative Assistant	EXM	04	1.00	82,165
Total			18	1,707,399

Adjustments

Differential Payments	0
Other	367,246
Chargebacks	0
Salary Savings	0

FY26 Total Request **2,074,645**

Program 1. Budget Administration

James M. Williamson, Manager, Organization 141100

PROGRAM DESCRIPTION

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

OPERATING BUDGET

Category	Actual '23	Actual '24	Approp '25	Budget '26
Personnel Services	724,437	653,349	893,491	762,474
Non-Personnel	502,603	485,577	282,500	174,100
Total	1,227,040	1,138,927	1,175,991	936,574

PERFORMANCE

Goal: Increase Diversity in COB Workforce

Performance Measures	Actual '23	Actual '24	Projected '25	Target '26
% of employees who self-identify as a Person of Color	15%	14%	18%	
% of employees who self-identify as female	38%	41%	43%	

Program 2. Budget & Management

Johanna Bernstein, Manager, Organization 141200

PROGRAM DESCRIPTION

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

OPERATING BUDGET

Category	Actual '23	Actual '24	Approp '25	Budget '26
Personnel Services	859,167	1,237,628	995,160	1,281,248
Non-Personnel	3,534	26,070	6,600	0
Total	862,700	1,263,698	1,001,760	1,281,248

PERFORMANCE

Goal: Improve use of limited city resources

Performance Measures	Actual '23	Actual '24	Projected '25	Target '26
% achieved of savings identified in budget process	100%	100%	100%	100%
% of new investments implemented	92%	94%	93%	100%

Program 3. Revenue Monitoring

Grant Holland, Manager, Organization 141300

PROGRAM DESCRIPTION

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

OPERATING BUDGET

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

PERFORMANCE

Goal: Ensure long-term financial stability

Performance Measures	Actual '23	Actual '24	Projected '25	Target '26
% by which actual revenues exceed actual expenditures	5%	3%	2%	1%

Goal: Maximize current and future revenues

Performance Measures	Actual '23	Actual '24	Projected '25	Target '26
% achieved of new revenue identified in the budget process	135%	20%	165%	100%

Program 4. External Resources Development

Marcus Kennedy, *Manager*, Organization 141400

PROGRAM DESCRIPTION

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

OPERATING BUDGET

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

Program 5. Capital Budgeting

Ian Donnelly, *Manager*, Organization 141500

PROGRAM DESCRIPTION

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

OPERATING BUDGET

Category	Actual '23	Actual '24	Approp '25	Budget '26
Personnel Services	406,270	410,943	480,421	490,903
Non-Personnel	2,151	2,399	2,900	0
Total	408,420	413,342	483,321	490,903

Program 6. Risk Management

Peggy Zhang, Manager, Organization 141600

PROGRAM DESCRIPTION

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

OPERATING BUDGET

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

External Funds Projects

American Rescue Plan Act (ARPA)

Project Mission

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

FEMA-Coronavirus Response

Project Mission

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

Execution of Courts Operating Budget

Appropriation 333000

DEPARTMENT MISSION

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

OPERATING BUDGET

Program Name	Total Actual '23	Total Actual '24	Total Approp '25	Total Budget '26
Execution of Courts	32,026,150	24,103,105	2,000,000	0
Total	32,026,150	24,103,105	2,000,000	0

Office of Finance Operating Budget

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

DEPARTMENT MISSION

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

SELECTED PERFORMANCE GOALS

Office of Finance

Increase Diversity in COB Workforce

OPERATING BUDGET

Program Name	Total Actual '23	Total Actual '24	Total Approp '25	Total Budget '26
Office of Finance	1,587,996	1,261,778	1,613,544	1,520,180
Total	1,587,996	1,261,778	1,613,544	1,520,180

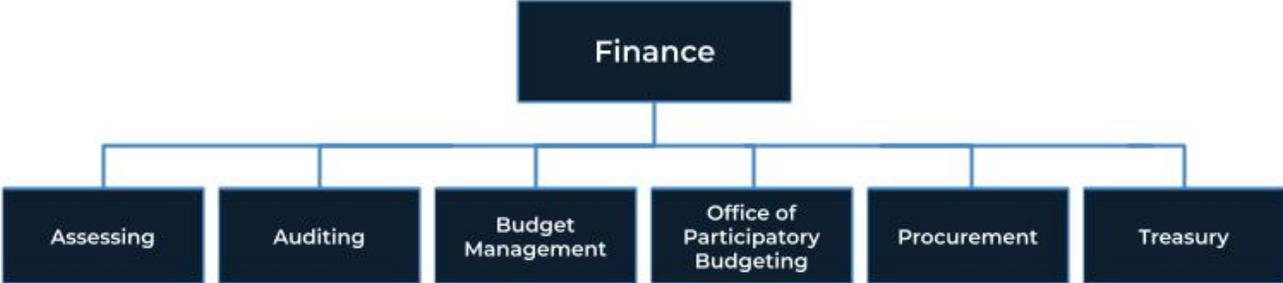
EXTERNAL FUNDS BUDGET

Fund Name	Total Actual 23	Total Actual 24	Total Approp 25	Total Budget 26
Strategic Partnerships	0	43,287	0	0
Total	0	43,287	0	0

OPERATING BUDGET

Category	Total Actual '23	Total Actual '24	Total Approp '25	Total Budget '26
Personnel Services	1,127,838	1,027,439	1,144,929	1,191,655
Non-Personnel	460,158	234,340	468,615	328,525
Total	1,587,996	1,261,778	1,613,544	1,520,180

Office of Finance Operating Budget



DESCRIPTION OF SERVICES

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

Department History

Personnel Services	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
51000 Total Permanent Employees	1,127,838	1,027,439	1,117,554	1,164,280	46,725
51100 Total Emergency Employees	0	0	27,375	27,375	0
51200 Total Overtime	0	0	0	0	0
51600 Tot Unemployment Compensation	0	0	0	0	0
51700 Tot Workers' Compensation	0	0	0	0	0
Total Personnel Services	1,127,838	1,027,439	1,144,929	1,191,655	46,725
Contractual Services	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
52100 Communications	11,489	10,229	12,000	11,000	-1,000
52200 Utilities	0	0	0	0	0
52400 Tot Snow Removal	0	0	0	0	0
52500 Garbage/Waste Removal	0	0	0	0	0
52600 Repairs Buildings & Structures	0	0	0	0	0
52700 Repairs & Service To Equipment	0	0	500	500	0
52800 Transportation of Persons	2,953	7,165	2,465	2,000	-465
52900 Contracted Services	429,640	210,287	450,000	311,625	-138,375
Total Contractual Services	444,081	227,681	464,965	325,125	-139,840
Supplies & Materials	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
53000 Auto Energy Supplies	0	0	0	0	0
53200 Food Supplies	0	0	0	0	0
53400 Custodial Supplies	0	0	0	0	0
53500 Medical, Dental, & Hosp Supply	0	0	0	0	0
53600 Office Supplies and Materials	96	1,643	1,000	1,000	0
53700 Tot Clothing Allowance	0	0	0	0	0
53800 Educational Supplies & Mat	0	0	0	0	0
53900 Misc Supplies & Materials	0	237	250	0	-250
Total Supplies & Materials	96	1,879	1,250	1,000	-250
Current Charges & Obligations	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
54300 Workers' Comp Medical	0	0	0	0	0
54400 Tot Legal Liability Premium	0	0	0	0	0
54500 Tot Aid To Veterans	0	0	0	0	0
54600 Current Charges H&I	0	0	0	0	0
54700 Indemnification	0	0	0	0	0
54800 Reserve Account	0	0	0	0	0
54900 Current Charges	5,493	1,524	2,400	2,400	0
Total Current Charges & Obligations	5,493	1,524	2,400	2,400	0
Equipment	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
55000 Automotive Equipment	0	0	0	0	0
55400 Lease Purchase	0	0	0	0	0
55600 Office Furniture & Equipment	0	1,930	0	0	0
55900 Misc Equipment	10,488	1,325	0	0	0
Total Equipment	10,488	3,255	0	0	0
Other Expenses	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
56200 Tot Special Appropriations	0	0	0	0	0
57200 Structures & Improvements	0	0	0	0	0
58000 Tot Land & Non-Structural	0	0	0	0	0
Total Other Expenses	0	0	0	0	0
Grand Total	1,587,996	1,261,778	1,613,544	1,520,180	-93,365

Department Personnel

Title	Union Code	Grade	Position	FY26 Salary
Division Director	EXM	11	1.60	207,557
Dir - Operations	EXM	11	1.00	144,131
DeputyDirector	EXM	10	1.00	135,844
Deputy Chief	CDH	NG	1.00	169,264
Special Advisor	EXM	NG	1.00	156,990
Program Director	EXM	28	1.00	120,330
Director Administrative Services	CDH	NG	1.00	198,454
Data Proc Systems Anl	EXM	06	1.00	97,572
Admin Assistant	EXM	05	1.00	89,599
Total			10	1,319,739

Adjustments

Differential Payments	0
Other	-155,460
Chargebacks	0
Salary Savings	0
FY26 Total Request	1,164,280

External Funds History

Personnel Services	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
51000 Total Permanent Employees	0	42,333	0	0	0
51100 Total Emergency Employees	0	0	0	0	0
51200 Total Overtime	0	0	0	0	0
51300 Tot Part-Time Employee	0	0	0	0	0
51400 Tot Health Insurance	0	370	0	0	0
51500 Tot Pension & Annuity	0	0	0	0	0
51600 Tot Unemployment Compensation	0	0	0	0	0
51700 Tot Workers' Compensation	0	0	0	0	0
51800 Tot Indirect Costs	0	0	0	0	0
51900 Total Medicare	0	584	0	0	0
Total Personnel Services	0	43,287	0	0	0
Contractual Services	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
52100 Communications	0	0	0	0	0
52200 Utilities	0	0	0	0	0
52300 Contracted Educational Services	0	0	0	0	0
52400 Tot Snow Removal	0	0	0	0	0
52500 Garbage/Waste Removal	0	0	0	0	0
52600 Repairs Buildings & Structures	0	0	0	0	0
52700 Repairs & Service To Equipment	0	0	0	0	0
52800 Transportation of Persons	0	0	0	0	0
52900 Contracted Services	0	0	0	0	0
Contractual Services	0	0	0	0	0
Supplies & Materials	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
53000 Auto Energy Supplies	0	0	0	0	0
53200 Food Supplies	0	0	0	0	0
53400 Custodial Supplies	0	0	0	0	0
53500 Medical, Dental, & Hosp Supply	0	0	0	0	0
53600 Office Supplies and Materials	0	0	0	0	0
53700 Tot Clothing Allowance	0	0	0	0	0
53800 Educational Supplies & Mat	0	0	0	0	0
53900 Misc Supplies & Materials	0	0	0	0	0
Supplies & Materials	0	0	0	0	0
Current Charges & Obligations	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
54100 Tot Unemployment Comp	0	0	0	0	0
54300 Workers' Comp Medical	0	0	0	0	0
54400 Tot Legal Liability Premium	0	0	0	0	0
54500 Tot Aid To Veterans	0	0	0	0	0
54600 Current Charges H&I	0	0	0	0	0
54700 Indemnification	0	0	0	0	0
54800 Reserve Account	0	0	0	0	0
54900 Current Charges	0	0	0	0	0
Current Charges & Obligations	0	0	0	0	0
Equipment	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
55000 Automotive Equipment	0	0	0	0	0
55400 Lease Purchase	0	0	0	0	0
55600 Office Furniture & Equipment	0	0	0	0	0
55900 Misc Equipment	0	0	0	0	0
Equipment	0	0	0	0	0
Other Expenses	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
56200 Tot Special Appropriations	0	0	0	0	0
57200 Structures & Improvements	0	0	0	0	0
58000 Tot Land & Non-Structural	0	0	0	0	0
59100 Award/Gift	0	0	0	0	0
Other Expenses	0	0	0	0	0
Grand Total	0	43,287	0	0	0

Program 1. Office of Finance

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

PROGRAM DESCRIPTION

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

OPERATING BUDGET

Category	Actual '23	Actual '24	Approp '25	Budget '26
Personnel Services	1,127,838	1,027,439	1,144,929	1,191,655
Non-Personnel	460,158	234,340	468,615	328,525
Total	1,587,996	1,261,778	1,613,544	1,520,180

PERFORMANCE

Goal: Increase Diversity in COB Workforce

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

External Funds Projects

Strategic Partnerships

Project Mission

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

Office of Participatory Budgeting Operating Budget

Renato Castelo, *Director*, Appropriation 418000

DEPARTMENT MISSION

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

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

SELECTED PERFORMANCE GOALS

Participatory Budgeting

Increase Diversity in COB Workforce

OPERATING BUDGET

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

OPERATING BUDGET

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

Office of Participatory Budgeting Operating Budget

AUTHORIZING STATUTES

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

DESCRIPTION OF SERVICES

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

Department History

Personnel Services	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
51000 Total Permanent Employees	240,000	232,884	372,323	381,656	9,333
51100 Total Emergency Employees	0	0	0	0	0
51200 Total Overtime	0	0	0	0	0
51600 Tot Unemployment Compensation	0	0	0	0	0
51700 Tot Workers' Compensation	0	0	0	0	0
Total Personnel Services	240,000	232,884	372,323	381,656	9,333
Contractual Services	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
52100 Communications	0	894	380	1,440	1,060
52200 Utilities	0	0	0	0	0
52400 Tot Snow Removal	0	0	0	0	0
52500 Garbage/Waste Removal	0	0	0	0	0
52600 Repairs Buildings & Structures	0	0	0	0	0
52700 Repairs & Service To Equipment	0	0	0	0	0
52800 Transportation of Persons	0	1,287	8,106	3,000	-5,106
52900 Contracted Services	5,000	367,626	339,760	147,000	-192,760
Total Contractual Services	5,000	369,807	348,246	151,440	-196,806
Supplies & Materials	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
53000 Auto Energy Supplies	0	0	0	0	0
53200 Food Supplies	0	572	0	500	500
53400 Custodial Supplies	0	0	0	0	0
53500 Medical, Dental, & Hosp Supply	0	0	0	0	0
53600 Office Supplies and Materials	0	0	0	0	0
53700 Tot Clothing Allowance	0	0	0	0	0
53800 Educational Supplies & Mat	0	0	0	0	0
53900 Misc Supplies & Materials	0	7,550	0	6,400	6,400
Total Supplies & Materials	0	8,122	0	6,900	6,900
Current Charges & Obligations	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
54300 Workers' Comp Medical	0	0	0	0	0
54400 Tot Legal Liability Premium	0	0	0	0	0
54500 Tot Aid To Veterans	0	0	0	0	0
54600 Current Charges H&I	0	0	0	0	0
54700 Indemnification	0	0	0	0	0
54800 Reserve Account	0	0	0	0	0
54900 Current Charges	0	713	10,000	21,000	11,000
Total Current Charges & Obligations	0	713	10,000	21,000	11,000
Equipment	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
55000 Automotive Equipment	0	0	0	0	0
55400 Lease Purchase	0	0	0	0	0
55600 Office Furniture & Equipment	0	545	0	0	0
55900 Misc Equipment	5,000	5,790	1,000	800	-200
Total Equipment	5,000	6,335	1,000	800	-200
Other Expenses	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
56200 Tot Special Appropriations	1,750,000	1,333,250	1,400,754	1,572,454	171,700
57200 Structures & Improvements	0	0	0	0	0
58000 Tot Land & Non-Structural	0	0	0	0	0
Total Other Expenses	1,750,000	1,333,250	1,400,754	1,572,454	171,700
Grand Total	2,000,000	1,951,111	2,132,323	2,134,250	1,927

Department Personnel

Title	Union Code	Grade	Position	FY26 Salary
Chief OF Staff	EXM	09	1.00	125,635
DirOfficeofParticipatoryBudget	CDH	NG	1.00	128,352
Sr Management Analyst	EXM	08	1.00	117,025
Total			3	371,012

Adjustments

Differential Payments	0
Other	10,644
Chargebacks	0
Salary Savings	0
FY26 Total Request	381,656

Program 1. Participatory Budgeting

Renato Castelo, Director, Organization 418100

PROGRAM DESCRIPTION

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

OPERATING BUDGET

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

PERFORMANCE

Goal: Increase Diversity in COB Workforce

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

Pensions & Annuities - City Operating Budget

Appropriation 374000

DEPARTMENT MISSION

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

OPERATING BUDGET

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

OPERATING BUDGET

Category	Total Actual '23	Total Actual '24	Total Approp '25	Total Budget '26
Personnel Services	5,572,230	4,684,589	4,005,000	4,700,000
Non-Personnel	0	0	0	0
Total	5,572,230	4,684,589	4,005,000	4,700,000

Procurement Operating Budget

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

DEPARTMENT MISSION

The Procurement Department mission is to purchase the highest quality goods and services at the lowest possible price for the City and its residents. The Department uses 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. The Department also supports non-profits through Community Grantmaking and is responsible for surplus property, processing mail, providing copier service and publishing the City Record.

SELECTED PERFORMANCE GOALS

Purchasing Administration

Increase Diversity in COB Workforce

OPERATING BUDGET

Program Name	Total Actual '23	Total Actual '24	Total Approp '25	Total Budget '26
Central Services	893,193	489,399	500,327	417,350
Community Grantmaking	0	99,718	197,139	237,226
Goods Procurement	531,573	762,314	636,106	704,374
Procurement Planning and Support Services	0	436,988	717,575	941,140
Purchasing Administration	1,045,275	1,218,237	1,789,855	1,798,840
Total	2,470,041	3,006,657	3,841,003	4,098,931

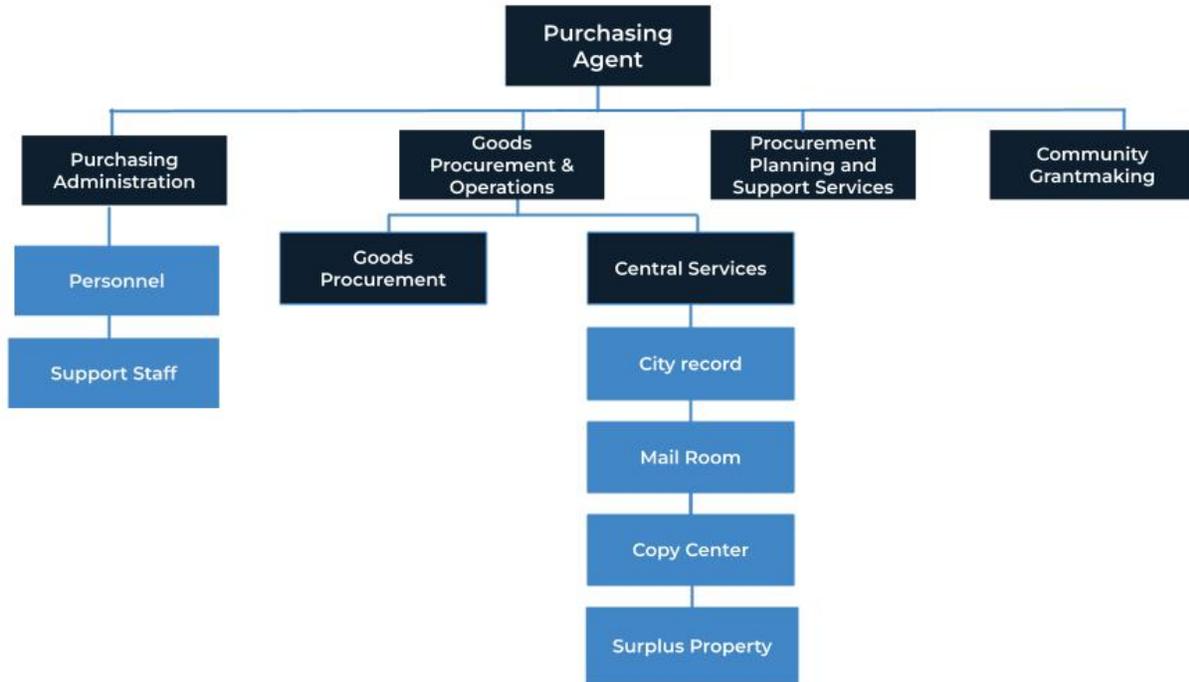
EXTERNAL FUNDS BUDGET

Fund Name	Total Actual 23	Total Actual 24	Total Approp 25	Total Budget 26
Grant Making	0	44,330	0	0
Total	0	44,330	0	0

OPERATING BUDGET

Category	Total Actual '23	Total Actual '24	Total Approp '25	Total Budget '26
Personnel Services	1,848,564	2,349,993	3,343,240	3,497,821
Non-Personnel	621,477	656,663	497,763	601,110
Total	2,470,041	3,006,657	3,841,003	4,098,931

Procurement Operating Budget



AUTHORIZING STATUTES

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

DESCRIPTION OF SERVICES

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

Department History

Personnel Services	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
51000 Total Permanent Employees	1,848,119	2,354,162	3,343,240	3,497,821	154,580
51100 Total Emergency Employees	0	0	0	0	0
51200 Total Overtime	445	-4,169	0	0	0
51600 Tot Unemployment Compensation	0	0	0	0	0
51700 Tot Workers' Compensation	0	0	0	0	0
Total Personnel Services	1,848,564	2,349,993	3,343,240	3,497,821	154,580
Contractual Services	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
52100 Communications	11,497	52,958	8,860	8,860	0
52200 Utilities	0	0	0	0	0
52400 Tot Snow Removal	0	0	0	0	0
52500 Garbage/Waste Removal	0	0	0	0	0
52600 Repairs Buildings & Structures	0	0	0	0	0
52700 Repairs & Service To Equipment	18,172	26,593	30,000	30,000	0
52800 Transportation of Persons	7,023	11,050	11,063	0	-11,063
52900 Contracted Services	11,984	295,776	220,915	224,715	3,800
Total Contractual Services	48,676	386,378	270,838	263,575	-7,263
Supplies & Materials	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
53000 Auto Energy Supplies	0	0	0	0	0
53200 Food Supplies	0	0	0	0	0
53400 Custodial Supplies	0	0	0	0	0
53500 Medical, Dental, & Hosp Supply	0	0	0	0	0
53600 Office Supplies and Materials	10,715	18,722	12,225	12,225	0
53700 Tot Clothing Allowance	3,000	2,500	3,500	3,500	0
53800 Educational Supplies & Mat	0	0	0	0	0
53900 Misc Supplies & Materials	0	4,783	0	0	0
Total Supplies & Materials	13,715	26,005	15,725	15,725	0
Current Charges & Obligations	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
54300 Workers' Comp Medical	0	4,079	0	0	0
54400 Tot Legal Liability Premium	0	0	0	0	0
54500 Tot Aid To Veterans	0	0	0	0	0
54600 Current Charges H&I	0	0	0	0	0
54700 Indemnification	0	0	0	0	0
54800 Reserve Account	0	0	0	0	0
54900 Current Charges	17,590	2,655	205,200	315,810	110,610
Total Current Charges & Obligations	17,590	6,734	205,200	315,810	110,610
Equipment	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
55000 Automotive Equipment	0	0	0	0	0
55400 Lease Purchase	24,070	24,070	0	0	0
55600 Office Furniture & Equipment	0	138,464	0	0	0
55900 Misc Equipment	431,273	13,676	0	0	0
Total Equipment	455,344	176,210	0	0	0
Other Expenses	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
56200 Tot Special Appropriations	86,153	61,337	6,000	6,000	0
57200 Structures & Improvements	0	0	0	0	0
58000 Tot Land & Non-Structural	0	0	0	0	0
Total Other Expenses	86,153	61,337	6,000	6,000	0
Grand Total	2,470,041	3,006,657	3,841,003	4,098,931	257,927

Department Personnel

Title	Union Code	Grade	Position	FY26 Salary
Training & Dev Specialist	SU4	19	1.00	97,748
Sr. Buyer	SU4	19	2.00	193,617
Buyer.	SU4	17	3.00	260,482
Bid, Contract Coord (admin)	SU4	16	1.00	86,261
Coordinator.	SU4	16	1.00	86,261
Mailroom Clerk	SU4	15	1.00	61,206
Mailroom Equipment Operator	SU4	15	1.00	79,863
Assistant Buyer	SU4	14	1.00	70,125
Div Dir *	SE1	11	1.00	150,382
Dir of Strategic Procurem	EXM	11	1.00	142,132
Manager	EXM	09	0.50	59,143
Sr Data Proc Systems Anl I	SE1	09	1.00	131,140
Asst Purchasing Agent	SE1	09	2.00	247,024
Purchasing Agent	CDH	NG	1.00	159,036
Special Projects Manager	EXM	08	1.00	117,025
Sr. Procurement Analyst	SE1	08	2.00	223,336
Prin_Admin_Assistant	SE1	08	2.00	244,365
Sr. Admin Assistant	SE1	07	2.00	211,617
Prin Admin Analyst (Aud)	SE1	07	1.00	100,541
Data Proc Sys Analyst I	SE1	07	2.00	216,519
Mailroom Supervisor	SE1	06	1.00	101,943
Coordinator.	SE1	06	0.50	47,783
Junior Analyst	SE1	06	3.00	271,903
Sr Adm Anl	SE1	06	1.00	87,722
Sr Adm Asst (WC)	SE1	06	1.00	96,355
Total			34	3,543,532

Adjustments

Differential Payments	0
Other	40,439
Chargebacks	-86,150
Salary Savings	0
FY26 Total Request	3,497,821

Program 1. Purchasing Administration

Christopher Radcliffe, Manager, Organization 143100

PROGRAM DESCRIPTION

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

OPERATING BUDGET

Category	Actual '23	Actual '24	Approp '25	Budget '26
Personnel Services	994,832	923,398	1,544,887	1,437,780
Non-Personnel	50,443	294,839	244,968	361,060
Total	1,045,275	1,218,237	1,789,855	1,798,840

PERFORMANCE

Goal: Increase Diversity in COB Workforce

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

Program 2. Goods Procurement

Christopher Radcliffe, Manager, Organization 143200

PROGRAM DESCRIPTION

The Goods Procurement Program procures goods and materials for use by all City Departments. This Program selects vendors through the public bidding process, and initiates purchase orders and contracts consistent with appropriateness of cost, quality, delivery requirements, and vendor service. All procurements are inclusive of small and local businesses, including minority-owned businesses (MBEs), woman-owned businesses (WBEs), and veteran-owned small businesses and follow the City's Environmentally Preferable Procurement Policy.

OPERATING BUDGET

Category	Actual '23	Actual '24	Approp '25	Budget '26
Personnel Services	511,687	742,383	631,083	703,124
Non-Personnel	19,886	19,931	5,023	1,250
Total	531,573	762,314	636,106	704,374

Program 3. Central Services

Christopher Radcliffe, *Manager*, Organization 143300

PROGRAM DESCRIPTION

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

OPERATING BUDGET

Category	Actual '23	Actual '24	Approp '25	Budget '26
Personnel Services	342,045	412,472	467,673	386,600
Non-Personnel	551,148	76,927	32,654	30,750
Total	893,193	489,399	500,327	417,350

Program 4. Community Grantmaking

Rachel Mara Goldstein, *Manager*, Organization 143400

PROGRAM DESCRIPTION

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

OPERATING BUDGET

Category	Actual '23	Actual '24	Approp '25	Budget '26
Personnel Services	0	55,723	94,464	109,426
Non-Personnel	0	43,995	102,675	127,800
Total	0	99,718	197,139	237,226

Program 5. Procurement Planning and Support Services

Laura Melle, *Manager*, Organization 143500

PROGRAM DESCRIPTION

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

OPERATING BUDGET

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

Treasury Department Operating Budget

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

DEPARTMENT MISSION

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

OPERATING BUDGET

Program Name	Total Actual '23	Total Actual '24	Total Approp '25	Total Budget '26
Collecting Division	3,580,916	3,804,099	3,369,048	3,497,253
Treasury Division	1,981,964	2,450,646	2,498,615	2,636,468
Total	5,562,880	6,254,745	5,867,663	6,133,721

EXTERNAL FUNDS BUDGET

Fund Name	Total Actual 23	Total Actual 24	Total Approp 25	Total Budget 26
Community Preservation Act	41,426,923	39,138,697	35,342,132	36,790,221
Total	41,426,923	39,138,697	35,342,132	36,790,221

OPERATING BUDGET

Category	Total Actual '23	Total Actual '24	Total Approp '25	Total Budget '26
Personnel Services	3,271,530	3,540,870	4,064,684	4,325,248
Non-Personnel	2,291,351	2,713,875	1,802,979	1,808,473
Total	5,562,880	6,254,745	5,867,663	6,133,721

Treasury Department Operating Budget

AUTHORIZING STATUTES

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

DESCRIPTION OF SERVICES

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

Additionally, the Department prepares tax certifications and tax takings, and researches tax problems.

Department History

Personnel Services	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
51000 Total Permanent Employees	3,219,890	3,484,205	4,020,184	4,280,748	260,564
51100 Total Emergency Employees	0	0	0	0	0
51200 Total Overtime	50,134	55,070	44,500	44,500	0
51600 Tot Unemployment Compensation	0	1,596	0	0	0
51700 Tot Workers' Compensation	1,505	0	0	0	0
Total Personnel Services	3,271,530	3,540,870	4,064,684	4,325,248	260,564
Contractual Services	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
52100 Communications	26,964	32,966	27,000	21,000	-6,000
52200 Utilities	0	0	0	0	0
52400 Tot Snow Removal	0	0	0	0	0
52500 Garbage/Waste Removal	0	0	0	0	0
52600 Repairs Buildings & Structures	0	0	0	0	0
52700 Repairs & Service To Equipment	15,131	4,497	20,792	15,792	-5,000
52800 Transportation of Persons	22,206	27,026	32,111	2,500	-29,611
52900 Contracted Services	858,323	782,701	807,250	714,250	-93,000
Total Contractual Services	922,623	847,190	887,153	753,542	-133,611
Supplies & Materials	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
53000 Auto Energy Supplies	0	0	0	0	0
53200 Food Supplies	0	0	0	0	0
53400 Custodial Supplies	0	0	0	0	0
53500 Medical, Dental, & Hosp Supply	0	0	0	0	0
53600 Office Supplies and Materials	784,585	1,213,632	869,703	1,017,308	147,605
53700 Tot Clothing Allowance	5,250	5,500	6,000	5,500	-500
53800 Educational Supplies & Mat	0	0	0	0	0
53900 Misc Supplies & Materials	0	0	0	0	0
Total Supplies & Materials	789,835	1,219,132	875,703	1,022,808	147,105
Current Charges & Obligations	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
54300 Workers' Comp Medical	470	1,292	0	0	0
54400 Tot Legal Liability Premium	0	0	0	0	0
54500 Tot Aid To Veterans	0	0	0	0	0
54600 Current Charges H&I	0	0	0	0	0
54700 Indemnification	0	0	0	0	0
54800 Reserve Account	0	0	0	0	0
54900 Current Charges	50,050	9,473	20,123	20,123	0
Total Current Charges & Obligations	50,520	10,765	20,123	20,123	0
Equipment	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
55000 Automotive Equipment	0	0	0	0	0
55400 Lease Purchase	0	0	0	0	0
55600 Office Furniture & Equipment	52,445	25,979	0	0	0
55900 Misc Equipment	50,928	15,689	20,000	12,000	-8,000
Total Equipment	103,373	41,668	20,000	12,000	-8,000
Other Expenses	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
56200 Tot Special Appropriations	425,000	595,120	0	0	0
57200 Structures & Improvements	0	0	0	0	0
58000 Tot Land & Non-Structural	0	0	0	0	0
Total Other Expenses	425,000	595,120	0	0	0
Grand Total	5,562,880	6,254,745	5,867,663	6,133,721	266,058

Department Personnel

Title	Union Code	Grade	Position	FY26 Salary
Tax Title Supervisor	SU4	17	1.00	78,801
Sr. Principal Accountant	SU4	17	0.90	83,866
Adm.Assistant	SU4	17	1.00	84,838
Admin Assistant-Deputy Collect	SU4	17	1.00	70,214
Admin Asst (Law)	SU4	16	2.00	132,153
Sr Legal Asst & Researcher	SU4	16	1.00	75,826
Prin Accountant	SU4	16	4.00	311,439
Payment Processing Specialist	SU4	15	1.00	70,214
Tax Title Supv	SU4	15	2.00	157,444
Sr Programmer	SU4	15	1.00	57,588
Collections Specialist	SU4	14	5.00	295,713
Head Administrative Clerk	SU4	14	2.00	122,512
Head Account Clerk (BPD)	SU4	13	2.00	111,584
Tell.	SU4	13	3.00	172,579
First Asst Coll-Trs	SE1	13	1.00	162,328
Exec.Assistant	SE1	12	1.00	156,022
Senior Advisor.	EXM	11	0.50	72,065
Deputy Treasurer	SE1	11	0.90	135,344
Trust and Asset Manager	SE1	11	1.00	150,382
Dir - Operations	EXM	11	1.00	106,542
Asset & Invest. Mgr.	SE1	10	1.00	138,906
Manager.	SE1	09	1.00	109,142
Accounting Manager	SE1	09	1.00	128,502
Trst Acct & Invst Supervisor	SE1	09	1.00	128,502
Senior.Analyst	EXM	09	1.00	91,134
Prin_Admin_Asst	SE1	09	1.00	131,140
Collector-Treasurer	CDH	NG	1.00	194,834
Dirctr	CDH	NG	0.75	123,749
Senior Program Manager	SE1	08	1.00	120,962
Pr Admin Asst	SE1	08	0.85	93,447
Supervisor Accounting	SE1	08	5.00	555,122
Quality Control Supervisor	SE1	07	1.00	109,647
Principal Administrative_Asst	SE1	07	1.00	109,649
Human Resources Generalist	EXM	07	0.90	94,211
Data Proc Sys Analyst I	SE1	07	1.00	97,832
Sr. Specialist	SE1	06	1.00	77,172
Staff_Accountant	SE1	06	1.00	95,567
Exec Asst (Treasury)	SE1	06	1.00	88,098

Department Personnel

Prin Admin Asst (Treas/Treas)	SE1	06	1.00	86,595
Sr Adm Asst (WC)	SE1	06	1.00	99,898
Mgmt Analyst	SE1	06	1.00	101,943
Total			57	5,383,506

Adjustments

Differential Payments	0
Other	163,001
Chargebacks	-1,065,759
Salary Savings	-200,000
FY26 Total Request	4,280,748

External Funds History

Personnel Services	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
51000 Total Permanent Employees	261,218	483,879	767,971	859,557	91,586
51100 Total Emergency Employees	0	0	0	0	0
51200 Total Overtime	0	0	0	0	0
51300 Tot Part-Time Employee	0	0	0	0	0
51400 Tot Health Insurance	32,502	28,982	110,696	128,934	18,238
51500 Tot Pension & Annuity	0	0	66,417	77,360	10,943
51600 Tot Unemployment Compensation	0	0	0	0	0
51700 Tot Workers' Compensation	0	0	5,000	1,000	-4,000
51800 Tot Indirect Costs	0	0	0	0	0
51900 Total Medicare	7,583	6,296	10,701	12,464	1,763
Total Personnel Services	301,302	519,157	960,785	1,079,315	118,530
Contractual Services	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
52100 Communications	0	0	5,250	0	-5,250
52200 Utilities	0	0	0	0	0
52300 Contracted Educational Services	0	0	0	0	0
52400 Tot Snow Removal	0	0	0	0	0
52500 Garbage/Waste Removal	0	0	0	0	0
52600 Repairs Buildings & Structures	0	0	0	0	0
52700 Repairs & Service To Equipment	0	0	0	0	0
52800 Transportation of Persons	299	2,285	6,914	6,914	0
52900 Contracted Services	41,098,810	38,581,947	563,900	436,500	-127,400
Contractual Services	41,099,108	38,584,232	576,064	443,414	-132,650
Supplies & Materials	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
53000 Auto Energy Supplies	0	0	500	500	0
53200 Food Supplies	237	247	1,000	1,000	0
53400 Custodial Supplies	0	0	0	0	0
53500 Medical, Dental, & Hosp Supply	0	0	0	0	0
53600 Office Supplies and Materials	2,675	3,415	4,000	4,000	0
53700 Tot Clothing Allowance	0	0	0	0	0
53800 Educational Supplies & Mat	0	0	0	0	0
53900 Misc Supplies & Materials	0	0	0	0	0
Supplies & Materials	2,912	3,662	5,500	5,500	0
Current Charges & Obligations	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
54100 Tot Unemployment Comp	0	0	0	0	0
54300 Workers' Comp Medical	0	0	0	0	0
54400 Tot Legal Liability Premium	0	0	0	0	0
54500 Tot Aid To Veterans	0	0	0	0	0
54600 Current Charges H&I	0	0	0	0	0
54700 Indemnification	0	0	0	0	0
54800 Reserve Account	0	0	33,773,783	35,235,992	1,462,209
54900 Current Charges	21,372	21,947	21,500	21,500	0
Current Charges & Obligations	21,372	21,947	33,795,283	35,257,492	1,462,209
Equipment	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
55000 Automotive Equipment	0	0	0	0	0
55400 Lease Purchase	0	0	0	0	0
55600 Office Furniture & Equipment	0	9,671	2,000	2,000	0
55900 Misc Equipment	2,228	28	2,500	2,500	0
Equipment	2,228	9,699	4,500	4,500	0
Other Expenses	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
56200 Tot Special Appropriations	0	0	0	0	0
57200 Structures & Improvements	0	0	0	0	0
58000 Tot Land & Non-Structural	0	0	0	0	0
59100 Award/Gift	0	0	0	0	0
Other Expenses	0	0	0	0	0
Grand Total	41,426,923	39,138,697	35,342,132	36,790,221	1,448,089

External Funds Personnel

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

Treasury Division Operating Budget

Jerica Bradley, First Assistant Collector-Treasurer, Appropriation 138

DIVISION MISSION

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

SELECTED PERFORMANCE GOALS

Treasury Administration

Increase Diversity in COB Workforce

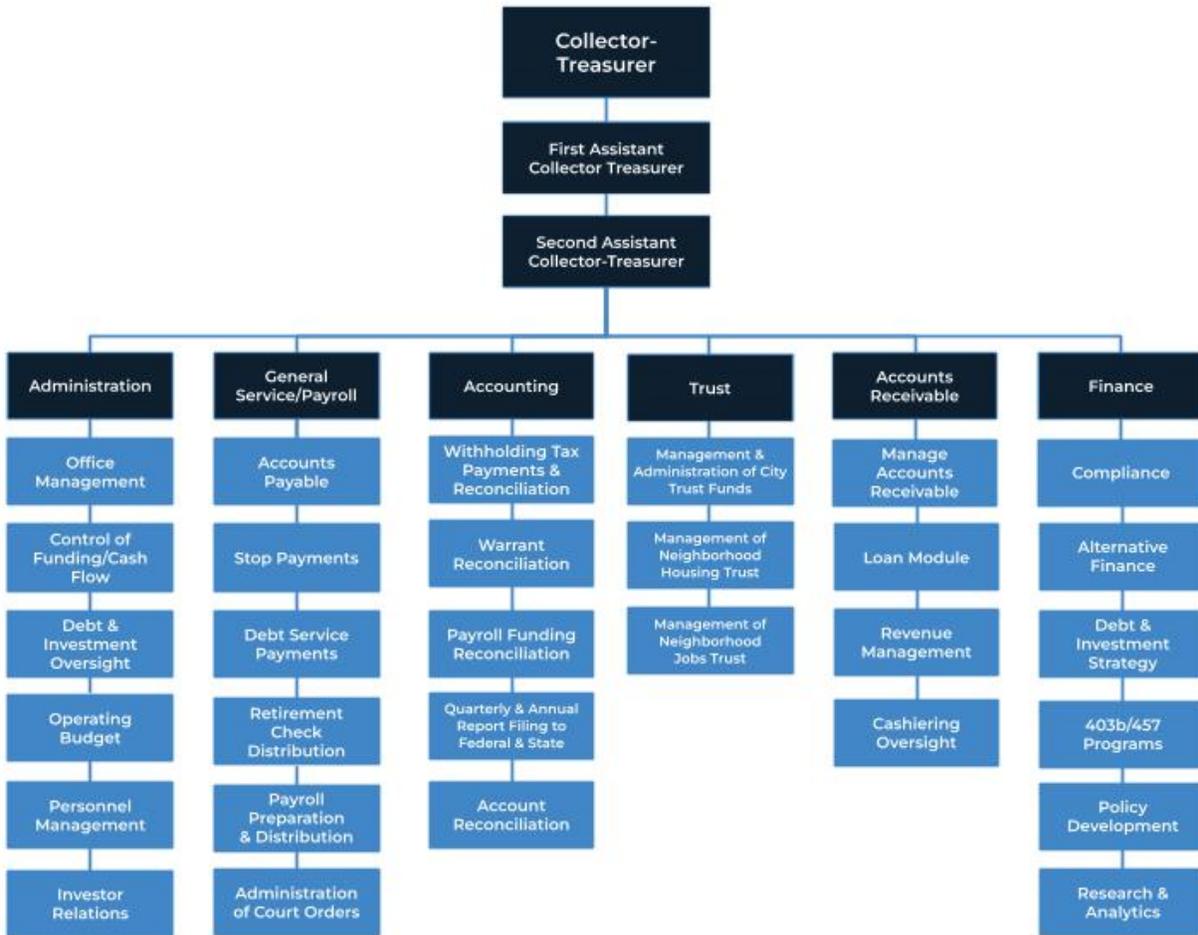
OPERATING BUDGET

Program Name	Total Actual '23	Total Actual '24	Total Approp '25	Total Budget '26
Accounts Receivable	349,287	284,532	324,969	323,039
General Service/Payroll	669,057	763,552	708,406	674,274
Treasury Accounting	132,036	257,920	234,297	416,322
Treasury Administration	827,141	1,110,196	905,024	913,707
Treasury Finance	0	0	308,570	306,996
Trust	4,443	34,447	17,350	2,130
Total	1,981,964	2,450,646	2,498,615	2,636,468

OPERATING BUDGET

Category	Total Actual '23	Total Actual '24	Total Approp '25	Total Budget '26
Personnel Services	1,439,221	1,638,900	1,956,996	2,055,595
Non-Personnel	542,743	811,746	541,619	580,873
Total	1,981,964	2,450,646	2,498,615	2,636,468

Treasury Division Operating Budget



DESCRIPTION OF SERVICES

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

Division History

Personnel Services	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
51000 Total Permanent Employees	1,437,122	1,635,692	1,936,996	2,035,595	98,599
51100 Total Emergency Employees	0	0	0	0	0
51200 Total Overtime	2,099	2,809	20,000	20,000	0
51300 Tot Part-Time Employee	0	0	0	0	0
51400 Tot Health Insurance	0	0	0	0	0
51500 Tot Pension & Annuity	0	0	0	0	0
51600 Tot Unemployment Compensation	0	399	0	0	0
51700 Tot Workers' Compensation	0	0	0	0	0
51800 Tot Indirect Costs	0	0	0	0	0
51900 Total Medicare	0	0	0	0	0
Total Personnel Services	1,439,221	1,638,900	1,956,996	2,055,595	98,599
Contractual Services	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
52100 Communications	23,398	22,881	22,000	16,000	-6,000
52200 Utilities	0	0	0	0	0
52300 Contracted Educational Services	0	0	0	0	0
52400 Tot Snow Removal	0	0	0	0	0
52500 Garbage/Waste Removal	0	0	0	0	0
52600 Repairs Buildings & Structures	0	0	0	0	0
52700 Repairs & Service To Equipment	9,766	2,541	15,792	10,792	-5,000
52800 Transportation of Persons	9,462	12,003	13,151	2,500	-10,651
52900 Contracted Services	171,307	192,302	196,250	208,250	12,000
Contractual Services	213,932	229,727	247,193	237,542	-9,651
Supplies & Materials	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
53000 Auto Energy Supplies	0	0	0	0	0
53200 Food Supplies	0	0	0	0	0
53400 Custodial Supplies	0	0	0	0	0
53500 Medical, Dental, & Hosp Supply	0	0	0	0	0
53600 Office Supplies and Materials	256,704	572,648	284,203	336,308	52,105
53700 Tot Clothing Allowance	1,000	1,250	1,750	1,750	0
53800 Educational Supplies & Mat	0	0	0	0	0
53900 Misc Supplies & Materials	0	0	0	0	0
Supplies & Materials	257,704	573,898	285,953	338,058	52,105
Current Charges & Obligations	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
54100 Tot Unemployment Comp	0	0	0	0	0
54300 Workers' Comp Medical	0	0	0	0	0
54400 Tot Legal Liability Premium	0	0	0	0	0
54500 Tot Aid To Veterans	0	0	0	0	0
54600 Current Charges H&I	0	0	0	0	0
54700 Indemnification	0	0	0	0	0
54800 Reserve Account	0	0	0	0	0
54900 Current Charges	18,662	8,121	8,473	5,273	-3,200
Current Charges & Obligations	18,662	8,121	8,473	5,273	-3,200
Equipment	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
55000 Automotive Equipment	0	0	0	0	0
55400 Lease Purchase	0	0	0	0	0
55600 Office Furniture & Equipment	52,445	0	0	0	0
55900 Misc Equipment	0	0	0	0	0
Equipment	52,445	0	0	0	0
Other Expenses	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
56200 Tot Special Appropriations	0	0	0	0	0
57200 Structures & Improvements	0	0	0	0	0
58000 Tot Land & Non-Structural	0	0	0	0	0
59100 Award/Gift	0	0	0	0	0
Other Expenses	0	0	0	0	0
Grand Total	1,981,964	2,450,646	2,498,615	2,636,468	137,853

Division Personnel

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

Adjustments

Differential Payments	0
Other	146,001
Chargebacks	-1,065,759
Salary Savings	-95,000
FY26 Total Request	2,035,595

External Funds History

Personnel Services	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
51000 Total Permanent Employees	261,218	483,879	767,971	859,557	91,586
51100 Total Emergency Employees	0	0	0	0	0
51200 Total Overtime	0	0	0	0	0
51300 Tot Part-Time Employee	0	0	0	0	0
51400 Tot Health Insurance	32,502	28,982	110,696	128,934	18,238
51500 Tot Pension & Annuity	0	0	66,417	77,360	10,943
51600 Tot Unemployment Compensation	0	0	0	0	0
51700 Tot Workers' Compensation	0	0	5,000	1,000	-4,000
51800 Tot Indirect Costs	0	0	0	0	0
51900 Total Medicare	7,583	6,296	10,701	12,464	1,763
Total Personnel Services	301,302	519,157	960,785	1,079,315	118,530
Contractual Services	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
52100 Communications	0	0	5,250	0	-5,250
52200 Utilities	0	0	0	0	0
52300 Contracted Educational Services	0	0	0	0	0
52400 Tot Snow Removal	0	0	0	0	0
52500 Garbage/Waste Removal	0	0	0	0	0
52600 Repairs Buildings & Structures	0	0	0	0	0
52700 Repairs & Service To Equipment	0	0	0	0	0
52800 Transportation of Persons	299	2,285	6,914	6,914	0
52900 Contracted Services	41,098,810	38,581,947	563,900	436,500	-127,400
Contractual Services	41,099,108	38,584,232	576,064	443,414	-132,650
Supplies & Materials	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
53000 Auto Energy Supplies	0	0	500	500	0
53200 Food Supplies	237	247	1,000	1,000	0
53400 Custodial Supplies	0	0	0	0	0
53500 Medical, Dental, & Hosp Supply	0	0	0	0	0
53600 Office Supplies and Materials	2,675	3,415	4,000	4,000	0
53700 Tot Clothing Allowance	0	0	0	0	0
53800 Educational Supplies & Mat	0	0	0	0	0
53900 Misc Supplies & Materials	0	0	0	0	0
Supplies & Materials	2,912	3,662	5,500	5,500	0
Current Charges & Obligations	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
54100 Tot Unemployment Comp	0	0	0	0	0
54300 Workers' Comp Medical	0	0	0	0	0
54400 Tot Legal Liability Premium	0	0	0	0	0
54500 Tot Aid To Veterans	0	0	0	0	0
54600 Current Charges H&I	0	0	0	0	0
54700 Indemnification	0	0	0	0	0
54800 Reserve Account	0	0	33,773,783	35,235,992	1,462,209
54900 Current Charges	21,372	21,947	21,500	21,500	0
Current Charges & Obligations	21,372	21,947	33,795,283	35,257,492	1,462,209
Equipment	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
55000 Automotive Equipment	0	0	0	0	0
55400 Lease Purchase	0	0	0	0	0
55600 Office Furniture & Equipment	0	9,671	2,000	2,000	0
55900 Misc Equipment	2,228	28	2,500	2,500	0
Equipment	2,228	9,699	4,500	4,500	0
Other Expenses	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
56200 Tot Special Appropriations	0	0	0	0	0
57200 Structures & Improvements	0	0	0	0	0
58000 Tot Land & Non-Structural	0	0	0	0	0
59100 Award/Gift	0	0	0	0	0
Other Expenses	0	0	0	0	0
Grand Total	41,426,923	39,138,697	35,342,132	36,790,221	1,448,089

External Funds Personnel

Title	Union Code	Grade	Position	FY26 Salary
Sr. Principal Accountant	SEIU L888 CWD UN01D	17	0.10	9,318
Senior Director	Executive Managers (BCH)	12	1.00	149,552
Dirctr	Department Heads (BCH)	NG	0.25	41,250
Deputy Treasurer	SENA L 9158 (Citywide)	11	0.10	15,038
Manager	Executive Managers (BCH)	09	3.00	342,020
Pr Adm Asst	Executive Managers (BCH)	09	1.00	118,759
Pr Admin Asst	SENA L 9158 (Citywide)	08	0.15	16,491
Human Resources Generalist	Executive Managers (BCH)	07	0.10	10,468
Sr Admin Asst	Executive Managers (BCH)	06	1.00	73,808
Special Assistant Admin	Executive Managers (BCH)	05	1.00	82,853
Total			8	859,557
Adjustments				
Differential Payments	0			
Other	0			
Chargebacks	0			
Salary Savings	0			
FY26 Total Request	859,557			

Program 1. Treasury Administration

Tim McKenzie, *Manager*, Organization 138100

PROGRAM DESCRIPTION

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

OPERATING BUDGET

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

PERFORMANCE

Goal: Increase Diversity in COB Workforce

Performance Measures	Actual '23	Actual '24	Projected '25	Target '26
% of employees who self-identify as a Person of Color	53%	59%	62%	
% of employees who self-identify as female	77%	68%	68%	

Program 2. General Service/Payroll

Chinele Velazquez, *Manager*, Organization 138200

PROGRAM DESCRIPTION

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

OPERATING BUDGET

Category	Actual '23	Actual '24	Approp '25	Budget '26
Personnel Services	375,372	408,511	442,894	429,767
Non-Personnel	293,685	355,040	265,512	244,507
Total	669,057	763,552	708,406	674,274

Program 3. Treasury Finance

Vacant, Manager, Organization 138300

PROGRAM DESCRIPTION

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

OPERATING BUDGET

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

Program 4. Treasury Accounting

Vacant, *Manager*, Organization 138400

PROGRAM DESCRIPTION

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

OPERATING BUDGET

Category	Actual '23	Actual '24	Approp '25	Budget '26
Personnel Services	125,481	251,282	226,909	416,072
Non-Personnel	6,555	6,637	7,388	250
Total	132,036	257,920	234,297	416,322

Program 5. Accounts Receivable

Rebecca Layden, *Manager*, Organization 138500

PROGRAM DESCRIPTION

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

OPERATING BUDGET

Category	Actual '23	Actual '24	Approp '25	Budget '26
Personnel Services	346,963	282,104	307,629	323,039
Non-Personnel	2,324	2,428	17,340	0
Total	349,287	284,532	324,969	323,039

Program 6. Trust

Margaret Dyson, *Manager*, Organization 138600

PROGRAM DESCRIPTION

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

OPERATING BUDGET

Category	Actual '23	Actual '24	Approp '25	Budget '26
Personnel Services	4,443	32,337	14,042	1,380
Non-Personnel	0	2,110	3,308	750
Total	4,443	34,447	17,350	2,130

Collecting Division Operating Budget

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

DIVISION MISSION

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

SELECTED PERFORMANCE GOALS

General Management

Increase Diversity in COB Workforce

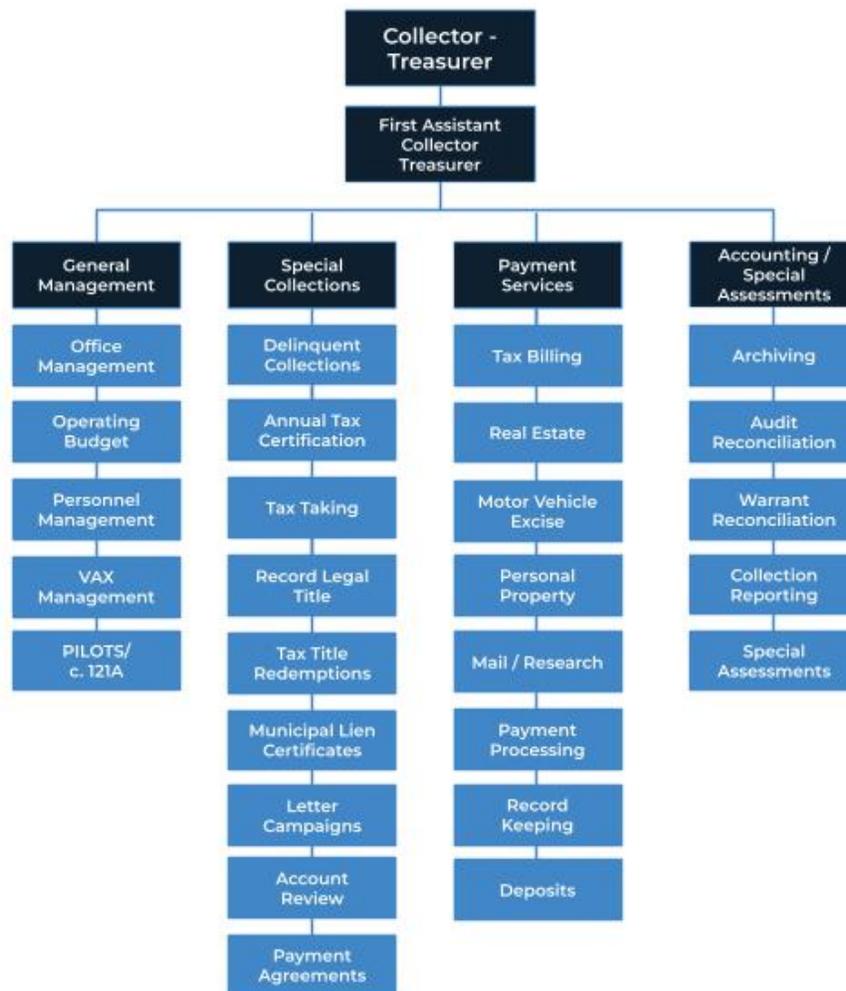
OPERATING BUDGET

Program Name	Total Actual '23	Total Actual '24	Total Approp '25	Total Budget '26
Accounting/Quality Control	347,312	387,477	396,176	377,760
General Management	765,307	998,699	1,278,553	1,334,220
Payment Services	2,013,771	1,903,140	1,095,367	1,201,748
Special Collections	454,526	514,783	598,953	583,526
Total	3,580,916	3,804,099	3,369,048	3,497,253

OPERATING BUDGET

Category	Total Actual '23	Total Actual '24	Total Approp '25	Total Budget '26
Personnel Services	1,832,308	1,901,971	2,107,688	2,269,653
Non-Personnel	1,748,608	1,902,128	1,261,360	1,227,600
Total	3,580,916	3,804,099	3,369,048	3,497,253

Collecting Division Operating Budget



DESCRIPTION OF SERVICES

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

Division History

Personnel Services	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
51000 Total Permanent Employees	1,782,768	1,848,513	2,083,188	2,245,153	161,965
51100 Total Emergency Employees	0	0	0	0	0
51200 Total Overtime	48,035	52,261	24,500	24,500	0
51300 Tot Part-Time Employee	0	0	0	0	0
51400 Tot Health Insurance	0	0	0	0	0
51500 Tot Pension & Annuity	0	0	0	0	0
51600 Tot Unemployment Compensation	0	1,197	0	0	0
51700 Tot Workers' Compensation	1,505	0	0	0	0
51800 Tot Indirect Costs	0	0	0	0	0
51900 Total Medicare	0	0	0	0	0
Total Personnel Services	1,832,308	1,901,971	2,107,688	2,269,653	161,965
Contractual Services	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
52100 Communications	3,567	10,085	5,000	5,000	0
52200 Utilities	0	0	0	0	0
52300 Contracted Educational Services	0	0	0	0	0
52400 Tot Snow Removal	0	0	0	0	0
52500 Garbage/Waste Removal	0	0	0	0	0
52600 Repairs Buildings & Structures	0	0	0	0	0
52700 Repairs & Service To Equipment	5,365	1,956	5,000	5,000	0
52800 Transportation of Persons	12,744	15,023	18,960	0	-18,960
52900 Contracted Services	687,016	590,399	611,000	506,000	-105,000
Contractual Services	708,691	617,463	639,960	516,000	-123,960
Supplies & Materials	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
53000 Auto Energy Supplies	0	0	0	0	0
53200 Food Supplies	0	0	0	0	0
53400 Custodial Supplies	0	0	0	0	0
53500 Medical, Dental, & Hosp Supply	0	0	0	0	0
53600 Office Supplies and Materials	527,881	640,984	585,500	681,000	95,500
53700 Tot Clothing Allowance	4,250	4,250	4,250	3,750	-500
53800 Educational Supplies & Mat	0	0	0	0	0
53900 Misc Supplies & Materials	0	0	0	0	0
Supplies & Materials	532,131	645,234	589,750	684,750	95,000
Current Charges & Obligations	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
54100 Tot Unemployment Comp	0	0	0	0	0
54300 Workers' Comp Medical	470	1,292	0	0	0
54400 Tot Legal Liability Premium	0	0	0	0	0
54500 Tot Aid To Veterans	0	0	0	0	0
54600 Current Charges H&I	0	0	0	0	0
54700 Indemnification	0	0	0	0	0
54800 Reserve Account	0	0	0	0	0
54900 Current Charges	31,388	1,352	11,650	14,850	3,200
Current Charges & Obligations	31,858	2,644	11,650	14,850	3,200
Equipment	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
55000 Automotive Equipment	0	0	0	0	0
55400 Lease Purchase	0	0	0	0	0
55600 Office Furniture & Equipment	0	25,979	0	0	0
55900 Misc Equipment	50,928	15,689	20,000	12,000	-8,000
Equipment	50,928	41,668	20,000	12,000	-8,000
Other Expenses	FY23 Expenditure	FY24 Expenditure	FY25 Appropriation	FY26 Adopted	Inc/Dec 25 vs 26
56200 Tot Special Appropriations	425,000	595,120	0	0	0
57200 Structures & Improvements	0	0	0	0	0
58000 Tot Land & Non-Structural	0	0	0	0	0
59100 Award/Gift	0	0	0	0	0
Other Expenses	425,000	595,120	0	0	0
Grand Total	3,580,916	3,804,099	3,369,048	3,497,253	128,205

Division Personnel

Title	Union Code	Grade	Position	FY26 Salary
Tax Title Supervisor	SU4	17	1.00	78,801
Admin Assistant-Deputy Collect	SU4	17	1.00	70,214
Admin Asst (Law)	SU4	16	1.00	62,170
Sr Legal Asst & Researcher	SU4	16	1.00	75,826
Payment Processing Specialist	SU4	15	1.00	70,214
Tax Title Supv	SU4	15	2.00	157,444
Sr Programmer	SU4	15	1.00	57,588
Collections Specialist	SU4	14	5.00	295,713
Head Administrative Clerk	SU4	14	2.00	122,512
Head Account Clerk (BPD)	SU4	13	2.00	111,584
Tell.	SU4	13	3.00	172,579
First Asst Coll-Trs	SE1	13	1.00	162,328
Exec.Assistant	SE1	12	1.00	156,022
Manager.	SE1	09	1.00	109,142
Prin_Admin_Asst	SE1	09	1.00	131,140
Supervisor Accounting	SE1	08	1.00	82,851
Quality Control Supervisor	SE1	07	1.00	109,647
Principal Administrative_Asst	SE1	07	1.00	109,649
Data Proc Sys Analyst I	SE1	07	1.00	97,832
Sr Adm Asst (WC)	SE1	06	1.00	99,898
Total			29	2,333,153

Adjustments

Differential Payments	0
Other	17,000
Chargebacks	0
Salary Savings	-105,000
FY26 Total Request	2,245,153

Program 1. General Management

Celia M. Barton, Manager, Organization 137100

PROGRAM DESCRIPTION

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

OPERATING BUDGET

Category	Actual '23	Actual '24	Approp '25	Budget '26
Personnel Services	629,017	651,668	625,295	780,870
Non-Personnel	136,289	347,031	653,258	553,350
Total	765,307	998,699	1,278,553	1,334,220

PERFORMANCE

Goal: Increase Diversity in COB Workforce

Performance Measures	Actual '23	Actual '24	Projected '25	Target '26
% of employees who self-identify as a Person of Color	65%	60%	69%	
% of employees who self-identify as female	61%	50%	56%	

Program 2. Special Collections

Vacant, *Manager*, Organization 137200

PROGRAM DESCRIPTION

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

OPERATING BUDGET

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

Program 3. Payment Services

Massiel Deandrade, *Manager*, Organization 137300

PROGRAM DESCRIPTION

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

OPERATING BUDGET

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

Program 4. Accounting/Quality Control

Johanna Acevedo, *Manager*, Organization 137400

PROGRAM DESCRIPTION

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

OPERATING BUDGET

Category	Actual '23	Actual '24	Approp '25	Budget '26
Personnel Services	344,907	384,419	395,926	377,260
Non-Personnel	2,405	3,058	250	500
Total	347,312	387,477	396,176	377,760

External Funds Projects

Community Preservation Act

Project Mission

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